

Readopt Puc 1601, effective 3-14-14 (Document #10535), cited and to read as follows:

CHAPTER Puc 1600 TARIFFS AND SPECIAL CONTRACTS

PART Puc 1601 APPLICATION OF RULES

Puc 1601.01 Application of Rules.

(a) Every utility shall file all tariffs with the commission pursuant to the requirements set forth in Puc 1600, except as provided in (b) and (c) below.

(b) Any utility which obtains more than 75% of its revenue from interstate service may, as to its service within New Hampshire, file tariffs with the commission which conform with the requirements of the federal authority to which it is subject.

(c) Telephone utilities that are “excepted local exchange carriers,” as defined in RSA 362:7, I, shall not be required to comply with this chapter with respect to any retail services provided or offered by such utilities.

(d) Water utilities meeting the definition of “utility” in Puc 602.13 and having gross annual revenues under \$100,000 shall comply with tariff filing requirements pursuant to Puc 1600 unless the commission and the utility agree to alternative filings pursuant to a petition filed by the utility as specified in Puc 200.

(e) A utility shall document any request for emergency rate relief pursuant to RSA 378:9 but shall not be required to comply with the filing requirements of Puc 1600 when seeking emergency rate relief.

Readopt with amendment Puc 1602 and Puc 1603, effective 3-14-14 (Document #10535), to read as follows:PART Puc 1602 APPLICATION OF RULES DEFINITIONS

Puc 1602.01 “Above the line” means any amount included in the computation of utility net operating income.

Puc 1602.02 “Compliance tariff” and “compliance tariff pages” mean a tariff or tariff pages containing schedules of rates, charges, and terms and conditions authorized by a commission order.

Puc 1602.023 “Full rate case” means a proceeding in which a revenue requirement is established for a utility and rates set to meet that revenue requirement.

Puc 1602.034 “Effective date” means the date on which the utility is authorized to apply the schedules of rates, charges, and terms and conditions within a tariff or specific tariff pages.–

Puc 1602.045 “Issue date” means the date the utility files the tariff or tariff page to the commission.

Puc 1602.036 “Pro forma adjustment” means an adjustment in the test year to arrive at an adjusted test year appropriate for a forecasted period.

Puc 1602.07 “Proposed tariff” means the complete schedules of rates, charges, and terms and conditions that a utility proposes to become effective and that have not yet been approved by the commission. If the utility has a tariff currently in effect, a proposed tariff is meant to entirely supersede the existing tariff.

Puc 1602.08 “Proposed tariff revisions” mean revisions or additions to the schedules of rates, charges, and terms and conditions within an existing tariff that a utility intends to become effective and that have not yet been approved by the commission.

Puc 1602.049 “Rate” means any charge or price, and all related service provisions for services regulated and tarified by the commission, including, but not limited to, availability, terms of payment, and minimum service period.

Puc 1602.0510 “Rate schedule” means the initial collection of information along with any revisions filed by a utility which includes the most recent rate schedule cover sheet and all effective rate sheets.

Puc 1602.0611 “Special contract” means rates and charges, including terms and conditions, covering service rendered under prices and conditions which vary from those contained in the filed tariff. The term does not include any contract that applies to service furnished in accordance with an existing tariff.

Puc 1602.0712 ~~“Tariff” means the schedule of rates, charges and terms and conditions under which a regulated and tarified service is provided to customers, filed by a utility and either approved by the commission or effective by operation of law. As used in Puc chapter 160~~ariff” refers to the title page and all subsequent pages and supplementsa containing the schedule of rates, charges, and terms and conditions in effect at a given time.

Puc 1602.0813 “Test year” means a utility's actual financial data for a 12-month period.

Puc 1602.0914 “Utility” means "public utility" as defined by RSA 362:2.

PART Puc 1603 GENERAL TARIFF FILING REQUIREMENTS

Puc 1603.01 Format and Page Markings.

(a) Each utility shall submit all tariff pages as follows:

- (1) Using 8-1/2 inches by 11 inches sized paper;
- (2) In loose leaf form;
- (3) Without alterations or erasures; and
- (4) In legible-typewritten print.

(b) All tariff pages shall include the following:

(1) A header which contains, in the order presented below, the following information:

- a. The tariff number, designated as “NHPUC No. _____.”, located in the upper left hand corner of the page;

- b. The name of the utility, located in the upper left hand corner of the page directly below the tariff number; and
- c. The page number and designation of page as provided in (c) below, located in the upper right hand corner of the page; and

(2) A footer which contains in the order presented below, the following information:

- a. The date the tariff is issued, located in the lower left hand corner of the page;
- b. The effective date of the tariff, located directly under the date the tariff is issued; and
- c. The name and title of the utility official issuing the tariff, located in the lower right hand corner of the page.

(c) An illustration of the tariff page markings described in (b) above appears below:

Figure 16.3.1 Tariff Page Markings, Header and Footer

(Top)

NHPUC No.	Original/Replacement Page
and	
Name of Company:	Section

(Bottom)

Issued:	Issued by:
Effective:	Title:

Puc 1603.02 ~~Contents of and Requirements of Tariff.~~ New Franchises; When to File Tariffs

(a) At the time of proposing an initial franchise, a utility shall ~~propose a tariff and file thea-~~ proposed tariff with the commission.

(b) When the commission approves the terms of a utility franchise pursuant to Puc 200, the utility shall file a tariff with the commission which complies with the terms approved.

(c) Once a utility franchise is established, the utility shall at all times maintain on file with the commission a tariff that accurately reflecting any revisions to the tariff.

Puc 1603.0~~X~~3 Requirements of a Tariff

(a) ~~—(a)d) Every tariff shall include A utility shall include~~ a title page ~~with each tariff.~~

(eb) Each tariff title page shall include, in the order presented below, the following information:

- (1) The tariff number;
- (2) The type of utility;
- (3) The name of the utility;
- (4) The issue date of the tariff;

(5) Either the proposed effective date if a proposed tariff or the effective date authorized by commission order or other source of law if a compliance tariff. A space for inclusion of the effective date of the tariff;

(6) The name and title of the officer issuing the tariff on behalf of the utility;

(7) The signature of the official issuing the tariff on behalf of the utility;

(8) When the commission approves a complete new tariff, the utility's title page shall include the following information displayed at the bottom of the page:

a. A statement, which shall include the information required by (b) through (d) below, that the tariff is "Authorized by NHPUC Order No. _____ in Docket No. _____, dated _____";

b. The order number which approves the tariff;

c. The commission docket number of the case; and

d. The date of the order approving the tariff.

and

~~(8) The commission authorization, where applicable.~~

(fc) Utilities shall refer to "Appendix A" for the suggested format for the tariff page described in (be) above.

(gd) A utility shall include a table of contents with each complete tariff which provides a summary of the contents of the tariff and shall refer to "Appendix B" for the suggested format for the table of contents.

(he) A utility shall include within each tariff a description of the service area to be served by the utility.

(if) The description of service area in a tariff shall include the following:

(1) A map or maps identifying exchanges or service area or a list of all municipalities in which the utility has the authority to serve;

(2) A map or maps identifying exchanges or service area or a list of municipalities in which the utility serves less than the entire municipality; and

(3) As to municipalities in which the utility serves less than the entire municipality, a map, as specified in (j) below, on which the utility shall identify each area within a municipality which the utility shall serve.

(jg) To fulfill the map requirements of (if) above, a utility shall file a map on which its service areas are properly identified, as follows:

(1) All electric, gas and telephone utilities shall file a United States Geological Survey based map; and

(2) Utilities other than electric, gas and telephone shall file either a United States Geological Survey based map or a municipal tax map.

(kh) Utilities shall refer to "Appendix C" for the suggested format for the description of service area.

(~~h~~i) The service area maps which a utility files with the commission shall be deemed to be incorporated into the utility's tariff.

(~~m~~j) A utility shall provide with each tariff a full description of the rates and terms under which service shall be provided.

(~~n~~k) The terms and conditions section of a tariff for items of general applicability shall include the following:

- (1) The terms of and charges, where applicable, for application for service;
- (2) The terms of and charges for deposits;
- (3) The circumstances under which disconnection shall occur and charges associated with disconnection;
- (4) The charges and consequences of failure of service; and
- (5) The terms and circumstances under which line or service extensions shall be provided, including the basis for charges and refunds.

(~~o~~l) A utility shall include in its tariff, where applicable, provisions under which fuel and commodity adjustments shall occur.

(~~p~~m) The tariff section providing fuel and commodity adjustment terms shall include the following:

- (1) The application and basis of computing fuel and commodity adjustments; and
- (2) A sample derivation of the amount of the adjustment or adjustments.

(~~q~~n) A utility shall provide with each ~~proposed~~ tariff a full classification of rate or rates under which the utility shall offer service to each class of service or customer group.

(~~r~~~~o~~) The service classification required by (q) above shall include a description of the following:

- (1) Availability of service by class of customer and usage;
- (2) General characteristics of service;
- (3) Rates for service by base price or unit price, including any discounts from base price or fuel surcharge applied;
- (4) Fuel or commodity adjustments, if applicable;
- (5) Minimum charge, if applicable;
- (6) Any minimum service period connected with a rate;
- (7) Determination of demand and manner in which the demand charge is calculated for billing purposes, where applicable;
- (8) Terms of payment including terms of any discounts or deductions;
- (9) Discontinuance of service provisions; and
- (10) Any special provisions, riders or contract clauses affecting service classification.

(~~sq~~) For gas and electric utilities, the service classification of rates required by this section shall provide classifications of separate schedules on separate pages for each classification of customer and rates with descriptive headings.

(~~tr~~) Utilities shall refer to “Appendix D” for the suggested format for the description of service classification.

~~—— (u) When a utility files a complete proposed or complete compliance tariff, the official from the utility issuing the tariff shall sign the title page and all other pages shall bear the typed name and title of the issuer.~~

(~~vs~~) A utility shall number each tariff sequentially according to all tariffs which it has ever filed with the commission.

(~~wt~~) Except for the title page and table of contents, a utility shall consecutively number pages in each tariff, as a whole, or for each whole section, if the tariff has separately numbered sections.

(u) When a utility proposes changes or institutes approved changes in its service area, it shall promptly file with the commission a new map or maps reflecting any such change

Puc 1603.03 Method of Filing.

(a) Notwithstanding the requirements of Puc 203.02, each utility shall file an original ~~and 2 copies~~ of the tariff and all supporting documentation.

(b) Pursuant to Puc 203.03, each utility shall, in addition to filing an original, executed paper filing and copies thereof as required by this chapter, electronically file each tariff filing and, to the extent practicable, documentation connected therewith.

(c) For purposes of (b) above, a document shall be considered to be impracticable to electronically file if it is a document which has not been produced electronically such as certain maps, spread sheets or documents provided from another source.

(d) No party shall file any document with the commission by facsimile except pursuant to the procedure set forth in Puc 203.11.

(e) Utilities which lack the technological capability of electronic filing shall request a waiver of (b) and (c) above pursuant to Puc 201.05.

Puc 1603.04 Posting of Tariffs.

(a) Each utility shall maintain in any office in which it receives applications for utility service, the following:

(1) A copy of its currently effective tariff which shall be available for inspection by the public; and

(2) A notice as required in (~~bc~~) below, printed in bold type, posted in a public and conspicuous place within the office.

(b) To the extent practicable, a copy of the utility's~~'sies'~~ currently effective tariff posted on its website.

(c) The notice required by (a)(2) above shall state the following:

(1) That rates, terms and conditions filed by the utility are on file at that office and at the office of the commission; and

(2) That rates, including terms and conditions, are open to examination by any person.

Puc 1603.05 Revisions to Presently Effective Tariffs.

(a) A utility that proposes to revise an existing tariff shall submit:

(1) The entire page on which any revision occurs; or

(2) When more than 50% of the pages of an existing tariff are proposed to be revised in a single filing, a new proposed tariff that complies with the requirements of Puc 1603.03.

(b) Each utility filing a-proposed tariff revisions of an existing tariff proposed rate change shall file with the commission an original and 2 copies of the tariff pages containing the rate changes, on. In addition to the proposed pages themselves, the utility shall file a redlined version of the currently effective pages in which all additions and deletions shall be are clearly annotated -(redlined)- or marked.

(c) When a utility proposes changes or institutes approved changes in its service area, it shall promptly file with the commission a new map or maps reflecting any such change.

(d) Upon the commission's approval of a tariff revision pursuant to Puc 200, the utility shall file a complete updated electronic copy of its newly revised tariff.

(d) When a page is to be deleted, a utility shall file a canceling page with a notation as to where the information can be found thereafter or stating that the information has been deleted, as applicable.

Puc 1603.06 Page Designations, Tariff Revisions.

(a) A utility shall include page designations on each revised page of a tariff revision according to the requirements of this section.

(b) A utility shall designate in the upper right hand corner on each revised page, on separate lines, designations indicating:

(1) The revision number of this page and the page number; and

(2) The revision which this revision supersedes, whether original, first, second or so on, and page number.

(c) The designation required by (b) above shall appear as in the illustration below:

Figure 16.3.2 Page Designation

1st Revised Page 3 Superseding Original Page 3

(d) When a new tariff is filed, replacing an existing tariff, the utility shall include designations on separate lines in the upper left hand corner of the page, as follows:

(1) The title page of the new tariff shall show:

a. The number of the new tariff and the utility type; and

b. The number of the superseded tariff and the utility type; and

(2) Each page other than the title page shall show the number of the new tariff and the utility type.

(e) The designations required by (d)(1) above, to be shown on the title page of a new tariff, shall appear as in the illustration below:

Figure 16.3.3 Title Page Designation

NHPUC No. 2 - Electricity Superseding NHPUC No. 1 - Electricity
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(f) When tariff changes require that an additional page or pages be inserted, a utility shall use the same page number with a letter or numerical suffix for all additional pages.

(g) The utility shall include a designation on each added page, in the upper right hand corner of the page, which states the page number followed by a letter or numerical suffix.

(h) The designation as required by (g) above shall appear as in the illustration below:

Figure 16.3.4 Page Designation on Each Added Page

Original Page 2-A

or

Original Page 2.1

~~(i) When a page is to be deleted, a utility shall file a canceling page with a notation as to where the information can be found thereafter or stating that the information has been deleted, as applicable.~~

(j) When a proposed tariff revision is suspended by the commission before becoming effective, the utility shall include designations, in the upper right hand corner and on separate lines of each page affected, as follows:

(1) The number of the page revision when single tariff pages are suspended or the number of the tariff when a whole tariff is suspended, and the page number;

(2) A statement that the page or whole tariff is “Issued in lieu of”; and

(3) The number of the page revision or number of the whole tariff, as applicable, and the page number.

(k) The designations required by (j) above, the first for a suspended tariff page revision, and the second for a suspended whole tariff, shall appear as in the illustration below:

Figure 16.3.5 Page Designation for Suspensions

3rd Revised Page 2 Issued in lieu of 2nd Revised Page 2

or

NHPUC No. 4 Issued in lieu of NHPUC No. 3

~~(l) When a proposed tariff revision is suspended by the commission before becoming effective, its number shall not be reused.~~

~~(m) When the commission approves a complete new tariff, the utility shall file a title page with the following information displayed at the bottom of the page:~~

~~(1) A statement, which shall include the information required by (2) through (4) below, that the tariff is "Authorized by NHPUC Order No. ___ in Docket No. ___, dated ___."~~

~~(2) The order number which approves the tariff;~~

~~(3) The commission docket number of the case; and~~

~~(4) The date of the order approving the tariff.~~

(n) A utility shall designate on the title page the next consecutive tariff number, the superseded tariff number and the type of utility service.

(o) When the commission approves revised tariff pages to be inserted within the existing tariff, the utility shall file compliance tariff pages reflecting the revisions approved by the commission~~each revised page~~, bearing the notation as described in Puc 1603.03 (b)(8)(m)-(1) above and a redlined version of the currently effected pages in which all additions and deletions are clearly annotated or marked.

Puc 1603.07 Proposed Tariffs and Proposed Tariff Revisions, When Effective.

(a) A proposed tariff or proposed tariff revisions~~Proposed tariff changes~~, filed and published in accordance with RSA 378 and Puc 1600, shall become effective, unless suspended as provided in (c) below, as follows:

(1) After 30 days' notice to the commission and the providing of such notice to the public as directed by the commission; or

(2) Upon the date specified by the commission in an order~~issuance of an order of the commission.~~

(b) If it has not yet made a final determination under RSA 378:7 as to the fixing of rates, the commission shall, within the 30-day filing period referred to in (a)(1) above, upon its own motion, suspend any proposed tariff or proposed tariff revisions to an existing tariff~~schedule of proposed rates~~ pursuant to RSA 378:6 or, with respect to telephone utilities, extend the time for its determination by up to 30 days pursuant to RSA 378:6, IV.

(c) During any periods when a proposed tariff change is suspended as referred to in this section, a utility's presently effective tariff shall then continue in effect until further order or as provided by law.

(d) While any proposed tariff change is suspended, a utility may petition for any changes in the tariff by the tariff supplement process as described in Puc 1603.08.

Puc 1603.08 Tariff Supplements.

(a) Each utility shall file a proposed tariff supplement when it proposes any of the following:

(1) To cancel a complete tariff or an existing supplement which is not to be superseded;

(2) To establish any change in an effective tariff for which a filed revision stands suspended;

- (3) By a newly named utility, to adopt the tariff of its predecessor to become effective on the date it is filed with the commission; or
 - (4) To establish a temporary modification of an existing tariff.
- (b) Any tariff supplement which a utility shall submit shall comply with the following:
- (1) The tariff supplement itself shall be numbered serially and the pages therein shall be numbered consecutively; and
 - (2) The tariff supplement shall contain a title page in the same form as the title page of the tariff, with the additional notation of the supplement number, as follows:

“Supplement No. to NHPUC No. .”

- (c) Utilities shall refer to “Appendix E” for the suggested format of a tariff supplement title page.

Readopt with amendment Puc 1604.01 and Puc 1604.02, effective 3-14-14 (Document #10535), cited and to read as follows:

PART Puc 1604 FULL RATE CASE FILING REQUIREMENTS

Puc 1604.01 Contents of a Full Rate Case.

(a) Notwithstanding the requirements of Puc 203.02, a utility with annual revenues of \$1,000,000 or more filing a proposed tariff as part of a full rate case shall file with the commission an original ~~and 6 copies~~ of each of the following:

- (1) The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year;
- (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;
- (3) Federal income tax reconciliation for the test year;
- (4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;
- (5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
 - a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
 - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;

- (6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines;
- a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;
- (7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;
- (8) The utility's most recent construction budget;
- (9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;
- (10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;
- (11) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;
- (12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;
- (13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;
- (14) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;
- (15) Copies of all officer and executive incentive plans;
- (16) Lists of the amount of voting stock of the utility categorized as follows:
- a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly;
- (17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;

- b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and
- c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
- d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.

(18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;

(19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;

(20) Quarterly income statements for the previous 2 years if not previously filed with the commission;

(21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;

(22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;

(23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;

(24) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;

(25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service; and

(26) Support for figures appearing on written testimony and in accompanying exhibits.

(b) Notwithstanding the requirements of Puc 203.02, a utility with annual revenues of less than \$1,000,000 filing a proposed tariff as part of a full rate case shall file with the commission an original ~~and 6~~ ~~copies~~ of each of the following:

(1) A detailed list of charitable contributions charged in the test year above the line, showing donee, the amount, and the account charged;

(2) A detailed list of advertising charges in the test year above the line, showing donee, the amount, and the account charged;

(3) The utility's most recent construction budget;

(4) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;

(5) A detailed list of all membership fees, dues, lobbying expenses and donations charged in the test year above the line, showing donee, the amount, and the account charged;

(6) Copies of any depreciation studies if not previously filed in an adjudicative proceeding;

- (7) Copies of any management or financial audits which the utility has not submitted to the commission;
- (8) A list of officers, executives, and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;
- (9) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services;
- (10) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;
- (11) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;
- (12) Quarterly income statements for the previous 2 years if not previously filed with the commission;
- (13) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;
- (14) A description of the utility's projected need for external capital for the 2 year period immediately following the test year; and
- (15) Support for figures appearing on written testimony and in accompanying exhibits.

(c) Pursuant to Puc 203.03, each utility shall, in addition to filing an original, executed paper filing and copies thereof as required by this chapter, electronically file each document, to the extent practicable, in a format compatible with the computer system of the commission.

Puc 1604.02 Procedure and Contents of Full Rate Case Proposal.

(a) Notwithstanding the requirements of Puc 203.02, each utility filing a proposed rate change as part of a full rate case shall file with the commission an original ~~and 6 copies~~ of the following:

- (1) A cover letter summarizing the requested rate relief and the nature and magnitude of the requested changes;
- (2) A "Report of Proposed Rate Changes," which shall set forth the following:
 - a. Rate or class of service;
 - b. Effect of proposed change showing increases, decreases and net changes in each rate classification separately, where applicable;
 - c. Average number of customers;
 - d. Estimated annual revenue under present rates and under proposed rates; and
 - e. Proposed rates by amount and percentage increase or decrease;
- (3) Written direct testimony;
- (4) A "Filing Requirement Schedule" for the appropriate utility area of the utility, as established by Puc 1604.07; and

(5) A copy of the proposed statement to be transmitted to the utility's customers pursuant to Puc 1203.02(c) and (d).

(b) Utilities shall refer to "Appendix F" and "Appendix G" for examples of the suggested format for the "Report of Proposed Rate Changes" required by (a)(2) above.

(c) Pursuant to Puc 202.08, each utility shall, in addition to filing an original, executed paper filing and copies thereof as required by this chapter, electronically file each document, to the extent technologically feasible, in a format compatible with the computer system of the commission.

(d) The commission shall maintain a list on its web site of the types of electronic file formats compatible with its computer system.

Readopt Puc 1604.03 through Puc 1604.05, effective 3-14-14 (Document #10535), to read as follows:

Puc 1604.03 Publication of Proposed Rate Change.

(a) A utility shall notify the public of a proposed rate change by publishing an order of notice issued by the commission.

(b) The commission's order of notice shall:

- (1) Plainly state the existing rates, the proposed rates and the proposed effective date thereof;
- (2) Be written in such a way as to be understood by the customers affected; and
- (3) Include the commission docket number.

(c) For those rate cases involving multiple services and classes of service, the commission's order of notice shall include a summary of the charges for the major classes of service rather than delineating all charges to all classes of service.

(d) The utility shall publish the order of notice no less than 14 days prior to the hearing or pre-hearing conference before the commission or, in the event no hearing is ordered, prior to the effective date.

(e) The utility shall publish the notice required by this section in a newspaper of general circulation in the area affected.

(f) The utility shall provide to the commission prior to the effective date of any tariff change an affidavit of publication of the notice required by (a) above.

(g) In addition to publication of the order of notice, the commission shall require dissemination of notice, and the utility shall complete such dissemination, to individual customers when there is reason to believe the customers are unlikely to see a published notice, as in the case of a seasonal community.

Puc 1604.04 Attestation.

(a) Each utility shall submit to the commission, along with any proposed or compliance tariff filing, a signed, written attestation by the officer in charge of the utility accounts.

(b) The attestation required by (a) above shall state:

"I affirm, based on my personal knowledge, information and belief, that the cost and revenue statements and the supporting data submitted, which purport to reflect the books and records of the company, do in fact set forth the results shown by such books records and that all differences

between the books and the test year data and any changes in the manner of recording an item on the utility's books during the test year, have been expressly noted."

(c) A utility which operates in any state other than New Hampshire may limit its response to the items required in this section to the utility's New Hampshire operations, unless the commission determines information that has been submitted by the utility shall not be sufficient to allow the commission to properly evaluate the proposed tariff.

(d) A utility shall file an additional copy of the documentation required by this section as follows:

- (1) With the New Hampshire office of the consumer advocate at the same time the utility files its proposed case with the commission; and
- (2) With any intervenor, in the event the commission grants the intervenor's petition to intervene consistent with proprietary protection as granted by the commission.

Puc 1604.05 Notice of Intent to File Rate Schedules.

(a) Any utility intending to file a proposed rate schedule change pursuant to RSA 378 shall file with the commission and the New Hampshire office of consumer advocate written notice of its intent to file rate schedules at least 30 days prior to the actual filing of such schedules.

(b) The notice required by (a) above shall state the approximate amount of the proposed change in rates.

(c) Compliance with (a) and (b) above shall be deemed to have expired if the utility has not filed its proposed rate schedule with the commission by the earlier of the following:

- (1) Within 60 days of the commission's receipt of the written notice required in (a) above; or
- (2) If the commission has granted a utility's request for a waiver pursuant to Puc 201.05 of the 30 day notice requirement of (a) above and authorized it to file its proposed rate schedule earlier than 30 days, by the date established by such waiver.

(d) When a utility proposes that tariff revisions shall become effective on less than 30 days notice to customers, the utility shall submit a written request, which shall describe the reason for the request, for a waiver pursuant to Puc 201.05 for such authority.

Readopt with amendment Puc 1604.06, effective 3-14-14 (Document #10535), to read as follows:

Puc 1604.06 Filing Requirement Schedules.

(a) As part of a filing for a full rate case, a utility shall complete and submit to the commission the "Filing Requirement Schedules," the requirements of which are set forth in detail in Puc 1604.07.

Readopt with amendment Puc 1604.07, effective 3-14-14 (Document #10535), as amended effective 5-23-15 (Document #10837), to read as follows:

Puc 1604.07 Contents of Filing Requirement Schedules.

(a) A utility shall include with the "Filing Requirement Schedules" required by Puc 1604.06 each of the following:

- (1) "Computation of Revenue Deficiency";

- (2) "Schedule 1 - Operating Income Statement";
- (3) "Schedule 1 Attachment - Pro Forma Adjustment Income or Expense";
- (4) "Schedule 1A - Property Taxes";
- (5) "Schedule 1B - Payroll";
- (6) "Schedule 1C - Normalization";
- (7) "Schedule 2 - Assets and Deferred Charges";
- (8) "Schedule 2A - Stockholders Equity and Liabilities";
- (9) "Schedule 2B- Material and Supplies";
- (10) "Schedule 2C - Contributions in Aid of Construction";
- (11) "Schedule 3 - Rate Base";
- (12) "Schedule 3A - Working Capital";
- (13) "Schedule 3 Attachment - Pro Forma Adjustment Rate Base"; and
- (14) "Schedule 3 Attachment - Name of Account".

(b) The "Computation of Revenue Deficiency" schedule for the test year ended shall include for the actual test period, the proposed required increase, and the pro forma test period, the following:

- (1) Rate base from "Schedule 3-Rate Base";
- (2) Rate of return;
- (3) Income required;
- (4) Adjusted net operating income from "Schedule 1";
- (5) Income deficiency;
- (6) Tax effect by percentage; and
- (7) Revenue deficiency.

(c) A utility shall provide on a document entitled "Schedule 1 - Operating Income Statement" revenue figures for the 12-month period, pro forma adjustments, adjustments to the test year, first preceding year and second preceding year.

(d) All utilities shall provide on the "Schedule 1 - Operating Income Statement" for each of the categories specified in (b) above, operating revenues and expenses, as follows:

- (1) Total operating revenues; and
- (2) Operating expenses, categorized as follows:
 - a. Fuel;
 - b. Production expenses;

- c. Power purchased and interchanged;
- d. Total cost of power;
- e. Other operations;
- f. Customers' accounting;
- g. General administration;
- h. Energy applications;
- i. Customer service and sub-total;
- j. Depreciation;
- k. Investment tax credit adjustment;
- l. Taxes other than income;
- m. Taxes based on income;
- n. Deferred taxes, including federal income taxes, and taxes from unbilled fuel costs; and
- o. Total operating expenses and grand total.

(e) In addition to the requirements of (d) above, gas utilities shall also include the following:

(1) Operating revenues which include:

- a. Firm revenues net of cost of gas adjustment (CGA);
- b. Other revenues net of CGA;
- c. CGA over or under collection; and
- d. Total revenues; and

(2) Operating expenses for:

- a. Cost of gas for firm customers;
- b. Cost of gas for non-firm customers;
- c. Production expenses;
- d. Distribution;
- e. Customer Accounting;
- f. Sales and new business;
- g. Administrative and General;
- h. Amortization; and
- i. Operating rents.

(f) In addition to the requirements of (d) above, telephone utilities shall also include the following:

(1) Operating revenues, less uncollectible operating revenues, categorized by RSA 374:8, I and II and Puc 406.03 for:

- a. Local service revenues;
- b. Toll service revenues;
- c. Access revenues; and
- d. Miscellaneous revenues less uncollectible operating revenues;

(2) Total operating revenue; and

(3) Operating expenses categorized by RSA 374:8, I and II and Puc 406.03 for:

- a. Plant specific;
- b. Plant non-specific;
- c. Customer operations;
- d. Corporation operations;
- e. Other expenses as specified;
- f. Accelerated depreciation; and
- g. Income credits and charges resulting from prior deferrals of federal income taxes.

(g) In addition to the requirements of (d) above, water and sewer utilities shall also separately list:

(1) Revenues on a monthly basis or, if revenues are not available on a monthly basis, on a quarterly basis; and

(2) Expenses categorized by:

- a. Production;
- b. Distribution;
- c. Sales and new business;
- d. Administrative;
- e. General; and
- f. Amortization.

(h) A utility shall provide on an individual document entitled "Schedule 1 Attachment - Pro Forma Adjustment Income or Expense," for each pro forma adjustment, an income or expense sheet identifying:

- (1) The name of the account;
- (2) A detailed explanation of the adjustment and reasons for the adjustment;
- (3) A description of data and source of data;

- (4) Comparable data and source for at least 2 preceding years, where applicable;
- (5) Calculation of adjustments including explanation and justification of method used; and
- (6) The dollar amount of adjustment.

(i) A utility shall provide on a document entitled “Schedule 1A - Property Taxes” a listing of property taxes identifying the following:

- (1) Municipality where taxes paid;
- (2) Period of taxation;
- (3) Amount paid;
- (4) Amount accrued;
- (5) Amount not applicable to utility operations;
- (6) Pro forma adjustments;
- (7) Pro forma property tax;
- (8) The tax rate; and
- (9) Whether a discount was available, the tax rate, and whether the utility used the discount.

(j) A utility shall provide on a document entitled “Schedule 1B - Payroll,” payroll figures for the 12-month test year, pro forma adjustments, and pro forma test year, the following:

- (1) Operation;
- (2) Maintenance;
- (3) Construction;
- (4) Plant removal; and
- (5) Any other accounts relating to payroll.

(k) Gas utilities shall provide a document entitled “Schedule 1C - Normalizations” and shall show thereon abnormal casualty losses, other extraordinary normalizations, and weather normalizations on the basis of actual and normal degree days calculated separately for each test year month.

(l) A utility shall provide a document entitled “Schedule 2 - Assets and Deferred Charges” including the following:

- (1) A balance sheet of assets and deferred charges for the 12-month period; and
- (2) The test year average of 13 monthly or 5 quarterly balance sheets for the first preceding year and second preceding year.

(m) A utility shall provide for the periods shown in (l) above, a balance sheet of assets and deferred charges for the following:

- (1) Plant;

- (2) Other property;
- (3) Investments and funds;
- (4) Current, accrued and other assets;
- (5) Special deposits; and
- (6) Prepaid accounts and deferred charges.

(n) A utility shall provide on a document entitled "Schedule 2A - Stockholders Equity and Liabilities" a balance sheet for:

- (1) The 12-month period; and
- (2) The test year of 13 monthly or 5 quarter average for the first preceding year and second preceding year.

(o) A utility shall provide for the periods set forth in (n) above, stockholder equity as to each of the following:

- (1) Common stock equity and surplus;
- (2) Long term debt;
- (3) Preferred stock;
- (4) Current and accrued liabilities;
- (5) Deferred credits;
- (6) Operating reserves;
- (7) Accumulated deferred taxes on income; and
- (8) Contributions in aid of construction.

(p) A utility shall provide on a document entitled "Schedule 2B - Material and Supplies" indicating materials and supplies for:

- (1) The test year; and
- (2) The 13 monthly or 5 quarter average for the first preceding year and second preceding year.

(q) A utility shall describe, for the periods set forth in (m) above, materials and supplies, as to the following:

- (1) Transmission and distribution inventory;
- (2) Appliance inventory;
- (3) Other material and supplies;
- (4) Maintenance inventory;
- (5) Station repair inventory; and
- (6) Telephone utilities only, non-telephone inventories;

(r) Water and sewer utilities shall provide a document entitled "Schedule 2C - Contribution in Aid of Construction" showing:

- (1) The name of contributor and year received;
- (2) Actual amount;
- (3) Original annual amount booked; and
- (4) Depreciation taken on contributed capital.

(s) A utility shall provide on a document entitled "Schedule 3 - Rate Base," for the jurisdictional pro forma test year average, jurisdictional 13 monthly or 5 quarter average, pro forma test year average and total 13 monthly or 5 quarter average, the following:

- (1) Plant in service minus accumulated depreciation;
- (2) Plant held for future use;
- (3) Net utility plant plus cash working capital, material and supplies and prepayments minus deferred taxes, investment tax credit, customer deposits and customer advances;
- (4) Rate base;
- (5) Net operating income applicable to the rate base; and
- (6) The rate of return.

(t) A utility shall describe on a document entitled "Schedule 3A - Working Capital," its working capital, based on a detailed lead-lag study or a formula based on the length of ½ of the utility's billing cycle plus 30 days.

(u) If a utility uses a lead-lag study as allowed in (t) above, the utility shall provide working papers showing the computation of working capital.

(v) A utility shall explain in detail in a document entitled "Schedule 3 Attachment-Pro Forma Adjustment Rate Base" the adjustment and how it was calculated.

(w) A utility shall provide a document entitled "Schedule 3 Attachment-Name of Account" which shall show, for each rate base item, the name of the account on which the item was entered for each month of the test year average, including the 13 monthly or 5 quarterly average.

Readopt with amendment Puc 1604.08, effective 3-14-14 (Document #10535), to read as follows:

Puc 1604.08 Rate of Return Information.

(a) Each utility filing for a change in the rate proposed to be charged for any service shall complete and provide the rate of return schedules, called "Rate of Return Information Required of All Electric, Gas, Telephone, Water and Sewer Utilities," the specific requirements of which are set forth in (c) below.

(b) Utilities shall refer to

"Appendix I" for the suggested format for the information required in (c) below in the "Rate of Return Information Required of All Electric, Gas, Telephone, Water and Sewer Utilities."

(c) A utility shall include with the rate of return schedules required by (a) above the following:

(1) Schedule 1, "Overall Rate of Return," showing the component ratio, component cost rate, and weighted average cost rate of:

- a. Common and preferred stock;
- b. Long and short term debt; and
- c. The total of a. and b.;

(2) Schedule 2, "Capital Structure for Ratemaking Purposes," showing the amount and component ratio for:

- a. Common equity, stock, surplus, retained earnings and capital stock expenses;
- b. Preferred stock equity, stock and capital stock expenses;
- c. Long term debt, mortgage debt, long term notes, pollution revenue control bonds, industrial revenue bonds, capital lease, unamortized premium and discount, and unamortized expenses;
- d. Short term debt and notes payable;
- e. Deferred taxes; and
- f. Total capital;

(3) Schedule 3, "Historical Capital Structure as of December 31 or Other Fiscal Year End For Each Year", for each of the preceding 5 years showing:

- a. Common and preferred stock;
- b. Long and short term debt;
- c. Deferred taxes;
- d. Investment tax credit; and
- e. The total of a. through d. above;

(4) Schedule 4, "Capitalization Ratios at December 31 or for Other Fiscal Year End," for each of the preceding 5 years showing the information as found in (c)(2) a. through f. above, which may be shown without deferred taxes and investment tax credits.

(5) Schedule 5, "Weighted Average Cost of Long-Term Debt," showing, for each entry, the following:

- a. Item;
- b. Date issued;
- c. Face value;
- d. Financing costs;
- e. Net proceeds ratio;
- f. Outstanding amount;

- g. Cost rate based upon net proceeds;
- h. Annual cost;
- i. Total amount outstanding; and
- j. Weighted average cost rate;

(6) Schedule 6, “Cost of Short-Term Debt”^{1, 5}, showing the cost rate, outstanding amount and annual cost for:

- a. Bank loans;
- b. Loans from individuals;
- c. Commercial paper; and
- d. Weighted average cost;

(7) Schedule 7, “Weighted Average Cost of Preferred Stock”^{1, 5}, showing, for each entry, the following:

- a. Item;
- b. Date sold;
- c. Financing costs;
- d. Net proceeds ratio;
- e. Outstanding amount;
- f. Cost rate based upon net proceeds;
- g. Annual cost;
- h. Total amount outstanding; and
- i. Weighted average cost rate;

(8) Schedule 8, “Cost of Common Equity Capital”^{1, 7}, showing the rate of return on common equity; and

(9) A “Report of Proposed Rate Changes”^{1, 7}; including the following:

- a. Rate or class of service;
- b. Effect of proposed change showing increases, decreases and net changes in each rate classification separately, where applicable;
- c. Average number of customers;
- d. Annual revenue under present rates and under proposed rates;
- e. Proposed annual change in revenues by amount and by percentage;
- f. Proposed change in rates by amount and by percentage;

- g. Signature and title of signatory; and
- h. Title section showing the utility's name, date filed, tariff number, tariff page numbers and effective date.

Readopt Puc 1604.09, effective 3-14-14 (Document #10535), to read as follows:

Puc 1604.09 Adjustments to Test Year.

(a) A utility shall provide an explanation with its proposed tariff of any change in the manner of recording accounting data on the utility's books during the test year.

(b) As to the explanation of any adjustment in the manner of recording data as required by (a) above, a utility shall provide with its proposed tariff a justification for the change and an explanation of its financial impact.

(c) A utility shall make adjustments in projections to reflect what the utility reasonably anticipates for the following:

- (1) All items of unusual magnitude which occurred during the test year, but which are not expected to recur beyond the test year; and
- (2) All items which are fixed, determinable, and likely to occur in the future, but which did not occur during the test year.

(d) A utility shall describe in detail and justify all aspects of any adjustment and shall complete a "Schedule 1 Attachment-Pro Forma Adjustment Income or Expense" appropriate to the particular utility area as required by Puc 1604.07(a)(3).

Readopt with amendment Puc 1605, effective 3-14-14 (Document #10535), cited and to read as follows:

PART Puc 1605 SERVICE OR TARIFF CHANGE ~~OTHER THAN FULL RATE CASE~~

Puc 1605.01 Service or Tariff Change.

(a) "Service or tariff change" as defined in this section means any proposed change in any rate, fare, charge, price or the terms or conditions under which service shall be provided, including, but not limited to, the following:

- (1) A fuel or commodity adjustment;
- (2) A purchased power adjustment;
- (3) A line or main extension; and
- (4) A new service.

(b) If the commission determines that a filing results in a significant change to the return on the cost of the property of the utility used and useful in the provision of services, less accrued depreciation, then the filing shall not be deemed to be a service or tariff change case and the utility shall file according to the requirements of Puc 1604.

Puc 1605.02 Service or Tariff Change, Filing Requirements.

(a) Notwithstanding the requirements of Puc 203.02, in a service or tariff change filing, a utility shall file one original ~~and 2 copies~~ of each of the following:

- (1) A cover letter summarizing the proposed tariff change and, where applicable, percentage change in existing rate and revenue effect;
- (2) Annotated (redlined) and clean tariff pages showing the proposed changes as required pursuant to Puc 1604;
- (3) Supportive narrative, testimony or technical statement;
- (4) Supportive schedules documenting the adjustments and supporting the calculations made in the proposal; and
- (5) Any additional documentation required by the commission pursuant to (b) below.

(b) Pursuant to Puc 203.03, each utility shall electronically file each document, to the extent technologically feasible, in a format compatible with the computer system of the commission.

(c) If the commission determines that a utility has submitted, as part of a service or tariff change filing, information not sufficient to enable the commission to properly evaluate the proposed change in tariff, the commission shall notify the utility as to such further documentation required by Puc 1603 and Puc 1604 which the utility shall be required to file.

(d) The utility shall submit additional documentation requested by the commission pursuant to (c) above.

(e) Until all documentation required pursuant to (a)(1) through (4) above has been submitted, the tariff filing shall not be deemed to be complete.

(f) A utility which files documents under this section shall comply with all applicable requirements of Puc 1603.

Puc 1605.03 Publication of Proposed Tariff Change. When a utility proposes a service or tariff change pursuant to this part, it shall publish notice of the proposed service or tariff change pursuant to the requirements set forth in Puc 1604.03.

Adopt Puc 1606 to read as follows:

PART Puc 1606 Implementation of Rate Changes.

Puc 1606.01 Implementation of Rate Changes

(a) For purposes of this section, "unbilled revenues" means under collection of approved rates resulting from failure on the part of the utility to implement the rate on its effective date.

(b) Unless a utility petitions the commission for a waiver, all rate changes implemented as a result of a commission order, including changes occurring as a result of a default energy service, rate reconciliation, or cost of gas adjustment proceeding, shall be implemented on the basis of service rendered on or after the effective date of the approved rate change.

(c) When petitioning pursuant to Puc 201.05 for a waiver of the service-rendered basis presumption of (b) above, the utility shall, in addition to whatever else it might provide in making its petition, describe how, to the extent applicable, collection of the rate change on an other than service-rendered basis will:

- (1) Be less confusing to customers;
 - (2) Cost less to implement;
 - (3) Allow the utility to more closely match its revenue to its expenses; and
 - (4) Give customers adequate notice of the changes in rates applicable to their usage.
- (d) In the event of unbilled revenues, a utility may collect the unbilled, unpaid balance only after:
- (1) Providing the commission with the information listed in (e) below; and
 - (2) Petitioning in writing for and obtaining commission authorization.
- (e) A utility seeking approval to collect unbilled revenues shall provide to the commission in writing, the following:
- (1) A description of the failure to bill;
 - (2) An explanation of why the failure occurred;
 - (3) The amount of unbilled revenues the utility is seeking to collect;
 - (4) The proposed time period over which the utility proposes to recover the unbilled, unpaid balance and the utility's rationale for such action;
 - (5) The impact on the monthly bills of customers; and
 - (6) The number and percentage of customers included in the approved rate change who are affected by the error.
- (f) The commission shall not authorize collection of unbilled revenues unless it determines that:
- (1) The utility's error was inadvertent;
 - (2) The time period for collection of the unbilled revenues does not impose undue hardship on ratepayers; and
 - (3) The proposed collection meets the standards contained in RSA 378:7.

Readopt with amendment and renumber Puc 1606, effective 3-14-14 (Document #10535), as Puc 1607 to read as follows:

Part Puc ~~1606~~ 1607 SPECIAL CONTRACTS

Puc 1606~~7~~.01 Effective Date of Special Contract. A utility shall not provide service under a special contract until the commission has issued written approval of the terms of the proposed special contract pursuant to this part or by operation of law.

Puc 1606~~7~~.02 Filing Requirements.

- (a) Each utility shall comply with filing requirements relating to special contracts, as follows:
- (1) Any utility which proposes a special contract shall file the terms of the proposed agreement at least 30 days before its proposed effective date;

- (2) If both parties to the proposed contract are utilities, the seller of utility services shall be responsible for filing;
- (3) An authorized official from the utility shall sign the special contract filing;
- (4) A utility shall file a special contract filing, including letters of transmittal and all supportive documentation, as follows:
 - a. With the commission, notwithstanding the requirements of Puc 202.07, 3 copies;
 - b. With the office of consumer advocate, one hard copy; and
 - c. Pursuant to Puc 203.03, electronically file each document, to the extent technologically feasible, in a format compatible with the computer system of the commission.
- (5) In the case of special contracts for electric service, the utility shall file a written statement of the customer to the special contract confirming that the tariffed rate will not serve its needs.
- (b) A utility shall include as part of any proposed special contract filing, a statement describing the special circumstances that justify the departure from its existing tariff.

Puc 160~~76~~76.03 Procedural Requirements.

- (a) A utility shall make a copy of any special contract to which it is a party available for inspection by any person at its principal office unless:
 - (1) A protective order from the commission provides otherwise; or
 - (2) The contract contains information exempt from public inspection pursuant to RSA 91-A:5.
- (b) Any person shall be permitted to inspect a copy of any proposed or existing special contract at the office of the commission unless:
 - (1) A protective order from the commission provides otherwise; or
 - (2) The contract contains information exempt from public inspection pursuant to RSA 91-A:5.
- (c) Each utility shall file amendments to special contracts with the commission in accordance with Puc 203.02.
- (d) Any change to a special contract shall be filed as an amendment, except as limited by (e) below.
- (e) A change which exercises an option clearly delineated in the original contract shall not be deemed an amendment.
- (f) An amendment in a special contract shall not become effective until approved by the commission.
- (g) A utility shall provide to the commission upon request a list of all special contracts currently in effect.
- (h) A utility shall notify the commission of the termination of any special contract for any reason whatsoever, on any date prior to the expiration date provided in the contract.

Puc 160~~67~~76.04 Format of Special Contracts.

- (a) A utility shall number each special contract serially in order of filing date.
- (b) Each utility shall provide a title page to any proposed and existing special contract.
- (c) The title page to a special contract shall include:
 - (1) The serial number of the contract;
 - (2) The serial number of any superseded contract, if applicable;
 - (3) The names of the parties to the contract;
 - (4) The date of execution of the contract;
 - (5) The effective date of the contract, if known; and
 - (6) The date of termination of the contract, if known.
- (d) Utilities shall refer to “Appendix H” for the suggested format for a title page to a special contract.
- (e) The commission shall use the standards established in RSA 378:18, 378:18-a and 378:18-b in the review and approval of special contracts.

APPENDIX

Rule	Specific State Statute the Rule Implements
Puc 1601.01(a) - (d)	RSA 365:8, V and XII
Puc 1601.01(e)	RSA 365:8, V and XII; RSA 378:9
Puc 1602.01 – Puc 1602.14	RSA 365:8, V and XII
Puc 1603.01 – Puc 1603.08	RSA 365:8, V and XII; RSA 378:1-3
Puc 1604.01 – Puc 1604.09	RSA 365:8, V and XII; RSA 378:5-10
Puc 1605.01 – Puc 1605.03	RSA 365:8, V and XII; RSA 378:6
Puc 1606.01	RSA 365:8, V and XII; RSA 363-B
Puc 1607.01 – Puc 1607.04	RSA 365:8, V and XII; RSA 378:18