

The Commonwealth of Massachusetts

Return

Of The

Eversource Gas Company

of Massachusetts

To The

Department of
Public Utilities

of Massachusetts

For the Year Ended December 31,

2025

Name of officer to whom correspondence should
be addressed regarding this report.

Jay S. Buth

Official title Vice President, Controller
and Chief Accounting Officer

Office address 247 Station Drive
Westwood, MA 02090-9230

**Eversource Gas Company of Massachusetts
2025
Calculation of Return on Equity**

Net utility income available for common shareholders (A)		\$ 105,916,127
Total utility common equity (B)		\$ 1,104,448,540
ROE % (A/B)		9.59%

(A) Net utility income available for common shareholders		
Total utility operating income (pg. 10, line 18)		135,443,772
Plus:		
Service quality penalties		-
Amortization of acquisition premium		
Less:		
Total interest charges (pg. 10, line 39)	29,530,598	
Preferred dividends declared	-	
Subtotal	29,530,598	

Total utility plant as % of total utility plant and other property and investments

	balance @ end of year				
Utility plant (pg. 8, line 2)	3,222,734,428				
Accumulated depreciation (pg. 9, lines 38 & 39)	(838,722,699)				
Deferred taxes: MA & Federal (pg. 9, line 43)	(114,982,381)				
ARO (GL account 101100, included on pg. 8, line 2)	(17,304,970)				
Customer contributions (pg. 9, line 34 & 46)	(15,276,306)				
Total utility plant, net	2,236,448,072	99.99%	99.99%		
Total other property and investments (pg. 8, lines 4 & 6)	226,850	0.01%			
Total utility plant and other property and investments	2,236,674,922	100.00%	29,527,645	29,527,645	

Net utility income available for common shareholders 105,916,127

(B) Total utility common equity			
	balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 9, line 13)	1,044,574,036	1,164,543,956	1,104,558,996
Less:			
Unappropriated undistributed retained earnings	-	-	-
Preferred stock issued			
Unamortized acquisition premium			
Subtotal	1,044,574,036	1,164,543,956	1,104,558,996
			99.99%
Total utility common equity			1,104,448,540

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Other Utility Operating Income	50	N/A
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Conduit, Underground Cable and submarine Cable	70	N/A
Street Lamps Connected to System	71	N/A
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Gas Generating Plant	74	N/A
Boilers	75	N/A
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Annual report ofEversource Gas Company of Massachusetts.....Year ended December 31,2025

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS AS OF DECEMBER 31, 2025*

Titles	Names	Addresses	Annual Salaries (A)
Chairman	Joseph R. Nolan, Jr.	800 Boylston Street, Boston, MA 02199	\$ 75,802
Chief Executive Officer	Paul Chodak III	1165 Massachusetts Ave, Dorchester, MA 02125	47,439
President and Chief Operating Officer	Kevin J. Kelley	4 Technology Drive, Westborough, MA 01581	118,969
Executive Vice President, Chief Financial Officer and Treasurer	John M. Moreira	247 Station Drive, Westwood, MA 02090	41,756
Executive Vice President and General Counsel	Gregory B. Butler	56 Prospect Street Hartford, CT 06103	35,423
Vice President, Controller and Chief Accounting Officer	Jay S. Buth	107 Selden Street, Berlin, CT 06037	11,921
Vice President-Supply Chain and Property Management	Craig J. Dikeman	247 Station Drive, Westwood, MA 02090	6,428
Vice President, Energy Supply	Patrick P. Smith	107 Selden Street, Berlin, CT 06037	16,288
Secretary and Clerk	Florence J. Iacono	800 Boylston Street, Boston, MA 02199	8,602

[A] Represents the portion of the total annual salary allocated to Eversource Gas Company of Massachusetts by Eversource Energy Services Company.

DIRECTORS AS OF DECEMBER 31, 2025*

Names	Addresses	Fees Paid During Year
Gregory B. Butler	56 Prospect Street, Hartford, CT 06103	None
John M. Moreira	247 Station Drive, Westwood, MA 02090	None
Joseph R. Nolan, Jr.	800 Boylston Street, Boston, MA 02199	None
Paul Chodak III	1165 Massachusetts Ave, Dorchester, MA 02125	None

* By General Laws, Chapter 164, Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."

GENERAL INFORMATION - Continued

1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

In Gas property:

ADDITIONS:

- A. 6,797' of 12" mains plastic pipe at Norwell MA
- B. 6,727' of 2" mains plastic at Brockton MA
- C. 6,197' of 16" mains steel pipe at West Springfield MA
- D. 5,687' of 2" mains plastic pipe at Marshfield MA
- E. 5,675' of 2" mains plastic pipe at Ludlow MA
- F. 5,210' of 2" mains plastic pipe at Brockton MA
- G. 5,122' of 12" mains plastic pipe at Hanson MA
- H. 4,514' of 2" mains plastic pipe at Taunton MA

RETIREMENTS

- A. 10,000' of 6" mains cast iron pipe at Brockton MA
- B. 10,000' of 6" mains cast iron pipe at Springfield MA
- C. 7,800' of 8" mains steel pipe at Raynham MA
- D. 5,040' of 4" mains steel pipe at Springfield MA
- E. 4,832' of 6" mains cast iron pipe at Chicopee MA
- F. 4,788' of 4" mains cast iron pipe at Longmeadow MA
- G. 4782' of 16" mains steel pipe at Brockton MA
- H. 4,158' of 8" mains steel pipe at Brockton MA

Annual report ofEversource Gas Company of Massachusetts.....Year ended December 31, 2025

GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, December 31, 2025	City or Town	Number of Customers' Meters, December 31, 2025
Abington	225	Medfield	3,094
Agawam	8,243	Medway	2,828
Andover	9,000	Mendon	39
Attleboro	8,991	Methuen	14,506
Avon	1,131	Middleborough	60
Bellingham	2,502	Millis	1,735
Berkley	86	Monson	234
Braintree	3	Norfolk	580
Bridgewater	4,865	North Andover	6,967
Brockton	21,784	Northampton	8,771
Canton	7,051	Norton	4,381
Chicopee	14,009	Norwell	2,048
Dighton	834	Palmer	261
Dover	125	Pembroke	4,360
Duxbury	3,671	Plympton	190
East Bridgewater	2,591	Randolph	8,058
East Longmeadow	5,051	Raynham	2,090
Easthampton	3,691	Rehoboth	182
Easton	5,043	Scituate	6,090
Foxborough	5,159	Seekonk	3,112
Franklin	8,887	Sharon	4,982
Granby	278	South Hadley	4,273
Halifax	853	Southwick	816
Hampden	865	Springfield	40,160
Hanover	3,787	Stoughton	8,101
Hanson	2,463	Swansea	29
Haverhill	10	Taunton	14,657
Holbrook	2,271	Walpole	6,784
Lakeville	837	West Bridgewater	1,761
Lawrence	20,976	West Springfield	9,010
Longmeadow	5,177	Wilbraham	3,255
Ludlow	5,016	Wrentham	2,272
Mansfield	5,689		
Marshfield	8,385		
	169,549		165,686
		* TOTAL	335,235

* Total represents active meters at December 31, 2025

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT			
2	Utility Plant (101-107) P.13	2,971,217,374	3,222,734,428	251,517,054
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19.....	226,850	226,850	-
5	Investment in Associated Companies (123) P.20.....	-	-	-
6	Other Investments (124) P.20.....	-	-	-
7	Special Funds (125,126,127,128,129) P.21.....	38,131,484	40,367,523	2,236,039
8	Total Other Property and Investments.....	38,358,334	40,594,373	2,236,039
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	3,175,885	46,908	(3,128,977)
11	Special Deposits (132,133,134) P.21.....	25,859,851	21,375,643	(4,484,208)
12	Working Funds (135).....	-	-	-
13	Temporary Cash Investments (136) P.20.....	-	-	-
14	Notes and Accounts Receivable (141,142,143) P.22.....	109,104,768	147,095,934	37,991,166
15	Receivables from Assoc. Companies (145,146) P.23.....	13,146,177	12,715,691	(430,486)
16	Materials and Supplies (151-159,163,164) P.24.....	25,754,273	25,983,905	229,632
17	Prepayments (165).....	28,203,821	15,397,060	(12,806,761)
18	Interest and Dividends Receivable (171).....	103,215	67,533	(35,682)
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173).....	268,481,280	283,295,181	14,813,901
21	Miscellaneous Current and Accrued Assets (174)	-	-	-
22				
23	Total Current and Accrued Assets.....	473,829,270	505,977,855	32,148,585
24	DEFERRED DEBITS			
25	Unamortized Debt Discount and Expense (181) P.26.....	2,290,633	2,532,702	242,069
26	Extraordinary Property Losses (182) P.27.....	-	-	-
27	Preliminary Survey and Investigation Charges (183).....	-	-	-
28	Clearing Accounts (184).....	-	-	-
29	Temporary Facilities (185).....	-	-	-
30	Miscellaneous Deferred Debits (186)...P.27.....	142,257,378	228,683,056	86,425,678
31	Total Deferred Debits.....	144,548,011	231,215,758	86,667,747
32	CAPITAL STOCK DISCOUNT AND EXPENSE			
33	Discount on Capital Stock (191) P.28.....	-	-	-
34	Capital Stock Expense (192) P.28.....	-	-	-
35	Total Capital Stock Discount and Expense.....	-	-	-
36	REACQUIRED SECURITIES			
37	Reacquired Capital Stock (196).....	-	-	-
38	Reacquired Bonds (197).....	-	-	-
39	Total Reacquired Securities.....	-	-	-
40	Total Assets and Other Debits.....	3,627,952,989	4,000,522,414	372,569,425

COMPARATIVE BALANCE SHEET Liabilities and Other Credits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL			
2	CAPITAL STOCK			
3	Common Stock Issued (201) P.29.....	100	100	-
4	Preferred Stock Issued (204) P.29.....	-	-	-
5	Capital Stock Subscribed (202,205).....	-	-	-
6	Premium on Capital Stock (207) P.29.....	9,900	9,900	-
7	Total.....	10,000	10,000	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	870,440,201	920,440,201	50,000,000
10	Earned Surplus (215,216,219) P. 12.....	174,123,835	244,093,755	69,969,920
11	Surplus Invested In Plant (217).....	-	-	-
12	Total.....	1,044,564,036	1,164,533,956	119,969,920
13	Total Proprietary Capital.....	1,044,574,036	1,164,543,956	119,969,920
14	LONG TERM DEBT			
15	Bonds (221) P.31.....	808,000,000	933,000,000	125,000,000
16	Capital Lease Obligations	42,808,586	39,489,417	(3,319,169)
17	Advances from Assoc. Companies (223) P.31	-	-	-
18	Total Long-Term Debt.....	850,808,586	972,489,417	121,680,831
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	-	-	-
21	Accounts Payable (232).....	72,078,267	78,201,880	6,123,613
22	Payables to Associated Companies (233,234) P.32.....	207,608,268	216,698,522	9,090,254
23	Customer Deposits (235).....	3,334,936	3,692,249	357,313
24	Taxes Accrued (236).....	5,382,651	5,127,370	(255,281)
25	Interest Accrued (237).....	5,245,315	6,856,085	1,610,770
26	Dividends Declared (238).....	-	-	-
27	Fuel Purchase Commitments.....	-	-	-
28	Capital Leases (240).....	4,270,182	22,702,545	18,432,363
29	Tax Collections Payable (241).....	410,620	874,583	463,963
30	Misc. Current and Accrued Liabilities (242) P.33.....	45,025,004	48,336,239	3,311,235
31	Total Current and Accrued Liabilities.....	343,355,243	382,489,473	39,134,230
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26.....	-	-	-
34	Customer Advances for Construction (252)	-	-	-
35	Other Deferred Credits (253) P.33.....	331,624,188	307,298,943	(24,325,245)
36	Total Deferred Credits.....	331,624,188	307,298,943	(24,325,245)
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13.....	728,474,127	762,638,484	34,164,357
39	Reserves for Amortization (257-259) P.13.....	59,448,303	76,084,215	16,635,912
40	Reserve for Uncollectible Accounts (260).....	50,127,212	56,611,041	6,483,829
41	Operating Reserves (261-265) P.35.....	109,823,596	148,108,198	38,284,602
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	-	-	-
43	Reserves for Deferred Federal Income Taxes (267,268) P.36.....	95,704,148	114,982,381	19,278,233
44	Total Reserves.....	1,043,577,386	1,158,424,319	114,846,933
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36.....	14,013,550	15,276,306	1,262,756
47	Total Liabilities and Other Credits.....	3,627,952,989	4,000,522,414	372,569,425

Annual report of.....Eversource Gas Company of Massachusetts.....Year ended December 31, 2025

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	Operating Revenues (400) P.43.....	\$ 962,925,120	\$ 173,031,540
3	Operating Expenses:		
4	Operation Expense (401) P.42,47.....	615,925,135	85,667,695
5	Maintenance Expense (402) P.42,47.....	11,044,382	(58,134)
6	Depreciation Expense (403) P.34.....	93,423,512	13,536,061
7	Amortization of Utility Plant (404 and 405).....	18,633,059	(3,024,075)
8	Amortization of Regulatory Credits, net (407.3, 407.4).....	(9,998,156)	(2,955,871)
9	Amortization of Investment Tax Credit (406).....	-	-
10	Taxes Other Than Income Taxes (408) P.49.....	52,409,340	15,080,036
11	Income Taxes (409) P.49.....	(7,198,992)	(3,556,871)
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	74,909,700	222,304
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P.36.....	(21,666,632)	12,027,356
14	Total Operating Expenses.....	827,481,348	116,938,501
15	Net Operating Revenues.....	135,443,772	56,093,039
16	Income from Utility Plant Leased to Others (412)-Net.....	-	-
17	Other Utility Operating Income (414) P.50.....	-	-
18	Total Utility Operating Income.....	135,443,772	56,093,039
19	OTHER INCOME		
20	Income from Mdse. Job & Contract Work (415) P.51.....	-	-
21	Income from Nonutility Operations (417).....	-	14
22	Nonoperating Rental Income (418).....	-	-
23	Interest and Dividend Income (419).....	14,023,840	(580,549)
24	Miscellaneous Nonoperating Income (421).....	4,615,287	2,257,996
25	Total Other Income.....	18,639,127	1,677,461
26	Total Income.....	154,082,899	57,770,500
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	(8,397,937)	-
29	Other Income Deductions (426).....	980,318	(139,643)
30	Total Income Deductions.....	(7,417,619)	(139,643)
31	Income Before Interest Charges.....	161,500,518	57,910,143
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P.31.....	28,382,087	5,933,659
34	Amortization of Debt Disc. & Expense (428).....	262,713	59,560
35	Amortization of Prem. on Debt-Credit (429) P.26.....	-	-
36	Int. on Debt to Associated Companies (430) P.32.....	2,819,733	(929,525)
37	Other Interest Expense (431).....	1,479,214	1,546,829
38	Interest Charged to Construction-Credit (432).....	(3,413,149)	(423,487)
39	Total Interest Charges.....	29,530,598	6,187,036
40	Net Income.....	131,969,920	51,723,107
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216).....	174,123,835	41,446,813
43	Balance Transferred from Income (433).....	131,969,920	51,723,107
44	Miscellaneous Credits to Surplus (434).....	-	-
45	Miscellaneous Debits to Surplus (435).....	-	-
46	Appropriations of Surplus (436).....	-	-
47	Net Additions of Earned Surplus.....	131,969,920	51,723,107
48	Dividends Declared-Preferred Stock (437).....	-	-
49	Dividends Declared-Common Stock (438).....	62,000,000	23,200,000
50	Unappropriated Earned Surplus (at end of period) (216).....	\$ 244,093,755	\$ 69,969,920

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.
 2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary accounts affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.
 3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited.

Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual payments to be reserved or appropriated as well as the totals eventually to be accumulated.
 4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
 5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance-Beginning of Year		\$ 174,123,835
3	Changes: (identify by prescribed earned surplus accounts)		
4	Net Income	433	131,969,920
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Less: Dividends Declared Common Stock	438	\$ 62,000,000
20	Appropriation of Earned Surplus for Common Stock Dividends		-
21			
22			
23	03/25- 100 shares at \$155,000 per share		
24	06/25- 100 shares at \$155,000 per share		
25	09/25- 100 shares at \$155,000 per share		
26	12/25- 100 shares at \$155,000 per share		
27	Balance - end of year		\$ 244,093,755
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end		\$
30	of year and give accounting entries for any applications of appropriated earned		
31	surplus during the year.		
32			
33			
34			
35	NONE		
36			
37			
38			
39			
40			
41			
42			
43			

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	\$ 2,305,447,139		\$ 2,305,447,139			
4	106 Completed Construction not Classified.....	719,455,620		719,455,620			
5	Total P. 18.....	3,024,902,759		3,024,902,759			
6	101.1 Leased from Others..P. 18	69,639,357		69,639,357			
7	101.12 Right of Use Assets..P. 18.....	3,147,918		3,147,918			
8	105 Held for Future Use.....						
9	107 Construction Work in Progress.....	109,768,088		109,768,088			
10	271 Contributions in Aid of Construction.....	15,276,306		15,276,306			
11	Total Utility Plant.....	\$ 3,222,734,428		\$ 3,222,734,428			
12	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
13	In Service:						
14	254 Depreciation..P. 34.....	\$ 762,638,484		\$ 762,638,484			
15	257 Amortization..P. 9.....	76,084,215		76,084,215			
16	Total, in Service.....	\$ 838,722,699		\$ 838,722,699			
17	Leased to Others:						
18	255 Depreciation.....						
19	258 Amortization.....						
20	Total, Leased to Others.....						
21	Held For Future Use.....						
22	256 Depreciation.....						
23	259 Amortization.....						
24	Total, Held for Future Use.....						
25	Total Reserves for Depreciation and Amortization.....	\$ 838,722,699		\$ 838,722,699			

UTILITY PLANT - GAS

1. Report below the cost of utility plant in service according to prescribed accounts.
 2. Do not include as adjustments, corrections of additions and retirements for the current or

the preceding year. Such items should be included in column (c) or (d) as appropriate.
 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative

effect of such amounts.
 4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$ 4,432,919	\$ -	\$ -	\$ -	\$ -	\$ 4,432,919
3	303 Miscellaneous Intangible Plant.....	174,390,383	1,656,183				176,046,566
4	Total Intangible Plant.....	178,823,302	1,656,183	-	-	-	180,479,485
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....						
8	305 Structures and Improvements.....						
9	306 Boiler Plant Equipment.....						
10	307 Other Power Equipment.....						
11	310 Water Gas Generating Equipment.....						
12	311 Liquefied Petroleum Gas Equipment.....						
13	312 Oil Gas Generating Equipment.....						
14	313 Generating Equipment-Other Processes.....						
15	315 Catalytic Cracking Equipment.....						
16	316 Other Reforming Equipment.....						
17	317 Purification Equipment.....						
18	321 LNG Equipment.....						
19	319 Gas Mixing Equipment.....						
20	320 Other Equipment.....						-
21	Total Manufactured Gas Production Plant.....	-	-	-	-	-	-
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....						
24	361 Structures and Improvements.....						
25	362 Gas Holders.....						
26	363 Other Equipment.....						
27	Total Storage Plant.....	-	-	-	-	-	-

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (g)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365.1 Land and Land Rights.....	\$ 9,384,726	\$ -				\$ 9,384,726
3	365.2 Rights of Way.....	-					-
4	366 Structures and Improvements.....	19,260,398	21,230,710	1,980	(20,441,859)		20,047,269
5	367 Mains.....	1,302,385,400	119,244,089	4,573,102	-		1,417,056,387
6	368 Compressor Station Equipment.....	-					-
7	369 Measuring and Regulating Station Equipment.....	76,100,717	12,960,712	172,937			88,888,492
8	380 Services.....	838,361,358	46,617,125	10,816,758	-		874,161,725
9	381 Meters.....	79,740,762	42,039,792	3,596,981			118,183,573
10	382 Meter Installations.....	142,243,210	17,487,556	9,457,359	7,570		150,280,977
11	383 House Regulators.....	6,393,453	-	1,333,019			5,060,434
11	385 Industrial Measuring & Regulating Installation.....	-	-				-
12	386 Other Property on Cust's Prem.....	-					-
13	387 Other Equipment.....	-					-
14	388 ARO Gas.....	17,304,969		-			17,304,969
14	Total Transmission and Distribution Plant.....	2,491,174,993	259,579,984	29,952,136	(20,434,289)	-	2,700,368,552
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	14,143					14,143
17	390 Structures and Improvements.....	50,465,582	(11,291,945)		20,434,289		59,607,926
18	391 Office Furniture and Equipment.....	4,435,100	532,965	17,906			4,950,159
19	392 Transportation Equipment.....	20,098,992	7,674,051	50,715			27,722,328
20	393 Stores Equipment.....	445,359	238,389				683,748
21	394 Tools, Shop, and Garage Eqpt.....	31,347,172	3,314,142	276			34,661,038
22	395 Laboratory Equipment.....	275,546					275,546
23	396 Power Operated Equipment.....	26,896					26,896
24	397 Communication Equipment.....	12,323,549	11,560				12,335,109
25	398 Miscellaneous Equipment.....	3,682,908	127,749	32,828			3,777,829
26	399 Other Tangible Property.....	-					-
27	Total General Plant.....	123,115,247	606,911	101,725	20,434,289	-	144,054,722
28	Total Gas Plant in Service.....	2,793,113,542	261,843,078	30,053,861	-	-	3,024,902,759
29	101.1 Utility Plant Leased From Others.....	50,639,357	19,000,000				69,639,357
30	101.12 Right of Use Assets.....	6,110,969	(2,963,051)				3,147,918
31	101 Contributions in Aid of Construction..(offset 271).....	14,013,550	1,262,756				15,276,306
32	104 Utility Plant Leased to Others.....	-					-
33	105 Property Held for Future Use.....	-					-
34	107 Construction Work in Progress.....	107,339,956	2,428,132				109,768,088
35	Total Utility Plant - Gas.....	\$ 2,971,217,374	\$ 281,570,915	\$ 30,053,861	\$ -	\$ -	\$ 3,222,734,428

Note: Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distribution of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

Annual report of Eversource Gas Company of Massachusetts Year ended December 31, 2025 '18

NONUTILITY PROPERTY (ACCOUNT 121)

Give particulars of all investments of the respondent in physical property not devoted to utility operation.

Line No.	Description and Location (a)	Book Value At End of Year (b)	Revenue for the Year (c)	Expense for the year (d)	Net Revenue for the Year (e)
1					
2	Land - Turbo Expander	34,716			
3	Agawam Gate Station				
4					
5	Other Non-Utility	192,134			
6					
7					
8					
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11					
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53					
	TOTALS	\$ 226,850	\$ -	\$ -	\$ -

SPECIAL FUNDS (Account 125, 126, 127, 128, 129)

(Sinking Funds Depreciation Fund, Amortization Fund-Federal, Other Special Funds)

Report below the balance at end of year of each special fund maintained during year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128/129, other Special Funds.

Name of fund and Trustee if Any (a)				Balance End of Year (b)
Line No.	Name of Company (a)	End of Year (b)	Rate (c)	Amount (d)
1	Account 129:			
2	-----			
3	Prepaid Pension			\$ 40,367,523
4				
5				
6				
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15				
16				
17				
18				
19			TOTAL	\$ 40,367,523
20	-----			
21	SPECIAL DEPOSITS (Accounts 132, 133, 134)			Balance End of Year (b)
22				
23	1. Report below the amount of special deposits by classes at end of year.			
24	2. If any deposit consists of assets other than cash, give a brief description of such asset			
25	3. If any deposit is held by an associated company, give name of company.			
26				
27	-----			
28	Interest Special Deposits (Account 132).....			
29	Dividend Special Deposits (Account 133).....			
30				
31	Other Special Deposits (Account 134):			
32	(specify purpose of each other special deposit).....			
33	Energy Fund, Investment at Mellon			20,853,676
34	Heat Pump, Investment at Bank of America			521,967
35				
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47				
48				
49			TOTAL	\$21,375,643
50				

NOTES RECEIVABLE (Account 141)

- | | |
|---|--|
| <p>1. Give the particulars called for below concerning notes receivable at the end of year.</p> <p>2. Give particulars of any note pledged or discounted.</p> | <p>3. Minor items may be grouped by classes, showing number of such items.</p> <p>4. Designate any note the maker of which is a director, officer or other employee.</p> |
|---|--|

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1	NONE				\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
				TOTAL	NONE

ACCOUNTS RECEIVABLE (Accounts 142, 143)

- | | |
|--|---|
| <p>1. Give the particulars called for below concerning accounts receivable at end of year.</p> | <p>2. Designate any account included in Account 143 in excess of \$5,000.</p> |
|--|---|

Line No.	Description (a)	Amount End of Year (b)
18	<u>Customers (Account 142):</u>	
19	Electric	
20	Gas (excludes Unbilled Revenue)	\$ 146,529,737
21	Other Electric and Gas Utilities	
22		
23	<u>Other Accounts Receivable (Account 143):</u>	
24	Officers and employees	21,828
25	MA State Abatement/Refund	251,765
26	Sundry, damage claim billings (41 items)	292,604
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43		
44	TOTAL	\$ 147,095,934

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145,146)

- 1. Report particulars of notes and accounts receivable from associated companies at end of year.
- 2. Provide separate headings and totals for Account 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
- 3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.
- 4. If any note was received in satisfaction of an open account, state the period covered by such open account.
- 5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
- 6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Account 146:			
2	-----			
3				
4	Eversource Service	\$ 1,956,984		
5	NSTAR Electric Company	6,033,136		
6	Hopkinton LNG Corp	767,445		
7	Connecticut Light and Power	176,225		
8	Yankee Gas Services Company	1,270,693		
9	NSTAR Gas Company	2,499,004		
10	Public Service Company of New Hampshire	7,760		
11	Eversource Energy Parent	4,444		
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42	TOTALS	\$ 12,715,691		

MATERIAL AND SUPPLIES (ACCOUNTS 151-159,163 & 164)
Summary Per Balance Sheet

Line No.	Account (a)	Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		\$ 6,714,513
2	Fuel Stock Expenses (Account 152).....		
3	Residuals (Account 153).....		
4	Plant Materials and Operating Supplies (Account 154).....		12,202,779
5	Merchandise (Account 155).....		
6	Other Materials and Supplies (Account 156).....		
7	Liquefied Natural Gas (Account 164, Page 25).....		7,066,613
8	Nuclear Fuel Assemblies and Components-Stock Account (Account 158).....		
9	Nuclear Byproduct Materials (Account 159).....		
10	Stores Expense (Account 163).....		0
11			
12	Total Per Balance Sheet	\$ 25,983,905	\$ 25,983,905
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PRODUCTION FUEL AND OIL STOCKS - Included in Account 151 (Except Nuclear Materials)						
1. Report below the information called for concerning production fuel and oil stocks. 2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. Show gas and electric fuels separately by specific use.						
Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Liquid Propane		Liquefied Natural Gas	
			Quantity (Gallons) (c)	Cost (d)	Quantity (MMBTU) (e)	Cost (f)
1	On Hand Beginning of Year.....	\$ 14,311,714	1,092,690	\$ 1,328,245	1,633,130	\$ 6,785,927
2						
3	Received During Year.....	11,035,538	261,440	310,928	1,190,941	5,270,434
4	TOTAL.....	\$ 25,347,252	1,354,130	\$ 1,639,173	2,824,071	\$ 12,056,361
5	Used During Year: (Note A)					
6	LNG Vaporized	2,511,012	-	-	579,882	2,511,012
7	LNG Boil Off	2,478,736	-	-	587,068	2,478,736
8	From Storage for Distribution to Customers	-	-	-	-	-
9	Fuel Gas	-	-	-	-	-
10	Sold or Transferred	6,576,378	151,559	184,679	-	-
11						
12	TOTAL DISPOSED OF	\$ 11,566,126	151,559	\$ 184,679	1,166,950	\$ 4,989,748
13	BALANCE END OF YEAR.....	\$ 13,781,126	1,202,571	\$ 1,454,494	1,657,121	\$ 7,066,613

Line No.	Item (g)	Kinds of Fuel and Oil - Continued			
		Retail Propane		Natural Gas	
		Quantity (Gallons) (h)	Cost (i)	Quantity (MMBTU) (j)	Cost (k)
14	On Hand Beginning of Year.....	-	-	2,180,025	\$ 6,197,542
15	Received During Year.....	-	-	2,228,440	5,454,176
16	TOTAL.....	-	-	4,408,465	\$ 11,651,718
17	Used During Year: (Note A)				
18	From Storage for Distribution to Customers	-	-	-	-
19	Fuel Gas	-	-	-	-
20	Sold or Transferred	-	-	2,327,034	6,391,699
21					
22					
23					
24					
25	TOTAL DISPOSED OF	-	-	2,327,034	\$ 6,391,699
26	BALANCE END OF YEAR.....	-	-	2,081,431	\$ 5,260,019

Note A - Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 251)

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particularly of discount and expense or premium applicable to each class and series of long-term debt.
 2. Show premium amounts by enclosure in parentheses.
 3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
 5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of

Accounts.
 6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount or Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to which Discount and Expenses or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	Account 181								
2									
3	Series A Bonds 2.11%	\$ 310,000,000	\$ 914,595	09/29/21	10/01/31	\$ 621,187	\$ -	\$ 90,905	\$ 530,282
4	Series B Bonds 2.92%	240,000,000	731,138	09/29/21	10/01/51	652,605	-	24,321	628,284
5	Series C Bonds 4.70%	100,000,000	385,882	06/08/22	06/01/52	352,914	-	12,872	340,042
6	Series D Bonds 5.73%	58,000,000	344,839	11/14/23	11/15/28	265,377	-	69,229	196,148
7	Series E Bonds 5.17%	100,000,000	423,383	10/30/24	11/01/34	398,550	18,151	41,589	375,112
8	Series F Bonds 4.77%	125,000,000	486,631	9/22/25	10/1/30	-	486,631	23,797	462,834
9									
10									
11									
12									
13									
14	TOTAL	\$ 933,000,000	\$ 3,286,468			\$ 2,290,633	\$ 504,782	\$ 262,713	\$ 2,532,702
15									
16									
17									
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25									

EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below particulars concerning the accounting for extraordinary property losses.
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Department authorization of use of Account 182, and period over which amortization is being made.

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	TOTALS					0

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
3	Environmental Liability	29,136,486	1,256,329	253/407/426/814	3,234,341	27,158,474
4						
5	Deferred CGAC bad debt costs	14,542,251	6,575,313	173	6,375,142	14,742,422
6						
7	Regulatory Assets - ARO, ASC 410	7,326,463	1,816,703			9,143,166
8						
9	Regulatory Assets - ASC 740 (FAS 109)	4,560,136	60,868	407	259,968	4,361,036
10						
11	Regulatory Assets - ASC 715	17,129,775	1,894,661	129/253/926	2,067,651	16,956,785
12						
13	Deferred Net Operating Loss	12,539,000	1,960,544	409	3,939,907	10,559,637
14						
15	Regulatory Asset - Shrewsbury Training Center	163,504	60,916	407	224,420	
16						
17	Regulatory Asset - Acquisition Cost Recovery		82,345,930			82,345,930
18						
19	Hardship Customers	14,089,351	5,907,751	904	920,940	19,076,162
20						
21	Deferred Income Tax	22,113,147	33,540,647	410/411	27,302,385	28,351,409
22						
23	COVID-19 Deferred Bad Debt	14,538,462				14,538,462
24						
25	Deferred WIP	6,975		107	6,975	
26						
27	Exogenous Property Tax	3,567,534	1,802,054	407	4,588,387	781,201
28						
29	Deferred Property Tax	1,802,054		186	1,802,054	
30						
31	Customer Accounts Receivable Clearing	64,967		903	64,967	
32						
33	Deferred Insurance Recoveries	314,016				314,016
34						
35	Unamortized Revolver Fees (A)	363,257	87,911	165/431	96,812	354,356
	(A) Amortized over a 5 year period					
	TOTALS	142,257,378	137,309,627		50,883,949	228,683,056

CAPITAL STOCK AND PREMIUM (Account 201, 204, and 207)

- | | |
|---|--|
| <p>1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the Department.</p> <p>3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.</p> | <p>4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p> <p>5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.</p> |
|---|--|

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Per Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Account 201 and 207						
2	Common Stock	1,000	\$ 1.00	\$ 1,000	100	\$ 100	\$ 9,900
3							
4							
5							
6							
7							
8							
9							
10	100 shares of Common Stock, \$1.00 par value, were issued to Yankee Energy System, Inc. (YES) on June 2, 2020. YES is a wholly-owned subsidiary of Eversource Energy.						
11							
12							
13							
14							
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22							
23							
24	TOTALS	1,000	\$ 1.00	\$ 1,000	100	\$ 100	\$ 9,900

OTHER PAID-IN CAPITAL (Accounts 208-211)

1. Report below balance at end of year and the information specified in the instructions below for respective other paid-in capital accounts. Provide a conspicuous subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet. Additional columns may be added for any account if deemed necessary. Explain the change in any account during the year and give the accounting entries effecting such change.

2. Donations received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.

3. Reduction in Par Value of Capital Stock (Account 209) - State amount and give brief explanation

of the capital changes which gave rise to amounts reported under the caption including identification with the class and series of stock to which related.

4. Gain on Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.

5. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account at end year according to captions which, together with brief explanations, disclose the general nature of transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	<u>Account 211:</u>	
2	Beginning Balance	\$ 870,440,201
3		
4	<u>2025 Activity:</u>	
5	Additional Paid-In Capital	50,000,000
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43	TOTAL	\$ 920,440,201

LONG TERM DEBT (Accounts 221,223-224)

Report by balance sheet accounts particulars concerning long-term debt in Accounts 221, Bonds;
223 Advances from Associated Companies; and 224, Other Long-Term Debt.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
1	Account 221								
2	-----								
3	Series A Bonds 2.11% (4)	09/29/21	10/01/31	\$ 310,000,000	\$ 310,000,000	2.11%	NOTE (1)	\$ 6,541,000	\$ 6,541,000
4	Series B Bonds 2.92% (4)	09/29/21	10/01/51	240,000,000	240,000,000	2.92%	NOTE (1)	7,008,000	7,008,000
5	Series C Bonds 4.70% (4)	06/08/22	06/01/52	100,000,000	100,000,000	4.70%	NOTE (2)	4,700,000	4,700,000
6	Series D Bonds 5.73% (4)	11/14/23	11/15/28	58,000,000	58,000,000	5.73%	NOTE (3)	3,323,400	3,332,400
7	Series E Bonds 5.17% (5)	10/30/24	11/01/34	100,000,000	100,000,000	5.17%	NOTE (3)	5,170,000	5,184,361
8	Series F Bonds 4.77% (5)	9/22/25	10/1/30	125,000,000	125,000,000	4.77%	NOTE (1)	1,639,687	-
9									
10									
11									
12									
13	Notes:								
15	(1) April and October								
17	(2) June and December								
18	(3) May and November								
19	(4) DPU Order 21-59 approved on 9/10/21 for long-term debt issuance up to \$725 million through 12/31/23.								
20	(5) DPU Order 24-60 approved on 8/12/24 for long-term debt issuance up to \$325 million through 12/31/26.								
21									
22	-----								
			TOTALS	\$ 933,000,000	\$ 933,000,000			\$ 28,382,087	\$ 26,765,761

For issues of long-term debt made during current year state purpose for which issued, date of issue, Department authorization date and D.P.U. #.

NOTES PAYABLE (Account 231)
Report the particulars indicated concerning notes payable at end of year.

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
	<u>Account 231</u>				\$ -
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21			TOTAL		\$ -

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

Report particulars of notes and accounts payable to associated companies at end of year.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
	<u>Account 233</u>			
22	Eversource Energy Parent	\$ 88,000,000	(A)	\$ 2,819,733
23				
24				
25				
	<u>Account 234</u>			
26	Eversource Service	26,223,857		
27	NSTAR Electric Company	13,821,394		
28	Hopkington LNG Corp - Operating Expenses	2,880,670		
29	Eversource Energy Parent	82,885,722		
30	NSTAR Gas Company	1,883,438		
31	Yankee Gas Services Company	921,499		
32	Connecticut Light and Power	12,378		
33	Eversource Investment, LLC	33,403		
34	Public Service Company of New Hampshire	36,161		
35				
36				
37				
38				
39				
40				
41				
42				
43	(A) Based on Eversource Energy Parent short-term borrowing rate			
44				
45				
46				
47				
48	TOTALS	\$ 216,698,522		\$ 2,819,733

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Amount (b)
1	Gas Safety Fund	\$ 21,418,981
2	Post Retirement Costs Liability, ASC 715	16,079,648
3	Workers Compensation	3,489,996
4	Incentive Accrual	2,164,388
5	Accrued Payroll	1,005,518
6	DPU Assessments	976,310
7	EE Rebates	524,195
8	Self-Insurance Liability	2,251,275
9	Energy Supplier Liability	194,207
10	Lease Payments	73,486
11	Non-Customer related deposits	150,000
12	Minor items	8,235
13		
14	TOTAL	\$ 48,336,239

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credits being amortized show the period of amortization.
3. Minor items may be grouped by classes. Show number of items.

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
15	COVID-19 Deferred Bad Debt	\$ 10,000,000			\$ 4,538,462	\$ 14,538,462
16						
17	Regulatory Liability DPU 18-15	109,274,376	407	3,794,916		105,479,460
18						
19	Post Retirement Costs Liability, ASC 715	5,465,858	186/234/242/926	843,944	844,644	5,466,558
20						
21	Escheatable Monies	784,101	142/232/242	337,109	262,441	709,433
22						
23	Deferred Revenue EE	70,897				70,897
24						
25	Environmental Clean Up Costs-MGP	19,711,595	186	1,201,523	525,509	19,035,581
26						
27	Gas Safety Fund	5,939,850	232/242	6,738,743	798,893	
28						
29	ARO Liability	20,553,402			650,820	21,204,222
30						
31	Rate Base Offset	132,454,899	425	8,397,936		124,056,963
32						
33	Pension Liability	17,917,999	926	3,697,943	1,573,241	15,793,297
34						
35	HOPCo Expense Deferral	8,537,689	234	8,537,689		
36						
37	Customer Contributions	872,376	107/142/232/234/253/407	1,771,192	1,801,740	902,924
38						
39	Deferred WIP	32,820				32,820
40						
41	Minor items (1)	8,326				8,326
42						
43						
44						
45						
	TOTALS	\$ 331,624,188		\$ 35,320,995	\$ 10,995,750	\$ 307,298,943

RESERVE FOR DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 254)

Show below the amount credited during the year to Depreciation Reserve, and the amount charged to Depreciation Reserve on account of property retired. Also the balance in the account at the end of the year.

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year			\$ 728,474,127
2				
3	Credits to Depreciation Reserve during year:			
4	Account 403 Depreciation.....		SAME	85,204,218
5	Other		AS	1,945,935
6				
7				
8	TOTAL CREDITS DURING YEAR.....			87,150,153
9				
10	Net Charges for Plant Retired:			
11	Book Cost of Plant Retired.....		TOTAL	30,051,881
12	Cost of Removal.....			28,361,239
13	Salvage.....			(109,673)
14	Asset Retirement Obligation(Credit).....			(1,165,882)
15	Other Debit or Credit Items.....			(4,151,769)
16				
17	NET CHARGES DURING YEAR.....			52,985,796
18				
19	Balance December 31.....			\$ 762,638,484
20				
21				
22				

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

Give in detail the rule and rates, by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.

Depreciation is provided using the straight-line method at rates intended to amortize the original cost of properties over their estimated economic lives. The depreciation percent based on the useful lives of the average cost of depreciable property in use at the beginning and end of the year is 3.76%.

Estimated depreciation claimed for Federal Tax purposes is \$155,978,964.

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

Give particulars of dividends declared on each class of stock during the year, and charged to Earned Surplus. This schedule shall include only dividends that have been declared by the Board of Directors during the fiscal year.

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Share		Amount of Capital Stock On Which Dividend Was Declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared	Payable
39	Account 438						
40	Common Stock	\$ 155,000		100	\$ 15,500,000	03/18/25	03/31/25
41		155,000		100	15,500,000	06/17/25	06/30/25
42		155,000		100	15,500,000	09/15/25	09/30/25
43		155,000		100	15,500,000	12/16/25	12/31/25
44							
45							
46							
47							
48	TOTALS				\$ 62,000,000		
49							

Dividend rates on Common Stock and Premium

Dividend rates on Common Stock, Premium and Surplus

OPERATING RESERVES (Accounts 261, 262, 263, 264, 265)

- | | |
|--|--|
| <p>1. Report below an analysis of the change during the year for each of the above-named reserves.</p> <p>2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.</p> <p>3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more</p> | <p>than one utility department, contra accounts debited or credited should indicate the utility department affected.</p> <p>4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.</p> <p>5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.</p> |
|--|--|

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	<u>Account 265</u>		
2			
3	<u>Reserve for Deferred Massachusetts Income Tax - Property</u>		
4			
5	Balance @ December 31, 2024		38,758,330
6			
7			
8	Provision	410/411	7,968,628
9			
10	<u>Reserve for Deferred Massachusetts Income Tax - Non Property</u>		
11			
12	Balance @ December 31, 2024		20,499,020
13			
14			
15	Provision	410/411	8,868,636
16			
17	<u>Reserve for Deferred Federal Income Tax - Non Property</u>		
18			
19	Balance @ December 31, 2024		49,505,138
20			
21			
22	Provision	410/411	21,417,755
23			
24	<u>Reserve for ADIT (FAS 109)</u>		
25			
26	Balance @ December 31, 2024		464,649
27			
28			
29	Provision	186	12,954
30			
31	<u>Reserve for ADIT (FAS 109 Gross Up)</u>		
32			
33	Balance @ December 31, 2024		596,459
34			
35			
36	Provision	186	16,629
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56		TOTAL	\$ 148,108,198

Annual report of.....EVERSOURCE GAS COMPANY OF MASSACHUSETTS.....Year ended December 31, 2025

RESERVES FOR DEFERRED FEDERAL INCOME TAXES (Accounts 267, 268)

- 1. Report the information called for below concerning the respondent's accounting for deferred federal income taxes.
- 2. In the space provided furnish significant explanations, including the following:
 - (a) Accelerated Amortization - State for each certification number a brief description of property, total and amortizable cost of such property, date amortization for tax purposes commenced, "normal" depreciation rate used in computing deferred tax amounts.
 - (b) Liberalized Depreciation - State the general method or methods of liberalized depreciation being used (sum of years digits, declining balance, etc.), estimated useful lives and classes of plant to which each method is being applied. Furnish a table showing for each year, 1954 to date of this report, the annual amounts of tax deferral, the total debits thereto which have been accounted for as credits to Account 411, Federal Income Taxes Deferred in Prior Years - Credit or comparable account of the previous system of accounts.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year			Balance End of Year (f)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	Adjustments (3) (e)	
1	Accelerated Amortization	\$	\$	\$	\$	\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....	-	-	-	-	-
8	Liberalized Depreciation					
9	(Account 268)					
10	Electric.....					
11	Gas - State.....					
12	Gas - Federal.....	95,704,148	19,604,243	326,010	-	114,982,381
12	Other (Specify).....					
13	Totals.....	95,704,148	19,604,243	326,010	-	114,982,381
14						
15	Total (Accounts 267, 268)					
16	Electric.....					
17	Gas.....					
18	Other Adjustments.....					
19	Totals.....	\$ 95,704,148	\$ 19,604,243	\$ 326,010	\$ -	\$ 114,982,381

- 21 (1) Account 410, Provision for Deferred Federal Income Taxes.
- 22 (2) Account 411, Federal Income Taxes Deferred In Prior Years - Credit.
- 23 (3) Column (e) Includes Amortization of Regulatory Asset/Liability.
- 24

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

Report below the amounts of contributions in aid of construction applicable to each utility department.

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
25						
26	Contributions in Aid of Construction	\$ 14,013,550			\$ 1,262,756	\$ 15,276,306
27						
28						
29						
30						
31						
32						
33						
34	TOTALS	\$ 14,013,550			\$ 1,262,756	\$ 15,276,306

Explanation as requested in Instruction 2b:

The Company uses the declining balance method and sum-of-the-years digits method depending on the age and the vintage of the property. Guideline class lives are used for pre-1971 assets. The asset depreciation range is used for 1971 thru 1980 vintages. The Accelerated Cost Recovery System is used for 1981 thru 1986 vintage assets. The Modified ACRS is used for additions after 1986.

Deferred Federal Income Tax from 1956 to Date

Year	Account 236	Account 131	Account 410	Account 426	Account 411	Account 182	Account 234	Account 253
1956								
1957								
1958								
1959								
1960								
1961								
1962								
1963								
1964								
1965								
1966								
1967								
1968								
1969								
1970								
1971								
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2005								
2006								
2007								
2008								
2009								
2010								
2011								
2012								
2013								
2014								
2015								
2016								
2017								
2018								
2019								
2020			1,319,883		-			
2021			12,397,552		(447,980)			
2022			40,057,895		(3,424,318)			
2023			34,487,064		(7,868,101)			
2024			19,981,606		(799,453)			
2025			19,604,243		(326,010)			
Total	\$ -	\$ -	\$ 127,848,243	\$ -	\$ (12,865,862)	\$ -	\$ -	\$ -

GAS OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
 3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings

are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating etc., indicate in a footnote the number of such duplicate customers included in the

classification.
 4. Unmetered sales should be included below. The details of such sales should be given in a footnote.
 5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

Line No.	Account (a)	Operating Revenues		MMBTU Sold (1000 BTU)		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS						
2	480 Residential Sales **	\$ 607,860,559	\$ 170,177,063	25,919,681	2,320,844	302,337	(901)
3	481 Commercial and Industrial Sales:						
4	Commercial & Industrial **	182,525,923	53,180,960	11,018,176	1,069,617	25,665	(41)
5	Interruptible see instr.5	-	-				
6	482 Other Sales to Public Authorities **	13,276,839	4,740,479	807,910	153,095	930	31
7	484 Interdepartmental Sales	-	-				
8							
9	485 Miscellaneous Gas Sales... Deferrals	(5,259,769)	(82,523,075)				
10							
11	Total Sales to Ultimate Consumers	\$ 798,403,552	\$ 145,575,427	37,745,767	3,543,556	328,932	(911)
12	483 Sales for Resale	53,346,457	7,716,626				
13							
14	Total Sales of Gas	\$ 851,750,009	\$ 153,292,053	37,745,767	3,543,556	328,932	(911)
15							
16							
17							
18	OTHER OPERATING REVENUES						
19	487 Forfeited Discounts	\$ 812,011	\$ 220,612				
20	488 Miscellaneous Service Revenues	272,443	100,242				
21	489 Revenues from Trans.of Gas of Others**	107,431,189	19,413,543	19,192,807	665,359	5,411	670
22	490 Sales of Products Extracted from Natural Gas	-	-				
23	491 Rev. from Natural Gas Processed by Others	-	-				
24	493 Rent from Gas Property	2,606,218	(24,363)				
25	494 Interdepartmental Rents	-	-				
26	495 Other Gas Revenues	53,250	29,453				
27							
28	Total Other Operating Revenues	\$ 111,175,111	\$ 19,739,487				
29							
30	Total Gas Operating Revenues	\$ 962,925,120	\$ 173,031,540	56,938,574	4,208,915	334,343	(241)
31	** Includes billed revenues from application of		Purchased Price Adjustment Clauses \$ 360,374,381	Fuel Clauses Billed Sales Only			
32	Total MMBTU to which Applied		36,975,207	Billed Sales Only			

SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the MMBTUs sold, the amount derived and the number of customers under each filed schedule or contract. Contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	MMBTU (1000 BTU) (b)	Revenue (c)	Average Revenue per MMBTU (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	480	R-1 Residential Non-Heating	206,545	\$ 6,983,093	\$ 33.8091	12,755	12,145
2	480	R-2 Residential Non-Heating Low Income	60,050	1,435,088	23.8982	2,765	3,194
3	480	R-3 Residential Heating	20,635,527	509,355,315	24.6834	237,365	232,643
4	480	R-4 Residential Heating Low Income	4,426,219	81,603,814	18.4365	48,300	53,468
5	480	R-5 Outdoor Lighting	107	1,049	9.8037	4	4
6							
7		Total Residential	25,328,448	\$ 599,378,359	\$ 23.6642	301,189	301,454
8							
9	481	G-40 Commercial Low Annual/High Winter	2,771,264	59,627,111	21.5162	18,266	18,474
10	481	G-41 Commercial Med Annual/High Winter	3,424,796	56,127,664	16.3886	3,040	2,968
11	481	G-42 Commercial High Annual/High Winter	275,569	4,094,971	14.8601	39	38
12	481	G-50 Commercial Low Annual/Low Winter	434,235	8,089,377	18.6290	2,727	2,724
13	481	G-51 Commercial Med Annual/Low Winter	1,367,016	17,619,469	12.8890	1,345	1,328
14	481	G-52 Commercial High Annual/Low Winter	116,831	1,786,781	15.2937	17	29
15	481	G-42 Industrial High Annual/High Winter	1,058,876	16,597,264	15.6744	163	150
16	481	G-43 Industrial Extra High Annual/High Winter	114,158	1,610,874	14.1109	5	5
17	481	G-52 Industrial High Annual/Low Winter	762,236	8,917,734	11.6994	72	80
18	481	G-53 Industrial Extra High Annual/Low Winter	528,389	5,954,375	11.2689	13	12
19							
20		Total Commercial & Industrial	10,853,370	\$ 180,425,620	\$ 16.6239	25,687	25,808
21							
22	482	G-40 Municipal Low Annual/High Winter	118,746	2,465,390	20.7619	506	495
23	482	G-41 Municipal Med Annual/High Winter	300,677	4,883,386	16.2413	240	220
24	482	G-42 Municipal High Annual/High Winter	303,231	4,751,468	15.6695	40	36
25	482	G-50 Municipal Low Annual/Low Winter	24,052	453,287	18.8461	150	147
26	482	G-51 Municipal Med Annual/Low Winter	43,181	527,502	12.2161	16	16
27	483	G-52 Municipal High Annual/Low Winter	3,502	47,806	13.6511	-	0
28							
29		Total Municipal	793,389	\$ 13,128,839	\$ 16.5478	952	914
30							
31							
32							
33							
34							
35							
36							
37		Miscellaneous Gas Sales:					
38		Unbilled Gas Sales	770,560	\$ 10,730,503	\$ N/A	N/A	N/A
39		Deferrals	N/A	\$ (5,259,769)	N/A	N/A	N/A
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 11)	37,745,767	\$ 798,403,552	\$ 21.1521	327,828	328,176

GAS OPERATION AND MAINTENANCE EXPENSES

- 1. Enter in the space provided the operation and maintenance expenses for the year.
- 2. If the increases and decreases are not derived from previously reported figures explain in footnote.

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering.....		
6	701 Operation labor.....		
7	702 Boiler fuel.....		
8	703 Miscellaneous steam expenses.....		
9	704 Steam transferred-Cr.....		
10	Total operation.....	-	-
11	Maintenance:		
12	705 Maintenance supervision and engineering.....		
13	706 Maintenance of structures and improvements.....		
14	707 Maintenance of boiler plant equipment.....		
15	708 Maintenance of other steam production plant.....		
16	Total maintenance.....	-	-
17	Total steam production.....	-	-
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering.....	-	-
21	Production labor and expenses:		
22	711 Steam expenses.....	-	-
23	712 Other power expenses.....	-	-
24	715 Water gas generating expenses.....	-	-
25	716 Oil gas generating expenses.....	-	-
26	717 Liquefied petroleum gas expenses.....	-	-
27	718 Other process production expenses.....	7,267,055	(146,682)
28	Gas fuels:		
29	721 Water gas generator fuel.....	-	-
30	722 Fuel for oil gas.....	-	-
31	723 Fuel for liquefied petroleum gas process.....	-	-
32	724 Other gas fuels.....	-	-
33	Gas raw materials:		
34	726 Oil for water gas.....	-	-
35	727 Oil for oil gas.....	-	-
36	728 Liquefied petroleum gas.....	181,043	50,666
37	729 Raw materials for other gas processes.....	-	-
38	730 Residuals expenses.....	-	-
39	731 Residuals produced-Cr.....	-	-
40	732 Purification expenses.....	-	-
41	733 Gas mixing expenses.....	-	-
42	734 Duplicate charges-Cr.....	-	-
43	735 Miscellaneous production expenses.....	-	-
44	736 Rents.....	-	-
45	Total operation.....	7,448,098	(96,016)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		-
48	741 Maintenance of structures and improvements.....	-	-
49	742 Maintenance of production equipment.....	-	-
50	Total maintenance.....	-	-
51	Total manufactured gas production.....	\$ 7,448,098	(96,016)

GAS OPERATION AND MAINTENANCE EXPENSES-Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 Natural gas city gate purchases.....	\$ 335,125,546	75,952,837
4	805 Other gas purchases.....	-	-
5	806 Exchange gas.....	-	-
6	807 Purchased gas expenses.....	499,182	(315,028)
7	808 Liquefied natural gas.....	28,438,181	906,912
8	811 Gas used for products extraction-CR.....	-	-
9	812 Gas used for other utility operations-Cr.....	-	-
10	813 Other gas supply expenses.....	(116,138)	(67,072)
11	814 Environmental response expense - manufactured gas plants.....	1,638,669	725,589
12	815 Conservation and load management.....	111,719,356	(4,309,045)
13	Total other gas supply expenses.....	477,304,796	72,894,193
14	Total production expenses	484,752,894	72,798,177
15	LOCAL STORAGE EXPENSES		
16	Operation:		
17	840 Operation supervision and engineering.....	-	-
18	841 Operation labor and expenses.....	-	-
19	842 Rents.....	-	-
20	Total Operation.....	-	-
21	Maintenance:		
22	843 Maintenance supervision and engineering.....	-	-
23	844 Maintenance of structures and improvements.....	-	-
24	845 Maintenance of gas holders.....	-	-
25	846 Maintenance of other equipment.....	-	-
26	Total maintenance.....	-	-
27	Total storage expenses.....	-	-
28	TRANSMISSION AND DISTRIBUTION EXPENSES		
29	Operation:		
30	850 Operation supervision and engineering.....	6,888,649	(1,506,164)
31	851 System control and load dispatching.....	2,003,362	95,420
32	852 Communication system expenses.....	-	-
33	853 Compressor station labor and expenses.....	-	-
34	855 Fuel and power for compressor stations.....	-	-
35	857 Measuring and regulating station expenses.....	2,985,621	(969,843)
36	858 Transmission and Compression of gas by others.....	-	-
37	874 Mains and services expenses.....	9,161,613	252,847
38	878 Meter and house regulator expenses.....	(483,236)	547,995
39	879 Customer Installations expenses.....	5,554,311	479,755
40	880 Other expenses.....	4,555,907	(63,614)
41	881 Rents.....	1,332,518	(153,222)
42	Total operation.....	31,998,745	(1,316,826)
43	Maintenance:		
44	885 Maintenance supervision and engineering.....	-	-
45	886 Maintenance of structures and improvements.....	975	(976)
46	887 Maintenance of mains.....	4,692,565	(80,765)
47	888 Maintenance of compressor station equipment.....	-	-
48	889 Maintenance of measuring and regulating station equipment.....	1,133,155	1,133,155
49	892 Maintenance of services.....	4,179,837	259,102
50	893 Maintenance of meters and house regulators.....	1,037,545	(584,229)
51	894 Maintenance of other equipment.....	305	305
52	Total maintenance.....	11,044,382	726,592
53	Total transmission and distribution expenses.....	\$ 43,043,127	\$ (590,234)

GAS OPERATION AND MAINTENANCE EXPENSES-Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES			
2	Operation:			
3	901 Supervision.....	\$ -	\$ -	
4	902 Meter reading expenses.....	1,174,309	374,368	
5	903 Customer records and collection expenses.....	14,463,548	841,122	
6	904 Uncollectible accounts.....	39,195,292	18,377,413	
7	905 Miscellaneous customer accounts expenses.....	61,255	(6,865)	
8	Total customer accounts expenses.....	54,894,404	19,586,038	
9	SALES EXPENSES			
10	Operation:			
11	909 Informational and instructional ad exps.....	-	-	
12	910 Misc. cust. svc and informational exps.....	119,039	25,097	
13	911 Supervision.....	-	-	
14	912 Demonstrating and selling expenses.....	263,748	(306,119)	
15	913 Advertising expenses.....	-	-	
16	916 Miscellaneous sales expenses.....	255,457	59,301	
17	Total sales expenses.....	638,244	(221,721)	
18	ADMINISTRATIVE AND GENERAL EXPENSES			
19	Operation:			
20	920 Administrative and general salaries.....	23,261,953	139,426	
21	921 Office supplies and expenses.....	3,785,514	(80,345)	
22	922 Administrative expenses transferred-Cr.....	(2,454,744)	155,015	
23	923 Outside services employed.....	8,733,616	2,582,315	
24	924 Property Insurance.....	101,971	(5,670)	
25	925 Injuries and damages.....	2,942,788	(143,519)	
26	926 Employees pensions and benefits.....	211,662	(4,109,318)	
27	928 Regulatory commission expenses.....	2,136,024	(253,469)	
28	929 Duplicate charges-Cr.....	-	-	
29	930 Miscellaneous general expenses.....	2,483,838	216,720	
30	931 Rents.....	2,438,226	(3,679,128)	
31	Total operation.....	43,640,848	(5,177,973)	
32	Maintenance:			
33	932 Maintenance of general plant.....	-	-	
34	Total administrative and general expenses.....	43,640,848	(5,177,973)	
35	Total gas operation and maintenance expenses	\$ 626,969,517	\$ 86,394,287	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
36	Steam Production.....			
37	Manufactured gas production.....	\$ 7,448,098	\$ -	\$ 7,448,098
38	Other gas supply expenses.....	477,304,796	-	477,304,796
39	Total production expenses.....	484,752,894	-	484,752,894
40	Local storage expenses.....	-	-	-
41	Transmission and distribution expenses.....	31,998,745	11,044,382	43,043,127
42	Customer accounts expenses.....	54,894,404	-	54,894,404
43	Sales expenses.....	638,244	-	638,244
44	Administrative and general expenses.....	43,640,848	-	43,640,848
45	Total gas operation and maintenance expenses.....	\$ 615,925,135	11,044,382	\$ 626,969,517
46	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g. 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (p. 47, line 45(d), Depreciation (Acct. 403) and Amortization (Acct 407)			73.77%
47	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.			\$ 113,776,023
48	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).			556
Footnote: Total salaries & wages reflects service company allocated labor and direct EGMA charged labor. The total number of employees of Gas department at year end includes only employees directly charged to EGMA.				

If gas is purchased or sold at two or more different rates, the amounts of each rate should be shown in the following table.

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (c)	Rate per MMBTU (d)	Amount (e)
1	Total Sales for Resale				\$ 49,646,623
2					
3	Cash Out Imbalance				3,699,834
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15		TOTALS	-		\$ 53,346,457

SALE OF RESIDUALS (Accounts 730, 731)

State the revenues and expenses of the respondent resulting from the sale of residuals.

Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	Total Cost (e)	Net Revenue (g)
16						
17				None		
18						
19						
20						
21						
22						
23		TOTALS			None	

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies to Which Gas is Purchased (a)	Where Delivered and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38		TOTALS			

See page 48A

If gas is purchased or sold at two or more different rates, the amounts of each rate should be shown in the following table.

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (c)	Rate per MMBTU (d)	Amount (e)
1					
2		(A)			
3					
4					
5	Gas Purchases through Algonquin & Tennessee Pipelines		38,618,288	\$ 3.6265	\$ 140,048,698
6					
7	Demand Charges				145,636,681
8					
9	Storage Demand				50,338,161
10					
11	Transfers from Natural Gas Storage Inventory		2,327,034		6,391,677
12					
13	Transfers to Natural Gas Storage Inventory		(2,228,440)		(5,454,176)
14					
15	Transfers to LNG Storage Inventory		(752,508)		(1,835,495)
16					
17					
18	Total		37,964,374		\$ 335,125,546
19					
20					
21					
22					
23					
24	(A) Gas is delivered at Mendon, Lawrence, Andover, Agawam, East Longmeadow, Monson,				
25	Northampton, South Attleboro, Brockton, Canton, West Medway, Norfolk, Sharon, and Taunton.				
26	Measurement devices used include Ultrasonic, Orifice & Turbine Meters.				
27					
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TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State",

and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

5. For any tax which it was necessary to apportion to more than one utility

department or account, state in a footnote the basis of apportioning such a tax.

6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric Acct. 408, 409 (c)	Gas Acct. 408, 409 (d)	Acct. 107 (e)	Acct. 186 (f)	Acct. 146 (f)	Acct. 916 (g)	Acct. 418 (h)	Acct. 415 (i)
1	Federal Income	\$ (7,198,992)		\$ (7,198,992)						
2										
3										
4	Total Federal	(7,198,992)		(7,198,992)						
5										
6	Federal Unemployment	31,929		11,837	20,092					
7	Federal Insurance Contributions Act	6,722,863		2,492,357	4,230,506					
8	Medicare Tax	1,689,621		626,391	1,063,230					
9	State Insurance Premium Tax (CT)	76,279		76,279						
10	State Income	1,779,079		1,779,079						
11	State Unemployment	246,047		91,217	154,830					
12	State Family Medical Leave Act	-		-						
13	State Sales and Use	17,343		17,343						
14	Local Real Estate and									
15	Personal Property	47,314,837		47,314,837						
16										
17										
18	Total Taxes other than Federal Income Tax	57,877,998		52,409,340	5,468,658	-	-	-	-	-
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32	TOTALS	\$ 50,679,006	\$ -	\$ 45,210,348	\$ 5,468,658	\$ -	\$ -	\$ -	\$ -	\$ -
33										

RECORD OF SENDOUT FOR THE YEAR IN MMBTU
BASED ON 1000 BTU PER CUBIC FOOT

Line No.	Item	Total	January	February	March	April	May
1	<u>Gas Made</u>						
2							
3	Propane Gas	11,561	449	195	10,144	-	-
4	Liquid Natural Gas	1,083,905	327,800	249,058	100,802	72,630	38,400
5							
6							
7	TOTAL	1,095,466	328,249	249,253	110,946	72,630	38,400
8							
9							
10	<u>Gas Purchased</u>						
11							
12	Natural	38,618,288	7,707,259	6,409,923	4,466,117	2,850,552	1,391,786
13	Fuel Gas	-	-	-	-	-	-
14	Turnback Gas	-	-	-	-	-	-
15							
16	TOTAL	38,618,288	7,707,259	6,409,923	4,466,117	2,850,552	1,391,786
17							
18	TOTAL MADE AND						
19	PURCHASED	39,713,754	8,035,508	6,659,176	4,577,063	2,923,182	1,430,186
20							
21							
22	EUT Nominated	18,662,578	1,873,776	1,715,011	1,547,039	1,280,095	858,263
23							
24	Difference Throughput						
25	vs. Purchased Gas.....	-	-	-	-	-	-
26							
27	TOTAL SENDOUT	58,376,332	9,909,284	8,374,187	6,124,102	4,203,277	2,288,449
28							
29							
30							
31							
32	Gas Sold **	57,308,980	10,149,306	7,704,974	5,651,694	4,137,518	2,175,013
33							
34	Gas Used by Company	170,113	27,731	18,191	22,486	26,453	14,735
35							
36	Gas Accounted for	57,479,093	10,177,037	7,723,165	5,674,180	4,163,971	2,189,748
37							
38	Gas Unaccounted for	897,239	(267,753)	651,022	449,922	39,306	98,701
39							
40	% Unaccounted						
41	for (0.00%)	1.54	(2.70)	7.77	7.35	0.94	4.31
42							
43							
44	<u>Sendout in 24 hours</u>						
45	in MMBTU						
46							
47	<u>Brockton</u>						
48	Maximum-MMBtu.....	215,315	215,315	198,491	170,288	125,587	72,821
49	Maximum Date.....	1/21/2025	1/21/2025	2/18/2025	3/2/2025	4/8/2025	5/22/2025
50	Minimum-MMBtu.....	16,846	102,697	94,933	41,758	27,710	22,729
51	Minimum Date.....	7/4/2025	1/1/2025	2/26/2025	3/16/2025	4/19/2025	5/17/2025
52							
53	<u>Springfield</u>						
54	Maximum-MMBtu.....	139,359	139,359	123,505	115,625	80,147	43,287
55	Maximum Date.....	1/21/2025	1/21/2025	2/18/2025	3/2/2025	4/8/2025	5/22/2025
56	Minimum-MMBtu.....	3,501	68,792	65,687	33,189	19,058	17,781
57	Minimum Date.....	7/11/2025	1/1/2025	2/25/2025	3/16/2025	4/25/2025	5/17/2025
58							
59	<u>Lawrence</u>						
60	Maximum-MMBtu.....	71,364	71,364	64,400	61,431	43,462	25,554
61	Maximum Date.....	1/21/2025	1/21/2025	2/5/2025	3/2/2025	4/8/2025	5/22/2025
62	Minimum-MMBtu.....	5,309	36,620	34,605	16,863	11,125	9,249
63	Minimum Date.....	8/16/2025	1/1/2025	2/25/2025	3/16/2025	4/19/2025	5/16/2025
64							
65							
66	Average annual B.T.U. Content of Gas Delivered to Customers 1.03 per Cubic Foot						

** Includes unbilled gas volumes. Also, includes gas volume adjustments for the LAUF, Lost and Unaccounted For calculation.

TRANSMISSION AND DISTRIBUTION MAINS

Report by size, for all mains and lines, the information called for below for cast iron, welded, wrought iron and steel mains.
Sub-totals should be shown for each type.

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1 CAST IRON:						
2	2" Or Less	131,152		1,162		129,990
3	Over 2" Thru 4"	517,408		45,672		471,736
4	Over 4" Thru 8"	964,376		70,488		893,888
5	Over 8" Thru 12"	44,230		2,587		41,643
6	Over 12"	23,458		3,062		20,396
7	TOTAL	1,680,624	-	122,971	-	1,557,653
8 WELDED STEEL:						
9	2" Or Less	4,823,249		70,171		4,753,078
10	Over 2" Thru 4"	2,350,159		39,917		2,310,242
11	Over 4" Thru 8"	3,895,584		62,515		3,833,069
12	Over 8" Thru 12"	790,944	2,376	-		793,320
13	Over 12"	177,936		211		177,725
14	TOTAL	12,037,872	2,376	172,814	-	11,867,434
15 PLASTIC:						
16	2" Or Less	7,324,944	214,684	-		7,539,628
17	Over 2" Thru 4"	2,934,096	34,690	-		2,968,786
18	Over 4" Thru 8"	1,633,451	56,760	-		1,690,211
19	Over 8" Thru 12"	950,053	1,162	-		951,215
20	Over 12"	6,336	-	-		6,336
21	TOTAL	12,848,880	307,296	-	-	13,156,176
22	TOTALS	26,567,376	309,672	295,785	-	26,581,263

Normal Operating Pressure - Mains and Lines - Maximum

100 lbs.

Minimum

6" LP, 40" HP

Normal Operating Pressure - Services - Maximum

60 lbs.

Minimum

6" LP, 25" HP

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Report below the information called for concerning Distribution Services, House Governors and Meters

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	284,032	-	380,393
2	Additions during year:			
3	Purchased.....			
4	Installed.....	3,205		49,192
5	Meter adjustments.....			
6	Total Additions.....	3,205	-	49,192
7	Reductions during year:			
8	Retirements.....	2,754		5,811
9	Service adjustments.....		-	
10	Total Reductions.....	2,754	-	5,811
11	Number at End of Year.....	284,483	-	423,774
				Meters
12	In Stock.....			30,452
13	On Customers' Premises - Inactive.....			58,032
14	On Customers' Premises - Active.....			335,235
15	In Company Use.....			55
16	Number at End of Year.....			423,774
17	Number of Meters Tested by State Inspectors During Year.....			5,039
House Governors are included as a component of the Gas Service.				

EVERSOURCE GAS COMPANY OF MASSACHUSETTS
d/b/a EVERSOURCE ENERGY

SCHEDULE OF RATES

	Rate	M.D.P.U. No.	Effective Date
Table of Contents		1I	11/1/25
Terms and Conditions		2D	11/1/24
Cost of Gas Adjustment Clause	GAF	3D	11/1/24
Local Distribution Adjustment Clause	LDAC	4L	11/1/25
Revenue Decoupling Adjustment Clause	RDAF	5G	11/1/25
Residential Non-Heating	R-1	6H	11/1/25
Low Income Residential Non-Heating	R-2	7H	11/1/25
Residential Heating	R-3	8H	11/1/25
Low Income Residential Heating	R-4	9H	11/1/25
Commercial and Industrial Service-Low Annual Use/High Peak Period Use	G-40	10H	11/1/25
Commercial and Industrial Service-Medium Annual Use/High Peak Period Use	G-41	11H	11/1/25
Commercial and Industrial Service-High Annual Use/High Peak Period Use	G-42	12H	11/1/25
Commercial and Industrial Service-Extra High Annual Use/High Peak Period Use	G-43	13H	11/1/25
Commercial and Industrial Service-Low Annual Use/Low Peak Period Use	G-50	14H	11/1/25
Commercial and Industrial Service-Medium Annual Use/Low Peak Period Use	G-51	15H	11/1/25
Commercial and Industrial Service-High Annual Use/Low Peak Period Use	G-52	16H	11/1/25
Commercial and Industrial Service-Extra High Annual Use/Low Peak Period Use	G-53	17H	11/1/25
Outdoor Gas Lighting Service	L	18B	11/1/24
Residential Non-Heating Firm Transportation Service	T-R1	19H	11/1/25
Low Income Residential Non-Heating Firm Transportation Service	T-R2	20H	11/1/25
Residential Heating Firm Transportation Service	T-R3	21H	11/1/25
Low Income Residential Heating Firm Transportation Service	T-R4	22H	11/1/25
Firm Transportation Service-Low Annual Use/High Peak Period Use	T-40	23H	11/1/25
Firm Transportation Service-Medium Annual Use/High Peak Period Use	T-41	24H	11/1/25
Firm Transportation Service-High Annual Use/High Peak Period Use	T-42	25H	11/1/25
Firm Transportation Service-Extra High Annual Use/High Peak Period Use	T-43	26H	11/1/25
Firm Transportation Service-Low Annual Use/Low Peak Period Use	T-50	27H	11/1/25
Firm Transportation Service-Medium Annual Use/Low Peak Period Use	T-51	28H	11/1/25
Firm Transportation Service-High Annual Use/Low Peak Period Use	T-52	29H	11/1/25
Firm Transportation Service-Extra High Annual Use/Low Peak Period Use	T-53	30H	11/1/25
Special Provision for Use of Dual Fuel Equipment		31A	11/1/24
Pipeline Refund Credit, Capacity Eligible Transportation Customers		32A	11/1/24
Peaking Supply Service	PSS	33A	11/1/24
Interruptible Transportation Agreement		34A	11/1/24
Interruptible Gas Supply Agreement		35A	11/1/24

November 1, 2025

TARIFFS, RATE SCHEDULES AND AGREEMENTS

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M.D.P.U. No.

1I	Table of Contents
2D	Distribution and Default Service Terms and Conditions
3D	Cost of Gas Adjustment Clause (“CGAC”)
4L	Local Distribution Adjustment Clause (“LDAC”)
5G	Revenue Decoupling Adjustment Clause (“RDAC”)
6H	Residential Non-Heating (R-1)
7H	Low Income Residential Non-Heating (R-2)
8H	Residential Heating (R-3)
9H	Low Income Residential Heating (R-4)
10H	Commercial & Industrial Service (Low Annual Use / High Peak Period Use) (G- 40)
11H	Commercial & Industrial Service (Medium Annual Use/High Peak Period Use) (G-41)
12H	Commercial & Industrial Service (High Annual Use / High Peak Period Use) (G- 42)
13H	Commercial & Industrial Service (Extra High Annual Use/High Peak Period Use)(G- 43)
14H	Commercial & Industrial Service (Low Annual Use / Low Peak Period Use) (G-50)
15H	Commercial & Industrial Service (Medium Annual Use / Low Peak Period Use) (G-51)

**Issued by: Kevin J. Kelley
President**

**Filed: July 31, 2025
Effective: November 1, 2025**

TARIFFS, RATE SCHEDULES AND AGREEMENTS

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16GH Commercial & Industrial Service (High Annual Use /Low Peak Period Use) (G-52)

17H Commercial & Industrial Service (Extra High Annual Use/Low Peak Period Use)(G- 53)

18B Outdoor Gas Lighting Service (L)

19H Non-Heating Firm Transportation Service, Residential (T-R1)

20H Low Income Non-Heating Firm Transportation Service, Residential (T-R2)

21H Heating Firm Transportation Service, Residential (T-R3)

22H Low Income Heating Firm Transportation Service, Residential (T-R4)

23H Firm Transportation Service (Low Annual Use / High Peak Period Use) (T-40)

24H Firm Transportation Service (Medium Annual Use / High Peak Period Use) (T-41)

25H Firm Transportation Service (High Annual Use / High Peak Period Use) (T-42)

26H Firm Transportation Service (Extra High Annual Use / High Peak Period Use) (T-43)

27H Firm Transportation Service (Low Annual Use /Low Peak Period Use) (T-50)

28H Firm Transportation Service (Medium Annual Use / Low Peak Period Use) (T-51)

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1.0 RATES AND TARIFFS

- 1.1 The Company furnishes its various services under rates and/or special contracts ("Schedule of Rates") promulgated in accordance with the provisions of G.L. c. 164 and the regulations and billing and termination procedures of the Massachusetts Department of Public Utilities ("M.D.P.U." or the "Department"), all as may be in effect from time to time. Such Schedule of Rates, which includes these Terms and Conditions, is available for public inspection during normal business hours at the offices of the Company and at the offices of the M.D.P.U. except as otherwise provided by law or regulation.
- 1.2 The Schedule of Rates may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided in Department regulations. When effective, all such revisions, amendments, supplements or replacements will appropriately supersede the present Schedule of Rates. In case of conflict between these Terms and Conditions and any orders or regulations of the M.D.P.U., said orders or regulations shall govern.
- 1.3 The Company shall apply these Terms and Conditions on a non-discriminatory and non-preferential basis to all persons, partnerships, corporations or others (hereinafter "Customers" or the "Customer") who obtain service (as defined in Section 3.0 herein) from the Company pursuant to the Schedule of Rates, except as these Terms and Conditions are explicitly modified in writing by a rate or special contract. The provisions of Section 24.0 of these Terms and Conditions will specifically apply to all entities designated by the Customer as set forth in Section 24.5, to supply Gas to a Designated Receipt point for the Customer's account (hereinafter the "Supplier"). The Customer may act as its own Supplier provided it meets the requirements set forth in Section 24.0.
- 1.4 No representative of the Company has the authority to modify orally any provision or rate contained in the Schedule of Rates or to bind the Company to any promise or representation contrary thereto. Any such modification to the Schedule of Rates or any such promise contrary thereto shall be in writing, duly executed by an authorized officer of the Company, subject in all cases to applicable statutes and to the regulations of the Department.
- 1.5 The Company will advise any new Customers as to the least expensive rate available for distribution services for which they are eligible. If the Company is notified by the Customer in writing of an elected change in the Customer's distribution service, the Company will again advise the Customer as to the least expensive rate available for the distribution service for which they are eligible. Responsibility for selecting the applicable rate is and remains the responsibility of the Customer, subject to the provisions of the Schedule of Rates. Unless specifically stated to the contrary, all rates are based upon the provision of distribution service to the Customer on an annual basis. The Customer may change from one rate to another no more than once in any twelve (12)

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month period, unless warranted by a demonstrated change in the Customer's annual load profile. Any change in rate classification will not be retroactive if the change is requested by the Customer.

- 1.6 The Company reserves the right to impose reasonable fees and charges pursuant to the various provisions of these Terms and Conditions. Said fees and charges shall be set forth at Appendix B to these Terms and Conditions as approved by the Department.
- 1.7 In the event that the Company incurs minimum bill, inventory, transition, take or pay surcharges, imbalance charges or any other charges associated with the provision of Distribution Service to Customers, the Company may impose an additional charge on the Suppliers serving said Customers as approved by the Department.

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2.0 DEFINITIONS

Adjusted Target Volume ATV	The volume of Gas determined pursuant to Section 12.3.
Aggregation Pool	One or more Customer accounts whose Gas Usage is served by the same Supplier and aggregated pursuant to Section 24.6 of these Terms and Conditions for operational purposes, including but not limited to nominating, scheduling and balancing gas deliveries to Designated Receipt Point(s) within the associated Gas Service Area, as defined in Section 4.0.
Annual Reassignment Date	Five (5) Business Days prior to November 1 of each year when the Company reassigns Capacity to Suppliers pursuant to Section 13.6 of these Terms and Conditions.
Assignment Date	Five (5) Business Days prior to the first Day of each month when the Company assigns Capacity to Suppliers pursuant to Section 13.4 of these Terms and Conditions.
Authorization or Account Number	A unique number generated by the Company and printed on the Customer's bill that the Customer must furnish to the Supplier to enable the Supplier to obtain the Customer's Gas Usage information pursuant to Section 24.4, and to initiate or terminate Supplier Service as set forth in Section 24.5 of these Terms and Conditions.
Business Day	Monday through Friday excluding holidays recognized by the Company, which will be posted on the Company's website on an annual basis. If any performance date referenced in these Terms and Conditions is not a Business Day, such performance shall be the next succeeding Business Day.
Btu	One British thermal unit, i.e., the amount of heat required to raise the temperature of one pound of water one degree Fahrenheit at sixty degrees (60°) Fahrenheit. MMBtu is one million Btus.

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Capacity	Pipeline Capacity, Underground Storage Withdrawal Capacity, Underground Storage Capacity and Peaking Capacity as defined in these Terms and Conditions.
Capacity Allocators	The proportion of the Customer's Total Capacity Quantity that comprises Pipeline Capacity, Underground Storage Withdrawal Capacity and Peaking Capacity.
City Gate	The interconnection between a Delivering Pipeline and the Company's distribution facilities.
Company	Eversource Gas Company of Massachusetts d/b/a Eversource Energy
Company Gas Allowance	The difference between the sum of all amounts of Gas received into the Company's distribution system and the sum of all amounts of Gas delivered from the Company's distribution system as calculated by the Company for the most recent twelve (12) month period ending July 31. Such difference shall include, but not be limited to, Gas consumed by the Company for its own purposes, line losses and Gas vented and lost as a result of an event of Force Majeure, excluding gas otherwise accounted for.
Company-Managed Supplies	Capacity contracts held and managed by the Company in accordance with governing tariffs, but made available to the Supplier pursuant to Section 0 of these Terms and Conditions, including supply-sharing contracts and load-management contracts.
Consumption Algorithm	A mathematical formula used to estimate a Customer's daily consumption.
Critical Day	In accordance with Section 19.0 of these Terms and Conditions, a Day declared at any time by the Company in its reasonable discretion when unusual operating conditions may jeopardize operation of the Company's distribution system.

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Customer	The recipient of Default Service and/or Distribution Service whose Gas Usage is recorded by a meter or group of meters at a specific location and who is a Customer of record of the Company.
Daily Baseload	The Customer's average usage per day that is assumed to be unrelated to weather.
Daily Index	<p>The mid-point of the range of prices for the respective New England Citygates as published by <u>Gas Daily</u> under the heading "Daily Price Survey, Midpoint, Citygates, Algonquin Citygates" and "Daily Price Survey, Midpoint, Citygates, Tennessee/Zone 6 (delivered)" for the relevant Gas Day listed under "Flow date(s)".</p> <p>In the event that the <u>Gas Daily</u> index becomes unavailable, the Company shall apply its daily marginal cost of gas as the basis for this calculation until such time that Department approves a suitable replacement.</p>
Day or Gas Day	A period of twenty-four (24) consecutive hours beginning at 10:00 a.m., E.T., and ending at 10:00 a.m., E.T., the next calendar day, or other such hours used by the Delivering Pipeline.
Default Service	Gas commodity service provided to a Customer who is not receiving Supplier Service, in accordance with Section 15.0 of these Terms and Conditions. The provision of Default Service shall be the responsibility of the Company and shall be provided to the Customer by the Company or its designated supplier pursuant to law or regulation.
Dekatherm	Ten Therms.
Delivering Pipeline	The interstate pipeline company that transports and delivers Gas to the Designated Receipt Point.
Delivery Point	The interconnection between the Company's facilities and the Customer's facilities.

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Design Winter	The forecasted Winter during which the Company's system experiences the highest aggregate Gas Usage.
Designated Receipt Point	For each Customer, the Company designated interconnection between a Delivering Pipeline and the Company's distribution facilities at which point, or such other point as the Company may designate from time to time for operational purposes, the Supplier will make deliveries of Gas for the Customer's account.
Designated Representative	The designated representative of the Customer, who shall be authorized to act for, and conclusively bind, the Customer regarding Distribution Service in accordance with the provisions of Section 25.0 of these Terms and Conditions.
Distribution Service	The transportation and delivery by the Company of Customer purchased Gas on any Gas Day from the Designated Receipt Point to the Customer's Delivery Point pursuant to these Terms and Conditions.
Electronic Data Interchange (EDI)	The computer to computer exchange of routine information in a standard format using established protocols. EDI transactions are used in retail access programs to switch Customers from one Supplier to another or to exchange Customers' history, usage, or billing data between a distribution utility and a Supplier.
Electronic Bulletin Board (EBB)	An internet website that allows both the Company and Suppliers to electronically post nominations and other transportation-related information.
Gas	Natural gas that is received by the Company from a Delivering Pipeline at the Designated Receipt Point and delivered by the Company to the Delivery Point for the Customer's account. In addition, the term shall include amounts of vaporized liquefied natural gas and/or propane-air vapor that are introduced by the Company into its system and made available to the Customer as the

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equivalent of natural gas that the Customer is otherwise entitled to have delivered by the Company.

Gas Service Area

An area within the Company's distribution system as defined in Section 4.0 of these Terms and Conditions, for the purposes of administering capacity assignments, nominations, balancing, imbalance trading, and Aggregation Pools.

Gas Usage

The actual quantity of Gas used by the Customer as measured by the Company's metering equipment at the Delivery Point.

Heating Factor

The Customer's estimated weather-sensitive usage per degree day.

Interruptible Distribution Service

Transportation Service provided to the Customer by the Company that is subject to curtailment by the Company and/or the Customer in accordance with Section 17.0 of these Terms and Conditions.

Maximum Daily Peaking Quantity (MDPQ)

The portion of a Customer's TCQ identified and allocated as Peaking Capacity, such that the maximum daily amount of Gas that can be withdrawn from a Suppliers' Peaking Service Account pursuant to Section 16.0 of these Terms and Conditions shall be equal to the sum of the Customers' MDPQs in a Supplier's Aggregation Pool.

MDPU

The Massachusetts Department of Public Utilities.

Mcf

Ten Ccfs

Month

A calendar month of Gas Days.

Monthly Index

The average of the Daily Indices for the relevant Month.

Nomination

The notice given by the Supplier to the Company that specifies an intent to deliver a quantity of Gas to the Designated Receipt Point(s) on behalf of a Customer,

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including the volume to be received, the Designated Receipt Point(s), the Delivering Pipeline, the delivering contract(s), the shipper, and other such non-confidential information as may be reasonably required by the Company.

Off-Peak Season	The consecutive months May to October, inclusive.
Operational Flow Order	The Company's instructions to the Supplier to take such action as conditions require, including, but not limited to, diverting Gas to or from the Company's distribution system pursuant to Section 19.0 of these Terms and Conditions.
Peak Day	The forecasted Gas Day during which the Company's system experiences the highest aggregate Gas Usage as approved by the M.D.P.U.
Peaking Capacity	Capacity normally used by the Company to provide Peaking Service.
Peak Season	The consecutive months November to April, inclusive.
Peaking Service	A supplemental supply service provided by the Company to effectuate the assignment of pro-rata shares of the Company's Peaking Capacity.
Peaking Service Account	An account whose balance indicates the total volumes of Peaking Service resources available to a Supplier, where the maximum balance in the account shall equal the Peaking Supply assigned to the Supplier pursuant to these Terms and Conditions.
Peaking Service Rule Curve	A system of operational parameters associated with the use of the Company's Peaking Capacity including, but not limited to, indicators of the necessary levels of Peaking Supply that must be maintained in Suppliers' Peaking Service Accounts in order for the Company to meet system demands under Design Winter conditions. The Company will post the Peaking Service Rule Curve on its

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	Website as identified in Section 23.0 of these Terms and Conditions
Peaking Supply	The aggregate amount of peaking supply required to meet the Company's forecasted peaking-supply needs during a Design Winter.
Peaking Supply Allocator	An allocation factor that represents the proportion of a Customer's estimated Gas Usage during the Design Winter that is generally served with Peaking Service supplies.
Pipeline Capacity	Transportation capacity on interstate pipeline systems normally used for deliveries of Gas to the Company, exclusive of Underground Storage Withdrawal Capacity and Underground Storage Capacity.
Reference Period	A period of at least twelve (12) months for which a Customer's Gas Usage information is typically available to the Company.
Supplier	Any entity licensed by the M.D.P.U. to sell Gas to retail Customers in Massachusetts that has met the Company's requirements set forth in these Terms and Conditions, and that has been designated by the Customer to supply Gas to a Designated Receipt Point for the Customer's account.
Supplier Service	The sale of Gas to a Customer by a Supplier.
Therm	An amount of Gas having a thermal content of 100,000 Btus.
Total Capacity Quantity	The total amount of Capacity assignable to a Supplier (TCQ) on behalf of a Customer.
Underground Storage	Contracts for capacity in off-system storage Capacity facilities used to accumulate and maintain gas inventories for redelivery to the Company's city gates.
Underground Storage	Capacity for the withdrawal of gas inventories

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Withdrawal Capacity maintained in off-system storage facilities, as well as the transportation capacity used to deliver such gas to the Company's city gates.

Winter The period November 1 through March 31.

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3.0 CHARACTER OF SERVICE

- 3.1 The service that the Company will supply to any Customer shall be limited to the character of service, which is available at the location to which such service is proposed to be furnished.
- 3.2 The furnishing of service by the Company under the Schedule of Rates and in accordance with these Terms and Conditions and the rules and regulations of the M.D.P.U., and acceptance by the Customer constitutes a contract between the Company and the Customer under these provisions.
- 3.3 The benefits and obligations of accepting service shall inure to and be binding upon the successors and assigns, survivors and executors or administrators, as applicable, of the Customer.
- 3.4 All rates within the Schedule of Rates are predicated upon service to a Customer at a single Delivery Point and metering installation, except as otherwise specifically provided by a given rate. Where service is supplied to a Customer at more than one Delivery Point or metering installation, each single Delivery Point or metering installation shall be considered to be a separate Customer for purposes of applying the Schedule of Rates, except when a Customer is served through multiple points of delivery or metering installations for the Company's own convenience.
- 3.5 The Company may refuse to supply service to loads of unusual characteristics, which, in its sole reasonable judgment, might adversely affect the quality of service supplied to other Customers, the public safety or the safety of the Company's personnel. In lieu of such refusal, the Company may require a Customer to install any necessary regulating and protective equipment in accordance with the requirements and specifications of the Company.

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4.0 GAS SERVICE AREAS AND DESIGNATED RECEIPT POINTS

4.1 There shall be three (3) Gas Service Areas defined for purposes of administering capacity assignments, nominations, balancing, imbalance trading, and Aggregation Pools pursuant to these Terms and Conditions. Each such Gas Service Area shall be defined to include the municipalities listed within each such Gas Service Area, as follows:

- (1) *Springfield Area: Northampton, Easthampton, South Hadley, West Springfield, Springfield, Longmeadow, East Longmeadow, Granby, Chicopee, Ludlow, Palmer, Southwick, Agawam, Wilbraham, Hampden, Monson.*
- (2) *Lawrence Area: Methuen, Lawrence, Andover, North Andover.*
- (3) *Brockton Area: Medfield, Millis, Medway, Mendon, Bellingham, Franklin, Wrentham, Norfolk, Foxboro, Walpole, Sharon, Canton, Stoughton, Randolph, Avon, Holbrook, Attleboro, Mansfield, Norton, Easton, Raynham, Taunton, Berkley, Dighton, Rehoboth, Seekonk, Brockton, West Bridgewater, Bridgewater, East Bridgewater, Plympton, Halifax, Hanover, Hansen, Norwell, Scituate, Marshfield, Pembroke, Duxbury, Lakeville, Dover.*

4.2 For each Aggregation Pool as set forth by Section 24.6, the Company will designate at least one specific interconnection between a Delivering Pipeline and the Company's distribution facilities, at which point, or such other point as the Company may designate from time to time, the Supplier will make deliveries for the Aggregation Pool. The interconnections that the Company may assign as the Customer's Designated Receipt Point for the Aggregation Pool are as follows:

- (1) *Tennessee Gas Pipeline: Northampton, Station, Agawam Station, East Longmeadow Station.*
- (2) *Tennessee Gas Pipeline: Lawrence Station. North Andover Station*
- (3) *Algonquin Gas Transmission Company: West Medway Stations, South Attleboro Station, Taunton Station, Canton Station, Brockton Station, Sharon Station, Norfolk Station.*

4.3 When the Company assigns capacity to Suppliers under Section 13.4 for capacity eligible customers, it does so by the operational areas in which the customers are located. The pipeline capacity allocated to Suppliers in each month has primary firm capacity to the appropriate operating area.

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5.0 CUSTOMER REQUEST FOR SERVICE FROM COMPANY

- 5.1 Application for Distribution Service, Default Service, or any other service offered by the Company to a Customer will be received through any duly authorized representative or agent of the Company.
- 5.2 Before any service from the Company may commence, the Customer must request such service. A Customer applying for Distribution Service must also arrange for gas commodity service with a Supplier pursuant to Section 24.0. A Customer may act as its own Supplier provided it meets all of the Supplier requirements delineated in Section 24.0.
- 5.3 A non-residential Customer applying for service may be required to supply a security deposit in accordance with Section 14.0 of these Terms and Conditions. The Company reserves the right to refuse service to any non-residential applicant who has not paid a deposit as required by the Company.
- 5.4 The Company may accept oral application by a prospective Customer for residential service, except as noted below in Section 5.5. All applicants must be of legal age to contract for service with the Company, and the Company reserves the right to verify the identity of the Customer and the application information given by the proposed Customer, through commercially or publicly available means. The Company may require an application for non-residential service to be in writing and may provide for the application to be submitted via the Company's website in accordance with Section 23.0 of the Terms and Conditions. When a written application for non-residential service is required by the Company, such service shall not commence until the Company has received the Customer's completed application form, except that the Company may, at its option, provide service to the Customer for an interim period not to exceed ten (10) Business Days pending the receipt of the Customer's completed application. No agent or employee of the Company is authorized to modify or affect by oral promise, agreement or representation the provisions of such written application.
- 5.5 In the event that an oral application for service is received by the Company from an applicant who is not currently a Customer of record of the Company for service at a location where service is disconnected for non-payment, the Company may request application to be made in writing to any agent or duly authorized representative as a precondition for service, unless otherwise ordered by the M.D.P.U. The Company reserves the right to refuse service, at any location, to an applicant who is indebted to the Company for any service furnished to such applicant. However, the Company shall commence service if the applicant signs a Cromwell Waiver allowing for the transfer of any past arrearage to the new account and has agreed to a reasonable payment plan to address the arrearage.

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- 5.6 Upon receipt of an application from a prospective Customer setting forth the location of the premises to be served, the extent of the service to be required and any other pertinent information requested by the Company, the Company will advise the Customer of the type and character of the service it will furnish, under the applicable tariff, and if required, the location of the Company's metering and related equipment. The Company will have sole reasonable discretion on the location of meters and other related equipment. Upon request, the Company will furnish detailed information describing the connections necessary between the Company's facilities and the Customer's premises and Customer and Company responsibilities for installation of facilities.
- 5.7 An application for service will not be approved until the Customer has delivered to the Company a fully completed request for service form and the Company has determined that an adequate flow of Gas can be delivered to the Customer's Delivery Point under normal operating conditions.
- 5.8 Whenever the estimated expenditures necessary to supply Gas to a Customer or to resume service to a Customer after a discontinuance of service for over twelve (12) months, for reasons other than the needs of the Company, shall be of such an amount that the income to be derived from gas service at the applicable rates will, in the opinion of the Company, be insufficient to warrant such expenditures, the Company may, in addition to the payments for Gas under the applicable rates, require the Customer to pay the whole or a part of such expenditures, or make such other reasonable payments as the Company may deem necessary.
- 5.9 The Company reserves the right to reject any application for service if the amount or nature of the service applied for, or the distance of the premises to be served from existing, suitable gas distribution facilities, or the difficulty of access thereto is such that the estimated income from the service applied for is insufficient to yield a reasonable return to the Company, unless such application is accompanied by a cash payment or an undertaking satisfactory to the Company guaranteeing a stipulated revenue for a definite period of time, or both.
- 5.10 A Customer shall be and remain the Customer of record and shall be liable for service taken until such time as the Customer requests termination of service and a final meter reading is obtained by the Company. Such final meter reading shall not be unduly delayed by the Company. The billing rendered by the Company based on such final meter reading shall be payable upon receipt. In the event that the Customer of record fails to give notice of termination of service to the Company or hinders the Company's access to the meter, the Customer of record shall continue to be liable for service taken until the Company either disconnects the meter or a new Customer assumes responsibility for taking service at such service location. The Customer shall be liable for all costs incurred by the Company when the Customer prevents access to the Company's equipment.
- 5.11 In the absence of a duly constituted Customer of record, receipt of service shall constitute the recipient a Customer of the Company and shall bind such Customer to the provisions of the

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Schedule of Rates but shall not relieve such Customer from an obligation to execute an application for service.

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6.0 CUSTOMER INSTALLATION

- 6.1 The Customer shall furnish, maintain, and operate the facilities between the Delivery Point and the Customer's equipment, unless otherwise agreed upon in writing by the Company and the Customer.
- 6.2 The Company reserves the right to disconnect its service at any time without notice or to refuse to connect its service if, to its knowledge and in its judgment, the Customer's installation has become or is dangerous, defective or in violation of the Company's requirements.
- 6.3 The Company shall not be required to commence or continue service unless and until the Customer has complied with all requirements of any and all governmental authorities and the Company with reference to the use of Gas on the premises. All inspections, reports and approvals (where required), must be received in writing by the Company before service shall be commenced or reconnected.
- 6.4 The Customer assumes full responsibility for the proper use of Gas delivered by the Company and for the condition, suitability and safety of any and all equipment on the Customer's premises, or owned or controlled by the Customer, which is not the Company's property. The Customer shall indemnify and save harmless the Company from and against any and all claims, expenses, legal fees, losses, suits, awards or judgments for injuries to or deaths of persons or damage of any kind, whether to property or otherwise, arising directly or indirectly by reason of: (i) the routine presence in or use of Gas from pipes owned or controlled by the Customer; or (ii) the failure of the Customer to perform any of its duties and obligations as set forth in the Schedule of Rates where such failure creates safety hazards; or (iii) the Customer's improper use of Gas or gas appliances. The Company shall be liable only for direct damages resulting from the Company's conduct of its business pursuant to this section to the extent set forth in Section 20.2.
- 6.5 The Customer shall notify the Company in writing before making any significant change in the Customer's gas equipment, which would affect the Company's facilities required to serve the Customer. The Customer shall be liable for any damage to the Company's property caused by Customer's additional or changed installation if made without prior notification to the Company.
- 6.6 The Customer shall not install, own or maintain gas piping across or in the public way or any recorded private way without the prior written consent of the Company in each case obtained.
- 6.7 The Customer shall furnish and maintain, at no cost to the Company, the necessary space, housing, fencing, barriers, and foundations for the protection of the equipment to be installed upon the Customer's premises, whether such equipment is furnished by the Customer or the Company. If the Customer refuses, the Company may at its option charge the Customer for furnishing and maintaining the necessary protection of the equipment. Such space, housing, fencing, barriers and

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foundations shall be in conformity with applicable laws and regulations and subject to the Company's specifications and approval.

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7.0 COMPANY INSTALLATION

- 7.1 The Company shall own, operate and maintain, at its expense, its gas distribution facilities to the Delivery Point.
- 7.2 Unless otherwise specified herein, the Company will furnish and install, at locations it designates, one or more meters for the purpose of measuring the Gas delivered.
- 7.3 Whenever the Company determines that an unauthorized use of Gas is being made on the premises of a Customer, the Company may make such changes in its meters, appliances or other equipment on said premises or take such other corrective action as may be appropriate to insure the safety and security of the equipment and its installation under the circumstances. Any such changes shall be made at the Customer's expense. Nothing in this paragraph shall be deemed to constitute a waiver of any other rights of redress that may be available to the Company or to limit in any way any legal recourse that may be open to the Company.
- 7.4 Any properly identified employee of the Company shall have access to the premises of the Customer at all reasonable times for the purposes of reading meters, testing the Customer's load, inspecting the Customer's premises and equipment, or of repairing, removing or exchanging any or all equipment belonging to the Company and for the purpose of removing its property on the termination of any service agreement or the discontinuance of service.
- 7.5 The Company will notify the Customer whenever it obtains information indicating that Gas is being diverted from the Customer's service or that the meter has been tampered with. Unless there is a violation of the Massachusetts Sanitary Code 105 C.M.R. 410.354 for which the Customer is not responsible, the Customer will be held responsible to the Company for any theft, leakage or waste of Gas which may occur beyond the point of the meter installation.
- 7.6 Where service under the Schedule of Rates is to be used for temporary purposes only, the Customer may be required to pay the cost of installation and removal of equipment required to render service in addition to payments for Gas Usage. Said costs of installation and removal may be required to be paid in advance of any construction by the Company. If, in the Company's sole reasonable judgment, any such installation presents unusual difficulties as to metering the service supplied, the Company may estimate consumption for purposes of applying the Schedule of Rates. Unless otherwise approved by the Company in writing, temporary service shall be defined as installations intended for removal within a period not to exceed twelve (12) months.
- 7.7 The Company shall not be required to install the equipment necessary to provide its service unless the Customer shall have obtained and provided to the Company at its request all certificates, permits (excepting street permits) and licenses from governmental authorities and such grants of

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rights-of-way as may be requisite to enable the Company to install and furnish the requested service. The subsequent termination of any certificate, permit, license or right-of-way requisite for such service shall terminate any contract then existing for such service without any liability on the Company for breach of such contract or failure to furnish service.

- 7.8 The Company shall make, or cause to be made, application for any necessary street permits and shall not be required to supply service until a reasonable time after such permits are granted.
- 7.9 All meters, services and other gas equipment owned by the Company shall be and will remain the property of the Company, and no one other than an employee or authorized agent of the Company shall be permitted to remove, operate, or maintain such property. The Customer shall not interfere with or alter the meter, seals or other property used in connection with the rendering of service or permit the same to be done by any person other than the authorized agents or employees of the Company. The Customer shall be responsible for all damage to, or loss of, such property unless occasioned by circumstances beyond the Customer's control. Such property shall be installed at points most convenient for the Company's access and service and in conformance with public regulations in force from time to time. The costs of relocating such property shall be borne by the Customer when done at the Customer's request, or for the Customer's convenience, or if necessary to remedy any violation of public law or regulation caused by the Customer.
- 7.10 Unless there is negligence on the part of the Company, the Company shall not be liable for damage to the person or property of the Customer or any other persons resulting from the use of Gas or the presence of the Company's appliances and equipment on the Customer's premises. In no event shall the Company be liable to any party for any indirect, consequential, or special damages, whether arising in tort, contract or otherwise, by reason of any services performed, or undertaken to be performed, or actions taken by the Company, or its agents or employees, under the Schedule of Rates or in accordance with or required by law.
- 7.11 The Company shall maintain the accuracy of all metering equipment installed pursuant hereto by regular testing and calibration in comparison to recognized standards. Any meter tested and found to register less than or equal to 2% above or below the recognized comparative standard shall be considered correct and accurate. A Customer may request the Company to test the accuracy of any of its metering equipment installed upon the Customer's premises. The Company may remove and test its meters at no charge to residential Customers. The Company may charge non-residential Customers for this testing if the meter tested is found to register less than or equal to 2% above or below the recognized comparative standard, and such test was conducted as part of an investigation into a high bill complaint by the Customer. Any such test shall be conducted according to the standards therefor as established by this paragraph.

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In the event that any meter fails to register or registers incorrectly, the Company shall reasonably determine the length of the period during which such meter failed to register or registered incorrectly and the quantity of Gas delivered during such period, based upon available information, including the Customer's records of Gas Usage and operation at the Customer's facility. The Customer shall reimburse the Company for any unscheduled maintenance or repairs to telemetering equipment that is required to restore meter operation as a result of faulty telephone or electrical connections, or as a result of the actions of the Customer. The Company shall be responsible for restoring telephone or electrical connections as a result of its actions.

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8.0 QUALITY AND CONDITION OF GAS

- 8.1 Gas delivered to the Company by or for the Customer shall conform, in all respects, to the gas quality standards of the Delivering Pipeline. All Gas tendered by a Supplier at a Designated Receipt Point shall be of merchantable quality and shall be interchangeable with Gas purchased by the Company from its suppliers. The Company reserves the right to refuse non-conforming Gas.
- 8.2 In no event shall the Company be obligated to accept and deliver any Gas that does not meet the quality standards of the Delivering Pipeline.
- 8.3 The Company reserves the right to commingle Gas tendered by a Supplier at a Designated Receipt Point with other gas supplies, including liquefied natural gas and propane-air vapor.
- 8.4 Gas tendered by a Supplier at a Designated Receipt Point will be at a pressure sufficient to enter the Company's distribution system without requiring the Company to adjust its normal operating pressures to receive the Gas. The Company has no obligation to receive Gas at a pressure that exceeds the maximum allowable operating pressure of the Company's distribution system at the Designated Receipt Point.

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9.0 POSSESSION OF GAS

- 9.1 Gas shall be deemed to be in the control and possession of the Company after such Gas is delivered to the Designated Receipt Point and until the Gas is delivered to the Customer at the Delivery Point. The Company shall not be responsible for the Gas when the Gas is not in the Company's control and possession.
- 9.2 The Company shall not be liable to the Supplier or the Customer for any loss arising from or out of Distribution Service, including loss of Gas in the possession of the Company or for any other cause, except for the negligence of the Company's own employees or agents.

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10.0 COMPANY GAS ALLOWANCE

The amount of Gas tendered by the Supplier to the Designated Receipt Point will be reduced, upon delivery to the Customer's Delivery Point, by the Company Gas Allowance. Such adjustment will be included in the Company's Peak Season Cost of Gas Adjustment filing with the M.D.P.U., and at the Company's option, will be posted on the Company's website.

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11.0 DAILY METERED DISTRIBUTION SERVICE

11.1 Eligibility

All Customers (and their Suppliers) taking firm 365-day Distribution Service from the Company are eligible for Daily-Metered Service in accordance with Section 11.0 of these Terms and Conditions. Section 11.0 also applies to Customers taking Interruptible Distribution Service pursuant to Section 17.0.

11.2 Distribution Service Provided

This service provides transportation of Customer purchased Gas from the Designated Receipt Point to the Delivery Point on any Gas Day for Customers electing to have Gas Usage recorded on a daily basis at the Delivery Point.

11.3 Nominations and Scheduling of Service

11.3.1 The Supplier is responsible for nominating and delivering on every Day an amount of Gas that equals the aggregated Gas Usage of Customers in the Aggregation Pool.

11.3.2 Nominations will be communicated to the Company by electronic means as determined by the Company pursuant to Section 23.0, or, in the event of failure of such electronic means, by another alternative means including fax as specified in the Supplier's Service Agreement.

11.3.3 Nominations for the first Day of a Month shall be submitted to the Company no later than two (2) hours prior to the deadline for first of the Month nominations of the Delivering Pipeline or such lesser period as determined by the Company. The Company will make available, from time to time, a schedule of nomination due dates. Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a best efforts basis.

11.3.4 The Supplier may make intra-Month nominations relating to changes to existing nominations for a given Month no later than two (2) hours prior to the deadline for intra-Month nominations of the Delivering Pipeline for the Gas Day on which the nomination is to be effective, or such lesser period as determined by the Company. Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a best efforts basis.

11.3.5 The Supplier may make intra-Day nominations relating to changes to existing nominations within a given day no later than two (2) hours prior to the intra-Day nomination deadline for the Delivering Pipeline on which the nomination is to be effective, or such lesser period as determined by the

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Company. Intra-Day nominations on weekends, holidays, and non-business hours will be accepted by the Company on a best efforts basis.

11.3.6 Nominations will be conditionally accepted by the Company pending confirmation by the Delivering Pipeline. The Company will confirm the scheduled volume with the Delivering Pipeline. In the event of a discrepancy between the volume nominated to the Company by the Supplier and the volume scheduled by the Delivering Pipeline, the lower volume will be deemed confirmed. In such situations, such discrepancy within the Supplier's Aggregation Pools within the same Gas Service Area will be allocated first to Supplier's Non-Daily-Metered Aggregation Pool, and then to Supplier's Daily Metered Aggregation Pool.

11.3.7 Nominations may not be accepted, at the sole reasonable discretion of the Company, if they do not satisfy the conditions for Distribution Service under the distribution tariffs in effect from time to time and these Terms and Conditions.

11.4 Determination of Receipts

11.4.1 The quantity of Gas deemed received by the Company for the Supplier's Aggregation Pool at the Designated Receipt Point(s) will equal the volume so scheduled by the Delivering Pipeline(s).

11.4.2 The Company Gas Allowance will be assessed against receipts pursuant to Section 10.0 of these Terms and Conditions.

11.5 Metering and Determination of Deliveries

11.5.1 For purposes of Daily Metered Distribution Service, the Company will provide equipment at the Customer's facility which will allow for daily wireless readings for the purpose of the measuring Gas Usage at each Customer's Delivery Point. The Company will install, own, and maintain the equipment in service, at the Customer's expense. The Company will attempt to read the meters daily unless the delay is caused by the wireless service provider.

11.5.2 The Company will provide Daily Metered Distribution Service for new requests using wireless readings. At the Company's discretion in situations where wireless readings are not feasible due to technical or other logistical reasons, the Company shall furnish and install, at the Customer's expense, telemetering equipment and any related equipment for the purpose of measuring Gas Usage at each Customer's Delivery Point. The Company shall require each Customer to install and maintain, at the Customer's expense, reliably available telephone lines and electrical connections that meet the Company's operating requirements. Telemetering equipment shall remain the property of the Company at all times.

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11.5.3 If there is a failure of the Company's equipment installed to provide Daily Metered Distribution Service, the Supplier will incur the normal imbalance charges except to the extent that the failure is caused by the Company, in which event the Company will waive any penalty imbalance charges for the billing period(s) during which the failure occurred. If there is an inactive telephone line, the Customer will have four (4) weeks to remedy the situation after notification by the Company to the Customer. The Company will verify that notification is received and acknowledged by the Customer. In the event of an equipment malfunction, the previous Day's actual read will be deemed to be the Daily actual read until the situation is corrected. The Supplier in consultation with the Company will make a best effort attempt to have deliveries match customer usage during any period when the telemetering equipment is failing to properly record Customer use. The Company, at its sole discretion, may accept Customer supplied daily using readings during an outage period if the Customer can demonstrate to the satisfaction of the Company that their own facility metering is of sufficient accuracy. If the malfunction was caused by the Customer and is not remedied within four (4) weeks the Customer will be returned to the applicable Default Service for a minimum of twelve (12) Months; this four (4) week timeframe shall be extended if the Customer is actively making what the Company is able to determine to be commercially reasonable efforts to restore service. The Company shall not be liable for any inaccuracies in the consumption reported due to malfunctioning equipment or telephone lines caused by the failure of the Customer to properly maintain such equipment or due to any other reason beyond the control of the Company. The Customer shall reimburse the Company for any unscheduled maintenance or repairs to the Company's equipment that is required to restore meter operation as a result of faulty telephone connection with respect to the operation of telemetering equipment or electrical connections or as a result of the actions of the Customer. However, the Company shall be responsible for restoring telephone or electrical connections that were caused as a result of its actions.

11.6 Balancing

11.6.1 The Supplier will maintain a balance between receipts at the Designated Receipt Point(s) and the aggregated Gas Usage of Customers in each Aggregation Pool. If the Delivering Pipeline posts notice on its electronic bulletin board that its customers will be required to adhere to a maximum hourly flow rate, the Supplier will be deemed to have notice that Maximum Hourly Flows will be in effect on the Company's distribution facilities as of the same time and for the same period as maximum hourly flows are in effect on the Delivering Pipeline. The Supplier's maximum hourly flow will be established based on an allocation of even hourly flows of daily receipts of gas scheduled in the relevant period in accordance with the applicable transportation tariff of the Delivering Pipeline. All Gas Usage in excess of the Suppliers maximum hourly flow rate will be subject to an unauthorized overrun penalty for each dekatherm not delivered of 5 times the Daily Index. The Company will notify the Supplier of the Supplier's maximum hourly flow.

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11.6.2 The Supplier must maintain a balance between daily receipts and daily usage within the following tolerances:

Off-Peak Season: The difference between the Supplier's aggregate actual receipts on the Delivering Pipeline to each Gas Service Area and the aggregated Gas Usage of Customers in the Aggregation Pool shall be within 15% of said receipts. The Supplier shall be charged a penalty of 0.1 times the Daily Index for all differences not within the 15% tolerance.

Peak Season: The difference between the Supplier's aggregate actual receipts on the Delivering Pipeline to each Gas Service Area and the aggregated Gas Usage of Customers in the Aggregation Pool shall be within 10% of said receipts. The Supplier shall be charged a penalty of 0.5 times the Daily Index for all differences not within the 10% tolerance.

Penalties shall not be applicable to volumes of gas, retroactive to the prior billing period, for those volumes allocated to a day based on a revised meter reading due to an outage of the Company's metering equipment that is not directly attributable to Customer malfeasance.

Critical Day(s): The Company will determine if the Critical Day will be aggravated by an under-delivery or an over-delivery, and so notify the Supplier when a Critical Day is declared pursuant to Section 19.0.

Critical Day Aggravated by Under-delivery. The Supplier will be charged a penalty of 5 times the Daily Index for the aggregated Gas Usage of Customers in the Aggregation Pool that exceeds 102% of the Supplier's aggregate actual receipts on the Delivering Pipeline to the Gas Service Area. The Supplier will be charged a penalty of 0.1 times the Daily Index for the differences between said receipts and said usage that exceed 20% of said receipts [(Receipts - Usage) > (20% x Receipts)].

Critical Day Aggravated by Over-delivery. The Supplier will be charged a penalty of 0.1 times the Daily Index for the aggregated Gas Usage of Customers in the Aggregation Pool that exceeds

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120% of the Supplier's aggregate actual receipts on the Delivering Pipeline to the Gas Service Area. The Supplier will be charged a penalty of 5 times the Daily Index for differences between said receipts and said usage that exceed 2% of said receipts [(Receipts - Usage > (2% x Receipts)].

In the event that the Delivering Pipeline requires its customers to balance on a point-specific basis, or due to conditions defined in Section 19.0 of these Terms and Conditions, the Supplier must balance pursuant to this section at each Designated Receipt Point.

- 11.6.3 If the Supplier has an accumulated imbalance within a Month, the Supplier may nominate to reconcile such imbalance, subject to the Company's approval, which approval shall not be unreasonably withheld.

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11.6.4 For each Aggregation Pool, the Supplier must maintain total Monthly receipts within a reasonable tolerance of total Monthly Gas Usage. Any differences between total Monthly receipts for an Aggregation Pool and the aggregated Gas Usage of Customers in the Aggregation Pool, expressed as a percentage of total Monthly receipts will be cashed out according to the following schedule:

<u>Imbalance Tier</u>	<u>Over-deliveries</u>	<u>Under-deliveries</u>
0% ≤ 5%	The average of the Daily Indices for the relevant Month	The highest average of seven consecutive Daily Indices for the relevant Month
> 5% ≤ 10%	0.85 times the above stated rate	1.15 times the above stated rate
> 10% ≤ 15%	0.60 times the above stated rate	1.4 times the above stated rate
> 15%	0.25 times the above stated rate	1.75 times the above stated rate

For purposes of determining the tier at which an imbalance will be cashed out, the price will apply only to volumes within a tier. For example, if there is a 7% Under-delivery on a Delivering Pipeline, volumes that make up the first 5% of the imbalance are priced at the highest average of the seven consecutive Daily Indices. Volumes making up the remaining 2% of the imbalance are priced at 1.15 times the average of the seven consecutive Daily Indices.

11.6.5 In addition to the charges set forth in Section 11.6.2, the Company shall flow through to the Supplier any pipeline imbalance penalty charges attributable to the Supplier.

11.6.6 If, during any fifteen (15) consecutive Days, the Supplier delivers an amount less than 70% of the sum of the aggregated Gas Usage of Customers in the Aggregation Pool in said Days, the Company may declare the Supplier ineligible to nominate Gas for the following thirty (30) Days. The Supplier shall have the opportunity to cure the imbalance with the demonstration of verifiable imbalance trades or otherwise within twenty-four (24) hours of notification by the Company. If the Supplier is declared ineligible to nominate Gas for such 30 days, the Supplier may be reinstated at the end of the 30 Days, provided it posts security equal to the product of: (1) the maximum aggregate daily Gas Usage of Customers in the Aggregation Pool expressed in MMBtu and (2) \$300. If, within twelve (12) Months of the first offense, such Supplier is declared ineligible to nominate Gas pursuant to this section, the Supplier will be disqualified from service under these Terms and Conditions for one (1) full year from the time of the second disqualification. If the Supplier defaults on its obligations under these Terms and Conditions, the Company shall have the right to use such security to satisfy the Supplier's obligations. Such security may be used by the Company to secure Gas, transportation, storage, gathering and to cover other related costs incurred

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as a result of the Supplier's default. The security may also be used to satisfy any outstanding claims that the Company may have against the Supplier, including imbalance charges, cash-out charges, pipeline penalty charges, and other charges.

- 11.6.7 If, as a result of the Company interrupting or curtailing service pursuant to Section 17.0 of these Terms and Conditions, the Supplier incurs a daily imbalance penalty due to over-delivery, the Company will waive such penalty for the first Day of the interruption or curtailment period. If the Company has issued notice of an interruption or curtailment in service and the Supplier is unable to change its nomination, or if the Supplier's Gas has been delivered to the Designated Receipt Point, then the Company will credit such Gas against the Supplier's imbalance.

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12.0 NON-DAILY METERED DISTRIBUTION SERVICE

12.1 Eligibility

All Customers (and their Suppliers) taking Distribution Service from the Company that have an annual load of less than 250,000 therms per year and are not receiving service under Rate Schedules G-43 or G-53 are eligible for Non-Daily Metered Distribution Service in accordance with Section 12.0 of these Terms and Conditions.

12.2 Distribution Service Provided

This service provides firm, 365-day transportation of Customer purchased Gas from the Designated Receipt Point to the Delivery Point on any Gas Day for Customers, without the requirement for recording Gas Usage at the Delivery Point on a daily basis. Daily nominations are calculated by the Company on the basis of a consumption algorithm, and the Supplier is obligated to deliver to the Designated Receipt Point(s) such quantities. The Company shall make the consumption algorithm available to the Supplier upon request of the Supplier.

12.3 Nominations and Scheduling of Service

12.3.1 The Supplier is obligated to nominate and deliver the Adjusted Target Volume (“ATV”), as determined in Section 12.3.2, to the Designated Receipt Points on every Day for each Aggregation Pool.

12.3.2 The Company shall determine the ATV for each Aggregation Pool of Customers taking Non-Daily Metered Distribution Service for each Day using a consumption algorithm based on the degree day forecast for that Day. Information on the consumption algorithm shall be posted on the Company’s Website as identified in Section 23.0 and the Company shall make the consumption algorithm available to any Supplier upon request of the Supplier. On each Business Day, the Company will communicate the forecasted ATV to the Supplier for the subsequent four (4) Days. The Company shall apply the ATV for a required Supplier nomination according to the following schedule:

- (1) The ATV applied for a Day immediately following a Business Day will be communicated to the Supplier two (2) hours prior to the Company’s nomination deadline for that Day as set forth in Sections 12.3.4 and 12.3.5.
- (2) The ATV applied for a Day not immediately following a Business Day will be communicated to the Supplier two (2) hours prior to the Company’s nomination deadline for the Day immediately following the last Business Day as set forth in Sections 12.3.4 and 12.3.5.

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- 12.3.3 Nominations will be communicated to the Company by electronic means as determined by the Company pursuant to Section 23.0, or, in the event of failure of such electronic means, by another alternative means including fax as specified in the Supplier's Service Agreement.
- 12.3.4 Nominations for the first Day of a Month shall be submitted to the Company no later than two (2) hours prior to the deadline for first of the Month nominations of the Delivering Pipeline or such lesser period as determined by the Company. The Company will make available, from time to time, a schedule of nomination due dates. Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a best efforts basis.
- 12.3.5 The Supplier shall provide a intra-Month nomination no later than two (2) hours prior to the deadline of the Delivering Pipeline for the next Gas Day, or such lesser period as determined by the Company. Nominations on weekends, holidays, and non-business hours will be accepted by the Company on a best efforts basis.
- 12.3.6 Nominations will be conditionally accepted by the Company pending confirmation by the Delivering Pipeline. The Company will confirm the scheduled volume with the Delivering Pipeline. In the event of a discrepancy between the volume nominated to the Company by the Supplier and the volume scheduled by the Supplier to the Delivering Pipeline, the lower volume will be deemed confirmed. In such situations, such discrepancy within the Supplier's Aggregation Pools within the same Gas Service Area will be allocated first to Supplier's Non-Daily-Metered Aggregation Pool, and then to Supplier's Daily Metered Aggregation Pool. The Company will not confirm any volume nominated by the Supplier in excess of the ATV.
- 12.3.7 In the event that the Supplier is unable to deliver a confirmed ATV nomination, the Supplier may make intra-Day nominations relating to changes to existing nominations within a given day no later than two (2) hours prior to the intra-Day nomination deadline for the Delivering Pipeline on which the nomination is to be effective, or such lesser period as determined by the Company; provided, however, that the nomination must be in conformance with the requirements of and must be permitted by the Delivering Pipeline. Intra-Day nominations on weekends, holidays, and non-business hours will be accepted by the Company on a best efforts basis. The Company shall not adjust the ATV applied for that Day, unless in accordance with Section 19.0 of these Terms and Conditions.
- 12.3.8 Nominations may not be accepted, at the sole reasonable discretion of the Company, if they do not satisfy the conditions for Distribution Service under the transportation tariffs in effect from time to time and these Terms and Conditions.

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12.3.9 All quantities of Gas over-delivered or under-delivered to the Company's system in violation of an OFO pursuant to Section 19.0 will be subject to the Critical Day provisions of Section 12.6.1 of these Terms and Conditions, and the delivered quantity specified in the OFO will replace the ATV.

12.4 Determination of Receipts

12.4.1 The quantity of Gas deemed received by the Company for the Supplier's Aggregation Pool at the Designated Receipt Point(s) will equal the volume so scheduled by the Delivering Pipeline(s).

12.4.2 The Company Gas Allowance will be assessed against receipts pursuant to Section 10.0 of these Terms and Conditions.

12.5 Metering and the Determination of Deliveries

The Company shall record the Customer's Gas Usage at the Delivery Point by making actual meter reads on a monthly or bi-monthly basis pursuant to Section 14.0 of these Terms and Conditions. In the event that the Customer's Gas Usage is metered on a bi-monthly basis, the Company shall make available to the Supplier estimates of the Customer's Gas Usage for each of the two billing months.

12.6 Balancing

12.6.1 Any difference between the Supplier's ATV for an Aggregation Pool and the receipts on the Delivering Pipeline to the appropriate Designated Receipt Point(s) will be cashed out by the Company according to the following:

Off-Peak Season: For receipts less than the ATV, the difference will be cashed out at 1.1 times the Daily Index. For receipts greater than the ATV, the difference will be cashed out at 0.8 times the Daily Index.

Peak Season: For receipts less than the ATV but greater than or equal to 95% of the ATV, the difference will be cashed out at 1.1 times the Daily Index. For receipts less than 95% of the ATV, the first 5% difference will be cashed out at 1.1 times the Daily Index, and the remaining difference will be cashed out at 2 times the Daily Index. For receipts greater than the ATV, the difference will be cashed out at 0.8 times the Daily Index.

Critical Day: The Company will determine if the Critical Day will be aggravated by an under-delivery or an over-delivery, and so notify the Supplier when a Critical Day is declared pursuant to Section 19.0.

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Critical Day Aggravated by Under-delivery. For receipts less than the ATV, the difference will be cashed out at 5 times the Daily Index. For receipts greater than the ATV but less than or equal to 125% of the ATV, the difference will be cashed out at the Daily Index. For receipts in excess of 125% of the ATV, the first 25% difference will be cashed out at the Daily Index, and the remaining difference will be cashed out at 0.8 times the Daily Index.

Critical Day Aggravated by Over-delivery. For receipts greater than the ATV, the difference will be cashed out at 0.4 times the Daily Index. For receipts less than the ATV but greater than or equal to 75% of the ATV, the difference will be cashed out at the Daily Index. For receipts less than 75% of the ATV, the first 25% difference will be cashed out at the Daily Index and the remaining difference will be cashed out at 1.1 times the Daily Index.

In the event that the Delivering Pipeline requires its customers to balance on a point-specific basis, the Supplier must balance pursuant to this section at each Designated Receipt Point.

- 12.6.2 In addition to the charges set forth in Section 12.6.1, the Company shall flow through to the Supplier any pipeline imbalance penalty charges attributable to the Supplier.
- 12.6.3 If, during any fifteen (15) consecutive Days, the Supplier delivers an amount less than 70% of the sum of the ATVs of the Aggregation Pool in said Days, the Company may declare the Supplier ineligible to nominate Gas for the following thirty (30) Days. The Supplier shall have the opportunity to cure the imbalance with the demonstration of verifiable imbalance trades or otherwise within twenty-four (24) hours of notification by the Company. If the Supplier is declared ineligible to nominate gas for such 30 Days, the Supplier may be reinstated at the end of the 30 Days, provided it posts security equal to the product of: (1) the Supplier's estimated maximum aggregate daily Gas Usage of Customers in the Aggregation Pool expressed in MMBtu and (2) \$300. If, within twelve (12) Months of the first offense, such Supplier is declared ineligible to nominate Gas pursuant to this section, the Supplier will be disqualified from service under these Terms and Conditions for one (1) full year from the time of the second disqualification. If the Supplier defaults on its obligations under these Terms and Conditions, the Company shall have the right to use such security to satisfy the Supplier's obligations. Such security may be used by the Company to secure Gas, transportation, storage, gathering and to cover other related costs incurred as a result of the Supplier's default. The security may also be used to satisfy any outstanding claims that the Company may have against the Supplier, including imbalance charges, cash-out charges, pipeline penalty charges, and other charges.

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- 12.6.4 The Company shall use a daily cash-out calculation to account for Company balancing requirements due to differences in forecast versus actual degree days. Using the consumption algorithm described in Section 12.3.2, the Company will recalculate the ATV for each Aggregation Pool for each day of the Month, substituting actual degree days for forecast degree days. Daily recalculations shall be compared to the Aggregation Pool's daily ATV, and the difference shall be cashed out at 100% of the Daily Index.
- 12.6.5 During the processing of both the June and December, the Company shall use a six-month cash-out calculation to account for differences in forecast usage versus billed usage. The Company may cash-out differences in forecast usage versus billed usage at regular intervals that are less than six months.
- (1) During the processing of the June Supplier billings, using the recalculated ATV values described in Section 12.6.4, the Company will compare the sum of the recalculated ATV values for each Aggregation Pool for the six-month period of November 1 through April 30 to the sum of billed usage volumes used by each Aggregation Pool for that same period. The differences shall be cashed out at 100% of the average of the applicable interstate pipeline Daily Index weighted by actual degree days over the same period. The Peak period cash-out shall be calculated and provided to Suppliers within 60 days of the processing of cycle billings for the month of April.
 - (2) During the processing of the December Supplier billings, using the recalculated ATV values described in Section 12.6.4, the Company will compare the sum of the recalculated ATV values for each Aggregation Pool for the six-month period of May 1 through October 31 to the sum of billed usage volumes used by each Aggregation Pool for that same period. The differences shall be cashed out at 100% of the average of the applicable interstate pipeline Daily Index weighted by actual degree days over the same period. The Off-Peak period cash-out shall be calculated and provided to Suppliers within 60 days of the processing of cycle billings for the month of October.

The Company shall allow Suppliers to trade seasonal differences. Prior to the seasonal cash out, the Company shall make available a list of Suppliers. Aggregation Pools affected by the transaction must be located within the same Gas Service Area as defined in Section 4.0, unless waived by the Company. All trades must be communicated to the Company within three (3) Business Days following receipt of the list.

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13.0 CAPACITY ASSIGNMENT

13.1 Applicability

Section 13.0 of these Terms and Conditions applies to all Suppliers providing Supplier Service to a Customer or Customers taking Daily-Metered or Non-Daily Metered Distribution Service from the Company pursuant to Section 11.0 or 12.0, respectively, of these Terms and Conditions. Section 13.0 shall also apply, to the extent noted herein, to any Customer acting as its own Supplier and taking Daily-Metered or Non-Daily Metered Distribution Service from the Company. The Company will assign and the Supplier shall accept each Customer's pro-rata shares of Capacity, if any, as established in accordance with this Section.

13.2 Identification of Capacity Assets for Assignment

13.2.1 The Company shall post on its Website, or other such means, the Capacity to be made available for assignment to Suppliers either for the upcoming Month at least five (5) Business Days before the end of each Month.

On or before October 1 of each year, the Company shall post on its Website or other such means the Capacity to be made available for assignment to Suppliers on each of twelve Assignment Dates beginning the following November.

Either such posting shall list, by Gas Service Area, all resource contracts eligible for assignment, the Capacity resource-allocation percentage by load factor, and the associated Capacity cost by load factor. Such posting shall also provide notice of any potential or pending contract change, including known and disclosable contract terminations, that are scheduled to require action by the Company between September 1 of the current year and October 31 of the next year.

13.2.2 Released Storage and Associated Transportation Capacity

The Company shall assign certain storage capacity and associated transportation contracts to be billed to Supplier at maximum tariff rates or lesser rate paid by the Company.

13.2.3 Company Managed Supply

Capacity assigned by the Company may include Company-Managed Supplies, which includes; 7(c) Transportation and Storage contracts, downstream and/or upstream transportation contracts in the transportation path that includes any 7(c) contracts and Company Peaking assets that will be billed to the Supplier at maximum tariff rates or lesser rate paid by the Company.

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13.2.4 Notification of Contract Changes to Company Capacity Portfolio

On or about September 1 of each year, the Company shall post on its Website or other such means notice to Suppliers of any unscheduled contract changes that would affect the Capacity resource-allocation percentage or the associated Capacity cost. The Company will affirmatively notify all Suppliers serving Customers in the Company's system via electronic mail, facsimile or telephone, that such change has been posted. Such notification shall identify the contract under renegotiation and describe the nature of the renegotiation to the extent permitted by applicable confidentiality agreements. Such notice shall also provide an opportunity for Suppliers to comment on the contract under renegotiation. The Company shall further notify Suppliers of the results of such renegotiation no less than 60 days prior to the effective date of the contract change.

13.3 Determination of Pro-Rata Shares of Capacity

13.3.1 The Company shall establish a Total Capacity Quantity ("TCQ") for each Customer taking Distribution Service. The TCQ represents the total amount of Capacity assignable to a Supplier on behalf of a Customer who becomes a capacity eligible Customer.

13.3.2 For any Customer electing to move from Default Service to Distribution Service, the TCQ shall be the Customer's estimated Gas Usage on the Peak Day as determined by the Company each October prior to the Customer's enrollment into Supplier Service. The Company shall derive such estimate using a Daily Baseload and a Heating Factor based upon the Customer's historic Gas Usage during the most recent (12) month period, or the best estimates available to the Company should actual Gas Usage information be partially or wholly unavailable.

13.3.3 For a new Customer taking only Distribution Service as its initial service after February 1, 1999, the TCQ shall be zero except in cases where the Customer is a new Customer of record at a meter location where a former Customer of record received firm service from the Company any time during the preceding twenty-four (24) months, when the TCQ established by the Company for the former Customer shall become the TCQ for the new Customer. The Company will reduce said TCQ value for the new Customer upon a demonstration by the new Customer, or its designated representative, that a material and permanent difference between the former Customer's load profile and the new Customer's load profile warrants such a reduction. In the event that Default Service is provided at a new meter location for Gas Usage associated with new construction or an existing structure converting to natural gas service, the TCQ shall be zero, provided that the Customer initiates Supplier Service in accordance with Section 24.5 of these Terms and Conditions within 120 days of gas flow, or within 60 days of gas flow for Customers with annual volumes of 40,000 therms per year or more taking Distribution Service under Rates G-42, G-52, G-43, and G-53. Upon application by a new Customer, the LDC will provide that Customer with a description

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of the Customer's service options, a list of Suppliers authorized to provide service on its system and contact information for those Suppliers.

- 13.3.4 Once the Company establishes a TCQ for a capacity eligible Customer pursuant to this Section 13.3, it shall remain in effect for the purpose of determining the Customer's pro-rata shares of Capacity until such time that the Customer returns to Default Service. If a Customer whom has a TCQ set to zero pursuant to Section 13.3.2 or Section 13.3.3 is returned to Default Service, the Customer must remain on Default Service through winter, becoming eligible to return to Transportation Service on the first available cycle start date in May. The Company shall establish a new TCQ value for the Customer pursuant to Section 13.3.2 if the Customer elects to take Supplier Service after returning to Default Service, unless otherwise established herein. If a Customer requests Default Service pursuant to Section 13.3.9, the Company, at its discretion, can either establish a new TCQ value for the Customer pursuant to Section 13.3.2 or set the TCQ value for the Customer at zero.
- 13.3.5 Notwithstanding the provisions of Section 13.3.4, where a Customer's TCQ is established on the basis of less than 12-months historical data, the TCQ may be recalculated at the Customer's request, or by request of the Customer's designated representative, upon the collection of 12-months of usage data. In the event that the TCQ established on the basis of 12-months usage data differs significantly from the TCQ initially established, the Company shall adjust the Customer's TCQ to be consistent with the 12-months usage data. Upon request by the Customer, or the Customer's designated representative, the Company shall change a Customer's TCQ where an error has occurred in the calculation of the TCQ or where the Customer, or its designated representative, demonstrates that a material and permanent change in the Customer's load profile warrants such an adjustment in the Customer's TCQ.
- 13.3.6 The Company shall determine the pro-rata shares of Pipeline Capacity, Underground Storage Withdrawal Capacity and Peaking Capacity assignable to a Supplier on behalf of a Customer as the product of the Customer's TCQ times the applicable Capacity Allocators. The Capacity Allocators for each class of Customers billed under the Company's Schedule of Rates shall be set forth annually in Appendix A to these Terms and Conditions.
- 13.3.7 The Company shall determine the pro-rata share of Underground Storage Capacity assignable to a Supplier on behalf of a Customer consistent with the tariffs governing the associated Underground Storage Withdrawal Capacity.
- 13.3.8 The Company shall determine the pro-rata shares of Peaking Supply assignable to a Supplier in accordance with Section 16.0 of these Terms and Conditions.

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13.3.9 If a capacity-exempt customer seeks Default Service for the peak winter season on or before November 1st, the capacity-exempt customer must notify the Company of its intent to be on Default Service by June 1st of that year. The Company may accept, at its own discretion, requests for Default Service after this date, to the extent that, adequate system capacity and supplies are available. Pursuant to Sections 13.3.4 and 15.6, at the Company's discretion, the capacity exempt Customer may become capacity eligible and assigned a TCQ, and must remain on Default Service through the winter, becoming eligible to return to Transportation Service on the first available cycle to start in May of the following year.

13.4 Capacity Assignments

13.4.1 On each Assignment Date, the Company will assign to the Supplier the pro-rata shares of Capacity on behalf of each Customer as determined by the Company in accordance with Sections 13.2, 13.3 and 13.7.

- (1) The total amount of Pipeline Capacity, Underground Storage Withdrawal Capacity and Peaking Capacity assigned to the Supplier on behalf of the Customers in an Aggregation Pool shall, subject to the provisions of Section 13.4.2, be equal to the cumulative sum of the pro-rata shares of Pipeline Capacity, Underground Storage Withdrawal Capacity and Peaking Capacity for all Customers enrolled in said Aggregation Pool as of five (5) Business Days prior to the Assignment Date.
- (2) Whenever the Company assigns incremental Underground Storage Withdrawal Capacity to the Supplier, the Company shall also assign to that Supplier additional Underground Storage Capacity pursuant to Section 13.8.
- (3) The Peaking Capacity assigned to the Supplier shall establish the MDPQ for the Aggregation Pool in the Supplier's Service Agreement. In the event that the Company increases a Supplier's MDPQ, the Company shall also assign to that Supplier additional Peaking Supply pursuant to Section 16.0.

13.4.2 Except for the assignment of the initial block of capacity, the Company shall execute capacity assignments in increments of 200 MMBtus. The Supplier shall accept an initial increment of 500 MMBtus of Capacity on the first Assignment Date when the sum of the pro-rata shares of Capacity to be assigned to the Supplier pursuant to Section 13.4.1 is equal to or greater than 400 MMBtus. The Supplier shall accept additional increments of Capacity in blocks of 200 MMBtus on the following Assignment Dates commensurate with any cumulative increase in the sum of pro-rata shares of Capacity assignable to the Supplier that are equal to or greater than 150 MMBtus. Each increment of Capacity accepted by the Supplier shall comprise Pipeline Capacity, Underground

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Storage Withdrawal Capacity and Peaking Capacity in proportion to the cumulative increase of the pro-rata shares of assignable Capacity as established in accordance with Section 13.4.1.

13.4.3 The Supplier shall accept, on behalf of any Customer taking Daily-Metered Distribution Service pursuant to Section 11.0 of these Terms and Conditions, and not combined by the Supplier into an Aggregation Pool under Section 24.6, the assignment of Capacity in the amount equal to the Customer's TCQ, as established pursuant to Section 13.3. Daily-Metered Customers shall be eligible for assignment of Capacity pursuant to the provisions of Section 13.4.2 to the extent that such Customers are combined by a Supplier into an Aggregation Pool within a designated Gas Service Area. In the event that a Customer is acting as its own Supplier, the Company shall assign Capacity to the Customer in an amount equal to the Customer's TCQ, as established pursuant to Section 13.3. In no case, shall a Customer who is acting as its own Supplier be eligible for the assignment of Capacity pursuant to the provisions of Section 13.4.2.

13.5 Release of Contracts

13.5.1 With the exception of Company-Managed Supplies, capacity contracts shall be released by the Company to the Supplier, at the maximum tariff rate or lesser rate paid by the Company and including all surcharges, through pre-arranged capacity releases, pursuant to applicable laws and regulations and the terms of the governing tariffs.

13.5.2 Capacity contracts released to a Supplier on an Assignment Date shall be released for a term beginning on the first day of the Month following the Assignment Date through the termination date of the respective capacity contract being assigned.

13.5.3 The Company reserves the right to adjust releases of Underground Storage Withdrawal Capacity in the event that fifty percent (50%) or more of the total Underground Storage Withdrawal Capacity serving a Gas Service Area has been assigned to Suppliers. Such adjustments may include, but not be limited to, the reassignment of certain Underground Storage Capacity and Underground Storage Withdrawal Capacity as Company-Managed Supplies in order for the Company to maintain operational control over capacity resources associated with system balancing, and/or the retention of specific capacity resources associated with system balancing and the implementation of a balancing charge to offset the associated costs.

In order to provide notice of the potential for such an adjustment, the Company will post information regarding its customer-migration statistics each September 1, including the percentage of Underground Storage Withdrawal Capacity assigned to Suppliers in accordance with this section. To the extent that the Company determines that such adjustment is necessary, based on the level of capacity assigned to Suppliers, the Company shall notify Suppliers of the terms of the proposed adjustment no later than 90 days prior to the implementation of such adjustment.

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13.6 Annual Reassignment of Capacity

13.6.1 On each Annual Reassignment Date, the Company shall adjust the capacity assignments previously made to a Supplier to conform with the Company's resource and requirements plans. Such previously assigned Capacity shall be replaced by the assignment to the Supplier of the pro-rata shares of the same or similarly situated Capacity on behalf of the Customers enrolled in the Supplier's Aggregation Pools (as of the first day of the Month following the Annual Reassignment Date).

13.6.2 If the reassignment of Underground Storage Withdrawal Capacity requires adjustments to the Underground Storage Capacity previously assigned to a Supplier, the Company shall reassign Underground Storage Capacity to such Supplier, and the Company and the Supplier shall address any associated increments and decrements to inventories in place pursuant to Section 13.8 of these Terms and Conditions.

13.6.3 If the reassignment of Peaking Capacity is required by adjustments to the MDPQ for the Supplier's Aggregation Pool, the Company shall reassign Peaking Supply to such Supplier, and the Company and the Supplier shall address any associated increments and decrements to supplies pursuant to Section 16.0 of these Terms and Conditions.

13.7 Recall of Capacity

13.7.1 If the pro-rata shares of Capacity assignable to a Supplier declines because one or more of the Supplier's Customers has returned to Default Service, the Company shall have the right, but not the obligation, to recall from the Supplier the pro-rata shares of Capacity previously assigned to the Supplier on behalf of such Customers. The decision on whether to exercise its capacity-recall rights shall be made by the Company in its sole reasonable discretion subject to the conditions set forth in Section 13.7.2. If the Company elects to recall Capacity from a Supplier pursuant to this Section, such recall shall be made on the first Assignment Date following the effective date of the Customer's return to Default Service.

If the Company elects to recall Underground Storage Withdrawal Capacity from the Supplier pursuant to this Section, the Company shall reduce the Underground Storage Capacity associated with the affected Aggregation Pool in accordance with Section 13.8 of these Terms and Conditions. If the Company elects to reduce the MDPQ in the Supplier Service Agreement, the Company shall reduce the Peaking Supply associated with the affected Aggregation Pool in accordance with Section 16.0 of these Terms and Conditions.

13.7.2 The Company shall, in its sole reasonable discretion, determine whether to exercise its capacity-recall rights pursuant to Section 13.7.1, except in the following circumstances, where the Company

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shall recall capacity associated with Customers returning to Default Service at the time of the next Assignment Date in accordance with the provisions of Section 24.5 of these Terms and Conditions:

- (1) The Supplier returning said Customers to the Company's Default Service certifies that it is ceasing all business operations in Massachusetts.
- (2) The Supplier returning said Customers to the Company's Default Service certifies that it will no longer offer service to a particular market sector, i.e., residential, small commercial and industrial ("C&I"), medium C&I, and/or large C&I Customers, and therefore, once such Customers are returned to Default Service, the Supplier is not eligible to re-enroll Customers of that type for a minimum time period of one year.
- (3) The Supplier demonstrates that it has provided Supplier Service to the Customer for at least 12 consecutive months and that the Capacity to be recalled by the Company has been held by the Supplier, on behalf of the Customer, for a period equal to the sum of one or more 12-month increments. Except that, the Company will recall capacity associated with a Customer who converted from Default Service to receiving only Distribution Service during the period between November 1, 1999 and March 31, 2000, and was assigned Capacity pursuant to Sections 13.3 and 13.4 as of November 1, 2000.
- (4) To the extent that the return of Customers to Default Service does not occur pursuant to the conditions set forth in Sections 13.7.2(1), (2) or (3), the Company's discretion to recall Capacity shall be exercised so as to preclude the inappropriate avoidance of Capacity-cost responsibility, while minimizing the potential for inhibiting the routine enrollment, switching and termination of Customers from Supplier Service to Default Service.

13.7.3 In the event that a Customer in a Supplier's Aggregation Pool switches to another Supplier, the Company shall recall from the former Supplier said Customer's pro-rata shares of Capacity for reassignment to the new Supplier pursuant to Section 13.4. There shall be no change in the Customer's TCQ used to determine the Customer's pro-rata shares of Capacity for reassignment to the new Supplier. The recall of such Capacity from the Customer's former Supplier and the assignment of Capacity to the new Supplier shall be made on the Assignment Date following the effective date of the Customer's switch in Suppliers.

13.7.4 If the Company recalls Underground Storage Withdrawal Capacity from the Customer's former Supplier, the Company shall reduce the Underground Storage Capacity associated with the affected Aggregation Pool in accordance with Section 13.8 of these Terms and Conditions. If the Company reduces the MDPQ in the Customer's former Supplier's Service Agreement, the Company shall also reduce the Peaking Supply associated with the affected Aggregation Pool in accordance with Section 16.0 of these Terms and Conditions.

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- 13.7.5 The recall of Capacity by the Company shall entail the recall of released contracts pursuant to governing tariffs, and/or the reduction in assigned quantities set forth in the Supplier's Service Agreement. The recall of Capacity shall be executed in decrements of 200 MMBtus, commensurate with the cumulative reduction in the pro-rata shares of Capacity assignable to the Supplier that is equal to or greater than 150 MMBtus. Each decrement of Capacity assigned to the Supplier shall comprise Pipeline Capacity, Underground Storage Withdrawal Capacity and Peaking Capacity in proportion to the cumulative decrease in the pro-rata shares of Capacity recalled from the Supplier.
- 13.7.6 In the event that a Supplier is declared ineligible to nominate Gas for thirty (30) days pursuant to Sections 11.6.6 or 12.6.3 of these Terms and Conditions, the Company shall have the right to recall any or all Capacity assigned to said Supplier. If the Supplier is reinstated at the end of such 30-day period, the Company shall reassign Capacity to the Supplier on the next Assignment Date pursuant to Section 13.4. There shall be no change in the TCQ values used to determine the Supplier's Customers' pro-rata shares of Capacity for reassignment.
- 13.7.7 In the event that a Supplier is disqualified from service for a one (1) full year pursuant to Sections 11.6.6 or 12.6.3 of these Terms and Conditions, the Company shall recall any or all Capacity assigned to said Supplier. If the Supplier is reinstated at the end of such period, the Company shall reassign Capacity to the Supplier on the next Assignment Date pursuant to Sections 13.4 and 13.5.
- 13.7.8 In the event that the Supplier fails to meet the applicable registration and certification requirements established by law or regulation, fails to satisfy the requirements and practices as set forth in Section 24.3 of these Terms and Conditions, fails to be and remain an approved shipper on the upstream pipelines and underground storage facilities on which the Company will assign capacity, fails to make timely payment under the assigned contracts, or fails to comply with or perform any of the obligations on its part established in these Terms and Conditions or in the Supplier Service Agreement, the Company shall have the right to recall permanently any or all Capacity assigned to said Supplier. This section shall also apply to a Customer acting as its own Supplier.
- 13.7.9 The Supplier shall forfeit its rights to Capacity recalled by the Company pursuant to this section. Such forfeiture shall be affected in accordance with applicable laws and regulations and the governing tariffs. In the event of capacity forfeiture pursuant to this Section, the Supplier shall be responsible to compensate the Company for any payments due under the contracts prior to forfeiture, as well as any interest due thereon. The Company will not exercise discretion in the application of the forfeiture provisions of this Section. This section shall also apply to a Customer acting as its own Supplier.

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- 13.8 Underground Storage Capacity
- 13.8.1 On each Assignment Date, the Company shall release Underground Storage Capacity to a Supplier that accepts the assignment of Underground Storage Withdrawal Capacity pursuant to Section 13.4. The Company shall assign such Underground Storage Capacity consistent with the tariffs governing the release of the associated Underground Storage Withdrawal Capacity.
- 13.8.2 If the Company assigns Underground Storage Capacity to a Supplier pursuant to Section 13.8.1 above, the Company shall transfer in-place gas inventories to the Supplier. For incremental assignments, the quantity of incremental inventories to be transferred from the Company to the Supplier shall be determined by multiplying the incremental Underground Storage Capacity assigned to the Supplier on the Assignment Date, times the applicable Storage Inventory Percentage described in Section 13.8.5. The Supplier shall be charged the Company's weighted average cost of inventories in off-system storage facilities for each Dekatherm transferred from the Company to the Supplier. The Company shall provide the Company's weighted average cost of inventories, by Gas Service Area, by electronic means five (5) business days prior to the end of the month preceding the next Assignment Date.
- 13.8.3 In the event that the Company recalls Underground Storage Withdrawal Capacity from the Supplier pursuant to Section 13.7, the Company shall also recall Underground Storage Capacity from the Supplier. The Company shall determine the total Underground Storage Capacity to be recalled from the Supplier in accordance with the tariffs governing the Underground Storage Withdrawal Capacity returned to the Company.
- 13.8.4 If the Company recalls Underground Storage Capacity from a Supplier pursuant to Section 13.8.3, the Supplier shall transfer in-place gas inventories to the Company. The quantity of inventories to be transferred from the Supplier to the Company shall be determined by multiplying the decremental Underground Storage Capacity times the applicable Storage Inventory Percentage described in Section 13.8.5. The Supplier shall be reimbursed at the Company's weighted average cost of inventories in the off-system storage facilities serving the applicable Aggregation Pool as of the Assignment Date, for each Dekatherm transferred from the Supplier to the Company. The Company shall provide the Company's weighted average cost of inventories, by Gas Service Area, electronically or by other electronic means five (5) business days prior to the end of the month preceding the next Assignment Date.
- 13.8.5 Underground Storage Inventory Percentages shall be the ratio of the unassigned inventory levels in each storage resource that exists on the Assignment Date and the maximum Underground Storage Capacity of each storage resource less any Underground Storage Capacity previously assigned.

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13.9 Company-Managed Supplies

- 13.9.1 The Company shall provide access to and ascribe cost responsibility for the pro-rata shares of certain capacity contracts, including Canadian, Section 7(c) Transportation and Storage contracts, downstream and/or upstream transportation contracts in the transportation path that includes any 7(c) contracts, and Company Peaking assets and other contracts that are not assignable to third-parties.
- 13.9.2 The Company shall provide the quantity of each Company-Managed Supply assigned to the Supplier pursuant to Sections 13.4 and 13.8 electronically each Month by the Assignment Date.
- 13.9.3 The Company shall notify the Supplier of the conditions and/or restrictions on the use of Company-Managed Supplies.
- 13.9.4 The Company shall invoice the Supplier for its pro-rata shares of the demand charges for capacity contracts assigned to the Supplier as Company-Managed Supplies. The Company shall also flow through to the Supplier all costs incurred from the utilization of Company-Managed Supplies on behalf of the Supplier.
- 13.9.5 The Company shall nominate quantities to the Delivering Pipeline and/or other interstate pipelines and off-system storage operators on behalf of Suppliers to which the Company has assigned the Company-Managed Supply, provided that the requested nomination conforms to the tariffs governing the resource. The Supplier shall communicate its desired nomination quantities to the Company subject to the provisions in Sections 11.3 and 12.3 of these Terms and Conditions, unless earlier deadlines are required by the applicable contract terms.

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13.10 Capacity Mitigation Service

13.10.1 Capacity Mitigation Service is available to Suppliers that have been assigned capacity pursuant to Section 13.4 of these Terms and Conditions, subject to review by the Company and a determination that the Supplier's request will not impact system reliability. Such Suppliers shall have the option to take Capacity Mitigation Service from the Company for contracts that would otherwise be released to the Supplier in accordance with Section 13.5 of these Terms and Conditions. Company Managed Supplies and Peaking Capacity are excluded from the Capacity Mitigation Service.

13.10.2 Within five (5) Business Days prior to the Annual Reassignment Date, the Supplier must designate those contracts that would otherwise be released to the Supplier pursuant to Section 13.5, as contracts to be managed by the Company for cost mitigation in accordance with the Company's Capacity Mitigation Service. Such designation will be effective for the period November 1 through October 31. Such notice shall be communicated in accordance with the Supplier's Service Agreement.

13.10.3 The Supplier shall pay to the Company the maximum-tariff rate or lesser rate paid by the Company, including all surcharges, for the capacity contracts that are retained and managed by the Company. The Company shall bill the Supplier monthly for such charges.

13.10.4 The Company will market capacity contracts designated by Suppliers for mitigation through the Capacity Mitigation Service. The Supplier shall receive a credit on its bill for Capacity Mitigation Service equal to the pro-rata share of the proceeds earned from the marketing of such capacity contracts, less 15 percent, which will be retained by the Company in exchange for such contract management. Such credit shall be determined on a contract-specific basis at the end of each Month, and will be included in the bill sent to the Supplier in the following Month.

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14.0 BILLING AND SECURITY DEPOSITS

14.1 The Customer shall be responsible for all charges for service furnished by the Company under the Company's applicable rates as filed from time to time with the M.D.P.U., from the time service is commenced until it is terminated. The Company shall provide a single bill, reflecting unbundled charges, to Customers for Default Service.

14.2 The Company shall offer two billing service options to Customers taking Distribution Service: Standard Complete Billing Service and Standard Pass-through Billing Service. The Supplier shall inform the Company of the selected billing option in accordance with the provisions set forth in Section 24.5.

14.2.1 Standard Complete Billing Service

The Customer shall receive a single bill from the Company for both Distribution Service and Supplier Service. The Company shall use the rates supplied by the Supplier to calculate the Supplier's portion of the single bill and integrate this billing within a single mailing to the Customer. The Company may charge a fee to the Supplier for providing this billing service as approved by the M.D.P.U.

Unless otherwise authorized by the Company, the Supplier shall adhere to the customer classes and rate pricing structure as specified in the Company's current Schedule of Rates on file with and approved by the M.D.P.U. The Company shall reasonably accommodate, at the Supplier's expense, different customer classes or rate structures as agreed to by the Company and the Supplier in the Supplier Service Agreement.

The Company shall provide an electronic file for the Supplier that will, in addition to the usage being billed, contain the calculated Supplier billing amounts for the current bill cycle. Customer revenue due the Supplier shall be transferred to the Supplier in accordance with the Supplier Service Agreement. Upon receipt of Customer payments, the Company shall provide a file for the Supplier summarizing all revenue from Supplier sales which have been received and recorded that day.

If a Customer pays the Company less than the full amount billed, the Company shall apply the payment first to Distribution Service, and if any payment remains, it shall be applied to Supplier Service.

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14.2.2 Standard Pass-through Billing Service

The Customer taking Distribution Service shall receive two (2) bills: the Company shall issue one bill for Distribution Service; and the Supplier shall issue a second bill for Supplier Service.

The Supplier shall be responsible for the collection of amounts due to the Supplier from the Customer. Customer payment responsibility with Competitive Suppliers shall be governed by the particular Customer/Competitive Supplier Contract.

Within three (3) Business Days following the end of the Customer's billing cycle, the Company shall provide an electronic file for the Supplier that will contain the Customer's usage being billed including the current and previous meter readings. The Company may charge a fee to the Supplier for providing the billing information described in this section as approved by the M.D.P.U.

14.2.3 The Company shall print twelve (12) months of historic usage data on the bill it issues to the Customer, in addition to the usage data for the current billing period.

14.2.4 Existing Company service fees, such as interest charges for unpaid balances and returned check charges, shall remain in effect and shall be assessed, as applicable, according to these Terms and Conditions.

14.3 The Company shall inform a Customer when Supplier Service has been initiated by a Supplier, along with information on how the Customer may file a complaint regarding an unauthorized initiation of Service. This information shall be included on the first bill rendered to the Customer after such initiation.

14.4 The Company shall schedule meter reads on a monthly or bimonthly cycle for billing purposes.

14.5 The term billing month as used in the Schedule of Rates shall refer to the time period between two (2) consecutive regular monthly meter readings (or estimates of such monthly meter readings), the later of which occurs in the month to which reference is made, unless otherwise specifically stated within the Schedule of Rates. In the event that such time period is less than thirty (30) days, billings will be appropriately adjusted by the Company.

14.6 The Company may, at its option, read meters and render bills on a bi-monthly basis to Customers in part or all of its service territory. When bills are rendered bi-monthly, the Company's Schedule of Rates will be applied in the following manner to compensate for such change:

- (1) Monthly minimum charges, special equipment charges, demand charges and other additive charges contained in Schedule of Rates shall be multiplied by two.

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- (2) Where consumption blocks are increased based on equipment rating or capacity, such increases shall be multiplied by two.
- 14.7 The Company may render an estimated bill in the event that a regular meter reading cannot be obtained as normally scheduled. At the Company's option, Customers whose meters are scheduled to be read bi-monthly may be billed in each intervening billing month on an estimated basis. Estimated bills shall be payable when rendered.
- 14.8 Any Customer who would otherwise receive an estimated bill as provided above may elect to receive a bill based on actual meter readings by reading its meter at the time prescribed by the Company, recording the meter reading accurately on an appropriate form (which will be furnished by the Company upon request of the Customer) and immediately submitting the meter reading to the Company, or by such other means as arranged by the Company.
- 14.9 The Customer shall be liable for all rates, charges and surcharges allowed for in the Schedule of Rates related to services provided to each Customer individually.
- 14.10 If the Company is unable to gain access to the Customer's premises to obtain actual meter reads for a non-residential account for more than three (3) billing months, the Company may install automatic meter reading devices, or relocate the meter to an outside location, at the Customer's expense. In the event that the Customer is receiving Supplier Service, the Company shall notify the Customer's Supplier of any change in the Customer's account number upon the change in meter device or location.
- 14.11 A Customer acting as its own Supplier will be subject to the billing and payment requirements in Section 24.8 of these Terms and Conditions.
- 14.12 Readings taken by an automated meter reading device will be considered actual readings for billing purposes.
- 14.13 Unless otherwise specified, bills of the Company are payable when rendered (received) and may be paid at the office of the Company or at any authorized collector or agency. Bills shall be deemed rendered and other notices duly given, when delivered to the Customer personally or three (3) days following the date of mailing to the premises supplied or to the last known address of the Customer, or when left at either of such places, or when electronically sent to Customers for Customers which have subscribed to electronic delivery of Company bills.
- 14.14 Bills rendered to residential Customers on a billing month basis for which payment has not been received within 45 days from the date rendered or a period of time greater than has elapsed between

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the rendering of such bill and the rendering of the most recent previous bill, whichever period is greater, shall be considered past due.

- 14.15 Bills rendered to non-residential customers on a billing month basis for which payment has not been received by the Company within 25 days from the date thereof -- 55 days for bills rendered to the Commonwealth of Massachusetts, or any agency, city, town, county or political subdivision thereof-- shall be considered past due and bear interest as specified in Appendix B hereof on any unpaid balance from the date of the bill until the date of payment. The rate of interest shall be determined annually in accordance with the M.D.P.U. regulations at 220 C.M.R. 26.00 and shall become effective each year with February bills.
- 14.16 The Company may assess a Returned Check Fee as specified in Appendix B to any Customer whose check made payable to the Company is dishonored by any bank when presented for payment by the Company.
- 14.17 In the event that the Company obtains inaccurate meter readings for any reason or in case any meter shall for any reason fail to register the full amount of Gas supplied or the maximum demand of any Customer for any period of time, the amount of the bill of such Customer shall be estimated by the Company from available data. Such estimates shall be binding upon both the Company and the Customer of record, unless a Customer of record disputes such estimate by following the billing and termination procedures of the M.D.P.U. Such billing and termination procedures appear on the reverse side of each bill rendered by the Company for gas service.
- 14.18 Subject to law and the applicable regulations of the M.D.P.U., security deposits may be required from new non-residential accounts; or from non-residential accounts for service of a similar character at any location under any name if this service has been properly terminated during the last eighteen (18) months due to non-payment; or if a non-residential account has failed to pay at least two bills, not reasonably in dispute within forty-five (45) days from the date of receipt of each such bill during the same 18-month period.

The maximum amount of any security deposit required shall not exceed the equivalent of either: 1) two billing months' average Gas Usage; or 2) the Gas Usage for any one billing month, whichever is greater. The security deposit, plus any accrued interest not previously credited to the account shall be refunded without request if the Customer has paid all bills for Gas Usage for any twenty-four (24) month period from the date of deposit and without leaving such bills unpaid within forty-five (45) days of receipt.

Interest will be paid on all cash deposits held over six months at a rate equivalent to the rate paid on two-year United States Treasury notes for the preceding twelve (12) months ending December 31 of any year, or as otherwise determined by the M.D.P.U. The Company may terminate a

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Customer's Distribution Service if the deposit is not made between ten (10) and fourteen (14) days time after it has been requested in writing.

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15.0 DEFAULT SERVICE

- 15.1 Default Service is the supply service provided by the Company for Customers not electing to subscribe to Supplier Service and shall be provided by the Company or its designated supplier in accordance with tariffs approved by the M.D.P.U. Each Customer receiving Default Service shall receive one bill from the Company reflecting unbundled charges for services.
- 15.2 If a Customer receiving Default Service terminates Supplier Service, if a Supplier terminates service to said Customer, or if said Customer's designated Supplier becomes ineligible to serve the Customers pursuant to Sections 11.6.5, 12.6.3, or 24.3 of these Terms and Conditions, the Company will provide Default Service to the Customer. Pursuant to Section 24.5 of these Terms and Conditions, the Company will initiate Default Service for the Customer and will provide Default Service to the Customer until such time that Supplier Service is initiated for the Customer by a new Supplier.
- 15.3 Any Customer whose Supplier has been assigned Capacity on behalf of said Customer pursuant to Section 13.0 of these Terms and Conditions may elect to return to Default Service if no longer receiving Supplier Service from a Supplier. If necessary, the Company will initiate Default Service for the Customer pursuant to Section 24.5 of these Terms and Conditions, and will provide the Customer with Default Service until such time that Supplier Service is initiated for the Customer by a new Supplier. The Company will provide Default Service to said Customer up to a maximum daily level of Gas Usage not to exceed the Total Capacity Quantity (TCQ) of recallable capacity assigned to the Customer's former Supplier.
- 15.4 In the event that a Supplier that has been assigned Capacity on behalf of a Customer pursuant to Section 13.0 of these Terms and Conditions terminates Supplier Service to said Customer, the Customer may select another Supplier. If necessary, the Company will initiate Default Service for the Customer pursuant to Section 24.5 of these Terms and Conditions, and will provide the Customer with Default Service until such time that Supplier Service is initiated for the Customer by a new Supplier. The Company will provide Default Service to said Customer up to a maximum daily level of Gas Usage not to exceed the TCQ of recallable capacity assigned to the Customer's former Supplier.
- 15.5 In the event that a Supplier that has been assigned Capacity on behalf of a Customer pursuant to Section 13.0 of these Terms and Conditions becomes ineligible to serve said Customer pursuant to Sections 11.6.5, 12.6.3, or 24.3 of these Terms and Conditions, the Company will provide the Customer with Default Service up to a maximum daily level of Gas Usage not to exceed the TCQ of recallable capacity assigned to the Customer's Supplier.

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- 15.6 The Company shall be under no obligation to provide Default Service to a Customer at a maximum daily level in excess of the TCQ of recallable capacity assigned to a Supplier on behalf of said Customer. The Company may elect, at the Company's sole discretion, to provide Default Service to such Customer if, and to the extent that, adequate system capacity and supplies are available and upon the same terms and subject to the same conditions as any new Customer seeking to take Default Service.

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16.0 PEAKING SERVICE

16.1 Availability

Peaking Service is allocated to all Suppliers providing Supplier Service to a Customer or Customers taking Daily-Metered or Non-Daily Metered Distribution Service from the Company pursuant to Section 11.0 or 12.0, respectively, and Section 13.0 of these Terms and Conditions. Section 16.0 shall also apply, to the extent noted herein, to any Customer acting as its own Supplier and taking Daily-Metered or Non-Daily Metered Distribution Service from the Company. The Company will assign and the Supplier shall accept each Customer's pro-rata shares of Capacity and a pro-rata share of all costs associated with that Capacity, if any, as established in accordance with this Section. If the Company enters into peaking contract(s) that include take-or-pay requirement(s), costs associated with the Capacity will include a pro-rata share of any take-or-pay requirement of peaking contracts.

16.2 Character of Service

16.2.1 Peaking Service shall be provided by the Company subject to an executed Supplier Service Agreement that sets forth the Maximum Daily Peaking Quantity (MDPQ) and the associated assigned Peaking Supply for each component of Peaking Service of the Supplier's Aggregation Pools.

16.2.2 The Company shall provide quantities of Gas, at the Supplier's request, from the Supplier's Peaking Service Account as established in accordance with Section 16.4. Such quantities shall be deemed delivered by the Company and received by the Company at the Designated Receipt Point(s) for the Aggregation Pool. Peaking Service shall be firm and available to the Supplier each Gas Day in accordance with the balance of the Supplier's Peaking Service Account and the parameters of the Company's Peaking Service Rule Curve.

16.3 Peaking Service Rate Components

16.3.1 The applicable rates for Peaking Service shall be established in the Company's tariffs as approved by the M.D.P.U. The Supplier shall pay a peaking-service demand charge based on its MDPQ of assigned Peaking Capacity as billed by the Company over the six (6) months of the Peak Season. Such unit-demand charge shall be equal to the total capacity costs and other fixed costs associated with the Company's peaking resources, excluding such costs that are collected through distribution rates, divided by the estimated peaking resources needed to meet the Company's total system Peak-Day requirement.

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- 16.3.2 The Supplier shall pay a commodity charge equal to the weighted average cost of peaking supplies plus fuel retention and carrying charges. The Company shall communicate to Suppliers the Company's pricing or rate information, if not subject to confidentiality, or actual cost of peaking supplies, via email or other electronic means as determined by the Company, no later than the Assignment Date, and will provide the actual cost of supplies when such prices have been established. The commodity charge for each peaking service will be multiplied by the volumes of Peaking Service gas nominated by the corresponding Supplier during each Month.
- 16.4 Peaking Supply
- 16.4.1 The Customer's portion of the Peaking Supply that shall be assigned to the Supplier on behalf of the Customer shall be equal to the Peaking Supply multiplied by the ratio of the Customer's MDPQ to the aggregate MDPQ of the total system.
- 16.4.2 On each Assignment Date, the Company shall assign additional Peaking Capacity to a Supplier whose MDPQ has been increased pursuant to Section 13.4. If the Company assigns incremental Peaking Capacity to a Supplier, the Company shall credit the balance of the Supplier's Peaking Service Account for pro rata shares of the incremental volumes associate with the incremental Peaking Capacity assigned in accordance with the Peaking Service Rule Curve. The amount credited to the Supplier's Peaking Service Account shall be determined by multiplying the incremental Peaking Supply by the Peaking Inventory Percentage described in Section 16.4.5.
- 16.4.3 On each Assignment Date, the Company shall recall Peaking Supply from a Supplier whose MDPQ has been decreased pursuant to Section 13.7. The Company shall determine the Supplier's total Peaking Supply for recall to be equal to the difference between the cumulative total Peaking Supply assigned to the Supplier as of the previous Assignment Date and the total Peaking Supply that is assignable to the Supplier in accordance with Section 16.4.1 above.
- 16.4.4 If the Company recalls Peaking Supply from a Supplier pursuant to Section 16.4.3, the Company shall debit the balance of the Supplier's Peaking Service Account for volumes available through October 31 in accordance with the Peaking Service Rule Curve as set forth on the Company's Website. The amount debited from the Supplier's Peaking Service Account shall be determined by multiplying the decremental Peaking Supply by the Peaking Inventory Percentage described in Section 16.4.5.
- 16.4.5 The Peaking Inventory Percentage shall represent the level of Peaking Supply assumed to be available to a Supplier in its Peaking Service Account as of the first day of the Month following the Assignment Date for incremental and decremental assignments of Peaking Supply. The Company shall communicate the available peaking volume to the Supplier by the Assignment Date. Each October, the Company shall electronically provide on its Website or via other electronic

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means the Peaking Inventory Percentages that shall be applied to incremental or decremental Peaking Supply assignments executed on each of the twelve Assignment Dates beginning in November.

16.4.6 On each Annual Reassignment Date, the Company shall reset the balance in the Supplier's Peaking Service Account to equal to the total Peaking Supply assignable to the Supplier on behalf of Customers enrolled in its Aggregation Pool (as of the first day of the Month following the Annual Reassignment Date) as determined in accordance with Section 16.4.1 above.

16.5 Nomination of Peaking Service

16.5.1 The Supplier shall nominate to the Company the quantity of Peaking Supply, not in excess of the amount determined pursuant to Section 16.4.2 that the Supplier desires to be provided from its Peaking Service Account for the applicable Day. For an Aggregation Pool of Customers taking Daily Metered Distribution Service, the notice given by the Supplier to the Company for an applicable Day shall be made in accordance with Section 11.3 of these Terms and Conditions. For an Aggregation Pool of Customers taking Non-Daily Metered Distribution Service, the notice given by the Supplier to the Company for an applicable Day shall be made in accordance with Section 12.3 of these Terms and Conditions.

16.5.2 In response to a valid nomination for Peaking Service, the Company shall provide the requested quantity of Gas which shall be deemed to be delivered by the Company and received by the Company at the Designated Receipt Point(s) of the Supplier's Aggregation Pool, subject to the limitations herein. Nominated quantities shall be included in the determination of receipts at the Designated Receipt Point(s) for the Supplier's Aggregation Pool which factors into the daily balancing provisions set forth in these Terms and Conditions.

16.5.3 The Company may reject a Supplier's nomination for Peaking Service if the nominated quantity would cause the balance of the Supplier's Peaking Service Account to fall to a level that is 10% or more below the minimum allowable account balance for the Month in which the nomination requested as computed in accordance with the Peaking Service Rule Curve. Under such circumstances, the Company shall require the Supplier to nominate the pipeline and/or storage resources, within the contract entitlements assigned to the Supplier under Section 13.0 hereof, required to maintain the Supplier's Peaking Service Account above the minimum allowable account balance described above. The balance of the Supplier's Peaking Service Account may not in any event fall below zero.

16.5.4 The Company shall provide Peaking Service supplies to the Supplier only when the volumes in the Peaking Service Account for the Aggregation Pool are greater than zero.

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16.6 Peaking Service Critical Day Provisions

- 16.6.1 In the event that the volumes in a Supplier's Peaking Service Account for an Aggregation Pool are reduced to a level below the minimum allowable account balance as computed in accordance with the Company's Peaking Service Rule Curve, the Company may issue an OFO to such Supplier pursuant to Section 19.0 of these Terms and Conditions.
- 16.6.2 In the event that the total volumes of all Peaking Service Accounts within one or more of the Company's Gas Service Areas are reduced to levels below the total minimum allowable account balances as computed in accordance with the Company's Peaking Service Rule Curve, the Company may declare a Critical Day and issue a blanket OFO pursuant to Section 19.0 of these Terms and Conditions.
- 16.6.3 If, on a Critical Day, the Company projects, based on the Supplier's nominations, that the Supplier's scheduled deliveries to the Designated Receipt Points of an Aggregation Pool are less than the maximum feasible volumes for deliveries on the Delivering Pipeline, the Company may issue an OFO to the Supplier in accordance with Section 19.0 of these Terms and Conditions.

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17.0 INTERRUPTIBLE DISTRIBUTION SERVICE

- 17.1 Until such time that standardized Terms and Conditions for Interruptible Distribution Service are developed, the terms of interruptible service or Customer-specific contracts shall establish the provision of such service by the Company to be consistent with the Company's Distribution Service Terms and Conditions established herein.

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18.0 DISCONTINUANCE OF SERVICE

- 18.1 The Company may discontinue the supply of service and/or remove its equipment from the Customer's premises if the Customer fails to comply with the provisions of the Schedule of Rates or any supplementary or special agreement entered into with the Company, subject to any applicable billing and termination procedures of the M.D.P.U. The Company may assess a non-residential Customer an Account Restoration Charge and Warrant Fee pursuant to Appendix B of these Terms and Conditions upon the Company restoring service after discontinuance of supply. Any such charge must be paid as a precondition to restoration of service.
- 18.2 Whenever the Company reasonably determines that a Customer is diverting and/or stealing service, the Company may discontinue its service to such Customer and remove the meter.
- 18.3 The Company shall notify a Customer's Supplier of record that it has initiated any applicable billing and termination procedures of the Department. In the event that the Company discontinues Distribution Service to a Customer in accordance with the provisions set forth above, the Company shall provide electronic notification to the Customer's Supplier of record upon final billing to the Customer. The Company shall not be liable for any revenue loss to the Supplier as a result of any such disconnection.

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19.0 OPERATIONAL FLOW ORDERS AND CRITICAL DAYS

- 19.1 In the event of a material and significant threat to the operational integrity of the Company's system, the Company may declare a Critical Day.
- 19.2 Circumstances constituting a threat to the operational integrity of the system that may cause the Company to declare a Critical Day shall include, but not be limited to: (1) a failure of the Company's distribution, storage or production facilities; (2) near-maximum utilization of the Company's distribution, storage, production, and supply resources; (3) inability to fulfill firm service obligations; and (4) issuance of an OFO or similar notice by upstream transporters. A Critical Day may not be declared on all or a portion of the system for the purpose of maintaining interruptible services on that portion of the system, but interruptible gas may flow at times or on portions of the system when such flow would not violate any operational control restrictions or provisions of this Tariff.
- 19.3 In the event that the Company has declared a Critical Day, the Company will have the right to issue an operational flow order ("OFO") in which the Company may instruct Suppliers to take such action as conditions require, including, but not limited to, diverting Gas to or from the Company's distribution system, within the contract entitlements, if any, assigned to the Supplier under Section 13.0 hereof. An OFO may be issued on a pipeline or point-specific basis. An OFO may be issued by the Company as a blanket order to all Suppliers, or to an individual Supplier whose action are determined by the Company to jeopardize system integrity. The Company may issue an OFO to an individual Supplier if the Company faces gas cost exposure in excess of daily cashout or imbalance penalty revenues as set forth in Sections 11.6 and 12.6 for any under-deliveries or over-deliveries caused by that Supplier.
- 19.4 Notifications of the issuance and removal of a Company issued Critical Day or an OFO will be made on the Company's Website or by other electronic means as established by the Company. The Company will provide the Supplier with as much notice as is reasonably practicable of the issuance and removal of a Company issued Critical Day or an OFO; under most circumstances, the Company intends to provide at least twenty-two (22) hours notice prior to the start of the Gas Day for the issuance of the Critical Day or OFO. The Supplier will be responsible for coordinating with its Customers regarding any necessary change to the Customer's quantity of Gas Usage. An OFO or Critical Day will remain in effect until its removal by the Company.
- 19.5 All quantities of Gas over-delivered or under-delivered to the Company's system in violation of an OFO will be subject to the Critical Day provisions of Sections 11.6 and 12.6 of these Terms and Conditions.

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- 19.6 Consistent with the Department's directives to the Company in D.P.U. 21-09, to prevent subsidization of capacity-exempt customers by sales and capacity-eligible customers, all gas marketers serving capacity exempt customers must abide by OFOs issued by the Company pursuant to Section 19.0 and shall be responsible for all OFO charges imposed on the Company by transmission companies due to a gas marketer's failure to comply with an OFO.

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20.0 FORCE MAJEURE AND LIMITATION OF LIABILITY

- 20.1 Neither the Company nor the Supplier will be liable for any act, omission, or circumstance occasioned by or in consequence of any event constituting Force Majeure, and unless it is otherwise expressly provided herein, the obligations of the Company and the Supplier then existing hereunder will be excused during the period thereof to the extent affected by such event of Force Majeure, provided that reasonable diligence is exercised to overcome such event. As used herein, Force Majeure will mean the inability of the Company or the Supplier to fulfill its contractual or regulatory obligations as a result of compliance by either party with an order, regulation, law, code or operating standard imposed by a governmental authority; by reason of any act of God or public enemy; by reason of storm, flood, fire, earthquake, explosion, civil disturbance, labor dispute, breakage or accident to machinery or pipeline (which breakage or accident is not the result of the Company's negligence or misconduct); by reason of any declaration of Force Majeure by upstream transporting pipelines; or by reason of any other cause, whether the kind enumerated herein or otherwise, not within the control of the party claiming Force Majeure and which by the exercise of reasonable diligence such party is unable to prevent or overcome. Notwithstanding the foregoing, the Customer's and the Supplier's obligation to make any payments required under the applicable tariff or by these Terms and Conditions will in no case be excused by an event of Force Majeure. Nor will a failure to settle or prevent any labor dispute or other controversy with employees or with anyone purporting or seeking to represent employees be considered to be a matter within the control of the party claiming excuse. The party claiming Force Majeure will, on request, provide the other party with a written explanation thereof, and of the remedy being undertaken.
- 20.2 The Company shall be liable only for direct damages resulting from the Company's conduct of business when the Company, its employees or agents have acted in a negligent or intentionally wrongful manner. In no event shall the Company be liable to any party for any indirect, consequential, or special damages, whether arising in tort, contract or otherwise, by reason of any services performed, or undertaken to be performed, or actions taken by the Company, or its agents or employees, under the Schedule of Rates or in accordance with or required by law, including, without limitation, termination of the Customer's service.
- 20.3 If the Company is unable to render firm Distribution Service to the Customer taking such service as contemplated by these Terms and Conditions as a result of Force Majeure, and such inability continues for a period of thirty (30) days, the Customer may provide written notice to the Company of its desire to terminate Distribution Service at the expiration of thirty (30) days from the Company's receipt of such notice, but no sooner than sixty (60) days following the outset of the Force Majeure. If the Company has not restored Distribution Service to the Customer at the end of such notice period, the Customer's Distribution Service will terminate and both parties will be released from further performance hereunder, except for obligations to pay sums due and owing as

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of the date of termination. In such an event, a Customer taking firm Distribution Service pursuant to a Rate Schedule that includes distribution-services demand charge, shall be eligible for an adjustment to the billed demand charges or a reimbursement of paid demand charges on a pro-rated basis to match the period in which the Company is unable to render Distribution Service as a result of the Force Majeure.

- 20.4 Consistent with the provisions of Section 20.2 of these Terms and Conditions, the Company and the Supplier shall indemnify and hold the other and their respective affiliates, and the directors, officers, employees, and agents of each of them (collectively, "Affiliates") harmless from and against any and all losses, damages, costs (including reasonable attorney's fees), fines, penalties, and liabilities, in tort, contract, or otherwise (collectively, "Liabilities"), resulting from claims of third parties to the extent that such claims arise from negligent acts or omissions or willful misconduct of its obligations in connection with the performance of its obligations under these Terms and Conditions. No party shall be entitled to indemnification or be held harmless if its negligent acts or omissions contribute to or cause such losses, damages, costs, fines, penalties or liabilities.

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21.0 CURTAILMENT

- 21.1 Whenever the integrity of the Company's system or the gas supply of the Company's Customers taking firm Default Service or Distribution Service is believed to be threatened by conditions on its system or upon the systems with which it is directly or indirectly interconnected, the Company may, in its sole reasonable judgment, curtail or interrupt gas service or reduce pressure and such action shall not be construed to constitute a default nor shall the Company be liable therefor in any respect. The Company will use efforts reasonable under the circumstances to overcome the cause of such curtailment, interruption or reduction and to resume full performance.
- 21.2 The Company shall post notice of curtailment as soon as practicable to the Suppliers of affected Customers via the Company's Website as identified in Section 23.0 or by alternative means as specified in the Supplier Service Agreement.
- 21.3 The Company shall take reasonable care in providing regular and uninterrupted service to its firm customers, but whenever the Company deems that the situation warrants any interruption or limitation in the service to be rendered, such interruption or limitation shall not constitute a breach of the contract, and shall not render the Company liable for any damages suffered thereby by any person, or excuse the Customer from further fulfillment of the contract.
- 21.4 If the Company is required to curtail or interrupt service due to capacity constraints, the Company's interruptible services shall have a priority subordinate to the Company's firm Distribution Service and Default Service Customers.
- 21.5 In any case where the Company determines in its judgment that a curtailment or interruption of firm services is necessary, the Company will curtail and/or interrupt Default Service and firm Distribution Service Customers on a nondiscriminatory basis consistent with the Company's curtailment policy or emergency plan, as is in effect and on file with the M.D.P.U.
- 21.6 In the event service to a Customer is terminated or curtailed due to a failure to have Gas delivered to the Designated Receipt Point, the affected Customer will take all reasonable action to remedy said delivery failure as rapidly as practicable so as that the Company may reinstate the Customer's Distribution Service.

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22.0 TAXES

- 22.1 In the event a tax of any kind is imposed or removed by any governmental authority on the transportation of Gas or on the gross revenues derived from the transportation of Gas at retail (exclusive, however, of taxes based on the Company's net income), the rate for service herein stated will be adjusted to reflect said tax. Similarly, the effective rate for service hereunder will be adjusted to reflect any refund of imposition of any surcharges or penalties applicable to service hereunder which are imposed or authorized by any governmental or regulatory authorities.
- 22.2 The Customer will be responsible for all taxes or assessments that may now or hereafter be levied with respect to the Gas or the handling or subsequent disposition thereof after its delivery to the Delivery Point. However, if the Company is required by law to collect and/or remit such taxes, the Customer will reimburse the Company for all amounts so paid. If the Customer claims exemption from any such taxes, the Customer will provide the Company in writing its tax exemption number and other appropriate documentation. If the Company collected any taxes or assessments from the Customer and is later informed by the Customer that the Customer is exempt from such taxes, it shall be the Customer's responsibility to obtain any refund from the appropriate governmental taxing agency.
- 22.3 The Supplier will be responsible for all production, severance, ad valorem or similar taxes levied on the production or transportation of the Gas before its delivery to the Designated Receipt Point. The Supplier will also be responsible for sales taxes imposed on Gas delivered for the Customer's account. However, if the Company is required by law to remit such taxes to the collecting authority, it will do so and invoice the Supplier for such taxes paid on the Supplier's behalf.

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23.0 COMMUNICATIONS

All communications called for between a Supplier and the Company shall be made through the Company's Internet Website ("Website") at www.eversource.com, or by other alternative means as agreed to by the Company and the Supplier in the Supplier Service Agreement. Communications using the Website or the alternative mode shall be binding.

The Company has the right to change its Website address and/or any other alternative means of communication as previously agreed to by the Company and the Supplier and will notify the Supplier of such change. Such a change shall not require filing of these Terms and Conditions with the M.D.P.U.

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24.0 SUPPLIER TERMS AND CONDITIONS

24.1 Applicability

The following Terms and Conditions shall apply to every registered Supplier authorized to do business within the Commonwealth of Massachusetts, and to every Customer doing business with said Suppliers.

24.2 Obligations of Parties

24.2.1 Customer

Unless otherwise agreed to by the Company and the Customer, a Customer shall select one Supplier for each account at any given time. The Customer must provide the selected Supplier with its applicable Authorization Number. A Customer may choose only a Supplier who meets the terms described in Sections 24.2.3 and 24.3 below and who meets any applicable registration and licensing requirements established by law or regulation.

24.2.2 Company

The Company shall provide transportation of Customer purchased Gas from the Designated Receipt Point to the Delivery Point in accordance with the service selected by the Customer pursuant to Sections 11.0 or 12.0 of these Terms and Conditions and the applicable tariffs for firm and interruptible Distribution Service.

Pursuant to these Terms and Conditions and the Supplier Service Agreement, the Company shall offer Distribution Service, metering, billing, and information services for a Customer to purchase Supply Service from a Supplier, provided that the Supplier meets applicable registration and licensing requirements established by law or regulation. The Company is prohibited from providing these services to a Supplier that has not met applicable registration and licensing requirements established by law or regulation. In addition, the Company is prohibited from providing these services to a Supplier for a new Customer if the Supplier does not meet applicable registration and licensing requirements established by law or regulation.

The Company will also:

- (1) Provide customer service and support, including call center functions, for services provided by the Company;
- (2) Respond to service interruptions, reported gas leaks, and to other customer safety calls;

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- (3) Handle connections, curtailments, and terminations for services provided by the Company;
- (4) Read meters;
- (5) Submit bills to Customers for Distribution Service, and if contracted by the Supplier, for Supplier Service in accordance with Section 14.2.1;
- (6) Address billing inquiries for Distribution Service;
- (7) Answer general questions about Distribution Service;
- (8) Provide to Suppliers, on request, the data format and procedures for electronic information transfers and funds transfers;
- (9) Provide to Customers, on request, a list of Suppliers that are qualified to operate on its system;
- (10) Arrange for or provide Default Service to the Customer at the request of the Customer in accordance with the Company's tariff; and,
- (11) Provide information regarding, at minimum, rate tariffs, billing cycles, capacity assignment methods, and consumption algorithms, on its Website or by alternate electronic means.

24.2.3 Supplier

Each Supplier must meet the applicable registration and licensing requirements established by law or regulation.

The Supplier shall act on behalf of the Customer to acquire supplies and to deliver such supplies to the Designated Receipt Point pursuant to the service selected by the Customer and the requirements of the applicable tariff for Distribution Service.

The Supplier is responsible for enrolling customers pursuant to Section 24.5 of these Terms and Conditions.

The Supplier must request, complete and sign a Supplier Service Agreement to act as a Supplier on the Company's system, satisfy the Supplier requirements and practices as set forth in Section 24.3 of these Terms and Conditions, be and remain an approved shipper on the upstream pipelines and underground storage facilities on which the Company will assign capacity, if any, under Section 13.0, and be and remain eligible to provide service to Customers in Massachusetts.

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The Supplier is responsible for completing all transactions with the Company pursuant to Section 23.0, and for all applicable charges associated with Customer enrollment and changes in the Customer's service as set forth in Section 24.5 and Appendix B.

24.3 Supplier Requirements and Practices

24.3.1 The Company shall have the right to establish reasonable financial and non-discriminatory credit standards for qualifying Suppliers. A Supplier shall be deemed to satisfy the Company's creditworthiness requirements if the Supplier or a guarantor of the Supplier (1) maintains a rating on its senior unsecured, non-credit-enhanced debt, or in the absence of such debt, its issuer rating, from at least one of the rating agencies identified in the sentence following, and (2) no rating from any of those rating agencies is below the specified threshold. For purpose of this section, minimum rating shall mean "BBB" from Standard & Poor's, "Baa2" from Moody's Investor Service, or "BBB" from Fitch Ratings. If the Supplier does not meet these creditworthiness requirements, the Supplier shall provide the Company, on a confidential basis, with an audited balance sheet, income statement, and statement of cash flows, including any footnotes for the previous three (3) years as well as two (2) trade and two (2) banking references. To the extent that such financial statements are not publicly available, the Supplier shall provide the Company with a comparable list of all corporate affiliates, parent companies, and subsidiaries. The Supplier shall also provide its most recent reports from credit reporting and bond rating agencies. The Company will review the Supplier's financial position periodically, and the Supplier will provide the above-mentioned materials, as they become available, at least annually or upon request by the Company. If the Supplier is not publicly traded, the Supplier may submit other financial reports to satisfy the Company's review requirements. If the Supplier is not publicly traded, the Supplier may submit other financial reports in order to meet the Company's review requirements..

24.3.2 The Supplier shall also confirm in the Supplier Service Agreement that:

- (1) The Supplier is not operating under any chapter of bankruptcy laws and is not subject to liquidation or debt reduction procedures under state laws, such as an assignment for the benefit of creditors, or any information creditors' committee agreement.
- (2) The Supplier is not aware of any change in business conditions, which would cause a substantial deterioration in its financial conditions, a condition of insolvency, or the inability to exist as an ongoing business entity.
- (3) The Supplier has no delinquent balances outstanding for services previously provided by the Company, and that the Supplier must have paid its account according to the established terms and not made deductions or withheld payment for claims not authorized by contract.

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- (4) No significant collection lawsuits or judgments are outstanding which would materially affect the Supplier's ability to remain solvent as a business entity.
- (5) The Supplier's Massachusetts business advertising and marketing materials conform to all applicable Massachusetts state and federal laws and regulations.

24.3.3 In the event the Supplier has not demonstrated to the Company's satisfaction that it has met the Company's credit evaluation standards, the Company shall require the Supplier to provide one of the following at the Maximum Financial Liability as calculated below:

- (a) Advance deposit;
- (b) Letter of credit;
- (c) Financial guaranty from a parent company that meets the creditworthiness criteria;
- (d) Other means of providing or establishing adequate security that is acceptable to the Company.

The Company shall base the Supplier's Maximum Financial Liability as two (2) times the highest Month's aggregated Gas Usage of all Customers currently served by the Supplier at the highest Monthly Index in the preceding twenty-four (24) Months. This amount may be updated continuously, and at minimum, whenever the aggregated Gas Usage of all Customers served by the Supplier changes by more than 25%. The Supplier agrees that the Company has the right to access and apply the deposit, or letter of credit to any payment of any outstanding claims that the Company may have against the Supplier, including imbalance charges, cash-out charges, pipeline penalty charges, and other amounts owed to the Company, or to secure additional gas supplies, including payment of the cost of the gas supplies, the cost of transportation storage, gathering and other related costs incurred in bringing those gas supplies into the Company's system. The Supplier shall continue its obligation to maintain its financial security instrument until it has satisfied all of its outstanding claims of the Company. The Supplier's financial security as established above must be in place no later than five (5) Business Days prior to the first day of each calendar month in order for the Supplier to maintain its eligibility to provide service to Customers.

24.3.4 The Supplier shall warrant that it has or will have entered into the necessary arrangements for the purchase of gas supplies which it desires the Company to transport to its Customers, and that it has or will have entered into the necessary upstream transportation arrangements for the delivery of these gas supplies to the Designated Receipt Point.

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- 24.3.5 The Supplier shall warrant to the Company that it has good title to or lawful possession of all Gas delivered to the Company at the Designated Receipt Point on behalf of the Supplier or the Supplier's Customers. The Supplier shall indemnify the Company and save it harmless from all suits, actions, debts, accounts, damage, costs, losses, taxes, and expenses arising from or out of any adverse legal claims of third parties to or against said gas supply.
- 24.3.6 The Supplier shall be responsible for making all necessary arrangements and securing all required regulatory or governmental approvals, certificates or permits to enable Gas to be delivered to the Company's system.
- 24.3.7 By agreeing to provide service under these Terms and Conditions, the Supplier acknowledges that adherence to any applicable truth in advertising law is required. Any Supplier found by a court of competent jurisdiction to have willfully or repeatedly violated the Truth in Advertising Regulations, 940 C.M.R. 3.00 et seq.; 940 C.M.R. 6.00 et seq.; Federal Trade Commission Telemarketing Sales Rules, 16 C.F.R. Part 310; or the regulations promulgated pursuant to the Federal Trade Commission Act, 15 U.S.C. 45 (a) (1), may be suspended or disqualified from acting as a Supplier on the Company's system.
- 24.3.8 If the Supplier fails to comply with or perform any of the obligations on its part established in these Terms and Conditions or in the Supplier Service Agreement (e.g., but not limited to, failure to deliver Gas or late payment of bills rendered or failure to execute a capacity assignment), the Company maintains the right to terminate the Supplier's eligibility to act as a Supplier on the Company's system. Written notice of such an intent to terminate the Supplier's eligibility shall be given to both the Supplier and its Customers. Notification of the Supplier shall be via Registered U.S. Mail - Return Receipt Requested or other means of documented delivery. Upon issuance of such written notice, the Company shall have the right to terminate the Supplier's eligibility to act as a Supplier on the Company's system at the expiration of ten (10) days after the giving of such notice, unless within such ten (10) day period the Supplier shall remedy to the full satisfaction of the Company such failure. Termination of such Supplier eligibility for any such cause shall be a cumulative remedy as to the Company, and shall not release the Supplier from its obligation to make payment of any amount or amounts due or to become due from the Supplier to the Company under the Company's applicable tariffs. Customers whose Supplier's deliveries have been terminated will be placed on Default Service pursuant Section 15.0 of these Terms and Conditions.

24.4 Access to Usage History and Current Billing Information

Where available, the Company will provide EDI capability for non-daily metered accounts to allow high volume transactions associated with account administration, usage and billing, and payments to be conducted electronically. Among the transactions which will be available are enrollments,

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drops, adjustments, monthly usage, payment remittance, and historical usage. Where available, detail information on EDI processing is available to Suppliers on request.

The Supplier shall be responsible for obtaining the necessary authorization from each Customer prior to requesting the Company to release the Company's historic usage information specific to that Customer to such Supplier. Where available, such authorization shall be validated using the customer account number and an EDI historical usage transaction.

For non-daily metered accounts, the Company shall be required to provide the most recent twenty-four (24) months of a Customer's historic usage data to a Supplier, provided that the Supplier has received the appropriate authorization as set forth above. This information shall be provided in any format available.

Where available for daily metered accounts, the Company shall provide up to the most recent twenty-four (24) months of a Customer's historic daily usage data to a Supplier, provided that the Supplier has received the appropriate authorization as set forth above. This information shall be provided in any format available.

24.5 Enrollment, Cancellation, and Termination of Supplier Service

24.5.1 The Supplier shall be responsible for obtaining the necessary authorization in the form of the Customer's account number from each Customer prior to initiating Supplier Service to the Customer. Such authorization shall be in accordance with regulations established by the M.D.P.U.

24.5.2 The Supplier must provide the Company, in an EDI enrollment/drop where available or other means as directed by the Company, with the following minimum information electronically in the Company's predetermined format prior to the commencement or termination of service by the Supplier pursuant to Section 24.5 of these Terms and Conditions:

- (a) The Customer's name and current Authorization Number;
- (b) The name of the Supplier and the Dun and Bradstreet number if applicable and if requested by the Company;
- (c) The Customer's billing option; and
- (d) Any additional information reasonably required by the Company.

The Company shall determine whether each Customer's electronic enrollment request as provided by a Supplier is complete and accurate and matches the Customer's account record. In the event

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that the enrollment request is incomplete, inaccurate, or does not match the Customer's account record, then the Company will electronically notify the Supplier so that the Supplier can resolve any discrepancies. The Supplier shall not submit an electronic enrollment request until any applicable right of rescission has lapsed.

- 24.5.3 A change in Supplier Service pursuant to Section 13.3.4 and this Section 24.0 will normally be made on a monthly metering and billing cycle basis, with changes taking effect on the date of the Customer's next scheduled meter read. Enrollment forms must be transmitted no less than ten (10) Business Days prior to the Customer's next scheduled meter read. If more than one Supplier submits an enrollment request for a given Customer during the monthly billing cycle, the first transaction that is received during the cycle shall be accepted. All other transactions shall be rejected. Rejected transactions may be resubmitted after the Customer's next scheduled meter read.
- 24.5.4 If the Supplier submits information to the Company to terminate Supplier Service to a Customer less than ten (10) Business Days before the next scheduled meter read, Supplier Service shall be terminated on the date of the Customer's subsequent scheduled meter read. The Company shall electronically confirm the termination date for Supplier Service.
- 24.5.5 To terminate Supplier Service with a Supplier and to initiate Default Service, a Customer shall so inform the Company and the Supplier. For residential customers, Supplier Service shall be terminated within two (2) Business Days following the date that the Customer informs the Company; for all other customers, Supplier Service shall be terminated on the date of the Customer's next scheduled meter read provided that the Company receives notice of such termination no less than ten (10) Business Days in advance of the next scheduled meter read. Where such notice is received by the Company in less than ten (10) Business Days in advance of the next scheduled meter read, the termination shall be effective as of the date of the following scheduled meter read. The Company shall send the Customer's termination date for Supplier Service to the Supplier.
- 24.5.6 In those instances when a Customer who is receiving Supplier Service from an existing Supplier initiates such service with a new Supplier, the Company shall send the date for Customer's change in Supplier Service to the existing Supplier.
- 24.5.7 A Customer who moves within the Company's service territory shall have the opportunity to notify its existing Supplier that it seeks to continue Supplier Service with said Supplier. Upon such notification, the Supplier may enroll the Customer pursuant to the provisions set forth in this section in order to initiate Supplier Service for the Customer at the new location. The Company shall make the necessary adjustments to the Supplier's affected Aggregation Pools, including but not limited to, changes to Designated Receipt Points, and quantities of capacity for assignment, if any, pursuant to these Terms and Conditions and the Supplier's Service Agreement with the Company. In the

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event that the existing Supplier does not enroll the Customer for Supplier Service at the new location, the Company shall arrange for or provide Default Service to the Customer.

24.5.8 In those instances when a new Customer moves to the Company's service territory, the Customer's existing Supplier must enroll the Customer pursuant to the provisions set forth in this section in order to initiate Supplier Service for the Customer. Otherwise, the Customer shall receive Default Service in accordance with Section 15.0.

24.5.9 The Company may charge fees to the Supplier for processing the transactions described in this section, as approved by the M.D.P.U. These fees are included in Appendix B.

24.6 Aggregation Pools

24.6.1 The aggregation of Customer accounts into an Aggregation Pool is limited by the Distribution Service of the respective Customers. Customers receiving non-daily metered Distribution Service from the Company must be aggregated in a separate pool from Customers subscribing to daily-metered service.

24.6.2 Within each of the Company's designated Service Areas, all non-daily metered Customers served by a Supplier shall be aggregated by the Company into a single Aggregation Pool pursuant to Section 12.0 of these Terms and Conditions and the applicable tariffs.

24.6.3 Daily metered Customers taking Distribution Service pursuant to Section 11.0 of these Terms and Conditions and the applicable tariffs can be combined by a Supplier into a single Aggregation Pool within each of the Company's designated Service Areas.

24.6.4 A separate Supplier Account will be established for each Supplier Aggregation Pool.

24.6.5 The election of any service from the Company by the Supplier shall apply to the entire Aggregation Pool and not just an individual customer in the Aggregation Pool.

24.6.6 The Company may charge a monthly fee to the Supplier for each Aggregation Pool pursuant to Appendix B.

24.7 Imbalance Trading

24.7.1 Prior to the imposition of imbalance charges, the Supplier may engage in trading daily and monthly imbalances for the previous Month, provided that Daily imbalance trades are communicated to the Company within three (3) Business Days upon the Company's provision of information on Supplier imbalances for said Month.

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- 24.7.2 The Company will make available a list of Suppliers by Gas Service Area making deliveries during the previous Month.
- 24.7.3 Aggregation Pools affected by the transaction must be located within the same Gas Service Area as defined in Section 4.0, unless revised pursuant to Section 19.0 or waived by the Company.
- 24.7.4 Daily imbalance trades must be point-specific on those days when the Delivering Pipeline required the Company to balance on a point-specific basis.

24.8 **Billing and Payment**

By the tenth (10th) Business Day of the calendar month, the Company shall render to the Supplier a statement of the quantities delivered and amounts owed by the Supplier for the prior Month. The Company will provide Suppliers with their Customers' consumption data based on estimated or actual meter readings at the appropriate cycle read dates for each Customer in the Aggregation Pool pursuant to Section 14.0 of these Terms and Conditions. This data will be provided electronically on a rolling basis as readings or estimates are made.

Calculation of the charges applicable to the Aggregation Pool will be based on aggregated Gas Usage and other such indicators of all Customers in the Aggregation Pool. Billing for charges applicable to an Aggregation Pool, including but not limited to imbalance charges, credits or penalties, shall be billed to the Supplier on a calendar month basis.

The Supplier shall have ten (10) Business Days from the date of such statement to render payment to the Company. The Supplier shall render payment by means of electronic funds transfer to the Company. The late payment rate, as calculated pursuant to 220 C.M.R. 26.10, will apply to all amounts outstanding after ten days.

If the correctness of the Company's bill to the Supplier is questioned or disputed by the Supplier, an explanation should be promptly requested from the Company. If the bill is determined to be incorrect, the Company shall issue a corrected bill. In the event that the Supplier and the Company fail to agree on the amount of the bill, the Supplier shall follow the billing and termination procedures of the M.D.P.U.

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25.0 CUSTOMER DESIGNATED REPRESENTATIVE

- 25.1 The Customer may appoint a Supplier as a Designated Representative to satisfy or undertake the Customer's following transportation duties and obligations: submitting and/or receiving notices on behalf of a Customer; making nominations on behalf of a Customer; arranging for trades of imbalances on behalf of a Customer as permitted under these Terms and Conditions; and, performing operational and transportation-related administrative tasks on behalf of a Customer as permitted by the Company. Under no circumstances will the appointment of a Designated Representative relieve a Customer of the responsibility to make full and timely payment to the Company for all Distribution Service provided under these Terms and Conditions.
- 25.2 A request by the Supplier to the Company that contains the Customer's account number and the type of Customer authorization obtained in accordance with M.D.P.U. regulations pursuant to Section 24.5 of these Terms and Conditions will be deemed to be confirmation that the Customer has designated the Supplier as a Designated Representative. A Customer may appoint only one (1) Designated Representative per account.
- 25.3 Under any agency established hereunder, the Company shall rely upon information concerning the applicable Customer's Distribution Service, which is provided by the Designated Representative. All such information shall be deemed to have been provided by the Customer. Similarly, any notice or other information provided by the Company to the Designated Representative concerning the provision of Distribution Service to such Customer shall be deemed to have been provided to the Customer. The Customer shall rely upon any information concerning Distribution Service that is provided to the Designated Representative as if that information had been provided directly to the Customer.
- 25.4 The Customer shall agree to indemnify the Company and hold it harmless from any liability (including reasonable legal fees and expenses) that the Company incurs as a result of the Designated Representative's negligence or willful misconduct in its performance of agency functions on the Customer's behalf.

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APPENDIX A

Capacity Allocators

Brockton Service Area

	<u>Rate Class</u>	<u>% of Peak Day Requirement</u>				<u>% of Total Capacity</u>			
		<u>Pipeline</u>	<u>Storage</u>	<u>Peaking</u>	<u>Total</u>	<u>Pipeline</u>	<u>Storage</u>	<u>Peaking</u>	
<u>Low Load Factor:</u>									
Res Heat	Residential R-3 & R-4								
C&I Low Load	G-40, G-41, G-42, G-43								
Aggregate		44%	16%	40%	100%	91%	96%	96%	
<u>High Load Factor:</u>									
Res Non Heat	Residential R-1 & R-2								
High Load	G-50, G-51, G-52, G-53								
Aggregate		63%	10%	27%	100%	9%	4%	4%	
						Total*	100%	100%	100%

Springfield/Lawrence Service Area

	<u>Rate Class</u>	<u>% of Peak Day Requirement</u>				<u>% of Total Capacity</u>			
		<u>Pipeline</u>	<u>Storage</u>	<u>Peaking</u>	<u>Total</u>	<u>Pipeline</u>	<u>Storage</u>	<u>Peaking</u>	
<u>Low Load Factor:</u>									
Res Heat	Residential R-3 & R-4								
C&I Low Load	G-40, G-41, G-42, G-43								
Aggregate		32%	20%	48%	100%	89%	96%	96%	
<u>High Load Factor:</u>									
Res Non Heat	Residential R-1 & R-2								
High Load	G-50, G-51, G-52, G-53								
Aggregate		55%	13%	31%	100%	11%	4%	4%	
						Total*	100%	100%	100%

Note: Pipeline and Storage include capacity related to Company managed supplies.
 Totals may not add to 100% due to rounding.

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APPENDIX B

Schedule of Administrative Fees and Charges

Charge	Amount
Account Reactivation Fee	
Regular Rate	\$40.00 ¹
Weekend, Holiday, After Hours	\$60.00 ²
Warrant Fee	Actual cost assessed to the Company by the servant authorized by the court to serve the warrant ³
Locksmith Fee	\$40.00 ⁴
Check Return Fee	\$12.00
Meter Test Fee	\$80.00 ⁵
Late Payment Fee	Variable interest rate ⁶
Billing Service Fees:	
Standard Complete	TBD ⁷
Standard Pass-through	TBD
Pool Administration Fee	TBD
Customer Administration Fee	TBD

¹ Service provided between the hours of 8 am and 4 pm Monday through Friday excluding Holidays.

² Service provided before 8am or after 4 pm Monday through Friday, or during Saturday, Sunday and Holidays.

³ Fee is payable only in the event a warrant was required previously to terminate the Customer.

⁴ Fee is payable only in the event a locksmith was required by the Company to gain access to its meter on Customer's premises.

⁵ Fee is payable by Customers only if meter is reading correctly, as defined within the parameters of these Terms and Conditions.

⁶ The rate of interest shall be determined annually in accordance with the M.D.P.U. Regulations at 220 C.M.R. 26.00 and become effective each year with February bills.

⁷ To Be determined

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COST OF GAS ADJUSTMENT CLAUSE

Section

- 1.0 Purpose
- 2.0 Applicability
- 3.0 Cost of Firm Gas Allowable for CGAC
- 4.0 Effective Date of Gas Adjustment Factor
- 5.0 Definitions
- 6.0 Gas Adjustment Factor (GAF) Formula
- 7.0 Interruptible Sales, Off-System Sales and Capacity Release Revenues
- 8.0 Gas Suppliers' Refunds - Accounts 242.201 and 242.202
- 9.0 Reconciliation Adjustments - Other than Working Capital
- 10.0 Working Capital Reconciliation Adjustments
- 11.0 Application of GAF to Bills
- 12.0 Information Required to be Filed with the Department
- 13.0 Other Rules
- 14.0 Customer Notification
- 15.0 Bad Debt Allowance

1.0 Purpose

The purpose of this clause is to establish procedures that allow Eversource Gas Company of Massachusetts d/b/a Eversource Energy ("Eversource" or the "Company"), subject to the jurisdiction of the Department of Public Utilities ("Department") to adjust, on a semiannual basis, its rates for firm gas sales service in order to recover the costs of gas supplies, along with any taxes applicable to those supplies, pipeline and storage capacity, production capacity and storage, bad debt expense associated with purchase gas costs, and the costs of purchased gas working capital, to reflect the seasonal variation in the cost of gas, and to credit all supplier refunds and the margins above the Annual Threshold associated with capacity credits from non-core sales and transportation, interruptible sales and transportation and capacity release sales to firm ratepayers.

2.0 Applicability

This Cost of Gas Adjustment Clause ("CGAC") shall be applicable to Eversource and all firm gas sales made by Eversource, unless otherwise designated. The application to the clause may, for good cause shown, be modified by the Department. See Section 13.0, "Other Rules."

COST OF GAS ADJUSTMENT CLAUSE

3.0 Cost of Firm Gas Allowable for CGAC

All costs of firm gas including, but not limited to, commodity costs, taxes on commodity, demand charges, local production and storage costs, other gas supply expense incurred to procure and transport supplies and bad debt percent (from the last general rate case) applied to allowable CGAC costs for the forecast period, transportation fees, costs associated with buyouts of existing contracts, and purchased gas working capital may be included in the CGAC. Any costs recovered through application of the CGAC shall be identified and explained fully in the semi-annual filings outlined in Section 12.0. Non-core gas costs, the gas costs that are reflected in the Company's transportation rates, and those gas costs associated with the incremental supply procured to ensure a sufficient capacity available to meet system hourly flow requirements, which are recovered pursuant to the Company's Local Distribution Adjustment Clause, M.D.P.U. No. 4, as amended from time to time, are not recoverable through this CGAC.

4.0 Effective Date of Gas Adjustment Factor

The date on which the seasonal Gas Adjustment Factors ("GAF") become effective shall be the first day of the first month of each season as designated by the Company. Unless otherwise notified by the Department, the Company shall submit GAF filings as outlined in Section 12.0 of this clause at least 45 days before they are to take effect.

5.0 Definitions

The following terms shall be defined in this section, unless the context requires otherwise.

- (1) Annual Threshold - A threshold level of margins, established annually and separately for Capacity Release, Interruptible Sales and Off-System Sales, based on the twelve months ended April 30 each year, the level above which the Company retains 25% of such margins.
- (2) Bad Debt Expense - is the uncollectable expense attributed to the Company's gas costs plus allowable working capital derived from the gas cost portion of bad debt.
- (3) Base Load Requirements - The annual quantity of gas supply needed to satisfy the lowest level of firm demand based on the average July and August loads.
- (4) Capacity Release Revenues - The economic benefit derived from the sale of upstream capacity.
- (5) Carrying Charges - Interest expense calculated on the average monthly balance using the consensus prime rate as reported in the *Wall Street Journal*.

COST OF GAS ADJUSTMENT CLAUSE

- (6) Economic Benefit - The difference between the revenues received and the marginal cost determined to serve non-core customers.
- (7) Interruptible Sales Margins - The economic benefit derived from the interruptible sale of gas downstream of the Company's distribution system.
- (8) Inventory Finance Charges - As incurred or billed each month for the carrying costs on the value of the balance of inventory gas for the respective month. The total charges shall represent an accumulation of the projected monthly charges as calculated using the monthly average of financed inventory at the existing (or anticipated) financing rate of the Company or through a trust or other financing vehicle.
- (9) Local Production Capacity and Storage Costs - Include the ancillary supply costs of providing local manufactured gas, gas dispatching, gas acquisition, and miscellaneous A&G costs as determined in the Company's most recent rate proceeding.
- (10) SMBA- Simplified Market Based Allocation Method - Used in determining the allocation of gas costs among High and Low Load Factor classes.
- (11) Non-Core Commodity Costs - The commodity cost of gas assigned to non-core sales to which the GAF is not applied. Non-core sales include sales made under interruptible contracts, non-core contracts and off-system sales.
- (12) Non-Core Sales Margins - The economic benefit derived from non-core transactions to which the GAF is not applied, including interruptible sales and other non-core sales generated from the use of the Company's Gas Supply resource portfolio.
- (13) Off-System Sales Margin - The economic benefit derived from the non-firm sales of natural gas supplies upstream of Company's distribution system.
- (14) Number of Days Lag - The number of days lag to calculate the purchased gas working capital requirement as approved by the Department. The number of days lag will be derived with each year's Peak Period GAF filing based on a Lead/Lag study updated with the most recently available twelve months of data pertaining to the purchase of gas from suppliers and the payment by customers.
- (15) Off-Peak Commodity - Unless otherwise approved by the Department, the gas supplies assigned by the Company to serve firm load in the off-peak season.

COST OF GAS ADJUSTMENT CLAUSE

- (16) Off-Peak Demand- Unless otherwise approved by the Department, the gas supply demand and transmission capacity assigned by the Company to serve firm load in the off-peak season.
- (17) Off-Peak Period - May through October.
- (18) Peak Commodity - Unless otherwise approved by the Department, the gas supplies assigned by the Company to serve firm load in the peak season.
- (19) Peak Demand - Unless otherwise approved by the Department, gas supply demand, peaking demands, storage and transmission capacity assigned by the Company to service firm load in the peak season.
- (20) Peak Period - November through April.
- (21) PR Allocator - The percentage allocated for the portion of annual capacity charges assigned to the seasons calculated in each CGA filing.
- (22) Pretax Weighted Cost of Capital - The result of the calculation of the weighted cost of capital minus the weighted cost of debt, divided by one, minus the currently effective combined tax rate, plus the weighted cost of debt.
- (23) Purchased Gas Working Capital - The allowable working capital derived from peak and off-peak, demand and commodity related costs.
- (24) Tax Rate is the combined State and Federal income tax rate.
- (25) Weighted Cost of Capital is the weighted cost of capital as set in the Company's most recent base rate case.
- (26) Weighted Cost of Debt is the weighted cost of debt as set in the Company's most recent base rate case.

6.0 Gas Adjustment Factor (GAF) Formula

The Gas Adjustment Factor ("GAF") Formula shall be computed on a semiannual basis using forecasts of seasonal gas costs, carrying charges, sendout volumes, and sales volumes. Forecasts may be based on either historical data or Company projections but must be weather-normalized. Any projections must be documented in full with each filing.

COST OF GAS ADJUSTMENT CLAUSE

A separate seasonal GAF will be computed for the combined Low Load Factor classes namely Rates R-3, R-4, G-40, G-41, G-42 and G-43; and for the combined High Load Factor classes namely Rates R-1, R-2, L, G-50, G-51, G-52 and G-53. The calculation of each seasonal GAF utilizes information periodically established by the DPU and shall include Local Production & Storage costs including the portion of costs associated with LNG/LPG Production as approved by the Department. The Bad Debt Expense Percentage shall be 2.12% as most recently approved in D.P.U. 20-59.

Peak GAF Formula

The Peak GAF shall be comprised of a peak demand factor (DFp), a peak commodity factor (CFp), a peak production and storage demand factor (PSp), gas suppliers' refund factors (RI and R2) defined in Section 8.0 and a bad debt factor (BDF) defined in Section 15.0, for the Company's High and Low Load Factor classes and calculated at the beginning of the peak season according to the following formula:

$$\text{GAF}_{px} = \text{DF}_{px} + \text{PS}_{px} + \text{CF}_{px} + \text{BDF} - \text{RI} - \text{R2}$$

Peak Demand Factor (DFp) Formula

$$\text{DF}_{px} = \frac{\text{D}_{px} - \text{NCSM}_{px}}{\text{P : Salesx}} + \text{RF}_{pd} + \text{WCF}_{pd}$$

and:

$$\text{D}_{px} = \text{BASED}_{px} + \text{REMAIND}_{px} + \text{PS}_{px}$$

and:

$$\text{NCSM}_{px} = \text{CRR}_{x} + \text{ISM}_{x} + \text{NTSM}_{x}$$

and:

$$\text{RF}_{pd} = \text{R}_{pd} / \text{P:Sales}$$

and:

$$\text{WCF}_{pd} = \frac{[(\text{WCA}_{pd} \times \text{CC}) - (\text{WCA}_{pd} \times \text{CD})] + (\text{WCA}_{pd} \times \text{CD}) + \text{WCR}_{pd}}{(1 - \text{TR}) \text{P: Sales}}$$

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and:

$$WCApd = Dp \times (DL/365)$$

where:

BASEDp	Peak period base use demand charges assigned on the basis of base use entitlements to low cost pipeline supplies using the average of July and August's daily loads.
CC	Weighted cost of capital as defined in Section 5.0.
CD	Weighted cost of debt as defined in Section 5.0.
CRR	The returnable Capacity Release Revenues allocated to the peak period. See Section 7.0.
DL	Number of days lag from the purchase of gas from suppliers to the payment by customers.
Dp	Demand Charges allocated to the peak period as defined in Section 5.0.
NCSMpX	The sum of the returnable Interruptible Non-Core Sales Margins, the returnable Capacity Release Revenues and the Off-System margins.
ISM	The returnable Interruptible Sales Margins allocated to the peak period. See Section 7.0.
NTSM	The returnable Off-System Sales Margins allocated to the peak period. See Section 7.0.
P:Sales	Forecasted sales volumes associated with the peak period.
REMAINDp	Peak period remaining use demand charges assigned to classes on the basis of their load's contribution to the design day load less their base use entitlements to pipeline supplies. This remaining capacity cost is allocated to seasons using the Proportional Responsibility (PR) allocator.
RFpd	Peak demand charge reconciliation adjustment factor per billed peak sales volume associated with demand charges related to the peak period.
Rpd	Reconciliation Costs - Peak demand deferred gas costs, Account 175.541 balance, inclusive of the associated Account 175.541 interest, as outlined in Section 9.0.
TR	Combined Tax Rate as defined in Section 5.0
WCApd	Demand charges allowable for working capital application as defined in Section 10.0.
WCFpd	Working Capital allowable factor per billed peak sales volume associated with demand charges allocated to the peak period as defined in Section 10.0.
WCRpd	Working Capital reconciliation adjustment associated with peak demand charges - Account 175.520 balance as outlined in Section 10.0.
x	Designates Load Factor Specific allocation of costs based on Simplified Market Based Allocation factors as determined in the Company's most recent rate

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proceeding.
PSpx Portion of test year Local Production Capacity and Storage Costs, as defined in Section 5.0, allocated to peak period firm sales through the CGAC as determined in the Company's most recent rate proceeding.

Peak Commodity Factor (CFp) Formula

$$CF_{px} = \left[\frac{C_{px} - NCCC_{px} + FCX}{P: Sales_x} \right] + RF_{pc} + WCF_{pc}$$

and:

$$C_{px} = BASEC_{px} + REMAINC_{px}$$

and:

$$RF_{pc} = R_{pc} / P:Sales$$

and:

$$WCF_{pc} = \frac{[(WCA_{pc} \times CC) - (WCA_{pc} \times CD)] + (WCA_{pc} \times CD) + WCR_{pc}}{(1 - TR) \times P: Sales}$$

and:

$$WCA_{pc} = C_p \times (DL/365)$$

where:

BASECp Peak period base use commodity charges assigned on the basis of base use entitlements to low cost pipeline supplies using the average of July and August daily loads.
CC Weighted costs of capital as defined in Section 5.0
CD Weighted costs of debt as defined in Section 5.0.
Cp Commodity Charges allocated to the peak period as defined in Section 5.0.
DL Number of days lag from the purchase of gas from suppliers to the payment by customers.
FC Inventory finance charges as defined in Section 5.0.
NCCCp Non-Core Commodity Costs allocated to the peak period as defined in Section 5.0.
P:Sales Forecasted sales volumes associated with the peak period.

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REMAINCP	Peak period remaining use commodity charges computed as dispatched commodity costs less base use commodity costs.
RFpc	Peak commodity charge reconciliation adjustment factor per billed peak sales volume associated with commodity charges related to the peak period.
Rpc	Reconciliation Adjustment Costs - Account 175.540 balance, inclusive of the associated Account 175.540 interest, as outlined in Section 9.0.
R	Combined Tax rate as defined in Section 5.0.
WCApc	Commodity charges allowable for working capital application as defined in Section 10.0.
WCFpc	Working Capital allowable factor per peak sales volume associated with commodity charges allocated to the peak period as defined in Section 10.0.
WCRpc	Working Capital reconciliation adjustment associated with peak commodity charges Account 175.521 balance as outlined in Section 10.0.
x	Designates Load Factor class specific allocation of costs, based on Simplified Market Based Allocation factors, as determined in the Company's most recent rate proceeding.

Off-Peak GAF Formula

The Off-Peak GAF shall be comprised of an off-peak demand factor (Dfop), an off-peak production and storage demand factor (PSop), an off-peak commodity factor (Cfop), gas suppliers' refund factors (RI and R2) defined in Section 8.0 and a bad debt factor (EDF), defined in Section 15.0 for the Company's High and Low Load Factor classes, and calculated at the beginning of the off-peak season according to the following formula.

$$GAFopX = DFopX + CFopX + PSopx + EDF - RI - R2$$

Off-Peak Demand Factor (DFop) Formula

$$DFopx = \frac{Dopx}{OP:Salesx} + RFopd + WCFopd$$

and:

$$Dopx = \text{Sum:BLDopx} + (\text{Sum:BLDXopx} \times (1 - PR))$$

and:

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$$RFopd = Ropd / OP:Sales$$

and:

$$WCFopd = \frac{[(WCAopd \times CC) - (WCAopd \times CD)]}{(1 - TR) \times (OP:Sales)} + (WCAopd \times CD) + WCRopd$$

and:

$$WCAopd = Dop (DL/365)$$

where:

BLDop	Demand charges billed to the Company during the off peak period for the portion of base demand associated with serving base load requirements as defined in Section 5.0.
BLDXop	Base demand costs in excess of demand costs associated with base load level billed to the Company during the off-peak period.
CC	Weighted cost of capital as defined in Section 5.0.
CD	Weighted cost of debt as defined in Section 5.0.
DL	Number of days lag from the purchase of gas from suppliers to the payment by customers.
Dop	Demand charges allocated to the off-peak period as defined in Section 5.0.
OP:Sales	Forecasted sales volumes associated with the off-peak period.
PR	Proportional Responsibility Allocator - A percentage representing a portion of capacity/product charges incurred in the off-peak season and assigned to the peak period calculated in each CGA filing as defined in Section 5.0.
RFopd	Off-peak demand charge reconciliation adjustment factor per billed off peak throughput volume associated with demand charges related to the off peak period.
Ropd	Reconciliation Costs - Account 175.551 balance, inclusive of the associated Account 175.551 interest, as outlined in Section 9.0.
SMBA	Simplified Market Based Allocator - Load Factor specific allocator as defined in Section 5.0.
TR	Combined Tax rate as defined in Section 5.0.
WCAopd	Demand charges allowable for working capital application as defined in Section 6.0.
WCFopd	Working Capital factor allowable per billed off-peak sales associated with demand charges allocated to the off-peak period as defined in Section 10.0.
WCRopd	Working Capital reconciliation adjustment associated with off-peak demand

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- charges balance account 175.501 balance as outlined in Section 10.0.
- x Designates Load Factor specific allocation of costs based on Simplified Market Based Allocation factors, as determined in the Company's most recent rate proceeding.
- PSopx Portion of test year Local Production Capacity and Storage Costs, as defined in Section 5.0, allocated to off-peak period firm sales through the CGAC as determined in the Company's most recent rate proceeding.

Off-Peak Commodity Factor (CFop) Formula

$$CFopx = \frac{Copx - NCCCopx}{OP: Sales} + RFopc + WCFopc$$

and:

$$Copx = \text{Sum:OPCx} - BOaoX - INJopX - LIQopx$$

and:

$$BOaoX = [(BOop - (BOvolop \times (TPop/TPvolop))] SMBAx]$$

and:

$$RFopc = Ropc/OP:Sales$$

and:

$$WCFopc = \frac{[(WCAopc \times CC) - (WCAopc \times CD)]}{(1 - TR)} + \frac{(WCAopc \times CD) + WCRopc}{OP: Sales}$$

and:

$$WCAopc = Cop (DL/365)$$

where:

- BOao LNG Boil-off allocation as defined in Section 9.0.
BOop Cost of LNG Boil-off during the off-peak period.
BOvolop LNG Boil-off volumes purchased in the off-peak period.

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CC	Weighted cost of capital as defined in Section 5.0.
CD	Weighted cost of debt as defined in Section 5.0.
Cop	Commodity Charges billed to the off-peak period as defined in Section 5.0.
DL	Number of days lag from the purchase of gas from suppliers to the payment by customers. See Section 10.0.
INJop	Injections into underground storage during the off-peak period.
LIQop	Liquefactions into storage during the off-peak period.
NCCCop	Non-core commodity costs allocated to the off-peak period as defined in Section 6.0.
OP:Sales	Forecasted sales volumes associated with the off-peak period.
OPC	Commodity charges associated with gas supply sent out in the off-peak season as defined in Section 5.0.
RFopc	Off peak commodity charge reconciliation adjustment factor per billed off peak sales volume associated with commodity charges related to the off-peak period.
Rope	Reconciliation Adjustment Cost - Account 175.550 balance, inclusive of the associated Account 175.550 interest, as outlined in Section 9.0.
TPop	Total pipeline commodity purchase charges for the off-peak period.
TPvolop	Total pipeline purchase volumes for the off-peak period.
TR	Combined Tax rate as defined in Section 5.0.
WCAopc	Commodity charges allowable for working capital application as defined in Section 10.0.
WCFopc	Working Capital allowable per off-peak sales volume associated with commodity charges allocated to the off-peak period as defined in Section 10.0.
WCRopc	Working Capital reconciliation adjustment associated with off-peak commodity charges -Account 175.500 balance, as outlined in Section 10.0.
x	Designates Load Factor specific allocation of costs based on Simplified Market Based Allocation factors.

7.0 Interruptible Sales, Off-System Sales and Capacity Release Revenues

Non-Core Sales include Interruptible Sales, Off-System Sales and Capacity Release transactions. All margins from transactions associated with Non-Core Sales entered into or renewed on and after February 20, 2013, pursuant to D.P.U. 10-62, shall be divided between the Company and its firm sales customers under a 10%/90% sharing arrangement. In accordance with this sharing arrangement, 90% of margins from all Non-Core Sales shall be reflected as a credit in the peak season GAF.

For any transactions that are still in force that have been entered into prior to February 20, 2013, the Annual threshold level of margins will be established annually and separately for Interruptible Sales, Off-System Sales and Capacity Release Revenues to determine the margin sharing

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arrangement. Any margins earned in excess of the predetermined level shall be divided between the Company and its firm sales customers under a 25/75 sharing arrangement. The threshold level of margins shall be adjusted to reflect additions or losses from Customers who switch from FT, FS or Interruptible Transportation ("IT") to IS and conversely, from IS to FT, FS or IT. The Company shall adjust the Annual threshold level to reflect Interruptible Sales, Off-System sales, and capacity release revenues for the twelve-month period ending April 30 of each year.

Margins from Interruptible Sales, Off-System Sales and Capacity Release will be reflected as separate credits in the peak season GAF and shall be calculated as the sum of the following:

- (1) 100% of the margins earned up to the predetennined threshold level.
- (2) 75% of the margins earned in excess of the predetermined threshold level.

8.0 Gas Suppliers' Refunds - Accounts 242.201 and 242.202

Refunds from upstream capacity suppliers and suppliers of gas are credited to Account 242.201, "Refund-November" if received during the months of March through August, and to Account 242.202 "Refund-May", if received during the months of September through February.

A refund program shall be initiated with each semiannual GAF filing and shall remain in effect for a period of one year. The balance in Account 242.201 shall be placed into a refund program with each November filing. The balance in Account 242.202 shall be placed into a refund program with each May filing. The total dollars to be placed into a given refund program shall be net of over/under-returns from expired programs plus refunds received from suppliers since the previous program was initiated. The Company shall track and report on all Account 242.201 and Account 242.202 activities. If during any twelve-month period commencing with the billing month of November for Account 242.201 and May for Account 242.202, the projected supplier refund factor is less than one-hundredth of a cent per therm (\$0.0001), the respective supplier refund account balance shall be transferred into Account 175.541 or Account 175.551 for the November and May filings respectively.

Gas Supplier's Refund Factors

RI The per unit supplier refund associated with the Refund - May program. The following formula shall be used to calculate the RI factor.

$$RI = \frac{RI\$ + I}{A:Sales}$$

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where:

R1\$ Ending balance in Account 242.202 "Refund - May"
I Total forecasted interest calculated on the R1\$ balance computed
 at the consensus prime rate as reported in the *Wall Street Journal*
 based on a 365 day year.
A:Sales Forecasted annual firm sales volumes.

R2 The per unit supplier refund associated with the Refund- November program. The
 following formula shall be used to calculate the R2 factor.

$$R2 = \frac{R2\$ + I}{A:Sales}$$

where:

R2\$ Ending balance in Account 242.201 "Refund- November"
I Total forecasted interest calculated on the R2\$ balance computed
 at the Federal Reserve Prime Rate based on a 365 day year.
A:Sales Forecasted annual firm sales volumes.

9.0 Reconciliation Adjustments - Other than Working Capital

(1) The following definitions pertain to reconciliation adjustment calculations:

(a) Capacity Costs Allowable per Peak Demand Formula shall be:

1. Charges associated with upstream storage and transmission capacity procured by the Company to serve firm load in the peak season.
11. Charges associated with transmission capacity procured by the Company to serve base load requirements in the peak season.
111. Charges associated with upstream storage and transmission capacity procured by the Company to serve firm load in excess of base load requirements in the peak period, plus a reallocation of a portion of such charges incurred in the off-peak season to serve firm load.
- 1v. Charges associated with peaking, production and storage capacity to serve firm load in the peak season as determined in the test year of the Company's most recent rate proceeding and allocated to firm sales storage

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- service.
- v. Credits associated with Non-Core Sales Margins or economic benefits from capacity release, off-system sales for resale and interruptible sales margins allocated to the firm sales service.
 - vi. Credits associated with daily imbalance charges billed transportation customers in the peak period.
 - v11. Peak demand Carrying Charges as defined in Section 5.0.
- (b) Gas Costs Allowable Per Peak Commodity Formula shall be:
- 1. Charges associated with gas supplies, including any applicable taxes, purchased by the Company to serve firm load in the peak season, plus a reallocation of LNG boiloff costs from the off-peak season, determined by the product of the difference in the average cost of pipeline purchases during the off-peak period and the average cost of LNG boiloff in the off-peak period times the LNG boiloff volumes purchased in the off-peak period, less the cost of injections and liquefaction into storage.
 - 11. Credit non-core commodity costs assigned to non-core customers to which the CGAC does not apply, as defined in Section 6.0 (NCCCp).
 - m. Inventory finance charges (FC).
 - IV. Peak commodity Carrying Charges as defined in Section 5.0.
- (c) Capacity Costs Allowable Per Off-Peak Demand Formula shall be:
- 1. Charges associated with transmission capacity and product demand procured by the Company to serve base load requirements in the off peak season.
 - 11. Charges associated with transmission capacity and product demand procured by the Company to serve firm load in excess of base load requirements in the off-peak period
 - 111. Credits associated with daily imbalance charges billed transportation customers in the off peak period.
 - Iv. Off-peak demand Carrying Charges as defined in Section 5.0.
 - v. Other A & G and Acct. 851 charges associated with peaking production and storage capacity to serve firm load in the off-peak season as determined in the test year of the Company's most recent rate proceeding and allocated to firm sales storage service
- (d) Gas Costs Allowable Per Off-Peak Commodity Formula shall be:

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1. Charges associated with gas supplies, including any applicable taxes, procured by the Company to serve firm load in the off-peak season, less the reallocation of LNG boiloff costs determined by the product of the difference in the average cost of pipeline purchases during the off-peak period and the average cost of LNG boiloff in the off-peak period times the LNG boiloff volumes purchases in the off-peak period, less the cost of injections and liquefactions into storage.
- ii. Credits associated with Non-core commodity costs from non-core sales to which the GAF is not applied, as defined in Section 5.0.
- iii. Off-peak commodity Carrying Charges as defined in Section 5.0.

(2) Calculation of the Reconciliation Adjustments

Account 175 contains the accumulated difference between gas cost revenues and the actual monthly gas costs incurred by the Company. The Company shall separate these accounts into Peak Demand (Account 175.541), Peak Production and Storage Demand (175.530), Peak Commodity (Account 175.540), Off-Peak Demand (Account 175.551), Off-Peak Production and Storage Demand (175.531) and Off-Peak Commodity (Account 175.550). Account 175.541 shall contain the accumulated difference between revenues toward capacity costs calculated by multiplying the Peak Demand Factor for the High and Low Load Factor classes, (DFpX) times monthly firm sales volumes for High and Low Load Factor classes, and the total capacity costs allowable per the peak demand formula. Account 175.540 shall contain the accumulated difference between revenues toward gas costs as calculated by multiplying the Peak Commodity Factor for the High and Low Load Factor classes, (CFpX) times monthly firm sales volumes for High and Low Load Factor classes, and the total commodity costs allowable per the peak commodity formula. Account 175.530 shall contain the accumulated difference between revenues as calculated by multiplying the Peak Production and Storage Demand Factor for the High and Low Load Factor class, (PSpx) times monthly firm sales volumes for the High and Low Load Factor classes, and the total production and storage costs allowable per the peak production and storage demand formula. Account 175.551 shall contain the accumulated difference between revenues toward capacity costs calculated by multiplying the Off-Peak Demand Factor for the High and Low Load Factor classes, (DFopX) times monthly firm sales volumes for the High and Low Load Factor classes, and the total capacity costs allowable per the off-peak demand formula. Account 175.550 shall contain the accumulated difference between revenues toward gas costs as calculated by multiplying the Off-Peak Commodity Factor for the High and Low Load Factor classes, (CFopX) times monthly firm sales volumes for the High and Low Load Factor classes, and the total commodity costs allowable per the off-peak commodity formula. Account 175.531 shall contain the accumulated difference between revenues as calculated by multiplying the Off-Peak

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Production and Storage Demand Factor for the High and Low Load Factor classes, (PSopx) times monthly firm sales volumes for the High and Low Load Factor classes, and the total production and storage costs allowable per the off-peak production and storage demand formula.

Carrying Charges as defined in Section 5.0 shall be added to each end-of-the-month balance. The peak demand reconciliation adjustment factor (RFpd) shall be determined for use in the peak GAF calculation by dividing the peak demand account (175.541) balance as of the peak reconciliation date, by the forecasted sales volume associated with the peak period. The peak production & storage demand reconciliation adjustment factor (RFppsd) shall be determined for use in the peak GAF calculation by dividing the peak production and storage demand account (175.530) balance as of the peak reconciliation date, by the forecasted sales volume associated with the peak period. The peak commodity reconciliation adjustment factor (RFpc) shall be determined for use in the peak GAF calculation by dividing the peak commodity account (175.540) balance as of the peak reconciliation date, by the forecasted sales volume associated with the peak period. The off-peak demand reconciliation adjustment factor (RFopd) shall be determined for use in the off-peak GAF calculation by dividing the off-peak demand account (175.551) balance as of the off-peak reconciliation date, by the forecasted sales volume associated with the off-peak period. The off-peak production and storage demand reconciliation adjustment factor (RFoppsd) shall be determined for use in the off-peak GAF calculation by dividing the off-peak production and storage demand account (175.531) balance as of the off-peak reconciliation date, by the forecasted sales volume associated with the off-peak period. The off-peak commodity reconciliation adjustment factor (RFopc) shall be determined for use in the off-peak GAF calculation by dividing the off-peak commodity account (175.550) balance as of the off-peak reconciliation date, by the forecasted sales volume associated with the off-peak period.

The peak period reconciliation will be submitted with the peak period GAF filing forty-five (45) days prior to the date on which the peak period GAF is to be effective.

The off-peak period reconciliation shall be submitted with the off-peak period GAF filing forty-five (45) days prior to the date on which the off-peak period GAF is to be effective.

10.0 Working Capital Reconciliation Adjustments

- (1) The following definitions pertain to reconciliation adjustment calculations:
 - (a) Working Capital Gas Costs Allowable Per Peak Demand Formula shall be:

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1. Charges associated with upstream storage, transmission capacity, and product demand procured by the Company to serve firm load in the peak season.
11. Charges associated with transmission capacity procured by the Company to serve base load requirements in the peak season.
111. Charges associated with upstream storage and transmission capacity procured by the Company to serve firm load in excess of base load requirements in the peak period, plus a reallocation of a portion of such charges incurred in the off-peak season to serve firm load.
- 1v. Carrying Charges

(b) Working Capital Gas Costs Allowable Per Peak Commodity Formula shall be:

1. Charges associated with gas supplies, including any applicable taxes, purchased by the Company to serve firm load in the peak season, plus a reallocation of LNG boiloff costs from the off-peak season, determined by the product of the difference in the average costs of pipeline purchases during the off-peak period and the average cost of LNG boiloff in the off-peak period times the LNG boiloff volumes purchased in the off-peak period, less the cost of injections and liquefactions into storage.
11. Non-Core Commodity Costs associated with non-core sales to which the GAF is not applied.
111. Carrying charges.

(c) Working Capital Gas Costs Allowable Per Off-Peak Demand Formula shall be:

1. Charges associated with transmission capacity procured by the Company to serve base load requirements in the off peak season.
11. Charges associated with upstream storage and transmission capacity procured by the Company to serve firm load in excess of base load requirements in the off-peak period.
111. Carrying charges.

(d) Working Capital Gas Costs Allowable Per Off-Peak Commodity Formula shall be:

1. Charges associated with gas supplies, including any applicable taxes, procured by the company to serve firm load in the off-peak season, less the reallocation of LNG boiloff costs determined by the product of the difference in the average cost of pipeline purchases during the off-peak period and the average cost of LNG boiloff in the off-peak period times

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- the LNG boiloff volumes purchases in the off-peak period, less the cost of injections and liquefactions into storage.
- 11. Non-core commodity costs associated with non-core sales to which the GAF is not applied, as defined in Section 6.0.
 - 111. Carrying charges.
- (2) The peak and off-peak, demand, and commodity working capital requirements shall be calculated by applying the Company's days lag divided by 365 days to the working capital costs allowable per each formula.
- (3) The peak and off-peak, demand, and commodity working capital allowances shall each be calculated by applying the Company's weighted cost of capital to each working capital requirement to calculate the respective returns on working capital. The interest portion of each working capital allowance is calculated by multiplying each working capital requirement by the weighted cost of debt. This portion is tax deductible. The return on each working capital less the interest portion of each working capital is then divided by one minus the tax rate. This figure plus the interest calculated above equals the working capital allowance for each.
- (4) Calculation of the Reconciliation Adjustments

Accounts 175.520, 175.521, 175.501, and 175.500 contain the accumulated difference between working capital allowance revenues and the actual monthly working capital allowance costs as calculated from actual monthly costs for the Company plus Carrying Charges as defined in Section 5.0.

The components of the Company's purchased gas days lag shall be recalculated each season based upon actual CGAC seasonal data. This recalculated days lag will be used in the calculation of the working capital allowance revenues. Each account shall contain the accumulated difference between revenues toward the working capital allowance and the working capital allowance.

The peak demand working capital reconciliation adjustment shall be determined for use in the peak demand factor calculations incorporating the peak demand working capital account 175.520 balance as of the peak reconciliation date designated by the Company. A peak commodity working capital reconciliation adjustment shall be determined for use in the peak commodity factor calculations incorporating the peak commodity working capital account 175.521 balance as of the peak reconciliation date designated by the Company. An off-peak working capital reconciliation adjustment (WCRopd) shall be determined for use in the off-peak demand factor calculations incorporating the off-peak demand working

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capital account (175.501) balance as of the off-peak reconciliation date designated by the Company. An off-peak commodity working capital reconciliation adjustment (WCROpc) shall be determined for use in the off-peak commodity working capital account (175.500) balance as of the off-peak reconciliation date designated by the Company.

11.0 Application of GAF to Bills

The Company will employ the GAFs as follows: The peak season rates to each Load Factor class shall be calculated by adding the respective peak demand factor and the peak commodity factor. The off-peak season rates to each Load Factor class shall be calculated by adding the respective off-peak demand factor and the off-peak commodity factor. The GAFs (\$/therm) for each Load Factor class for each season shall be calculated to the nearest one-hundredth of a cent per therm (\$0.0001) and will be applied to each customer's monthly sales volume within the corresponding Load Factor class.

12.0 Information Required to be Filed with the Department

Information pertaining to the cost of gas adjustment shall be filed with the Department in accordance with the Company's standardized forms approved by the Department. Required filings include a semiannual GAF filing, which shall be submitted to the Department at least 45 days before the date on which a new GAF is to be effective.

Additionally the Company shall file with the Department a complete list of all gas costs claimed as recoverable through the CGAC over the previous season, as included in the seasonal reconciliation. This information shall be submitted with each seasonal GAF filing, along with complete documentation of the reconciliation adjustment calculations.

13.0 Other Rules

- (1) The Department may, where appropriate, on petition or on its own motion, grant an exception from the provisions of these regulations, upon such terms that it may determine to be in the public interest.
- (2) The Company may, at any time, file with the Department an amended GAF. An amended GAF filing must be submitted seven business days before the first billing cycle of the month in which it is proposed to take effect.
- (3) The Department may, at any time, require the Company to file an amended GAF.
- (4) The operation of the cost of gas adjustment clause is subject to all powers of suspension and investigation vested in the Department by G.L. c.164.

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14.0 Customer Notification

The Company will design a notice, which explains in simple terms to customers the GAF, the nature of any change in the GAF and the manner in which the GAF is applied to the bill. The Company will submit this notice for approval at the time of each GAF filing.

Upon approval by the Department, the Company must immediately distribute these notices to all of its customers either through direct mail or with its bills.

15.0 Bad Debt Allowance

15.1 Purpose

The purpose of this provision is to establish a procedure that, subject to the jurisdiction of the Department, allows Eversource to adjust, on a semi-annual basis, its rates for the recovery of Bad Debt Expense

15.2 Bad Debt (BDF) Formula

The Bad Debt (BDF) Formula shall be computed on an annual basis using forecasts of bad debt expense associated with gas costs, gas costs, carrying charges, sales volumes, and a working capital allowance. Forecasts may be based on either historical data or Company projections, but must be weather-normalized. Any projections must be documented in full with each filing. The forecast of bad debt expense associated with gas costs shall be based on the Company's projected gas costs in the respective seasonal GAF filings and the percent of net write-offs to total firm revenues as determined in the Company's last rate proceeding.

The calculation at the beginning of the off-peak season shall be on a projected annual basis. The calculation at the beginning of the peak season will update the remaining months of the projected annual period with actual bad debt expenses and collections for the available months and projections for the remaining months of the annual period. The following formula shall be used to calculate the Bad Debt factor.

$$\text{BDF} = \frac{\text{BD} + \text{RAbd} + \text{WCbd}}{\text{A:Sales}}$$

and:

$$\text{WCbd} = \frac{(\text{WCAbd} * \text{CC}) - (\text{WCAbd} * \text{CD})}{(1 - \text{TR})} + (\text{WCAbd} * \text{CD})$$

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and:

WCAbd $BD * (DL/365)$

where:

A:Sales Forecast annual sales volumes.

BD Forecast Bad Debt Expense as defined in Section 5.0; derived by multiplying the forecast annual gas costs by the percent of annual net write-offs to annual firm revenues.

CC Weighted cost of capital as defined in Section 5.0.

CD Weighted cost of debt as defined in Section 5.0.

DL Number of days lag from the purchase of gas from suppliers to the payment by customers.

RAbd Bad Debt Expense reconciliation adjustment - Account 175.660 balance.

TR Combined Tax rate as defined in Section 5.0.

WCAbd Bad Debt allowable for working capital application defined as the costs associated with the gas cost portion of bad debt incurred by the Company to serve firm load.

WCbd Working Capital Allowance associated with the gas portion of bad debt for the period including the Pretax Weighted Cost of Capital as defined in Section 5.0.

15.3 Bad Debt Reconciliation Adjustment

Account 175.660 shall contain the accumulated difference between the annual revenues toward bad debt, as calculated by multiplying the bad debt factors (BDF) times monthly firm sales volumes, and the annual allowed Bad Debt expenses, allowed working capital on Bad Debt and Carrying Charges as defined in Section 5.0.

An annual bad debt reconciliation adjustment (RAbd - as defined in Section 15.2) shall be determined for use in the bad debt factor calculations incorporating the bad debt working capital account (175.660) balance as of the reconciliation date designated by the Company.

(a) Costs Allowable per Bad Debt Formula shall be:

1. Un-collectable gas costs incurred by the Company to serve firm sales load, as determined by deriving the portion of actual net write-offs associated with gas cost

COST OF GAS ADJUSTMENT CLAUSE

- collections.
- 11. Account 175.660- Bad Debt, Carrying Charges.
 - m. Working Capital Gas Costs Allowable per Bad Debt Formula, which shall be charges associated with bad debt incurred by the Company to serve firm sales load and applied to the working capital formula.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

Section

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- 3.0 Energy Efficiency Costs Allowable for LDAC
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LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

1.0 Purpose

The purpose of this clause is to establish procedures that allow Eversource Gas Company of Massachusetts d/b/a Eversource Energy ("Eversource" or the "Company") subject to the jurisdiction of the Department of Public Utilities ("Department") to adjust its rates for firm gas sales and firm transportation service in order to 1) recover Energy Efficiency ("EE") costs, as approved by the Department in the Company's Energy Efficiency Three-Year Plan, 2) recover environmental response costs, 3) recover Pension and PBOP expenses, 4) recover the revenue discount associated with the application of the discounted adjustment provision included in the Company's Low-Income Residential Non-Heating (R-2) and Heating (R-4) rate schedules for all enrolled customers, 5) recover expenses, net of benefits, associated with the administration of the Company's Arrearage Management Program, 6) recover costs associated with the Company's targeted infrastructure reinvestment expenditures and gas system enhancement program, 7) return the interruptible transportation margins allocated to distribution services, 8) compensate firm rate payers for failure to meet certain service quality measures, 9) recover costs associated with the expert consultants retained by the Attorney General for proceedings before the Department, 10) refund deferred income tax excess associated with the Tax Cuts and Jobs Act of 2017, 11) recover costs directly related to the implementation and administration of the Company's Fee Free Credit and Debit Card Payment Option, 12) recover costs associated with incremental supply procured to ensure there is sufficient supply to meet system hourly flow requirements, and 13) recover costs associated with the approved base distribution revenue requirement in excess of the Base Rate Reset Cap per D.P.U. 24-50.

2.0 Applicability

2.1 Application

This Local Distribution Adjustment Clause ("LDAC") shall be applicable to all of Eversource's firm sales and firm transportation customers. The application of the clause may, for good cause shown, be modified by the Department. See Section 21.0, "Other Rules."

2.2 Rate Class Sectors

For purposes of applying all components of the LDAC, except for the Energy Efficiency Surcharge ("BES") set out in Section 3.0 below, the Company's tariff rate schedules are combined into Rate Class Sectors, as follows:

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Residential: (Rates R-1, R-2, T-R1, T-R2, R-3, R-4, T-R3, T-R4)

Commercial/Industrial:

Low Annual Use (Rates G-40, G-50, T-40, T-50)

Medium Annual Use (Rates G-41, G-51, T-41, T-51)

High Annual Use (Rates G-42, G-52, T-42, T-52)

Extra High Annual Use (Rates G-43, G-53, T-43, T-53)

2.3 Base Distribution Revenue Allocators

Base Distribution Revenue Allocators (BDRA) are the allocation factors for each Rate Class Sector, as defined in Section 2.2, that are applied to the costs and revenues that the Company is allowed to recover through the following LDAC components: (a) EES, for low-income expenditures, only; (b) RAF; (c) RAAF; (d) ITMC; (e) SQRAF; (f) AGCEF; (g) TACF, and (h) BDRF to determine the LDAF for each Rate Class Sector. The following are the currently effective Base Distribution Revenue Allocators as approved by the Department in D.P.U.25-108:

<u>Rate Class Sector</u>	<u>Base Distribution Revenue Allocators</u>
Residential	67.380%
C&I Low Annual Use	8.783%
C&I Medium Annual Use	10.779%
C&I High Annual Use	6.967%
C&I Extra High Annual Use	6.091%

3.0 Energy Efficiency Costs Allowable for LDAC

3.1 Purpose

The purpose of this provision is to establish a procedure that allows Eversource, subject to the jurisdiction of the Department, to adjust on an annual basis, the Energy Efficiency Surcharge ("EES") applicable to firm sales and firm transportation throughput in order to recover from firm customers the annual Energy Efficiency program costs and associated expenditures, as approved in the Company's Energy Efficiency Three-Year Plan and the annual reconciliation of any projected under- or over-recovery of costs. Any adjustment of the EES on an annual basis is subject to approval by the Department as part of the Company's LDAC filing.

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3.2 Applicability

An Energy Efficiency Surcharge ("EES") shall be applied to firm sales and firm transportation throughput of the Company subject to the jurisdiction of the Department as determined in accordance with the provisions of this clause. Each annual EES shall be determined separately for each Rate Category as defined below.

For purposes of applying the respective EES, the Company's tariff rate schedules are combined into EES Rate Categories as follows:

Residential	(Rates R-1, R-2, R-3, R-4, T-R1, T-R2, T-R3, T-R4)
Commercial/Industrial	(Rates G-40, G-41, G-42, G-43, G-50, G-51, G-52, G-53, T-40, T-41, T-42, T-43, T-50, T-51, T-52, T-53)

3.3 Costs Allowable for LDAC

Category Energy Efficiency Expenditures associated with the Company's Energy Efficiency programs, including the program costs associated with the Residential Energy Conservation Service ("RCS") program, are included in the EES. In addition, the EES shall include the credit of Category Loan Repayments, Category Reconciliation Adjustments, and Interest as defined in Section 3.5. Other charges allowable for the ESS include Development Annualized costs and Performance Incentive Charges.

3.4 Effective Date of Energy Efficiency Surcharge

The EES shall be effective each November 1ST, at the beginning of the Peak Period.

3.5 Definitions

- (1) Energy Efficiency Expenditures shall mean those expenses properly assignable or allocable to a Rate Category and incurred by the Company in furtherance of Energy Efficiency programs that have been pre-approved by the Department pursuant to such orders as it may issue and its regulations as in effect from time to time.
- (2) Category Loan Repayments shall mean those repayments of loans associated with an EE program, properly assigned to a Rate Category.
- (3) Category Reconciliation Adjustment shall mean the dollar amount, whether positive or negative, required to reconcile any difference between the sum of Category Loan

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Repayments plus the revenues by Rate Category collected from customers pursuant to this rate schedule with respect to a given Rate Category during a given period of time and the Category Energy Efficiency Expenditures, and other allowable charges included in Section 3.3, incurred by the Company relative to such Rate Category during such period of time.

(4) Interest shall mean the consideration of the time value of money. Interest expense or credit shall be calculated for each separate cost recovery account as the average of the beginning and end of month balances in the account times the monthly interest rate as defined in Section 17.0.

(5) Rate Categories shall mean the rate class groupings as set forth in Section 0.

3.6 Calculation of Energy Efficiency Surcharge

The Energy Efficiency Surcharge shall be calculated, by Rate Category, by dividing the Energy Efficiency Expenditures by the sum of the forecast firm sales and firm transportation throughput of the respective Rate Categories, plus any EE Category Reconciliation Adjustment, divided by the sum of forecast firm sales and firm transportation throughput of the respective Rate Categories. The allowable Energy Efficiency costs associated with the low-income rate classes (R-2 and R-4) shall be allocated to all Rate Categories using the Base Distribution Revenue Allocators, as defined in Section 2.3 for each respective Rate Category. The resulting annual EES shall be calculated for each twelve-month period beginning November 1st and reflected in the Local Distribution Adjustment Factor ("LDAF") that is applicable to actual sales and throughput of the respective Rate Categories.

3.7 Reconciliation Adjustments

Account 182.41 contains the accumulated difference between the sum of the Category Energy Efficiency Expenditures incurred by the Company during a given period of time and the sum of Category Loan Repayments and revenues collected from customers during such period of time, pursuant to this clause, with respect to a given Rate Category.

3.8 Application of EES to Bills

The EES (\$ per therm) for each Rate Category shall be calculated to the nearest one one-hundredth of a cent per therm (\$0.0001) and will be applied to the monthly sales and transportation throughput of each customer in the Rate Categories.

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3.9 Information Required to be Filed with the Department

As part of the Company's annual LDAF filing, the Company shall submit a report to the Department setting forth Category Energy Efficiency Expenditures, Category Loan Repayments, sales and transportation throughput of the Rate Categories, Category Reconciliation Adjustment, Interest, and Category revenues under this clause, both as actually experienced and as estimated for the remaining forecast period.

4.0 **Environmental Response Costs Allowable for LDAC**

4.1 Purpose

The purpose of this provision is to establish a procedure that allows Eversource subject to the jurisdiction of the Department to adjust, on an annual basis, its rates for the recovery from its firm sales and firm transportation customers environmental response costs associated with manufactured gas plants.

4.2 Applicability

A Remediation Adjustment Factor ("RAF") for each Rate Class Sector shall be applied to firm sales and firm transportation throughput of the Company subject to the jurisdiction of the Department as determined in accordance with the provisions of Section 4.0 of this clause. Such RAF shall be determined annually by the Company as defined below, subject to review and approval by the Department as provided for in this clause.

For purposes of applying the RAF, the Company's tariff rate schedules are combined into Rate Class Sectors, as defined in Section 2.2.

4.3 Environmental Cost Allowable

All Environmental Response Costs associated with manufactured gas plants, adjusted for deferred tax benefits, and one half of the expenses incurred by the Company in pursuing insurance and third party claims, less one-half of any recoveries received by the Company as a result of such claims may be included in the LDAC.

The total annual charge to the Company's ratepayers for Environmental Response Costs during any Remediation Cost Recovery Year shall not exceed five percent (5%) of the Company's total revenues from firm sales and transportation throughput during the preceding calendar year, with transportation revenues being adjusted by imputing the Company's cost of gas charges during the year. If this limitation results in the Company recovering less than the amount that would otherwise

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be recovered in a particular Remediation Cost Recovery Year, then beginning with the date upon which the annual charge would have been effective, carrying costs shall accrue to the Company upon the unrecovered portion of the Remediation costs that otherwise would have been allowable. Carrying costs shall accrue through the Remediation Cost Recovery Year in which such amount, together with any accumulated carrying costs, is actually recovered by the Company from its ratepayers and shall accrue at the Pre-tax Weighted Cost of Capital rate as defined in Section 4.5.

4.4 Effective Date

The RAF shall be effective each November 1st. Ninety (90) days prior to the first day of the month of November of each year, the Company will file with the Department for its consideration and approval, the Company's request for a change in the RAF applicable to all firm sales and firm transportation throughput for the subsequent twelve month period commencing with the billing month of November.

4.5 Definitions

- (1) Deferred Tax Benefit shall be the unamortized portion of actual environmental response costs multiplied by the Company's currently effective statutory federal and state income tax rate, and by the Company's Pre-tax Weighted Cost of Capital as approved in its last rate proceeding.
- (2) Deferred Income Tax Excess (pursuant to D.P.U. 18-15-E) is the deferred income tax excess resulting from the reduction in the federal corporate income tax rate from 35% to 21% enacted by the Tax Cuts and Jobs Act of 2017. The deferred income tax excess shall be passed back to customers over a 20-year period commencing in 2019 and continuing through 2038.
- (3) Environmental Response Costs shall include all costs of investigation, testing, remediation, litigation expenses, and other liabilities relating to manufactured gas plant sites, disposal sites, or other sites onto which material may have migrated, as a result of the operating or decommissioning of Massachusetts gas manufacturing facilities.
- (4) Expenses and Recoveries Associated with Insurance and Third-Party Expenses and Recoveries shall include one-half the expenses incurred by the Company in pursuing insurance and third-party claims and one-half of any recoveries or other benefits received by the Company as a result of such claims.
- (5) Pre-tax Weighted Cost of Capital is the result of the calculation of the weighted cost of capital minus the weighted cost of debt, divided by one minus the combined tax rate, plus

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the weighted cost of debt.

(6) Remediation Cost Recovery Year is the period from November 1 through October 31.

4.6 Calculation of the RAF

The RAF consists of one-seventh of the actual Environmental Response Costs incurred by the Company in a calendar year for each year until fully amortized, less a deferred tax benefit, plus deferred income tax excess, plus one-half of insurance and third-party expenses for the calendar year, less one-half of insurance and third-party recoveries for the calendar year, plus the prior year's RAF reconciliation adjustment. This amount is then allocated to each Rate Class Sector using the Base Distribution Revenue Allocator and then divided by the Company's forecast of each Rate Class Sector's firm sales and firm transportation throughput for the upcoming year.

4.7 Remediation Adjustment Factor (RAF) Formula

$$\text{RAFs} = \frac{((\text{sum } \underline{\text{ERC}/7}) - \text{DTB} + \text{DITE} + ((\text{IE} - \text{IR}) \times .5) + \text{RARAF}) \times \text{BDRAs}}{\text{A: TP vols}}$$

and:

$$\text{DTB} = \text{UERC} \times \text{TR} \times \left(\frac{(\underline{\text{WCC} - \text{WCD}}) + \text{WCD}}{(1 - \text{TR})} \right)$$

where:

RAFs	Remediation Adjustment Factor, by Rate Class Sector, as defined in Section 2.2
A:TPvols	Forecast Annual throughput Volumes inclusive of all firm sales and firm transportation throughput, by Rate Class Sectors.
DL	Number of Days Lag from the purchase of gas from suppliers to the payment by customers
DTB	Deferred Tax Benefit as defined in Section 4.5.
DITE	Deferred Income Tax Excess as defined in Section 4.5.
ERC	Environmental Response Costs as defined in Section 4.5.
IE	Expenses associated with pursuing Insurance and third-party claims as defined in Section 4.5.
IR	Insurance and third-party Recoveries as defined in Section 4.5.

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RA _{RAF}	Remediation Adjustment Factor Reconciliation Adjustment - Account 182.70 balance as outlined in Section 4.8.
BDRAs	The Base Distribution Revenue Allocator for each Rate Class Sector, as defined in Section 2.3.
TR	Combined Tax Rate = currently effective federal plus state income tax rates
UERC	Unamortized Environmental Response Costs
wee	Weighted Cost of Capital
WCD	Weighted Cost of Debt

4.8 Remediation Adjustment Factor Reconciliation Adjustment Calculation

- (1) The following definitions pertain to the Remediation Adjustment Factor reconciliation adjustment calculations:
 - (a) Remediation Adjustment Factor Expenses Allowable Per Formula shall be:
 1. One seventh of each calendar year's Environmental Response Costs (ERC) as defined in Section 4.5, less the deferred tax benefit as defined in Section 4.5.
 11. One-half of insurance and third-party expenses (IE), less one-half of insurance and third-party recoveries (IR).
 - (b) RAF (Remediation Adjustment Factor) portion of the LDAF as computed in Section 4.7 is used as the convention for recognizing revenues toward Environmental Response Costs.

(2) Calculation of the Reconciliation Adjustment 182.70

Account 182.70 shall contain the accumulated difference between the total revenues of all Rate Class Sectors toward Environmental Response Costs as calculated by multiplying the RAFs times the monthly firm sales volumes and transportation throughput, by the respective Rate Class Sector, and total Environmental Response Costs allowable per formula.

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4.9 Application of RAF to Bills

The RAF (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm (\$0.0001) and will be applied to the monthly firm sales and firm transportation throughput by Rate Class Sector.

4.10 Information to be Filed with the Department

The annual RAF filing will include copies of all bills and receipts relating to any Environmental Response Costs and expenses related to insurance and third-party recoveries incurred in the preceding calendar year as well as a schedule depicting the particular purpose of the amount of any Environmental Response Costs and expenses related to insurance and third party recoveries incurred in the preceding calendar year.

5.0 **Pension and PBOP Expense Allowable for LDAC**

5.1 Purpose

The purpose of this provision is to establish a procedure that allows Eversource, subject to the jurisdiction of the Department, to adjust on an annual basis, its rates for the recovery from its firm sales and firm transportation customers annual Pension and Postretirement Benefits Other than Pensions including any post-employment benefits other than pensions ("PBOP") expense as recorded on the Company's books including prepaid amounts. The expense recorded on the Company's books reflects both direct costs relating to the Company's employee costs as well as the allocated portion of the costs associated with Eversource Services Company ("Service Company") employees.

5.2 Applicability

A Pension and PBOP Expense Factor ("PEF") for each Rate Class Sector, as defined in Section 2.2, shall be applied to firm sales and firm transportation throughput of the Company subject to the jurisdiction of the Department as determined in accordance with the provisions of Section 5.0 of this clause. Such PEF shall be determined annually by the Company as defined below, subject to review and approval by the Department as provided for in this clause.

5.3 Pension and PBOP Expense Allowable

The Company's test year Pension and PBOP Expense established by the Department in D.P.U. 20-59 shall be deemed Allowable Pension and PBOP Expense. In addition, the difference between the actual Pension and PBOP Expense incurred in future years and the test year amount established

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by the Department shall also be deemed Allowable Pension and PBOP Expense. Allowable Pension and PBOP Expense shall include the actual pension expense, prepaid pension costs recognized in accordance with the Financial Accounting Standards Board's ("FASB") Statement No. 87 ("FAS 87"), PBOP recognized in accordance with FASB Statement Nos. 106 ("FAS 106") and 112 ("FAS 112"), and carrying costs associated with Unamortized Pension Deferral amounts as adjusted for deferred tax benefits for the Prior Year. The Department may allow a shorter amortization period in any year if it deems that such shorter period is appropriate. Allowable Pension and PBOP Expense shall also include prior period reconciliation and deferred amounts.

5.4 Amortization of Pension and PBOP Expense

The Test Year Level of Pension and PBOP Expense as established by the Department in D.P.U. 20-59. The difference between the actual Pension and PBOP Expense for the Prior Year and the Test Year Level, positive or negative, shall be amortized over a three-year period with one-third of the amount included in the LDAC to be effective for the upcoming year, one-third deferred for one year and one-third deferred for two years. The amortization shall include carrying costs calculated at the Weighted Cost of Capital.

5.5 Effective Date

The annual PEF shall be effective each November 1st.

5.6 Definitions

- (1) Deferred Tax Benefit (Eversource direct) shall be the sum of the unamortized portion of actual Pension and PBOP Expense not included in rates and the average prepaid (or liability) amount multiplied by the Company's effective statutory federal and state income tax rate, and by the Company's tax adjusted cost of capital as approved in its last rate proceeding.
- (2) Deferred Tax Benefit (Service Company allocated to Eversource) shall be the average prepaid (or liability) amount multiplied by the Service Company's effective statutory federal and state income tax rate, and by the Service Company's tax adjusted cost of capital in the test year in its last rate proceeding.
- (3) Deferred Income Tax Deficiency (pursuant to D.P.U. 13-75) is the deferred income tax amount affected by the change in Massachusetts state income tax expense effective January 1, 2014, from 6.5% to 8%, in accordance with the Transportation Financing Bill. The amount to be recovered shall be determined by applying the difference in the Deferred Income Tax rate change to the average Eversource direct Deferred Tax Benefit for the

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current year. In accordance with the Department's Order in D.P.U. 13-75, this annual deferred income tax amount is to be recovered over a 20-year period, through calendar year 2033.

- (4) Deferred Income Tax Excess (pursuant to D.P.U. 18-15-E) is the deferred income tax excess resulting from the reduction in the federal corporate income tax rate from 35% to 21% enacted by the Tax Cuts and Jobs Act of 2017. The amount to be recovered shall be determined by applying the difference in the Deferred Income Tax rate change to the average Eversource direct and indirect Deferred Income Tax account balances at December 31, 2017. The deferred income tax excess shall be passed back to customers over the 20-year period commencing in 2019 and continuing through 2038.
- (5) PBOP shall be the Company's postretirement benefits other than pensions including any post-employment benefits other than pensions, including the Eversource direct costs, as well as the Service Company costs, billed as part of the management service bill.
- (6) Pension Plan is a Qualified Pension Plan, as defined by the Employee Information Retirement Income Security Act of 1974, as amended from time to time.
- (7) Prepaid Amount is the difference between the actual cash contributions to the Pension Plan and the pension expense amounts recognized in accordance with FAS 87. The Prepaid Amount can be a negative (or liability) if the cash contributions are lower than the expense recognized.
- (8) Prior Year is the calendar year previous to the effective date of the proposed PEF.
- (9) Pension Deferral is the difference between the total Test Year Level of Pension and PBOP Expense established by the Department in D.P.U. 20-59 and the actual Pension and PBOP Expense booked by the Company for each Prior Year.
- (10) Service Company refers to Eversource Services Company ("ESC") which is an affiliate of the Company and provides services to the Company pursuant to the ESC Service Agreement, currently on file with the Department.
- (11) Weighted Cost of Capital (Eversource direct) is the pre-tax weighted cost of capital as approved in D.P.U. 20-59.
- (12) Weighted Cost of Capital (Service Company) is the pre-tax weighted cost of capital for the Service Company from the test year of the Company's most recent rate case.

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5.7 Pension and PBOP Expense Factor Formula

$$\text{PEFs} = \frac{((\text{TYLE} + \text{PD} + (\text{WCC} \times (\text{UPD} + \text{APA} - \text{DTB})) + (\text{WCCSC} \times (\text{APASC} - \text{DTB})) + \text{DITD} + \text{DITE} + \text{RAPFF}) \times \text{LA}s)}{\text{A:TPVOLs}}$$

and:

$$\text{PD} = \frac{\text{PDT} + \text{PDT-I} + \text{PDT-2}}{3}$$

where:

PEFs	Pension Expense Factor, by Rate Class Sector, as defined in Section 2.2.
A:TPVOLs	Forecast Annual Throughput Volumes inclusive of all firm sales and firm transportation throughput, by Rate Class Sector.
TYLE	Test Year Level of Pension and PBOP Expense as approved by the Department in D.P.U. 20-59.
PD	The total amount of the Pension Deferral to be amortized in the upcoming year.
wee	Pre-tax Weighted Cost of Capital for the Company.
WCCSC	Pre-tax Weighted Cost of Capital for the Service Company.
UPD	The Unamortized Pension Deferral is the amount of the Pension Deferral not yet included in distribution rates. At the beginning of the year, the Unamortized Pension Deferral is the sum of: (1) the Unamortized Pension Deferral at the beginning of the Prior Year; plus (2) the Pension Deferral for the Prior Year; minus (3) the Reconciliation Adjustment for the Prior Year.
APA	The Average Prepaid Amount is one half the sum of: (1) the Prepaid Amount recorded on the Company's books as of the beginning of the Prior Year; and (2) the Prepaid Amount recorded on the Company's books as of the end of the Prior Year.
APASC	The Average Prepaid Amount (Service Company) is one half the sum of: (1) the Company's allocated portion of the Service Company's Prepaid Amount recorded at the beginning of the Prior Year; and (2) the Company's allocated portion of the Service Company's Prepaid Amount recorded as of the end of the Prior Year.
DTB	Deferred Tax Benefit as defined in Section 5.6.
DITD	Deferred Income Tax Deficiency (pursuant to D.P.U. 13-75) as defined in Section 5.06.
DITE	Deferred Income Tax Excess as defined in Section 5.6.

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RAPEF Pension and PBOP Expense Reconciliation Adjustment - inclusive of the associated interest, as outlined in Section 5.8.

LAs Labor Allocators are the allocation factors for each PEF Rate Class Sector that are applied to the Pension and PBOP Expense that the Company is allowed to recover through the PEF mechanism to determine the PEF rate for each Rate Class Sector. The following are the Labor Allocators approved by the Department in the Company's base rate case, D.P.U. 13-75:

Rate Class Sector	Labor Allocators
Residential	69.650%
C&I Low Annual Use	9.551%
C&I Medium Annual Use	10.289%
C&I High Annual Use	5.683%
C&I Extra High Annual Use	4.828%

PD_T The amount of the current year's Pension Deferral.

PD_{T-1} The amount of the previous year's Pension Deferral.

PD_{T-2} The amount of the second previous year's Pension Deferral.

5.8 Reconciliation Adjustments

Account 182.97 shall contain the accumulated difference between revenues toward Pension and PBOP Expense as calculated by multiplying the Pension and PBOP Expense Factor (PEFs) times the respective Rate Class Sector monthly firm sales and transportation throughput and Pension and PBOP Expense allowed, plus carrying charges calculated on the average monthly balance using the consensus prime rate as reported by the *Wall Street Journal* and then added to the end-of-month balance.

5.9 Application of PEF to Bills

The PEF (\$ per therm) shall be calculated to the nearest one one-hundredth (\$0.0001) of a cent per therm and will be applied to the monthly firm sales and firm transportation throughput.

5.10 Information to be Filed with the Department

The Company will file with the Department for its consideration and approval, the Company's request for a change in the PEF applicable to all firm sales and firm transportation throughput for

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the subsequent twelve month period commencing on November 1. The PEF shall be filed as part of the LDAF, ninety (90) days prior to the effective date. Information pertaining to the Pension and PBOP Expense will be filed with the Department consistent with the filing requirements of all costs and revenue information included in the LDAC. Information to be submitted as directed by the Department in support of the calendar year expenses reflected in the PEF to become effective November 1st, shall be filed ninety (90) days prior to the November 1st effective date. The PEF filing will contain the calculation of the new annual PEF to become effective November 1 and will include the updated annual Pension and PBOP Expense reconciliation balance.

6.0 Residential Assistance Adjustment Clause (RAAC)

6.1 Purpose

The purpose of the Residential Assistance Adjustment Clause ("RAAC") is to provide Eversource a mechanism for: (1) the recovery of reduced or discounted revenues, on an annual basis and subject to the jurisdiction of the Department, based on the actual number of Residential Assistance customers taking service under the Company's low-income discount tariffs (Residential Rate R-2 and Residential Rate R-4), on and after December 1, 2005, as directed in the Department's Order dated November 30, 2005 in Docket D.T.E. 05-27, and (2) the recovery of expenses, net of benefits, resulting from the Company's Residential Arrearage Management Program ("RAMP"), as approved by the Department's Order dated February 28, 2006 in Docket D.T.E. 05-86.

The level of discount and associated reduced or discounted revenue is set at a fixed percentage of the total bill. The total bill discount percentages are pursuant to the Department's Order dated November 1, 2012, in D.P.U. 12-25, and are as follows:

- Low Income Residential Non-Heating R-2 - 25.0%
- Low Income Residential Heating R-4-25.0%

The RAAC shall be subject to an annual reconciliation/true-up representing the difference between the sum of the actual reduction of revenues due to customer enrollment on the Company's low-income discount tariffs and the actual net expenses associated with the Company's RAMP during the Prior Year, and the actual recovery of revenues through the application of the annual Residential Assistance Adjustment Factor ("RAAF") during the Prior Year.

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6.2 Applicability

The RAAF shall be applicable to all firm tariff customers by Rate Class Sector, as defined in Section 2.2. For billing purposes, the RAAF shall be included in the Local Distribution Adjustment Clause ("LDAC"), adjusted once a year, every November 1st.

6.3 Residential Assistance Reduced Revenues and Arrearage Management Program Costs Allowable for LDAC

The allowable reduced or discounted revenue for recovery in the LDAC shall be associated with the fixed percentage of the total bill calculated at currently effective rates, and applied to all customers taking service under the Low Income Residential tariff rates. The reduced revenue shall be equal to the fixed percentage applied to the calculated total bill. Such reduced revenue shall be the discounted revenue or credit applied to the billing of all customers taking service under the Low Income tariff rates, which is the result of applying the fixed discount percentage to the total billing amount. The allowable Residential Arrearage Management Program costs also recoverable in the LDAC shall include expenses, net of benefits, associated with the operation and administration of the RAMP. The reduced or discounted revenues plus the RAMP costs shall be recovered through the application of the RAAF as part of the LDAC.

6.4 Effective Date of Annual Residential Assistance Adjustment Factor

The RAAF shall first be effective on December 1, 2005. All subsequent RAAFs will be subject to an adjustment on the first day of November for each subsequent twelve-month period, pursuant to the RAAF Formula described below, unless otherwise ordered by the Department.

6.5 Definitions

The following terms shall be used in this tariff as defined in this section, unless the context requires otherwise.

- (1) Forecast Period for estimating discount revenues is November 1st through October 31st of each year.
- (2) Prior Year for recording actual recoverable discount revenues and recoveries through the application of the RAAF, for reconciliation purposes, is the prior twelve-month period ending October 31st.

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- (3) Recovery Period November 1st through October 31st.
- (4) Residential Assistance Reduced Revenue shall be calculated as described in Section 6.3 for the Prior Period and used in the determination of the Residential Assistance Reconciliation Adjustment described in Section 6.6.

6.6 Residential Assistance Adjustment Factor Formula

$$RAAFs = \frac{[(Custx \times Cust\$ \times D\%) + (Custx \times Avgthm \times Use\$ \times D\%) + RAMPx + RARAAF]}{A:TPvols} \times BDRA$$

where:

- RAAFs** Residential Assistance Adjustment Factor, by Rate Class Sector, as defined in Section 2.02.
- Avgthm** The estimated average weather-normalized therm usage per customer for the Forecast Period determined from most recent historical therm usage under the Company's low-income discount tariffs (Residential Rate R-2 and Residential Rate R-4).
- BDRAs** The Base Distribution Revenue Allocator, as defined in Section 2.3.
- Cust** Estimated number of customers enrolled in the Residential Assistance discount program and taking service under the Company's low-income discount tariffs (Residential Rate R-2 and Residential Rate R-4) during the Forecast Period.
- Cust\$** The monthly customer charge for the applicable rate schedules.
- Use\$** The volumetric charges, including base rate volumetric charges, GAF, LDAC, Revenue Decoupling Adjustment, and any other volumetric charges for the applicable rate schedules.
- D%** The applicable fixed discount percentage applied to the total billing calculated at the applicable rates of customers under the Company's low-income tariffs (Residential Rate R-2 and Residential Rate R-4) set out in Section 6.1.
- RAMPx** The estimated expenses, net of benefits, associated with the operation and administration of the Residential Arrearage Management Program during the Forecast Period.
- RARAAF** Residential Assistance Adjustment Factor Reconciliation Adjustment for the Prior Year shall be the difference between the reduced or discounted revenues resulting from: (1) the Low Income Discount Adjustment applied to bills of customers

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taking service under the low-income tariffs, and (2) expenses, net of benefits, incurred associated with the Residential Arrearage Management Program during the Prior Year, and the actual recovery of revenues through the application of the Residential Assistance Adjustment Factor ("RAAF") during the Prior Year, plus interest, which shall be calculated on the average monthly balance using the prime rate computed in accordance with 220 C.M.R. § 6.08(2). (Account 182.99)

A:TPvols Estimated total weather-normalized firm therm sales and firm transportation volumes, by Rate Class Sector, forecasted for the Recovery Period.

Forecast Period.

x-1 Prior Year.

6.7 Information to be Filed with the Department

Information pertaining to the Residential Assistance Adjustment Clause shall be filed with the Department ninety (90) days prior to the November 1 effective date, consistent with the filing requirements of all costs and revenue information included in the LDAC. Information to be submitted as directed by the Department in support of the allowable discounted revenues and costs, as described in Section 6.3, shall be filed within ninety (90) days of the November 1st effective date.

7.0 Targeted Infrastructure Reinvestment Costs Allowable for LDAC

7.1 Purpose

The purpose of this provision is to establish a procedure that allows Eversource subject to the jurisdiction of the Department to adjust, on an annual basis, its rates for the recovery of costs associated with replacement of non-cathodically protected steel distribution mains and services, cast iron and wrought iron mains (up to and including 12 inches in diameter), and other Eligible Facilities. All costs associated with the installation of Eligible Facilities are incurred in order to maintain safe and reliable distribution service and shall be recovered from all firm gas sales and firm transportation customers.

7.2 Applicability

The Targeted Infrastructure Reinvestment Factor (TIRF) component of the LDAC shall be applied to all firm sales and firm transportation throughput of the Company subject to the jurisdiction of the Department as determined in accordance with the provisions of Section 7.9 of this clause. The TIRF shall be determined annually by the Company, as defined below, and subject to review and approval by the Department, as provided for in this clause.

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7.3 Description of TIRF Investments

The Company's TIRF Investments provide for the replacement of aging non-cathodically protected steel and cast iron and wrought iron infrastructure in order to maintain safe and reliable service. The associated costs of the TIRF Investments, less the operations and maintenance ("O&M") expense savings (Eligible TIRF Savings) are recovered through the application of the TIRF.

7.4 TIRF Investments

TIRF Investments are the costs associated with Eligible Facilities. TIRF Investments include investments in one or more of the following plant accounts:

- (1) Account No. 367, Transmission Mains
- (2) Account No. 376, Distribution Mains
- (3) Account No. 380, Distribution Services
- (4)** Account No. 381, Meters
- (5) Account No. 382, Meter Installations
- (6) Account No. 383, House Regulators
- (7) Account No. 385, Industrial Measuring and Regulating Equipment

7.5 Eligible TIRF Costs

Eligible TIRF Costs shall include depreciation, property taxes, return and associated income taxes relating to total TIRF Investments made beginning January 1, 2013. The Eligible TIRF Cost of Eligible Facilities in service by December 31 of the TIRF Investment Year may be proposed for recovery in the year the replacement is placed in-service or the next year, if additional time is required to complete the accounting and project cost documentation required in Section 7.13.

7.6 Eligible TIRF Savings

Eligible TIRF Savings are an offset to the Company's Eligible TIRF Costs to represent the amount of associated reductions in O&M leak repair costs that are achieved when a leak-prone main is replaced. Eligible TIRF Savings shall be equal to the most recent three-year average ofleak repair cost per mile for non-cathodically protected steel mains and cast iron and wrought iron mains, respectively, updated annually with each TIRF filing. The Eligible TIRF Savings approved in D.P.U. 13-75 for the 2013 TIRF Investment Year are \$2,668 per mile for non-cathodically protected steel main replacements and \$634 per mile for cast iron and wrought iron main replacements made by the Company beginning January 1, 2013.

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7.7 Effective Date

The annual TIRF shall be effective each November 1st, based on the TIRF Revenue Requirement calculated on May 1st for the prior TIRF Investment Year.

7.8 Definitions

- (1) Gross Plant Investments are the capitalized cost of TIRF plant investments including applicable overhead recorded on the Company's books.
- (2) Accumulated Deferred Income Taxes is the net reduction in Federal income and State franchise taxes associated with the use of accelerated depreciation allowed for income tax purposes.
- (3) Accumulated Reserve for Depreciation is the net credit balance arising from the provision for depreciation.
- (4) TIRF Investment Year is the annual period beginning on January 1st and ending on December 31st, during which the Company makes TIRF Investments in Eligible Facilities, which are then recovered beginning on November 1st of the following year.
- (5) Depreciation Expense is the return of the Company's investment in Rate Base at established annual rates as approved by the Department in D.P.U. 13-75.
- (6) Eligible Facilities are those facilities associated with the projects undertaken by the Company to replace non-cathodically protected steel distribution mains and associated services; non-cathodically protected services replaced independent of a mains replacement project; cast iron and wrought iron mains (up to and including 12 inches in diameter); and any connected facilities such as services, meters or regulators or pre-existing pipe segments that must be installed, replaced or retired to enable the replacement project to become operational.
- (7) Property Tax Rate is the composite property tax rate paid by the Company calculated in its most recent base rate proceeding as the ratio of total annual property taxes paid to total net plant in service.
- (8) Rate Base is the investment value upon which Eversource is permitted to earn its authorized rate of return.

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- (9) Rate Base Allocators are the allocation factors for each TIRF Rate Class Sector that are applied to the TIRF Revenue Requirements that the Company is allowed to recover through the TIRF mechanism to determine the TIRF rate for each Rate Class Sector. The following are the Rate Base Allocators as approved by the Department in the Company's base rate case, D.P.U. 13-75:

Rate Class Sector	Rate Base Allocators
Residential	61.910%
C&I Low Annual Use	8.837%
C&I Medium Annual Use	12.578%
C&I High Annual Use	8.587%
C&I Extra High Annual Use	8.086%

- (10) TIRF Revenue Requirements are the revenue requirements through December 31 of the TIRF Investment Year, which are calculated using the actual TIRF Investments made during the TIRF Investment Year.
- (11) TIRF is the rate determined pursuant to this mechanism that recovers the aggregate TIRF Revenue Requirements for investments made beginning January 1, 2013 through December 31 of the TIRF Investment Year.
- (12) TIRF Savings are the offset to the Company's Eligible TIRF Costs to reflect reduced leak repair activity. TIRF Savings are determined by multiplying Eligible TIRF Savings by the total miles of non-cathodically protected steel mains, and cast iron and wrought iron mains, replaced by the Company in the period January 1 through December 31 of each TIRF Investment Year.

7.9 TIRF Charge Formula

$$\text{TIRFs} = \frac{(\text{TIRF REVT} \pm \text{RAnRF}) \times \text{RBAs}}{\text{A: TPvols}}$$

and:

$$\text{TIRF_REVT} = (\text{RBnRF} \times \text{PTRR}) + \text{DEPRnRF} + \text{PTMSnRF} - \text{SAVnRF}$$

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and:

$$RBnRF = GPnRF - ARDnRF - ADITTIRF$$

where:

TIRFs	The Targeted Infrastructure Reinvestment Factor, by Rate Class Sector, as defined in Section 2.2.
TIRF_REVT	The TIRF Revenue Requirements for the TIRF Investment Year.
RATIRF	Targeted Infrastructure Reinvestment Factor Eligible Cost Reconciliation Adjustment - inclusive of the associated interest, as outlined in Section 7.11.
RBAs	Rate Base Allocator for each Rate Class Sector, as specified in Section 7.8 (9).
A:TPvOLs	Forecast Annual Throughput Volumes for each Rate Class Sector, inclusive of all firm sales and firm transportation throughput.
RBnRF	The Rate Base associated with the TIRF Investments as of the end of the TIRF Investment Year.
PTRR	The pre-tax rate of return of 11.28% as established by the Department in D.P.U. 13-75.
DEPRnRF	The depreciation expense associated with the TIRF Investments.
PTMSnRF	The property taxes calculated based on the net plant investment in mains and services associated with TIRF investments multiplied by the Property Tax Rate.
SAVnRF	The total Eligible TIRF Savings associated with reduced leak repair activity
GPnRF	The Gross Plant Investments associated with TIRF Investments as of the end of the TIRF Investment Year.
ARDnRF	The Accumulated Reserve for Depreciation associated with the TIRF Investments as of the end of the TIRF Investment Year.
ADITnRF	The Accumulated Deferred Income Taxes associated with the TIRF Investments as of the end of the TIRF Investment Year.

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7.10 Limitations on Recovery

The total increase in TIRF Revenue Requirements for the most recent TIRF Investment Year above the TIRF Revenue Requirements for the previous TIRF Investment Year shall not exceed 3.75 percent of the Company's total distribution revenues from firm sales and transportation throughput during the most recent TIRF Investment Year. Application of this limitation on recovery shall not affect the calculation of TIRF Revenue Requirements in subsequent periods.

The number of miles of main replaced each TIRF Investment Year shall meet or exceed a threshold level of 38 miles per year. To demonstrate that the threshold is met beginning in the TIRF Investment Year 2013, the Company shall submit a work summary report from the Work Management System documenting monthly installations of leak-prone main and showing that at least 38 miles of non-cathodically protected main and cast iron and wrought iron main, on a combined basis, were replaced and are in-service as of December 31 of the TIRF Investment Year. Failure to meet or exceed the threshold level of main replacement of 38 miles per year beginning in TIRF Investment Year 2013 and subsequent TIRF Investment Years shall result in the suspension and delay of the recovery of the Eligible TIRF Costs for the respective TIRF Investment Year in which the threshold is not met until the Company's next base rate proceeding.

7.11 Reconciliation Adjustments

Account 182.61 shall contain the accumulated difference between revenues toward TIRF Revenue Requirements as calculated by multiplying the TIRF_s times the respective Rate Class Sector monthly firm sales and transportation throughput and the actual TIRF Investment Costs allowed, plus carrying charges calculated on the average monthly balance using the consensus prime rate as reported by the *Wall Street Journal* and then added to the end-of-month balance.

7.12 Application of TIRF to Bills

The TIRF (\$ per therm) shall be calculated to the nearest one one-hundredth (\$0.0001) of a cent per therm and will be applied to the monthly firm sales and firm transportation throughput.

7.13 Information to be Filed with the Department

Information pertaining to the TIRF will be filed with the Department consistent with the filing requirements of all costs and revenue information included in the LDAC. On or before May 1st of each year, the Company shall file information and supporting schedules with the Department to allow for review and approval of the TIRF Revenue Requirements associated with TIRF Investments made during the TIRF Investment Year. The information provided for each TIRF Investment Year will reflect the actual TIRF Investments that have occurred during that TIRF

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Investment Year. The TIRF charge calculated for the TIRF Investment Year will be effective on November 1st of the year following the TIRF Investment Year.

Information filed with the Department shall include, but not be limited to:

- (1) Complete and contemporaneous documentation demonstrating TIRF eligibility of each individual project, including blanket work order authorizations for independent service projects distinguishing between TIRF-related and non-TIRF related projects, as applicable.
- (2) Number of miles of leak-prone mains replaced each month by pipe size and type.
- (3) Number of leak-prone services replaced by month.
- (4) Number of leaks eliminated through TIRF-related mains and services replacements.
- (5) Quantification of avoided/eliminated methane gas emissions using the number of leaks eliminated through TIRF-related projects.
- (6) Average cost per mile of main replaced and average cost per service replaced for TIRF-related projects.
- (7) A work summary report from the Work Management System documenting a threshold level of main replacement of 38 miles in the TIRF Investment Year.

8.0 Gas System Enhancement Program Costs Allowable for LDAC

8.1 Purpose and Applicability

8.1.1 Purpose

The purpose of the Gas System Enhancement Program ("GSEP") Tariff is to establish a procedure that implements the provisions of G.L. c. 164, § 145, allowing Eversource Gas Company of Massachusetts d/b/a Eversource Energy (the "Company"), subject to the jurisdiction of the Department of Public Utilities (the "Department"), to obtain recovery of eligible costs associated with the replacement or improvement of existing natural gas distribution infrastructure to improve public safety or infrastructure reliability. In accordance with G.L. c. 164, § 145(b), all costs associated with the GSEP are incurred to address aging or leaking natural gas infrastructure within the Commonwealth in the interest of public safety and reducing lost and unaccounted for natural gas through a reduction in natural gas system leaks. Consistent with St. 2016, c. 188, Section 16.0,

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cost recovery for expenses incurred for the repair of Grade 3 leaks which have a significant environment impact ("G3SEI") shall be allowed through the GSEP.

8.1.2 Applicability

As a component of the Local Distribution Adjustment Clause ("LDAC"), the GSEAF and the GSERAF, as defined in Section 8.2, shall be applied to all firm sales and firm transportation throughput of the Company as determined in accordance with the provisions of Section 8.3 of this clause. The GSEAF and GSERAF shall be determined annually by the Company, as defined below, subject to the Department's review and approval.

8.1.3 Effective Date

In accordance with G.L. c. 164, §§ 145 (a), (d), (e), the annual GSEAF associated with each GSEP Investment Year beginning on and after January 1, 2015, shall be effective on May 1 of the respective GSEP Investment Year, based on the GSEP Revenue Requirement calculated in the annual GSEP Plan filed with the Department on or before October 31 in the year prior to the GSEP Investment Year. The annual GSERAF shall be effective on the November 1 following each GSEP Investment Year.

8.2 Definitions

- (1) Accumulated Deferred Income Taxes are the net reduction in Federal income and State franchise taxes associated with the use of accelerated depreciation allowed for income tax purposes.
- (2) Accumulated Reserve for Depreciation is the cumulative net credit balance arising from the provision for Depreciation Expense.
- (3) Depreciation Expense is the return of the Company's investment in Rate Base at established depreciation rates as approved by the Department in the Company's most recent general distribution rate proceeding.
- (4) Eligible GSEP Investment is the cost of Eligible Infrastructure Replacement Projects planned for the current GSEP Investment Year, plus the cumulative actual and planned cost of Eligible Infrastructure Replacement Projects completed through the end of the year prior to the current GSEP Investment Year, as summarized in the annual GSEP Plan. Costs included in the GSEP Revenue Requirement associated with Eligible GSEP Investment are Depreciation Expense, property taxes, and the return on investment utilizing the after-tax

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rate of return approved by the Department in the Company's most recent general distribution rate proceeding, adjusted to a pre-tax basis by using the current federal and state income tax rates applicable to the GSEP Investment Year. Project costs shall be Eligible GSEP Investment in the year completed and placed into service. Eligible GSEP Investment includes costs recorded in the following MDPU/FERC plant accounts:

Account No. 367/376	Mains - Distribution
Account No. 380/380	Services - Distribution
Account No. 381/381	Meters - Distribution
Account No. 382/382	Meter Installations - Distribution
Account No. 383/383	House Regulators - Distribution

The costs booked to the above accounts shall be determined in accordance with the Company's application of the Uniform System of Accounts for Gas Companies, 220 C.M.R. § 50.00, Gas Plant Accounts, in use during the test year of its previous base rate case filed pursuant to G.L. c. 164, § 94.

- (5) Eligible GSEP Savings are the cumulative reduction in operating and maintenance leak repair expense achieved with the replacement of leak-prone main. Eligible GSEP Savings shall be equal to the most recent three-year average of leak repair cost per mile for non-cathodically protected steel mains, cast iron mains, wrought iron mains, and pre-1985 Aldyl-A polyethylene pipe, updated annually in the GSEP Plan filed on October 31 of each year for the subsequent construction year. The costs associated with leak repair expense shall be determined in accordance with the Uniform System of Accounts for Gas Companies, 220 C.M.R. §50.00, Operations and Maintenance Expense Accounts, in use during the test year of its previous base rate case filed pursuant to G.L. c. 164 § 94.
- (6) Existing Infrastructure is mains, services, meter sets, and other ancillary facilities composed of non-cathodically protected steel, cast iron, wrought iron, copper and all Aldyl-A polyethylene pipe installed prior to 1985. [G.L. c. 164, § 145(c)]
- (7) Eligible G3SEI Expense is the O&M expense incurred by the Company to repair G3SEI during the GSEP Investment Year.
- (8) Eligible Infrastructure Replacement Project is a project to replace or improve the Company's Existing Infrastructure that: (i.) is made on or after January 1, 2015; (ii) is designed to improve public safety or infrastructure reliability; (iii) does not increase the Company's revenue by connecting an improvement for a principal purpose of serving new customers; (iv) reduces, or has the potential to reduce, lost and unaccounted for natural gas

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through a reduction in natural gas system leaks; (v) is not included in the Company's current Rate Base as determined in the gas company's most recent rate proceeding; (vi) may include use of advanced leak repair technology approved by the Department to repair an existing leak-prone gas pipe to extend the useful life of such gas pipe by no less than 10 years; and (vii) may include replacing gas infrastructure with utility-scale non-emitting renewable thermal energy infrastructure. [G.L. c. 164, § 145(a); St.2016, c. 188 § 13; St. 2022, c. 179, § 58]

- (9) G3SEI shall mean Grade 3 gas leaks that have been determined to have a significant environmental impact, defined, consistent with 220 CMR 114.07, as a leak if during the initial identification or the most recent annual survey:
1. the highest barhole reading shows a gas-in-air reading of 50% or higher or
 2. the area of 2,000 square feet or greater in which the Company has detected either:
 - a. a positive reading on Flame Ionization Unit ("FIU"), which detects flammable gas concentrations, or
 - b. a positive Combustible Gas Indicator ("CGI"), which detects flammable gas-in-air concentrations, surrounded by an area of either negative FIU readings or CGI readings.
- (10) Gross Plant Investments are the capitalized costs of GSEP plant investments including costs of removal recorded on the Company's books for Eligible Infrastructure Replacement Projects. Gross Plant Investment for a GSEP Investment Year shall be the cumulative actual and planned cost of Eligible Infrastructure Replacement Projects completed through the end of the year prior to the current GSEP Investment Year and the planned capitalized investment for the current GSEP Investment Year associated with the GSEP Plan filed with the Department on October 31 of the year prior to the GSEP Investment Year. Incidental Infrastructure included in Gross Plant Investments is limited to projects where the Incidental Infrastructure constitutes no more than 50 percent of the total project footage. Actual capitalized cost of GSEP Investments shall include applicable overhead and burden costs subject to the test provided in Section 8.5, and allowance for funds used during construction ("AFUDC").
- (11) GSEAF is the Gas System Enhancement Adjustment Factor that recovers the aggregate GSEP Revenue Requirement approved by the Department for actual and planned Eligible

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GSEP Investment made beginning January 1, 2015, and in annual periods January 1 through December 31 of each GSEP Investment Year, with the annual recovery period beginning May 1 of each GSEP Investment Year for the cumulative spending on planned or completed projects anticipated to be placed in service through the end of the GSEP Investment Year.

- (12) GSERAF is the Gas System Enhancement Reconciliation Adjustment Factor that recovers the GSEP Reconciliation Adjustment. The GSERAF shall be filed on or before May 1 for effect November 1 following each GSEP Investment Year, and will be in effect through October 31 of the following year.
- (13) GSEP Investment Year is the annual period beginning on January 1 and ending on December 31, during which the Company anticipates placing GSEP Eligible Infrastructure Replacement Projects in service.
- (14) GSEP Offsets represent the reduced operating and maintenance expense associated with the elimination of natural gas leaks through Eligible Infrastructure Replacement Projects. GSEP Offsets are determined by multiplying Eligible GSEP Savings by the total miles of non-cathodically protected steel mains, cast iron mains, wrought iron mains, pre-1985 Aldyl-A polyethylene pipe and Incidental Infrastructure, replaced or abandoned by the Company in the period January 1 through December 31 of the respective GSEP Investment Year. For the purpose of calculating the GSEP Offsets, the Company shall identify, by material type, all miles of mains replaced or abandoned in connection with GSEP projects.
- (15) GSEP Plan is the Company's plan to replace or improve existing distribution infrastructure in accordance with G.L. c. 164, § 145, as filed with the Department on October 31 of each year, including information pertaining to eligible infrastructure replacement undertaken to eliminate natural gas system leaks in the subsequent construction year and over a future timeline allowing for the removal of all leak-prone infrastructure on an accelerated basis. [G.L. c. 164, § 145 (a), (c) and (d)]
- (16) GSEP Reconciliation Adjustment is the difference between the GSEP Revenue Requirement on cumulative Eligible GSEP Investment for a GSEP Investment Year and the billed revenue from the GSEAF associated with the same GSEP Investment Year. The GSEP Revenue Requirement, for this purpose, shall reflect actual cumulative Eligible GSEP Investment. The GSEP Reconciliation Adjustment shall include interest on any balance, accrued at the prime rate as reported by the *Wall Street Journal*. The GSEP Reconciliation Adjustment shall be recovered through the GSERAF.
- (17) GSEP Revenue Requirement is the accumulated revenue requirements through December

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31 of each GSEP Investment Year, based on the Eligible GSEP Investment to be completed during the GSEP Investment Year and inclusive of the actual and planned Eligible GSEP Investment incurred through the end of the year prior to the current GSEP Investment Year. The revenue requirement for each GSEP Investment Year will be calculated on a monthly basis and shall represent the sum of the revenue requirement for each of the twelve months of the respective year. The annual revenue requirement on Eligible GSEP Investment for subsequent years will also be calculated on a monthly basis.

- (18) Incidental Infrastructure is any connected facilities such as services, meters, or pre-existing pipe segments, including but not limited to, plastic and/or cathodically protected steel pipe segments, that must be installed, replaced or retired to enable the replacement project to become operational and/or manage the cost of the replacement project, and where such plastic and cathodically protected steel pipe segments are not more than 50 percent of the total replacement project footage.
- (19) Non-Emitting Renewable Thermal Infrastructure Project is a utility-scale project that replaces natural gas distribution infrastructure with distribution infrastructure that supplies heating, or heating and cooling, from fuel sources whose combustion does not emit greenhouse gases, as defined by section 1 of chapter 21N of the Massachusetts General Laws; provided, however, that a "non-emitting renewable thermal infrastructure project" may include, but shall not be limited to, a networked geothermal system.
- (20) Property Tax Rate is the Company's composite property tax rate determined in the Company's most recent general distribution rate proceeding, calculated as the ratio of total annual property taxes paid to total taxable net plant in service.
- (21) Rate Base is the investment value upon which the Company is permitted to earn its authorized rate of return.
- (22) Rate Base Allocators are the allocation factors for each GSEP Rate Class Sector that are applied to the GSEP Revenue Requirements that the Company is allowed to recover through the GSEAF to determine the GSEAF rate for each Rate Class Sector. The following are the Rate Base Allocators as approved by the Department in the Company's general distribution rate proceeding (D.P.U. 13-75):

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Rate Class Sector	Rate Base Allocators
Residential	61.910%
C&I Low Annual Use	8.837%
C&I Medium Annual Use	12.578%
C&I High Annual Use	8.587%
C&I Extra High Annual Use	8.086%

8.3 Rate Formulas

8.3.1 Gas System Enhancement Adjustment Factor ("GSEAF") Formula

$$CAP = 3.0\% * TOT REV$$

and:

$$GSEP_REC_c = \left[\prod_{m=1}^{m=12} ((RB \times PTRR) + DEPR) \right] + PTMS - OFF$$

and:

$$RB = ((GP_{pm} - ARD_{pm} - ADIT_{pm}) + (GP_{cm} - ARD_{cm} - ADIT_{cm}))^{1/2}$$

if

$$CAP \leq GSEP_REC_c - GSEAF_REC_p$$

then

$$GSEAF_s = \frac{(GSEP_REC_c - (GSEP_REC_c - GSEAF_REC_p) - CAP) + G3SEI}{A: TPvols} \times RBA_s$$

else

$$GSEAF_s = \frac{(GSEP_REC_c + DEF_REC + G3SEI) \times RBA_s}{A: TPvols}$$

and

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DEF REC= Lesser of (DEFr or (CAP - (GSEP_RECc - GSEAF_RECp)))

where:

- S** Designates a separate factor for each Rate Class Sector.
- GSEAFs** The Gas System Enhancement Adjustment Factor, by Rate Class Sector, as defined in Section 2.2.
- GSEP REC** The GSEP Recovery, consisting of GSEP Revenue Requirement associated with the cumulative Eligible GSEP Investments for the respective GSEP Investment Year, excluding Eligible G3SEI Expense. Cumulative Eligible GSEP Investments will consist of actual and planned investment from January 1, 2015 through the end of the respective GSEP Investment Year.
- GSEAF_RECp** The annual recovery amount reflected in the GSEAF for the applicable prior GSEP Investment Year, excluding Eligible G3SEI Expense. The current year GSEP_REC is compared against the GSEAF_RECp to quantify the change in the recovery that is to be compared to the CAP.
- RBA**s Rate Base Allocator for each Rate Class Sector, as specified in Section 8.2 (22).
- A:TPvols** Forecasted Annual Throughput Volumes for each Rate Class Sector, inclusive of all firm sales and firm transportation throughput.
- RB** The Rate Base associated with the cumulative Eligible GSEP Investments. For purposes of establishing a GSEAF rate and the GSEP Reconciliation Adjustment, the rate base will be calculated using projected (GSEAF) and actual (GSERAF) monthly balances for GP, ARD and ADIT.
- PTRR** The pre-tax rate of return shall be the after-tax weighted average cost of capital established by the Department in the Company's most recent general rate proceeding, adjusted to a pre-tax basis by using currently effective federal and state income tax rates applicable to the period of the Eligible GSEP Investment.

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DEPR	The annual depreciation expense associated with the cumulative monthly Eligible GSEP Investments. For purposes of determining the GSEAF and the GSEP Reconciliation Adjustment, depreciation expense is equal to the sum of the depreciation expense calculated on a monthly basis based on the monthly plant balances utilized in determining rate base.
PTMS	The property taxes calculated based on the cumulative net GSEP plant investment at the end of the GSEP Investment Year multiplied by the Property Tax Rate established by the Department in the Company's most recent general distribution rate proceeding. Property taxes will be included in the GSEP Revenue Requirement beginning in the year following the GSEP Investment Year at 50% of the annual property tax amount for the first year. In subsequent years, the GSEP Revenue Requirement will reflect a full year of property taxes.
OFF	The total GSEP Offset associated with reduced leak repair operating and maintenance costs. The GSEP Offset for the first GSEP Investment Year will be 50% of the annual GSEP Offset calculated. In subsequent years, the GSEP Offset will reflect a full year of the calculated GSEP Offset. For purposes of determining the GSEP Reconciliation Adjustment for the first year of each GSEP Investment Year, the annual GSEP Offset will be allocated to months based on the monthly miles of mains replaced.
GP	The cumulative GSEP Gross Plant Investments including cost of removal.
ARD	The Accumulated Reserve for Depreciation associated with the cumulative Eligible GSEP Investments.
ADIT	The Accumulated Deferred Income Taxes associated with the cumulative Eligible GSEP Investments.
CAP	The maximum change in the revenue requirement to be billed in any given year through the Company's GSEAF.

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TOT REV	The total annual delivery revenue from sales and transportation customers during the calendar year prior to the year in which the GSEP investment plan is filed plus imputed gas revenues from sales and transportation customers, calculated as the product of (1) the historical average cost of gas per therm for the period beginning with 2013 and ending with the most recent year that actual data is available at the time of the October GSEP plan filing and (2) the average weather normalized sales from sales and transportation throughput over the same period.
DEF	Cumulative actual Reconciliation Adjustment amounts for the prior GSEP Investment Years which have not been reflected in rates due to being in excess of the CAP and are deferred for recovery in a subsequent GSEAF.
DEF REC	Amount of DEF that is allowed for recovery in the GSEAF.
G3SEI	Eligible G3SEI Expense representing O&M costs incurred by the Company during the GSEP Investment Year to repair Grade 3 natural gas leaks determined to have significant environmental impact as defined in Section 8.2.
C	The current year.
P	The prior year.
cm	The current month
pm	The prior month
m	Month
R	Subsequent GSERAF Filing.

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8.3.2 Gas System Enhancement Reconciliation Adjustment Factor ("GSERAF") Formula

If (RA- DEF_REC - GSERAF REVMay-Oct) < 0

then

GSERAFs=
$$\frac{((RA-DEF_REC-GSERAF_REVMay-Oct)+ RA_G3SEI) \times RBA}{A:TPvols}$$

else

If CAP < GSEP_RECc - GSEAF_RECr + DEF_REC

then

GSERAF =
$$\frac{RA_G3SEI \times RBAs}{A:TPvols}$$

else

RA_REC = Lesser of ((RA - DEF_RECr - GSERAF REVMay-Oct) or (CAP - (GSEP_RECc - GSEAF_RECr + DEF_RECr))

and

GSERAFs=
$$\frac{(RA_REC+ RA_G3SEI) \times RBAs}{A:TPvols}$$

and

DEF = RA - RA_REC - DEF_RECr - GSERAF REVMay-Oct

where:

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S	Designates a separate factor for each Rate Class Sector.
GSERAFs	The Gas System Enhancement Reconciliation Adjustment Factor, by Rate Class Sector, as defined in Section 2.2.
CAP	The maximum change in the revenue requirement to be billed in any given year through the Company's GSEAF.
GSEP REC	The GSEP Recovery, consisting of GSEP Revenue Requirement associated with the cumulative Eligible GSEP Investments for the respective GSEP Investment Year. Cumulative Eligible GSEP Investments will consist of actual and planned investment from January 1, 2015 through the end of the respective GSEP Investment Year.
GSEAF_RECp	The annual recovery amount reflected in the GSEAF for the applicable prior GSEP Investment Year. The current year GSEP_REC is compared against the GSEAF_RECp to quantify the change in the recovery that is to be compared to the CAP.
RA	GSEP Reconciliation Adjustment - Account 182.30570, inclusive of the associated interest, as outlined in Section 8.6, for the GSEP Investment Years as of May 1 of each year.
RA REC	GSEP Reconciliation Adjustment that is allowed to be recovered in the GSERAF.
	Rate Base Allocator for each Rate Class Sector, as specified in Section 8.2 (22).
A:TPvols	Forecasted Annual Throughput Volumes for each Rate Class Sector, inclusive of all firm sales and firm transportation throughput.
C	The current year.
P	The prior year.

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F	Subsequent GSEAF filing.
GSERAF_REV _{May-Oct}	GSERAF revenue estimated for the period May through October of the current year.
DEF REC	Amount of DEF that is allowed for recovery in the GSEAF.
DEF	Cumulative actual Reconciliation Adjustment amounts for the prior GSEP Investment Years which have not been reflected in rates due to being in excess of the CAP and are deferred for recovery in a subsequent GSEAF.
RA G3SEI	GSEP Reconciliation Adjustment for cost recovery of Grade 3 leaks determined to have significant environmental impact as defined in Section 8.2.

8.3.3 Application of GSEAF and GSERAF to Customer Bills

The GSEAF (\$ per therm) and GSERAF (\$ per therm) shall be calculated to the nearest one one-hundredth (\$0.0001) of a cent per therm and will be applied to the monthly firm sales and firm transportation throughput.

8.4 Limitations on Annual GSEAF and GSERAF Charges

8.4.1 Unless otherwise modified by the Department, annual changes in the GSEP recovery that may be billed in any year shall be limited by a cap ("GSEP Cap"), which is an amount equal to 3.0 percent of the Company's most recent calendar year total firm delivery revenues at the time of the October plan filing, plus imputed gas revenues for sales and transportation customers, calculated as the product of (1) the historical average cost of gas per therm, and (2) the average weather normalized sales, for the period beginning with 2013 and ending with the most recent year that actual data is available at the time of the October GSEP plan filing. [G.L. c. 164, § 145 (f) and D.P.U. 18-GSEP-05 (2019)]. In addition, in the instance where the GSERAF is a surcharge to customers, the recovery of the annual GSERAF that may be billed in any year beginning on November 1 will be limited by the difference between the GSEP Cap and the annual change in the GSEP recovery.

8.4.2 In accordance with G.L. c. 164, § 145 (f), the Department may increase the GSEP Cap to a percentage of total firm revenues, including gas revenues attributable to sales customers and including imputed cost of gas revenues for the Company's transportation customers.

8.4.3 Application of the GSEP Cap shall not affect the calculation of GSEP recovery, including GSEP

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Revenue Requirement, in subsequent periods. However, any GSEP recovery approved by the Department in excess of the GSEP Cap may be deferred for recovery in the following year.

- 8.4.4 Consistent with St. 2016. c. 188, Section 13, the Company shall exclude Eligible G3SEI Expense from the operation of the GSEP Cap and shall add the annual Eligible G3SEI Expense to the GSEP Revenue Requirement determined to be recoverable pursuant to the GSEP Cap for purposes of calculating the GSEAFs.
- 8.4.5 In the event the Company incurs capital cost to replace Existing Infrastructure having a G3SEI leak, the Company shall include the replacement cost in the GSEP Revenue Requirement that is subject to the GSEP Cap. In the event the Company incurs capital cost to replace infrastructure having a G3SEI leak that does not constitute Existing Infrastructure, the resulting capital cost shall be excluded from Eligible GSEP Investment and the GSEP Revenue Requirement, and shall be eligible for recovery in the Company's next general rate case.

8.5 Overhead and Burden Adjustments

For purposes of GSEP calculations, the actual overheads and burdens shall be reduced to the extent that actual O&M overheads and burdens in a given year are less than the amount included in base rates as determined in the Company's most recent base distribution rate proceeding. Such reduction shall be the difference between actual O&M overheads and burdens and the amount included in base rates. In addition, the percentage of capitalized overheads and burdens assigned to GSEP projects shall be set equal to the ratio of GSEP to non-GSEP direct costs in any given year.

8.6 Reconciliation Adjustments

- 8.6.1 Account 182.30570 shall contain the accumulated difference between revenues billed through the GSEAF for a GSEP Recovery associated with a respective GSEP Investment Year, as calculated by multiplying the GSEAFs times the respective Rate Class Sector monthly firm sales and transportation throughput, plus the revenues billed through the GSERAF as calculated by multiplying the GSERAFs times the respective Rate Class Sector monthly firm sales and transportation throughput, unless otherwise identified in the Company's billing records, and the revenue requirement associated with the actual Eligible GSEP allowed, plus carrying charges calculated on the average monthly balance using the consensus prime rate as reported by the Wall Street Journal and then added to the end-of-month balance. Any deferral of GSEP Recovery as a result of the limitation of the amount allowed to be billed in any one year in accordance with the GSEP Cap shall be reflected in the GSEP Reconciliation Adjustment Account with the monthly calculation of carrying charges as set out herein.
- 8.6.2 The GSEP Revenue Requirement will initially be based on planned spending for Eligible

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Infrastructure Replacement Projects for the GSEP Investment Year, plus cumulative actual and planned investment in eligible in-service plant through the end of the prior GSEP Investment Year. Pursuant to Section 8.7.3 below, upon Department approval of actual Eligible GSEP Investment, the Company shall adjust the GSEP Revenue Requirement of the applicable GSEP Investment Year.

- 8.6.3 The GSEP Reconciliation Adjustment as of the implementation date of base rates established in a Company's next general rate proceeding, including any aspect of the GSEP Reconciliation Adjustment pertaining to the cumulative deferral of revenue requirement recovery due to application of the GSEP Cap in prior year(s), shall be included in developing the GSEAF established as of the effective date of the new base rates. Upon the effective date of new base rates, the GSEAF then in effect shall be adjusted to reflect the removal of cumulative GSEP Investment through the end of the test year of such general rate proceeding. The reduction to GSEP recovery shall be concurrent with the implementation of new base distribution rates. Subsequent October 31 filings of GSEP Plans shall exclude cumulative GSEP Investment included in rate base through the end of the test year of such general rate proceeding. The recovery of GSEP Investment not included in a general rate proceeding shall continue through the GSEP until the GSEP Investment is included in rate base as part of a subsequent general rate proceeding. The filing of a general rate proceeding shall not result in a Company not recovering eligible GSEP costs incurred prior to the date new base rates go into effect.

8.7 Information to be Filed with the Department

8.7.1 Information For Subsequent Construction Year

Any GSEP Plan submitted to the Department on October 31 of each year in relation to Eligible GSEP Investment in the subsequent construction year shall include, but not be limited to:

- (a) A plan for the completion of eligible infrastructure replacement projects relating to mains, services, meter sets and other ancillary facilities composed of non-cathodically protected steel, cast iron, wrought iron, copper, and pre-1985 Aldyl-A polyethylene, prioritized to implement the federal gas distribution pipeline integrity management plan annually submitted to the Department and consistent with subpart P of 49 C.F.R. part 192;
- (b) The miles of Incidental Infrastructure (by material type) and Aldyl-A pipe replaced in connection with GSEP Projects for purposes of calculating the GSEP Offset.
- (c) An anticipated timeline for the completion of each project;
- (d) The estimated cost of each project;

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- (e) Rate change requests;
- (f) A description of customer costs and benefits under the plan;
- (g) A description of the process the Company will follow during the upcoming GSEP Investment Year to identify and repair G3SEI leaks. To the extent available or reasonably estimated, the Company will reference the number of G3SEI leaks to be repaired and provide a general estimate of the costs associated with repairing such leaks; and
- (h) Any other information the Department considers necessary to evaluate the plan.

8.7.2 Information on Timeline for Removal of Leak-Prone Infrastructure

A GSEP Plan submitted on or before October 31 of any year shall include a timeline for removal of all leak-prone infrastructure on an accelerated basis specifying an annual replacement pace and program end date with a target end date of either: (a) not more than 20 years, or (b) a reasonable target end date considering the allowable recovery cap established pursuant to G.L. c. 164, § 145(f). [G.L. c. 164, § 145(c)]

After the filing of the initial GSEP Plan on October 31, 2014, at five-year intervals, the Company shall provide the Department with a summary of its replacement progress to date, a summary of work to be completed during the next five years and any similar information the Department may require. [G.L. c. 164, § 145(c)]

8.7.3 Information to be filed with the Department for GSEP Reconciliation

On or before May 1 of each year subsequent to a GSEP Investment Year, the Company shall file with the Department certain information to support the GSEP Reconciliation ("GREC"). The Company shall file final project documentation for projects and GSEP-eligible G3SEI leak repairs completed in the prior year to demonstrate: (a) substantial compliance with the GSEP Plan in effect for the respective GSEP Investment Year; (b) that project costs were reasonably and prudently incurred; (c) for those GSEP projects where Incidental Infrastructure constitutes less than 25 percent of the total project footage, the costs related to these projects will be initially presumed recoverable; (d) for those GSEP projects where Incidental Infrastructure constitutes 25 to 50 percent of the total project footage, the Company must provide contemporaneous documentation demonstrating that the replacement/retirement was necessary for operational or cost effectiveness reasons; and (e) for any GSEP projects where Incidental Infrastructure constitutes over 50 percent of the total project footage, the project will not be considered GSEP-eligible. The Company shall also file the revenue

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requirement based on the actual costs submitted in this filing, which shall form the basis of the GSERAF to become effective on November 1.

9.0 Interruptible Transportation Margins Allowable for LDAC

9.1 Purpose

The purpose of this provision is to establish a procedure that allows Eversource subject to the jurisdiction of the Department to adjust, on a seasonal basis, the Interruptible Transportation Margin Credit ("ITMC") applicable to firm sales and firm transportation throughput in order to return to firm ratepayers the Interruptible Transportation margins allocated to the local distribution function.

9.2 Applicability

An ITMC shall be applied to all firm sales and firm transportation throughput of the Company subject to the jurisdiction of the Department as determined in accordance with the provisions of Section 9.0 of this clause. Such ITMC shall be determined annually by the Company as defined below and subject to review and approval by the Department as provided for in this clause.

The application of this provision may, for good cause shown, be modified by the Department. See Section 21.0, "Other Rules."

9.3 Effective Date of Interruptible Transportation Margin

The ITMC shall become effective as of the first day of November.

9.4 Interruptible Transportation Margins

Ninety percent (90%) of all ITM will be passed back to the firm sales and firm transportation customers as a credit contained in the LDAC.

The ITMC shall be computed annually based on a forecast of ITM and firm sales and firm transportation throughput volumes.

ITMC Formula

The ITMC shall be calculated according to the following formulas:

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$$\text{ITMCs} = \frac{(\text{ITM} + \text{RFITM}) \times \text{BDRA}}{\text{A:TPvols}}$$

and:

$$\text{RFITM} = \frac{\text{RrTM}}{\text{A:TPvol}}$$

where:

ITMCs	Interruptible Transportation Margin Credit, by Rate Class Sector, as defined in Section 2.2.
	Interruptible Transportation Margins, inclusive of the associated carrying charges as defined in Section 17.0.
RFnM	Interruptible Transportation Margin reconciliation adjustment factor applicable to total firm sales and firm transportation throughput.
BDRAs	The Base Distribution Revenue Allocator, as defined in Section 2.3.
RrTM	Reconciliation costs - Interruptible Transportation Margins, Account 182.62 balance, inclusive of the associated interest.
A: TPvol	Forecast Annual firm sales and firm transportation throughput.
A: TPvols	Forecast Annual firm sales and firm transportation throughput by Rate Class Sector, as defined in Section 2.2.

9.5 Reconciliation Adjustments

ITM

Account 182.62 shall contain the accumulated difference between Interruptible Transportation Margins returned toward the local distribution function, as calculated by multiplying the ITMC times the respective Rate Class Sector monthly firm sales and firm transportation throughput and the actual margins.

9.6 Application of ITMC to Bills

The ITMC (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm (\$0.0001) by period and will be applied to the monthly firm sales and firm transportation

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throughput.

9.7 **Information to be Filed with the Department**

Information pertaining to the Interruptible Transportation Margins will be filed with the Department along with the gas cost information as required pursuant to the LDAC and CGAC. Required filings include the annual calculation of the ITMC, which shall be included in the LDAF filing effective November 1. Also, the annual ITM reconciliation balances shall be filed along with the other reconciliation balances included in the LDAC.

10.0 **Service Quality Revenue Adjustment Pursuant to the Company's Service Quality Plan**

10.1 **Purpose**

The purpose of this provision is to establish a mechanism for Eversource, subject to the jurisdiction of the Department, to adjust on an annual basis, its rates to reflect a reduction in its revenues for failure to meet certain quality of service measure targets. This revenue reduction provision is pursuant to the Company's Service Quality Plan established in compliance with generic guidelines set forth by the Department of D.P.U. 12-120-D.

10.2 **Applicability**

The Service Quality Revenue Adjustment ("SQRA") shall be applied to all firm sales and firm transportation throughput of the Company subject to the jurisdiction of the Department as determined in accordance with the provisions of Section 10.5 of this clause. The SQRA shall be determined annually by the Company as defined below, subject to review and approval by the Department as provided for in this clause.

10.3 **Service Quality Revenue Adjustment Allowable for LDAC**

The adjustment of revenues due to the Company's performance relating to certain service quality measure targets, will be based on the performance results for the calendar year and will be reflected in the LDAC for the subsequent twelve month period beginning with gas consumed November 1.

10.4 **Effective Date of Service Quality Revenue Adjustment**

On March 1 of each year, or such other date as described by the Department, the Company will file with the Department for its consideration and approval, the Company's Service Quality Report for the prior year, which will contain the results of the Company's performance relative to benchmarks for each Service Quality Measure required by the Department. Based on the Company's

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performance for those Service Quality Measures that impose a penalty for performance that does not meet or exceed the established benchmarks, the Company will request a change in the SQRA applicable to all firm sales and firm transportation throughput for the subsequent twelve month period commencing with the billing month of November.

10.5 Service Quality Revenue Adjustment Factor Formula

$$\text{SQRAF}_s = \frac{(\text{SQRA} + \text{RA}_{\text{soRA}})}{\text{A: TPvols}} \times \text{BDRA}$$

where:

SQRAFs	Service Quality Revenue Adjustment Factor, by Rate Class Sector, as defined in Section 2.2.
A:TPvols	Forecast Annual Throughput Volumes of all firm sales and firm transportation throughput by Rate Class Sector.
SQRA	Revenue adjustment associated with failure to meet service quality measure targets set forth in the Company's service quality plan and as described in Section 10.3.
RA _{sQRA}	Service Quality Revenue Adjustment - Reconciliation Adjustment - Account 254.50, as outlined in Section 10.6.
BDRAs	The Base Distribution Revenue Allocator, as defined in Section 2.3.

10.6 Reconciliation Adjustments

Account 254.50 shall contain the accumulated difference between the return of revenues toward the Service Quality Revenue Adjustment, as calculated by multiplying the Service Quality Revenue Adjustment Factor (SQRAFs) times the respective Rate Class Sector monthly firm sales and firm transportation throughput, and the reduction in revenues associated with failure to meet service quality measures allowed, plus Carrying Charges and then added to the end-of-month balance.

10.7 Application of SQRAF to Bills

The SQRAF (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm (\$0.0001) and will be applied to the monthly firm sales and firm transportation throughput. If during any twelve-month period commencing with the first day of the billing month of November, the projected SQRAF is less than one one-hundredth of a cent (\$0.0001) per therm, the SQRAF

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account balance will be transferred to Account 254.50.

10.8 Information to be Filed with the Department

Information pertaining to the Service Quality Revenue Adjustment will be filed with the Department ninety (90) days prior to the effective date of November 1, consistent with the filing requirements of all costs and revenue information included in the LDAC. The SQRAF filing will contain the calculation of the new annual SQRAF to become effective November 1 and will include the updated annual Service Quality Revenue Adjustment reconciliation balance. The factors and reconciliation balances of all other LDAC components will be included in this filing.

11.0 **Attorney General Consultant Expenses (AGCE) Pursuant to Section 4 of Chapter 169 of the Acts of 2008 ("Green Communities Act")**

11.1 Purpose

On July 2, 2008, Chapter 169 of the Acts of 2008 ("Green Communities Act") was enacted and signed into law. Section 4 of the Green Communities Act provides that the Attorney General may retain consultants to assist with cases before the Department. Section 4 also provides that the Department-approved expenses associated with the consultant will be recognized by the Department as proper business expenses and will be recoverable through rates without further approval by the Department. Therefore, the purpose of this provision is to establish a procedure that allows Eversource, to adjust, on a semi-annual basis, its rates for the recovery of expenses associated with the consultants retained by the Attorney General, as allowed pursuant to Section 4 of Chapter 169 of the Acts of 2008 ("Green Communities Act").

11.2 Applicability

The Attorney General Consultant Expenses (AGCE) shall be applied to all firm sales and firm transportation throughput of the Company as determined in accordance with the provisions of Section 11.6 of this clause. The AGCE shall be determined by the Company annually for effect November 1 and shall be subject to review by the Department, as provided for in this clause.

11.3 Attorney General Consultant Expenses Allowable for LDAC

Attorney General Consultant Expenses include all reasonable and proper costs and expenses that have been approved by the Department during the pendency of a docket involving Eversource, including generic proceedings before the Department.

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11.4 Effective Date of the Attorney General Consultant Expenses Factor (AGCEF)

The AGCEF, as calculated and filed as part of the Company's LDAC filing, will be effective on November 1 of each year.

11.5 Definition

Attorney General Consultant Expenses are all reasonable costs and expenses associated with the Attorney General's retention of a consultant to assist with a proceeding before the Department. The Department, after hearing comments from the full parties to the proceeding, may approve the costs. The costs for a consultant shall not exceed \$150,000 per proceeding, unless approved by the Department based on exigent circumstances, including the complexity of the proceeding. Once the costs have been approved by the Department, these costs shall be recognized by the Department for all purposes as proper business expenses of the Company, and are recoverable through rates without further approval by the Department.

11.6 Attorney General Consultant Expense (AGCE) Factor Formula

$$\text{AGCEFs} = \frac{(\text{AGCE} + \text{RAAGCE}) \times \text{BDRA}}{\text{A: TPvols}}$$

where:

AGCEFs Attorney General Consultant Expense Factor, by Rate Class Sector, as defined in Section 2.2.

A:TPvols Forecast November - October Annual Throughput Volumes of all firm sales and firm transportation throughput by Rate Class Sector.

AGCE Attorney General Consultant Expenses as defined in Section 11.5.

RA_{AGCE} Attorney General Consultant Expense Reconciliation Adjustment - Account 182.56 inclusive of the associated interest, as outlined in Section 11.7.

BDRA The Base Distribution Revenue Allocator as defined in Section 2.3.

11.7 Reconciliation Adjustments

Account 182.56 shall contain the accumulated difference between revenues toward Attorney General Consultant Expenses, as calculated by multiplying the Attorney General Consultant

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Expense Factor (AGCEFs) times the respective Rate Class Sector monthly firm sales and firm transportation throughput and Attorney General Consultant Expenses allowed, plus Carrying Charges and then added to the end-of-month balance.

11.8 **Application of AGCEF to Bills**

The AGCEF (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm (\$0.0001) and will be applied to the monthly firm sales and firm transportation throughput. If, during any twelve-month period commencing on November 1, the projected AGCEF is less than one one-hundredth of a cent (\$0.0001) per therm, the AGCEF account balance shall be transferred to Account 182.56.

11.9 **Information to be Filed with the Department**

Information pertaining to the Attorney General Consultant Expenses will be filed with the Department consistent with the filing requirements of all costs and revenue information included in the LDAC. The AGCEF filing will contain the calculation of the new annual AGCEF to become effective with gas consumed on and after November 1, and will include the updated annual Attorney General Consultant Expense reconciliation balance.

12.0 **System Supply Factor**

12.1 **Purpose**

The purpose of the System Supply Factor is to allow for the recovery of incremental supply costs from all customers, including capacity-exempt customers, to ensure sufficient supply is available to meet the hourly requirements needed to ensure there is adequate pressures into the distribution system. The System Supply Factor shall be computed in a manner that identifies and includes all fixed and variable gas supply costs required on an annual basis to meet these requirements. The System Supply Factor shall also include a re-allocation of gas supply costs incurred to meet these requirements from the Company's cost of gas adjustment factor clause to this LDAC.

12.2 **System Supply Factor Formula**

$$SSF = \frac{(FGC + RA)}{A: TPvol}$$

where:

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SSF	System Supply Factor
FGC	Forecasted Gas Costs associated with supply used to maintain capacity requirements, including both demand and commodity costs.
RA	SSF Reconciliation Adjustment, as defined in Section 12.4.
A:TPvol	Forecast November - October Annual Throughput Volumes of all firm sales and firm transportation throughput.

12.3 **Applicability**

The System Supply Factor shall be calculated to the nearest one one-hundredth of a cent per therm (\$0.0001) and will be applied to the monthly sales and transportation throughput.

12.4 **Reconciliation Adjustment**

The Company shall make its SSF reconciliation as part of its November 1st LDAC filing each year. The SSF Reconciliation Adjustment shall be the difference between the forecasted gas costs defined in Section 12.2 and the billed revenue from the SSF over the same period. The SSF Reconciliation Adjustment shall include interest on any balance, accrued at the prime rate. Such filing shall include reconciliation of data for prior periods, as appropriate, consistent with the filing requirements of all cost information included in the LDAC.

12.5 **Effective Date**

The System Supply Factor will be effective on November 1 of each year. For purposes of billing, however, such factor will be included in LDAF as set forth in Section 18.0.

13.0 **2017 Tax Act Credit Factor**

13.1 **Purpose**

The purpose of this credit is to provide a mechanism to return to all firm distribution customers a regulatory liability of \$121,624,814, related to Deferred Income Tax Excess, over the amortization periods approved in D.P.U. 18-15-E. The Deferred Income Tax Excess resulted from the reduction in the federal corporate income tax rate from 35 percent to 21 percent enacted by the Tax Cuts and Jobs Act of 2017.

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13.2 Applicability

The 2017 Tax Act Credit Factor ("TACF") shall be applied to firm sales and firm transportation throughput of the Company subject to the jurisdiction of the Department as determined in accordance with the provisions of Section 13.0 of this clause. For purposes of applying the credit factor, the Company's tariff rate schedules are combined into Rate Class Sectors, as defined in Section 2.2.

To the extent any of the regulatory liability includes Deferred Income Tax Excess amounts specifically associated with reconciling mechanisms, the Company shall return those amounts through the respective reconciling mechanism and adjust the regulatory liability amount accordingly.

13.3 Reconciliation of Deferred Income Tax Excess

The Company shall reconcile the difference between the actual amount returned to customers and the annual amortization amount. An interest rate using the consensus prime rate as report by *the Wall Street Journal* will be applied to any over or under balance on a monthly basis.

13.4 Effective Date

The 2017 Tax Act Credit Factor shall be effective February 1, 2019, and changed each November 1st. Ninety (90) days prior to the first day of the month of November, the Company will file with the Department for its consideration and approval, the Company's request for a change in the TACF applicable to all firm sales and firm transportation throughput for the subsequent twelve month period commencing with the first billing month of November. Such credit factor shall remain in effect until the Deferred Incomes Tax Excess balance is transferred to the new rates that are established in the Company's next base rate proceeding, or unless otherwise directed by the Department.

14.0 **Electronic Payment Recovery**

14.1 Purpose

This provision provides for the recovery of costs directly related to the implementation and administration of the Company's Fee Free Credit and Debit Card Payment Option approved by the Department in D.P.U. 20-91-A. The Fee Free Credit Card and Debit Card Payment Option is only available to residential customers. The costs eligible for recovery will be limited to the third-party vendor costs incurred by the Company, net of any applicable savings, plus the cost of incentives credited to customers for enrolling their accounts in the Company direct debit programs for the

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processing of recurring payments, as approved by the Department.

14.2 Applicability

The Electronic Payment Recovery Factor ("EPRF"), as defined herein, shall be applicable to residential customers only and consist of a per therm rate applicable to all throughput, delivered by the Company to customers taking service under its distribution rate schedules.

14.3 Effective Date

The date on which the annual EPRF becomes effective shall be the first day of November of each calendar year, unless otherwise ordered by the Department.

14.4 Rate Formula

$$EPRF_R = (FE_{fay} + RA) / F_{ThermsR}$$

where

$EPRF_R$ = The Electronic Payment Recovery Factor for the Residential Rate Class Sector

FE_{fay} = The actual expenses associated with the implementation and administration of the Fee Free Credit Card and Debit Card Payment Option, net of any applicable savings, plus incentives, one-time per customer in the first two years after fee free implementation, credited to customers' accounts to enroll in the Company's direct debit programs during the Prior Year.

RA = The Reconciliation Adjustment shall be the difference between the amount authorized by the Department for recovery through the EPRF and the actual revenue billed through the EPRF for the recovery period. Reconciliations shall be performed annually, and interest shall be calculated on the average monthly reconciling balance using the same rate as that paid on customer deposits and added to the reconciling balance.

$F_{ThermsR}$ = Forecast therm deliveries for the Residential Rate Class Sector

PY = Prior Year

R = Residential Rate Class Sector

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14.5 Information to be filed with the Department

The Company shall make its EPRF reconciliation as part of its annual LDAC filing each year, but the EPRF reconciliation filing shall be submitted as a separate docket matter. Such filing shall include reconciliation of data for prior periods as appropriate along with supporting testimony and exhibits.

The annual EPRF reconciliation filing shall include testimony, exhibits, and annual reporting encompassing the topics set forth below or modified as necessary. Filings shall also include copies of vendor invoices and transaction fee payment records. If it is unable to track one or more items listed below, the Company will use best efforts to identify and track a comparable or substitute statistic to provide information on the impact of fee free credit/debit card transactions.

14.5.1 Savings

Savings associated with the Fee Free Credit and Debit Card Payment Option shall be tracked and reported based on the following metrics:

- A. Reduction in average handled time for non-low income customers.
- B. Change in average handled time - all residential customers.
- C. Reduction in payment processing expense.
- D. Call-back avoidance.
- E. Reduction **in** the number of customers eligible for disconnect.
- F. Decrease in cash working capital requirements.
- G. Improved customer experience.

14.5.2 Customer Benefits

Customer benefits associated with the Fee Free Credit and Debit Card Payment Option shall be tracked and reported based on the following metrics:

- A. Customer participation in fee-free transactions.
- B. Changes in customer satisfaction measured through surveys.
- C. Customer comments or other sources describing customer experience with the Fee Free Credit and Debit Card Payment Option.
- D. Savings identified **in** Section 14.5.1 above
- E. Other changes attributable to fee-free debit/credit card transactions.

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14.5.3 Operational

The Company shall track and report the following operational data separately for residential and low income customers:

- A. Total number of one-time (i.e., non-recurring) credit/debit card payments (including calendar years 2019 and 2020).
- B. Total transaction costs associated with credit card and debit card payments (including calendar years 2019 and 2020).
- C. Speed of payments received from the date a bill is issued when a credit/debit card transaction is used for payment with no transaction fee (including calendar years 2019 and 2020).
- D. Annual uncollectible receivables (including calendar years 2019 and 2020).
- E. Percentage of new uncollectible accounts that have a credit/debit card payment posted since the implementation of the Fee Free Credit and Debit Card Payment Option.
- F. Matrix displaying payment options offered by the Company and the monthly usage percentage of each payment option, including changes in the use of credit/debit cards and in other payments, such as the increase or decrease in usage of credit/debit cards and other payment methods month-by-month from the date of launching the Fee Free Credit and Debit Card Option.
- G. Difference, month over month, quarter over quarter, or year over year in credit card and debit card payments made by low-income customers and customers with a medical/financial hardship designation.
- H. Number of low-income customers who used a credit card more than three times a year compared to such usage in 2019 and 2020.
- I. Quantitative or qualitative improvements in customer satisfaction.

14.5.4 Miscellaneous

The Company shall track and report the following miscellaneous data:

- A. Number of credit card and debit card transactions per month for low-income and non-low-income customers, respectively.
- B. Transaction fees and total transaction fees per month.
- C. Number of low-income customers.
- D. Number of customers enrolled in an arrearage management program.
- E. Number of customer disconnects.
- F. Total arrearage balances per month for customers.
- G. Number of customers enrolled in a recurring ACH program per month.

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- H. Number of customers that receive one-time \$3.00 ACH enrollment incentive per month.
- I. Lead/lag changes in cash working capital per month.
- J. Changes in the amount of uncollectible expense per month, including separate tracking of hardship uncollectible expense.

15.0 Base Distribution Reconciling Factor

15.1 Purpose

The purpose of the Base Distribution Reconciling Factor is to allow for the recovery, from all customers, of base distribution costs in excess of the Base Rate Reset Cap that were not included in base distribution rates effective November 1, 2024 per the Order in D.P.U. 24-50 and as approved by the Department.

15.2 Base Distribution Reconciling Factor Formula

$$\text{BDRF} = \frac{(\text{BDRR} + \text{RA}) * \text{BDRA}}{\text{A: TPvol}}$$

where:

- BDRFs Base Distribution Reconciling Factor, by Rate Class Sector, as defined in Section 2.2.
- BDRR Base Distribution Revenue Requirement in excess of the Base Rate Reset Cap per the Order in D.P.U. 24-50 and not included in base distribution rates effective November 1, 2024. The BDRR shall be set to zero following implementation of the initial BDRF on May 1, 2025.
- RA BDRF Reconciliation Adjustment, as defined in Section 15.4.
- BDRA Base Distribution Revenue Allocator as defined in Section 2.3.
- A:TPvol Forecast Throughput Volumes of all firm sales and firm transportation throughput.

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15.3 Applicability

The Base Distribution Reconciling Factor shall be calculated to the nearest one one-hundredth of a cent per therm (\$0.0001) and will be applied to the monthly sales and transportation throughput.

15.4 Reconciliation Adjustment

The Company shall make its BDRF reconciliation as part of its November 1st LDAF filing each year. The BDRF Reconciliation Adjustment shall be the difference between the Base Distribution Revenue Requirement defined in Section 15.2 and the billed revenue from the BDRF over the same period. The BDRF Reconciliation Adjustment shall include interest on any balance, accrued at the prime rate. Such filing shall include reconciliation of data for prior periods, as appropriate, consistent with the filing requirements of all cost information included in the LDAC.

15.5 Effective Date

The Base Distribution Reconciliation Factor will be effective on May 1, 2025. The initial BDRF will be effective for an 18-month period through October 31, 2026, but subsequent reconciliations will result in rate implementation annually on November 1 of each year as part of the LDAF. For purposes of billing, such factor will be included in the LDAF as set forth in Section 18.0.

Ninety (90) days prior to May 1, 2025, the Company will file with the Department for its consideration and approval, the Company's proposal for the initial BDRF. Such rate shall remain in effect until the reconciliation balance reaches zero or is transferred to base distribution rates, or otherwise directed by the Department.

16.0 Effective Date of Local Distribution Adjustment Factor

The LDAF shall become effective as of the first day of November. The LDAF shall be updated each May to incorporate the newly approved GSEAF, which is effective May 1 for the annual period of May 1 through April 30, as described in Section 8.1.3.

17.0 Definitions

- (1) Peak Period - The six consecutive months of November through April.
- (2) Off-peak Period - The six consecutive months of May through October.
- (3) Carrying Charges - Interest expense calculated on the average monthly balance using the consensus prime rate as reported by the *Wall Street Journal*.

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LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

18.0 Local Distribution Adjustment Factor Formula

The LDAF shall be calculated on an annual basis for effect November 1, by customer class, by summing up the various factors included in the LDAC. The LDAF will be updated each May 1 to incorporate the GSEAF approved by the Department for effect May 1, pursuant to Section 8.1.3.

LDAF Formula

$$\text{LDAF}_s = \text{EESx} + \text{RAFs} + \text{PEFs} + \text{RAAFs} + \text{TIRFs} + \text{GSEAFs} + \text{GSERAFs} - \text{ITMC}_s - \text{SQRAFs} + \text{AGCEFs} + \text{SSF} + \text{TACFs} + \text{EPRF} + \text{BDRFs}$$

where:

LDAF _s	Local Distribution Adjustment Factor by Rate Class Sector, as defined in Section 18.0.
EESx	Annualized Energy Efficiency Surcharge by Rate Category, as defined in Section 3.0.
RAFs	Annualized Remediation Adjustment Factor by Rate Class Sector, as defined in Section 4.0.
PEFs	Annualized Pension and PBOP Expense Factor by Rate Class Sector, as defined in Section 5.0.
RAAFs	Residential Assistance Adjustment Factor by Rate Class Sector, as defined in Section 6.0.
TIRFs	Targeted Infrastructure Reinvestment Factor by Rate Class Sector, as defined in Section 7.0.
GSEAFs	Gas System Enhancement Adjustment Factor by Rate Class Sector, as defined in Section 8.0, which is effective May 1 for the GSEAF annual recovery period of May 1 through April 30.
GSERAFs	Gas System Enhancement Reconciliation Adjustment Factor by Rate Class Sector, as defined in Section 8.0 which is effective November 1 for the GSERAF annual recovery period of November 1 through October 31.
ITMC _s	Interruptible Transportation Margin Credit by Rate Class Sector, as defined in Section 9.0.
SQRAFs	Annualized Service Quality Revenue Adjustment Factor by Rate Class Sector, as defined in Section 10.0.
AGCEFs	Annualized Attorney General Consultant Expense Factor by Rate Class Sector, as defined in Section 11.0.
SSF	System Supply Factor, as defined in Section 12.0.

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TACFs 2017 Tax Act Credit Factor by Rate Class Sector, as defined in Section 13.0.
EPRF Electronic Payment Recovery Factor, as defined in Section 14.0.
BDRFs Base Distribution Reconciliation Factor by Rate Class Sector, as defined in Section 15.0.

19.0 Application of LOAF to Bills

The LDAFs (\$ per therm) for each Rate Category shall be calculated to the nearest one one-hundredth (\$0.0001) of a cent per therm and will be applied to the monthly firm sales and firm transportation throughput for each customer in a Rate Category.

20.0 Information Required to be Filed with the Department

Information pertaining to all the components of the LDAC is to be filed with the Department as specified in the previous sections. The LDAF filing will be made ninety (90) days prior to the November 1 effective date. The annual reconciliation of all LDAF components, except the GSERAF, will be filed ninety (90) days prior to the November 1 effective date.

Within five (5) business days of May 1, the LDAF shall be updated to include the GSEAF approved by the Department for effect May 1. Within five (5) business days of November 1, the LDAF will be updated to include the GSERAF approved by the Department for effect November 1.

21.0 Other Rules

- (1) The Department may, where appropriate, on petition or on its own motion, grant an exception from the provisions of these regulations, upon such terms that it may determine to be in the public interest.
- (2) The Company may, at any time, file with the Department an amended LDAC. An amended LDAC filing must be submitted ten (10) days before the first billing cycle of the month in which it is proposed to take effect.
- (3) The Department may, at any time, require the Company to file an amended LDAC.
- (4) The operation of the LDAC is subject to all powers of suspension and investigation vested in the Department by G.L. c.164.

22.0 Customer Notification

The Company will design a notice, which explains in simple terms to customers, the LDAC, the

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nature of any change in the LDAC and the manner in which the LDAC is applied to the bill. This notice can be a part of the Company's GAF notice. The Company will submit the LDAC notice for approval at the time of each LDAC filing.

Upon approval by the Department, the Company must immediately distribute these notices to all of its customers either through direct mail or with its bills.

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**AMENDMENTS TO
UNIFORM SYSTEM OF ACCOUNTS**

182.62 Interruptible Transportation Margin Reconciliation Adjustment for LDAC

This account shall be used to record the cumulative difference between the annual Interruptible Transportation Margin returns and the annual Interruptible Transportation Margins. Entries to this account shall be determined as outlined in the Local Distribution Adjustment Clause, 220 C.M.R. 7.06.06.

254.50 Service Quality Revenue Reduction Reconciliation Adjustment

This account shall be used to record the cumulative difference between the return of revenues associated with penalties for failure to meet certain service quality measure targets and those service quality penalties.

182.41 Energy Efficiency Reconciliation Adjustment

This account shall be used to record the cumulative difference between the sum of the Category Energy Efficiency Expenditures incurred by the Company plus the sum of the Category Loan Repayments and the revenues collected from customers pursuant to this clause with respect to a given Rate Category.

182.70 Environmental Response Costs Reconciliation Adjustment

This account shall be used to record the cumulative difference between the revenues toward environmental response costs as calculated by multiplying the RAF times monthly firm sales volumes and transportation throughput and environmental response costs allowable per formula.

182.99 Residential Assistance Reconciliation Adjustment

This account shall be used to record the cumulative difference between the actual RAAC revenues, as calculated by multiplying the RAAP times the actual monthly firm sales and firm transportation volumes and the reduction in revenues, plus RAMP costs, allowable per the formula in Section 6.6.

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182.97 Pension and PBOP Expense Reconciliation Adjustment

This account shall be used to record the cumulative difference between the recovery and actual amount of expenses associated with Pension and PBOP Expenses.

182.61 Targeted Infrastructure Reinvestment Reconciliation Adjustment

This account shall be used to record the cumulative difference between the recovery and actual amount of expenses associated with Targeted Infrastructure Reinvestment expenditures.

182.30570 Gas System Enhancement Reconciliation Adjustment Factor

This account shall be used to record the cumulative difference between the recovery and actual amount of expenses associated with Gas System Enhancement Program expenditures.

182.56 Attorney General Consultant Expenses Reconciliation Adjustment

This account shall be used to record the cumulative difference between the recovery and actual amount of expenses associated with the Attorney General's Consultant Expenses.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

Section

- 1.0 Purpose**
- 2.0 Effective Date**
- 3.0 Applicability**
- 4.0 Definitions**
- 5.0 Benchmark Base Revenue per Customer**
- 6.0 Calculation of Revenue Decoupling Adjustment**
- 7.0 Reconciliation Adjustment**
- 8.0 Application of the RDAC to Customer Bills**
- 9.0 Information to be Filed with the Department**

1.0 Purpose

The purpose of the Revenue Decoupling Adjustment Clause (“RDAC”) is to establish procedures that allow Eversource Gas Company of Massachusetts d/b/a Eversource Energy (“Eversource” or the “Company”) subject to the jurisdiction of the Department of Public Utilities (“Department”) to adjust, on a semi-annual basis, its rates for firm gas sales and firm transportation service in order to reconcile actual base revenue recoveries with Benchmark base revenues. Eversource’s RDAC eliminates the link between customer sales and Eversource earnings in order to align the interests of the Company and customers with respect to lowering customer usage.

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2.0 Effective Date

The Peak Period Revenue Decoupling Adjustment Factor (“RDAF”) shall be effective on the first day of each Peak Period as defined herein. The Off-peak RDAF shall become effective on the first day of each Off-peak Period as defined herein.

3.0 Applicability

The RDAC shall apply to all of the Company’s firm sales and firm transportation Rate Schedules, subject to the jurisdiction of the Department, as determined in accordance with the provisions of this mechanism.

4.0 Definitions

The following definitions shall apply throughout the provisions of this Revenue Decoupling tariff:

- (1) **Actual Base Revenue per Customer (“ARPC”)** is the actual base revenue divided by the respective number of customers booked by the Company over a given season for a Customer Class Group exclusive of customers and associated revenues for customers connected to the Company’s distribution system since the end of the test period for the Company’s most recent base rate case.
- (2) **Actual Number of Customers (“ACUSTS”)** is the actual number of customers for the applicable Customer Class Group for the most recently completed Peak or Off-Peak Period (T-1), exclusive of customers connected to the Company’s distribution system since the end of the test period for the Company’s most recent base rate case.
- (3) **Base Rate Element** is any customer, volumetric or demand charge reflected in the Company’s Rate Schedules that recovers a portion of the Company’s base revenue requirement as established in its most recent base rate case or other proceeding that

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results in a base rate adjustment.

- (4) **Base Rates** are the collection of Base Rate Elements for all of the Company's Rate Schedules.
- (5) **Customer Class** is the group of customers all taking service pursuant to the same Rate Schedule.
- (6) **Customer Class Group** is the group of Rate Schedules combined for purposes of calculating the Revenue Decoupling Adjustment amounts.
- (7) **Off-peak Period** is the continuous period from May 1st through October 31st.
- (8) **Peak Period** is the continuous period from November 1st through April 30th.
- (9) **Benchmark Base Revenue per Customer ("BRPC")** is the allowed average revenue per Customer for a given season for a Customer Class Group, reflecting the base revenue for the Company's base rate case or other proceeding that results in an adjustment to base rates.
- (10) **Rate Class Group** is the group of Rate Schedules combined for purposes of recovery of the allowed Revenue Decoupling Adjustment amounts. The five (5) Rate Class Groups are as follows:
 1. The Residential Rate Class Group (RCG1) shall consist of all sales and transportation customers taking service pursuant to the Company's residential rate schedules R-1, R-2, R-3, R-4, T-R1, T-R2, T-R3 and T-R4.
 2. The C&I Low Annual Use Rate Class Group (RCG2) shall consist of all sales and transportation customers taking service pursuant to the Company's C&I Low Annual Use rate schedules G-40, G-50, T-40, and T-50.

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3. The C&I Medium Annual Use Rate Class Group (RCG3) shall consist of all sales and transportation customers taking service pursuant to the Company's C&I Medium Annual Use rate schedules G-41, G-51, T-41, and T-51.
 4. The C&I High Annual Use Rate Class Group (RCG4) shall consist of all sales and transportation customers taking service pursuant to the Company's C&I High Annual Use rate schedules G-42, G-52, T-42, and T-52.
 5. The C&I Extra High Annual Use Rate Class Group (RCG5) shall consist of all sales and transportation customers taking service pursuant to the Company's C&I Extra High Annual Use rate schedules G-43, G-53, T-43, and T-53.
- (11) **Base Distribution Revenue Allocators** are the allocation factors for each Recovery Class Group that are applied to the revenues that the Company is allowed to recover through the Revenue Decoupling mechanisms to determine the Revenue Decoupling Adjustment Factor for each Rate Class Group. The following are the Base Distribution Revenue Allocators as approved by the Department in D.P.U. 25-xxx:

Base Distribution Revenue Allocators

Rate Class Group	Peak Period	Off-peak Period
Residential	66.907%	68.990%
C&I Low Annual Use	9.111%	7.668%
C&I Medium Annual Use	10.828%	10.609%
C&I High Annual Use	7.224%	6.096%
C&I Extra High Annual Use	5.930%	6.637%

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5.0 Benchmark Base Revenue per Customer

5.1 Description of Benchmark Base Revenue per Customer Calculations

The BRPC shall be determined separately for each Customer Class Group for the Peak Period and for the Off-peak Period. For purposes of this revenue decoupling tariff, there are three Customer Class Groups as follows:

1. The Residential Heating Customer Class Group shall consist of all sales and transportation customers taking service pursuant to the Company's residential heating rate schedules, R-3, R-4, T-R3 and T-R4.
2. The Residential Non-Heating Customer Class Group shall consist of all sales and transportation customers taking service pursuant to the Company's residential non-heating rate schedules, R-1, R-2 T-R1 and T-R2.
3. The Commercial and Industrial Customer Class Group shall consist of all sales and transportation customers taking service pursuant to one of the Company's general service rate schedules, G-40, G-41, G-42, G-43, G-50, G-51, G-52, G-53, T-40, T-41, T-42, T-43, T-50, T-51, T-52 and T-53.

The BRPC for the applicable Customer Class Group shall be determined by first multiplying the then effective base rates for each rate schedule by the corresponding test period billing determinants utilized to design base rates in the Company's most recent base rate case to yield benchmark base revenues by Customer Class. The resulting benchmark base revenues by Customer Class for all Rate Schedules within the same Customer Class Group shall be added together and divided by the total test period number of customers for the corresponding Customer Classes in order to yield the BRPC. For purposes of calculating the RPC, the non-discounted base rate elements shall replace the discounted rates of the low income rate schedules.

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5.2 Currently Effective Benchmark Base RPC

The BRPC established by the Department in D.P.U. 24-50 by Customer Class Group for each season, applicable for Revenue Decoupling Adjustment amounts prior to November 1, 2025, is as follows:

Customer Class Group	Peak BRPC	Off-peak BRPC
Residential Non-heating	\$ 209.29	\$ 144.75
Residential Heating	\$ 657.19	\$ 203.39
Commercial and Industrial	\$3,013.16	\$ 869.99

The BRPC established by the Department in D.P.U. 25-108 by Customer Class Group for each season, applicable for Revenue Decoupling Adjustment amounts beginning November 1, 2025 is as follows:

Customer Class Group	Peak BRPC	Off-peak BRPC
Residential Non-heating	\$ 236.30	\$ 158.94
Residential Heating	\$ 773.07	\$ 229.22
Commercial and Industrial	\$3,560.36	\$ 991.86

6.0 Calculation of Revenue Decoupling Adjustment

6.1 Description of Revenue Decoupling Adjustment

At the conclusion of each Peak or Off-peak Period, the Company shall calculate a RDAF to be applied to customer bills in the next corresponding season. The RDAF for the Peak Period will be applied to customer bills in the next Peak Period and the RDAF for the Off-peak Period will be applied to customer bills in the next Off-peak Period.

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The Revenue Decoupling Adjustment (“RDA”) shall be calculated by comparing the difference between the actual Revenue per Customer to the Benchmark Base Revenue per Customer for the applicable Customer Class Group. The sum of the adjustments calculated for each of the three Customer Class Groups shall equal the total Company RDA, and shall include a reconciliation component and carrying costs. If the RDA does not exceed the revenue cap described below, then it shall be allocated to each Rate Class Group by applying the Base Distribution Revenue Allocators approved in the Company’s most recent rate filing, and as set out in Section 4.0 (11), and then divided by each Rate Class Group’s seasonal forecasted throughput to derive the RDAF for each Rate Class Group.

The total Peak or Off-peak RDA, including the prior period reconciliation, deferral amounts, and all carrying charges, may not exceed three percent (3%) of total revenues from firm sales and firm transportation throughput for the most recent corresponding Peak or Off-peak Period, here-in referred to as the Revenue Decoupling Cap (“RDC”), with transportation revenues adjusted by imputing the Company’s cost of gas charges for that period. Total revenue shall include amounts that the Company has billed customers through applicable charges for distribution service, Local Distribution Adjustment Factors, Cost of Gas Adjustment Factors, and any related adjustment factors. If the RDA exceeds the RDC, then an amount equal to the RDC shall be allocated to the Rate Class Groups by applying the Distribution Revenue Allocator approved in the Company’s most recent rate filing and then divided by each Rate Class Group’s seasonal forecasted throughput to derive the RDAF for each Rate Class Group. Amounts determined to be in excess of the RDC shall be deferred and included in the RDA reconciliation for recovery in the subsequent year during the corresponding Peak or Off-peak Period as long as the sum of the RDA for that period, including the prior period reconciliation, deferral amounts, and all carrying charges, does not exceed the RDC for that period.

Carrying charges shall be calculated on the average deferred balance using the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates. If the total amount to be reflected in the RDA represents

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an over-recovery to be credited to customers, the entire amount is to be reflected in the RDA at the beginning of the Peak or Off-peak Periods i.e., the RDC is applicable to under-recoveries only; over-recoveries shall be credited in full.

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6.2 Revenue Decoupling Adjustment Formula

$$RDA = \sum_{cg=1}^{cg=n} (BRPC_{T-1} - ARPC_{T-1}) \times ACUSTS_{T-1} + RF + DEF_{BALp} + \text{carrying costs}$$

If:

$$RDA < \$0$$

Then:

$$DEF_{BALc} = \$0$$

And:

$$RDA_{ST1} = \frac{RDA \times DRAs}{TPVOLs}$$

If:

$$RDA > \$0$$

And, if:

$$RDA < RDC$$

Then:

$$DEF_{BALc} = \$0$$

And:

$$RDA_{ST1} = \frac{RDA \times DRAs}{TPVOLs}$$

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If:

$$RDA > RDC$$

Then:

$$DEF_{BALc} = RDA - RDC$$

And:

$$RDAF_{ST1} = \frac{RDC \times DRA_s}{TP_{VOLs}}$$

Where:

- RDAF:** The Revenue Decoupling Adjustment Factor for the Peak or Off-peak Period (T1).
- DRA:** Distribution Revenue Allocator applicable to the Rate Class Group.
- s:** Designates a separate factor for each Rate Class Group.
- RDA:** The calculated Revenue Decoupling amount consisting of: (1) the difference between the BRPC and ARPC, with the difference multiplied by the number of actual customers, (2) the prior period reconciliation (RF), including interest, and, if applicable, (3) any deferral of RDA from prior periods (DEF_{BALp}) that the Company was not able to reflect in a prior period's RDAF, (4) any prospective interest.
- RDC:** The Revenue Decoupling Cap equal to three percent (3%) of total revenues from firm sales and firm transportation throughput for the most recent corresponding Peak or Off-peak Period.
- cg:** Customer Class Groups 1 through n.
- BRPC:** Benchmark Base Revenue Per Customer for the applicable Customer Class Group as defined in Section 4.0 for the most recently completed Peak or Off-peak Period (T-1).

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- ARPC:** Actual Base Revenue Per Customer for the applicable Customer Class Group as defined in Section 4.0 for the most recently completed Peak or Off-peak Period (T-1). For purposes of calculating the Actual Base Revenue per Customer, the non-discounted base revenues prior to application of the low income discount shall be used.
- ACUSTS:** The actual number of customers for the applicable Customer Class Group for the most recently completed Peak or Off-peak Period (T-1), exclusive of customers connected to the Company's distribution system since the end of the test period for the Company's most recent base rate case.
- TP_{Vol}:** Forecast Throughput Volumes inclusive of all firm tariff sales and firm tariff transportation throughput excluding gas lights for the Peak or Off-peak Period.
- RF:** Revenue Decoupling Reconciliation Adjustment – Account 182.01 and Account 182.81, subsequent to the billing of applicable Peak or Off-peak Period RDAF, including interest using the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates.
- DEF_{BALp}:** The balance of the unrecovered deferrals from prior periods, including interest using the monthly prime lending rate, as reported by the Federal Reserve Statistical Release of Selected Interest Rates.
- DEF_{BALc}:** The amount of Revenue Decoupling Adjustment that must be deferred in the current year based on the difference between three percent (3%) of total revenues from firm sales and firm transportation throughput for the most recent corresponding Peak or Off-peak Period, with transportation revenues adjusted by imputing the Company's cost of gas charges for that period, and the current year's Revenue Decoupling Adjustment.

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7.0 Reconciliation Adjustment

Account 182.01 shall contain the accumulated difference between the total revenues from all five (5) Rate Class Groups toward the RDA for the Peak Period, as calculated by multiplying the respective Rate Class Groups RDAF times corresponding seasonal firm sales and transportation throughput and the total revenue decoupling adjustment allowed revenues from all three (3) Customer Class Groups for the Peak Period as calculated pursuant to Section 6.2 of this tariff. In addition, carrying charges shall be calculated on the Account 182.01 average monthly balance using the consensus prime rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates and then added to the end-of-month balance. Account 182.01 shall also include Peak Period deferrals as determined in Section 6.0.

Account 182.81 shall contain the accumulated difference between the total revenues from all five (5) Rate Class Groups toward the RDA for the Off-peak Period, as calculated by multiplying the respective Rate Class Groups RDAF times corresponding seasonal firm sales and transportation throughput and the total revenue decoupling adjustment allowed revenues from all three (3) Customer Class Groups for the Off-peak Period as calculated pursuant to Section 6.2 of this tariff. In addition, carrying charges shall be calculated on the Account 182.81 average monthly balance using the consensus prime rate as reported by the Federal Reserve Statistical Release of Selected Interest Rates and then added to the end-of-month balance. Account 182.81 shall also include Off-peak Period deferrals as determined in Section 6.0.

8.0 Application of the RDAC to Customer Bills

The RDAFs (\$ per therm) for each Rate Class Group shall be truncated to the nearest one one-hundredth of a cent per therm. The RDAF for the Peak Period will be applied to the monthly firm sales and firm transportation throughput for each customer in a Rate Class Group in the next Peak Period. The RDAF for the Off-Peak Period will be applied to the monthly firm sales and transportation throughput for each customer in a Rate Class Group in the next Off-Peak Period.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

9.0 Information to be Filed with the Department

Information pertaining to the RDAC will be filed with the Department ninety (90) days prior to the effective dates of the November 1 Peak Period and May 1 Off-peak Period RDAF. Such information shall include the calculation of the applicable revenue decoupling adjustment and revenue decoupling reconciliation adjustment, including a summary and schedules as set out in Exhibit A to Revenue Decoupling Adjustment Factor Filing Procedures, D.P.U. 14-RDAF-01 (2014). With each Peak Period and Off-peak Period RDAC filings, such information shall include bill impact comparisons, by customer class, of proposed rates to current rates and of proposed rates to rates in effect for the prior pertinent period. Information provided in the above referenced filing schedules shall include for the pertinent period the following:

- Billed sales data by customer class
- Forecasted volumes by customer class
- Bill impact comparison of proposed rates to current rates by customer class
- Estimate of lost base revenue (“LBR”)
- Monthly new customer counts, base revenues and usage
- Capital costs associated with connecting new customers
- Weather-normalized sales data by customer class
- Weather-normalized RDA

RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-1

AVAILABILITY

Service is available under this rate at single locations for all domestic purposes, except for resale, in individual private dwellings and individual apartments including condominiums and their facilities as defined in G.L. Chapter 183A, Section 1 and DPU 86-159 dated February 6, 1987.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - BI-MONTHLY

The Bi-Monthly rate schedule applicable to all customers being served with Company meters that do not have an installed radio-based automated meter reading device is as follows:

Customer Charge Per Two Month Period		\$ 24.40
Off-Peak	All therms	@ \$ 1.3348 per therm
Peak	All therms	@ \$ 1.3348 per therm

RATE - MONTHLY

The Monthly rate schedule applicable to all customers being served with Company meters that have an installed radio-based automated meter reading device is as follows:

Customer Charge Per One Month Period		\$ 12.20
Off-Peak	All therms	@ \$ 1.3348 per therm
Peak	All therms	@ \$ 1.3348 per therm

RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-1

MINIMUM CHARGE

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

Where more than one but less than four individual apartments or dwellings are served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings will be calculated on the appropriate Commercial and Industrial Service Rate.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

**LOW INCOME RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-2**

AVAILABILITY

Service is available under this rate at single locations for all domestic purposes, except for resale, in individual private dwellings and individual apartments to persons who verify receipt of any means-tested public-benefit program or verify eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 60 percent of the median income in Massachusetts based on a household's gross income or other criteria approved by the Department.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 **Btu** per cubic foot.

RATE - BI-MONTHLY

The Bi-Monthly rate schedule applicable to all customers being served with Company meters that do not have an installed radio-based automated meter-reading device is as follows:

Customer Charge Per Two Month Period		\$ 24.40
Off-Peak	All therms	@ \$ 1.3348 per therm
Peak	All therms	@ \$ 1.3348 per therm

RATE - MONTHLY

The Monthly rate schedule applicable to all customers being served with Company meters that have an installed radio-based automated meter reading device is as follows:

Customer Charge Per One Month Period		\$ 12.20
Off-Peak	All therms	@ \$ 1.3348 per therm
Peak	All therms	@ \$ 1.3348 per therm

**LOW INCOME RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-2**

MINIMUM CHARGE

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 25.0 percent (25.0%) pursuant to D.P.U. 12-25.

DEFINITIONS

Off-Peak Period - Defined as the period May 1st through October 31st.

Peak Period - Defined as the period November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings shall be calculated on the appropriate Commercial and Industrial Service Rate.

LOW INCOME RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-2

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

RESIDENTIAL HEATING
RESIDENTIAL RATE R-3

AVAILABILITY

Service is available under this rate at single domestic locations for all purposes, except for resale, in individual private dwellings and individual apartments including condominiums and their facilities as defined in G. L. Chapter 183A, Section 1 and DPU 86-159 dated February 6, 1987 where such residences are heated exclusively by means of permanently installed space heating equipment.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month			\$ 12.20
Off-Peak	All therms	@	\$ 0.9253 per therm
Peak	All therms	@	\$ 0.9253 per therm

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

RESIDENTIAL HEATING
RESIDENTIAL RATE R-3

SPECIAL PROVISION

- a) Where more than one but less than four individual apartments or dwellings are served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter the billing shall be calculated on the appropriated Commercial and Industrial Service Rate.
- b) Temporary service will be supplied, upon written application for the limited period necessary to protect and dry out unoccupied private residences under construction. Gas fired, permanently installed heating equipment of a type approved by the Company shall be the sole source of heat for the residence. The charge shall be computed in accordance with Residential Rate R-3.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

LOW INCOME RESIDENTIAL HEATING
RESIDENTIAL RATE R-4

AVAILABILITY

Service is available under this rate at single domestic locations for all purposes, except for resale, in individual private dwellings and individual apartments where such residences are heated exclusively by means of permanently attached space heating equipment to persons who verify receipt of any means-tested public-benefit program or verify eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 60 percent of the median income in Massachusetts based on a household's gross income or other criteria approved by the Department..

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE -MONTHLY

Customer Charge Per Month			\$ 12.20
Off-Peak	All therms	@	\$ 0.9253 per therm
Peak	All therms	@	\$ 0.9253 per therm

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 25.0 percent (25.0%) pursuant to D.P.U. 12-25.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

LOW INCOME RESIDENTIAL HEATING
RESIDENTIAL RATE R-4

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments are served through one meter the billing shall be calculated on the appropriate Commercial and Industrial Service Rate.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(LOW ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-40

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms	@	\$0.9148 per therm
Peak	All therms	@	\$0.9148 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of less than 5,000 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the **monthly** Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(LOW ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-40

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE G-41

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month			\$ 78.30
Off-Peak	All therms	@	\$0.5441 per therm
Peak	All therms	@	\$0.5441 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of between 5,000 therms and 39,999 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE G-41

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

**COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE/ HIGH PEAK PERIOD)
RATE G-42**

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.2929 per therm
Peak	All therms	@	\$0.4744 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage between 40,000 and 249,999 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures. With the exception that customers whose annual use is greater than 249,999 therms, and if the Company has been unable to install an Automated Meter Reading Device, such customers also shall take service under this rate schedule.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

**Issued by: Kevin J. Kelley
President**

**Filed: July 31, 2025
Effective: November 1, 2025**

COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE/ HIGH PEAK PERIOD)
RATE G-42

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE G-43

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month:		\$ 1,155.90
Demand Rates:	Off-Peak	- @ \$ 1.9531 per therm of maximum daily gas usage
	Peak	- @ \$ 4.6794 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	- @ \$0.1045 per therm
	Peak	- @ \$0.2124 per therm

CALCULATION OF DEMAND CHARGES

Demand charges shall be calculated by applying the Demand Rate to the actual measured maximum daily gas usage in the billing month.

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of 250,000 therms or more and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

**COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE G-43**

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which, it shall automatically renew itself for like one year periods thereafter, unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

SPECIAL PROVISIONS

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule. If the Company determines that Automated Meter Reading is impractical, the customer may receive service under the terms of Rate Schedule G-42.

**Issued by: Kevin J. Kelley
President**

**Filed: July 31, 2025
Effective: November 1, 2025**

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE G-43

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(LOW ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-50

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE -MONTHLY

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms		@ \$0.8721 per therm
Peak	All therms		@ \$0.8721 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of less than 5,000 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(LOW ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-50

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE/ LOW PEAK PERIOD USE)
RATE G-51

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE -MONTHLY

Customer Charge Per Month		\$78.30
Off-Peak	All therms	@ \$0.2972 per therm
Peak	All therms	@ \$0.5020 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of between 5,000 and 39,999 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE/ LOW PEAK PERIOD USE)
RATE G-51

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-52

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.2292 per therm
Peak	All therms	@	\$0.4546 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage between 40,000 and 249,999 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures. With the exception that customers whose annual use is greater than 249,999 therms, and if the Company has been unable to install an Automated Meter Reading Device, such customers also shall take service under this rate schedule.

MINIMUM CHARGE

The minimum charge per month shall be the **monthly** Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-52

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE/ LOW PEAK PERIOD USE)
RATE G-53

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month:		\$ 1,155.90
Demand Rates:	Off-Peak	@ \$ 1.9531 per therm of maximum daily gas usage
	Peak	@ \$ 4.6794 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	@ \$ 0.1045 per therm
	Peak	@ \$ 0.2124 per therm

CALCULATION OF DEMAND CHARGES

Demand charges shall be calculated by applying the Demand Rate to the actual measured maximum daily gas usage in the billing month.

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of 250,000 therms or more and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE/ LOW PEAK PERIOD USE)
RATE G-53

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which, it shall automatically renew itself for like one year periods thereafter, unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

SPECIAL PROVISIONS

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule. If the Company determines that Automated Meter Reading is impractical, the customer may receive service according to Rate Schedule G-52.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE/ LOW PEAK PERIOD USE)
RATE G-53

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

OUTDOOR GAS LIGHTING SERVICE
RATEL

AVAILABILITY

Service to all customers is available under this rate for outdoor gas lighting where a standard gas light is attached to the Company's existing distribution system, and when it is not feasible to meter gas for such lighting along with other gas used on the premises and bill the same under the rate in effect for all other service. All such installations shall be on private property. Service under this schedule is available only to those customers taking service under this rate as of December 14, 1979.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 **Btu** per cubic foot.

RATE -MONTHLY

\$ 3.41 per month per light.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

TERM OF CONTRACT

The terms of contract under this schedule shall be for an initial period of one year and shall continue in effect thereafter until canceled by either party on 30 days' written notice.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

The customer shall own and maintain all equipment necessary for such lighting, including any necessary additional piping. The customer shall replace at his expense any mantles from time to time. All original or replacement equipment shall be approved by the Company.

Issued by: Kevin J. Kelley
President

Filed: November 4, 2024
Effective: November 1, 2024

OUTDOOR GAS LIGHTING SERVICE
RATEL

RULES AND REGULATIONS

The Company's Rules and Regulations in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: November 4, 2024
Effective: November 1, 2024

NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-RI

AVAILABILITY

Service is available under this rate at single domestic locations throughout the territory served by the Company for transportation of supplier-owned gas used in individual private dwellings and individual apartments including condominiums and their facilities as defined in G. L. Chapter 183A, Section 1 and DPU 86-159 dated February 6, 1987.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - BI-MONTHLY

The Bi-Monthly rate schedule applicable to all customers being served with Company meters that do not have an installed radio-based automated meter reading device is as follows:

Customer Charge Per Two Month Period		\$ 24.40
Off-Peak	All therms	@ \$1.3348 per therm
Peak	All therms	@ \$1.3348 per therm

RATE - MONTHLY

The Monthly rate schedule applicable to all customers being served with Company meters that have an installed radio-based automated meter reading device is as follows:

Customer Charge Per One Month Period		\$ 12.20
Off-Peak	All therms	@ \$1.3348 per therm
Peak	All therms	@ \$1.3348 per therm

MINIMUM CHARGE

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas transported under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-RI

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

Where more than one but less than four individual apartments or dwellings are served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings will be calculated on the appropriate Commercial and Industrial Service Rate.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, or other arrangements between Customers and Suppliers operating pursuant to the Company's Supplier Service Agreement Terms and Conditions, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

LOW INCOME NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R2

AVAILABILITY

Service is available under this rate at single domestic locations throughout the territory served by the Company for transportation of supplier-owned gas used in individual private dwellings and individual apartments for all domestic purposes to persons who verify receipt of any means-tested public-benefit program or verify eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 60 percent of the median income in Massachusetts based on a household's gross income or other criteria approved by the Department..

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - BI-MONTHLY

The Bi-Monthly rate schedule applicable to all customers being served with Company meters that do not have an installed radio-based automated meter reading device is as follows:

Customer Charge Per Two Month Period		\$ 24.40
Off-Peak	All therms	@ \$1.3348 per therm
Peak	All therms	@ \$1.3348 per therm

RATE - MONTHLY

The Monthly rate schedule applicable to all customers being served with Company meters that have an installed radio-based automated meter reading device is as follows:

Customer Charge Per One Month Period		\$ 12.20
Off-Peak	All therms	@ \$1.3348 per therm
Peak	All therms	@ \$1.3348 per therm

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

LOW INCOME NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R2

MINIMUM CHARGE

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas transported under this rate.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 25.0 percent (25.0%) pursuant to D.P.U. 12-25.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings shall be calculated on the appropriate Commercial and Industrial Service Rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

LOW INCOME NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R2

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, or other arrangements between Customers and Suppliers operating pursuant to the Company's Supplier Service Agreement Terms and Conditions, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R3

AVAILABILITY

Service is available under this rate at single domestic locations throughout the territory served by the Company for transportation of supplier-owned gas used in individual private dwellings and individual apartments including condominiums and their facilities as defined in G. L. Chapter 183A, Section 1 and DPU 86-159 dated February 6, 1987 where such residences are heated exclusively by means of permanently installed space heating equipment.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 12.20
Off-Peak	All therms	@ \$0.9253 per therm
Peak	All therms	@ \$0.9253 per therm

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R3

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

- a) Where more than one but less than four individual apartments or dwellings are served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter the billing shall be calculated on the appropriated Commercial and Industrial Service Rate.
- b) Temporary service will be supplied, upon written application for the limited period necessary to protect and dry out unoccupied private residences under construction. Gas fired, permanently installed heating equipment of a type approved by the Company shall be the sole source of heat for the residence. The charge shall be computed in accordance with Residential Rate R-3.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, or other arrangements between Customers and Suppliers operating pursuant to the Company's Supplier Service Agreement Terms and Conditions, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

LOW INCOME HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R4

AVAILABILITY

Service is available under this rate at single domestic locations throughout the territory served by the Company to persons who verify receipt of any means-tested public-benefit program or verify eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 60 percent of the median income in Massachusetts based on a household's gross income or other criteria approved by the Department, for transportation of supplier-owned gas used in individual private dwellings and individual apartments where such residences are heated exclusively by means of permanently installed space heating equipment.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 **Btu** per cubic foot.

RATE - MONTHLY

Customer Charge Per Month			\$ 12.20
Off-Peak	All therms	@	\$0.9253 per therm
Peak	All therms	@	\$0.9253 per therm

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas transported under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

LOW INCOME HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R4

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 25.0 percent (25.0%) pursuant to D.P.U. 12-25.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 15th through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments are served through one meter the billing shall be calculated on the appropriate Commercial and Industrial Service Rate, and therefore such accounts are not eligible for the Pilot Program.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, or other arrangements between Customers and Suppliers operating pursuant to the Company's Supplier Service Agreement Terms and Conditions, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(LOW ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-40

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month		\$ 19.80
Off-Peak	All therms	@ \$0.9148 per therm
Peak	All therms	@ \$0.9148 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of less than 5,000 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(LOW ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-40

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(MEDIUM ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE T-41

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month			\$ 78.30
Off-Peak	All therms	@	\$0.5441 per therm
Peak	All therms	@	\$0.5441 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of between 5,000 therms and 39,999 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st
Peak Period - Defined as the period from November 15th through April 30th.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(MEDIUM ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE T-41

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-42

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.2929 per therm
Peak	All therms	@	\$0.4744 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage between 40,000 and 249,999 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-42

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE T-43

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month:		\$1,155.90
Demand Rates:	Off-Peak	@ \$ 1.9531 per therm of maximum daily gas usage
	Peak	@ \$ 4.6794 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	@ \$ 0.1045 per therm
	Peak	@ \$ 0.2124 per therm

CALCULATION OF DEMAND CHARGES

Demand charges shall be calculated by applying the Demand Rate to the actual measured maximum daily gas usage in the billing month.

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of 250,000 therms or more and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE T-43

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter, unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

SPECIAL PROVISIONS

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE/ HIGH PEAK PERIOD USE)
RATE T-43

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
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FIRM TRANSPORTATION SERVICE
(LOW ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-50

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms	@	\$0.8721 per therm
Peak	All therms	@	\$0.8721 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of less than 5,000 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st

Peak Period - Defined as being the period November 1st through April 30th

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(LOW ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-50

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(MEDIUM ANNUAL USE/ LOW PEAK PERIOD USE)
RATE T-51

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month			\$ 78.30
Off-Peak	All therms	@	\$0.2972 per therm
Peak	All therms	@	\$0.5020 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of between 5,000 therms and 39,999 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

Issued by: Kevin J. Kelley
President

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Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(MEDIUM ANNUAL USE/ LOW PEAK PERIOD USE)
RATE T-51

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

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FIRM TRANSPORTATION SERVICE
(HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-52

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.2292 per therm
Peak	All therms	@	\$0.4546 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage between 40,000 and 249,999 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

Issued by: Kevin J. Kelley
President

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FIRM TRANSPORTATION SERVICE
(HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-52

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE/ LOW PEAK PERIOD USE)
RATE T-53

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month:		\$ 1,155.90
Demand Rates:	Off-Peak	@ \$ 1.9531 per therm of maximum daily gas usage
	Peak	@ \$ 4.6794 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	@ \$ 0.1045 per therm
	Peak	@ \$ 0.2124 per therm

CALCULATION OF DEMAND CHARGES

Demand charges shall be calculated by applying the Demand Rate to the actual measured maximum daily gas usage in the billing month.

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of 250,000 therms or more and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE/ LOW PEAK PERIOD USE)
RATE T-53

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter, unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

SPECIAL PROVISIONS

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 31, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

Issued by: Kevin J. Kelley
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FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE/ LOW PEAK PERIOD USE)
RATE T-53

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2025
Effective: November 1, 2025

SPECIAL PROVISION
FOR USE OF DUAL FUEL EQUIPMENT

1.0 PURPOSE

The purpose of this special provision is to enable a Customer taking service under a firm rate schedule to install dual fuel equipment thereby enabling the Customer to displace natural gas service provided by the Company at the Customer's discretion. The terms of this special provision allow the Company to recover a minimum annual revenue from the Customer in a manner reflecting the reduced utilization of the Company's firm service.

2.0 APPLICABILITY

This special provision may be applicable to any Customer taking service under any one or more of the Company's Commercial & Industrial Service Medium or High Annual Use, or Extra High Annual Use, Rate Schedules (G-41, G-42, G-43, G-51, G-52, G-53, T-41, T-42, T-43, T-51, T-52, T-53) that has also installed equipment capable of burning natural gas and one or more other fuels.

3.0 NOTIFICATION REQUIREMENT

Customer is responsible for notifying the Company of any dual fuel equipment at Customer's location upon initial application for Distribution Service. Any Customer that installs or has previously installed dual fuel equipment at any time while taking Distribution Service from the Company shall notify the Company of the installation.

4.0 TERM

The minimum term shall be one (1) year from the initial operation of dual fuel equipment by the Customer. The initial term shall be automatically extended for successive one (1) year terms, unless terminated by written notice to the Company at least 30 days prior to the termination of the currently effective term. In the event that Customer ceases taking Distribution Service prior to the end of the term of this special provision, the terms of this special provision shall continue in effect until terminated in accordance with the terms herein.

5.0 MINIMUM ANNUAL REVENUE

Customer shall be responsible for payment to Company of a minimum annual revenue, net of any gas commodity-related revenues from the Company's Cost of Gas Clause and revenues from the application of the Company's Local Distribution Adjustment Clause ("LDAC").

SPECIAL PROVISION
FOR USE OF DUAL FUEL EQUIPMENT

Company shall calculate Customer's minimum annual revenue requirement by multiplying the Company's appropriate portion of the annual unit long-run marginal cost ("LRMC") from the Company's most recent rate proceeding adjusted each year, effective September 1, for inflation, by the Customer's maximum daily requirement or quantity ("MDQ"). In accordance with D.P.U. 15-50, the appropriate portion of the unit LRMC to be applied shall be as follows:

- Constrained Capacity: Full LRMC of \$80.68 per MMBtu per MDQ
- Unconstrained Capacity: Pressure Support of **\$17.82** per MMBtu per MDQ

The difference between the resulting calculated Minimum Annual Revenue and the Customer's actual annual distribution revenue shall be due to Company at the anniversary date of the Company providing service to Customer under this Special Provision for Use of Dual Fuel Equipment tariff. For any year that the difference between the Minimum Annual Revenue and the Customer's actual annual distribution revenue is zero or negative, no charge shall apply.

Annual Inflation Adjustment to Annual Unit LRMC:

The Company shall adjust the annual unit LRMC by using the most recently available gross domestic product price index ("GDP-PI") annual inflation adjustment each September 1.

Determination of Customer's MDQ:

Either:

- (a) Rated hourly natural gas input of all dual fuel equipment times 24 hours, or
- (b) The peak day use of the Customer's dual fuel equipment, agreed upon between the Company and Customer, using recent historical energy consumption data; or alternatively, the Company using the daily base load, plus the Customer's use per effective degree day ("EDD") times design day EDDs; these estimating factors shall be based on Customer's annual total energy requirements; or
- (c) If Customer has both dual fuel equipment and dedicated gas-fired equipment the Customer's MDQ shall be either (a) or (b) above, plus a representative MDQ of the dedicated gas-fired equipment using either historical Customer data or an agreed upon MDQ between the Company and Customer.

PIPELINE REFUND CREDIT
CAPACITY ELIGIBLE TRANSPORTATION CUSTOMERS

The Pipeline Refund Credit ("PRC") shall be applicable to all gas use by Capacity Eligible Transportation Customers provided under the following Transportation Rate Schedules:

<u>Title</u>	<u>Rate</u>
Non-Heating Firm Transportation Service, Residential Rate	T-R1
Low Income Non-Heating Firm Transportation Service, Residential Rate	T-R2
Heating Firm Transportation Service, Residential Rate	T-R3
Low Income Heating Firm Transportation Service, Residential Rate	T-R4
Firm Transportation Service (Low Annual Use, High Peak Period Use)	T-40
Firm Transportation Service (Medium Annual Use, High Peak Period Use)	T-41
Firm Transportation Service (High Annual Use, High Peak Period Use)	T-42
Firm Transportation Service (Extra High Annual Use, High Peak Period Use)	T-43
Firm Transportation Service (Low Annual Use, Low Peak Period Use)	T-50
Firm Transportation Service (Medium Annual Use, Low Peak Period Use)	T-51
Firm Transportation Service (High Annual Use, Low Peak Period Use)	T-52
Firm Transportation Service (Extra High Annual Use, Low Peak Period Use)	T-53

1.0 Purpose

The purpose of this credit is to refund to Capacity Eligible Transportation Customers their share of the amount received by the Company from an interstate pipeline company that is the result of a determination by the Federal Energy Regulatory Commission ("FERC") of any amounts the interstate pipeline company recovered in excess of just and reasonable rates.

2.0 Applicability and Account 242.20

The Pipeline Refund Credit shall be applied to all Capacity Eligible Transportation Customer gas usage during the twelve-month period following the implementation of the credit, or until such time as the refund has been fully returned to customers.

Refunds from upstream pipeline capacity providers are credited to Account 242.20. A refund program shall be initiated concurrent with the beginning of the upcoming Peak Period or Off-peak Period and shall remain in effect for a period of one year, or until the refund program allows for the full return of the refund at the end of a billing month prior to the end of the twelve month period. Any over refunded balance in Account 242.20 caused by suspending the PRC at the end of the billing month during which the balance was fully returned shall be placed into any current PRC balance, or if there is no activity in the PRC account, the balance shall be transferred to one of the accounts included in the Local Distribution Adjustment Clause and reflected in the upcoming

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President

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PIPELINE REFUND CREDIT
CAPACITY ELIGIBLE TRANSPORTATION CUSTOMERS

season Local Distribution Adjustment Factor as a means to expeditiously flow such dollars through rates. The Company shall track and report on any Account 242.20 activities.

If during any six-month period commencing with the billing month of November or May, any pipeline refunds received that generate a PRC Factor that is less than one-hundredth of a cent per therm (\$0.0001), the PRC account balance shall be transferred to one of the accounts of the Local Distribution Adjustment Clause.

3.0 Pipeline Refund Credit Factor ("PRCF")

The following formula shall be used to calculate the Pipeline Refund Credit Factor:

$$\text{PRCF} = \frac{\text{R\$} + \text{I}}{\text{A:Vol}}$$

Where:

PRCF	Pipeline Refund Credit Factor
R\$	Total amount of Pipeline Refund allocated to Capacity Eligible Transportation Customers
I	Actual interest from the time of the receipt of \$R and forecasted interest through the refund pass-back period, calculated on the average monthly R\$ balance computed at the consensus prime rate as reported in the <i>Wall Street Journal</i> based on a 365 day year.
A:Vol	Forecasted annual throughput volumes of Capacity Eligible Transportation Customers.

PEAKING SUPPLY SERVICE
RATE PSS

1.0 AVAILABILITY

Peaking Service is available to all Suppliers or Customers acting as their own Suppliers that have been assigned Peaking Capacity on behalf of Customers in an Aggregation Pool, or on behalf of daily-metered Customers not included in an Aggregation Pool, upon execution of a Supplier Service Agreement with the Company.

2.0 APPLICABILITY

This tariff applies to all Suppliers, or Customers acting as their own Supplier, receiving Peaking Service from the Company pursuant to the Company's Terms and Conditions.

3.0 CHARACTER OF SERVICE

Gas provided on a firm basis and not subject to interruption or curtailment except as permitted under the Company's Terms and Conditions and the Supplier Service Agreement. The Supplier shall nominate Peaking Service quantities on a daily basis subject to the operational restrictions and nominations requirements set forth in the Company's Terms and Conditions. The Company shall be obligated to provide a quantity not to exceed the Maximum Daily Peaking Quantity ("MDPQ"), as specified in the Supplier Service Agreement. The level of supply provided by the Company is subject to operational restrictions during the service availability period as set forth in the Company's Terms and Conditions.

4.0 PEAKING SERVICE RATES

Service hereunder is subject to a two-part monthly rate comprising a Peaking Service Demand Charge and a Peaking Service Commodity Charge. Such charges shall reflect the costs described below and shall be computed and submitted within the Company's Cost of Gas Adjustment Clause ("CGAC") filings.

5.0 RATE PER MONTH

The Peaking Service Demand Charge to the Supplier shall be the product of the currently effective monthly Peaking Service Demand Charge and the applicable MDPQ as established in the Supplier Service Agreement for that month for each Aggregation Pool.

PEAKING SUPPLY SERVICE
RATE PSS

The Peaking Service Commodity Charge to the Supplier shall be the Peaking Supply Commodity Charge multiplied by the volumes of gas nominated for each Aggregation Pool each month under this rate.

6.0 MAXIMUM DAILY PEAKING QUANTITY

The MDPQ for each of a Supplier's Aggregation Pools shall be established in the Supplier Service Agreement pursuant to Section 13.4 of the Company's Terms and Conditions.

7.0 OPERATIONAL RESTRICTIONS

The availability of Peaking Service may be restricted in accordance with the operational standards established by the Company in its Terms and Conditions.

8.0 TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provision herein.

INTERRUPTIBLE TRANSPORTATION AGREEMENT

THIS AGREEMENT made and entered into as of this _____ day of _____ 20____, by and between Eversource Gas Company of Massachusetts d/b/a Eversource Energy, a Massachusetts corporation with headquarters at 247 Station Drive, Westwood, Massachusetts (hereafter called "Eversource" or "Company"), and _____ (hereafter called "Customer"), pursuant to the following recitals and representations:

WHEREAS, Customer desires Eversource to transport on an interruptible basis such volumes of gas procured by Customer from _____ located at _____ (hereafter called "Customer's Supplier") for use at Customer's facility located at _____ (hereafter called "Point of Delivery"); and

WHEREAS, Eversource, subject to the Company's Distribution and Default Service Terms and Conditions and the conditions, limitations and provisions hereof, is willing to transport and deliver to Customer on an interruptible basis such volumes of gas:

(a) delivered by a properly licensed and registered third-party supplier with the following information provided by the Customer:

1. Customer's Transporting Pipeline: (Name) _____
located at _____
11. Location of delivery of gas volumes to Eversource's distribution facilities:

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
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INTERRUPTIBLE TRANSPORTATION AGREEMENT

_____ (hereafter called "Point of Receipt"); or
(b) procured by Eversource pursuant to an executed Interruptible Gas Supply Service Agreement between Eversource and the Customer.

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained, Eversource and Customer agree as follows:

ARTICLE 1: MAXIMUM DAILY TRANSPORTATION QUANTITY

Eversource shall provide interruptible transportation to Customer from the Point of Receipt to the Point of Delivery during any Gas Day up to a Maximum Daily Transportation Quantity of _____ therms.

ARTICLE 2: CONDITIONS PRECEDENT

This Agreement is expressly conditioned upon Customer's agreement, at Eversource's option, to assume responsibility for the cost of any additional facilities required to serve Customer including, but not necessarily limited to, any required gas mains, service lines and meters

In addition, this Agreement is conditioned upon Customer's installation and maintenance, at its expense, of a standard modular telephone jack with two pair wiring connecting the jack to the telephone company's network interface device. Such jack shall be installed near the entry point of the gas service line, and the telephone line and jack shall be continuously in service with a dial tone and shall be for the exclusive use of the Company to automatically transmit meter readings over the telephone lines to the Company's computer.

ARTICLE 3: RATE

The charge to be assessed under this Agreement shall consist of a monthly "Customer Charge" and a "Volumetric Charge."

Issued by: Kevin J. Kelley
President

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INTERRUPTIBLE TRANSPORTATION AGREEMENT

The Customer Charge shall be charged each month from April through November, and shall be Eversource's marginal customer cost incurred to provide Interruptible Transportation Service. The Customer Charge shall be \$1,500.00.

The Volumetric Charge per therm for Interruptible Transportation service shall be at a rate per MMBtu established on a Value of Service ("VOS") basis as set forth below:

While there will be no ceiling on the calculated IT rate, the floor price shall be based on the Company's most recently calculated marginal variable cost of providing IT service plus the Customer Charge set forth above. The marginal variable cost shall include meter and regulator operations expense, meter maintenance expense, services operations and maintenance expense and communications expense. Such current marginal variable cost is equal to \$0.1108 per MMBtu. If the Customer has alternate fuel capabilities, the volumetric IT rate shall be equal to:

$$R = CAFC - DCGP$$

If the Customer has no alternate fuel capabilities, the IT rate shall be equal to:

$$R = MBVE - DCGP$$

where:

CAFC Customer's Alternate Fuel Costs, expressed in dollars per MMBtu, determined as follows:
R Interruptible Transportation Rate

$$CAFC = APP \pm A$$

where:

A An Adjustment, measured in dollars per MMBtu, may be granted by Eversource in its sole judgment to reflect any discount to the average posted price which is granted to Customer by Customer's energy supplier.

Issued by: Kevin J. Kelley
President

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APP	Average Posted Price of Customer's alternate fuel expressed in dollars per MMBtu as specified on Appendix A to this Agreement.
DCGP	Delivered City Gate Price of gas supply delivered to the Company's city gate, calculated as the Monthly Index Price of the Company's incremental gas supply as reported in the first publication each month of McGraw Hill, Inc.'s <i>Inside_FERC Gas Market Report</i> , plus the variable cost of transportation, including fuel reimbursement, from the zone where the gas supply is first delivered to the Transporting Pipeline to the Company's city gate.
MBVE	Market Based Value of Energy supplied to the Customer's facility, expressed in dollars per MMBtu, mutually agreed upon by the Company and Customer.

In addition to the charges provided for above, Customer shall be subject to any applicable charges and taxes in accordance with the provisions of the Company's Terms and Conditions.

ARTICLE 4: TERM

This Agreement shall become effective on the date hereof and shall continue in full force and effect for an initial term of one (1) year. This Agreement shall further continue thereafter for successive one-year periods ending _____ of each subsequent year, unless terminated by either party with at least thirty (30) days prior written notice from either party to the other.

ARTICLE 5: NOMINATION AND BALANCING

The Company's nomination and balancing terms as set forth in Section 11.0 of the Distribution and Default Service Terms and Conditions for Daily Metered Distribution Service shall apply to Customer's usage hereunder. If Customer designates the Company as its gas supplier and executes an Interruptible Gas Supply Service Agreement, Customer shall not be subject to the aforementioned nomination and balancing terms, except as provided in the Interruptible Gas Supply Service Agreement.

ARTICLE 6: PEAK PERIOD INTERRUPTION

Service to Customer shall be interrupted beginning on December 1st of each year and shall remain interrupted through the following March 31st. As applicable, Customer is responsible for securing its

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President

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alternate fuel to meet its full requirements, or for preparing for interruption or curtailment of natural gas service, during the period of unavailability of natural gas service each winter. At its sole discretion and at no cost to Customer, Eversource may manually shut-off gas service to the Customer's meter during the winter period interruption. In the event that service is shut-off, Eversource shall charge Customer to turn on gas service at the start or during the Non-peak Period.

ARTICLE 7: NON-PEAK PERIOD INTERRUPTION AND CURTAILMENT

Service to Customer is subject to interruption and/or curtailment to the extent Eversource determines such interruption to be necessary to ensure the continued service to Eversource's firm sales or firm transportation customers. If notice of interruption is given by Eversource to Customer, Customer agrees to discontinue within two (2) hours the use of gas and change to its alternate fuel, if applicable, upon being notified of such interruption.

If notice of curtailment is given by Eversource to Customer, Customer agrees to reduce within two (2) hours its usage of gas by the level of curtailment specified by Eversource.

Customer shall be available to receive such notice twenty four (24) hours a day, seven (7) days a week. Customer agrees to provide Eversource with a telephone number(s) for providing such notice.

ARTICLE 8: UNAUTHORIZED USAGE

Failure by Customer to either (1) discontinue gas service during the interruption period of December 1 through March 31 or in the event of a notice of interruption or (2) to reduce usage in the event of a notice of curtailment shall constitute unauthorized use. Any such use shall be deemed to be aggravating a Critical Day and be subject to the unauthorized use penalty set out in Sections 11.6 and 12.6 of the Company's Distribution and Default Service Terms and Conditions.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
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INTERRUPTIBLE TRANSPORTATION AGREEMENT

ARTICLE 9: DISCLAIMER OF LIABILITY

Eversource shall not be liable to Customer for any loss or damage incurred by Customer resulting from any curtailment or interruption, including a pennant interruption in the delivery to Customer, whether or not notice of such curtailment or interruption has been given.

ARTICLE 10: CUSTOMER'S COVENANTS WITH RESPECT TO THE USE OF GAS

The Customer hereby covenants and agrees that all gas delivered by Eversource under the terms of this Agreement shall be used solely as fuel in Customer's equipment directly associated with service provided under this Agreement located at _____, and shall not be used interchangeably for gas supplied by Eversource under any other agreement or filed rate.

ARTICLE 11: ACCESS TO PREMISES

Customer shall provide Eversource such reasonable rights of way and rights of entry to Customer's facilities as may be required by Eversource in connection with this Agreement, including but not limited to access for any use, maintenance and periodic inspection of all gas facilities of Eversource or Customer including piping and metering equipment.

ARTICLE 12: AGREEMENT IN ITS ENTIRETY

This Agreement and the references herein constitute the entire agreement of the parties for interruptible transportation service to the Customer's facilities, and there are no oral or written understandings or agreements between Eversource and Customer relating to the subject matter (interruptible transportation service) of this Agreement other than those expressed herein.

Provisions of this Agreement shall be changed, waived, discharged or terminated only by an instrument in writing signed by the party against whom enforcement of the change, waiver, discharge or termination is sought.

Either party may, without relieving itself of its obligations under this Agreement, assign any of its rights hereunder to an entity with which it is affiliated, but otherwise no assignment of this Agreement or

**Issued by: Kevin J. Kelley
President**

**Filed: July 31, 2024
Effective: November 1, 2024**

INTERRUPTIBLE TRANSPORTATION AGREEMENT

any of the rights and obligations hereunder shall be made unless there first shall have been obtained the written consent of the other party.

ARTICLE 13: PUBLIC REGULATIONS

This Agreement shall be subject to Eversource's Distribution and Default Service Terms and Conditions on file with the Massachusetts Department of Public Utilities to the extent those Terms and Conditions are not inconsistent with the provisions of this Agreement. In the event of a conflict, the terms of this Agreement shall govern. Upon request, Eversource shall provide the Customer with copies of Eversource's complete filed Terms and Conditions thereafter provide all amendments or supplements to those documents promptly after filing.

ARTICLE 14: GOVERNING LAWS

This Agreement is entered into and shall be construed in accordance with the laws of the Commonwealth of Massachusetts.

IN WITNESS WHEREOF, the parties hereto have signed and sealed this Agreement by their duly authorized officers:

Eversource Gas Company of Massachusetts d/b/a Eversource Energy

By _____

Name: _____

Title: _____

Date: _____

Witness

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

INTERRUPTIBLE TRANSPORTATION AGREEMENT

Customer

By _____

Name: _____

Title: _____

Date: _____

Witness

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

INTERRUPTIBLE TRANSPORTATION AGREEMENT

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Appendix A

Customer Name: _____

Customer Address: _____

Customer's Alternate Fuel: _____

Source of monthly average price to determine MMBtu price equivalency: _____

Formula: _____

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

THIS AGREEMENT made and entered into as of this ___ day of _____ 20__, by and between Eversource Gas Company of Massachusetts d/b/a Eversource Energy, a Massachusetts corporation with headquarters at 247 Station Drive, Westwood, Massachusetts (hereafter called "Eversource" or "Company"), and _____ (hereafter called "Customer"), pursuant to the following recitals and representations:

WHEREAS, Customer desires Eversource to supply gas on an interruptible basis such volumes of gas to be used by Customer at its facilities located at _____,

WHEREAS, Eversource is prepared to sell gas to Customer on an interruptible basis; and

WHEREAS, Customer and Eversource have entered into a separate Interruptible Transportation Agreement in the form of that set forth in Eversource's Tariff providing for the delivery of gas supplied hereunder to Customer's location.

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained, Eversource and Customer agree as follows:

ARTICLE 1: DEFINITIONS

- a. Btu - British Thermal Unit
- b. MMBtu - One million (1,000,000) British Thermal Units
- c. Gas Control Center - Central gas control center

**Issued by: Kevin J. Kelley
President**

**Filed: July 31, 2024
Effective: November 1, 2024**

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

ARTICLE 2: PRIORITY OF SERVICE

Interruptible gas supply service provided hereunder will be provided on a best efforts basis and will be subject to interruption and/or curtailment at the sole discretion of Eversource. This service is subject to interruption and/or curtailment to the extent Eversource determines such interruption to be necessary to ensure the continued service to Eversource's firm sales or firm transportation customers and Eversource's pursuit of a best-cost, long-term gas supply strategy. Eversource retains the right in its sole discretion to determine the priority of interruption and/or curtailment among and between all interruptible sales and interruptible transportation customers.

ARTICLE 3: NON-EFFECT ON OTHER SERVICES

Nothing herein shall be construed to limit Eversource during the term hereof, or otherwise, from contracting to provide sales or transportation services, to other customers, whether of a like or different nature and whether or not the performance of such services may impair Eversource's ability to render service to Customer as provided for herein.

ARTICLE 4: TERM

This Agreement shall become effective on the date hereof and shall continue in full force and effect for an initial term of one (1) year. This Agreement shall further continue thereafter for successive one-year periods ending _____ of each subsequent year, unless terminated by either party with at least thirty (30) days prior written notice from either party to the other.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

ARTICLE 5: SUPPLY RATE

The volumetric commodity charge to be assessed under this Agreement shall consist of the Company's monthly "Delivered City Gate Price".

The Interruptible Gas Supply Rate, expressed in dollars per MMBtu, shall be determined as follows:

$$\text{IGSR} = \text{DCGP}$$

where:

IGSR Interruptible Gas Supply Rate

DCGP= Delivered City Gate Price of gas supply delivered to the Company's citygate, calculated as the monthly "index" price, as published by Platt's Inside FERC's Gas Market Report under the heading "Price of Spot Gas Delivered to Pipeline," for the Company's incremental gas supply, plus the variable cost of transportation and applicable fuel reimbursement required to deliver the gas to the Company's city gate for the applicable month.

Should Inside FERC's Gas Market Report fail to publish an appropriate monthly index price, the Company shall use Energy Intelligence's Natural Gas Week as a substitute publication to determine a monthly index price. The appropriate price shall be found under the heading "NATURAL GAS BIDWEEK PRICES" for the applicable month in question.

Should Inside FERC's Gas Market Report or Natural Gas Week change ownership or names, the Company will utilize the substitute publication(s).

In addition to the charges provided for above, Customer shall be subject to any applicable charges and taxes in accordance with the provisions of the Company's Terms and Conditions.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

ARTICLE 6: BILLING AND PAYMENT

Each month, Eversource shall send a bill to Customer for all quantities of gas, which Customer has purchased during the previous calendar month plus the charges incurred in accordance with the Customer's Interruptible Transportation Agreement (such services collectively, Rebundled Interruptible Sales Service). All bills submitted by Eversource to Customer hereunder shall be paid on or before the twentieth (20th) Calendar Day of each month (hereinafter called the "due date"). Payment shall be sent to the address designated on the bill.

Should Customer fail to pay all of the amount of any bill as herein provided when such amount is due, Customer shall pay a "Charge for Late Payment" which shall be included by Eversource on the next regular monthly bill rendered to Customer hereunder. Such Charge for Late Payment shall be determined by multiplying (a) the unpaid portion of the bill by (b) the ratio of the number of days from the due date to the date payment is received by Eversource to thirty (30), by (c) a monthly interest rate equivalent to one and one-half percent (1.5%) per month. If such failure to pay continues after payment is due, in addition to any other remedy it may have, Eversource may suspend further sales of gas until such amount is paid.

ARTICLE 7: DEPOSITS

At the request of Eversource, at any time prior to or during the term of this Agreement, Customer shall provide a deposit equal to a dollar amount estimated by Eversource to represent a reasonable projection of Customer's maximum gas supply bill for any two months for service under this Agreement.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

ARTICLE 8: GAS SUPPLY SCHEDULING

During the term of this Agreement, Eversource agrees to sell to Customer and Customer agrees to purchase from Eversource such volumes of gas at Eversource's city gate as shall be mutually agreed upon by the parties. Since this gas shall be sold on an interruptible basis, with the availability of gas varying from season to season and day to day, Customer must keep Eversource's Gas Dispatching Center informed relative to its anticipated requirements. Eversource shall consider that the Customer's gas use equals the gas Eversource has scheduled on the Customer's behalf as long as the Customer keeps Eversource informed of its anticipated requirements. If the Customer fails to inform the Company of any significant change in daily requirements, the Customer may be subject to the daily balancing provisions referenced in Customer's Interruptible Transportation Agreement with the Company. Such daily balancing shall be predicated on the difference between the Company's expectation of the Customer's requirements as last communicated by Customer and the Customer's actual gas use.

ARTICLE 9: INTERRUPTION AND CURTAILMENT

Customer shall comply with all notices of interruption and/or curtailment provided by the Company pursuant to the terms of Customer's Interruptible Transportation Agreement. Failure to fully comply with a notice of interruption and/or curtailment will result in the assessment of unauthorized usage penalties to the Customer pursuant to Customer's Interruptible Transportation Agreement.

ARTICLE 10: DISCLAIMER OF LIABILITY

Eversource shall not be liable to Customer for any loss or damage incurred by Customer

**Issued by: Kevin J. Kelley
President**

**Filed: July 31, 2024
Effective: November 1, 2024**

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

resulting from any curtailment or interruption, including a permanent interruption in the delivery to Customer, whether or not notice of such curtailment or interruption has been given.

ARTICLE 11: CUSTOMER'S COVENANTS WITH RESPECT TO THE USE OF GAS

The Customer hereby covenants and agrees that all gas purchased from Eversource under the terms of this Agreement shall be used solely as fuel in Customer's equipment directly associated with service provided under this Agreement located at, and shall not be used interchangeably for gas supplied by Eversource under any other agreement or filed rate.

ARTICLE 12: DEFAULT

If either party shall fail to perform or otherwise be in default of any of its obligations under this Agreement, the other party may terminate this Agreement by giving the defaulting party written notice stating specifically the nature of the default and giving notice of termination effective the date of such notice. Any termination of this Agreement shall be without prejudice to the right of Eversource to collect any payments due Eversource for Rebundled Interruptible Sales Service provided prior to the time of termination including interest and late payment charges.

ARTICLE 13: SPECIAL OR CONSEQUENTIAL DAMAGES

Eversource shall not be liable to the Customer or any third party claiming through the Customer for special, consequential, indirect or punitive damages.

**Issued by: Kevin J. Kelley
President**

**Filed: July 31, 2024
Effective: November 1, 2024**

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

ARTICLE 14: WAIVER

Notwithstanding any other provision to the contrary, no waiver by either party of any default or breach of any of the obligations contained in this Agreement to be performed by the other party shall be construed as a waiver of any succeeding default or breach of the same or any other obligation or condition.

ARTICLE 15: AGREEMENT IN ITS ENTIRETY

This Agreement and the references herein constitute the entire agreement of the parties for interruptible gas supply service to the Customer's equipment directly associated with service provided under this Agreement as set forth in Article 11, and there are no oral or written understandings or agreements between Eversource and Customer relating to the subject matter of this Agreement other than those expressed herein. Provisions of this Agreement shall be changed, waived, discharged or terminated only by an instrument in writing signed by the party against whom enforcement of the change, waiver, discharge or termination is sought.

All headings contained in this Agreement are for convenience only and shall not in any way affect the meaning of any of the provisions. This Agreement may be executed in one or more counterparts, each of which, when so executed and delivered, shall be deemed an original, but all of which together shall constitute one instrument. Subject to the provisions of Article 16, all terms of this Agreement shall be binding upon and inure to the benefit of the successors and assigns of the parties hereto.

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

ARTICLE 16: ASSIGNMENT

None of the rights and obligations under this Agreement may be assigned or otherwise transferred by either party hereto without the prior written consent of the other party.

ARTICLE 17: NOTICES

Except as may otherwise be expressly provided, any notice required or desired to be served pursuant to this Agreement shall be in writing. In the absence of written notice of change of address to the other party to this Agreement, any such notice shall be hand delivered or mailed, first class with a postmark of the same day, to Eversource or Customer at the following addresses:

Eversource: Eversource Gas Company of Massachusetts
 d/b/a Eversource Energy
 247 Station Drive
 Westwood, MA 02090

Attention: Gas Supply

The Customer: _____

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

ARTICLE 18: GOVERNING LAW

This Agreement is entered into and shall be construed in accordance with the laws of the Commonwealth of Massachusetts. No provision of this Agreement shall be interpreted more or less favorably towards either party because its counsel drafted all or a portion hereof. If any provision of this Agreement is found to be invalid, in whole or in part, such provision shall be deemed modified so as to render it no longer invalid and all of the remaining provisions of this Agreement shall nonetheless remain in full force and effect.

ARTICLE 19: PUBLIC REGULATION

Eversource is a public utility subject to regulation by the Massachusetts Department of Public Utilities (hereinafter called "Department"). This Agreement is subject to any limitations imposed by the Department. Compliance by Eversource with any order of the Department or any other federal, state or local governmental authority issued before or after the effective date of this Agreement shall not be deemed to be breach hereof. In the event of the issuance of any order of the Department, which modifies the provisions of this Agreement, either Eversource or Customer, shall have the option within thirty (30) days after the issuance of said order to terminate this Agreement by giving notice of termination to the other party.

ARTICLE 20: APPLICABILITY OF FILED TERMS AND CONDITIONS

This Agreement shall be subject to Eversource's Distribution and Default Service Terms and Conditions for service on file with the Department to the extent those Terms and Conditions apply to

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

INTERRUPTIBLE GAS SUPPLY SERVICE AGREEMENT

interruptible sales of gas and are not inconsistent with the provisions of this Agreement. In the event of a conflict, the terms of this Agreement shall govern.

IN WITNESS WHEREOF, the parties hereto have signed and sealed this Agreement by their duly authorized officers:

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a Eversource Energy

By _____

Name _____

Title _____

Date _____

Witness

By _____

CUSTOMER

Name _____

Title _____

Date _____

Witness

Issued by: Kevin J. Kelley
President

Filed: July 31, 2024
Effective: November 1, 2024

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(ACCOUNT 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders;

(e) newspaper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Expenditures Associated with Lobbying Activities incurred and paid	
2	to the following:	
3		
4		
5	Eversource Service	\$ 43,058
6		
7		
8		
9		
10		
11		
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29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	TOTAL	\$ 43,058

Annual report ofEversource Gas Company of Massachusetts.....Year ended December 31, 2025

DEPOSITS AND COLLATERAL

1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws, Chapter 164, Section 128.

Line NO.	Name of City or Town	Amount
1	Abington	\$ 1,330
2	Agawam	58,336
3	Andover	191,933
4	Attleboro	90,432
5	Avon	32,796
6	Bellingham	77,645
7	Bridgewater	74,450
8	Brockton	213,187
9	Canton	146,402
10	Chicopee	118,587
11	Dighton	45
12	Duxbury	6,620
13	East Bridgewater	19,519
14	East Longmeadow	41,875
15	Easthampton	15,383
16	Easton	60,121
17	Foxborough	90,254
18	Franklin	106,524
19	Granby	1,570
20	Halifax	1,585
21	Hampden	3,780
22	Hanover	53,635
23	Hanson	13,790
24	Holbrook	38,690
25	Lakeville	29,470
26	Lawrence	266,828
27	Longmeadow	6,230
28	Ludlow	28,044
29	Mansfield	65,500
30	Marshfield	24,425
31	Medfield	17,942
32	Medway	29,885
33	Methuen	123,966
34	Millis	14,570
35	Monson	11,245
36	Norfolk	8,710
37	North Andover	57,893
38	Northampton	74,300
39	Norton	48,044
40	Norwell	38,915
41	Palmer	4,780
42	Pembroke	43,985
43	Plympton	290
44	Randolph	77,554
45	Raynham	33,730
46	Rehoboth	9,475
47	Scituate	14,430
48	Seekonk	51,070
49	Sharon	14,455
50	South Hadley	30,590
51	Southwick	22,066
52	Springfield	492,312
53	Stoughton	128,601
54	Taunton	179,033
55	Walpole	85,207
56	West Bridgewater	43,182
57	West Springfield	114,894
58	Wilbraham	17,315
59	Wrentham	24,824
60	TOTAL	\$ 3,692,249

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

J.S.B.

Jay S. Buth

Vice President, Controller and Chief Accounting Officer

John M. Moreira

Executive Vice President, Chief Financial Officer, Treasurer and a Director

Directors:

Gregory B. Butler

Director

SEE ABOVE

John M. Moreira

Director

Joseph R. Nolan, Jr.

Director

Paul Chodak, III

Director

SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

State of: Connecticut

County of: Hartford

City of: Berlin

April 17, 2026

Then personally appeared Jay S. Buth and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Antoinette P. Miranti Notary Public

My commission expires: April 30, 2030



THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....	Jay S. Buth	Vice President, Controller and Chief Accounting Officer
<i>John M. Moreira</i>	John M. Moreira	Executive Vice President, Chief Financial Officer, Treasurer and a Director
<u>Directors:</u>		
.....	Gregory B. Butler	Director
SEE ABOVE	John M. Moreira	Director
.....	Joseph R. Nolan, Jr.	Director
.....	Paul Chodak, III	Director

SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

State of: *Massachusetts*
 County of: *Suffolk*
 City of: *Boston*

..... April 17, 2026

Then personally appeared *John M. Moreira* and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.



LAURA A. FLYNN
Notary Public
Commonwealth of Massachusetts
My Commission Expires
August 31, 2029

Laura A. Flynn Notary Public
My commission expires: *August 31, 2029*

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....

Jay S. Buth

Vice President, Controller and
Chief Accounting Officer

.....

John M. Moreira

Executive Vice President, Chief Financial Officer,
Treasurer and a Director

Directors:



Gregory B. Butler

Director

SEE ABOVE

.....

John M. Moreira

Director

.....

Joseph R. Nolan, Jr.

Director

.....

Paul Chodak, III

Director

SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

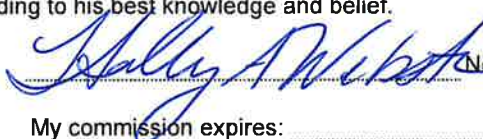
State of: Connecticut

County of: Hartford

City of: Berlin


.....
April 17, 2026

Then personally appeared Gregory Butler and made oath to the truth of the
foregoing statement by him subscribed according to his best knowledge and belief.

 Notary Public
My commission expires:

HOLLY A. WEBSTER
NOTARY PUBLIC OF CONNECTICUT
My Commission Expires 11/30/2026

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

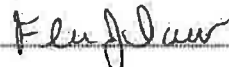
_____	Jay S. Buth	Vice President, Controller and Chief Accounting Officer
_____	John M. Moreira	Executive Vice President, Chief Financial Officer, Treasurer and a Director
<u>Directors:</u>		
_____	Gregory B. Butler	Director
SEE ABOVE	John M. Moreira	Director
	Joseph R. Nolan, Jr.	Director
_____	Paul Chodak, III	Director

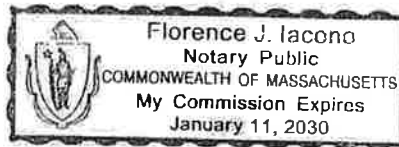
SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

State of: Massachusetts
 County of: Suffolk
 City of: Boston


_____ April 17, 2026

Then personally appeared Joseph R. Nolan, Jr. and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

 _____ Notary Public
 My commission expires: January 11, 2030



THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

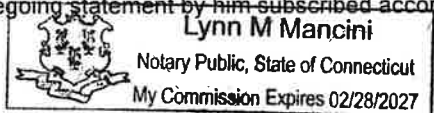
.....	Jay S. Buth	Vice President, Controller and Chief Accounting Officer
.....	John M. Moreira	Executive Vice President, Chief Financial Officer, Treasurer and a Director
<u>Directors:</u>		
.....	Gregory B. Butler	Director
SEE ABOVE	John M. Moreira	Director
.....	Joseph R. Nolan, Jr.	Director
	Paul Chodak, III	Director

SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

State of: Connecticut
 County of: Hartford
 City of: Berlin

..... April 17, 2026

Then personally appeared Paul Chodak III and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.



Lynn M Mancini Notary Public
 My commission expires: 2/28/2027

DEPARTMENT OF Public Utilities

This statement is filed in accordance with Chapter 164, Section 84A

CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2025

Eversource Gas Company of Massachusetts
Doing Business as Eversource Energy

FULL NAME OF COMPANY

800 BOYLSTON STREET

LOCATION OF PRINCIPAL BUSINESS OFFICE

BOSTON, MA 02199

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues	\$962,925,120	\$173,031,540
Operating Expenses		
Operation Expense	615,925,135	85,667,695
Maintenance Expense	11,044,382	(58,134)
Depreciation Expense	93,423,512	13,536,061
Amortization of Utility Plant	18,633,059	(3,024,075)
Amortization of Regulatory Credits, net	(9,998,156)	(2,955,871)
Amortization of Investment Tax Credit	-	-
Taxes other than Income Taxes	52,409,340	15,080,036
Income Taxes	(7,198,992)	(3,556,871)
Provisions for Deferred Federal Income Taxes	74,909,700	222,304
Federal Income Taxes Deferred In Prior Years..(Credit)	(21,666,632)	12,027,356
Total Operating Expenses	827,481,348	116,938,501
Net Operating Revenues	135,443,772	56,093,039
Income from Utility Plant Leased to Others		
Other Utility Operating Income		
Total Utility Operating Income	135,443,772	56,093,039
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work	-	-
Income from Nonutility Operations	-	14
Nonoperating Rental Income	-	-
Interest and Dividend Income	14,023,840	(580,549)
Miscellaneous Nonoperating Income	4,615,287	2,257,996
Total Other Income	18,639,127	1,677,461
Total Income	154,082,899	57,770,500
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	(8,397,937)	-
Other Income Deductions	980,318	(139,643)
Total Income Deductions	(7,417,619)	(139,643)
Income Before Interest Charges	161,500,518	57,910,143
INTEREST CHARGES		
Interest on Long-Term Debt	28,382,087	5,933,659
Amortization of Debt Discount and Expense	262,713	59,560
Amortization of Premium on Debt-Credit	-	-
Interest on Debt to Associated Companies	2,819,733	(929,525)
Other Interest Expense	1,479,214	1,546,829
Interest Charged to Construction-Credit	(3,413,149)	(423,487)
Total Interest Charges	29,530,598	6,187,036
Net Income	131,969,920	\$51,723,107

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant.....	3,222,734,428	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued.....	100
Nonutility Property.....	226,850	Preferred Stock Issued.....	-
Investment in Associated Companies.....	-	Capital Stock Subscribed.....	-
Other Investments.....	-	Premium on Capital Stock.....	9,900
Special Funds.....	40,367,523	Total.....	10,000
Total Other Property and Investments	40,594,373	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	920,440,201
Cash.....	46,908	Earned Surplus.....	244,093,755
Special Deposits.....	21,375,643	Surplus Invested in Plant.....	-
Working Funds.....	-	Total.....	1,164,533,956
Temporary Cash Investments.....	-	Total Propriety Capital.....	1,164,543,956
Notes and Accounts Receivable.....	147,095,934	LONG-TERM DEBT	
Receivables from Associated Companies.....	12,715,691	Bonds.....	933,000,000
Materials and Supplies.....	25,983,905	Advances from Associated Companies.....	-
Prepayments.....	15,397,060	Other Long-Term Debt, Capital Lease Obligations.....	39,489,417
Interest and Dividends Receivable.....	67,533	Total Long-Term Debt.....	972,489,417
Rents Receivable.....	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues.....	283,295,181	Notes Payable.....	-
Misc. Current and Accrued Assets.....	-	Accounts Payable.....	78,201,880
Total Current and Accrued Assets.....	505,977,855	Payables to Associated Companies.....	216,698,522
DEFERRED DEBITS		Customer Deposits.....	3,692,249
Unamortized Debt Discount and Expense.....	2,532,702	Taxes Accrued.....	5,127,370
Extraordinary Property Losses.....	-	Interest Accrued.....	6,856,085
Preliminary Survey and Investigation Charges.....	-	Dividends Declared.....	-
Clearing Accounts.....	-	Matured Long-Term Debt.....	-
Temporary Facilities.....	-	Capital Leases.....	22,702,545
Miscellaneous Deferred Debits.....	228,683,056	Tax Collections Payable.....	874,583
Total Deferred Debits.....	231,215,758	Misc. Current and Accrued Liabilities.....	48,336,239
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities.....	382,489,473
Discount on Capital Stock.....	-	DEFERRED CREDITS	
Capital Stock Expense.....	-	Unamortized Premium on Debt.....	-
Total Capital Stock Discount and Expense.....	-	Customer Advances for Construction.....	-
REACQUIRED SECURITIES		Other Deferred Credits.....	307,298,943
Reacquired Capital Stock.....	-	Total Deferred Credits.....	307,298,943
Reacquired Bonds.....	-	RESERVES	
Total Reacquired Securities.....	-	Reserves for Depreciation.....	762,638,484
Total Assets and Other Debits.....	\$ 4,000,522,414	Reserves for Amortization.....	76,084,215
		Reserves for Uncollectible Accounts.....	56,611,041
		Operating Reserves.....	148,108,198
		Reserve for Depreciation and Amortization of Nonutility Property.....	-
		Reserves for Deferred Income Taxes.....	114,982,381
		Total Reserves.....	1,158,424,319
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	15,276,306
		Total Liabilities and Other Credits.....	\$ 4,000,522,414

STATEMENT OF EARNED SURPLUS

Account	Amount for Year	Inc/(Dec) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$ 174,123,835	\$ 41,446,813
Balance Transferred from Income	131,969,920	51,723,107
Accumulated Other Comprehensive Income	-	-
Miscellaneous Debits to Surplus	-	-
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	131,969,920	51,723,107
Paid in Capital Adjustments	-	-
Dividends Declared-Common Stock	62,000,000	23,200,000
Unappropriated Earned Surplus (at end of period)	\$ 244,093,755	\$ 69,969,920

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Inc/(Dec) from Preceding Year
SALES OF ELECTRICITY	\$	
Residential Sales		
Commercial and Industrial Sales		
Small (or Commercial)		
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Less: Provision for Rate Refunds		
Total Sales of Electricity		
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Water Power		
Rent from Electric Property		
Interdepartmental Rents		
Other Electric Revenues		
Total Other Operating Revenues		
Total Electric Operating Revenues	None	None

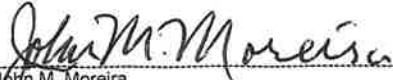
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses		\$	\$
Electric Generation			
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses	None	None	None

GAS OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase or (Decrease) from Preceding Year	
SALES OF GAS			
Residential Sales.....	\$ 607,860,559	\$	170,177,063
Commercial and Industrial Sales			
Commercial & Industrial.....	182,525,923		53,180,960
Interruptible.....	-		-
Other Sales to Public Authorities.....	13,276,839		4,740,479
Interdepartmental Sales.....	-		-
Miscellaneous Gas Sales - Deferrals.....	(5,259,769)		(82,523,075)
Total Sales to Ultimate Consumers.....	798,403,552		145,575,427
Sales for Resale.....	53,346,457		7,716,626
Total Sales of Gas.....	851,750,009		153,292,053
OTHER OPERATING REVENUES			
Forfeited Discounts-Late Payment Charges.....	812,011		220,612
Miscellaneous Service Revenues.....	272,443		100,242
Revenues from Transportation of Gas to Others.....	107,431,189		19,413,543
Sales of Products Extracted from Natural Gas.....	-		-
Revenues from Natural Gas Processed by Others.....	-		-
Rent from Gas Property.....	2,606,218		(24,363)
Interdepartmental Rents.....	-		-
Other Gas Revenues.....	53,250		29,453
Total Other Operating Revenues.....	111,175,111		19,739,487
Total Gas Operating Revenues.....	\$ 962,925,120	\$	173,031,540

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production.....			
Manufactured Gas Production.....	\$ 7,448,098	\$ -	\$ 7,448,098
Other Gas Supply Expenses.....	477,304,796	-	477,304,796
Total Production Expenses.....	484,752,894	-	484,752,894
Local Storage Expenses.....	-	-	-
Transmission and Distribution Expense.....	31,998,745	11,044,382	43,043,127
Customer Accounts Expense.....	54,894,404	-	54,894,404
Sales Expense.....	638,244	-	638,244
Administrative and General Expenses.....	43,640,848	-	43,640,848
Total Gas Operation and Maintenance Expenses.....	\$ 615,925,135	\$ 11,044,382	\$ 626,969,517

April 17, 2026, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.


 John M. Moreira
 Executive Vice President, Chief Financial Officer and Treasurer

Jay S. Buth
 Vice President, Controller and Chief Accounting Officer

GAS OPERATING REVENUES

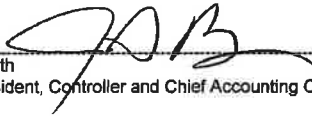
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John M. Moreira
Executive Vice President, Chief Financial Officer and Treasurer


Jay S. Buth
Vice President, Controller and Chief Accounting Officer

Commonwealth of Massachusetts
Department of Public Utilities
One South Street
Boston, MA 02110

STATEMENT OF OPERATING REVENUES

YEAR 2025

Name of Company Eversource Gas Company of Massachusetts
D/B/A Eversource Energy
Address 800 Boylston Street
Boston, MA 02199-8003

Location on
Annual Return

Massachusetts Operating Revenues (Intrastate)	<u>\$798,403,552</u>	<u>Annual return, page 43, line 11, column b</u>
Other Revenues (Outside Massachusetts)	<u>\$0</u>	<u></u>
Total Revenues	<u>\$798,403,552</u>	<u></u>

I hereby certify under the penalties of perjury that the foregoing statement is true to the best of my knowledge and belief.

Signature



Name

Jay S. Butn

Title

Vice President, Controller and Chief Accounting Officer

The purpose of this statement is to provide the Department of Public Utilities with the amount of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, § 18.

If invoices or correspondence are to be addressed to a particular individual or department of the Company, please provide the name, title, and address below.

Name Carla J. Dacey
Title Manager, Revenue and Regulatory Accounting
Address 247 Station Drive, Westwood, MA 02090