

Mid-Term Modification Requests for National Grid Gas
June 15, 2015

National Grid is committed to achieving its Three-Year Plan portfolio level savings goals. In order to do so, National Grid Gas is adjusting efforts to meet customer demand for services and to achieve desired results. The proposed adjusted efforts trigger the need for Energy Efficiency Advisory Council (“EEAC” or “Council”) review and support and Department of Public Utilities (“Department”) approval for National Grid Gas pursuant to § 3.8 of the revised Energy Efficiency Guidelines issued by the Department in D.P.U. 11-120-A, Phase II.

National Grid is committed to securing energy savings consistent with its portfolio level savings goals for the period 2013 – 2015 that were endorsed by the Council and approved by the Department and is not proposing a change to its portfolio-level savings goals. However, in order for National Grid to continue to pursue all available cost-effective energy efficiency in accordance with the Green Communities Act and to meet customer demand for program services, it is requesting support from the Council and approval from the Department to make significant modifications to its gas Energy Efficiency Plan (“Plan”).

The following modifications are submitted for review and support from the EEAC and will require Department approval pursuant to § 3.8.2:

1. Increase funding in the Residential Whole House program.
2. Underspend in the C&I Retrofit program.

The following modifications are submitted for review and support from the EEAC but do not require Department approval pursuant to § 3.8.1:

1. Increase funding in the Low-Income Whole House program.
2. Underspend in the Residential Hard-to-Measure program.
3. Underspend in the Low Income Hard-to-Measure program.
4. Overspend in the C&I Hard-to-Measure program.

Details about each of these requests follow:

- 1) Budget increase in the Company’s gas Residential Whole House program. This requested increase in budget will result in a 4.3% residential gas customer rate increase.¹ The analysis that was conducted to determine this bill impact can be found in Attachment A.

Program	2013-2015 Planned Budget	2013-2015 Projected (2013 & 2014 Plan Yr Report Actuals + 2015 Projections)	Additional Budget Requested for Approval	Percentage Change from Plan
Residential Whole House	\$98.3 million	\$129.2 million	\$30.9 million	+31%

¹ The bill impact analysis was conducted as if the Company was going to recover the costs over a single year. The Company anticipates recovering costs over a three year period and as a result, the bill impact will be lower than 4.3%.

The request for additional budget is required for National Grid to continue to pursue all available, cost-effective energy efficiency in accordance with the Green Communities Act. As shown in the 2014 Plan-Year Report, National Grid achieved almost 115% of lifetime savings in the Residential Whole House program by the end of 2014. National Grid is requesting additional funds in order to complete more Home Energy Services (HES) audits, perform more insulation and air sealing jobs, and continue to drive efficiency in a resurging new construction market. National Grid is anticipating that the 31% increase in spending will yield an additional 69% in lifetime savings for the Residential Whole House program.

- 2) Underspend in the C&I Retrofit Program. This requested decrease in budget will result in a 4.4% C&I gas customer rate decrease.² The analysis that was conducted to determine this bill impact can be found in Attachment B.

Program	Planned Budget	2013-2015 Projected (2013 & 2014 Plan Yr Report Actuals + 2015 Projections)	Additional Budget Requested for Approval	Percentage Change from Plan
C&I Retrofit	\$52.3 million	\$32.1 million	\$0	-39%

Lower than planned participation in the C&I Retrofit Program is driving this projected underspending.

- 3) Budget increase in the Company’s Low-Income Whole House Program. The budget change would not require Department approval as it does not surpass the 2% rate impact threshold for the Company’s residential and C&I gas customers.

Program	2013-2015 Planned Budget	2013-2015 Projected (2013 & 2014 Plan Yr Report Actuals + 2015 Projections)	Additional Budget Requested for Approval	Percentage Change from Plan
Low-Income Whole House	\$54.9 million	\$65.6 million	\$10.8 million	+20%

The request for additional budget is required for National Grid to continue to pursue all available, cost-effective energy efficiency in accordance with the Green Communities Act. As shown in the 2014 Plan-Year Report, National Grid achieved almost 120% of its three-year lifetime savings goals by the end of 2014. National Grid is requesting additional funds in order to continue to serve low-income customers with much needed services. The Company projects that the 18% increase in spending will yield an additional 82% in lifetime savings in the Low-Income Whole House program.

² The bill impact analysis was conducted as if the Company was going to recover the costs over a single year. The Company anticipates recovering costs over a three year period and as a result, the bill impact will be lower than 4.4%.

- 4) Underspend in the gas Residential Hard-to-Measure program. The budget change would not require Department approval as it does not surpass the 2% rate impact threshold for the Company’s residential gas customers.

Program	2013-2015 Planned Budget	2013-2015 Projected (2013 & 2014 Plan Yr Report Actuals + 2015 Projections)	Additional Budget Requested for Approval	Percentage Change from Plan
Residential Hard-to-Measure	\$6.8 million	\$5.0 million	\$0	-26%

Underspending is driven by lower than planned spending in the Residential R&D and Demonstration, Heat Loan, EEAC Consultants, Sponsorships & Subscriptions, and Workforce Development initiatives. The Company notes that these “Hard-to-Measure” initiatives have no savings associated with them. Although the variance for this program is significant, the change at the sector level is negligible as spending is projected to be over the Plan goal.

- 5) Underspend in the gas Low-Income Hard-to-Measure program. The budget change would not require Department approval as it does not surpass the 2% rate impact threshold for the Company’s residential and C&I gas customers.

Program	2013-2015 Planned Budget	2013-2015 Projected (2013 & 2014 Plan Yr Report Actuals + 2015 Projections)	Additional Budget Requested for Approval	Percentage Change from Plan
Low-Income Hard-to-Measure	\$1.8 million	\$1.0 million	\$0	-43%

Underspending in the Low-Income Hard-to-Measure Program reflects lower than anticipated administrative expenses from the Low-Income Energy Affordability Network. The Company notes that this “Hard-to-Measure” initiative has no savings associated with it. Although the variance for this program is significant, the change at the sector level is negligible as spending is projected to be over the Plan goal.

- 6) Overspend in the gas C&I Hard-to-Measure program. The budget change would not require Department approval as it does not surpass the 2% rate impact threshold for the Company’s residential and C&I gas customers.

Program	Planned Budget	2013-2015 Projected (2013 & 2014 Plan Yr Report Actuals + 2015 Projections)	Additional Budget Requested for Approval	Percentage Change from Plan
C&I Hard-to-Measure	\$1.8 million	\$2.7 million	\$0	52%

Overspending is driven by higher than planned spending for C&I DOER Assessment, C&I EEAC Consultants, and C&I Sponsorships & Subscriptions. The Company notes that this “Hard-to-Measure” initiative has no savings associated with it. Although the variance for this program is significant, the change at the sector level is small.

Since National Grid is not requesting changes to its Three-Year Plan approved savings goals, no changes to the Performance Incentive pool or mechanism filed with the Department on June 5, 2015 in docket D.P.U. 15-49 are requested.³

National Grid requests Council review and support to make the six significant modifications to its 2013-2015 gas Energy Efficiency Plan as described above.

Additional Information Provided for Informational Purposes Only – Not Part of EEAC Request for Support or Department Request for Approval

The additional information summarized below is provided by National Grid for context and informational purposes only. Council action is requested solely on the six significant modifications described above. The Council, in acting on the above modifications, is not acting on or approving the anticipations or estimates provided by National Grid below.

Lifetime savings from residential customers in the three-year period are projected by National Grid to be approximately 49% higher than Department-approved residential savings goals, with the cost for residential efforts projected to be approximately 26% higher than the approved residential 3-year budget. The dollar value of benefits expected from residential efforts is projected to increase by 39% when compared to the approved Plan.

Lifetime savings from Low-Income customers in the three-year period are projected to be approximately 82% above the goals approved by the Department, with the cost for low-income efforts estimated to be 18% higher than the approved budget. The dollar value of benefits expected from residential efforts is projected to increase by 56% when compared to the approved Plan.

C&I program lifetime savings in the three-year period are projected by National Grid to be approximately 77% of the Department-approved C&I savings goals, with the cost for C&I efforts projected to be approximately 71% of the approved C&I budget. The dollar value of benefits expected from commercial and industrial efforts is projected to approximate 75% of the projected value of benefits included in the approved Plan. While National Grid is projecting this level of savings and benefits for C&I, it is not changing its goals and is still fully committed to providing comprehensive energy efficiency services to its C&I customers.

At the portfolio level, National Grid anticipates achieving 115% of its approved lifetime savings goals, with projected costs approximately 8% above the approved portfolio level budget. National Grid projects it will achieve 117% of the dollar value of benefits in its Plan at the portfolio level.

For informational purposes only, the table below shows National Grid’s 2013-2015 projected adjustments for annual savings, lifetime savings, benefits and budget by sector. The 2013-2015 projections incorporate 2013 Plan-Year Report results for 2013, 2014 Plan-Year Report results for 2014, and proposed adjustments for 2015.

³ National Grid acknowledges that the filed Performance Incentive mechanism is pending in D.P.U. 15-49.

NATIONAL GRID GAS 2013-2015 ANTICIPATED ADJUSTMENTS BY SECTOR												
SECTOR	ANNUAL SAVINGS (Therms)			LIFETIME SAVINGS (Therms)			BENEFITS (LIFETIME \$)			BUDGET		
	2013-15 Approved	2013-15 with Proposed Adjustments	% Of Goal	2013-15 Approved	2013-15 with Proposed Adjustments	% Of Goal	2013-15 Approved	2013-15 with Proposed Adjustments	% Of Goal	2013-15 Approved	2013-15 with Proposed Adjustments	% Of Goal
			(b)			(e)			(h)			(k)
	(a)	(b)	(a)	(d)	(e)	(d)	(g)	(h)	(g)	(i)	(k)	(j)
RES	21,060,610	28,092,606	133%	180,759,009	268,945,467	149%	\$354.0 million	\$471.6 million	133%	\$143.5 million	\$180.1 million	126%
LI	2,277,771	3,993,729	175%	44,021,046	80,139,043	182%	\$102.3 million	\$162.7 million	159%	\$56.6 million	\$66.6 million	118%
C&I	16,314,657	13,149,528	81%	240,012,492	185,886,279	77%	\$279.3 million	\$209.9 million	75%	\$82.6 million	\$58.4 million	71%
TOTAL	39,653,037	45,235,863	114%	464,792,548	534,970,789	115%	\$735.7 million	\$844.2 million	115%	\$282.7 million	\$305.2 million	108%

NATIONAL GRID GAS 2013-2015 ANTICIPATED ADJUSTMENTS BY PROGRAM												
PROGRAM	ANNUAL SAVINGS (Therms)			LIFETIME SAVINGS (Therms)			BENEFITS (LIFETIME \$)			BUDGET		
	2013-15 Approved	2013-15 with Proposed Adjustments	% Of Goal	2013-15 Approved	2013-15 with Proposed Adjustments	% Of Goal	2013-15 Approved	2013-15 with Proposed Adjustments	% Of Goal	2013-15 Approved	2013-15 with Proposed Adjustments	% Of Goal
			(b)			(e)			(h)			(k)
	(a)	(b)	(a)	(d)	(e)	(d)	(g)	(h)	(g)	(i)	(k)	(j)
Residential Whole House	17,959,876	23,323,228	130%	122,541,109	206,625,882	169%	\$244.4 million	\$386.4 million	158%	\$98.3 million	\$129.2 million	131%
Residential Products	3,100,733	4,769,378	154%	58,217,900	62,319,585	107%	\$109.6 million	\$85.2 million	78%	\$38.3 million	\$45.8 million	119%
Residential Hard-to-Measure	-	-	-	-	-	-	-	-	-	\$6.8 million	\$5.0 million	74%
Low-Income Whole House	2,277,771	3,993,729	175%	44,021,046	80,139,043	182%	\$102.3 million	\$162.7 million	159%	\$54.9 million	\$65.6 million	120%
Low-Income Hard-to-Measure										\$1.8 million	\$1.0 million	57%
C&I New Construction	5,132,471	4,057,099	79%	101,209,375	97,825,797	97%	\$98.5 million	\$95.2 million	97%	\$28.5 million	\$23.6 million	83%
C&I Retrofit	11,182,186	9,092,430	81%	138,803,117	88,060,482	63%	\$180.8 million	\$114.7 million	63%	\$52.3 million	\$32.1 million	61%
C&I Hard-to-Measure										\$1.8 million	\$2.7 million	151%
Total	39,653,037	45,235,863	114%	464,792,548	534,970,789	115%	\$735.7 million	\$844.2 million	115%	\$282.7 million	\$305.2 million	108%

Calculation of Per Therm Adjustment Associated with Proposed MTM

Residential

(1)	Residential Whole House Program	\$	24,479,970
(2)	Residential Products Program	\$	7,512,007
(3)	Residential Hard-to Measure	\$	<u>(1,759,119)</u>
(4)	Total MTM, Residential Sector	\$	30,232,858
(5)	Forecasted Therm Sales for May 2015 through April 2016		<u>649,226,322</u>
(6)	Impact of MTM on a per Therm Basis		\$0.0466

Footnote:

- (1) - (3) Actual program spending - Planned program budget
- (4) Lin (1)+(2)+(3)
- (5) Forecasted Throughput - Therms
- (6) Line (2) ÷ Line (3), truncated to 4 decimal places

Application of 2% Bill Impact Threshold Test - Boston
Impact of Residential MTM Adjustment ONLY (No Low Income MTM)

Rate Class	Class Charges at Current Rates	Class Charges at Updated EE	Change in Class Charges	% Change
	(a)	(b)	(c) = (b) - (a)	(d) = (c) / (a)
(1) R-1: Residential Non Heating	\$39,338,960	\$40,284,070	\$945,109	2.4%
(2) R-2: Residential Non Heating Low-Income	\$2,857,372	\$2,928,891	\$71,520	2.5%
(3) R-3: Residential Heating	\$551,502,003	\$570,931,166	\$19,429,163	3.5%
(4) R-4: Residential Heating Low-Income	\$46,089,294	\$47,716,509	\$1,627,215	3.5%
Total Boston	\$639,787,629	\$661,860,636	\$22,073,007	3.5%

Application of 2% Bill Impact Threshold Test - Colonial

Rate Class	Class Charges at Current Rates	Class Charges at Updated EE	Change in Class Charges	% Change
	(a)	(b)	(c) = (b) - (a)	(d) = (c) / (a)
(5) R-1: Residential Non Heating	\$3,973,701	\$4,072,582	\$98,882	2.5%
(6) R-2: Residential Non Heating Low-Income	\$145,843	\$149,506	\$3,663	2.5%
(7) R-3: Residential Heating	\$160,549,482	\$166,499,367	\$5,949,884	3.7%
(8) R-4: Residential Heating Low-Income	\$10,943,891	\$11,357,762	\$413,870	3.8%
Total Colonial	\$175,612,916	\$182,079,216	\$6,466,300	3.7%
Grand Total Massachusetts	\$815,400,545	\$843,939,852	\$28,539,307	3.5%

Footnote:

Column (a): reflects currently effective charges

Column (b): reflects currently effective charges except for Residential Energy Efficiency which represents currently effective EE plus the MTM adjustment from Page 1, Line (6)

Impact Analysis for Rate R-1 Boston Gas

R-1 Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	1,429,817	\$8.00	\$11,438,535	\$8.00	\$11,438,535
(2) Energy Charge					
Peak Distribution Charge (first 10 therms)	4,917,670	\$0.6491	\$3,192,060	\$0.6491	\$3,192,060
Peak Distribution Charge (over 10 therms)	7,530,644	\$0.7378	\$5,556,109	\$0.7378	\$5,556,109
Off Peak Distribution Charge (first 5 therms)	2,776,861	\$0.5799	\$1,610,302	\$0.5799	\$1,610,302
Off Peak Distribution Charge (over 5 therms)	5,073,559	\$0.6708	\$3,403,343	\$0.6708	\$3,403,343
Peak Revenue Decoupling Adjustment Factor	12,448,314	(\$0.0527)	(\$656,026)	(\$0.0527)	(\$656,026)
Off Peak Revenue Decoupling Adjustment Factor	7,850,420	\$0.0123	\$96,560	\$0.0123	\$96,560
RAF	20,298,734	\$0.0027	\$54,807	\$0.0027	\$54,807
Service Quality Penalty	20,298,734	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	20,298,734	\$0.0262	\$531,827	\$0.0262	\$531,827
Pension/PBOP Adjustment Factor	20,298,734	\$0.0150	\$304,481	\$0.0150	\$304,481
Attorney General Consulting Expense	20,298,734	\$0.0000	\$0	\$0.0000	\$0
TIRF	20,298,734	\$0.0515	\$1,045,385	\$0.0515	\$1,045,385
GSEP	20,298,734	\$0.0101	\$205,017	\$0.0101	\$205,017
Residential Energy Efficiency	20,298,734	\$0.0751	\$1,524,435	\$0.1217	\$2,469,544
Low Income Energy Efficiency	20,298,734	\$0.0206	\$418,154	\$0.0206	\$418,154
2011 & 2012 EE Incentives	20,298,734	\$0.0047	\$95,404	\$0.0047	\$95,404
Capacity Credit	20,298,734	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	20,298,734	(\$0.0018)	(\$36,538)	(\$0.0018)	(\$36,538)
* Peak Gas Adjustment Factor	12,448,314	\$0.6795	\$8,459,044	\$0.6795	\$8,459,044
Off Peak Gas Adjustment Factor	7,850,420	\$0.2670	<u>\$2,096,062</u>	\$0.2670	<u>\$2,096,062</u>
			\$27,900,426		\$28,845,535
(3) Total Revenue			\$39,338,960		\$40,284,070

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate R-2 Boston Gas

R-2 Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	94,063	\$8.00	\$752,500	\$8.00	\$752,500
(2) Energy Charge					
Peak Distribution Charge (first 10 therms)	380,257	\$0.6491	\$246,825	\$0.6491	\$246,825
Peak Distribution Charge (over 10 therms)	545,463	\$0.7378	\$402,443	\$0.7378	\$402,443
Off Peak Distribution Charge (first 5 therms)	198,935	\$0.5799	\$115,362	\$0.5799	\$115,362
Off Peak Distribution Charge (over 5 therms)	411,423	\$0.6708	\$275,983	\$0.6708	\$275,983
Peak Revenue Decoupling Adjustment Factor	925,720	(\$0.0527)	(\$48,785)	(\$0.0527)	(\$48,785)
Off Peak Revenue Decoupling Adjustment Factor	610,358	\$0.0123	\$7,507	\$0.0123	\$7,507
RAF	1,536,078	\$0.0027	\$4,147	\$0.0027	\$4,147
Service Quality Penalty	1,536,078	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	1,536,078	\$0.0262	\$40,245	\$0.0262	\$40,245
Pension/PBOP Adjustment Factor	1,536,078	\$0.0150	\$23,041	\$0.0150	\$23,041
Attorney General Consulting Expense	1,536,078	\$0.0000	\$0	\$0.0000	\$0
TIRF	1,536,078	\$0.0515	\$79,108	\$0.0515	\$79,108
GSEP	1,536,078	\$0.0101	\$15,514	\$0.0101	\$15,514
Energy Efficiency	1,536,078	\$0.0751	\$115,359	\$0.1217	\$186,879
Low Income Energy Efficiency	1,536,078	\$0.0206	\$31,643	\$0.0206	\$31,643
2011 & 2012 EE Incentives	1,536,078	\$0.0047	\$7,220	\$0.0047	\$7,220
Capacity Credit	1,536,078	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	1,536,078	(\$0.0018)	(\$2,765)	(\$0.0018)	(\$2,765)
* Peak Gas Adjustment Factor	925,720	\$0.6795	\$629,058	\$0.6795	\$629,058
Off Peak Gas Adjustment Factor	610,358	\$0.2670	<u>\$162,966</u>	\$0.2670	<u>\$162,966</u>
			\$2,104,871		\$2,176,391
(3) Total Revenue			\$2,857,372		\$2,928,891

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate R-3 Boston Gas

R-3 Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	5,115,548	\$10.00	\$51,155,477	\$10.00	\$51,155,477
(2) Energy Charge					
Peak Distribution Charge (first 40 therms)	94,495,575	\$0.4119	\$38,922,727	\$0.4119	\$38,922,727
Peak Distribution Charge (over 40 therms)	247,723,578	\$0.4966	\$123,019,529	\$0.4966	\$123,019,529
Off Peak Distribution Charge (first 10 therms)	23,695,582	\$0.2108	\$4,995,029	\$0.2108	\$4,995,029
Off Peak Distribution Charge (over 10 therms)	51,378,291	\$0.2483	\$12,757,230	\$0.2483	\$12,757,230
Peak Revenue Decoupling Adjustment Factor	342,219,153	(\$0.0527)	(\$18,034,949)	(\$0.0527)	(\$18,034,949)
Off Peak Revenue Decoupling Adjustment Factor	75,073,873	\$0.0123	\$923,409	\$0.0123	\$923,409
RAF	417,293,026	\$0.0027	\$1,126,691	\$0.0027	\$1,126,691
Service Quality Penalty	417,293,026	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	417,293,026	\$0.0262	\$10,933,077	\$0.0262	\$10,933,077
Pension/PBOP Adjustment Factor	417,293,026	\$0.0150	\$6,259,395	\$0.0150	\$6,259,395
Attorney General Consulting Expense	417,293,026	\$0.0000	\$0	\$0.0000	\$0
TIRF	417,293,026	\$0.0515	\$21,490,591	\$0.0515	\$21,490,591
GSEP	417,293,026	\$0.0101	\$4,214,660	\$0.0101	\$4,214,660
Energy Efficiency	417,293,026	\$0.0751	\$31,338,706	\$0.1217	\$50,767,870
Low Income Energy Efficiency	417,293,026	\$0.0206	\$8,596,236	\$0.0206	\$8,596,236
2011 & 2012 EE Incentives	417,293,026	\$0.0047	\$1,961,277	\$0.0047	\$1,961,277
Capacity Credit	417,293,026	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	417,293,026	(\$0.0018)	(\$751,127)	(\$0.0018)	(\$751,127)
* Peak Gas Adjustment Factor	342,219,153	\$0.6795	\$232,549,322	\$0.6795	\$232,549,322
Off Peak Gas Adjustment Factor	75,073,873	\$0.2670	<u>\$20,044,724</u>	\$0.2670	<u>\$20,044,724</u>
			\$500,346,526		\$519,775,690
(3) Total Revenue			\$551,502,003		\$570,931,166

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate R-4 Boston Gas

R-4 Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	449,704	\$10.00	\$4,497,045	\$10.00	\$4,497,045
(2) Energy Charge					
Peak Distribution Charge (first 40 therms)	8,946,759	\$0.4119	\$3,685,170	\$0.4119	\$3,685,170
Peak Distribution Charge (over 40 therms)	19,342,741	\$0.4966	\$9,605,605	\$0.4966	\$9,605,605
Off Peak Distribution Charge (first 10 therms)	2,074,717	\$0.2108	\$437,350	\$0.2108	\$437,350
Off Peak Distribution Charge (over 10 therms)	4,584,552	\$0.2483	\$1,138,344	\$0.2483	\$1,138,344
Peak Revenue Decoupling Adjustment Factor	28,289,500	(\$0.0527)	(\$1,490,857)	(\$0.0527)	(\$1,490,857)
Off Peak Revenue Decoupling Adjustment Factor	6,659,269	\$0.0123	\$81,909	\$0.0123	\$81,909
RAF	34,948,769	\$0.0027	\$94,362	\$0.0027	\$94,362
Service Quality Penalty	34,948,769	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	34,948,769	\$0.0262	\$915,658	\$0.0262	\$915,658
Pension/PBOP Adjustment Factor	34,948,769	\$0.0150	\$524,232	\$0.0150	\$524,232
Attorney General Consulting Expense	34,948,769	\$0.0000	\$0	\$0.0000	\$0
TIRF	34,948,769	\$0.0515	\$1,799,862	\$0.0515	\$1,799,862
GSEP	34,948,769	\$0.0101	\$352,983	\$0.0101	\$352,983
Energy Efficiency	34,948,769	\$0.0751	\$2,624,653	\$0.1217	\$4,251,867
Low Income Energy Efficiency	34,948,769	\$0.0206	\$719,945	\$0.0206	\$719,945
2011 & 2012 EE Incentives	34,948,769	\$0.0047	\$164,259	\$0.0047	\$164,259
Capacity Credit	34,948,769	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	34,948,769	(\$0.0018)	(\$62,908)	(\$0.0018)	(\$62,908)
* Peak Gas Adjustment Factor	28,289,500	\$0.6795	\$19,223,658	\$0.6795	\$19,223,658
Off Peak Gas Adjustment Factor	6,659,269	\$0.2670	<u>\$1,778,025</u>	\$0.2670	<u>\$1,778,025</u>
			\$41,592,249		\$43,219,464
(3) Total Revenue			\$46,089,294		\$47,716,509

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate R-1 Colonial Gas

R-1 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	122,344	\$6.00	\$734,067	\$6.00	\$734,067
(2) Energy Charge					
Peak Distribution Charge (first 10 therms)	300,236	\$0.7535	\$226,228	\$0.7535	\$226,228
Peak Distribution Charge (over 10 therms)	955,179	\$0.9374	\$895,385	\$0.9374	\$895,385
Off Peak Distribution Charge (first 5 therms)	214,021	\$0.6879	\$147,225	\$0.6879	\$147,225
Off Peak Distribution Charge (over 5 therms)	654,310	\$0.8522	\$557,603	\$0.8522	\$557,603
Peak Revenue Decoupling Adjustment Factor	1,255,415	(\$0.0531)	(\$66,663)	(\$0.0531)	(\$66,663)
Off Peak Revenue Decoupling Adjustment Factor	868,331	\$0.0175	\$15,196	\$0.0175	\$15,196
RAF	2,123,746	\$0.0018	\$3,823	\$0.0018	\$3,823
Service Quality Penalty	2,123,746	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	2,123,746	\$0.0229	\$48,634	\$0.0229	\$48,634
Pension/PBOP Adjustment Factor	2,123,746	\$0.0252	\$53,518	\$0.0252	\$53,518
Attorney General Consulting Expense	2,123,746	\$0.0000	\$0	\$0.0000	\$0
TIRF	2,123,746	\$0.0321	\$68,172	\$0.0321	\$68,172
GSEP	2,123,746	\$0.0073	\$15,503	\$0.0073	\$15,503
Energy Efficiency	2,123,746	\$0.0748	\$158,856	\$0.1214	\$257,738
Low Income Energy Efficiency	2,123,746	\$0.0205	\$43,537	\$0.0205	\$43,537
2011 & 2012 EE Incentives	2,123,746	\$0.0047	\$9,982	\$0.0047	\$9,982
Capacity Credit	2,123,746	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	2,123,746	(\$0.0018)	(\$3,823)	(\$0.0018)	(\$3,823)
* Peak Gas Adjustment Factor	1,255,415	\$0.6765	\$849,288	\$0.6765	\$849,288
Off Peak Gas Adjustment Factor	868,331	\$0.2501	<u>\$217,170</u>	\$0.2501	<u>\$217,170</u>
			\$3,239,634		\$3,338,516
(3) Total Revenue			\$3,973,701		\$4,072,582

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate R-2 Colonial Gas

R-2 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	4,330	\$6.00	\$25,979	\$6.00	\$25,979
(2) Energy Charge					
Peak Distribution Charge (first 10 therms)	16,154	\$0.7535	\$12,172	\$0.7535	\$12,172
Peak Distribution Charge (over 10 therms)	32,096	\$0.9374	\$30,087	\$0.9374	\$30,087
Off Peak Distribution Charge (first 5 therms)	7,933	\$0.6879	\$5,457	\$0.6879	\$5,457
Off Peak Distribution Charge (over 5 therms)	22,498	\$0.8522	\$19,173	\$0.8522	\$19,173
Peak Revenue Decoupling Adjustment Factor	48,250	(\$0.0531)	(\$2,562)	(\$0.0531)	(\$2,562)
Off Peak Revenue Decoupling Adjustment Factor	30,431	\$0.0175	\$533	\$0.0175	\$533
RAF	78,681	\$0.0018	\$142	\$0.0018	\$142
Service Quality Penalty	78,681	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	78,681	\$0.0229	\$1,802	\$0.0229	\$1,802
Pension/PBOP Adjustment Factor	78,681	\$0.0252	\$1,983	\$0.0252	\$1,983
Attorney General Consulting Expense	78,681	\$0.0000	\$0	\$0.0000	\$0
TIRF	78,681	\$0.0321	\$2,526	\$0.0321	\$2,526
GSEP	78,681	\$0.0073	\$574	\$0.0073	\$574
Energy Efficiency	78,681	\$0.0748	\$5,885	\$0.1214	\$9,549
Low Income Energy Efficiency	78,681	\$0.0205	\$1,613	\$0.0205	\$1,613
2011 & 2012 EE Incentives	78,681	\$0.0047	\$370	\$0.0047	\$370
Capacity Credit	78,681	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	78,681	(\$0.0018)	(\$142)	(\$0.0018)	(\$142)
* Peak Gas Adjustment Factor	48,250	\$0.6765	\$32,641	\$0.6765	\$32,641
Off Peak Gas Adjustment Factor	30,431	\$0.2501	<u>\$7,611</u>	\$0.2501	<u>\$7,611</u>
			\$119,864		\$123,527
(3) Total Revenue			\$145,843		\$149,506

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate R-3 Colonial Gas

R-3 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	1,830,624	\$8.00	\$14,644,991	\$8.00	\$14,644,991
(2) Energy Charge					
Peak Distribution Charge (first 40 therms)	30,309,071	\$0.3705	\$11,229,511	\$0.3705	\$11,229,511
Peak Distribution Charge (over 40 therms)	72,218,831	\$0.4413	\$31,870,170	\$0.4413	\$31,870,170
Off Peak Distribution Charge (first 10 therms)	7,907,398	\$0.2879	\$2,276,540	\$0.2879	\$2,276,540
Off Peak Distribution Charge (over 10 therms)	17,354,314	\$0.3395	\$5,891,790	\$0.3395	\$5,891,790
Peak Revenue Decoupling Adjustment Factor	102,527,902	(\$0.0531)	(\$5,444,232)	(\$0.0531)	(\$5,444,232)
Off Peak Revenue Decoupling Adjustment Factor	25,261,712	\$0.0175	\$442,080	\$0.0175	\$442,080
RAF	127,789,614	\$0.0018	\$230,021	\$0.0018	\$230,021
Service Quality Penalty	127,789,614	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	127,789,614	\$0.0229	\$2,926,382	\$0.0229	\$2,926,382
Pension/PBOP Adjustment Factor	127,789,614	\$0.0252	\$3,220,298	\$0.0252	\$3,220,298
Attorney General Consulting Expense	127,789,614	\$0.0000	\$0	\$0.0000	\$0
TIRF	127,789,614	\$0.0321	\$4,102,047	\$0.0321	\$4,102,047
GSEP	127,789,614	\$0.0073	\$932,864	\$0.0073	\$932,864
Energy Efficiency	127,789,614	\$0.0748	\$9,558,663	\$0.1214	\$15,508,548
Low Income Energy Efficiency	127,789,614	\$0.0205	\$2,619,687	\$0.0205	\$2,619,687
2011 & 2012 EE Incentives	127,789,614	\$0.0047	\$600,611	\$0.0047	\$600,611
Capacity Credit	127,789,614	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	127,789,614	(\$0.0018)	(\$230,021)	(\$0.0018)	(\$230,021)
* Peak Gas Adjustment Factor	102,527,902	\$0.6765	\$69,360,126	\$0.6765	\$69,360,126
Off Peak Gas Adjustment Factor	25,261,712	\$0.2501	<u>\$6,317,954</u>	\$0.2501	<u>\$6,317,954</u>
			\$145,904,491		\$151,854,376
(3) Total Revenue			\$160,549,482		\$166,499,367

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate R-4 Colonial Gas

R-4 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	123,859	\$6.00	\$743,154	\$6.00	\$743,154
(2) Energy Charge					
Peak Distribution Charge (first 40 therms)	2,263,684	\$0.3705	\$838,695	\$0.3705	\$838,695
Peak Distribution Charge (over 40 therms)	5,002,032	\$0.4413	\$2,207,397	\$0.4413	\$2,207,397
Off Peak Distribution Charge (first 10 therms)	522,513	\$0.2879	\$150,431	\$0.2879	\$150,431
Off Peak Distribution Charge (over 10 therms)	1,100,742	\$0.3395	\$373,702	\$0.3395	\$373,702
Peak Revenue Decoupling Adjustment Factor	7,265,716	(\$0.0531)	(\$385,810)	(\$0.0531)	(\$385,810)
Off Peak Revenue Decoupling Adjustment Factor	1,623,255	\$0.0175	\$28,407	\$0.0175	\$28,407
RAF	8,888,971	\$0.0018	\$16,000	\$0.0018	\$16,000
Service Quality Penalty	8,888,971	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	8,888,971	\$0.0229	\$203,557	\$0.0229	\$203,557
Pension/PBOP Adjustment Factor	8,888,971	\$0.0252	\$224,002	\$0.0252	\$224,002
Attorney General Consulting Expense	8,888,971	\$0.0000	\$0	\$0.0000	\$0
TIRF	8,888,971	\$0.0321	\$285,336	\$0.0321	\$285,336
GSEP	8,888,971	\$0.0073	\$64,889	\$0.0073	\$64,889
Energy Efficiency	8,888,971	\$0.0748	\$664,895	\$0.1214	\$1,078,766
Low Income Energy Efficiency	8,888,971	\$0.0205	\$182,224	\$0.0205	\$182,224
2011 & 2012 EE Incentives	8,888,971	\$0.0047	\$41,778	\$0.0047	\$41,778
Capacity Credit	8,888,971	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	8,888,971	(\$0.0018)	(\$16,000)	(\$0.0018)	(\$16,000)
* Peak Gas Adjustment Factor	7,265,716	\$0.6765	\$4,915,257	\$0.6765	\$4,915,257
Off Peak Gas Adjustment Factor	1,623,255	\$0.2501	<u>\$405,976</u>	\$0.2501	<u>\$405,976</u>
			\$10,200,738		\$10,614,608
(3) Total Revenue			\$10,943,891		\$11,357,762

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Calculation of Per Therm Adjustment Associated with Proposed MTM

Commercial & Industrial

(1)	C&I New Construction Program	(\$4,972,230)
(2)	C&I Retrofit Program	(\$20,395,534)
(3)	C&I Hard to Measure	<u>\$911,559</u>
(4)	Total MTM, C&I Sector	(\$24,456,205)
(5)	Forecasted Therm Sales for May 2015 through April 2016	<u>553,148,687</u>
(6)	Impact of MTM on a per Therm Basis	(\$0.0442)

Footnotes:

- (1) Actual program spending minus planned program budget
- (2) Actual program spending minus planned program budget
- (3) Actual program spending minus planned program budget
- (4) Line (1) + Line (2) + Line (3)
- (5) Forecasted Throughput - Therms
- (6) Line (2) ÷ Line (3), truncated to 4 decimal places

**Application of 2% Bill Impact Threshold Test - Boston
 Impact of C&I MTM Adjustment Combined**

	Rate Class	Class Charges at	Class Charges at	Change in	%
		Current Rates	Updated EE	Class Charges	Change
		(a)	(b)	(c) = (b) - (a)	(d) = (c) / (a)
(1)	G-41B LLF General Service Rate - Small	\$39,701,893	\$38,446,983	(\$1,254,910)	-3.2%
(2)	G-42B LLF General Service Rate - Medium	\$49,758,634	\$47,837,960	(\$1,920,674)	-3.9%
(3)	G-43B LLF General Service Rate - Large	\$132,972,430	\$127,322,153	(\$5,650,276)	-4.2%
(4)	G-44B LLF General Service Rate - XL	\$53,747,337	\$51,101,989	(\$2,645,349)	-4.9%
(5)	G-51B HLF General Service Rate - Small	\$14,576,623	\$14,019,889	(\$556,734)	-3.8%
(6)	G-52B HLF General Service Rate - Medium	\$21,067,453	\$20,107,190	(\$960,262)	-4.6%
(7)	G-53B HLF General Service Rate - Large	\$33,071,181	\$31,498,575	(\$1,572,606)	-4.8%
(8)	G-54B HLF General Service Rate - XL	\$42,610,618	\$40,167,808	(\$2,442,810)	-5.7%
(9)	G-41E LLF General Service Rate - Small	\$9,246,575	\$8,883,778	(\$362,797)	-3.9%
(10)	G-42E LLF General Service Rate - Medium	\$4,943,134	\$4,726,788	(\$216,345)	-4.4%
(11)	G-43E LLF General Service Rate - Large	\$1,381,514	\$1,321,928	(\$59,586)	-4.3%
(12)	G-51E HLF General Service Rate - Small	\$4,489,805	\$4,291,416	(\$198,389)	-4.4%
(13)	G-52E HLF General Service Rate - Medium	\$2,678,400	\$2,541,862	(\$136,537)	-5.1%
(14)	G-53E HLF General Service Rate - Large	\$817,467	\$775,460	(\$42,007)	-5.1%
	Total Boston	\$411,063,062	\$393,043,781	(\$18,019,281)	-4.4%

Application of 2% Bill Impact Threshold Test - Colonial

	Rate Class	Class Charges at	Class Charges at	Change in	%
		Current Rates	Updated EE	Class Charges	Change
		(a)	(b)	(c) = (b) - (a)	(d) = (c) / (a)
(15)	G-41 LLF General Service Rate - Small	\$28,723,771	\$27,617,160	(\$1,106,611)	-3.9%
(16)	G-42 LLF General Service Rate - Medium	\$14,560,988	\$13,903,894	(\$657,094)	-4.5%
(17)	G-43 LLF General Service Rate - Large	\$5,711,948	\$5,430,531	(\$281,418)	-4.9%
(18)	G-51 HLF General Service Rate - Small	\$11,134,151	\$10,600,312	(\$533,839)	-4.8%
(19)	G-52 HLF General Service Rate - Medium	\$8,883,835	\$8,425,795	(\$458,040)	-5.2%
(20)	G-53 HLF General Service Rate - Large	\$17,936,059	\$16,849,196	(\$1,086,863)	-6.1%
	Total Colonial	\$86,950,752	\$82,826,888	(\$4,123,864)	-4.7%
	Grand Total Massachusetts	\$498,013,814	\$475,870,669	(\$22,143,145)	-4.4%

Footnotes:

Column (a): reflects currently effective charges
 Column (b): reflects currently effective charges except for Energy Efficiency
 which represents currently effective EE plus the MTM adjustment from Page 1, Line (6)

Impact Analysis for Rate G-41B Boston Gas

G-41B Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	261,636	\$21.00	\$5,494,350	\$21.00	\$5,494,350
(2) Energy Charge					
Peak Distribution Charge (first 60 therms)	6,259,275	\$0.4082	\$2,555,036	\$0.4082	\$2,555,036
Peak Distribution Charge (over 60 therms)	18,429,215	\$0.5026	\$9,262,524	\$0.5026	\$9,262,524
Off Peak Distribution Charge (first 15 therms)	898,252	\$0.2607	\$234,174	\$0.2607	\$234,174
Off Peak Distribution Charge (over 15 therms)	2,798,461	\$0.3242	\$907,261	\$0.3242	\$907,261
Peak Revenue Decoupling Adjustment Factor	24,688,491	(\$0.0473)	(\$1,167,766)	(\$0.0473)	(\$1,167,766)
Off Peak Revenue Decoupling Adjustment Factor	3,696,713	\$0.0116	\$42,882	\$0.0116	\$42,882
RAF	28,385,204	\$0.0024	\$68,124	\$0.0024	\$68,124
Service Quality Penalty	28,385,204	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	28,385,204	\$0.0244	\$692,599	\$0.0244	\$692,599
Pension/PBOP Adjustment Factor	28,385,204	\$0.0125	\$354,815	\$0.0125	\$354,815
Attorney General Consulting Expense	28,385,204	\$0.0000	\$0	\$0.0000	\$0
TIRF	28,385,204	\$0.0473	\$1,342,620	\$0.0473	\$1,342,620
GSEP	28,385,204	\$0.0089	\$252,628	\$0.0089	\$252,628
C/I Energy Efficiency	28,385,204	\$0.0532	\$1,510,093	\$0.0090	\$255,183
Low Income Energy Efficiency	28,385,204	\$0.0116	\$329,268	\$0.0116	\$329,268
2011 & 2012 EE Incentives	28,385,204	\$0.0035	\$99,348	\$0.0035	\$99,348
Capacity Credit	28,385,204	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	28,385,204	(\$0.0014)	(\$39,739)	(\$0.0014)	(\$39,739)
* Peak Gas Adjustment Factor	24,688,491	\$0.6795	\$16,776,652	\$0.6795	\$16,776,652
Off Peak Gas Adjustment Factor	3,696,713	\$0.2670	<u>\$987,022</u>	\$0.2670	<u>\$987,022</u>
			\$34,207,543		\$32,952,633
(3) Total Revenue			\$39,701,893		\$38,446,983

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-42B Boston Gas

G-42B Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	92,297	\$39.00	\$3,599,576	\$39.00	\$3,599,576
(2) Energy Charge					
Peak Distribution Charge (first 250 therms)	9,876,911	\$0.3101	\$3,062,830	\$0.3101	\$3,062,830
Peak Distribution Charge (over 250 therms)	26,381,884	\$0.3759	\$9,916,950	\$0.3759	\$9,916,950
Off Peak Distribution Charge (first 70 therms)	1,818,561	\$0.2034	\$369,895	\$0.2034	\$369,895
Off Peak Distribution Charge (over 70 therms)	5,366,968	\$0.2506	\$1,344,962	\$0.2506	\$1,344,962
Peak Revenue Decoupling Adjustment Factor	36,258,795	(\$0.0363)	(\$1,316,194)	(\$0.0363)	(\$1,316,194)
Off Peak Revenue Decoupling Adjustment Factor	7,185,529	\$0.0069	\$49,580	\$0.0069	\$49,580
RAF	43,444,324	\$0.0017	\$73,855	\$0.0017	\$73,855
Service Quality Penalty	43,444,324	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	43,444,324	\$0.0172	\$747,242	\$0.0172	\$747,242
Pension/PBOP Adjustment Factor	43,444,324	\$0.0089	\$386,654	\$0.0089	\$386,654
Attorney General Consulting Expense	43,444,324	\$0.0000	\$0	\$0.0000	\$0
TIRF	43,444,324	\$0.0396	\$1,720,395	\$0.0396	\$1,720,395
GSEP	43,444,324	\$0.0075	\$325,832	\$0.0075	\$325,832
C/I Energy Efficiency	43,444,324	\$0.0532	\$2,311,238	\$0.0090	\$390,564
Low Income Energy Efficiency	43,444,324	\$0.0116	\$503,954	\$0.0116	\$503,954
2011 & 2012 EE Incentives	43,444,324	\$0.0035	\$152,055	\$0.0035	\$152,055
Capacity Credit	43,444,324	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	43,444,324	(\$0.0011)	(\$47,789)	(\$0.0011)	(\$47,789)
* Peak Gas Adjustment Factor	36,258,795	\$0.6795	\$24,639,060	\$0.6795	\$24,639,060
Off Peak Gas Adjustment Factor	7,185,529	\$0.2670	<u>\$1,918,536</u>	\$0.2670	<u>\$1,918,536</u>
			\$46,159,058		\$44,238,384
(3) Total Revenue			\$49,758,634		\$47,837,960

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-43B Boston Gas

G-43B Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	63,789	\$100.00	\$6,378,910	\$100.00	\$6,378,910
(2) Energy Charge					
Peak Distribution Charge (first 900 therms)	25,055,520	\$0.2486	\$6,228,802	\$0.2486	\$6,228,802
Peak Distribution Charge (over 900 therms)	79,111,887	\$0.3100	\$24,524,685	\$0.3100	\$24,524,685
Off Peak Distribution Charge (first 300 therms)	5,806,681	\$0.1666	\$967,393	\$0.1666	\$967,393
Off Peak Distribution Charge (over 300 therms)	17,831,299	\$0.2066	\$3,683,946	\$0.2066	\$3,683,946
Peak Revenue Decoupling Adjustment Factor	104,167,408	(\$0.0292)	(\$3,041,688)	(\$0.0292)	(\$3,041,688)
Off Peak Revenue Decoupling Adjustment Factor	23,637,980	\$0.0052	\$122,917	\$0.0052	\$122,917
RAF	127,805,388	\$0.0014	\$178,928	\$0.0014	\$178,928
Service Quality Penalty	127,805,388	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	127,805,388	\$0.0138	\$1,763,714	\$0.0138	\$1,763,714
Pension/PBOP Adjustment Factor	127,805,388	\$0.0076	\$971,321	\$0.0076	\$971,321
Attorney General Consulting Expense	127,805,388	\$0.0000	\$0	\$0.0000	\$0
TIRF	127,805,388	\$0.0360	\$4,600,994	\$0.0360	\$4,600,994
GSEP	127,805,388	\$0.0069	\$881,857	\$0.0069	\$881,857
C/I Energy Efficiency	127,805,388	\$0.0532	\$6,799,247	\$0.0090	\$1,148,970
Low Income Energy Efficiency	127,805,388	\$0.0116	\$1,482,542	\$0.0116	\$1,482,542
2011 & 2012 EE Incentives	127,805,388	\$0.0035	\$447,319	\$0.0035	\$447,319
Capacity Credit	127,805,388	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	127,805,388	(\$0.0009)	(\$115,025)	(\$0.0009)	(\$115,025)
* Peak Gas Adjustment Factor	104,167,408	\$0.6795	\$70,785,226	\$0.6795	\$70,785,226
Off Peak Gas Adjustment Factor	23,637,980	\$0.2670	<u>\$6,311,341</u>	\$0.2670	<u>\$6,311,341</u>
			\$126,593,520		\$120,943,243
(3) Total Revenue			\$132,972,430		\$127,322,153

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-44B Boston Gas

G-44B Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	4,736	\$100.00	\$473,599	\$100.00	\$473,599
(2) Energy Charge					
Peak MDCQ	3,118,389	\$4.1179	\$12,841,212	\$4.1179	\$12,841,212
Off Peak MDCQ	1,249,895	\$1.4219	\$1,777,226	\$1.4219	\$1,777,226
Peak Revenue Decoupling Adjustment Factor	3,118,389	(\$0.4053)	(\$1,263,883)	(\$0.4053)	(\$1,263,883)
Off Peak Revenue Decoupling Adjustment Factor	1,249,895	\$0.0270	\$33,747	\$0.0270	\$33,747
RAF	59,835,978	\$0.0011	\$65,820	\$0.0011	\$65,820
Service Quality Penalty	59,835,978	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	59,835,978	\$0.0109	\$652,212	\$0.0109	\$652,212
Pension/PBOP Adjustment Factor	59,835,978	\$0.0059	\$353,032	\$0.0059	\$353,032
Attorney General Consulting Expense	59,835,978	\$0.0000	\$0	\$0.0000	\$0
TIRF	59,835,978	\$0.0297	\$1,777,129	\$0.0297	\$1,777,129
GSEP	59,835,978	\$0.0057	\$341,065	\$0.0057	\$341,065
C/I Energy Efficiency	59,835,978	\$0.0532	\$3,183,274	\$0.0090	\$537,925
Low Income Energy Efficiency	59,835,978	\$0.0116	\$694,097	\$0.0116	\$694,097
2011 & 2012 EE Incentives	59,835,978	\$0.0035	\$209,426	\$0.0035	\$209,426
Capacity Credit	59,835,978	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	59,835,978	(\$0.0007)	(\$41,885)	(\$0.0007)	(\$41,885)
Peak MDCQ Charge	3,118,389	\$2.3761	\$7,409,707	\$2.3761	\$7,409,707
Off Peak MDCQ Charge	1,249,895	\$0.9384	\$1,172,902	\$0.9384	\$1,172,902
* Peak Gas Adjustment Factor	47,336,083	\$0.4600	\$21,776,176	\$0.4600	\$21,776,176
Off Peak Gas Adjustment Factor	12,499,895	\$0.1834	<u>\$2,292,481</u>	\$0.1834	<u>\$2,292,481</u>
			\$53,273,738		\$50,628,390
(3) Total Revenue			\$53,747,337		\$51,101,989

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-51B Boston Gas

G-51B Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	93,706	\$21.00	\$1,967,828	\$21.00	\$1,967,828
(2) Energy Charge					
Peak Distribution Charge (first 60 therms)	1,857,844	\$0.3014	\$559,954	\$0.3014	\$559,954
Peak Distribution Charge (over 60 therms)	5,819,515	\$0.3752	\$2,183,482	\$0.3752	\$2,183,482
Off Peak Distribution Charge (first 15 therms)	1,203,794	\$0.2748	\$330,803	\$0.2748	\$330,803
Off Peak Distribution Charge (over 15 therms)	3,711,798	\$0.3411	\$1,266,094	\$0.3411	\$1,266,094
Peak Revenue Decoupling Adjustment Factor	7,677,359	(\$0.0473)	(\$363,139)	(\$0.0473)	(\$363,139)
Off Peak Revenue Decoupling Adjustment Factor	4,915,592	\$0.0116	\$57,021	\$0.0116	\$57,021
RAF	12,592,951	\$0.0024	\$30,223	\$0.0024	\$30,223
Service Quality Penalty	12,592,951	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	12,592,951	\$0.0244	\$307,268	\$0.0244	\$307,268
Pension/PBOP Adjustment Factor	12,592,951	\$0.0125	\$157,412	\$0.0125	\$157,412
Attorney General Consulting Expense	12,592,951	\$0.0000	\$0	\$0.0000	\$0
TIRF	12,592,951	\$0.0473	\$595,647	\$0.0473	\$595,647
GSEP	12,592,951	\$0.0089	\$112,077	\$0.0089	\$112,077
C/I Energy Efficiency	12,592,951	\$0.0532	\$669,945	\$0.0090	\$113,211
Low Income Energy Efficiency	12,592,951	\$0.0116	\$146,078	\$0.0116	\$146,078
2011 & 2012 EE Incentives	12,592,951	\$0.0035	\$44,075	\$0.0035	\$44,075
Capacity Credit	12,592,951	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	12,592,951	(\$0.0014)	(\$17,630)	(\$0.0014)	(\$17,630)
* Peak Gas Adjustment Factor	7,677,359	\$0.6795	\$5,217,021	\$0.6795	\$5,217,021
Off Peak Gas Adjustment Factor	4,915,592	\$0.2670	<u>\$1,312,463</u>	\$0.2670	<u>\$1,312,463</u>
			\$12,608,795		\$12,052,060
(3) Total Revenue			\$14,576,623		\$14,019,889

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-52B Boston Gas

G-52B Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	39,436	\$39.00	\$1,538,008	\$39.00	\$1,538,008
(2) Energy Charge					
Peak Distribution Charge (first 250 therms)	3,248,602	\$0.2376	\$771,868	\$0.2376	\$771,868
Peak Distribution Charge (over 250 therms)	9,437,368	\$0.2918	\$2,753,824	\$0.2918	\$2,753,824
Off Peak Distribution Charge (first 70 therms)	2,368,692	\$0.2171	\$514,243	\$0.2171	\$514,243
Off Peak Distribution Charge (over 70 therms)	6,665,814	\$0.2653	\$1,768,440	\$0.2653	\$1,768,440
Peak Revenue Decoupling Adjustment Factor	12,685,970	(\$0.0363)	(\$460,501)	(\$0.0363)	(\$460,501)
Off Peak Revenue Decoupling Adjustment Factor	9,034,506	\$0.0069	\$62,338	\$0.0069	\$62,338
RAF	21,720,476	\$0.0017	\$36,925	\$0.0017	\$36,925
Service Quality Penalty	21,720,476	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	21,720,476	\$0.0172	\$373,592	\$0.0172	\$373,592
Pension/PBOP Adjustment Factor	21,720,476	\$0.0089	\$193,312	\$0.0089	\$193,312
Attorney General Consulting Expense	21,720,476	\$0.0000	\$0	\$0.0000	\$0
TIRF	21,720,476	\$0.0396	\$860,131	\$0.0396	\$860,131
GSEP	21,720,476	\$0.0075	\$162,904	\$0.0075	\$162,904
C/I Energy Efficiency	21,720,476	\$0.0532	\$1,155,529	\$0.0090	\$195,267
Low Income Energy Efficiency	21,720,476	\$0.0116	\$251,958	\$0.0116	\$251,958
2011 & 2012 EE Incentives	21,720,476	\$0.0035	\$76,022	\$0.0035	\$76,022
Capacity Credit	21,720,476	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	21,720,476	(\$0.0011)	(\$23,893)	(\$0.0011)	(\$23,893)
* Peak Gas Adjustment Factor	12,685,970	\$0.6795	\$8,620,539	\$0.6795	\$8,620,539
Off Peak Gas Adjustment Factor	9,034,506	\$0.2670	<u>\$2,412,213</u>	\$0.2670	<u>\$2,412,213</u>
			\$19,529,444		\$18,569,182
(3) Total Revenue			\$21,067,453		\$20,107,190

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-53B Boston Gas

G-53B Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	19,425	\$100.00	\$1,942,480	\$100.00	\$1,942,480
(2) Energy Charge					
Peak Distribution Charge (first 700 therms)	5,388,550	\$0.2067	\$1,113,813	\$0.2067	\$1,113,813
Peak Distribution Charge (over 700 therms)	16,614,385	\$0.2566	\$4,263,251	\$0.2566	\$4,263,251
Off Peak Distribution Charge (first 450 therms)	3,354,056	\$0.1883	\$631,569	\$0.1883	\$631,569
Off Peak Distribution Charge (over 450 therms)	10,214,276	\$0.2333	\$2,382,991	\$0.2333	\$2,382,991
Peak Revenue Decoupling Adjustment Factor	22,002,935	(\$0.0292)	(\$642,486)	(\$0.0292)	(\$642,486)
Off Peak Revenue Decoupling Adjustment Factor	13,568,332	\$0.0052	\$70,555	\$0.0052	\$70,555
RAF	35,571,267	\$0.0014	\$49,800	\$0.0014	\$49,800
Service Quality Penalty	35,571,267	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	35,571,267	\$0.0138	\$490,883	\$0.0138	\$490,883
Pension/PBOP Adjustment Factor	35,571,267	\$0.0076	\$270,342	\$0.0076	\$270,342
Attorney General Consulting Expense	35,571,267	\$0.0000	\$0	\$0.0000	\$0
TIRF	35,571,267	\$0.0360	\$1,280,566	\$0.0360	\$1,280,566
GSEP	35,571,267	\$0.0069	\$245,442	\$0.0069	\$245,442
C/I Energy Efficiency	35,571,267	\$0.0532	\$1,892,391	\$0.0090	\$319,786
Low Income Energy Efficiency	35,571,267	\$0.0116	\$412,627	\$0.0116	\$412,627
2011 & 2012 EE Incentives	35,571,267	\$0.0035	\$124,499	\$0.0035	\$124,499
Capacity Credit	35,571,267	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	35,571,267	(\$0.0009)	(\$32,014)	(\$0.0009)	(\$32,014)
* Peak Gas Adjustment Factor	22,002,935	\$0.6795	\$14,951,728	\$0.6795	\$14,951,728
Off Peak Gas Adjustment Factor	13,568,332	\$0.2670	<u>\$3,622,745</u>	\$0.2670	<u>\$3,622,745</u>
			\$31,128,701		\$29,556,095
(3) Total Revenue			\$33,071,181		\$31,498,575

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-54B Boston Gas

G-54B Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	1,879	\$100.00	\$187,913	\$100.00	\$187,913
(2) Energy Charge					
Peak MDCQ	2,090,565	\$4.1893	\$8,758,006	\$4.1893	\$8,758,006
Off Peak MDCQ	1,425,197	\$1.4499	\$2,066,393	\$1.4499	\$2,066,393
Peak Revenue Decoupling Adjustment Factor	2,090,565	(\$0.4303)	(\$899,570)	(\$0.4303)	(\$899,570)
Off Peak Revenue Decoupling Adjustment Factor	1,425,197	\$0.0408	\$58,148	\$0.0408	\$58,148
RAF	55,254,694	\$0.0011	\$60,780	\$0.0011	\$60,780
Service Quality Penalty	55,254,694	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	55,254,694	\$0.0109	\$602,276	\$0.0109	\$602,276
Pension/PBOP Adjustment Factor	55,254,694	\$0.0059	\$326,003	\$0.0059	\$326,003
Attorney General Consulting Expense	55,254,694	\$0.0000	\$0	\$0.0000	\$0
TIRF	55,254,694	\$0.0297	\$1,641,064	\$0.0297	\$1,641,064
GSEP	55,254,694	\$0.0057	\$314,952	\$0.0057	\$314,952
C/I Energy Efficiency	55,254,694	\$0.0532	\$2,939,550	\$0.0090	\$496,740
Low Income Energy Efficiency	55,254,694	\$0.0116	\$640,954	\$0.0116	\$640,954
2011 & 2012 EE Incentives	55,254,694	\$0.0035	\$193,391	\$0.0035	\$193,391
Capacity Credit	55,254,694	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	55,254,694	(\$0.0007)	(\$38,678)	(\$0.0007)	(\$38,678)
Peak MDCQ Charge	2,090,565	\$2.3761	\$4,967,462	\$2.3761	\$4,967,462
Off Peak MDCQ Charge	1,425,197	\$0.9384	\$1,337,405	\$0.9384	\$1,337,405
* Peak Gas Adjustment Factor	33,693,909	\$0.4600	\$15,500,321	\$0.4600	\$15,500,321
Off Peak Gas Adjustment Factor	21,560,785	\$0.1834	<u>\$3,954,248</u>	\$0.1834	<u>\$3,954,248</u>
			\$42,422,705		\$39,979,895
(3) Total Revenue			\$42,610,618		\$40,167,808

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-41E Boston Gas

G-41E Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	41,961	\$21.00	\$881,188	\$21.00	\$881,188
(2) Energy Charge					
Peak Distribution Charge (first 120 therms)	1,792,746	\$0.2469	\$442,629	\$0.2469	\$442,629
Peak Distribution Charge (over 120 therms)	5,253,760	\$0.3037	\$1,595,567	\$0.3037	\$1,595,567
Off Peak Distribution Charge (first 35 therms)	285,357	\$0.1580	\$45,086	\$0.1580	\$45,086
Off Peak Distribution Charge (over 35 therms)	874,350	\$0.1959	\$171,285	\$0.1959	\$171,285
Peak Revenue Decoupling Adjustment Factor	7,046,506	(\$0.0473)	(\$333,300)	(\$0.0473)	(\$333,300)
Off Peak Revenue Decoupling Adjustment Factor	1,159,707	\$0.0116	\$13,453	\$0.0116	\$13,453
RAF	8,206,213	\$0.0024	\$19,695	\$0.0024	\$19,695
Service Quality Penalty	8,206,213	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	8,206,213	\$0.0244	\$200,232	\$0.0244	\$200,232
Pension/PBOP Adjustment Factor	8,206,213	\$0.0125	\$102,578	\$0.0125	\$102,578
Attorney General Consulting Expense	8,206,213	\$0.0000	\$0	\$0.0000	\$0
TIRF	8,206,213	\$0.0473	\$388,154	\$0.0473	\$388,154
GSEP	8,206,213	\$0.0089	\$73,035	\$0.0089	\$73,035
C/I Energy Efficiency	8,206,213	\$0.0532	\$436,571	\$0.0090	\$73,774
Low Income Energy Efficiency	8,206,213	\$0.0116	\$95,192	\$0.0116	\$95,192
2011 & 2012 EE Incentives	8,206,213	\$0.0035	\$28,722	\$0.0035	\$28,722
Capacity Credit	8,206,213	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	8,206,213	(\$0.0014)	(\$11,489)	(\$0.0014)	(\$11,489)
* Peak Gas Adjustment Factor	7,046,506	\$0.6795	\$4,788,336	\$0.6795	\$4,788,336
Off Peak Gas Adjustment Factor	1,159,707	\$0.2670	<u>\$309,642</u>	\$0.2670	<u>\$309,642</u>
			\$8,365,387		\$8,002,590
(3) Total Revenue			\$9,246,575		\$8,883,778

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-42E Boston Gas

G-42E Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	2,409	\$39.00	\$93,967	\$39.00	\$93,967
(2) Energy Charge					
Peak Distribution Charge (first 1040 therms)	1,009,554	\$0.2369	\$239,163	\$0.2369	\$239,163
Peak Distribution Charge (over 1040 therms)	3,098,126	\$0.2939	\$910,539	\$0.2939	\$910,539
Off Peak Distribution Charge (first 300 therms)	204,048	\$0.1600	\$32,648	\$0.1600	\$32,648
Off Peak Distribution Charge (over 300 therms)	581,850	\$0.1959	\$113,984	\$0.1959	\$113,984
Peak Revenue Decoupling Adjustment Factor	4,107,680	(\$0.0363)	(\$149,109)	(\$0.0363)	(\$149,109)
Off Peak Revenue Decoupling Adjustment Factor	785,898	\$0.0069	\$5,423	\$0.0069	\$5,423
RAF	4,893,578	\$0.0017	\$8,319	\$0.0017	\$8,319
Service Quality Penalty	4,893,578	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	4,893,578	\$0.0172	\$84,170	\$0.0172	\$84,170
Pension/PBOP Adjustment Factor	4,893,578	\$0.0089	\$43,553	\$0.0089	\$43,553
Attorney General Consulting Expense	4,893,578	\$0.0000	\$0	\$0.0000	\$0
TIRF	4,893,578	\$0.0396	\$193,786	\$0.0396	\$193,786
GSEP	4,893,578	\$0.0075	\$36,702	\$0.0075	\$36,702
C/I Energy Efficiency	4,893,578	\$0.0532	\$260,338	\$0.0090	\$43,993
Low Income Energy Efficiency	4,893,578	\$0.0116	\$56,766	\$0.0116	\$56,766
2011 & 2012 EE Incentives	4,893,578	\$0.0035	\$17,128	\$0.0035	\$17,128
Capacity Credit	4,893,578	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	4,893,578	(\$0.0011)	(\$5,383)	(\$0.0011)	(\$5,383)
* Peak Gas Adjustment Factor	4,107,680	\$0.6795	\$2,791,306	\$0.6795	\$2,791,306
Off Peak Gas Adjustment Factor	785,898	\$0.2670	\$209,835	\$0.2670	\$209,835
			\$4,849,167		\$4,632,821
(3) Total Revenue			\$4,943,134		\$4,726,788

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-43E Boston Gas

G-43E Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	496	\$100.00	\$49,585	\$100.00	\$49,585
(2) Energy Charge					
Peak Distribution Charge (first 2000 therms)	311,949	\$0.2301	\$71,779	\$0.2301	\$71,779
Peak Distribution Charge (over 2000 therms)	857,059	\$0.2801	\$240,062	\$0.2801	\$240,062
Off Peak Distribution Charge (first 600 therms)	46,680	\$0.1526	\$7,123	\$0.1526	\$7,123
Off Peak Distribution Charge (over 600 therms)	132,103	\$0.1867	\$24,664	\$0.1867	\$24,664
Peak Revenue Decoupling Adjustment Factor	1,169,008	(\$0.0292)	(\$34,135)	(\$0.0292)	(\$34,135)
Off Peak Revenue Decoupling Adjustment Factor	178,783	\$0.0052	\$930	\$0.0052	\$930
RAF	1,347,791	\$0.0014	\$1,887	\$0.0014	\$1,887
Service Quality Penalty	1,347,791	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	1,347,791	\$0.0138	\$18,600	\$0.0138	\$18,600
Pension/PBOP Adjustment Factor	1,347,791	\$0.0076	\$10,243	\$0.0076	\$10,243
Attorney General Consulting Expense	1,347,791	\$0.0000	\$0	\$0.0000	\$0
TIRF	1,347,791	\$0.0360	\$48,520	\$0.0360	\$48,520
GSEP	1,347,791	\$0.0069	\$9,300	\$0.0069	\$9,300
C/I Energy Efficiency	1,347,791	\$0.0532	\$71,702	\$0.0090	\$12,117
Low Income Energy Efficiency	1,347,791	\$0.0116	\$15,634	\$0.0116	\$15,634
2011 & 2012 EE Incentives	1,347,791	\$0.0035	\$4,717	\$0.0035	\$4,717
Capacity Credit	1,347,791	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	1,347,791	(\$0.0009)	(\$1,213)	(\$0.0009)	(\$1,213)
* Peak Gas Adjustment Factor	1,169,008	\$0.6795	\$794,380	\$0.6795	\$794,380
Off Peak Gas Adjustment Factor	178,783	\$0.2670	<u>\$47,735</u>	\$0.2670	<u>\$47,735</u>
			\$1,331,929		\$1,272,343
(3) Total Revenue			\$1,381,514		\$1,321,928

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-51E Boston Gas

G-51E Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	11,872	\$21.00	\$249,302	\$21.00	\$249,302
(2) Energy Charge					
Peak Distribution Charge (first 200 therms)	722,053	\$0.2363	\$170,621	\$0.2363	\$170,621
Peak Distribution Charge (over 200 therms)	2,234,995	\$0.2936	\$656,194	\$0.2936	\$656,194
Off Peak Distribution Charge (first 120 therms)	383,240	\$0.2162	\$82,856	\$0.2162	\$82,856
Off Peak Distribution Charge (over 120 therms)	1,147,130	\$0.2669	\$306,169	\$0.2669	\$306,169
Peak Revenue Decoupling Adjustment Factor	2,957,047	(\$0.0473)	(\$139,868)	(\$0.0473)	(\$139,868)
Off Peak Revenue Decoupling Adjustment Factor	1,530,370	\$0.0116	\$17,752	\$0.0116	\$17,752
RAF	4,487,417	\$0.0024	\$10,770	\$0.0024	\$10,770
Service Quality Penalty	4,487,417	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	4,487,417	\$0.0244	\$109,493	\$0.0244	\$109,493
Pension/PBOP Adjustment Factor	4,487,417	\$0.0125	\$56,093	\$0.0125	\$56,093
Attorney General Consulting Expense	4,487,417	\$0.0000	\$0	\$0.0000	\$0
TIRF	4,487,417	\$0.0473	\$212,255	\$0.0473	\$212,255
GSEP	4,487,417	\$0.0089	\$39,938	\$0.0089	\$39,938
C/I Energy Efficiency	4,487,417	\$0.0532	\$238,731	\$0.0090	\$40,342
Low Income Energy Efficiency	4,487,417	\$0.0116	\$52,054	\$0.0116	\$52,054
2011 & 2012 EE Incentives	4,487,417	\$0.0035	\$15,706	\$0.0035	\$15,706
Capacity Credit	4,487,417	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	4,487,417	(\$0.0014)	(\$6,282)	(\$0.0014)	(\$6,282)
* Peak Gas Adjustment Factor	2,957,047	\$0.6795	\$2,009,412	\$0.6795	\$2,009,412
Off Peak Gas Adjustment Factor	1,530,370	\$0.2670	<u>\$408,609</u>	\$0.2670	<u>\$408,609</u>
			\$4,240,503		\$4,042,114
(3) Total Revenue			\$4,489,805		\$4,291,416

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-52E Boston Gas

G-52E Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	461	\$39.00	\$17,966	\$39.00	\$17,966
(2) Energy Charge					
Peak Distribution Charge (first 2,000 therms)	415,560	\$0.2061	\$85,647	\$0.2061	\$85,647
Peak Distribution Charge (over 2,000 therms)	1,336,013	\$0.2579	\$344,558	\$0.2579	\$344,558
Off Peak Distribution Charge (first 2,000 therms)	366,049	\$0.1937	\$70,904	\$0.1937	\$70,904
Off Peak Distribution Charge (over 2,000 therms)	970,763	\$0.2345	\$227,644	\$0.2345	\$227,644
Peak Revenue Decoupling Adjustment Factor	1,751,572	(\$0.0363)	(\$63,582)	(\$0.0363)	(\$63,582)
Off Peak Revenue Decoupling Adjustment Factor	1,336,812	\$0.0069	\$9,224	\$0.0069	\$9,224
RAF	3,088,384	\$0.0017	\$5,250	\$0.0017	\$5,250
Service Quality Penalty	3,088,384	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	3,088,384	\$0.0172	\$53,120	\$0.0172	\$53,120
Pension/PBOP Adjustment Factor	3,088,384	\$0.0089	\$27,487	\$0.0089	\$27,487
Attorney General Consulting Expense	3,088,384	\$0.0000	\$0	\$0.0000	\$0
TIRF	3,088,384	\$0.0396	\$122,300	\$0.0396	\$122,300
GSEP	3,088,384	\$0.0075	\$23,163	\$0.0075	\$23,163
C/I Energy Efficiency	3,088,384	\$0.0532	\$164,302	\$0.0090	\$27,765
Low Income Energy Efficiency	3,088,384	\$0.0116	\$35,825	\$0.0116	\$35,825
2011 & 2012 EE Incentives	3,088,384	\$0.0035	\$10,809	\$0.0035	\$10,809
Capacity Credit	3,088,384	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	3,088,384	(\$0.0011)	(\$3,397)	(\$0.0011)	(\$3,397)
* Peak Gas Adjustment Factor	1,751,572	\$0.6795	\$1,190,252	\$0.6795	\$1,190,252
Off Peak Gas Adjustment Factor	1,336,812	\$0.2670	<u>\$356,929</u>	\$0.2670	<u>\$356,929</u>
			\$2,660,434		\$2,523,897
(3) Total Revenue			\$2,678,400		\$2,541,862

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-53E Boston Gas

G-53E Boston Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	50	\$443.00	\$22,004	\$443.00	\$22,004
(2) Energy Charge					
Peak Distribution Charge	27,424	\$4.2925	\$117,719	\$4.2925	\$117,719
Peak Distribution Charge	0	\$0.0000	\$0	\$0.0000	\$0
Off Peak Distribution Charge	31,679	\$3.9023	\$123,619	\$3.9023	\$123,619
Off Peak Distribution Charge	0	\$0.0000	\$0	\$0.0000	\$0
Peak Revenue Decoupling Adjustment Factor	27,424	(\$0.4323)	(\$11,856)	(\$0.4323)	(\$11,856)
Off Peak Revenue Decoupling Adjustment Factor	31,679	\$0.0831	\$2,632	\$0.0831	\$2,632
RAF	950,161	\$0.0014	\$1,330	\$0.0014	\$1,330
Service Quality Penalty	950,161	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	950,161	\$0.0138	\$13,112	\$0.0138	\$13,112
Pension/PBOP Adjustment Factor	950,161	\$0.0076	\$7,221	\$0.0076	\$7,221
Attorney General Consulting Expense	950,161	\$0.0000	\$0	\$0.0000	\$0
TIRF	950,161	\$0.0360	\$34,206	\$0.0360	\$34,206
GSEP	950,161	\$0.0069	\$6,556	\$0.0069	\$6,556
C/I Energy Efficiency	950,161	\$0.0532	\$50,549	\$0.0090	\$8,542
Low Income Energy Efficiency	950,161	\$0.0116	\$11,022	\$0.0116	\$11,022
2011 & 2012 EE Incentives	950,161	\$0.0035	\$3,326	\$0.0035	\$3,326
Capacity Credit	950,161	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	950,161	(\$0.0009)	(\$855)	(\$0.0009)	(\$855)
* Peak Gas Adjustment Factor	444,057	\$0.6795	\$301,752	\$0.6795	\$301,752
Off Peak Gas Adjustment Factor	506,104	\$0.2670	<u>\$135,130</u>	\$0.2670	<u>\$135,130</u>
			\$795,463		\$753,456
(3) Total Revenue			\$817,467		\$775,460

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-41 Colonial Gas

G-41 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	166,884	\$11.00	\$1,835,728	\$11.00	\$1,835,728
(2) Energy Charge					
Peak Distribution Charge (first 120 therms)	5,914,774	\$0.3169	\$1,874,392	\$0.3169	\$1,874,392
Peak Distribution Charge (over 120 therms)	16,236,269	\$0.3857	\$6,262,329	\$0.3857	\$6,262,329
Off Peak Distribution Charge (first 30 therms)	782,022	\$0.2052	\$160,471	\$0.2052	\$160,471
Off Peak Distribution Charge (over 30 therms)	2,097,712	\$0.2488	\$521,911	\$0.2488	\$521,911
Peak Revenue Decoupling Adjustment Factor	22,151,044	(\$0.0377)	(\$835,094)	(\$0.0377)	(\$835,094)
Off Peak Revenue Decoupling Adjustment Factor	2,879,734	\$0.0092	\$26,494	\$0.0092	\$26,494
RAF	25,030,778	\$0.0011	\$27,534	\$0.0011	\$27,534
Service Quality Penalty	25,030,778	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	25,030,778	\$0.0152	\$380,468	\$0.0152	\$380,468
Pension/PBOP Adjustment Factor	25,030,778	\$0.0157	\$392,983	\$0.0157	\$392,983
Attorney General Consulting Expense	25,030,778	\$0.0000	\$0	\$0.0000	\$0
TIRF	25,030,778	\$0.0228	\$570,702	\$0.0228	\$570,702
GSEP	25,030,778	\$0.0051	\$127,657	\$0.0051	\$127,657
Energy Efficiency	25,030,778	\$0.0531	\$1,329,134	\$0.0089	\$222,524
Low Income Energy Efficiency	25,030,778	\$0.0116	\$290,357	\$0.0116	\$290,357
2011 & 2012 EE Incentives	25,030,778	\$0.0035	\$87,608	\$0.0035	\$87,608
Capacity Credit	25,030,778	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	25,030,778	(\$0.0014)	(\$35,043)	(\$0.0014)	(\$35,043)
* Peak Gas Adjustment Factor	22,151,044	\$0.6765	\$14,985,920	\$0.6765	\$14,985,920
Off Peak Gas Adjustment Factor	2,879,734	\$0.2501	<u>\$720,222</u>	\$0.2501	<u>\$720,222</u>
			\$26,888,043		\$25,781,432
(3) Total Revenue			\$28,723,771		\$27,617,160

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-42 Colonial Gas

G-42 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	4,987	\$25.00	\$124,667	\$25.00	\$124,667
(2) Energy Charge					
Peak Distribution Charge (first 1500 therms)	3,348,374	\$0.2446	\$819,012	\$0.2446	\$819,012
Peak Distribution Charge (over 1500 therms)	9,382,185	\$0.2987	\$2,802,459	\$0.2987	\$2,802,459
Off Peak Distribution Charge (first 350 therms)	542,504	\$0.1618	\$87,777	\$0.1618	\$87,777
Off Peak Distribution Charge (over 350 therms)	1,589,956	\$0.1991	\$316,560	\$0.1991	\$316,560
Peak Revenue Decoupling Adjustment Factor	12,730,559	(\$0.0300)	(\$381,917)	(\$0.0300)	(\$381,917)
Off Peak Revenue Decoupling Adjustment Factor	2,132,460	\$0.0061	\$13,008	\$0.0061	\$13,008
RAF	14,863,019	\$0.0009	\$13,377	\$0.0009	\$13,377
Service Quality Penalty	14,863,019	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	14,863,019	\$0.0117	\$173,897	\$0.0117	\$173,897
Pension/PBOP Adjustment Factor	14,863,019	\$0.0093	\$138,226	\$0.0093	\$138,226
Attorney General Consulting Expense	14,863,019	\$0.0000	\$0	\$0.0000	\$0
TIRF	14,863,019	\$0.0171	\$254,158	\$0.0171	\$254,158
GSEP	14,863,019	\$0.0038	\$56,479	\$0.0038	\$56,479
Energy Efficiency	14,863,019	\$0.0531	\$789,226	\$0.0089	\$132,132
Low Income Energy Efficiency	14,863,019	\$0.0116	\$172,411	\$0.0116	\$172,411
2011 & 2012 EE Incentives	14,863,019	\$0.0035	\$52,021	\$0.0035	\$52,021
Capacity Credit	14,863,019	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	14,863,019	(\$0.0011)	(\$16,349)	(\$0.0011)	(\$16,349)
* Peak Gas Adjustment Factor	12,730,559	\$0.6765	\$8,612,648	\$0.6765	\$8,612,648
Off Peak Gas Adjustment Factor	2,132,460	\$0.2501	<u>\$533,328</u>	\$0.2501	<u>\$533,328</u>
			\$14,436,321		\$13,779,227
(3) Total Revenue			\$14,560,988		\$13,903,894

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-43 Colonial Gas

G-43 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	524	\$100.00	\$52,430	\$100.00	\$52,430
(2) Energy Charge					
Peak Distribution Charge (first 7,000 therms)	1,432,119	\$0.1977	\$283,130	\$0.1977	\$283,130
Peak Distribution Charge (over 7,000 therms)	3,801,402	\$0.2394	\$910,056	\$0.2394	\$910,056
Off Peak Distribution Charge (first 2,500 therms)	326,191	\$0.1332	\$43,449	\$0.1332	\$43,449
Off Peak Distribution Charge (over 2,500 therms)	805,765	\$0.1596	\$128,600	\$0.1596	\$128,600
Peak Revenue Decoupling Adjustment Factor	5,233,521	(\$0.0222)	(\$116,184)	(\$0.0222)	(\$116,184)
Off Peak Revenue Decoupling Adjustment Factor	1,131,956	\$0.0049	\$5,547	\$0.0049	\$5,547
RAF	6,365,477	\$0.0006	\$3,819	\$0.0006	\$3,819
Service Quality Penalty	6,365,477	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	6,365,477	\$0.0084	\$53,470	\$0.0084	\$53,470
Pension/PBOP Adjustment Factor	6,365,477	\$0.0048	\$30,554	\$0.0048	\$30,554
Attorney General Consulting Expense	6,365,477	\$0.0000	\$0	\$0.0000	\$0
TIRF	6,365,477	\$0.0084	\$53,470	\$0.0084	\$53,470
GSEP	6,365,477	\$0.0018	\$11,458	\$0.0018	\$11,458
Energy Efficiency	6,365,477	\$0.0531	\$338,007	\$0.0089	\$56,589
Low Income Energy Efficiency	6,365,477	\$0.0116	\$73,840	\$0.0116	\$73,840
2011 & 2012 EE Incentives	6,365,477	\$0.0035	\$22,279	\$0.0035	\$22,279
Capacity Credit	6,365,477	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	6,365,477	(\$0.0009)	(\$5,729)	(\$0.0009)	(\$5,729)
* Peak Gas Adjustment Factor	5,233,521	\$0.6765	\$3,540,651	\$0.6765	\$3,540,651
Off Peak Gas Adjustment Factor	1,131,956	\$0.2501	<u>\$283,102</u>	\$0.2501	<u>\$283,102</u>
			\$5,659,518		\$5,378,100
(3) Total Revenue			\$5,711,948		\$5,430,531

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-51 Colonial Gas

G-51 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	38,487	\$11.00	\$423,362	\$11.00	\$423,362
(2) Energy Charge					
Peak Distribution Charge (first 175 therms)	1,822,515	\$0.2544	\$463,648	\$0.2544	\$463,648
Peak Distribution Charge (over 175 therms)	5,078,682	\$0.3104	\$1,576,423	\$0.3104	\$1,576,423
Off Peak Distribution Charge (first 120 therms)	1,267,003	\$0.2273	\$287,990	\$0.2273	\$287,990
Off Peak Distribution Charge (over 120 therms)	3,906,867	\$0.2822	\$1,102,518	\$0.2822	\$1,102,518
Peak Revenue Decoupling Adjustment Factor	6,901,197	(\$0.0377)	(\$260,175)	(\$0.0377)	(\$260,175)
Off Peak Revenue Decoupling Adjustment Factor	5,173,871	\$0.0092	\$47,600	\$0.0092	\$47,600
RAF	12,075,068	\$0.0011	\$13,283	\$0.0011	\$13,283
Service Quality Penalty	12,075,068	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	12,075,068	\$0.0152	\$183,541	\$0.0152	\$183,541
Pension/PBOP Adjustment Factor	12,075,068	\$0.0157	\$189,579	\$0.0157	\$189,579
Attorney General Consulting Expense	12,075,068	\$0.0000	\$0	\$0.0000	\$0
TIRF	12,075,068	\$0.0228	\$275,312	\$0.0228	\$275,312
GSEP	12,075,068	\$0.0051	\$61,583	\$0.0051	\$61,583
Energy Efficiency	12,075,068	\$0.0531	\$641,186	\$0.0089	\$107,347
Low Income Energy Efficiency	12,075,068	\$0.0116	\$140,071	\$0.0116	\$140,071
2011 & 2012 EE Incentives	12,075,068	\$0.0035	\$42,263	\$0.0035	\$42,263
Capacity Credit	12,075,068	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	12,075,068	(\$0.0014)	(\$16,905)	(\$0.0014)	(\$16,905)
* Peak Gas Adjustment Factor	6,901,197	\$0.6765	\$4,668,890	\$0.6765	\$4,668,890
Off Peak Gas Adjustment Factor	5,173,871	\$0.2501	<u>\$1,293,985</u>	\$0.2501	<u>\$1,293,985</u>
			\$10,710,789		\$10,176,950
(3) Total Revenue			\$11,134,151		\$10,600,312

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-52 Colonial Gas

G-52 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	3,321	\$25.00	\$83,026	\$25.00	\$83,026
(2) Energy Charge					
Peak Distribution Charge (first 1,040 therms)	1,654,917	\$0.2095	\$346,705	\$0.2095	\$346,705
Peak Distribution Charge (over 1,040 therms)	4,873,866	\$0.2579	\$1,256,970	\$0.2579	\$1,256,970
Off Peak Distribution Charge (first 650 therms)	970,917	\$0.1904	\$184,863	\$0.1904	\$184,863
Off Peak Distribution Charge (over 650 therms)	2,860,853	\$0.2345	\$670,870	\$0.2345	\$670,870
Peak Revenue Decoupling Adjustment Factor	6,528,784	(\$0.0300)	(\$195,864)	(\$0.0300)	(\$195,864)
Off Peak Revenue Decoupling Adjustment Factor	3,831,771	\$0.0061	\$23,374	\$0.0061	\$23,374
RAF	10,360,554	\$0.0009	\$9,324	\$0.0009	\$9,324
Service Quality Penalty	10,360,554	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	10,360,554	\$0.0117	\$121,218	\$0.0117	\$121,218
Pension/PBOP Adjustment Factor	10,360,554	\$0.0093	\$96,353	\$0.0093	\$96,353
Attorney General Consulting Expense	10,360,554	\$0.0000	\$0	\$0.0000	\$0
TIRF	10,360,554	\$0.0171	\$177,165	\$0.0171	\$177,165
GSEP	10,360,554	\$0.0038	\$39,370	\$0.0038	\$39,370
Energy Efficiency	10,360,554	\$0.0531	\$550,145	\$0.0089	\$92,105
Low Income Energy Efficiency	10,360,554	\$0.0116	\$120,182	\$0.0116	\$120,182
2011 & 2012 EE Incentives	10,360,554	\$0.0035	\$36,262	\$0.0035	\$36,262
Capacity Credit	10,360,554	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	10,360,554	(\$0.0011)	(\$11,397)	(\$0.0011)	(\$11,397)
* Peak Gas Adjustment Factor	6,528,784	\$0.6765	\$4,416,940	\$0.6765	\$4,416,940
Off Peak Gas Adjustment Factor	3,831,771	\$0.2501	<u>\$958,326</u>	\$0.2501	<u>\$958,326</u>
			\$8,800,809		\$8,342,769
(3) Total Revenue			\$8,883,835		\$8,425,795

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs

Impact Analysis for Rate G-53 Colonial Gas

G-53 Colonial Gas	2009 Test Year Units (a)	Current Rates (b)	Current Charges (c)	Updated EE (d)	Updated Charges (e)
(1) Customer Charge	822	\$100.00	\$82,197	\$100.00	\$82,197
(2) Energy Charge					
Peak Distribution Charge (first 10,000 therms)	3,445,659	\$0.1448	\$498,931	\$0.1448	\$498,931
Peak Distribution Charge (over 10,000 therms)	9,957,395	\$0.1777	\$1,769,429	\$0.1777	\$1,769,429
Off Peak Distribution Charge (first 9,000 therms)	2,965,284	\$0.1325	\$392,900	\$0.1325	\$392,900
Off Peak Distribution Charge (over 9,000 therms)	8,215,751	\$0.1615	\$1,326,844	\$0.1615	\$1,326,844
Peak Revenue Decoupling Adjustment Factor	13,403,055	(\$0.0222)	(\$297,548)	(\$0.0222)	(\$297,548)
Off Peak Revenue Decoupling Adjustment Factor	11,181,035	\$0.0049	\$54,787	\$0.0049	\$54,787
RAF	24,584,090	\$0.0006	\$14,750	\$0.0006	\$14,750
Service Quality Penalty	24,584,090	\$0.0000	\$0	\$0.0000	\$0
Residential Assistance Adjustment Factor	24,584,090	\$0.0084	\$206,506	\$0.0084	\$206,506
Pension/PBOP Adjustment Factor	24,584,090	\$0.0048	\$118,004	\$0.0048	\$118,004
Attorney General Consulting Expense	24,584,090	\$0.0000	\$0	\$0.0000	\$0
TIRF	24,584,090	\$0.0084	\$206,506	\$0.0084	\$206,506
GSEP	24,584,090	\$0.0018	\$44,251	\$0.0018	\$44,251
Energy Efficiency	24,584,090	\$0.0531	\$1,305,415	\$0.0089	\$218,553
Low Income Energy Efficiency	24,584,090	\$0.0116	\$285,175	\$0.0116	\$285,175
2011 & 2012 EE Incentives	24,584,090	\$0.0035	\$86,044	\$0.0035	\$86,044
Capacity Credit	24,584,090	\$0.0000	\$0	\$0.0000	\$0
Broker Imbalance Penalty Credit	24,584,090	(\$0.0009)	(\$22,126)	(\$0.0009)	(\$22,126)
* Peak Gas Adjustment Factor	13,403,055	\$0.6765	\$9,067,613	\$0.6765	\$9,067,613
Off Peak Gas Adjustment Factor	11,181,035	\$0.2501	<u>\$2,796,377</u>	\$0.2501	<u>\$2,796,377</u>
			\$17,853,861		\$16,766,999
(3) Total Revenue			\$17,936,059		\$16,849,196

Footnote:

- (a) Test Year Units for general rate case in Docket DPU 10-55
- (b) Currently effective rates
- (c) Column (a) x Column (b)
- (d) Currently effective rates plus MTM adjustment per Page 1, Line (6)
- (e) Column (a) x Column (d)
- (*) Average Peak 14-15 GAFs