



June 8, 2022

**BY E-MAIL**

Daniel Goldner, Chair  
New Hampshire Public Utilities Commission  
21 S. Fruit St, Suite 10  
Concord, N.H. 03301-2429

Re: DG 22-020 Northern Utilities, Inc. – Revised Step Adjustment

Chairman Goldner:

On August 2, 2021, Northern Utilities, Inc. (“Northern” or the “Company”) submitted its petition to implement new permanent rates beginning September 1, 2021 for gas service in Docket DG 21-104. Included in the Company’s filing was a request to implement a multi-year rate plan with step adjustments for certain non-growth capital post-test year investment years. The Company proposed to make step adjustment compliance filings on or before the last day of March for the prior year’s additions. Accordingly, the Company submitted its filing to recover the revenue requirement associated with investment year 2021 additions on March 31, 2022 and requested that rates take effect on August 1, 2022.

The Commission subsequently removed Northern’s step adjustment filing for 2021 additions to Docket DG 22-026. On May 27, 2022, the Company submitted a comprehensive Settlement Agreement with the Department of Energy and the Office of the Consumer Advocate in DG 21-104, resolving all issues in the case, including the proposed rate plan. The Commission conducted a hearing on the Settlement Agreement on June 7, 2022. Under the Settlement Agreement, the Company may seek one Step Adjustment to recover the revenue requirement resulting from changes in Net Plant in Service associated with non-growth investments for the 2021 investment year. DG 21-104, Settlement Agreement at Section 2.2, Settlement Attachment 2 (May 27, 2022).

The Settlement Agreement and its attachments establish a different methodology for determining the revenue requirement associated with 2021 non-growth investments – the “net plant” approach rather than the “list approach” proposed in the Company’s initial filing in DG 21-104. Also, under the terms of the Settlement Agreement Settling Parties agreed that the Company shall recover revenues associated with the full Rate Year (August 1, 2022 – July 31, 2023) over the eleven-month period beginning September 1, 2022 and ending July 31, 2023. Beginning August 1, 2023, distribution rates rate shall be

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Patrick H. Taylor  
Chief Regulatory Counsel  
taylorp@unitil.com

6 Liberty Lane West  
Hampton, NH 03842

adjusted going forward to reflect a 12-month recovery of the Step Adjustment. DG 21-104, Settlement Agreement at Section 5.2, Settlement Attachment 2 (May 27, 2022). The Company is therefore submitting the following exhibits and schedules to reflect the changed methodology:

1. Revised Exhibit GSL-1
2. Revised Schedule GSL-1
3. Revised Schedule GSL-5
4. Schedule GSL-6
5. Schedule GSL-7
6. Schedule GSL-7
7. Schedule GSL-9
8. Schedule GSL-10

As of this writing, the Commission has not scheduled a hearing on the Company's filing. In light of the Commission's busy calendar, the Company requests that the Commission schedule a hearing in this matter at its earliest convenience to ensure that the Commission has sufficient time to issue an order in advance of the rate effective date,

Please do not hesitate to contact me with any questions that you have regarding the enclosed filing.

Sincerely,



Patrick H. Taylor

cc: Service List

**NORTHERN UTILITIES, INC.**

**DIRECT TESTIMONY**

**OF**

**CHRISTOPHER J. GOULDING,**

**KEVIN E. SPRAGUE**

**AND**

**CHRISTOPHER J. LEBLANC**

**REVISED EXHIBIT GSL-1**

**New Hampshire Public Utilities Commission**

**Docket No. DG 22-020**

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**SCHEDULES**

Revised Schedule GSL-1	Summary of Projects Placed in Service in 2021
Revised Schedule GSL-5	2022 Step Adjustment Revenue Requirement
Schedule GSL-6	Revenue Apportionment
Schedule GSL-7	Rate Design
Schedule GSL-8	Monthly Decoupling Revenue Per Customer Targets
Schedule GSL-9	Customer Bill Impacts
Schedule GSL-10	Residential Customer Bill Impacts

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is Christopher J. Goulding, and my business address is 6 Liberty Lane  
4 West, Hampton, New Hampshire 03842.

5 My name is Kevin E. Sprague, and my business address is the same as Mr.  
6 Goulding's.

7 My name is Christopher J. LeBlanc, and my business address is 325 West Road,  
8 Portsmouth, New Hampshire.

9 **Q. Mr. Goulding, what is your position and what are your responsibilities?**

10 A. I am the Director of Rates and Revenue Requirements for Unitil Service Corp.  
11 ("Unitil Service"), a subsidiary of Unitil Corporation ("Unitil Corp" that provides  
12 managerial, financial, regulatory and engineering services to Unitil Corp's utility  
13 subsidiaries including Northern Utilities, Inc. ("Northern" or the "Company"). My  
14 responsibilities include all rate and regulatory filings related to the financial  
15 requirements of Northern and Unitil Corp's other subsidiaries.

16 **Q. Please describe your business and educational background.**

17 A. In 2000 I was hired by NSTAR Electric & Gas Company ("NSTAR", now  
18 Eversource Energy) and held various positions with increasing responsibilities in  
19 Accounting, Corporate Finance and Regulatory. I was hired by Unitil Service in  
20 early 2019 to perform my current job responsibilities. I earned a Bachelor of

1 Science degree in Business Administration from Northeastern University in 2000  
2 and a Master's in Business Administration from Boston College in 2009.

3 **Q. Have you previously testified before this Commission or other regulatory**  
4 **agencies?**

5 A. Yes, I have testified before the New Hampshire Public Utilities Commission (the  
6 "Commission") on various financial, ratemaking and utility regulation matters,  
7 including utility cost of service and revenue requirements analysis. I have also  
8 testified before the Maine Public Utilities Commission and Massachusetts  
9 Department of Public Utilities on similar matters on several occasions.

10 **Q. Mr. Sprague, what is your position and what are your responsibilities?**

11 A. I am Vice President of Engineering for Unitil Service. In this capacity, I manage  
12 all engineering functions, including electric engineering, gas engineering,  
13 computer-aided design and drafting, Geographic Information Systems ("GIS"),  
14 and management of utility-owned land and property.

15 **Q. Please describe your business and educational background.**

16 A. I have been employed by Unitil Service for over 25 years. I was originally hired  
17 as an Associate Engineer in the Electric Distribution Engineering group. I have  
18 held the positions of Engineer, Distribution Engineer, Manager of Distribution  
19 Engineering, Director of Engineering and now Vice President of Engineering. I  
20 accepted the Vice President of Engineering position in January of 2019. I hold a  
21 Bachelor of Science in Electric Power Engineering from Rensselaer Polytechnic  
22 Institute and a Master of Business Administration from the University of New

1 Hampshire.

2 **Q. Do you have any licenses that qualify you to speak to issues related to**  
3 **engineering?**

4 A. Yes. I am a registered Professional Engineer in the State of New Hampshire and  
5 the Commonwealth of Massachusetts.

6 **Q. Have you previously testified before the Commission, or other regulatory**  
7 **agencies?**

8 A. Yes, I have testified on previous occasions before the Commission, the Maine  
9 Public Utilities Commission and the Massachusetts Department of Public  
10 Utilities. I also filed testimony in the Company's base rate case proceeding in DG  
11 17-070.

12 **Q. Mr. LeBlanc, what is your position and what are your responsibilities?**

13 A. I am Vice-President of Gas Operations for Unitil Service. In this capacity, I am  
14 responsible for managing all gas operations for Northern and Unitil's other  
15 subsidiaries, including the safe, reliable, and efficient production, transportation  
16 and delivery of natural gas service to customers.

17 **Q. Mr. LeBlanc, please summarize your professional and educational**  
18 **background.**

19 A. I have more than 25 years of experience in the utility industry and an extensive  
20 background in the operation, maintenance and construction of natural gas  
21 distribution systems. I have been Operator Qualified in 84 covered tasks and have  
22 had formal industry-specific training at the Gas Technology Institute in Gas  
23 Distribution Operations, Transmission Operations, Pipeline Design and



1 Construction Practices and Regulator Station Design.

2

3 I joined Unutil Service in 2000 as a Field Technician and since then have  
4 progressed through several positions of increasing responsibility including Project  
5 Leader in 2002 and Manager, Gas Operations in 2003. I was promoted to  
6 Director, Gas Operations in 2008 and was named Vice-President, Gas Operations  
7 on January 1, 2017. Prior to joining Unutil Service, I was employed for nine years  
8 at R.H. White Construction Company, where I was responsible for leading and  
9 directing field crews in construction and installation of underground utility  
10 infrastructure.

11

12 I hold a Bachelor of Arts degree in Business Administration from Assumption  
13 College and a Master's degree in Business Administration from the same  
14 institution. Additionally, I have completed civil engineering course work at the  
15 University of Massachusetts, Lowell.

16 **Q. Have you previously testified before the Commission or other regulatory**  
17 **agencies?**

18 A. Yes, I have testified before the Commission on numerous issues related to gas  
19 safety and operations. In addition to the Commission, I have also testified before  
20 the Massachusetts Department of Public Utilities and the Maine Public Utilities  
21 Commission on issues related to gas safety and operations.

22

1 **II. SUMMARY OF TESTIMONY**

2 **Q. What is the purpose of your testimony?**

3 A. The purpose of our testimony is to revise the Company's revenue requirement for  
4 its 2022 Step Adjustment based on 2021 capital spending consistent with the  
5 methodology agreed to in the proposed Settlement Agreement in DG 21-104  
6 ("Settlement Agreement"). The next part of our testimony provides the Revenue  
7 Apportionment to the Company's rate classes, class Rate Design, and the  
8 resulting Monthly Decoupling Revenue Per Customer ("RPC") Targets for effect  
9 September 1, 2022. We also provide class Bill Impacts associated with the 2022  
10 Step Adjustment.

11 **Q. Please explain the increase for the 2022 Step Adjustment.**

12 A. The calculated 2022 Step Adjustment is \$1,554,966 for 2021 non growth capital  
13 spending and is included in this testimony pursuant to the Settlement Agreement.  
14 The 2022 Step Adjustment was derived by calculating the revenue requirement  
15 associated with the annual Change in Non-Growth Net Plant for the period  
16 January 1, 2021 through December 31, 2021. Additional details for the 2022 Step  
17 Adjustment are provided later in this testimony.

18  
19  
20  
21

1 **III. 2022 STEP ADJUSTMENT**

2 **Q. What was the Company's forecasted capital spending for calendar year 2021**  
3 **for the 2022 Step Adjustment in docket DG 21-104?**

4 A. As shown on Table 1 (Bates 326) of the Company's pre-filed direct testimony of  
5 Kevin Sprague and Christopher LeBlanc in docket DG 21-104, the forecasted  
6 capital spending was \$30,048,049. This was based upon a five year capital budget  
7 forecast that was developed in 2020. The actual 2021 plant additions and cost of  
8 removal closed to plant was \$20,572,299.

9 **Q. Has the Company provided a summary of projects placed into service in**  
10 **2021?**

11 A. Yes. Revised Schedule GSL-1 provides a summary, by project, of capital  
12 additions placed into service during calendar year 2021. This schedule provides  
13 each applicable project's authorization number, budget code, associated FERC  
14 accounts, installation costs, cost of removal, salvage, original and any subsequent  
15 authorizations, budget, and date the project(s) were placed into service.  
16 Importantly the summary also designates each project as Growth ("G") or Non-  
17 Growth ("NG") and a split showing the amount of capital additions for each  
18 category is provided. During calendar year 2021 the Company had \$19,929,755 of  
19 additions with \$16,597,063, or 83% classified as Non-Growth.

20

21

1 **Q. Please explain the differences between the initially filed Schedule GSL-1 and**  
2 **Revised Schedule GSL-1.**

3 A. The Company's initially filed Schedule GSL-1 inadvertently included retirements  
4 in the "Install" column instead of plant additions only. The revised schedule  
5 shows \$19,929,755 of additions while the initially filed schedule showed  
6 \$19,749,334, or a difference of \$180,421. This amount is shown in Revised  
7 Schedule GSL-5, Column (a), Line 7. Lastly, Revised Schedule GSL-1 provides  
8 the total Cost of Removal and Plant in Service amounts classified between  
9 Growth and Non-Growth.

10 **Q. Has the Company provided Capital Budget Input Sheets and Capital**  
11 **Authorization requests?**

12 A. Yes. Schedule GSL-2 provides the Company's Capital Budget Input Sheets and  
13 Capital Authorizations for all investments placed into service during 2021.  
14 Capital Budget Input Sheets provide the scope, justification and raw budget inputs  
15 used by the capital budget system to calculate the budgeted amount. The Capital  
16 Authorizations provide further detail on the scope and justification for the project,  
17 the budgeted amount, and the authorized amount. If any subsequent Revised or  
18 Supplemental Authorizations were required the Company has provided those  
19 documents as well.

20

21

1 **Q. Has the Company provided Cost Records for projects placed in service in**  
2 **2021?**

3 A. Yes. Schedule GSL-3 provides the Company's Cost Records for specific projects  
4 placed in service in 2021. Schedule GSL-4 provides the Company's Cost Records  
5 for blanket projects placed in service in 2021.

6 **Q. How is Net Utility Plant derived?**

7 A. Page 1 of Revised Schedule GSL-5 shows Beginning Utility Plant, Plant  
8 Additions, Retirements, and Ending Utility Plant on Lines 1-4. Plant Additions  
9 and Retirements are detailed on Page 2 by FERC account. Then Page 1, Lines 5-9  
10 show Beginning Accumulated Depreciation, Depreciation, Retirements, Cost of  
11 Removal, Salvage, Transfers, and Ending Accumulated Depreciation. The  
12 difference between Ending Utility Plant and Ending Accumulated Depreciation  
13 results in Ending Net Utility Plant shown on Line 10.

14 **Q. What is the change in Net Utility Plant in Service for calendar year 2021?**

15 A. The Ending Net Utility Plant seen on Page 1, of Revised Schedule GSL-5, Line  
16 10, is \$222,031,220. The Beginning Net Utility Plant of \$211,872,045, the  
17 difference of Line 1 and Line 5, matches the Ending Net Utility Plant from the  
18 Settlement Agreement. Line 11 shows the Change in Net Utility Plant of  
19 \$10,159,175. The Company has further classified the Change in Net Utility Plant  
20 between Growth and Non-Growth, resulting in Changes in Net Utility Plant of  
21 \$1,632,263 and \$8,526,912, respectively.

22

1 **Q. How is the Revenue Requirement derived?**

2 A. The method used to calculate the Revenue Requirement is set forth in Section 2  
3 and Section 5 of the Company's proposed Settlement Agreement. The Company  
4 has shown the Revenue Requirement for Total, Growth, and Non-Growth  
5 investments, but as described in the Settlement Agreement the Company shall  
6 only recover the distribution revenue requirement associated with the annual  
7 Change in Non-Growth Net Plant. The annual Change in Non-Growth Net Utility  
8 Plant of \$8,526,912, as shown on Line 12 is multiplied by Line 13, pre-tax rate of  
9 return, to derive the Return and Taxes on Line 14. The Pre-Tax Rate of Return of  
10 8.99% is calculated on Page 4, Column 6, Line 4. Next, Depreciation Expense is  
11 calculated based on the annualized depreciation of Non-Growth Plant Additions  
12 for 2021. The depreciation rate of 3.46% reflects the composite depreciation rate  
13 in docket DG 21-104. Then, Property Taxes are on the Change in Non-Growth  
14 Net Utility Plant (Line 12). A property tax rate of 0.66% was utilized to recover  
15 State utility property taxes, using the currently effective statutory tax rate in RSA  
16 83-F:2, or \$6.60 per \$1,000 of investment. Next, per Section 5.5 of the Settlement  
17 Agreement, \$157,739 of post-test-year software amortization is included for  
18 recovery. Finally, Return and Taxes, Depreciation Expense, Property Taxes and  
19 the Amortization of Post-Test-Year Projects are added together to arrive at the  
20 Revenue Requirement in Line 18.

21

22

1 **Q. What is the Revenue Requirement that you derived?**

2 A. Page 1 of Revised Schedule GSL-5, Line 18, shows the Revenue Requirement  
3 associated with the annual Change in Non-Growth Net Plant of \$1,554,966.

4 **IV. RATE DESIGN & DECOUPLING TARGETS**

5 **Q. Please describe how the Revenue Requirement increase was allocated to rate**  
6 **classes.**

7 A. The Revenue Requirement increase was allocated to the rate classes consistent  
8 with Section 6.3 of the Settlement Agreement, which applies increases  
9 proportionately to all customer classes based on distribution revenue, using  
10 proposed August 1, 2022 distribution rates and test year billing determinants. A  
11 schedule showing the resulting allocation of the Revenue Requirement is provided  
12 in Schedule GSL-6.

13 **Q. Please explain the 2022 Step Adjustment Rate Design.**

14 A. Schedule GSL-7 shows the rate design from currently proposed rates for effect  
15 August 1, 2022 in Docket DG 21-104 to the rates proposed in this filing. As  
16 shown on pages 1 and 2, for the purpose of the rate calculations, the 2020 Test  
17 Year billing determinants are shown in Column (B). Columns (C) and (D) show  
18 the Company's proposed rates and revenues from the Company's Settlement  
19 Agreement permanent rate increase effective August 1, 2022. Next, Columns (E)  
20 through (H) provide calculations supporting the 2020 Test Year billing  
21 determinants for September through July (11-months) and the associated revenues

1 from the Company's Settlement Agreement rate increase effect August 1, 2022.

2 Next, Columns (I) and (J) provide the rates and associated revenues of the  
3 proposed 2022 Step Adjustment increase of \$1,554,966 over an 11-month period  
4 of September 1, 2022 through July 31, 2023 per Section 5.2 of the Settlement  
5 Agreement. The increase is applied proportionally through volumetric charges for  
6 all rate classes. Finally, Columns (K) and (L) provide the rates and associated  
7 revenues of the proposed 2022 Step Adjustment increase of \$1,554,966 over an  
8 12-month period of August 1, 2023 through July 31, 2024 and thereafter per  
9 Section 5.2 of the Settlement Agreement. The increase is applied proportionally  
10 through volumetric charges for all rate classes.

11 **Q. Has the Company provided proposed Monthly Revenue Per Customer**  
12 **Targets?**

13 A. Yes. Schedule GSL-8 provides the Company's proposed Monthly Target RPCs  
14 effective September 1, 2022 reflecting the Revenue Requirement associated with  
15 the annual Change in Non-Growth Net Plant of \$1,554,966 described above. The  
16 calculation reflects the methodology agreed upon and described in Section 5.2 of  
17 the Settlement Agreement, providing that the Company shall recover revenues  
18 associated with the full Rate Year (August 1, 2022 – July 31, 2023) over the  
19 eleven-month period beginning September 1, 2022 and ending July 31, 2023.  
20 Schedule GSL-8 also provides the Company's proposed Monthly Targets RPCs  
21 effective August 1, 2023, which adjusts distribution rates to reflect a 12-month  
22 recovery of the Step Adjustment.



1 **V. BILL IMPACTS**

2 **Q. What are the corresponding bill comparisons for Northern's customers**  
3 **served under its various rate schedules?**

4 A. A presentation of the billing impacts based on class average monthly usage by  
5 winter and summer seasons, and presented in deciles of usage, are provided for all  
6 rate schedules in Schedule GSL-9.

7 **Q. Has the Company prepared additional bill comparisons for its Residential**  
8 **customers?**

9 A. Yes. The annual bill impacts, as shown on a month-by-month basis, for the  
10 Residential rate schedules are provided in Schedule GSL-10.

11 **VI. TARIFF CHANGES**

12 **Q. Has the Company prepared revised tariffs?**

13 A. No. The Company intends to file tariffs in a compliance filing when an order is  
14 issued in DG 21-104 since these same tariff pages are pending approval for effect  
15 August 1, 2022. Once approved, those tariff pages will serve as the basis to  
16 prepare the tariff changes for effect September 1, 2022.

17 **VII. CONCLUSION**

18 **Q. Does this conclude your testimony?**

19 A. Yes, it does.

Docket No. DG 21-104  
Revised Schedule GSL-1 (2021 Cost Summary)  
Page 1 of 2

Line	Year	Plant Type	Project Type	Auth	Budget #	Growth (G)			Category	Project Name	Plant Accounts	Install	Remove	Plant In Service	Original	First Revision	Second Revision	Budget	Plant	Date
						Non-Growth	Priority	Priority							Authorization	Authorization	Authorization		Account	
1	2021	Distribution Blanket		19000	MBB19	NG	2	O	Gas Distribution System Improvements	376	11,762.49		11,762.49	187,960	375,920		375,920	101	Various	
2	2021	Distribution Blanket		19001	MBB19	G	1	C	New Gas Services	380	6,651.21		6,651.21	2,282,591	2,282,591		2,282,591	101	Apr-21	
3	2021	Distribution Blanket		19004	MEB19	NG	2	R	Gas Service Upgrades	380	-	9,189.02	9,189.02	348,364	1,311,508		1,311,508	101	Apr-21	
4	2021	Distribution Specific		19029	JPB01	NG	2	R	Plaistow Route 125 Bridge Crossing Remediation	380	-	4,274.22	4,274.22	441,706	534,679		441,706	101	Jan-21	
5	2021	Distribution Specific		19033	JPB06	NG	2	R	Plaistow Route 125 Bridge Crossing Remediation	376	476.03	104.50	580.53	306,525			306,525	101	Jan-21	
6	2021	Distribution Specific		19037	JPB10	NG	1	I	Epping Road Station Tie-in to Exeter IP system	378	88.12	15.54	103.66	381,853	545,700	755,500	381,853	101	Jan-21	
7	2021	Distribution Specific		19051	JAB03	G	1	M	Main Extensins under \$40k	376 & 380	(243,269.42)	-	(243,269.42)	250,000	417,114		5,704,057	101	Jan-21	
8	2021	Distribution Specific		19052	JHB04	NG	2	H	Rt 1 By-Pass Hodgson Brook Portsmouth	376	-	33,547.90	33,547.90	114,369			4,484,115	101	Feb-21	
9	2021	Distribution Specific		19054	JPB03	NG	1	I	Forrest Street-Plaistow 492PSIG to 99PSIG	378 & 397	-	-	-	560,602	1,242,000		560,602	101	Feb-21	
10	2021	Distribution Specific		19058	JPB05	NG	1	I	Plaistow System Improvement	376 & 380	2,000.76	-	2,000.76	1,857,718	2,856,591		998,921	101	Jan-21	
11	2021	Distribution Specific		19063	JAB08	G	1	C	206 Green St Somersworth	376 & 380	41,138.44	-	41,138.44	90,207			5,704,057	106	Dec-21	
12	2021	Distribution Specific		19064	JAB09	G	1	C	Atkinson CC phase 2 on site mains and services	376	-	-	-	241,603			5,704,057	101	Feb-21	
13	2021	Distribution Specific		19070	JHB07	NG	2	H	Railroad Ave Rochester	376	3,999.68	-	3,999.68	780,325			4,484,115	101	Feb-21	
14	2021	Distribution Specific		19072	JPN07	NG	2	R	Regulator Station Modifications	378	2,527.62	-	2,527.62	258,000			-	101	Feb-21	
15	2021	Software Specific		19075	GSC07	NG	1	O	FCS Upgrade	303	27,124.67	-	27,124.67	76,615			68,900	106	Mar-21	
16	2021	Distribution Specific		19078	JAB15	G	1	C	36 Rochester Neck Rd Rochester	376 & 380	(10,317.34)	-	(10,317.34)	101,304			5,704,057	101	Feb-21	
17	2021	Distribution Blanket		20000	MAB20	NG	2	O	Gas Distribution System Improvements	376 & 380	276,226.16	33,672.46	309,898.62	302,300	520,795		520,795	101 / 106	Various	
18	2021	Distribution Blanket		20001	MBB20	G	1	C	New Gas Services	376, 380 & 383	234,566.84	-	234,566.84	494,517	2,262,790		2,262,790	101 / 106	Various	
19	2021	Distribution Blanket		20002	MCB20	NG	2	O	Corrosion Control	376	96,148.02	-	96,148.02	196,767			196,767	101 / 106	Various	
20	2021	Distribution Blanket		20003	MDB20	NG	2	O	Abandoned Gas Services	380	783.59	51,500.84	52,284.43	61,700	198,687		198,687	101 / 106	Various	
21	2021	Distribution Blanket		20004	MEB20	NG	2	R	Gas Service Upgrades	376, 380 & 383	255,690.04	3,023.18	258,713.22	567,600	1,611,560	1,896,734	1,611,560	101 / 106	Various	
22	2021	Distribution Blanket		20005	MHB20	NG	1	O	Gas Meter Purchases - Comapny	381, 382 & 397	13,474.95	-	13,474.95	534,820			534,820	101 / 106	Various	
23	2021	Distribution Blanket		20006	MFB20	NG	1	O	Gas Meter Installations - Company	382	1,050.45	39,426.50	40,476.95	243,900	572,597	732,500	572,597	101 / 106	Various	
24	2021	Distribution Blanket		20007	MIB20	G	2	C	Gas Meter Purchases - Customer	381, 382 & 397	53,899.84	-	53,899.84	712,604			712,604	101 / 106	Various	
25	2021	Distribution Blanket		20008	MGB20	G	2	C	Gas Meter Installations - Customer	382	36,620.44	-	36,620.44	378,400	790,635		378,400	101 / 106	Various	
26	2021	Distribution Blanket		20009	MKB20	NG	3	O	Gas Water Heater Replacements	386	-	5,991.10	5,991.10	109,173			109,273	101	Jun-21	
27	2021	Distribution Blanket		20010	MJB20	G	2	C	New Water Heater Installations	386	550.26	-	550.26	110,000			110,000	101	Various	
28	2021	Distribution Blanket		20011	MMB20	NG	2	O	Gas Distribution System Improvements - Operations	376, 378 & 397	(3,619.77)	9,489.07	5,869.30	176,790	270,000		176,790	101	Various	
29	2021	Distribution Specific		20013	JPB47	NG	1	RR	Rochester Reinforcement-99 PSIG Station	376	1,220,616.33	-	1,220,616.33	1,116,935			1,116,935	106	Dec-21	
30	2021	Software Specific		20019	GPC11	NG	2	O	2020 IT Infrastructure Budget	303	36,931.51	-	36,931.51	1,389,451	1,748,027		1,389,451	101	Jan-21	
31	2021	Software Specific		20020	GSC19	NG	1	O	2020 Customer Facing Enhancements	303	24,534.31	-	24,534.31	874,202			874,202	101	Feb-21	
32	2021	Software Specific		20021	GSC10	NG	1	O	Metersense Upgrade 2020	303	(5,176.13)	-	(5,176.13)	15,850			15,850	101	Apr-21	
33	2021	Software Specific		20022	GSC18	NG	2	O	2020 Interface Enhancements	303	3,409.53	-	3,409.53	216,313			216,313	101	Mar-21	
34	2021	Software Specific		20023	GSC16	NG	2	O	Regulatory Work Blanket	303	6,567.52	-	6,567.52	47,244			39,804	101	Apr-21	
35	2021	Software Specific		20025	GSC12	NG	2	O	2020 General Software Enhancements	303	1,122.83	-	1,122.83	50,000			50,000	101	Mar-21	
36	2021	Software Specific		20026	GSC15	NG	2	O	Reporting Blanket	303	(1,540.25)	-	(1,540.25)	125,000			125,000	101	Mar-21	
37	2021	General Specific		20032	EAG02	NG	2	O	Gas System Operations Tools	394	2,567.47	-	2,567.47	17,000			17,000	101	Jan-21	
38	2021	General Specific		20033	EAG03	NG	2	O	Normal Add / Replace - Metering and FS	394	1,420.37	-	1,420.37	5,000			5,000	101	Jan-21	
39	2021	Software Specific		20036	GAC11	NG	3	O	SalesForce - Gas Sales Reporting	303	104.80	-	104.80	45,000			45,000	101	May-21	
40	2021	Distribution Specific		20039	JPB15	NG	2	F	Farm Tap Replacement	380 & 383	29,846.87	250.50	30,097.37	511,485			511,485	101	Apr-21	
41	2021	Distribution Specific		20040	JHB01	NG	2	H	Main St @ S. Broadway Salem	376 & 380	(0.00)	4,004.47	4,004.47	429,830			2,178,304	101	Apr-21	
42	2021	Distribution Specific		20041	JPB01	NG	2	A	Asphalt Restoration 2019 Projects	376 & 380	2,519.06	134,392.36	136,911.42	404,054	740,000		404,054	101	Jan-21	
43	2021	Distribution Specific		20042	JAB01	G	1	C	South Village - Tuscan	376 & 380	(30,550.89)	25,866.17	(4,684.72)	314,182			3,360,439	101	Jan-21	
44	2021	Distribution Specific		20043	JPB46	NG	1	RR	Railrod Ave Gonic System Improvement	376	5,184,493.41	-	5,184,493.41	2,362,474	5,019,772		2,362,474	101	Aug-21	
45	2021	Distribution Specific		20048	JPB48	NG	1	RR	Rochester Reinforcement Phase 3 - 99 psig Main	376 & 380	1,288,926.85	-	1,288,926.85	1,327,926			1,327,926	101	Oct-21	
46	2021	Distribution Specific		20053	JAB04	G	1	C	Silvergrass Place - 79 Timber Swamp Rd., Hampton	376	65,666.57	-	65,666.57	403,270			3,360,439	101	Apr-21	
47	2021	Software Specific		20054	GSC02	NG	2	O	Power Plan Upgrade	303	12,555.48	-	12,555.48	459,678			320,000	101	Feb-21	
48	2021	Distribution Specific		20055	JAB05	G	1	M	Main Extensions Under \$40K	376 & 380	69,928.48	-	69,928.48	250,000	329,000		3,360,439	101	Jan-21	
49	2021	Distribution Specific		20056	JPB06	NG	1	I	Atkinson System Improvement Phase 2	376	542,456.52	-	542,456.52	625,741			625,741	101	Aug-21	
50	2021	Distribution Specific		20057	JPN01	NG	1	I	Dover Point Rd. Phase 1	376	(43,946.12)	-	(43,946.12)	180,940			-	101	Jan-21	
51	2021	Distribution Specific		20059	JAB06	G	1	C	Black Brook - Main Number	376 & 380	106,955.88	-	106,955.88	167,744			3,360,439	101	Jan-21	
52	2021	Distribution Specific		20060	JAB07	G	1	C	West End Yards - 428 Route 1 Bypass Portsmouth	376 & 380	310,807.44	-	310,807.44	334,177			3,360,439	101	Aug-21	
53	2021	Distribution Specific		20064	JAB09	G	1	C	230 Mill Rd, Hampton (Builder Dig)	376 & 380	36,023.72	-	36,023.72	57,497			3,360,439	101	May-21	
54	2021	Distribution Specific		20069	JHB06	NG	2	H	Banfield Rd., Portsmouth	376 & 380	7,121.64	130,761.38	137,883.02	1,175,314			2,178,304	101	Feb-21	
55	2021	Distribution Specific		20072	JAB12	G	1	C	Tuscan Village - Medical Building Access Rd Salem	376 & 380	32,354.32	-	32,354.32	41,235			3,360,439	106	Oct-21	
56	2021	Distribution Specific		20073	JAB13	G	1	M	Epping Expansion Phase II	376	64,450.63	-	64,450.63	2,559,942			3,360,439	101	Jan-21	
57	2021	Distribution Specific		20079	JPN03	G	1	C	Salter St., Portsmouth	376 & 380	5,778.05	15,007.13	20,785.18	71,238	97,208		-	101	Jan-21	
58	2021	Distribution Specific		20081	JPB45	NG	1	I	Old Dover Rd System Improvement Rochester	376	261,969.64	-	261,969.64	111,025	253,741		111,025	101	Aug-21	
59	2021	Distribution Specific		20082	JAB15	G	1	C	8 Chase Park., Seabrook	376, 380 & 383	801.86	-	801.86	56,273	81,326		3,372,830	101	Feb-21	
60	2021	Distribution Specific		20084	JAB17	G	1	C	209 Chestnut Hill Rd., Rochester (New DPW)	376 & 380	7,127.43	-	7,127.43	400,561			3,372,830			

Docket No. DG 21-104  
Revised Schedule GSL-1 (2021 Cost Summary)  
Page 2 of 2

Line	Year	Plant Type	Project Type	Auth	Budget #	Growth (G)			Project Name	Plant Accounts	Install	Remove	Plant In Service	Original	First Revision	Second Revision	Budget	Plant Account	Date
						Non-Growth	Priority	Category						Authorization	Authorization	Authorization			
86	2021	General	Specific	21045	EAG02	NG	2	O	Tools: Normal Additions and Replacements-System Operations	394	19,157.00	-	19,157.00	17,000			17,000	106	Dec-21
87	2021	Distribution	Specific	21046	JPB01	NG	2	A	Asphalt Restoration 2020 Projects	376 & 380	407,433.62	-	407,433.62	762,144			762,144	101	Dec-21
88	2021	General	Specific	21047	EAG04	NG	2	O	Mueller Equipment	394	177,467.29	-	177,467.29	110,000	194,420		110,000	106	Dec-21
89	2021	Distribution	Specific	21054	JAB02	G	1	C	200 Banfield Rd., Portsmouth (The Villages at Banfield Rd - Open Trench)	376	117,212.88	-	117,212.88	179,418			2,385,028	106	Dec-21
90	2021	Distribution	Specific	21055	JAB03	G	1	C	25A Bartlett Ave., Somersworth (Somersworth Housing Authority)	376 & 380	190,075.79	-	190,075.79	207,704			2,385,028	101	Dec-21
91	2021	Distribution	Specific	21059	JHB01	NG	2	H	Columbia St., Portsmouth City Relocate	376 & 380	93,163.79	-	93,163.79	134,587			2,906,740	101	May-21
92	2021	Distribution	Specific	21060	JAB04	G	1	C	50 Cate St., Portsmouth	376	16,396.98	-	16,396.98	53,868			2,385,028	106	Dec-21
93	2021	Distribution	Specific	21061	JAB05	G	1	C	Brook Realty- Phase 3 - (11 Central St., Salem)	376 & 380	24,409.34	-	24,409.34	69,968			2,385,028	106	Dec-21
94	2021	Distribution	Specific	21062	JHB02	NG	2	H	5 Broadway, Rte 28, Salem - City Relocate	376	60,948.35	10,523.10	71,471.45	110,790			2,906,740	101	Apr-21
95	2021	Distribution	Specific	21063	JHB03	NG	2	H	Strafford Square Rochester - City Relocate	376 & 380	126,467.11	24,495.51	150,962.62	136,028			2,906,740	101	Jun-21
96	2021	Distribution	Specific	21064	JAB06	G	1	C	75 Congress St., Portsmouth (Ben Franklin Block Buildings)	376 & 380	79,649.24	-	79,649.24	57,619	78,408		2,385,028	101	Aug-21
97	2021	Distribution	Specific	21067	JPB03	NG	1	R	Atkinson St., Dover Aldly-A Main Replacement	376 & 380	287,806.01	55,647.26	343,453.27	429,100			429,100	101	Jul-21
98	2021	Distribution	Specific	21068	JAB08	G	1	C	58 Lafayette Rd., North Hampton	376 & 380	39,613.76	-	39,613.76	56,435			2,385,028	101	Aug-21
99	2021	Distribution	Specific	21069	JPN02	NG	2	R	Franklin Heights, Rochester	376	511,773.47	-	511,773.47	836,183			-	106	Dec-21
100	2021	Distribution	Specific	21071	JHB04	NG	2	H	Ocean Rd., Greenland	376 & 380	618,850.66	-	618,850.66	610,196			2,906,740	101	Aug-21
101	2021	Distribution	Specific	21073	JAB10	G	1	C	65 Ocean Rd., Portsmouth (Open Trench)	376	21,299.09	-	21,299.09	46,586			2,385,028	106	Dec-21
102	2021	Distribution	Specific	21075	JAB12	G	1	C	1 Progress Dr., Dover	380	34,028.69	-	34,028.69	38,426			2,385,028	101	Sep-21
103	2021	Distribution	Specific	21077	JAB13	G	1	C	233 Exeter Rd., Epping (Sig Sauer)	376 & 380	69,591.77	-	69,591.77	156,059			2,385,028	106	Nov-21
104	2021	Distribution	Specific	21080	JHB05	NG	2	H	Salem St Exeter City Relocate	376 & 380	108,338.99	-	108,338.99	115,410			2,906,740	101	Oct-21
105	2021	Distribution	Specific	21081	JHB06	NG	2	H	Dennett St., Portsmouth City Relocate	376 & 380	697,691.27	1,147.60	698,838.87	1,377,451			2,906,740	101	Oct-21
106	2021	Distribution	Specific	21085	JAB17	G	1	C	2 Oak Street Extension, Exeter (1 Forest St)	376	60,863.20	-	60,863.20	265,988			2,424,963	101	Oct-21
107	2021	Distribution	Specific	21086	JPN03	NG	2	R	Rutland St Inlet/Outlet Dover	376	138,288.10	-	138,288.10	171,758			-	101	Dec-21
108	2021	Distribution	Specific	21087	JPN04	NG	1	I	Woodbury Ave at Granite St Rd Crossing	376	85,166.44	-	85,166.44	50,665	85,166		-	101	Oct-21
109	2021	Distribution	Specific	21089	JAB19	G	1	C	60 Penhallow., Portsmouth	376 & 380	32,484.17	-	32,484.17	100,975			2,385,028	106	Nov-21
110	2021	Distribution	Specific	21092	JAB20	G	1	C	7and 8 Exeter Rd., Epping	376 & 380	177,172.97	-	177,172.97	143,887	187,442		2,385,028	106	Dec-21
111	2021	Distribution	Specific	21094	JAB22	G	1	C	1, 5-11, 16 Northwestern Dr., Salem	376 & 380	53,016.95	-	53,016.95	126,449			2,385,028	101	Dec-21
112	2021	Distribution	Specific	21095	JAB23	G	1	C	2 Willey Creek Rd., Exeter (Ray Farm Building C)	376 & 380	34,238.94	-	34,238.94	67,268			2,385,028	106	Dec-21
113	2021	Distribution	Specific	21097	JHB07	NG	2	H	Cluff Crossing @ Route 28 Relocate, Salem	376	46,249.36	-	46,249.36	69,959			2,906,740	101	Nov-21
114	2021	Distribution	Specific	21102	JHB08	NG	2	H	JHB08 Strafford Square, Rochester -City Relocate- Phase 2	376	14,242.74	-	14,242.74	86,365			2,906,740	106	Dec-21
115										19,929,754.60	642,544.54	20,572,299.14							
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**Capital Additions**

Growth	3,332,692.03	40,873.30	3,373,565.33
Non-Growth	16,597,062.57	601,671.24	17,198,733.81
Total Additions	19,929,754.60	642,544.54	20,572,299.14

**Capital Additions Percentage Split**

Growth	17%
Non-Growth	83%
Total	100%

**Growth**

Customer Additions (C)	3,309,589.46
Mains Extensions (M)	23,102.57
Subtotal Growth	3,332,692.03

**Non-Growth**

Pipe Replacement Programs (P)	-
Other Replacement Programs (R)	3,716,347.55
System Improvements (I)	1,677,281.43
Highway Projects (H)	1,777,073.59
Asphalt Restoration (A)	409,952.68
Farm Tap Replacement (F)	405,664.73
Rochester Reinforcement (RR)	7,694,036.59
Other Non-Growth (O)	916,706.00
Subtotal Non-Growth	16,597,062.57

**Priorities**

Priority 1	13,858,551.77
Priority 2	6,049,045.18
Priority 3	22,157.65
Total	19,929,754.60

Northern Utilities, Inc. - New Hampshire  
2022 Step Adjustment

Northern Utilities, Inc.  
Docket No. DG 22-020  
Revised Schedule GSL-5  
Page 1 of 5

Line No.	Rate Effective Date	Description	9/1/2022			Growth Source	Non-Growth Source
			Total Investment Year 2021	Growth Investment Year 2021	Non-Growth Investment Year 2021		
			(a)	(b)	(c)	(d)	(e)
<b>Rate Base:</b>							
1		Beginning Utility Plant <sup>(1)</sup>	\$ 301,245,498				
2		Plant Additions	19,929,755	3,332,692	16,597,063	DG 22-020 Rev. Sch. GSL-1, Line 119	DG 22-020 Rev. Sch. GSL-1, Line 120
3		Retirements	(180,421)	(30,170)	(150,251)	Total x DG 22-020 Rev Sch GSL-1, Line 124	Total x DG 22-020 Rev Sch GSL-1, Line 125
4		Ending Utility Plant	320,994,831	3,302,522	16,446,812		
			\$ 211,872,045				
5		Beginning Accumulated Depreciation <sup>(2)</sup>	89,373,452				
6		Depreciation Expense	10,413,124	1,741,303	8,671,822	Total x DG 22-020 Rev Sch GSL-1, Line 124	Total x DG 22-020 Rev Sch GSL-1, Line 125
7		Retirements	(180,421)	(30,170)	(150,251)	Total x DG 22-020 Rev Sch GSL-1, Line 124	Total x DG 22-020 Rev Sch GSL-1, Line 125
8		Cost of Removal, Salvage and Transfers	(642,545)	(40,873)	(601,671)	DG 22-020 Rev. Sch. GSL-1, Line 119	DG 22-020 Rev. Sch. GSL-1, Line 120
9		Ending Accumulated Depreciation	98,963,611	1,670,259	7,919,900		
10		Ending Net Utility Plant	222,031,220	1,632,263	8,526,912		
11		Change in Net Plant	10,159,175	1,632,263	8,526,912		
12		Change in Net Plant	10,159,175	1,632,263	8,526,912		
13		Pre-Tax Rate of Return	8.99%	8.99%	8.99%		
14		Return and Taxes	913,454	146,764	766,691		
15		Depreciation Expense at <sup>(3)</sup>	3.46% 689,570	115,311	574,258		
16		Property Taxes on Change in Net Plant at <sup>(4)</sup>	0.66% 67,051	10,773	56,278		
17		Amortization on Post-Test-Year Projects	157,739	-	157,739		
18		Revenue Requirement Increase	\$ 1,827,814	\$ 272,848	\$ 1,554,966		

**Notes:**

- (1) Beginning utility plant corresponds to DG 21-104 Schedule RevReq-5, Column 7, Line 1
- (2) Beginning accumulated depreciation corresponds to DG 21-104 Schedule RevReq-5, Column 7, Line 2
- (3) Book Depreciation Rate Based on the Average Depreciation Rate in Docket No. DG 21-104
- (4) Property Taxes shall include State utility property taxes for all Non-Growth Plant Additions, calculated using the statutory tax rate in RSA 83-F:2, currently \$6.60 per \$1,000 of investment. Local property taxes shall not be included in the calculation and will be recovered through the Company's Property Tax Adjustment Mechanism ("PTAM")

Northern Utilities, Inc.  
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2021 Gross Plant Detail

Description	Beginning Balance	Additions	Retirements	Ending Balance
303-02 Intangible Software-10 Yea-G	2,064,604	-	-	2,064,604
303-30 Intangible Plant, Misc So-G	5,176,113	105,634	-	5,281,748
303-03 Intangible Software-CIS	5,585,630	-	-	5,585,630
304-20 Land Rights-G	6,816	-	-	6,816
374-40 Land Rights, Other Distr -G	89,111	-	-	89,111
374-50 Rights of Way-G	17,911	-	-	17,911
375-20 Structures City Gate Mea -G	43,350	-	-	43,350
375-70 Structures Other Distribu-G	3,217,521	4,991	-	3,222,512
376-20 Mains, Coated/Wrapped-G	29,746,227	4,333,003	(29,269)	34,049,960
376-30 Mains, Bare Steel-G	190,837	320,428	-	511,265
376-40 Mains, Plastic-G	120,342,184	9,435,649	(173,121)	129,604,713
376-50 Mains, Joint Seals-G	542,145	-	-	542,145
376-60 Mains, Cathodic Protectio-G	1,082,739	1,636,977	(540)	2,719,176
376-80 Mains, Cast Iron-G	28,455	-	-	28,455
378-20 Measuring & Regulating St-G	7,288,982	(12,164)	179,725	7,456,543
379-00 Measuring & Regulating Ta-G	39,266	-	-	39,266
380-00 Services-G	82,837,047	3,675,958	(78,013)	86,434,992
381-00 Meters-G	4,624,610	81,333	-	4,705,943
382-00 Meter Installations-G	26,001,685	51,900	-	26,053,585
383-00 House Regulators-G	733,550	71,167	-	804,717
386-10 Conversion Burners-G	998,854	550	-	999,404
386-20 Water Heaters-G	980,041	-	(67,976)	912,066
389-10 Land -G	232,947	-	-	232,947
391-10 Office Furniture & Equip-G	508,135	17,062	-	525,197
393-00 Stores Equipment-G	31,520	-	-	31,520
394-10 Tools, Shop & Garage-G	1,430,421	235,384	-	1,665,806
396-00 Power Operated Equipment-G	75,266	-	-	75,266
397-00 Communication Equipment-G	1,873,480	69	(11,227)	1,862,322
397-25 Metscan Communication Equ-G	112,656	-	-	112,656
397-35 ERT Automatic Reading Dev-G	3,470,146	(28,187)	-	3,441,960
<b>Grand Total</b>	<b>299,372,252</b>	<b>19,929,755</b>	<b>(180,421)</b>	<b>319,121,586</b>

Northern Utilities, Inc.  
Docket No. DG 22-020  
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2021 Accumulated Depreciation Detail

Description	Beginning Balance	Provision	Retirements	Cost of Removal	Salvage	Ending Balance
303-02 Intangible Software-10 Year	643,542	206,493	-	-	-	850,035
303-30 Intangible Plant, Misc Softw	3,669,843	453,408	-	-	-	4,123,250
303-03 Intangible Software-CIS	584,076	294,971	-	-	-	879,047
305-00 Structures	(374)	-	-	-	-	(374)
320-00 Other Equipment	(4,438)	-	-	-	-	(4,438)
321-00 Propane Vaporizer	(27,544)	-	-	-	-	(27,544)
375-20 Structures City Gate Mea & R	(121,994)	620	-	-	-	(121,374)
375-70 Structures Other Distributio	718,156	46,016	-	-	-	764,173
376-20 Mains, Coated/Wrapped	4,224,164	836,333	(29,269)	(158,530)	-	4,872,699
376-30 Mains, Bare Steel	(2,132,784)	-	-	-	-	(2,132,784)
376-40 Mains, Plastic	36,382,883	3,510,152	(173,121)	(264,181)	-	39,455,733
376-50 Mains, Joint Seals	542,145	-	-	-	-	542,145
376-60 Mains, Cathodic Protection	682,660	77,070	(540)	(2,087)	-	757,102
376-80 Mains, Cast Iron	(1,187,409)	-	-	-	-	(1,187,409)
378-20 Measuring & Regulating Stati	666,376	258,232	179,725	(6,737)	-	1,097,597
379-00 Measuring & Regulating Ta-G	6,432	1,374	-	-	-	7,806
380-00 Services	28,479,497	3,085,372	(78,013)	(164,912)	-	31,321,944
381-00 Meters	1,226,613	156,031	-	-	-	1,382,643
382-00 Meter Installations	6,859,297	867,330	-	(39,427)	-	7,687,201
383-00 House Regulators	212,402	25,184	-	-	-	237,586
386-10 Conversion Burners	995,117	4,287	-	-	-	999,404
386-20 Water Heaters	(35,552)	69,683	(67,976)	(5,991)	-	(39,836)
391-10 Office Furniture & Equip	298,078	44,372	-	-	-	342,450
393-00 Stores Equipment	31,511	-	-	-	-	31,511
394-10 Tools, Shop & Garage	785,741	76,592	-	-	-	862,333
396-00 Power Operated Equipment	75,266	-	-	-	-	75,266
397-00 Communication Equipment	1,570,602	169,540	(11,227)	(681)	-	1,728,234
397-25 Metscan Communication Equip	112,656	-	-	-	-	112,656
397-35 ERT Automatic Reading Device	2,766,299	230,065	-	-	-	2,996,364
<b>Grand Total</b>	<b>88,023,262</b>	<b>10,413,124</b>	<b>(180,421)</b>	<b>(642,545)</b>	<b>-</b>	<b>97,613,421</b>

**Northern Utilities, Inc. - New Hampshire**  
**Pre Tax Rate of Return**  
**5 Quarter Average Ended December 31, 2020 Pro Forma**

**Northern Utilities, Inc.**  
**Docket No. DG 22-020**  
**Revised Schedule GSL-5**  
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	(1)	(2)	(3)	(4)	(5)	(6)
<b>Line No.</b>	<b>Description</b>	<b>Weight</b>	<b>Cost of Capital</b>	<b>Weighted Cost of Capital</b>	<b>Tax Factor</b>	<b>Pre-Tax Cost</b>
1	Common Stock Equity	52.00%	9.30%	4.84%	1.3699	6.63%
2	Long Term Debt	48.00%	4.93%	2.37%		2.37%
3	Short Term Debt	0.00%	1.69%	0.00%		0.00%
4	Total	100.00%		7.20%		8.99%

**Northern Utilities, Inc.**  
**Docket No. DG 22-020**  
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**Northern Utilities, Inc. - New Hampshire Division**  
**Post-Test-Year Projects Amortization Expense Recovered through Step Adjustment**

Line No.	Description	Total Project Cost	Annual Amortization Expense
1	Northern Utilities Post-Test-Year Projects Amortization Expense Adjustment <sup>(1)</sup>		
2	FCS Upgrade	\$ 25,628	\$ 5,882
3	2020 IT Infrastructure	338,113	64,472
4	Customer Facing Enhancements	163,139	31,197
5	2020 Interface Enhancements	32,566	6,222
6	General Software Enhancements	1,952	383
7	2020 Reporting Blanket	25,045	4,707
8	Powerplan Upgrade	81,136	15,546
9	Total NuNH Amortization Expense Adjustment		<u>\$ 128,409</u>
10	Unitil Service Corp. ("USC") Post-Test-Year Projects Amortization Expense Adjustment <sup>(1)</sup>		
11	SOX Modernization	\$ 75,517	\$ 15,103
12	USC Time & Billing Upgrade/Replacement	625,663	125,133
13	2020 Flexi Upgrade	25,531	5,106
14	Total	<u>726,711</u>	<u>145,342</u>
15	NuNH Apportionment		20.18%
16	Total Billed to NuNH		<u>\$ 29,330</u>
17	Total Post-Test-Year Project Amortization Expense Adjustment		<u>\$ 157,739</u>

**Notes:**

(1) Refer to DG 21-104 DOE Witness Donna H. Mullinax Testimony, Page 41 of 47



Northern Utilities, Inc. - New Hampshire Division  
12 Months Ended December 31, 2020  
2022 Step Adjustment Revenue Apportionment

Northern Utilities, Inc.  
Docket No. DG 22-020  
Schedule GSL-6  
Page 1 of 1

Line No.	Description	Total System	Residential Heat R-5,R-10	Residential Non-Heat R-6	High Winter Small G-40	Low Winter Small G-50	High Winter Medium G-41	Low Winter Medium G-51	High Winter Large G-42	Low Winter Large G-52
1	<u>Class Revenues Per DG 21-104 Settlement Agreement</u>									
2	Distribution Margin	\$ 46,119,794	\$ 24,885,279	\$ 650,481	\$ 7,549,666	\$ 1,105,591	\$ 5,859,579	\$ 1,507,921	\$ 1,729,231	\$ 2,832,046
3	<u>2022 Step Adjustment (Step 1) Increase:</u>									
4	Revenue Increase	\$ 1,554,966	\$ 839,027	\$ 21,931	\$ 254,543	\$ 37,276	\$ 197,560	\$ 50,841	\$ 58,302	\$ 95,485
5	Total Revenue Including 2022 Step Increase	\$ 47,674,760	\$ 25,724,306	\$ 672,412	\$ 7,804,209	\$ 1,142,867	\$ 6,057,139	\$ 1,558,762	\$ 1,787,533	\$ 2,927,531
6	Percent Increase	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%

Northern Utilities New Hampshire  
 Step Adjustment Rate Design

Step Adjustment	\$ 1,554,966
Total Revenue	\$ 46,118,721
	3.37%

Line No.	Rate Description	Permanent Rates, August 1, 2022			September 1, 2022 - July 31, 2023				Step Adjustment, September 1, 2022		Step Adjustment, August 1, 2023		Step Allocation	Current Revenue Excl Cust Chg	Increase to Vol. Rates	Check Total Revenue
		Projected Billing Determinants (bills or therms)	Permanent Rates	Total Revenue ("Margin") [B * C]	August Billing Determinants	Sep-Jul Billing Determinants	August 1 Rates	Total Revenue ("Margin") [F * G]	Permanent Rates	Total Revenue ("Margin") [F * I]	Permanent Rates	Total Revenue ("Margin") [B * K]				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)					
1	<b>R-5: Residential Heating</b>															
2	Customer Charge	314,053	\$22.20	\$ 6,971,981	26,171	287,882	\$22.20	\$ 6,390,983	\$22.20	\$ 6,390,983	\$22.20	\$ 6,971,981				
3	Summer First 50 therms	3,095,836	\$0.8841	\$ 2,737,029	303,731	2,792,105	\$0.8841	\$ 2,468,500	\$0.9266	\$ 2,587,076	\$0.9259	\$ 2,866,469				
4	Summer Excess therms	459,480	\$0.8841	\$ 406,227	-	459,480	\$0.8841	\$ 406,227	\$0.9266	\$ 425,740	\$0.9259	\$ 425,438				
5	Winter First 50 therms	6,614,343	\$0.8841	\$ 5,847,741	-	6,614,343	\$0.8841	\$ 5,847,741	\$0.9266	\$ 6,128,642	\$0.9259	\$ 6,124,294				
6	Winter Excess therms	9,436,272	\$0.8841	\$ 8,342,608	-	9,436,272	\$0.8841	\$ 8,342,608	\$0.9266	\$ 8,743,352	\$0.9259	\$ 8,737,149				
7	<b>Total</b>	<b>19,605,931</b>		<b>\$ 24,305,585</b>	<b>303,731</b>			<b>\$ 23,456,058</b>		<b>\$ 24,275,793</b>		<b>\$ 25,125,331</b>	\$ 839,035	\$ 17,466,846	4.80%	\$ 24,854,053
													\$ 839,035	\$ 17,741,462	4.73%	\$ 25,723,957
8	<b>R-10: Residential Heating, Low Income</b>															
9	Customer Charge	7,724	\$22.20	\$ 171,480	644	7,081	\$22.20	\$ 157,190	\$22.20	\$ 157,190	\$22.20	\$ 171,480				
10	Summer First 50 therms	69,877	\$0.8841	\$ 61,778	6,885	62,992	\$0.8841	\$ 55,691	\$0.9266	\$ 58,366	\$0.9259	\$ 64,700				
11	Summer Excess therms	7,196	\$0.8841	\$ 6,362	-	7,196	\$0.8841	\$ 6,362	\$0.9266	\$ 6,668	\$0.9259	\$ 6,663				
12	Winter First 50 therms	174,305	\$0.8841	\$ 154,103	-	174,305	\$0.8841	\$ 154,103	\$0.9266	\$ 161,505	\$0.9259	\$ 161,391				
13	Winter Excess therms	209,948	\$0.8841	\$ 185,615	-	209,948	\$0.8841	\$ 185,615	\$0.9266	\$ 194,531	\$0.9259	\$ 194,393				
14	<b>Total</b>	<b>461,326</b>		<b>\$ 579,338</b>	<b>6,885</b>			<b>\$ 558,961</b>		<b>\$ 578,260</b>		<b>\$ 598,626</b>				
															3.45%	
15	<b>R-6: Residential Non-Heating</b>															
16	Customer Charge	15,320	\$22.20	\$ 340,113	1,277	14,044	\$22.20	\$ 311,770	\$22.20	\$ 311,770	\$22.20	\$ 340,113				
17	Summer First 10 therms	48,484	\$1.3081	\$ 63,421	11,564	36,920	\$1.3081	\$ 48,295	\$1.4053	\$ 51,882	\$1.4005	\$ 67,903				
18	Summer Excess therms	32,928	\$1.3081	\$ 43,073	-	32,928	\$1.3081	\$ 43,073	\$1.4053	\$ 46,273	\$1.4005	\$ 46,117				
19	Winter First 10 therms	52,003	\$1.3081	\$ 68,025	-	52,003	\$1.3081	\$ 68,025	\$1.4053	\$ 73,079	\$1.4005	\$ 72,832				
20	Winter Excess therms	103,854	\$1.3081	\$ 135,851	-	103,854	\$1.3081	\$ 135,851	\$1.4053	\$ 145,943	\$1.4005	\$ 145,451				
21	<b>Total</b>	<b>237,269</b>		<b>\$ 650,484</b>	<b>11,564</b>			<b>\$ 607,014</b>		<b>\$ 628,947</b>		<b>\$ 672,416</b>	\$ 21,932	\$ 295,244	7.43%	\$ 628,947
													\$ 21,932	\$ 310,371	7.07%	\$ 672,416
22	<b>G-40/T-40: Low Annual, High Winter Use</b>															
23	Customer Charge	62,812	\$80.00	\$ 5,024,961	5,234	57,578	\$80.00	\$ 4,606,214	\$80.00	\$ 4,606,214	\$80.00	\$ 5,024,961				
24	Summer First 75 therms	880,005	\$0.2320	\$ 204,161	91,982	788,023	\$0.2320	\$ 182,821	\$0.2556	\$ 201,413	\$0.2554	\$ 224,747				
25	Summer Excess therms	728,589	\$0.2320	\$ 169,033	-	728,589	\$0.2320	\$ 169,033	\$0.2556	\$ 186,222	\$0.2554	\$ 186,077				
26	Winter First 75 therms	1,970,201	\$0.2320	\$ 457,087	-	1,970,201	\$0.2320	\$ 457,087	\$0.2556	\$ 503,569	\$0.2554	\$ 503,176				
27	Winter Excess therms	7,302,037	\$0.2320	\$ 1,694,073	-	7,302,037	\$0.2320	\$ 1,694,073	\$0.2556	\$ 1,866,347	\$0.2554	\$ 1,864,890				
28	<b>Total</b>	<b>10,880,833</b>		<b>\$ 7,549,314</b>	<b>91,982</b>			<b>\$ 7,109,228</b>		<b>\$ 7,363,765</b>		<b>\$ 7,803,851</b>	\$ 254,537	\$ 2,503,013	10.17%	\$ 7,363,765

Line No.	Rate Description	Permanent Rates, August 1, 2022			September 1, 2022 - July 31, 2023				Step Adjustment, September 1, 2022		Step Adjustment, August 1, 2023		Allocation	Excl Cust Chg	Vol. Rates	Total Revenue
		Projected Billing Determinants (bills or therms)	Permanent Rates	Total Revenue ("Margin")	August Billing Determinants	Sep-Jul Billing Determinants	August 1 Rates	Total Revenue ("Margin")	Permanent Rates	Total Revenue ("Margin")	Permanent Rates	Total Revenue ("Margin")				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)					
29	<b>G-50/T-50: Low Annual, Low Winter Use</b>								3.58%		3.37%	\$ 254,537	\$ 2,524,353	10.08%	\$ 7,803,851	
30	Customer Charge	9,978	\$80.00	\$ 798,208	831	9,146	\$80.00	\$ 731,691	\$80.00	\$ 731,691	\$80.00	\$ 798,208				
31	Summer First 75 therms	203,819	\$0.2085	\$ 42,496	114,352	89,467	\$0.2085	\$ 18,654	\$0.2359	\$ 21,106	\$0.2338	\$ 47,649				
32	Summer Excess therms	444,727	\$0.2085	\$ 92,726	-	444,727	\$0.2085	\$ 92,726	\$0.2359	\$ 104,914	\$0.2338	\$ 103,969				
33	Winter First 75 therms	220,169	\$0.2085	\$ 45,905	-	220,169	\$0.2085	\$ 45,905	\$0.2359	\$ 51,939	\$0.2338	\$ 51,471				
34	Winter Excess therms	605,858	\$0.2085	\$ 126,321	-	605,858	\$0.2085	\$ 126,321	\$0.2359	\$ 142,926	\$0.2338	\$ 141,638				
35	Total	1,474,573		\$ 1,105,657	114,352		\$ 1,015,297		\$ 1,052,576		\$ 1,142,936	\$ 37,279	\$ 283,606	13.14%	\$ 1,052,576	
									3.67%		3.37%	\$ 37,279	\$ 307,448	12.13%	\$ 1,142,936	
36	<b>G-41/T-41: Medium Annual, High Winter Use</b>															
37	Customer Charge	8,451	\$ 225.00	\$ 1,901,430	704	7,747	\$ 225.00	\$ 1,742,978	\$225.00	\$ 1,742,978	\$225.00	\$ 1,901,430				
38	Summer All therms	2,708,960	\$ 0.2744	\$ 743,339	239,596	2,469,364	\$ 0.2744	\$ 677,593	\$0.2883	\$ 711,987	\$0.2881	\$ 780,442				
39	Winter All therms	11,714,872	\$ 0.2744	\$ 3,214,561	-	11,714,872	\$ 0.2744	\$ 3,214,561	\$0.2883	\$ 3,377,724	\$0.2881	\$ 3,375,014				
40	Total	14,423,832		\$ 5,859,330	239,596		\$ 5,635,132		\$ 5,832,689		\$ 6,056,886	\$ 197,557	\$ 3,892,154	5.08%	\$ 5,832,689	
									3.51%		3.37%	\$ 197,557	\$ 3,957,899	4.99%	\$ 6,056,886	
41	<b>G-51/T-51: Medium Annual, Low Winter Use</b>															
42	Customer Charge	3,198	\$225.00	\$ 719,550	267	2,932	\$225.00	\$ 659,588	\$225.00	\$ 659,588	\$225.00	\$ 719,550				
43	Summer First 1,000 therms	1,169,340	\$0.1656	\$ 193,643	300,172	869,169	\$0.1656	\$ 143,934	\$0.1770	\$ 153,841	\$0.1763	\$ 206,130				
44	Summer Excess therms	770,483	\$0.1656	\$ 127,592	-	770,483	\$0.1656	\$ 127,592	\$0.1770	\$ 136,374	\$0.1763	\$ 135,820				
45	Winter First 1,300 therms	1,601,510	\$0.1656	\$ 265,210	-	1,601,510	\$0.1656	\$ 265,210	\$0.1770	\$ 283,463	\$0.1763	\$ 282,312				
46	Winter Excess therms	1,219,967	\$0.1656	\$ 202,027	-	1,219,967	\$0.1656	\$ 202,027	\$0.1770	\$ 215,931	\$0.1763	\$ 215,054				
47	Total	4,761,300		\$ 1,508,021			\$ 1,398,350		\$ 1,449,196		\$ 1,558,867	\$ 50,845	\$ 738,763	6.88%	\$ 1,449,196	
									3.64%		3.37%	\$ 50,845	\$ 788,471	6.45%	\$ 1,558,867	
48	<b>G-42/T-42: High Annual, High Winter Use</b>															
49	Customer Charge	372	\$1,350.00	\$ 502,200	31	341	\$1,350.00	\$ 460,350	\$1,350.00	\$ 460,350	\$1,350.00	\$ 502,200				
50	Summer All therms	1,546,759	\$0.2083	\$ 322,190	192,134	1,354,625	\$0.2083	\$ 282,168	\$0.2185	\$ 296,029	\$0.2182	\$ 337,500				
51	Winter All therms	4,343,013	\$0.2083	\$ 904,650	-	4,343,013	\$0.2083	\$ 904,650	\$0.2185	\$ 949,087	\$0.2182	\$ 947,637				
52	Total	5,889,772		\$ 1,729,040			\$ 1,647,168		\$ 1,705,465		\$ 1,787,337	\$ 58,297	\$ 1,186,818	4.91%	\$ 1,705,465	
									3.54%		3.37%	\$ 58,297	\$ 1,226,840	4.75%	\$ 1,787,337	
53	<b>G-52/T-52: High Annual, Low Winter Use</b>															
54	Customer Charge	396	\$1,350.00	\$ 534,600	33	363	\$1,350.00	\$ 490,050	\$1,350.00	\$ 490,050	\$1,350.00	\$ 534,600				
55	Summer All therms	7,856,979	\$0.1050	\$ 824,983	1,282,733	6,574,245	\$0.1050	\$ 690,296	\$0.1096	\$ 720,773	\$0.1094	\$ 859,271				
56	Winter All therms	8,560,295	\$0.1720	\$ 1,472,371	-	8,560,295	\$0.1720	\$ 1,472,371	\$0.1796	\$ 1,537,377	\$0.1791	\$ 1,533,566				
57	Total	16,417,274		\$ 2,831,954			\$ 2,652,717		\$ 2,748,200		\$ 2,927,437	\$ 95,484	\$ 2,162,667	4.42%	\$ 2,748,200	
									3.60%		3.37%	\$ 95,484	\$ 2,297,354	4.16%	\$ 2,927,437	
58	<b>Total</b>															
59	Customer Charge	422,304		\$ 16,964,523	35,192	387,112		\$ 15,550,813		\$ 15,550,813		\$ 16,964,523				
60	Summer First Block therms	17,580,058		\$ 5,193,040	2,543,149	15,036,909		\$ 4,567,953		\$ 4,802,473		\$ 5,454,811				
61	Summer Excess therms	2,443,404		\$ 845,012	-	2,443,404		\$ 845,012		\$ 906,190		\$ 904,083				
62	Winter First Block therms	35,250,711		\$ 12,429,652	-	35,250,711		\$ 12,429,652		\$ 13,066,386		\$ 13,051,694				
63	Winter Excess therms	18,877,936		\$ 10,686,494	-	18,877,936		\$ 10,686,494		\$ 11,309,029		\$ 11,298,576				
64	Total	74,152,109		\$ 46,118,721	2,543,149	71,608,960		\$ 44,079,924		\$ 45,634,890		\$ 47,673,687	\$ 1,554,966	\$ 28,529,111		\$ 45,634,890
												\$ 1,554,966	\$ 29,154,198		\$ 47,673,687	

**Northern Utilities, Inc. - New Hampshire Division  
Decoupling  
Target Distribution Revenues**

<b>Description</b>	<b>Effective August 1, 2022</b>	<b>Effective September 1, 2022</b>
<b>Test Year Adjusted Distribution Revenues</b>	<b>\$ 39,796,840</b>	
<b>Permanent Rate Increase <sup>(1)</sup></b>	<b>6,321,881</b>	
<b>Distribution Revenues</b>	<b>\$ 46,118,721</b>	<b>\$ 46,118,721</b>
<b>Add: Step Adjustment</b>	<b>-</b>	<b>1,554,966</b>
<b>Target Distribution Revenues</b>	<b>\$ 46,118,721</b>	<b>\$ 47,673,687</b>

**Notes:**

**(1) Reflects permanent rate increase of \$6,091,477 plus \$231,477 related to the reduction of indirect production and A&G costs recovered as a part of the Company's Cost of Gas Clause**

Northern Utilities, Inc. - New Hampshire Division  
Decoupling  
Target Revenues by Class

Distribution Revenues August 1, 2022-July 31, 2023	Residential				Commercial and Industrial				Total
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
Test Year Distribution Revenues	\$ 493,626	\$ 20,731,783	\$ 6,745,829	\$ 1,024,226	\$ 5,235,691	\$ 1,396,947	\$ 1,545,114	\$ 2,623,624	\$ 39,796,840
Rate Increase	156,858	4,153,139	803,485	81,431	623,639	111,074	183,925	208,329	6,321,881
Distribution Revenues	\$ 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
Add: Step Increase	-	-	-	-	-	-	-	-	-
Target Distribution Revenues	\$ 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

Distribution Revenues September 1, 2022-July 31, 2023	Residential				Commercial and Industrial				Total
	R6	R5-R10	G40	G50	G41	G51	G42	G52	
Distribution Revenues	\$ 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
Add: Step Increase	21,932	839,035	254,537	37,279	197,557	50,845	58,297	95,484	1,554,966
Target Distribution Revenues	\$ 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

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

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 New Hampshire  
Target Revenue Per Customer (September 1, 2022 - July 31, 2023)  
Proposed Revenue by Calendar Month

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line	Rate Class	Description	Month	Billing Determinants			Calendar Month Revenue		
				Pro Forma Test Year Customers	Winter Therms	Summer Therms	Total Calendarized Therms	Total Calendarized Revenue	Calendarized Revenue Per Customer
1	R-5	Residential Heating	January	26,171	3,569,155	0	3,569,155	\$ 3,888,065	\$ 148.56
2			February	26,171	3,167,143	0	3,167,143	\$ 3,515,573	\$ 134.33
3		Rates	March	26,171	2,668,501	0	2,668,501	\$ 3,053,547	\$ 116.68
4		Customer	April	26,171	1,566,216	0	1,566,216	\$ 2,032,205	\$ 77.65
5		\$22.20	May	26,171	0	926,189	926,189	\$ 1,439,176	\$ 54.99
6		Per Therm	June	26,171	0	471,753	471,753	\$ 1,018,110	\$ 38.90
7		\$0.9266	July	26,171	0	274,716	274,716	\$ 835,542	\$ 31.93
8			August	26,171	0	303,731	303,731	\$ 862,426	\$ 32.95
9			September	26,171	0	519,219	519,219	\$ 1,062,090	\$ 40.58
10			October	26,171	0	1,047,855	1,047,855	\$ 1,551,908	\$ 59.30
11			November	26,171	1,975,568	0	1,975,568	\$ 2,411,497	\$ 92.14
12			December	26,171	3,115,886	0	3,115,886	\$ 3,468,080	\$ 132.52
13					16,062,468	3,543,464	19,605,931	\$ 25,138,219	\$ 960.53
14	R-10	Res. Heating, Low Income	January	644	80,989	0	80,989	\$ 89,331	\$ 138.78
15			February	644	75,070	0	75,070	\$ 83,848	\$ 130.26
16		Rates	March	644	67,158	0	67,158	\$ 76,517	\$ 118.87
17		Customer	April	644	40,685	0	40,685	\$ 51,988	\$ 80.76
18		\$22.20	May	644	0	23,715	23,715	\$ 36,264	\$ 56.34
19		Per Therm	June	644	0	11,427	11,427	\$ 24,878	\$ 38.65
20		\$0.9266	July	644	0	6,106	6,106	\$ 19,948	\$ 30.99
21			August	644	0	6,885	6,885	\$ 20,670	\$ 32.11
22			September	644	0	12,769	12,769	\$ 26,122	\$ 40.58
23			October	644	0	25,275	25,275	\$ 37,709	\$ 58.58
24			November	644	43,235	0	43,235	\$ 54,350	\$ 84.43
25			December	644	68,009	0	68,009	\$ 77,305	\$ 120.10
26					375,147	86,179	461,326	\$ 598,929	\$ 930.46
27	R-6	Residential Non-Heating	January	1,277	32,447	0	32,447	\$ 73,940	\$ 57.91
28			February	1,277	28,328	0	28,328	\$ 68,151	\$ 53.38
29		Rates	March	1,277	25,230	0	25,230	\$ 63,797	\$ 49.97
30		Customer	April	1,277	18,851	0	18,851	\$ 54,833	\$ 42.95
31		\$22.20	May	1,277	0	16,241	16,241	\$ 51,166	\$ 40.08
32		Per Therm	June	1,277	0	12,833	12,833	\$ 46,376	\$ 36.32
33		\$1.4053	July	1,277	0	11,308	11,308	\$ 44,233	\$ 34.65
34			August	1,277	0	11,564	11,564	\$ 44,593	\$ 34.93
35			September	1,277	0	12,781	12,781	\$ 46,303	\$ 36.27
36			October	1,277	0	15,819	15,819	\$ 50,573	\$ 39.61
37			November	1,277	21,860	0	21,860	\$ 59,063	\$ 46.26
38			December	1,277	30,008	0	30,008	\$ 70,512	\$ 55.23
39					156,724	80,545	237,269	\$ 673,540	\$ 527.56

Northern Utilities New Hampshire  
Target Revenue Per Customer (September 1, 2022 - July 31, 2023)  
Proposed Revenue by Calendar Month

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line	Rate Class	Description	Month	Billing Determinants			Calendar Month Revenue		
				Pro Forma Test Year Customers	Winter Therms	Summer Therms	Total Calendarized Therms	Total Calendarized Revenue	Calendarized Revenue Per Customer
40	G-40/T-40	Low Annual, High Winter	January	5,234	2,105,842	0	2,105,842	\$ 956,985	\$ 182.83
41			February	5,234	1,853,148	0	1,853,148	\$ 892,398	\$ 170.49
42		<i>Rates</i>	March	5,234	1,530,519	0	1,530,519	\$ 809,936	\$ 154.74
43		<i>Customer</i>	April	5,234	855,965	0	855,965	\$ 637,525	\$ 121.80
44		<i>\$80.00</i>	May	5,234	0	468,408	468,408	\$ 538,468	\$ 102.87
45		<i>Per Therm</i>	June	5,234	0	193,531	193,531	\$ 468,212	\$ 89.45
46		<i>\$0.2556</i>	July	5,234	0	74,813	74,813	\$ 437,868	\$ 83.65
47			August	5,234	0	91,982	91,982	\$ 442,257	\$ 84.49
48			September	5,234	0	226,274	226,274	\$ 476,581	\$ 91.05
49			October	5,234	0	549,088	549,088	\$ 559,090	\$ 106.81
50			November	5,234	1,109,028	0	1,109,028	\$ 702,206	\$ 134.15
51			December	5,234	1,822,234	0	1,822,234	\$ 884,496	\$ 168.98
52					9,276,737	1,604,096	10,880,833	\$ 7,806,021	\$ 1,491.31
53	G-50/T-50	Low Annual, Low Winter	January	831	165,778	0	165,778	\$ 105,625	\$ 127.04
54			February	831	153,226	0	153,226	\$ 102,664	\$ 123.47
55		<i>Rates</i>	March	831	135,926	0	135,926	\$ 98,583	\$ 118.57
56		<i>Customer</i>	April	831	93,720	0	93,720	\$ 88,627	\$ 106.59
57		<i>\$80.00</i>	May	831	0	97,002	97,002	\$ 89,401	\$ 107.52
58		<i>Per Therm</i>	June	831	0	101,613	101,613	\$ 90,489	\$ 108.83
59		<i>\$0.2359</i>	July	831	0	107,123	107,123	\$ 91,788	\$ 110.39
60			August	831	0	114,352	114,352	\$ 93,494	\$ 112.44
61			September	831	0	111,245	111,245	\$ 92,761	\$ 111.56
62			October	831	0	111,176	111,176	\$ 92,744	\$ 111.54
63			November	831	126,839	0	126,839	\$ 96,439	\$ 115.99
64			December	831	156,573	0	156,573	\$ 103,454	\$ 124.42
65					832,063	642,511	1,474,573	\$ 1,146,070	\$ 1,378.37
66	G-41/T-41	Med. Annual, High Winter	January	704	2,573,095	0	2,573,095	\$ 900,348	\$ 1,278.48
67			February	704	2,285,810	0	2,285,810	\$ 817,515	\$ 1,160.86
68		<i>Rates</i>	March	704	1,924,069	0	1,924,069	\$ 713,215	\$ 1,012.75
69		<i>Customer</i>	April	704	1,121,559	0	1,121,559	\$ 481,829	\$ 684.19
70		<i>\$225.00</i>	May	704	0	688,701	688,701	\$ 357,024	\$ 506.97
71		<i>Per Therm</i>	June	704	0	360,838	360,838	\$ 262,492	\$ 372.73
72		<i>\$0.2883</i>	July	704	0	218,577	218,577	\$ 221,474	\$ 314.49
73			August	704	0	239,596	239,596	\$ 227,535	\$ 323.10
74			September	704	0	394,184	394,184	\$ 272,107	\$ 386.39
75			October	704	0	829,358	829,358	\$ 397,580	\$ 564.56
76			November	704	1,505,305	0	1,505,305	\$ 592,474	\$ 841.30
77			December	704	2,282,740	0	2,282,740	\$ 816,630	\$ 1,159.60
78					11,692,577	2,731,254	14,423,832	\$ 6,060,223	\$ 8,605.42



Northern Utilities New Hampshire  
Target Revenue Per Customer (September 1, 2022 - July 31, 2023)  
Proposed Revenue by Calendar Month

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line	Rate Class	Description	Month	Billing Determinants			Calendar Month Revenue		
				Pro Forma Test Year Customers	Winter Therms	Summer Therms	Total Calendarized Therms	Total Calendarized Revenue	Calendarized Revenue Per Customer
79	G-51/T-51	Med. Annual, Low Winter	January	267	548,609	0	548,609	\$ 157,065	\$ 589.36
80			February	267	506,285	0	506,285	\$ 149,574	\$ 561.25
81		<i>Rates</i>	March	267	479,510	0	479,510	\$ 144,835	\$ 543.47
82		<i>Customer</i>	April	267	369,435	0	369,435	\$ 125,352	\$ 470.36
83		\$225.00	May	267	0	352,292	352,292	\$ 122,317	\$ 458.98
84		<i>Per Therm</i>	June	267	0	314,422	314,422	\$ 115,614	\$ 433.83
85		\$0.1770	July	267	0	296,610	296,610	\$ 112,462	\$ 422.00
86			August	267	0	300,172	300,172	\$ 113,092	\$ 424.36
87			September	267	0	306,298	306,298	\$ 114,176	\$ 428.43
88			October	267	0	347,918	347,918	\$ 121,543	\$ 456.07
89			November	267	421,008	0	421,008	\$ 134,480	\$ 504.61
90			December	267	518,741	0	518,741	\$ 151,778	\$ 569.52
91					2,843,588	1,917,712	4,761,300	\$ 1,562,288	\$ 5,862.24
92	G-42/T-42	High Annual, High Winter	January	31	915,167	0	915,167	\$ 241,843	\$ 7,801.39
93			February	31	819,517	0	819,517	\$ 220,941	\$ 7,127.11
94		<i>Rates</i>	March	31	734,670	0	734,670	\$ 202,399	\$ 6,529.00
95		<i>Customer</i>	April	31	515,218	0	515,218	\$ 154,442	\$ 4,981.99
96		\$1,350.00	May	31	0	324,350	324,350	\$ 112,731	\$ 3,636.48
97		<i>Per Therm</i>	June	31	0	218,129	218,129	\$ 89,518	\$ 2,887.68
98		\$0.2185	July	31	0	189,460	189,460	\$ 83,253	\$ 2,685.58
99			August	31	0	192,134	192,134	\$ 83,837	\$ 2,704.43
100			September	31	0	232,113	232,113	\$ 92,574	\$ 2,986.26
101			October	31	0	383,712	383,712	\$ 125,703	\$ 4,054.95
102			November	31	578,379	0	578,379	\$ 168,244	\$ 5,427.24
103			December	31	786,923	0	786,923	\$ 213,818	\$ 6,897.34
104					4,349,875	1,539,897	5,889,772	\$ 1,789,303	\$ 57,719.44
105	G-52/T-52	High Annual, Low Winter	January	33	1,332,981	0	1,332,981	\$ 283,945	\$ 8,604.40
106			February	33	1,504,043	0	1,504,043	\$ 314,667	\$ 9,535.37
107		<i>Rates</i>	March	33	1,376,235	0	1,376,235	\$ 291,713	\$ 8,839.80
108		<i>Customer</i>	April	33	1,342,269	41,018	1,383,288	\$ 290,111	\$ 8,791.23
109		\$1,350.00	May	33	5,650	1,257,039	1,262,689	\$ 183,381	\$ 5,557.01
110		<i>Per Therm Summer</i>	June	33	12,462	1,223,757	1,236,219	\$ 180,956	\$ 5,483.51
111		\$0.1096	July	33	0	1,220,236	1,220,236	\$ 178,332	\$ 5,403.99
112		<i>Per Therm Winter</i>	August	33	0	1,282,733	1,282,733	\$ 185,184	\$ 5,611.62
113		\$0.1796	September	33	0	1,416,119	1,416,119	\$ 199,807	\$ 6,054.77
114			October	33	43,229	1,387,409	1,430,639	\$ 204,424	\$ 6,194.65
115			November	33	1,381,287	28,665	1,409,953	\$ 295,764	\$ 8,962.53
116			December	33	1,562,138	0	1,562,138	\$ 325,101	\$ 9,851.53
117					8,560,295	7,856,979	16,417,274	\$ 2,933,384	\$ 88,890.42
118		Total			54,149,473	20,002,636	74,152,109	\$ 47,707,977	

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

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 New Hampshire  
Target Revenue Per Customer (August 1, 2023 - July 31, 2024)  
Proposed Revenue by Calendar Month

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line	Rate Class	Description	Month	Billing Determinants			Calendar Month Revenue		
				Pro Forma Test Year Customers	Winter Therms	Summer Therms	Total Calendarized Therms	Total Calendarized Revenue	Calendarized Revenue Per Customer
1	R-5	Residential Heating	January	26,171	3,569,155	0	3,569,155	\$ 3,885,718	\$ 148.47
2			February	26,171	3,167,143	0	3,167,143	\$ 3,513,491	\$ 134.25
3		Rates	March	26,171	2,668,501	0	2,668,501	\$ 3,051,793	\$ 116.61
4		Customer	April	26,171	1,566,216	0	1,566,216	\$ 2,031,175	\$ 77.61
5		\$22.20	May	26,171	0	926,189	926,189	\$ 1,438,567	\$ 54.97
6		Per Therm	June	26,171	0	471,753	471,753	\$ 1,017,800	\$ 38.89
7		\$0.9259	July	26,171	0	274,716	274,716	\$ 835,361	\$ 31.92
8			August	26,171	0	303,731	303,731	\$ 862,226	\$ 32.95
9			September	26,171	0	519,219	519,219	\$ 1,061,749	\$ 40.57
10			October	26,171	0	1,047,855	1,047,855	\$ 1,551,219	\$ 59.27
11			November	26,171	1,975,568	0	1,975,568	\$ 2,410,199	\$ 92.09
12			December	26,171	3,115,886	0	3,115,886	\$ 3,466,032	\$ 132.44
13					16,062,468	3,543,464	19,605,931	\$ 25,125,331	\$ 960.04
14	R-10	Res. Heating, Low Income	January	644	80,989	0	80,989	\$ 89,278	\$ 138.70
15			February	644	75,070	0	75,070	\$ 83,798	\$ 130.18
16		Rates	March	644	67,158	0	67,158	\$ 76,473	\$ 118.80
17		Customer	April	644	40,685	0	40,685	\$ 51,961	\$ 80.72
18		\$22.20	May	644	0	23,715	23,715	\$ 36,248	\$ 56.31
19		Per Therm	June	644	0	11,427	11,427	\$ 24,871	\$ 38.64
20		\$0.9259	July	644	0	6,106	6,106	\$ 19,944	\$ 30.98
21			August	644	0	6,885	6,885	\$ 20,665	\$ 32.10
22			September	644	0	12,769	12,769	\$ 26,113	\$ 40.57
23			October	644	0	25,275	25,275	\$ 37,693	\$ 58.56
24			November	644	43,235	0	43,235	\$ 54,322	\$ 84.39
25			December	644	68,009	0	68,009	\$ 77,261	\$ 120.03
26					375,147	86,179	461,326	\$ 598,626	\$ 929.99
27	R-6	Residential Non-Heating	January	1,277	32,447	0	32,447	\$ 73,786	\$ 57.79
28			February	1,277	28,328	0	28,328	\$ 68,017	\$ 53.28
29		Rates	March	1,277	25,230	0	25,230	\$ 63,678	\$ 49.88
30		Customer	April	1,277	18,851	0	18,851	\$ 54,744	\$ 42.88
31		\$22.20	May	1,277	0	16,241	16,241	\$ 51,089	\$ 40.02
32		Per Therm	June	1,277	0	12,833	12,833	\$ 46,315	\$ 36.28
33		\$1.4005	July	1,277	0	11,308	11,308	\$ 44,179	\$ 34.60
34			August	1,277	0	11,564	11,564	\$ 44,538	\$ 34.89
35			September	1,277	0	12,781	12,781	\$ 46,242	\$ 36.22
36			October	1,277	0	15,819	15,819	\$ 50,498	\$ 39.55
37			November	1,277	21,860	0	21,860	\$ 58,959	\$ 46.18
38			December	1,277	30,008	0	30,008	\$ 70,370	\$ 55.12
39					156,724	80,545	237,269	\$ 672,416	\$ 526.68

Northern Utilities New Hampshire  
Target Revenue Per Customer (August 1, 2023 - July 31, 2024)  
Proposed Revenue by Calendar Month

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line	Rate Class	Description	Month	Billing Determinants			Calendar Month Revenue		
				Pro Forma Test Year Customers	Winter Therms	Summer Therms	Total Calendarized Therms	Total Calendarized Revenue	Calendarized Revenue Per Customer
40	G-40/T-40	Low Annual, High Winter	January	5,234	2,105,842	0	2,105,842	\$ 956,565	\$ 182.75
41			February	5,234	1,853,148	0	1,853,148	\$ 892,028	\$ 170.42
42		<i>Rates</i>	March	5,234	1,530,519	0	1,530,519	\$ 809,631	\$ 154.68
43		<i>Customer</i>	April	5,234	855,965	0	855,965	\$ 637,354	\$ 121.76
44		<i>\$80.00</i>	May	5,234	0	468,408	468,408	\$ 538,375	\$ 102.85
45		<i>Per Therm</i>	June	5,234	0	193,531	193,531	\$ 468,173	\$ 89.44
46		<i>\$0.2554</i>	July	5,234	0	74,813	74,813	\$ 437,854	\$ 83.65
47			August	5,234	0	91,982	91,982	\$ 442,238	\$ 84.49
48			September	5,234	0	226,274	226,274	\$ 476,536	\$ 91.04
49			October	5,234	0	549,088	549,088	\$ 558,980	\$ 106.79
50			November	5,234	1,109,028	0	1,109,028	\$ 701,985	\$ 134.11
51			December	5,234	1,822,234	0	1,822,234	\$ 884,133	\$ 168.91
52					9,276,737	1,604,096	10,880,833	\$ 7,803,851	\$ 1,490.90
53	G-50/T-50	Low Annual, Low Winter	January	831	165,778	0	165,778	\$ 105,273	\$ 126.61
54			February	831	153,226	0	153,226	\$ 102,339	\$ 123.08
55		<i>Rates</i>	March	831	135,926	0	135,926	\$ 98,294	\$ 118.22
56		<i>Customer</i>	April	831	93,720	0	93,720	\$ 88,427	\$ 106.35
57		<i>\$80.00</i>	May	831	0	97,002	97,002	\$ 89,195	\$ 107.27
58		<i>Per Therm</i>	June	831	0	101,613	101,613	\$ 90,273	\$ 108.57
59		<i>\$0.2338</i>	July	831	0	107,123	107,123	\$ 91,561	\$ 110.12
60			August	831	0	114,352	114,352	\$ 93,251	\$ 112.15
61			September	831	0	111,245	111,245	\$ 92,524	\$ 111.28
62			October	831	0	111,176	111,176	\$ 92,508	\$ 111.26
63			November	831	126,839	0	126,839	\$ 96,170	\$ 115.66
64			December	831	156,573	0	156,573	\$ 103,121	\$ 124.02
65					832,063	642,511	1,474,573	\$ 1,142,936	\$ 1,374.60
66	G-41/T-41	Med. Annual, High Winter	January	704	2,573,095	0	2,573,095	\$ 899,752	\$ 1,277.63
67			February	704	2,285,810	0	2,285,810	\$ 816,986	\$ 1,160.11
68		<i>Rates</i>	March	704	1,924,069	0	1,924,069	\$ 712,770	\$ 1,012.12
69		<i>Customer</i>	April	704	1,121,559	0	1,121,559	\$ 481,570	\$ 683.82
70		<i>\$225.00</i>	May	704	0	688,701	688,701	\$ 356,865	\$ 506.74
71		<i>Per Therm</i>	June	704	0	360,838	360,838	\$ 262,409	\$ 372.62
72		<i>\$0.2881</i>	July	704	0	218,577	218,577	\$ 221,424	\$ 314.42
73			August	704	0	239,596	239,596	\$ 227,479	\$ 323.02
74			September	704	0	394,184	394,184	\$ 272,016	\$ 386.26
75			October	704	0	829,358	829,358	\$ 397,388	\$ 564.28
76			November	704	1,505,305	0	1,505,305	\$ 592,126	\$ 840.81
77			December	704	2,282,740	0	2,282,740	\$ 816,102	\$ 1,158.85
78					11,692,577	2,731,254	14,423,832	\$ 6,056,886	\$ 8,600.68

Northern Utilities New Hampshire  
Target Revenue Per Customer (August 1, 2023 - July 31, 2024)  
Proposed Revenue by Calendar Month

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line	Rate Class	Description	Month	Billing Determinants			Calendar Month Revenue		
				Pro Forma Test Year Customers	Winter Therms	Summer Therms	Total Calendarized Therms	Total Calendarized Revenue	Calendarized Revenue Per Customer
79	G-51/T-51	Med. Annual, Low Winter	January	267	548,609	0	548,609	\$ 156,671	\$ 587.88
80			February	267	506,285	0	506,285	\$ 149,210	\$ 559.89
81		<i>Rates</i>	March	267	479,510	0	479,510	\$ 144,490	\$ 542.18
82		<i>Customer</i>	April	267	369,435	0	369,435	\$ 125,086	\$ 469.37
83		\$225.00	May	267	0	352,292	352,292	\$ 122,064	\$ 458.03
84		<i>Per Therm</i>	June	267	0	314,422	314,422	\$ 115,389	\$ 432.98
85		\$0.1763	July	267	0	296,610	296,610	\$ 112,249	\$ 421.20
86			August	267	0	300,172	300,172	\$ 112,876	\$ 423.55
87			September	267	0	306,298	306,298	\$ 113,956	\$ 427.60
88			October	267	0	347,918	347,918	\$ 121,293	\$ 455.13
89			November	267	421,008	0	421,008	\$ 134,177	\$ 503.48
90			December	267	518,741	0	518,741	\$ 151,406	\$ 568.13
91					2,843,588	1,917,712	4,761,300	\$ 1,558,867	\$ 5,849.41
92	G-42/T-42	High Annual, High Winter	January	31	915,167	0	915,167	\$ 241,538	\$ 7,791.54
93			February	31	819,517	0	819,517	\$ 220,667	\$ 7,118.29
94		<i>Rates</i>	March	31	734,670	0	734,670	\$ 202,154	\$ 6,521.09
95		<i>Customer</i>	April	31	515,218	0	515,218	\$ 154,270	\$ 4,976.44
96		\$1,350.00	May	31	0	324,350	324,350	\$ 112,622	\$ 3,632.98
97		<i>Per Therm</i>	June	31	0	218,129	218,129	\$ 89,445	\$ 2,885.33
98		\$0.2182	July	31	0	189,460	189,460	\$ 83,190	\$ 2,683.54
99			August	31	0	192,134	192,134	\$ 83,773	\$ 2,702.37
100			September	31	0	232,113	232,113	\$ 92,497	\$ 2,983.76
101			October	31	0	383,712	383,712	\$ 125,575	\$ 4,050.81
102			November	31	578,379	0	578,379	\$ 168,051	\$ 5,421.01
103			December	31	786,923	0	786,923	\$ 213,555	\$ 6,888.87
104					4,349,875	1,539,897	5,889,772	\$ 1,787,337	\$ 57,656.03
105	G-52/T-52	High Annual, Low Winter	January	33	1,332,981	0	1,332,981	\$ 283,352	\$ 8,586.42
106			February	33	1,504,043	0	1,504,043	\$ 313,998	\$ 9,515.08
107		<i>Rates</i>	March	33	1,376,235	0	1,376,235	\$ 291,101	\$ 8,821.23
108		<i>Customer</i>	April	33	1,342,269	41,018	1,383,288	\$ 289,502	\$ 8,772.78
109		\$1,350.00	May	33	5,650	1,257,039	1,262,689	\$ 183,037	\$ 5,546.58
110		<i>Per Therm Summer</i>	June	33	12,462	1,223,757	1,236,219	\$ 180,618	\$ 5,473.26
111		\$0.1094	July	33	0	1,220,236	1,220,236	\$ 178,000	\$ 5,393.94
112		<i>Per Therm Winter</i>	August	33	0	1,282,733	1,282,733	\$ 184,835	\$ 5,601.06
113		\$0.1791	September	33	0	1,416,119	1,416,119	\$ 199,423	\$ 6,043.11
114			October	33	43,229	1,387,409	1,430,639	\$ 204,027	\$ 6,182.64
115			November	33	1,381,287	28,665	1,409,953	\$ 295,141	\$ 8,943.66
116			December	33	1,562,138	0	1,562,138	\$ 324,405	\$ 9,830.46
117					8,560,295	7,856,979	16,417,274	\$ 2,927,437	\$ 88,710.22
118		Total			54,149,473	20,002,636	74,152,109	\$ 47,673,687	

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.0%	5.91	\$33.65	\$33.90	\$0.25	0.7%
20.0%	22.05	\$64.93	\$65.86	\$0.94	1.4%
30.0%	37.57	\$94.99	\$96.59	\$1.60	1.7%
40.0%	52.37	\$123.68	\$125.90	\$2.23	1.8%
50.0%	67.18	\$152.37	\$155.23	\$2.86	1.9%
60.0%	82.99	\$183.00	\$186.53	\$3.53	1.9%
70.0%	101.23	\$218.34	\$222.64	\$4.30	2.0%
80.0%	124.00	\$262.47	\$267.74	\$5.27	2.0%
90.0%	155.63	\$323.75	\$330.36	\$6.61	2.0%
100.0%	240.82	\$488.80	\$499.04	\$10.23	2.1%
Average	88.98	\$194.60	\$198.38	\$3.78	1.9%

<u>Distribution Only</u>					
10.0%	5.91	\$27.42	\$27.67	\$0.25	0.9%
20.0%	22.05	\$41.70	\$42.63	\$0.94	2.2%
30.0%	37.57	\$55.42	\$57.01	\$1.60	2.9%
40.0%	52.37	\$68.50	\$70.73	\$2.23	3.2%
50.0%	67.18	\$81.59	\$84.45	\$2.86	3.5%
60.0%	82.99	\$95.57	\$99.10	\$3.53	3.7%
70.0%	101.23	\$111.70	\$116.00	\$4.30	3.9%
80.0%	124.00	\$131.83	\$137.10	\$5.27	4.0%
90.0%	155.63	\$159.79	\$166.41	\$6.61	4.1%
100.0%	240.82	\$235.10	\$245.34	\$10.23	4.4%
Average	88.98	\$100.86	\$104.64	\$3.78	3.7%

Present Rates

Customer Charge (\$/customer)	\$22.20 (1)
Distribution Charge - All therms (\$/thm)	\$0.8841 (1)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.9719 (3)

Proposed Rates

Customer Charge (\$/customer)	\$22.20 (4)
Distribution Charge - All therms (\$/thm)	\$0.9266 (4)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.9719 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Prior winter 6 month average seasonal COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	1.76	\$25.43	\$25.51	\$0.07	0.3%
30.0%	5.79	\$32.81	\$33.06	\$0.25	0.8%
40.0%	9.28	\$39.20	\$39.60	\$0.39	1.0%
50.0%	12.82	\$45.69	\$46.23	\$0.54	1.2%
60.0%	16.63	\$52.66	\$53.37	\$0.71	1.3%
70.0%	21.15	\$60.95	\$61.85	\$0.90	1.5%
80.0%	27.57	\$72.71	\$73.88	\$1.17	1.6%
90.0%	39.21	\$94.04	\$95.71	\$1.67	1.8%
100.0%	83.07	\$174.39	\$177.92	\$3.53	2.0%
Average	21.73	\$62.01	\$62.93	\$0.92	1.5%
<u>Distribution Only</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	1.76	\$23.76	\$23.83	\$0.07	0.3%
30.0%	5.79	\$27.32	\$27.57	\$0.25	0.9%
40.0%	9.28	\$30.40	\$30.80	\$0.39	1.3%
50.0%	12.82	\$33.53	\$34.08	\$0.54	1.6%
60.0%	16.63	\$36.90	\$37.61	\$0.71	1.9%
70.0%	21.15	\$40.90	\$41.80	\$0.90	2.2%
80.0%	27.57	\$46.57	\$47.74	\$1.17	2.5%
90.0%	39.21	\$56.87	\$58.53	\$1.67	2.9%
100.0%	83.07	\$95.64	\$99.17	\$3.53	3.7%
Average	21.73	\$41.41	\$42.33	\$0.92	2.2%

Present Rates

Customer Charge (\$/customer)	\$22.20 (1)
Distribution Charge - All therms (\$/thm)	\$0.8841 (1)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.8665 (3)

Proposed Rates

Customer Charge (\$/customer)	\$22.20 (4)
Distribution Charge - All therms (\$/thm)	\$0.9266 (4)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.8665 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Projected 6 month average summer COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	14.96	\$28.70	\$29.05	\$0.35	1.2%
20.0%	31.25	\$46.66	\$47.39	\$0.73	1.6%
30.0%	43.22	\$59.86	\$60.87	\$1.01	1.7%
40.0%	54.61	\$72.41	\$73.69	\$1.28	1.8%
50.0%	65.94	\$84.90	\$86.44	\$1.54	1.8%
60.0%	77.14	\$97.25	\$99.05	\$1.81	1.9%
70.0%	90.21	\$111.66	\$113.77	\$2.11	1.9%
80.0%	108.11	\$131.40	\$133.93	\$2.53	1.9%
90.0%	135.38	\$161.46	\$164.63	\$3.17	2.0%
100.0%	205.88	\$239.18	\$243.99	\$4.82	2.0%
Average	82.67	\$103.35	\$105.28	\$1.93	1.9%
<u>Distribution Only</u>					
10.0%	14.96	\$35.42	\$36.06	\$0.64	1.8%
20.0%	31.25	\$49.83	\$51.16	\$1.33	2.7%
30.0%	43.22	\$60.41	\$62.25	\$1.84	3.0%
40.0%	54.61	\$70.48	\$72.80	\$2.32	3.3%
50.0%	65.94	\$80.50	\$83.30	\$2.80	3.5%
60.0%	77.14	\$90.40	\$93.68	\$3.28	3.6%
70.0%	90.21	\$101.96	\$105.79	\$3.83	3.8%
80.0%	108.11	\$117.78	\$122.38	\$4.59	3.9%
90.0%	135.38	\$141.89	\$147.65	\$5.75	4.1%
100.0%	205.88	\$204.22	\$212.97	\$8.75	4.3%
Average	82.67	\$95.29	\$98.80	\$3.51	3.7%

Present Rates

Customer Charge (\$/customer)	\$22.20 (1)
Distribution Charge - All therms (\$/thm)	\$0.8841 (1)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.9719 (3)
45% Customer Charge Discount (\$/customer)	-\$9.99 (5)
45% Therm Discount - All therms (\$/thm)	-\$0.8352 (5)

Proposed Rates

Customer Charge (\$/customer)	\$22.20 (4)
Distribution Charge - All therms (\$/thm)	\$0.9266 (4)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.9719 (3)
45% Customer Charge Discount (\$/customer)	-\$9.99 (5)
45% Therm Discount - All therms (\$/thm)	-\$0.8543 (5)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Prior winter 6 month average seasonal COG
- (4) Proposed Step Increase, Schedule GSL-7
- (5) Low income customers receive a 45% discount on the customer charge, distribution charges, and COG in the winter period only



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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.15	\$22.47	\$22.48	\$0.01	0.0%
20.0%	3.16	\$27.99	\$28.12	\$0.13	0.5%
30.0%	6.95	\$34.94	\$35.23	\$0.30	0.8%
40.0%	10.00	\$40.52	\$40.94	\$0.42	1.0%
50.0%	12.74	\$45.54	\$46.08	\$0.54	1.2%
60.0%	16.06	\$51.62	\$52.30	\$0.68	1.3%
70.0%	20.58	\$59.90	\$60.77	\$0.87	1.5%
80.0%	27.06	\$71.79	\$72.94	\$1.15	1.6%
90.0%	39.85	\$95.21	\$96.91	\$1.69	1.8%
100.0%	80.33	\$169.38	\$172.80	\$3.41	2.0%
Average	21.69	\$61.94	\$62.86	\$0.92	1.5%
<u>Distribution Only</u>					
10.0%	0.15	\$22.33	\$22.34	\$0.01	0.0%
20.0%	3.16	\$24.99	\$25.13	\$0.13	0.5%
30.0%	6.95	\$28.35	\$28.64	\$0.30	1.0%
40.0%	10.00	\$31.04	\$31.46	\$0.42	1.4%
50.0%	12.74	\$33.46	\$34.00	\$0.54	1.6%
60.0%	16.06	\$36.40	\$37.08	\$0.68	1.9%
70.0%	20.58	\$40.39	\$41.27	\$0.87	2.2%
80.0%	27.06	\$46.13	\$47.28	\$1.15	2.5%
90.0%	39.85	\$57.43	\$59.12	\$1.69	2.9%
100.0%	80.33	\$93.22	\$96.64	\$3.41	3.7%
Average	21.69	\$41.37	\$42.30	\$0.92	2.2%

Present Rates

Customer Charge (\$/customer)	\$22.20 (1)
Distribution Charge - All therms (\$/thm)	\$0.8841 (1)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.8665 (3)

Proposed Rates

Customer Charge (\$/customer)	\$22.20 (4)
Distribution Charge - All therms (\$/thm)	\$0.9266 (4)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.8665 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Projected 6 month average summer COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	0.50	\$23.38	\$23.43	\$0.05	0.2%
30.0%	2.23	\$27.48	\$27.69	\$0.22	0.8%
40.0%	5.44	\$35.06	\$35.59	\$0.53	1.5%
50.0%	9.21	\$43.96	\$44.85	\$0.90	2.0%
60.0%	12.95	\$52.79	\$54.05	\$1.26	2.4%
70.0%	17.13	\$62.66	\$64.32	\$1.67	2.7%
80.0%	23.24	\$77.08	\$79.33	\$2.26	2.9%
90.0%	36.13	\$107.53	\$111.04	\$3.51	3.3%
100.0%	78.37	\$207.27	\$214.89	\$7.62	3.7%
Average	18.52	\$65.94	\$67.74	\$1.80	2.7%
<u>Distribution Only</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	0.50	\$22.86	\$22.90	\$0.05	0.2%
30.0%	2.23	\$25.12	\$25.34	\$0.22	0.9%
40.0%	5.44	\$29.32	\$29.85	\$0.53	1.8%
50.0%	9.21	\$34.25	\$35.15	\$0.90	2.6%
60.0%	12.95	\$39.14	\$40.40	\$1.26	3.2%
70.0%	17.13	\$44.61	\$46.27	\$1.67	3.7%
80.0%	23.24	\$52.60	\$54.85	\$2.26	4.3%
90.0%	36.13	\$69.46	\$72.97	\$3.51	5.1%
100.0%	78.37	\$124.71	\$132.33	\$7.62	6.1%
Average	18.52	\$46.43	\$48.23	\$1.80	3.9%

Present Rates

Customer Charge (\$/customer)	\$22.20 (1)
Distribution Charge - All therms (\$/thm)	\$1.3081 (1)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.9719 (3)

Proposed Rates

Customer Charge (\$/customer)	\$22.20 (4)
Distribution Charge - All therms (\$/thm)	\$1.4053 (4)
LDAC (\$/thm)	\$0.0816 (2)
COGC (\$/thm)	\$0.9719 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Prior winter 6 month average seasonal COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	0.70	\$23.78	\$23.84	\$0.07	0.3%
30.0%	1.96	\$26.62	\$26.81	\$0.19	0.7%
40.0%	3.94	\$31.10	\$31.48	\$0.38	1.2%
50.0%	6.31	\$36.43	\$37.05	\$0.61	1.7%
60.0%	8.51	\$41.40	\$42.22	\$0.83	2.0%
70.0%	10.84	\$46.66	\$47.72	\$1.05	2.3%
80.0%	13.60	\$52.87	\$54.20	\$1.32	2.5%
90.0%	17.92	\$62.64	\$64.38	\$1.74	2.8%
100.0%	37.81	\$107.50	\$111.18	\$3.68	3.4%
Average	10.16	\$45.12	\$46.11	\$0.99	2.2%
<u>Distribution Only</u>					
10.0%	0.00	\$22.20	\$22.20	\$0.00	0.0%
20.0%	0.70	\$23.11	\$23.18	\$0.07	0.3%
30.0%	1.96	\$24.77	\$24.96	\$0.19	0.8%
40.0%	3.94	\$27.36	\$27.74	\$0.38	1.4%
50.0%	6.31	\$30.45	\$31.07	\$0.61	2.0%
60.0%	8.51	\$33.33	\$34.16	\$0.83	2.5%
70.0%	10.84	\$36.38	\$37.44	\$1.05	2.9%
80.0%	13.60	\$39.98	\$41.31	\$1.32	3.3%
90.0%	17.92	\$45.65	\$47.39	\$1.74	3.8%
100.0%	37.81	\$71.66	\$75.33	\$3.68	5.1%
Average	10.16	\$35.49	\$36.48	\$0.99	2.8%

Present Rates

Customer Charge (\$/customer)	\$22.20	(1)
Distribution Charge - All therms (\$/thm)	\$1.3081	(1)
LDAC (\$/thm)	\$0.0816	(2)
COGC (\$/thm)	\$0.8665	(3)

Proposed Rates

Customer Charge (\$/customer)	\$22.20	(4)
Distribution Charge - All therms (\$/thm)	\$1.4053	(4)
LDAC (\$/thm)	\$0.0816	(2)
COGC (\$/thm)	\$0.8665	(3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Projected 6 month average summer COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	5.08	\$86.45	\$86.57	\$0.12	0.1%
20.0%	29.08	\$116.94	\$117.63	\$0.69	0.6%
30.0%	58.36	\$154.13	\$155.51	\$1.38	0.9%
40.0%	91.27	\$195.93	\$198.08	\$2.15	1.1%
50.0%	132.07	\$247.75	\$250.87	\$3.12	1.3%
60.0%	183.41	\$312.97	\$317.30	\$4.33	1.4%
70.0%	248.65	\$395.84	\$401.71	\$5.87	1.5%
80.0%	341.54	\$513.82	\$521.88	\$8.06	1.6%
90.0%	491.01	\$703.69	\$715.27	\$11.59	1.6%
100.0%	989.61	\$1,337.00	\$1,360.36	\$23.35	1.7%
Average	257.01	\$406.45	\$412.52	\$6.07	1.5%
<u>Distribution Only</u>					
10.0%	5.08	\$81.18	\$81.30	\$0.12	0.1%
20.0%	29.08	\$86.75	\$87.43	\$0.69	0.8%
30.0%	58.36	\$93.54	\$94.92	\$1.38	1.5%
40.0%	91.27	\$101.17	\$103.33	\$2.15	2.1%
50.0%	132.07	\$110.64	\$113.76	\$3.12	2.8%
60.0%	183.41	\$122.55	\$126.88	\$4.33	3.5%
70.0%	248.65	\$137.69	\$143.56	\$5.87	4.3%
80.0%	341.54	\$159.24	\$167.30	\$8.06	5.1%
90.0%	491.01	\$193.92	\$205.50	\$11.59	6.0%
100.0%	989.61	\$309.59	\$332.94	\$23.35	7.5%
Average	257.01	\$139.63	\$145.69	\$6.07	4.3%

Present Rates

Customer Charge (\$/customer)	\$80.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.2320 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.9878 (3)

Proposed Rates

Customer Charge (\$/customer)	\$80.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.2556 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.9878 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Prior winter 6 month average seasonal COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
20.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
30.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
40.0%	1.02	\$81.19	\$81.21	\$0.02	0.0%
50.0%	5.22	\$86.08	\$86.21	\$0.12	0.1%
60.0%	11.96	\$93.92	\$94.21	\$0.28	0.3%
70.0%	25.29	\$109.44	\$110.04	\$0.60	0.5%
80.0%	49.28	\$137.37	\$138.53	\$1.16	0.8%
90.0%	93.76	\$189.15	\$191.36	\$2.21	1.2%
100.0%	280.68	\$406.74	\$413.37	\$6.62	1.6%
Average	46.72	\$134.39	\$135.49	\$1.10	0.8%
<u>Distribution Only</u>					
10.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
20.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
30.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
40.0%	1.02	\$80.24	\$80.26	\$0.02	0.0%
50.0%	5.22	\$81.21	\$81.34	\$0.12	0.2%
60.0%	11.96	\$82.77	\$83.06	\$0.28	0.3%
70.0%	25.29	\$85.87	\$86.46	\$0.60	0.7%
80.0%	49.28	\$91.43	\$92.60	\$1.16	1.3%
90.0%	93.76	\$101.75	\$103.97	\$2.21	2.2%
100.0%	280.68	\$145.12	\$151.74	\$6.62	4.6%
Average	46.72	\$90.84	\$91.94	\$1.10	1.2%

Present Rates

Customer Charge (\$/customer)	\$80.00	(1)
Distribution Charge - All therms (\$/thm)	\$0.2320	(1)
LDAC (\$/thm)	\$0.0504	(2)
COGC (\$/thm)	\$0.8817	(3)

Proposed Rates

Customer Charge (\$/customer)	\$80.00	(4)
Distribution Charge - All therms (\$/thm)	\$0.2556	(4)
LDAC (\$/thm)	\$0.0504	(2)
COGC (\$/thm)	\$0.8817	(3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Projected 6 month average summer COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
20.0%	1.04	\$81.18	\$81.21	\$0.03	0.0%
30.0%	6.81	\$87.74	\$87.93	\$0.19	0.2%
40.0%	17.70	\$100.13	\$100.61	\$0.49	0.5%
50.0%	40.86	\$126.45	\$127.57	\$1.12	0.9%
60.0%	78.30	\$169.02	\$171.16	\$2.15	1.3%
70.0%	146.37	\$246.40	\$250.41	\$4.01	1.6%
80.0%	259.74	\$375.30	\$382.42	\$7.12	1.9%
90.0%	406.53	\$542.18	\$553.32	\$11.14	2.1%
100.0%	704.50	\$880.95	\$900.25	\$19.30	2.2%
Average	166.18	\$268.94	\$273.49	\$4.55	1.7%
<u>Distribution Only</u>					
10.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
20.0%	1.04	\$80.22	\$80.24	\$0.03	0.0%
30.0%	6.81	\$81.42	\$81.61	\$0.19	0.2%
40.0%	17.70	\$83.69	\$84.18	\$0.49	0.6%
50.0%	40.86	\$88.52	\$89.64	\$1.12	1.3%
60.0%	78.30	\$96.33	\$98.47	\$2.15	2.2%
70.0%	146.37	\$110.52	\$114.53	\$4.01	3.6%
80.0%	259.74	\$134.16	\$141.27	\$7.12	5.3%
90.0%	406.53	\$164.76	\$175.90	\$11.14	6.8%
100.0%	704.50	\$226.89	\$246.19	\$19.30	8.5%
Average	166.18	\$114.65	\$119.20	\$4.55	4.0%

Present Rates

Customer Charge (\$/customer)	\$80.00	(1)
Distribution Charge - All therms (\$/thm)	\$0.2085	(1)
LDAC (\$/thm)	\$0.0504	(2)
COGC (\$/thm)	\$0.8780	(3)

Proposed Rates

Customer Charge (\$/customer)	\$80.00	(4)
Distribution Charge - All therms (\$/thm)	\$0.2359	(4)
LDAC (\$/thm)	\$0.0504	(2)
COGC (\$/thm)	\$0.8780	(3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Prior winter 6 month average seasonal COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
20.0%	0.81	\$80.88	\$80.91	\$0.02	0.0%
30.0%	5.32	\$85.82	\$85.96	\$0.15	0.2%
40.0%	12.20	\$93.34	\$93.68	\$0.33	0.4%
50.0%	26.67	\$109.17	\$109.90	\$0.73	0.7%
60.0%	55.97	\$141.20	\$142.74	\$1.53	1.1%
70.0%	110.70	\$201.06	\$204.09	\$3.03	1.5%
80.0%	196.19	\$294.55	\$299.93	\$5.38	1.8%
90.0%	306.05	\$414.70	\$423.08	\$8.39	2.0%
100.0%	521.36	\$650.16	\$664.45	\$14.29	2.2%
Average	123.53	\$215.09	\$218.47	\$3.38	1.6%
<u>Distribution Only</u>					
10.0%	0.00	\$80.00	\$80.00	\$0.00	0.0%
20.0%	0.81	\$80.17	\$80.19	\$0.02	0.0%
30.0%	5.32	\$81.11	\$81.25	\$0.15	0.2%
40.0%	12.20	\$82.54	\$82.88	\$0.33	0.4%
50.0%	26.67	\$85.56	\$86.29	\$0.73	0.9%
60.0%	55.97	\$91.67	\$93.20	\$1.53	1.7%
70.0%	110.70	\$103.08	\$106.11	\$3.03	2.9%
80.0%	196.19	\$120.90	\$126.28	\$5.38	4.4%
90.0%	306.05	\$143.81	\$152.20	\$8.39	5.8%
100.0%	521.36	\$188.70	\$202.99	\$14.29	7.6%
Average	123.53	\$105.76	\$109.14	\$3.38	3.2%

Present Rates

Customer Charge (\$/customer)	\$80.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.2085 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8347 (3)

Proposed Rates

Customer Charge (\$/customer)	\$80.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.2359 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8347 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Projected 6 month average summer COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.0%	410.78	\$764.19	\$769.90	\$5.71	0.7%
20.0%	855.12	\$1,347.43	\$1,359.31	\$11.89	0.9%
30.0%	1,123.60	\$1,699.83	\$1,715.45	\$15.62	0.9%
40.0%	1,358.83	\$2,008.60	\$2,027.49	\$18.89	0.9%
50.0%	1,592.36	\$2,315.14	\$2,337.27	\$22.13	1.0%
60.0%	1,899.01	\$2,717.65	\$2,744.04	\$26.40	1.0%
70.0%	2,385.06	\$3,355.63	\$3,388.78	\$33.15	1.0%
80.0%	3,120.90	\$4,321.49	\$4,364.87	\$43.38	1.0%
90.0%	4,464.86	\$6,085.58	\$6,147.64	\$62.06	1.0%
100.0%	8,063.23	\$10,808.79	\$10,920.87	\$112.08	1.0%
Average	2,527.37	\$3,542.43	\$3,577.56	\$35.13	1.0%
<u>Distribution Only</u>					
10.0%	410.78	\$337.72	\$343.43	\$5.71	1.7%
20.0%	855.12	\$459.64	\$471.53	\$11.89	2.6%
30.0%	1,123.60	\$533.31	\$548.93	\$15.62	2.9%
40.0%	1,358.83	\$597.86	\$616.75	\$18.89	3.2%
50.0%	1,592.36	\$661.94	\$684.08	\$22.13	3.3%
60.0%	1,899.01	\$746.09	\$772.49	\$26.40	3.5%
70.0%	2,385.06	\$879.46	\$912.61	\$33.15	3.8%
80.0%	3,120.90	\$1,081.38	\$1,124.76	\$43.38	4.0%
90.0%	4,464.86	\$1,450.16	\$1,512.22	\$62.06	4.3%
100.0%	8,063.23	\$2,437.55	\$2,549.63	\$112.08	4.6%
Average	2,527.37	\$918.51	\$953.64	\$35.13	3.8%

Present Rates

Customer Charge (\$/customer)	\$225.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.2744 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.9878 (3)

Proposed Rates

Customer Charge (\$/customer)	\$225.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.2883 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.9878 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Prior winter 6 month average seasonal COG
- (4) Proposed Step Increase, Schedule GSL-7



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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.0%	0.00	\$225.00	\$225.00	\$0.00	0.0%
20.0%	8.12	\$234.80	\$234.91	\$0.11	0.0%
30.0%	50.08	\$285.42	\$286.12	\$0.70	0.2%
40.0%	125.85	\$376.84	\$378.59	\$1.75	0.5%
50.0%	243.55	\$518.84	\$522.23	\$3.39	0.7%
60.0%	375.58	\$678.14	\$683.36	\$5.22	0.8%
70.0%	522.98	\$855.97	\$863.24	\$7.27	0.8%
80.0%	723.73	\$1,098.18	\$1,108.24	\$10.06	0.9%
90.0%	1,101.48	\$1,553.93	\$1,569.24	\$15.31	1.0%
100.0%	2,699.06	\$3,481.42	\$3,518.93	\$37.52	1.1%
Average	585.04	\$930.85	\$938.99	\$8.13	0.9%
<u>Distribution Only</u>					
10.0%	0.00	\$225.00	\$225.00	\$0.00	0.0%
20.0%	8.12	\$227.23	\$227.34	\$0.11	0.0%
30.0%	50.08	\$238.74	\$239.44	\$0.70	0.3%
40.0%	125.85	\$259.53	\$261.28	\$1.75	0.7%
50.0%	243.55	\$291.83	\$295.22	\$3.39	1.2%
60.0%	375.58	\$328.06	\$333.28	\$5.22	1.6%
70.0%	522.98	\$368.50	\$375.77	\$7.27	2.0%
80.0%	723.73	\$423.59	\$433.65	\$10.06	2.4%
90.0%	1,101.48	\$527.25	\$542.56	\$15.31	2.9%
100.0%	2,699.06	\$965.62	\$1,003.14	\$37.52	3.9%
Average	585.04	\$385.54	\$393.67	\$8.13	2.1%

Present Rates

Customer Charge (\$/customer)	\$225.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.2744 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8817 (3)

Proposed Rates

Customer Charge (\$/customer)	\$225.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.2883 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8817 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Projected 6 month average summer COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	298.97	\$552.07	\$555.48	\$3.41	0.6%
20.0%	665.04	\$952.56	\$960.14	\$7.58	0.8%
30.0%	830.71	\$1,133.80	\$1,143.27	\$9.47	0.8%
40.0%	961.40	\$1,276.78	\$1,287.74	\$10.96	0.9%
50.1%	1,110.81	\$1,440.23	\$1,452.89	\$12.66	0.9%
60.1%	1,275.37	\$1,620.26	\$1,634.80	\$14.54	0.9%
70.0%	1,540.79	\$1,904.43	\$1,928.19	\$23.75	1.2%
80.0%	1,950.17	\$2,341.77	\$2,380.71	\$38.94	1.7%
90.0%	2,919.75	\$3,377.57	\$3,452.49	\$74.91	2.2%
100.0%	5,195.70	\$5,808.97	\$5,968.32	\$159.35	2.7%
Average	1,674.87	\$2,047.67	\$2,076.40	\$28.73	1.4%
<u>Distribution Only</u>					
10.0%	298.97	\$274.51	\$277.92	\$3.41	1.2%
20.0%	665.04	\$335.13	\$342.71	\$7.58	2.3%
30.0%	830.71	\$362.57	\$372.04	\$9.47	2.6%
40.0%	961.40	\$384.21	\$395.17	\$10.96	2.9%
50.1%	1,110.81	\$408.95	\$421.61	\$12.66	3.1%
60.1%	1,275.37	\$436.20	\$450.74	\$14.54	3.3%
70.0%	1,540.79	\$473.97	\$497.72	\$23.75	5.0%
80.0%	1,950.17	\$531.24	\$570.18	\$38.94	7.3%
90.0%	2,919.75	\$666.88	\$741.80	\$74.91	11.2%
100.0%	5,195.70	\$985.29	\$1,144.64	\$159.35	16.2%
Average	1,674.87	\$492.72	\$521.45	\$28.73	5.8%

Present Rates

Customer Charge (\$/customer)	\$225.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.1656 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8780 (3)

Proposed Rates

Customer Charge (\$/customer)	\$225.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.1770 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8780 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Prior winter 6 month average seasonal COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	112.57	\$343.28	\$344.56	\$1.28	0.4%
20.0%	415.51	\$661.57	\$666.31	\$4.74	0.7%
30.0%	530.84	\$782.75	\$788.80	\$6.05	0.8%
40.0%	615.04	\$871.23	\$878.24	\$7.01	0.8%
50.0%	707.58	\$968.45	\$976.52	\$8.07	0.8%
60.0%	801.28	\$1,066.90	\$1,076.04	\$9.13	0.9%
70.0%	921.82	\$1,193.56	\$1,204.07	\$10.51	0.9%
80.0%	1,114.68	\$1,396.19	\$1,408.90	\$12.71	0.9%
90.0%	1,569.17	\$1,873.73	\$1,891.62	\$17.89	1.0%
100.0%	3,257.80	\$3,647.97	\$3,685.11	\$37.14	1.0%
Average	1,004.63	\$1,280.56	\$1,292.02	\$11.45	0.9%
<u>Distribution Only</u>					
10.0%	112.57	\$243.64	\$244.92	\$1.28	0.5%
20.0%	415.51	\$293.81	\$298.54	\$4.74	1.6%
30.0%	530.84	\$312.91	\$318.96	\$6.05	1.9%
40.0%	615.04	\$326.85	\$333.86	\$7.01	2.1%
50.0%	707.58	\$342.18	\$350.24	\$8.07	2.4%
60.0%	801.28	\$357.69	\$366.83	\$9.13	2.6%
70.0%	921.82	\$377.65	\$388.16	\$10.51	2.8%
80.0%	1,114.68	\$409.59	\$422.30	\$12.71	3.1%
90.0%	1,569.17	\$484.86	\$502.74	\$17.89	3.7%
100.0%	3,257.80	\$764.49	\$801.63	\$37.14	4.9%
Average	1,004.63	\$391.37	\$402.82	\$11.45	2.9%

Present Rates

Customer Charge (\$/customer)	\$225.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.1656 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8347 (3)

Proposed Rates

Customer Charge (\$/customer)	\$225.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.1770 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8347 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Projected 6 month average summer COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.2%	3,952.46	\$6,276.75	\$6,317.06	\$40.32	0.6%
20.0%	7,213.13	\$10,341.17	\$10,414.74	\$73.57	0.7%
30.2%	9,121.50	\$12,719.96	\$12,813.00	\$93.04	0.7%
40.0%	10,470.29	\$14,401.22	\$14,508.02	\$106.80	0.7%
50.2%	11,571.15	\$15,773.44	\$15,891.47	\$118.03	0.7%
60.0%	13,509.92	\$18,190.11	\$18,327.91	\$137.80	0.8%
70.2%	15,600.24	\$20,795.69	\$20,954.82	\$159.12	0.8%
80.0%	18,555.29	\$24,479.17	\$24,668.44	\$189.26	0.8%
90.2%	24,287.75	\$31,624.68	\$31,872.42	\$247.74	0.8%
100.0%	94,489.70	\$119,131.42	\$120,095.21	\$963.79	0.8%
Average	20,877.14	\$27,373.36	\$27,586.31	\$212.95	0.8%
<u>Distribution Only</u>					
10.2%	3,952.46	\$2,173.30	\$2,213.61	\$40.32	1.9%
20.0%	7,213.13	\$2,852.50	\$2,926.07	\$73.57	2.6%
30.2%	9,121.50	\$3,250.01	\$3,343.05	\$93.04	2.9%
40.0%	10,470.29	\$3,530.96	\$3,637.76	\$106.80	3.0%
50.2%	11,571.15	\$3,760.27	\$3,878.30	\$118.03	3.1%
60.0%	13,509.92	\$4,164.12	\$4,301.92	\$137.80	3.3%
70.2%	15,600.24	\$4,599.53	\$4,758.65	\$159.12	3.5%
80.0%	18,555.29	\$5,215.07	\$5,404.33	\$189.26	3.6%
90.2%	24,287.75	\$6,409.14	\$6,656.87	\$247.74	3.9%
100.0%	94,489.70	\$21,032.21	\$21,996.00	\$963.79	4.6%
Average	20,877.14	\$5,698.71	\$5,911.66	\$212.95	3.7%

Present Rates

Customer Charge (\$/customer)	\$1,350.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.2083 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.9878 (3)

Proposed Rates

Customer Charge (\$/customer)	\$1,350.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.2185 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.9878 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Prior winter 6 month average seasonal COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.1%	145.06	\$1,515.43	\$1,516.91	\$1.48	0.1%
20.2%	557.94	\$1,986.28	\$1,991.97	\$5.69	0.3%
29.8%	1,236.71	\$2,760.35	\$2,772.96	\$12.61	0.5%
39.9%	2,019.46	\$3,652.99	\$3,673.59	\$20.60	0.6%
50.0%	2,763.59	\$4,501.60	\$4,529.79	\$28.19	0.6%
60.1%	3,577.05	\$5,429.26	\$5,465.75	\$36.49	0.7%
70.2%	4,914.67	\$6,954.68	\$7,004.81	\$50.13	0.7%
79.8%	6,697.70	\$8,988.05	\$9,056.37	\$68.32	0.8%
89.9%	9,872.70	\$12,608.83	\$12,709.53	\$100.70	0.8%
100.0%	44,000.48	\$51,528.15	\$51,976.96	\$448.80	0.9%
Average	7,578.54	\$9,992.56	\$10,069.86	\$77.30	0.8%
<u>Distribution Only</u>					
10.1%	145.06	\$1,380.22	\$1,381.70	\$1.48	0.1%
20.2%	557.94	\$1,466.22	\$1,471.91	\$5.69	0.4%
29.8%	1,236.71	\$1,607.61	\$1,620.22	\$12.61	0.8%
39.9%	2,019.46	\$1,770.65	\$1,791.25	\$20.60	1.2%
50.0%	2,763.59	\$1,925.66	\$1,953.84	\$28.19	1.5%
60.1%	3,577.05	\$2,095.10	\$2,131.58	\$36.49	1.7%
70.2%	4,914.67	\$2,373.72	\$2,423.85	\$50.13	2.1%
79.8%	6,697.70	\$2,745.13	\$2,813.45	\$68.32	2.5%
89.9%	9,872.70	\$3,406.48	\$3,507.19	\$100.70	3.0%
100.0%	44,000.48	\$10,515.30	\$10,964.11	\$448.80	4.3%
Average	7,578.54	\$2,928.61	\$3,005.91	\$77.30	2.6%

Present Rates

Customer Charge (\$/customer)	\$1,350.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.2083 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8817 (3)

Proposed Rates

Customer Charge (\$/customer)	\$1,350.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.2185 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8817 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Projected 6 month average summer COG
- (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.3%	821.21	\$2,253.66	\$2,259.90	\$6.24	0.3%
20.0%	8,495.02	\$10,697.92	\$10,762.48	\$64.56	0.6%
30.3%	11,712.45	\$14,238.38	\$14,327.40	\$89.01	0.6%
40.0%	16,972.72	\$20,026.79	\$20,155.78	\$128.99	0.6%
50.3%	23,903.02	\$27,652.88	\$27,834.55	\$181.66	0.7%
60.0%	34,186.20	\$38,968.49	\$39,228.31	\$259.82	0.7%
70.3%	47,229.91	\$53,321.80	\$53,680.74	\$358.95	0.7%
80.0%	56,936.34	\$64,002.74	\$64,435.46	\$432.72	0.7%
90.3%	74,244.21	\$83,048.33	\$83,612.59	\$564.26	0.7%
100.0%	158,615.50	\$175,890.50	\$177,095.97	\$1,205.48	0.7%
Average	43,311.66	\$49,010.15	\$49,339.32	\$329.17	0.7%
<u>Distribution Only</u>					
10.3%	821.21	\$1,491.25	\$1,497.49	\$6.24	0.4%
20.0%	8,495.02	\$2,811.14	\$2,875.71	\$64.56	2.3%
30.3%	11,712.45	\$3,364.54	\$3,453.56	\$89.01	2.6%
40.0%	16,972.72	\$4,269.31	\$4,398.30	\$128.99	3.0%
50.3%	23,903.02	\$5,461.32	\$5,642.98	\$181.66	3.3%
60.0%	34,186.20	\$7,230.03	\$7,489.84	\$259.82	3.6%
70.3%	47,229.91	\$9,473.55	\$9,832.49	\$358.95	3.8%
80.0%	56,936.34	\$11,143.05	\$11,575.77	\$432.72	3.9%
90.3%	74,244.21	\$14,120.00	\$14,684.26	\$564.26	4.0%
100.0%	158,615.50	\$28,631.87	\$29,837.34	\$1,205.48	4.2%
Average	43,311.66	\$8,799.61	\$9,128.77	\$329.17	3.7%

Present Rates

Customer Charge (\$/customer)	\$1,350.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.1720 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8780 (3)

Proposed Rates

Customer Charge (\$/customer)	\$1,350.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.1796 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8780 (3)

(1) Proposed settlement rates  
 (2) Currently effective LDAC  
 (3) Prior winter 6 month average seasonal COG  
 (4) Proposed Step Increase, Schedule GSL-7

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

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.1%	2,623.08	\$3,947.11	\$3,959.18	\$12.07	0.3%
20.1%	8,643.71	\$9,908.14	\$9,947.90	\$39.76	0.4%
30.2%	11,831.46	\$13,064.33	\$13,118.76	\$54.42	0.4%
40.2%	18,488.22	\$19,655.19	\$19,740.23	\$85.05	0.4%
50.3%	25,068.63	\$26,170.45	\$26,285.77	\$115.32	0.4%
59.8%	29,171.12	\$30,232.33	\$30,366.52	\$134.19	0.4%
69.8%	35,448.25	\$36,447.31	\$36,610.37	\$163.06	0.4%
79.9%	47,888.13	\$48,764.04	\$48,984.32	\$220.29	0.5%
89.9%	70,667.62	\$71,318.01	\$71,643.08	\$325.07	0.5%
100.0%	143,682.62	\$143,610.16	\$144,271.10	\$660.94	0.5%
Average	39,351.28	\$40,311.71	\$40,492.72	\$181.02	0.4%
<u>Distribution Only</u>					
10.1%	2,623.08	\$1,625.42	\$1,637.49	\$12.07	0.7%
20.1%	8,643.71	\$2,257.59	\$2,297.35	\$39.76	1.8%
30.2%	11,831.46	\$2,592.30	\$2,646.73	\$54.42	2.1%
40.2%	18,488.22	\$3,291.26	\$3,376.31	\$85.05	2.6%
50.3%	25,068.63	\$3,982.21	\$4,097.52	\$115.32	2.9%
59.8%	29,171.12	\$4,412.97	\$4,547.16	\$134.19	3.0%
69.8%	35,448.25	\$5,072.07	\$5,235.13	\$163.06	3.2%
79.9%	47,888.13	\$6,378.25	\$6,598.54	\$220.29	3.5%
89.9%	70,667.62	\$8,770.10	\$9,095.17	\$325.07	3.7%
100.0%	143,682.62	\$16,436.68	\$17,097.62	\$660.94	4.0%
Average	39,351.28	\$5,481.88	\$5,662.90	\$181.02	3.3%

Present Rates

Customer Charge (\$/customer)	\$1,350.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.1050 (1)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8347 (3)

Proposed Rates

Customer Charge (\$/customer)	\$1,350.00 (4)
Distribution Charge - All therms (\$/thm)	\$0.1096 (4)
LDAC (\$/thm)	\$0.0504 (2)
COGC (\$/thm)	\$0.8347 (3)

- (1) Proposed settlement rates
- (2) Currently effective LDAC
- (3) Projected 6 month average summer COG
- (4) Proposed Step Increase, Schedule GSL-7

Northern Utilities - New Hampshire Division  
Docket No. DG 22-020  
Schedule GSL-10  
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Northern Utilities - New Hampshire Division  
Typical Residential Heating Bill (R-5)  
Bill Impacts Illustrating Changes on a Monthly Basis  
Current Rates and Proposed Rates, using 6 month average COGC

Line No.	Residential Heating (R-5)	Nov (1)	Dec (2)	Jan (3)	Feb (4)	Mar (5)	Apr (6)	May (7)	Jun (8)	Jul (9)	Aug (10)	Sep (11)	Oct (12)	Total Peak (13)	Total Off-Peak (14)	Annual Nov-Oct (15)
1	Test Year Monthly Weather Normalized Therms per Customer	52	\$101	133	139	115	78	44	26	11	9	14	26	618	131	749
2																
3	<b>Proposed Settlement Rates - Effective August 1, 2022</b>															
4	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
5	Distribution (\$/therm)	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841			
6	LDAC (\$/therm)	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816			
7	COGC (\$/therm)	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665			
8																
9	TOTAL BILL	\$122.87	\$217.30	\$280.15	\$292.34	\$245.70	\$173.00	\$103.50	\$69.07	\$42.89	\$39.42	\$47.26	\$70.65	\$1,331	\$373	\$1,704
10																
11																
12	<b>Proposed Step Adjustment Rates - Effective September 1, 2022</b>															
13	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
14	Distribution (\$/therm)	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266			
15	LDAC (\$/therm)	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816			
16	COGC (\$/therm)	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665			
17																
18	TOTAL BILL	\$125.08	\$221.58	\$285.81	\$298.27	\$250.60	\$176.31	\$105.39	\$70.16	\$43.37	\$39.82	\$47.84	\$71.77	\$1,358	\$378	\$1,736
19																
20	<b>Proposed Step Adjustment Bill less Proposed Settlement Bill</b>															
21	Total Bill increase/(decrease)	\$2.21	\$4.28	\$5.66	\$5.93	\$4.90	\$3.31	\$1.89	\$1.09	\$0.48	\$0.40	\$0.58	\$1.12	\$26	\$6	\$32
22	Percentage increase/(decrease)	1.8%	2.0%	2.0%	2.0%	2.0%	1.9%	1.8%	1.6%	1.1%	1.0%	1.2%	1.6%	2.0%	1.5%	1.9%



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

Line No.	Low Income Residential Heating (R-10)	Nov (1)	Dec (2)	Jan (3)	Feb (4)	Mar (5)	Apr (6)	May (7)	Jun (8)	Jul (9)	Aug (10)	Sep (11)	Oct (12)	Total Peak (13)	Total Off-Peak (14)	Annual Nov-Oct (15)
1	Test Year Monthly Weather Normalized Therms per Custome	50	86	121	130	116	82	47	26	10	8	13	27	585	132	717
2																
3	<b>Proposed Settlement Rates - Effective August 1,2022</b>															
4	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20		
5	Distribution (\$/therm)	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841	\$0.8841		
6	LDAC (\$/therm)	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816		
7	COGC (\$/therm)	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665		
8																
9	45% Customer Charge Discount (\$/customer)	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
10	45% Therm Discount - (\$/thm)	-\$0.3978	-\$0.3978	-\$0.3978	-\$0.3978	-\$0.3978	-\$0.3978	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
11	45% Therm Discount - Cost of Gas (\$/thm)	-\$0.4374	-\$0.4374	-\$0.4374	-\$0.4374	-\$0.4374	-\$0.4374	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
12																
13	TOTAL BILL	\$67.02	\$107.26	\$145.80	\$155.71	\$139.58	\$102.86	\$108.02	\$69.85	\$41.14	\$37.53	\$45.80	\$72.05	\$718	\$374	\$1,093
14																
15																
16	<b>Proposed Step Adjustment Rates - Effective September 1, 2022</b>															
17	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20		
18	Distribution (\$/therm)	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266	\$0.9266		
19	LDAC (\$/therm)	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816		
20	COGC (\$/therm)	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665		
21																
22	45% Customer Charge Discount (\$/customer)	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	-\$9.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
23	45% Therm Discount - (\$/thm)	-\$0.4170	-\$0.4170	-\$0.4170	-\$0.4170	-\$0.4170	-\$0.4170	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
24	45% Therm Discount - Cost of Gas (\$/thm)	-\$0.4374	-\$0.4374	-\$0.4374	-\$0.4374	-\$0.4374	-\$0.4374	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
25																
26	TOTAL BILL	\$68.18	\$109.27	\$148.63	\$158.75	\$142.28	\$104.78	\$110.01	\$70.96	\$41.58	\$37.89	\$46.35	\$73.21	\$732	\$380	\$1,112
27																
28	<b>Proposed Step Adjustment Bill less Proposed Settlement Bill</b>															
29	Total Bill increase/(decrease)	\$1.16	\$2.01	\$2.83	\$3.04	\$2.70	\$1.92	\$1.99	\$1.11	\$0.44	\$0.36	\$0.55	\$1.16	\$14	\$6	\$19
30	Percentage increase/(decrease)	1.7%	1.9%	1.9%	2.0%	1.9%	1.9%	1.8%	1.6%	1.1%	0.9%	1.2%	1.6%	1.9%	1.5%	1.8%

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

Line No.	Residential Non-Heating (R-6)	Nov (1)	Dec (2)	Jan (3)	Feb (4)	Mar (5)	Apr (6)	May (7)	Jun (8)	Jul (9)	Aug (10)	Sep (11)	Oct (12)	Total Peak (13)	Total Off-Peak (14)	Annual Nov-Oct (15)
1	Test Year Monthly Weather Normalized Therms per Customer	14	21	25	26	21	16	14	11	9	8	10	11	123	63	186
2																
3	<b>Proposed Settlement Rates - Effective August 1,2022</b>															
4	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
5	Distribution (\$/therm)	\$1.3081	\$1.3081	\$1.3081	\$1.3081	\$1.3081	\$1.3081	\$1.3081	\$1.3081	\$1.3081	\$1.3081	\$1.3081	\$1.3081			
6	LDAC (\$/therm)	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816			
7	COGC (\$/therm)	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665			
8																
9	TOTAL BILL	\$54.58	\$71.74	\$81.75	\$82.66	\$72.05	\$60.88	\$53.07	\$47.91	\$42.68	\$41.08	\$44.10	\$46.18	\$424	\$275	\$699
10																
11																
12	<b>Proposed Step Adjustment Rates - Effective September 1, 2022</b>															
13	Customer Charge	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20	\$22.20			
14	Distribution (\$/therm)	\$1.4053	\$1.4053	\$1.4053	\$1.4053	\$1.4053	\$1.4053	\$1.4053	\$1.4053	\$1.4053	\$1.4053	\$1.4053	\$1.4053			
15	LDAC (\$/therm)	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816	\$0.0816			
16	COGC (\$/therm)	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665	\$0.8665			
17																
18	TOTAL BILL	\$55.91	\$73.78	\$84.20	\$85.15	\$74.10	\$62.47	\$54.40	\$49.02	\$43.56	\$41.89	\$45.04	\$47.22	\$436	\$281	\$717
19																
20	<b>Proposed Step Adjustment Bill less Proposed Settlement Bill</b>															
21	Total Bill increase/(decrease)	\$1.33	\$2.04	\$2.45	\$2.49	\$2.05	\$1.59	\$1.33	\$1.11	\$0.88	\$0.81	\$0.94	\$1.03	\$12	\$6	\$18
22	Percentage increase/(decrease)	2.4%	2.8%	3.0%	3.0%	2.8%	2.6%	2.5%	2.3%	2.1%	2.0%	2.1%	2.2%	2.8%	2.2%	2.6%