

Unclear/Edit. Agency needs to insert the AARL. Must do so at adoption. Contact OLS for assistance if needed.

CHAPTER En 500 RULES FOR GAS SERVICE

PART En 501 APPLICATION OF RULES

En 501.01 Application of Rules.

(a) En 503 through En 510 shall apply to every utility as defined by En 502.27, with the exception of liquefied petroleum gas ("LPG") operators and landfill gas operators.

(b) En 511 and En 512 shall apply only to landfill gas operators and LPG operators as defined in En 502.13 and En 502.16.

En 501.02 Purpose. The purpose of these rules is to implement the department's responsibility pursuant to the Natural Gas Act, 15 USC § 717 (c), the Natural Gas Pipeline Safety Act, 49 USC § 60105, and New Hampshire law regulating gas utilities and gas utility service.

PART En 502 DEFINITIONS

En 502.01 "Check flow" means a flow rate of 15% to 25% of the rated capacity of a meter.

En 502.02 "Commission" means the New Hampshire public utilities commission.

En 502.03 "Cubic foot" means, for the purpose of measurement of gas to a customer, the amount of gas which occupies a volume of one cubic foot under the conditions existing in the customer's meter as and where installed, provided such meter is not subject to abnormal temperature conditions unless the meter is designed with temperature compensation.

En 502.04 "Customer" means any person, firm, corporation, cooperative marketing association, utility or governmental unit or subdivision of a municipality or of the state or nation supplied with gas service by a utility.

En 502.05 "Department" means the New Hampshire department of energy.

En 502.06 "Economic conservation" means conservation activities that cost less to implement than the value of the resources saved.

En 502.07 "Fast" means greater than plus 2% accuracy.

En 502.08 "Gas" means any manufactured or natural gas or any combination thereof.

En 502.09 "Incident" means "incident" as defined in 49 CFR Part 191.3.

En 502.10 "Jurisdictional LPG system" means:

- (1) A system involving a single source which serves 10 or more customers; or
- (2) A system where more than one customer is located in a public place.

En 502.11 "**Landfill**" means a facility which collects and disposes of waste by landfilling methods. The term includes facilities that collect and store waste indefinitely. The term does not include incinerators, land application sites, surface impoundments and injection wells.

En 502.12 "**Landfill gas**" means any flammable consisting primarily of methane and carbon dioxide and produced by aerobic and anaerobic decomposition of organic solid waste in a landfill.

Note regarding Authority. It does not appear that the agency has the authority to regulate landfill gas because none of the state statutes discuss landfill gas discharge. DES has the regulation of landfills pursuant to RSA 149-M. This comment was made in 2013 when these rules went through rulemaking and was made on 2023-112 Puc 500 and the proposals were approved despite the issue. However, in conversation with OLS, the Dept. of Energy stated that the PUC and the Dept. of Energy are only regulating landfill gas to the extent that it is within a pipeline. If that's the case, then the agencies are regulating the pipeline and not landfill gas per se.

Informational Note. The Budget bill, HB 2, (2021, 91), established the Dept. of Energy and transferred all those functions, powers, and duties of the PUC to the Dept where the legislation replaced the authority of the PUC with the authority of the Dept. **Also:** The Notice says that these new rules are based on the existing Puc 500 rules. Puc 500 rules, NN 2023-112 were just approved in Sept 2023.

En 502.13 "Landfill gas operator" means a person who engages in the transportation of landfill gas off site from the premises in which it was gathered except where the landfill gas is transferred in a pipeline that operates at less than atmospheric pressure from the premises where it was gathered to the premises where it is used and where both premises are controlled by the same entity.

En 502.14 "LNG" means liquefied natural gas.

En 502.15 "LPG" means liquefied petroleum gas.

En 502.16 "LPG operator" means a person who engages in the transportation of propane gas. An LPG operator includes but is not limited to an individual or supplier operating a jurisdictional LPG system in a housing project, apartment complex, condominium, manufactured home park, shopping center, or other system except those systems operated in support of a utility.

En 502.17 "Master meter system" means any underground gas pipeline system operated by a residential or commercial customer of a New Hampshire gas utility and utilized for the distribution of gas to ultimate consumers within, but not limited to, a definable area, such as a manufactured housing park, a housing project or an apartment complex, where the operator purchases metered gas from a public utility for resale through the operator's distribution system, which is beyond the control of the utility, and where the ultimate consumers served by the operator's distribution system purchase the gas directly through a meter or by other means, such as through rents.

En 502.18 "Meter" means a device which measures gas flow and which may include a gas diaphragm type, a rotary positive displacement type, an inferential turbine type or an ultrasonic type.

En 502.19 "Open flow" means a flow rate of 80% to 120% of the rated capacity of a meter.

En 502.20 "Peak shaving" means the use of fuels and equipment to generate or manufacture gas to supplement the normal supply of pipeline gas during periods of extremely high demand.

En 502.21 "Person" means an individual, firm, joint venture, partnership, corporation, association, state, cooperative association, or joint stock association, and includes any trustee, receiver, assignee, or personal representative thereof but does not include a municipality operating a gas system pursuant to RSA 38.

En 502.22 "Public place" means a place which is generally open to all persons in a community, such as churches, schools, and commercial buildings, as well as any publicly owned rights-of-way or property.

En 502.23 "Slow" means greater than minus 2% accuracy.

En 502.24 "Standard gravitational force" means acceleration at 32.17 feet per second squared.

En 502.25 "Total heating value" means the number of British thermal units (Btu) produced by the combustion, at constant pressure, of the amount of gas which would occupy a volume of one cubic foot at a temperature of 60 degrees Fahrenheit and under standard gravitational force with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of the gas and air, and when the water formed by combustion is condensed to the liquid state.

En 502.26 "Turbine meter" means an inferential type meter.

En 502.27 "Utility" means any "public utility" as defined in RSA 362:2 engaged in the manufacture, distribution, sale, transmission or transportation of gas in the state, as limited in RSA 362:4-b with respect to liquefied petroleum gas.

PART En 503 SERVICE PROVISIONS

En 503.01 Measurement of Services. A utility shall charge for all gas sold or transported on a metered basis.

En 503.02 Meter Reading.

- (a) Each service meter of the displacement type shall indicate clearly the cubic feet of gas registered.
- (b) When gas is measured under high pressure or when the quantity is determined by calculation from recording devices, the utility shall supply the customer with the information needed to make clear the method by which the quantity is determined.
- (c) All meter constants shall be plainly marked on the face of the meter.

En 503.03 Change in Character of Service.

- (a) A utility shall provide certain services to its customers when service conditions such as change in pressure or composition of the gas affect or would affect efficiency of operation or adjustment of appliances.
- (b) When any change occurs as described in (a) above, a utility shall, without undue delay and without charge, inspect the appliances of its customers and, if necessary, readjust those appliances for the new conditions.

En 503.04 Customer Relations. Each utility shall comply with rules governing provision of service to customers contained in En 1200, uniform administration of utility customer relations.

PART En 504 QUALITY OF GAS SERVICE

En 504.01 Heating Value Requirements.

- (a) Each utility shall establish its own standard heating value for the gas it furnishes the public. At no time shall the daily average heating value be less than the established standard. The standard adopted by the utility shall be stated in its tariff as required by Puc 504.01(a).
- (b) Each utility shall, unless it only takes gas from interstate pipelines, maintain equipment for measuring thermal content as follows:
 - (1) Each utility shall maintain a standard calorimeter outfit or gas chromatograph for the regular determination of the heating value of gas sold; and
 - (2) Each utility shall use the manufacturer's recommended procedures as a basis for:
 - a. Maintaining the accuracy of all calorimeters and gas chromatographs; and
 - b. The method of measuring heating value tests.
- (c) The total heating value of the gas shall be determined at least once daily and more often as is necessary to obtain an accurate record of the average heating value and of the fluctuation in heating value.
- (d) Each utility shall provide a definition in its tariff of the methodology used to determine the thermal heating value as required by Puc 504.01(b).

(e) To obtain the monthly average heating value the results of all tests of heating value made on any day during the calendar month shall be averaged, and the average of all daily averages shall be taken as a monthly average.

(f) If a utility's calorimeter or gas chromatograph is of the recording type, its record shall be used in determining the average heating value provided that the recording calorimeter or gas chromatograph is checked at least annually.

(g) Heating value reports shall be made on department "Form E-6, Heating Value and Purity Report," dated ~~April~~ October 2023 once a month pursuant to En 509.06.

En 504.02 Purity Requirements. All gas distributed in New Hampshire shall contain not more than 20 grains of total sulphur per 100 cubic feet nor more than one fourth of one grain of hydrogen sulphide per 100 cubic feet. Upon customer request, the utility shall provide the sulphur content for the volume billed.

En 504.03 Pressure Requirements.

(a) Pipeline systems containing cast iron segments shall be limited to a maximum pressure of 13.8 inches of water column.

(b) Consistent with system design, the pressure at the outlet of any customer's service meter shall never be:

(1) Less than 4 inches of water column; or

(2) Greater than 13.8 inches of water column, except by written agreement with the customer.

(c) In order to maintain records of pressure, each utility shall maintain in continuous operation a sufficient number of pressure recording devices in each area where the utility maintains a distribution system.

(d) All pressure records obtained under paragraphs (b) or (c) above shall be retained by the utility for at least 5 years and shall be available for inspection by the department.

(e) For pressures at the outlet of any customer's service meter that exceed (b) (2) above, a legible permanent identification that includes the maximum delivery pressure shall be installed at the service meter. If the utility determines that a previously installed identification is not present, the utility shall install a new permanent identification as soon as practicable but no later than 60 days upon discovery of the missing identification.

(f) The utility shall retain a copy of all written customer agreements for the initial installation of any service with delivering pressures greater than 13.8 inches of water column. Such records shall be retained until the service line has been abandoned.

(g) Each utility shall make reports of pressure complaints monthly on department "Form E-8, Monthly Report of Pressure Complaints," dated ~~October~~ April 2023 pursuant to En 509.08.

En 504.04 Interruptions of Service.

(a) Each utility shall use all practicable means to avoid interruptions to service, including maintaining appropriate levels of maintenance and planning for unexpected events.

(b) Should interruptions occur, a utility shall re-establish service within the shortest time practicable consistent with safety.

(c) Each utility shall keep a record of all interruptions to service.

(d) Each utility shall include in its record of service interruptions the following:

- (1) The date and time of interruption;
- (2) The approximate number of customers affected;
- (3) The date and time of service restoration;
- (4) The cause of such interruption when known; and
- (5) A description of steps taken to prevent its recurrence.

(e) Each utility shall provide emergency notification of service interruptions to the department as provided in En 504.05(a).

(f) Each utility shall report all service interruptions on department "Form E-23, Monthly Report of Interruptions of Service," dated ~~October~~April 2023, pursuant to En 509.09, once a month, if any interruption occurs.

(g) When service is interrupted to perform work on lines or equipment, such work shall be done at a time causing minimum inconvenience to customers consistent with the circumstances.

(h) Customers seriously affected by interruption to service to perform work on lines or equipment shall be notified in advance, if practicable.

(i) A utility shall provide actual notice of a planned service interruption to any customer of which it has notice whose service will be interrupted and who would encounter a potentially life-threatening situation as a result of a service interruption of the type planned.

(j) Additional requirements shall be contained in En 1203.19.

En 504.05 Emergency Notification.

(a) The utility shall notify the enforcement division of the department by telephone when any of the following events occur:

(1) A release of gas from a pipeline, release of LNG or LPG, or release of gas from a LNG or LPG facility that results in:

- a. A death;
- b. Personal injury necessitating same day professional medical treatment; or
- c. Estimated property damage of \$5,000 or more;

(2) A fire or an explosion at, or emergency shutdown of, a liquefied natural gas facility, or propane-air facility;

(3) An evacuation of a building conducted by a fire department, utility or other emergency personnel because of the presence of gas in the atmosphere or in, or in the immediate vicinity of, the building;

(4) An unplanned service interruption or gas outage that is expected to result in 50 or more customer outage hours;

- (5) A single outage occurring at a state, federal, or municipal facility, hospital, school or other facility in which the public could be affected;
 - (6) A breach of security or other threat that jeopardizes the operation of a utility's major facilities;
 - (7) Any exceedance of maximum allowable operating pressure of any duration, including accidental over-pressurizations, consistent with En 506.01(a);
 - (8) A gas facility-related event, that the utility is aware of or has reason to believe has been or will be reported in the news media, including, but not limited to, a shutdown of a major highway, arterial roadway or rail system, or where a person identified as a news reporter was present;
 - (9) When the utility confirms that levels of odorant do not meet the requirements of En 506.02(m); or
 - (10) An event which is significant in the judgment of the utility, even though it is not described above.
- (b) A utility shall not be required to determine or document the presence or involvement of gas in any incident or event before notifying the department.
- (c) The telephone notification shall be made promptly, but no more than one hour following confirmed discovery by the utility of the event or any incident defined in En 504.06.
- (d) The utility shall provide to the department investigator who responds to the call the following information:
- (1) Identity of reporting utility;
 - (2) Name, title, and location of the person reporting the incident and contact information;
 - (3) Location of the incident including street address and city or town;
 - (4) Number of known or estimated fatalities and personal injuries, if any;
 - (5) Type and extent of known or estimated property damage;
 - (6) Description of the incident or event including any significant facts known by the utility that relate to the cause and resolution of the problem;
 - (7) Date and hour the incident occurred and was discovered by the utility and, to the extent known, by any other party;
 - (8) For a service interruption, gas outage, or evacuation of a building, the estimated or known number of people and/or customers affected and the estimated or actual duration of the outage; and
 - (9) When the Office of Pipeline Safety of the United States Department of Transportation was, or will be, notified of the incident, if applicable.

En 504.06 Incident Reporting.

(a) In addition to the emergency notification required in En 504.05, a utility shall also report in writing to the department any incident occurring in connection with its facilities and services, as follows:

(1) In accordance with 49 C.F.R. § 191.9 and § 191.15, a utility shall report to the department, within 20 days following discovery, any incident which the utility shall be required to report to the federal Office of Pipeline Safety, which report shall be made on federal Department of Transportation form PHMSA F 7100.1, which is entitled, "Incident Report - Gas Distribution Systems" as found in Appendix B, and a copy shall be submitted to the department; and

(2) A utility shall report each month, pursuant to En 509.11, the status of any leaks occurring in its gas distribution system.

(b) A utility shall file all reports required pursuant to (a) above.

(c) When additional relevant information is obtained after a report is submitted under this section, the utility shall make a supplementary report to the department conveying this information.

En 504.07 Emergency Response.

(a) For any utility that serves a single municipality or serves fewer than 2,500 customers, emergency response times shall be limited to within 30 minutes.

(b) Reports on emergency response times shall be submitted as follows:

(1) For any response time in excess of 30 minutes, the utility shall report the amount of time it took to arrive at the location of the report of gas odor, the location of the report of gas odor, and a detailed explanation for its failure to respond to the location within 30 minutes and preventive measures taken to limit potential future exceedances; ~~and~~ and

(2) On a monthly basis the utility shall report the number of gas odors responded to, leaks and other unplanned releases of gas responded to, and any other emergency responses. The report should include the date, time and location of emergency response and reason for emergency response.

PART En 505 METER INSTALLATION, ACCURACY AND TESTING

En 505.01 Meter Installations.

(a) Unless it obtains a waiver from the department pursuant to En 201.05, each utility shall provide and install at its own expense and shall continue to own, maintain, and operate, all equipment necessary for the regulation and measurement of gas to its customers.

(b) When additional meters or increased pressures at the meter outlet, exceeding those required by En 504.03, are furnished by the utility at the request of a customer, a charge for such meters, equipment and the labor to install them may be made to the customer consistent with the utility's tariff.

(c) Meter installations shall be protected from anticipated or potential dangers, including but not limited to vehicles, ice, snow, flooding, or corrosion.

(d) No gas utility in this state shall provide gas service to any master meter system constructed after July 1, 2013, without written approval from the department. The department shall approve such service only if the department finds the service to be consistent with safe and reliable service requirements set forth in these rules.

En 505.02 Inspection of Meters.

(a) Each utility shall take all necessary steps to have each of its meters accurately measure the flow of gas.

(b) All new meters shall be inspected for measurement accuracy before being installed on a customer's premises.

(c) All meters removed from service which are to be reinstalled shall be:

- (1) Inspected for measurement accuracy; and
- (2) Repaired by replacing worn or damaged parts.

En 505.03 Test and Calibration of Meters.

(a) Each utility shall test all meters for accuracy at both check flow and open flow, as found, prior to adjustment or repair, except for meters removed from service specifically for known leakage, damage, tampering, or non-registration, and meters that have been selected for retirement.

(b) Each utility shall monitor those meters which have been removed from service specifically for known leakage, damage or non-registration on an annual basis to identify problems with certain meter types or manufacturer.

(c) Each utility shall calculate meter accuracy by adding open flow accuracy and check flow accuracy, and dividing the sum by 2.

(d) Each utility shall maintain records for each group of meters and shall include in such records the meter accuracy rates for each group for the previous calendar year.

(e) The established meter groups identified in Table 505-1 shall be tested under this part as follows:

Table 505-1 Established Meter Groups

<u>GROUP</u>	<u>TYPE</u>	<u>CAPACITY</u>
A	Diaphragm	0 to 500 cubic feet per hour (CFH)
B	Diaphragm	Greater than 500 CFH
C	Rotary	All
D	Turbine	All
E	Ultrasonic	All

(f) Utilities shall divide the meter accuracy data into 3 accuracy categories, each expressed as a percentage of the total number of meters in a group, as follows:

- (1) Slow meters;
- (2) Those meters with an accuracy rate of plus or minus 2 percent; and
- (3) Fast meters.

(g) When calculating the accuracy categories for (f)(1) through (3) above, the utility shall round the result up to the next whole number.

(h) When a remote meter read device is utilized, the utility shall verify the accuracy of the remote read device whenever the meter is removed from service.

En 505.04 Test Schedule for Gas Meters.

(a) Utilities shall not be required to test meters with a purchase year which indicates an age of 10 years or less provided that the meters belong to a group identified in En 505.03(e) demonstrating an accuracy rate of 96 percent or better, and the utility has the manufacturer's proof test on file.

(b) Each utility shall, on an annual basis, calculate an accuracy rate for each group of meters identified in Table 505.1 of En 505.03(e) by calculating the percentage of slow, fast and accurate meters in the group for purposes of determining the number of meters to be brought in for testing in the subsequent year.

(c) Each utility shall, on an annual basis, examine the previous year's tested meter accuracy data for each group of meters identified in Table 505.1 of En 505.03(e) to determine the sampling plan for the current year.

(d) Each utility shall use accuracy data derived in the previous year's testing for the establishment of the minimum quantity of meters to be tested per group for the current year.

(e) The applicable accuracy rate shall determine the minimum number of meters to be tested according to Table 505-2 as follows:

**Table 505-2 Minimum Number of Meters to be Tested at Accuracy Rates
per Group Identified in En 505.04(d)**

Number of Meters Active in Meter Group	Accuracy Rates				
	96 to 100%	93 to 95%	90 to 92%	87 to 89%	less than 87%
	96 to 100%	93 to 95%	90 to 92%	87 to 89%	less than 87%
2 to 8	5	5	5	8	Testing as provided in En 505.04(g)
9 to 15	5	5	8	13	
16 to 25	5	8	13	20	
26 to 50	8	13	20	32	
51 to 90	13	20	32	50	
91 to 150	20	32	50	80	
151 to 280	32	50	80	125	
281 to 500	50	80	125	200	
501 to 1,200	80	125	200	500	
1,201 to 3,200	125	200	500	1,000	
3,201 to 10,000	200	500	1,000	2,000	
10,001 to 35,000	500	1,000	2,000	3,000	
35,001 to 100,000	1,000	2,000	3,000	4,000	
Greater than 100,000					

(f) For any group of meters with accuracy rates of 95% or less, the utility shall randomly select the meters to test as follows:

- (1) The utility shall select 80% of those meters for testing from the group of meters that have operated for the longest period of time without being tested; and
- (2) The utility shall select 20% of those meters for testing from the group of meters removed from service for non-use or load change.

(g) For any group of meters with accuracy rates of 87% or less, the utility shall attempt to determine the defect responsible for failure and, if the utility cannot identify the defect, or, if the defect is due to the manufacturer, the entire group of meters shall be removed from service.

(h) Utilities shall conduct calibration and accuracy tests of rotary and turbine meters either in the field or at a meter shop and in accordance with manufacturer-recommended procedures and performance standards.

En 505.05 Customer Requested Tests.

(a) When a customer requests a meter test, a utility shall follow the following procedures:

- (1) The utility shall test the accuracy of the customer's meter within 15 days from the time the request is made;
- (2) If the meter has been tested at no charge during the preceding 6 months, a utility may require the deposit of a fee in an amount as specified in the utility's current tariff for such a test;
- (3) If upon testing the meter is found to be in error by more than 2%, the deposit shall be promptly refunded;
- (4) If the meter is not found to be in error by as much as 2%, the utility may retain the amount deposited for the test;
- (5) A customer may be represented in person or by an agent when the utility conducts the test of the customer's meter; and
- (6) The utility shall provide to the customer within 30 days after completion of the test a report giving:
 - a. The name of the customer requesting the test;
 - b. The date of the request;
 - c. The location, the type, make, size and the serial number of the meter;
 - d. The date tested; and
 - e. The result of the test.

(b) When a customer makes written application to the department for testing of a meter, the following shall occur:

- (1) The department staff shall arrange to have the meter tested in staff's presence, as soon as practicable; and

- (2) The utility, when notified of a customer application for a meter test as herein provided, shall not knowingly remove, interfere with, or adjust the meter to be tested without the written consent of the customer and approval by the department for a waiver pursuant to En 201.05.
- (c) Reports of periodic tests of meters shall be submitted on a Form E-7, pursuant to En 509.07, once a year. Reports of requests for tests shall be submitted to the department on Form E-24, pursuant to En 509.10, once a month.
- (d) The utility shall retain a complete record of the last test made on a meter.

En 505.06 Customer Bill Adjustments.

- (a) When a customer's meter or remote read device has been found to be fast or slow, as a result of a meter test made by or on behalf of the utility and at the request of the customer, an adjustment shall be made to the customer's bill.
- (b) If the meter or remote read device is found to be a fast meter, the utility shall refund to the customer an amount equal to no less than the charges billed for the excess gas over the previous 24 months of billing.
- (c) If the meter or remote read device is found to be a slow meter, the utility shall bill the customer for no more than the unbilled gas supplied during the previous 6 months.
- (d) If the meter or remote read device is found to not be registering usage, the utility shall bill the customer for no more than the gas it determines the customer used during the previous 6 months. Determination of gas used shall be based upon information recorded by the meter prior or subsequent to the period of non-registration and on any other pertinent information supplied by the customer or known to the utility.
- (e) If a meter is determined to have been assigned to the wrong customer and the customer has been billed based on usage recorded on a meter connected to residential or commercial space not occupied by the customer, the utility shall correct the billing to the affected customers as follows:
 - (1) For customers who have been underbilled, invoices for the billing difference shall cover the customer's period of occupancy or 6 months, whichever is shorter; and
 - (2) For customers who have been overbilled, refunds of the billing difference shall cover the period of occupancy or 24 months, whichever is shorter.

En 505.07 Testing Facilities and Equipment.

- (a) Each utility shall maintain the equipment and facilities necessary for accurately testing all types and sizes of meters employed for the measurement of gas to its customers, unless the department finds that alternate arrangements made to have such testing done elsewhere will provide equivalent protections to customers.
- (b) Meter provers used by the utility or its agent for the testing of meters shall be of a type recommended by the manufacturer and of a capacity of not less than 5 cubic feet.
- (c) Each meter prover shall be supplied with accessories needed for accurate meter testing and shall be located in a room suitable for the work to be done.
- (d) The utility shall maintain, or cause to have maintained on its behalf, the meter prover in good condition and correct adjustment so that it can determine the accuracy of any gas meter to within 1/2 of one percent.

Note. The rule imposes upon the reader the obligation to determine which rules are more stringent, creating a potentially subjective determination. But the JLCAR approved the rule in 2004 and in 2013 as Puc 500 despite the concern and the agency has stated that the regulated entities know which apply. Also, this type of language is not uncommon and is sometimes used in statutes.

PART En 506 EQUIPMENT AND FACILITIES

En 506.01 Pipeline Safety Standards.

(a) All utilities including those with propane storage facilities shall comply with those pipeline safety regulations established by the United States Department of Transportation which are set forth in 49 C.F.R. Parts 191, 192, 193, 198 and 199, including future amendments thereto.

(b) Where En 500 or En 800 establishes more stringent safety-related requirements than those pipeline safety regulations adopted pursuant to (a) above, the more stringent requirement set forth in En 500 or En 800 shall apply.

(c) Only an individual who meets operator qualifications in accordance with 49 C.F.R. Part 192, Subpart N shall perform an activity which:

- (1) Is performed on a pipeline facility, whether new or existing;
- (2) Is an activity involving operations, maintenance or new construction;
- (3) Is performed as a requirement of this part; and
- (4) Affects the operation or integrity of the pipeline.

(d) Utilities shall ensure and document that welders performing welding work on utility pipeline facilities are qualified, as follows:

- (1) No utility shall permit a welder to make any pipeline weld unless the welder has qualified by destructive testing within the preceding 63 months, but at least once every 5 calendar years in accordance with 49 C.F.R. § 192.7 and Appendix C to Part 192;
- (2) Utilities shall verify that any welder originally qualified under an earlier edition of Section 6 of American Petroleum Institute Standard 1104, Welding of Pipelines and Related Facilities (API 1104), as referenced in 49 C.F.R. § 192.7, as found in Appendix B, shall be certified by the referenced edition;
- (3) En 506.01(d)(1) and (2) shall not apply to those portions of LNG facilities or propane storage facilities that are not subject to 49 C.F.R. Part 192; and
- (4) No utility shall permit a welder to weld with a particular welding process unless the welder has engaged in welding with that process within the preceding 6 calendar months. Utilities shall verify that a welder who has not engaged in welding with that process within the preceding 6 calendar months is requalified for that process as set forth in (1) and (2) above.

(e) In addition to the above requirements, the operator shall ensure that all welds are visually inspected by a welding inspector qualified in accordance with API 1104, section 8.3, and that welds are evaluated consistent with API 1104, section 9, as referenced in 49 C.F.R. § 192.7.

(f) For projects that include welds on any pipeline main or transmission line operating at pressures greater than 60 pounds per square inch gauge (psig), or welds at a service and main interface or a service and transmission line interface operating at such pressures, or any welding project involving a pressure regulator station, the operator shall:

- (1) Conduct a non-destructive field test on at least 10 percent of welds completed for a project that consists of at least 10 welds; or

(2) Conduct a non-destructive field test on at least one weld for projects that include 5 to 9 welds.

(g) Non-destructive tests shall include but not be limited to radiographic, magnetic particle, liquid penetrant, or ultrasonic tests, but shall not include visual inspection, and shall be evaluated using the criteria set forth in API 1104, section 9, as referenced in 49 C.F.R. § 192.7.

(h) If any weld fails a non-destructive test, that weld shall be repaired and retested, and the utility shall perform non-destructive tests on no less than 50 percent of all welds for that project. Upon additional failures, the utility shall repair the failed welds and perform non-destructive tests on 100 percent of all welds for that project.

(i) En 506.01(e), (f), (g) and (h) shall not apply to those portions of LNG facilities or propane storage facilities that are not subject to 49 C.F.R. Part 192.

(j) “Inspection of materials” as required by 49 C.F.R § 192.307 and “Repair of pipe” as required by 49 C.F.R § 192.311 shall be applicable to all plastic pipelines including services.

(k) A utility shall ensure the periodic inspection and calibration of all equipment, used in construction, operations, and maintenance activities where improper calibration or failure to inspect could impact its performance. Equipment calibrations shall be in accordance with the frequencies defined in the manufacturers' procedures and specifications.

(l) Utilities shall have the means to verify calibrations of all such equipment covered under (k) above in the field upon the request of the enforcement division of the department.

(m) Whenever conditions permit, gas service lines installed after July 1, 2013 shall be installed with a cover of not less than 18 inches above the top of the pipe, except where interference with other sub-surface structures or the insertion of previously installed service lines makes it impracticable to maintain this depth of cover. In such cases, applicable protective devices such as steel plating or concrete padding shall be installed. Installation of protective devices shall be documented and records kept for the life of the pipeline.

(n) Utilities shall not install or operate a gas regulator that could release gas closer than 3 feet to a source of ignition, an opening into a building, an air intake into a building or any electrical source not intrinsically safe, as follows:

(1) The 3-foot clearance from a source of ignition shall be measured from the vent or source of release such as a discharge port, not from the physical location of the meter set assembly; and

(2) For encroachment within the required 3-foot clearance caused by an action of the property owner or occupant after the initial installation, the encroachment shall be resolved by extending the regulator vent to meet this requirement within 90 days of discovery.

(o) Pipelines shall be laid on continuous bedding consisting of suitable rock free materials or well compacted soil as follows:

(1) If piping is to be laid in soils which may damage the piping, the piping shall be protected before back-filling is completed;

(2) Plastic piping shall not be supported by blocking; and

(3) Well tamped earth or other continuous support shall be used.

(p) Gate stations and district regulating stations that utilize regulator(s) to provide the primary means of overpressure protection shall be designed and installed to incorporate equipment that indicates the station outlet pressure and confirms the proper operation of the regulator(s) as follows:

- (1) Such equipment may include telemetering equipment that communicates with central SCADA systems, local chart or digital pressure recorders or other local indicator;
- (2) When the operator chooses to use a pressure gauge as the separate device to comply with this section, the pressure gauge shall have the capability to record the high pressure, such as a recording chart or tattle-tale needle, but a standard sight gauge shall not be deemed adequate for this purpose; and
- (3) Utilities shall inspect pressure regulating stations monthly to ensure proper operation and to confirm the proper operation of the regulating equipment.

(q) Each customer meter, gas regulating station, or any above-ground gas transporting facility shall be permanently marked to identify the operator's name.

(r) Gas regulating stations and above-ground gas transporting facilities shall be permanently marked to identify the operator's contact information for emergencies.

(s) Marking of facilities under (q) and (r) above shall be accomplished by metal signs, line markers, plastic decals, or other appropriate means.

(t) Each single fed distribution system shall be equipped with telemetering or recording pressure gauge or gauges as may be required to properly indicate the gas pressure in the system at all times, in accordance with the following:

- (1) At least once each year the pressure variation shall be determined throughout each system; and
- (2) Telemetering shall be the sole method used to properly indicate the gas pressure at all times for each single fed distribution system when the following conditions are present:
 - a. The single fed distribution system serves more than 150 customers; or
 - b. The downstream temperature on the outlet side of the pilot operated pressure regulator(s) is predicted to be lower than 32 degrees Fahrenheit and no system pre-heat or regulator pilot heat is installed.

En 506.02 Construction, Operations and Maintenance.

(a) Except as established herein or by municipal regulations that are more stringent than the state or federal requirement, each utility shall construct, install, operate and maintain its plant, structures, equipment and gas pipelines:

- (1) In accordance with all applicable federal and state requirements, including but not limited to the requirements of the "Utilities Accommodation Manual," February 2010 edition, of the New Hampshire state department of transportation adopted by the commissioner pursuant to the powers granted under RSA 228:21, which establishes uniform practice regarding the accommodation of utilities within state highway rights-of-way;
- (2) After weighing all factors, including potential delay, cost and safety issues in such a manner to best accommodate the public, giving particular weight to safety issues that affect the public; and

(3) To prevent potential interference with service furnished by other utilities including electric, telephone, water, sewer, steam and other underground or above ground facilities.

(b) Pipelines shall be laid at least 12 inches away from any other underground structure unless such clearance cannot be achieved in which case they shall be laid in proximity with other underground structures as is consistent with good engineering practice. Clearances less than 12 inches shall be documented and records kept for the life of the pipeline.

(c) No new pipeline installation shall be made in any non-accessible areas under any building .

(d) Written construction procedures shall include specific provisions for directional drilling and other trenchless technology installation methods that minimize the potential damage to gas pipelines and other underground facilities as listed in (a)(3).

(e) Gas pipelines, including new proposed construction or replacements, that are to be operated at a pressure greater than 60 pounds per square inch gauge shall not be installed under roads, public waters or railroad crossings without notification to the department's enforcement division at least 10 days prior to construction of the crossing and vicinity.

(f) The utility shall avoid any interfering structure which provides a space in which a substantial accumulation of explosive mixture might accumulate in the event of a leak. Preference shall be given to crossing over rather than under such structure but minimum cover requirements shall be maintained. In those situations where minimum cover cannot be maintained, applicable protective devices such as steel plating or concrete padding shall be installed. Installation of protective devices shall be documented and records kept for the life of the pipeline wherever possible.

(g) Each utility shall design and install all electrical wire fixtures and devices in accordance with the National Electric Code as adopted by RSA 155-A:1, IV.

(h) All meter and regulator station buildings shall be provided with permanent natural draft ventilating devices sufficient to accomplish an average of 5 changes of air per hour.

(i) Each utility shall comply with the requirements for purging pipelines established by the Purging Principles and Practice, 2001 edition, of the American Gas Association, [as described in Appendix B](#).

(j) Within 2 years of a meter being continuously locked or removed, the utility shall disconnect from the main and abandon all gas service lines with the exception of cathodically protected or plastic gas service lines which shall be disconnected from the main and abandoned within 10 years of the meter being continuously locked or removed.

(k) All utilities shall map in their mapping system any main that is abandoned after February 1, 2005.

(l) All utilities shall maintain records of any service line that has been abandoned after February 1, 2005.

(m) All combustible gases transported or distributed by a pipeline shall have a distinctive odor of sufficient intensity so that at a concentration of one-fifth of the applicable lower explosive limit, in accordance with Table 508-1, is readily perceptible to the normal or average olfactory sense of a person coming from fresh, uncontaminated air into a closed room.

(n) Whenever necessary to maintain the level of odorization intensity described in (m) above, a suitable odorant shall be added in accordance with the following specifications:

- (1) The odorant shall be harmless to humans, non-toxic, and shall be non-corrosive to steel, iron, brass, and plastic or any other material used by the utility in handling gas;
 - (2) The odorant shall not be soluble in water to an extent greater than 2.5 parts by weight of the odorant to 100 parts by weight of water;
 - (3) The products of combustion from the odorant shall be non-toxic to a person breathing air containing these products of combustion and shall not be corrosive or harmful to material which normally would be exposed to such products;
 - (4) Equipment for introduction of the odorant into the gas shall be so designed and so built as to avoid wide variation in the level of odor in the gas;
 - (5) The equipment and facilities for handling the odorant shall be located where the escape of odorant would not be a nuisance; and
 - (6) At least 12 times per calendar year, at intervals not exceeding 45 days, each utility shall sample gas distributed at places downstream of all injection points to assure the presence of odorant in a concentration that is in accordance with (m) above. This testing of samples shall be conducted using equipment manufactured specifically for odorant testing, calibrated per manufacturer's instructions and at locations equivalent to the further points from the source or system extremities of each pressure system. Each utility shall have the capability of promptly injecting odorant if the odorant levels are detected below those of (m) above.
- (o) The utility shall provide, upon the request of the department, written verification that the pipeline has been constructed and tested in accordance with all applicable federal and state requirements. Verification documentation shall be maintained for the life of the pipeline segment constructed and tested. A recordable device shall be used for documentation.
- (p) The verification required in (o) above shall include, at a minimum, the following information:
- (1) Test pressure;
 - (2) Duration of test;
 - (3) Test date;
 - (4) Type of test, such as hydrostatic/air;
 - (5) Normal and maximum operating pressure to which the pipeline will be subjected;
 - (6) Material type and fitting type, including specification, tested;
 - (7) Individual company performing test; and
 - (8) Location of beginning of segment tested and location of end of segment tested.
- (q) The utility shall submit to the department a supplemental verification, including figures and maps, as appropriate, whenever:
- (1) Any change of 10% or more is made in the operating pressure; or
 - (2) Any change in location is made to the pipeline because of road relocations.
- (r) Operating and maintenance procedures and emergency plans shall be documented according to a plan as follows:

- (1) Each utility shall establish a written operating and maintenance plan pursuant to 49 C.F.R. § 192.603 including the criteria set forth in 49 C.F.R. § 192.605;
- (2) Each utility shall establish a written emergency plan pursuant to 49 C.F.R. § 192.615;
- (3) Each utility shall file with the department its plans together with any subsequent amendments;
- (4) Each utility shall operate, inspect and maintain its system in accordance with its plans; and
- (5) Each utility shall inspect any new construction by outside contractors that is or will be incorporated into the utility's system to verify that the resulting installation meets company specifications.

(s) Each utility shall develop and maintain a written security plan outlining actions necessary to protect the utility's facilities from breaches of security or sabotage, and outlining actions to be taken as required by Homeland Security Presidential Directive-3 and any subsequent modifications, pursuant to Public Law 107-56, October 26, 2001, as follows:

- (1) The written security plan shall include preventive measures that address supervisory control and data acquisition (SCADA) systems, control centers and systems, and critical supply locations, as well as cyber security considerations;
- (2) The utility shall permit the department's enforcement division and the commission to review the written security plan on utility premises; and
- (3) The utility shall provide the department with a confidential copy of the security plan upon request.

(t) Integrity management plans for transmission and distribution systems, public awareness plans, and operator qualification plans, shall be documented as follows:

- (1) Each utility shall establish plans pursuant to 49 C.F.R. § § 192.901, 192.1003, 192.616, 192.801 and En 506.01(c);
- (2) Each utility shall file with the department its plans together with any subsequent amendments or revisions;
- (3) Each utility shall design, construct, test, operate, inspect and maintain its system in accordance with its plans; and
- (4) Integrity management plans shall address any applicable Federal Advisory Bulletins issued by the Pipeline and Hazardous Materials Safety Administration (PHMSA) and any results of failure investigations as required by 49 C.F.R. § 192.617.

(u) All operator qualification plans shall list all covered tasks and include specific abnormal operating conditions for each task. All operator qualifications covered tasks shall be cross referenced with applicable construction standards or specifications or applicable operation and maintenance activities including emergency response.

(v) Construction quality assurance plans shall be written, followed and documented as follows:

- (1) Each utility shall inspect any new construction by outside contractors that is or will be incorporated into the utility's system to verify that the resulting installation meets company specifications;
 - (2) A representative number of field verification audits shall be conducted after field work is completed for specific tasks;
 - (3) Performance audits shall be conducted to evaluate a representative sample of various tasks during the actual time that the work is being performed by the employee or contractor;
 - (4) Construction inspections shall be conducted frequently enough to encompass most of the new facility installation and repairs that are done on the utility system;
 - (5) Detailed forms shall incorporate activity checklists prepared to cover normal work activities for evaluation or inspection of specified field work and construction;
 - (6) Audits of employees and crews shall be conducted by management personnel, for example, supervisors, engineers, to ensure that all personnel have reviewed the quality assurance plan and that all construction work is inspected on a regular basis; and
 - (7) Utilities shall take remedial action within 3 months to correct, or make substantial progress toward correction of, any deficiencies indicated by construction quality assurance audit and inspection findings.
- (w) Each utility shall take remedial action within 3 months to correct, or make substantial progress toward correction of, any deficiencies indicated by monitoring of cathodically protected pipelines in accordance with 49 C.F.R. Part 192 Subpart I.

En 506.03 On-site Storage.

- (a) Unless separately addressed in a utility's integrated resource plan as defined in Puc 508.01(e), and approved by the commission, each utility shall determine its maximum projected design week demand based on the coldest historical consecutive 7-day period, otherwise known as the 7-day design demand, and determine the amount of firm gas supply to be furnished by natural gas pipeline deliveries and on-site storage inventory, if any, necessary to satisfy the 7-day design demand.
- (b) In connection with the operation of its peak shaving facilities, each utility shall retain a minimum on-site storage inventory volume for peak-shaving between December 1 and February 14 of each year that is equivalent to the volume of on-site storage inventory deemed necessary to satisfy the 7-day design demand as determined in (a) above.
- (c) Railway tank cars on the utility's rail sites shall be considered as on-site storage.
- (d) A utility may count as on-site storage 70% of the guaranteed daily delivery capability over a 5-day period from a firm bulk fuel supply point or off-site storage facility for any situation in which the utility:
 - (1) Owns or leases tank trucks;
 - (2) Has a firm fuel supply purchase contract; or
 - (3) Has a dedicated supply and delivery service contract.
- (e) As of February 15 of each year, the above minimum on-site storage inventory volume may be reduced to 75% of the December 1 requirement above.

(f) As of March 1 of each year, the above minimum on-site storage inventory volume may be reduced to 50% of the December 1 requirement above.

(g) Each utility shall notify the department's enforcement division each week during the period from December 1 through April 1 of its on-site storage inventory levels.

(h) The information required by (d) and (e) above shall be submitted by electronic mail or through the department's electronic report filing system (ERF) on each Tuesday, or the next day following a state holiday.

PART En 507 RECORDS AND REPORTS

En 507.01 Records in General. All records shall be organized, arranged or prepared to ensure that sufficient data is available to determine the status of compliance with these rules. Records pertaining to the system design or that are necessary for future evaluation of the system's safety shall be retained for the life of the facility involved.

En 507.02 Station Records. Each utility shall keep records of the operation of its plant to show the characteristics and performance of each unit.

En 507.03 Gas Supply Measurement.

(a) Each utility shall install a suitable measuring device at each source of supply in order that a record may be maintained of the quantity produced.

(b) Unless sufficient information is furnished by the utility supplying the gas, each utility purchasing gas shall maintain adequate instruments and meters to obtain complete information as to such purchases.

(c) The utility shall:

(1) Determine on a daily basis the quantity of gas supply produced or purchased and received from each source of supply; and

(2) Summarize those quantities each month.

(d) The utility shall record and transmit to the department its 12 month totals of gas supply purchased, produced, and received as part of its annual report pursuant to En 509.02.

En 507.04 System Maps. Each utility shall have on file at its principal office located within the state a map, maps or drawings showing the following:

(a) Size, character and location of its active mains, and its abandoned mains if abandoned after February 1, 2005, including valves;

(b) Size and location of each of its active service lines, and its abandoned service lines if abandoned after February 1, 2005, where practicable, provided that in lieu of showing service locations on maps, a card record or other suitable means may be used; and

(c) Layout of all principal metering and regulator stations and production plants to show size, location and character of all major equipment, pipe lines, connections, valves and other equipment used.

En 507.05 Meter Records.

(a) Each utility shall keep numerically arranged and classified records providing the following information for each meter owned and used by the utility for any purpose:

- (1) Identification number;
- (2) Date of purchase;
- (3) Name of manufacturer, serial number, type and rating; and
- (4) Information on each customer on whose premises the meter has been in service, including:
 - a. Name and address; and
 - b. Date of installation and removal.

(b) The records required by (a) above shall be maintained in a manner such that the date of the last test is readily ascertainable.

En 507.06 Reports to Department.

(a) The utility shall furnish to the department the results of any required tests and summaries of any required records pursuant to RSA 374:15.

(b) The utility shall also furnish the department with any information concerning the utility's facilities or operations relating to determining rates or judging the practices of the utility pursuant to RSA 378:1.

(c) Each utility shall file periodic reports as provided in En 509.

PART En 508 SAFETY, ACCIDENT AND LEAKAGE REQUIREMENTS

En 508.01 Safety Practices.

(a) Each utility shall adopt comprehensive instructions for the safety of employees in the operation, construction or maintenance of its plant and facilities.

(b) Each utility shall institute practices and programs to ensure that its employees have been properly trained in safe practices and are cognizant of all hazards involved.

(c) The instructions, practices, and programs referred to in (a) and (b) above shall comply with the requirements of 49 C.F.R. § 192.605.

En 508.02 Resuscitation.

(a) Each utility periodically shall instruct its employees engaged in electrical work, including but not limited to those employees who work on all live electric conductors and equipment, in safety procedures for resuscitation from electrical shock.

(b) The utility shall instruct all employees engaged in work on gas mains or equipment in procedures to be followed in cases involving asphyxiation or gas poisoning.

(c) The utility shall furnish copies of the relevant safety procedures to each such employee.

En 508.03 Accidents.

(a) Each utility shall notify the department of any accident, as described in En 504.05(a), pursuant to En 504.05.

(b) A utility shall submit a written report on department "Form E-5G, Utility Accident Report," dated ~~October~~^{April} 2023 pursuant to En 509.05, within 10 working days following the occurrence of any accident involving a release of gas from a pipeline, a release of LNG or LPG, or a release of gas from a LNG or LPG facility in which:

- (1) Any person has been killed;
- (2) Any person has received an injury which requires same day professional medical treatment;
- (3) Any person has received an injury which incapacitates that person from active work for a total of 6 days or more during the 10 days immediately following the accident; or
- (4) Any property damage over \$5,000 in amount has been caused.

(c) If any event later occurs in connection with an accident which renders an accident reportable under this section or results in an additional reportable occurrence listed in (b)(1) through (4) associated with a report previously submitted, the utility shall submit a new or updated report, as appropriate.

(d) A utility shall submit concurrently to the department a copy of any written accident or incident report submitted to the federal government.

En 508.04 Leakage Surveys and Inspections.

(a) For purposes of this section, "business districts" means the principle business areas in the urban portion of a community.

(b) The presence of certain factors shall indicate the presence of a business district, as follows:

- (1) The general public regularly congregates in this area for economic, industrial, religious, educational, health or recreational purposes;
- (2) The majority of the buildings on either side of the street are utilized for commercial, industrial, religious, educational, health or recreational purposes;
- (3) Gas facilities are under continuous paving that extends either from the center line of the thoroughfare to the building wall or from the gas main to the building wall; and
- (4) Other locations or sites in the urban portion of a community which contain a similar density or mix of buildings and services as provided in (1) through (3) above.

(c) Each utility shall survey distribution mains in business districts on an annual basis.

(d) Each utility shall conduct a leakage survey of cast iron main lines in business districts on a repeated basis during the months when frost is in the ground, but not in conjunction with the survey referred to in (c) above.

(e) Each utility shall conduct a leakage survey of all unprotected steel services at least once during each 3-year period and of all protected steel and plastic pipe at least once during each 5-year period.

(f) Each utility shall inspect gas mains once each calendar year in locations or on structures where known physical movement or external loading could cause failure or leakage and shall patrol such locations at least 3 times each calendar year.

(g) A gas detector survey of buildings used for public assembly, including schools, churches, hospitals, theaters, municipal buildings and downtown areas shall be conducted each year during the period March 1 to December 1.

(h) In completing a gas detector survey of buildings used for public assembly, as referred to in (g) above, a utility shall:

(1) Test areas around service entrances, inside the foundation wall, at conduit or cable entrances below grade and at cracks or breaks in the foundation wall where gas seepage might enter the basement; and

(2) Test exposed piping from the service entrance to the outlet side of the meter.

(i) If, when investigating a leak, it is determined that the perimeter of a leak area extends to a building wall, the investigation shall continue into the building unless public safety or identifiable exigent circumstances prohibit entry.

(j) Once public safety or identifiable exigent circumstances no longer prohibit entry, the investigation, as provided in (i) above, shall continue into the building, if the leak has not yet been resolved.

(k) The utility shall establish a leak repair priority based on its evaluation of the location and the magnitude of a leak.

(l) The applicable lower explosive limits (LELs) shall be determined according to Table 508-1 below:

TABLE 508-1 Utility Lower Explosive Limits & Equivalent Percent Gas/Air Ratios		
% LEL	Natural Gas % gas/air	Propane % gas/air
10	0.5%	0.2%
20	1.0%	0.4%
30	1.5%	0.6%
40	2%	0.8%
60	3%	1.2%
80	4%	1.6%
100	5%	2%

(m) A utility shall assign a classification of leaks as follows:

(1) A Class I leak shall be a leak that represents an existing or probable hazard to persons or property, and requires immediate repair within 24 hours or continuous action until the conditions are no longer hazardous, consistent with the following:

a. A Class I leak shall include but not be limited to:

1 Any leak which, in the judgment of operating personnel at the scene, is regarded as an immediate hazard;

2 Escaping gas that has ignited unintentionally;

3. Any indication of gas, which has migrated into or under a building, or into a tunnel;

4. Any reading within 5 feet of the outside wall of a building, or where gas would likely migrate to an outside wall of a building;

5. Any reading of 40% LEL or greater in accordance with Table 508-1, in an enclosed space including but not limited to manholes, vaults, and catch basins;
 6. Any leak that can be seen, heard, or felt, and which is in a location that may endanger the general public or property; and
 7. Any leak in a small substructure, which shall include but not be limited to conduits, pipes, pedestals and other small enclosures, when a sustained combustible gas indicator reading of 70% LEL or greater in accordance with Table 508-1 is measured; and
- b. In the event of a Class I leak, the utility shall take action immediately to eliminate the hazard and make repairs, including, as necessary, one or more of the following actions:
1. Implementation of an emergency plan;
 2. Evacuation of premises;
 3. Blocking off an area;
 4. Rerouting traffic;
 5. Elimination of sources of ignition;
 6. Venting the area by removing manhole covers, barholing, installing vent holes, or other means;
 7. Stopping the flow of gas by closing valves or other means; or
 8. Notification to emergency responders;
- (2) A Class II leak shall be a leak that is recognized as being non-hazardous at the time of detection, but requires scheduled repair within 6 months or before the end of the calendar year based on probable future hazard of any degree, evaluated as follows:
- a. When evaluating Class II leaks, each operator shall consider criteria such as the following:
 1. The amount and migration of gas;
 2. The proximity of gas to buildings and subsurface structures;
 3. The extent of pavement, including wall-to-wall paving that includes areas covered in gravel or grass; and
 4. Soil type and conditions, such as frost cap, moisture, and natural venting;
 - b. A leak shall be considered a Class II leak when a sustained combustible gas indicator reading of 40% LEL or greater in accordance with Table 508-1 is measured under a sidewalk in a wall-to-wall paved area that does not qualify as a Class I leak;
 - c. A leak shall be considered a Class II leak when a sustained combustible gas indicator reading of 100% LEL or greater in accordance with Table 508-1, is measured under a street in a wall-to-wall paved area that has significant gas migration and does not qualify as a Class I leak;

d. A leak shall be considered a Class II leak when a sustained combustible gas indicator reading of less than 70% LEL in accordance with Table 508-1 is measured in small substructures. A small substructure shall include but not be limited to conduits, pipes, pedestals and other small enclosures;

e. A leak shall be considered a Class II leak when a sustained combustible gas indicator reading less than 40% LEL in accordance with Table 508-1 is measured in a confined space including but not limited to manholes, vaults, and catch basins;

f. A leak shall be considered a Class II leak when a sustained combustible gas indicator reading is measured on a pipeline operating at 30 percent specified minimum yield strength (SMYS), or greater, in a class 3 or 4 location, as defined in 49 C.F.R. § 192.5, which does not qualify as a Class I leak;

g. A leak shall be considered a Class II leak when, in the judgment of operating personnel at the scene, it is of sufficient magnitude to justify scheduled repair;

h. All Class II leaks shall be rechecked at intervals no greater than every 60 days during the months of April through, and including, December; and no greater than every 30 days during the months of January through, and including, March; and

i. Each utility shall take action ahead of ground freezing or other adverse changes in venting conditions with respect to any leak which, under frozen or other adverse soil conditions, would likely allow gas to migrate to the outside wall of a building; and

(3) A Class III leak shall be a leak that is non-hazardous at the time of detection and can be reasonably expected to remain non-hazardous, as evaluated in accordance with the following:

a. Each utility shall survey and re-evaluate each Class III leak no less than once per calendar year, but at least one re-evaluation of each Class III leak shall be performed between September 1 and December 15 each calendar year until the leak is repaired;

b. A leak shall be considered a Class III leak when a sustained combustible gas indicator reading less than 40% LEL in accordance with Table 508-1 is measured under a street or sidewalk in areas without wall-to-wall paving where it is unlikely the gas could migrate to the outside wall of a building. Wall-to-wall paving shall include areas covered in gravel or grass, in accordance with (m)(2) above;

c. A leak shall be considered a Class III leak when a sustained combustible gas indicator reading of less than 100% LEL in accordance with Table 508-1, is measured under a street in a wall-to-wall paved area that does not have significant gas migration and does not qualify as a Class II leak. Wall-to-wall paving shall include areas covered in gravel or grass, in accordance with (m)(2) above; and

d. Any leak that does not classify as a Class I or Class II leak shall be considered a Class III leak.

(n) A utility shall conduct a follow-up inspection as follows:

(1) The adequacy of leak repairs shall be checked before backfilling;

(2) The perimeter of the leak area shall be checked with a combustible gas indicator (CGI) or equivalent gas detection equipment; and

(3) Where there is residual gas in the ground after the repair of a Class I leak, the utility shall conduct a follow-up inspection as soon as practical after allowing the soil atmosphere to vent and stabilize, but in no case later than one month following the repair.

(o) In the case of leak repairs other than Class I, the need for a follow-up inspection shall be determined by qualified personnel of the utility.

(p) In any calendar year, a utility shall not reclassify from Class II to Class III more than six total leaks or 5% of all outstanding leaks in a given class, whichever is less.

En 508.05 Leakage Record-Keeping and Reporting.

(a) Each utility shall maintain records and follow self-audit procedures regarding gas leaks and leakage surveys as follows:

(1) A utility shall preserve historical gas leak records in accordance with En 507.05(a) and Puc 506.06;

(2) In order to demonstrate the adequacy of company maintenance programs, a utility shall maintain sufficient data to provide the information needed to complete the federal Department of Transportation leak report forms as follows:

a. Form PHMSA F 7100.1, "Incident Report - Gas Distribution System";

b. Form PHMSA F 7100.1-1, "Annual Report For Calendar Year 20__ - Gas Distribution System";

c. Form PHMSA F 7100.2, "Incident Report – Natural and Other Gas Transmission and Gathering Systems"; and

d. Form PHMSA F 7100.2-1, "Annual Report For Calendar Year 20__ - Natural and Other Gas Transmission and Gathering Pipeline Systems"; and

(3) The utility shall maintain records for leaks which are reported by an outside source or require reporting to a regulatory agency.

(b) The leak records as required in (a) above shall not be required to be maintained in any specific format or retained at one location.

(c) The leak records as required in (a) above shall include the following:

(1) Date discovered, time reported, time dispatched, time investigated and by whom;

(2) Date(s) re-evaluated before repair and by whom;

(3) Date repaired, time repaired and by whom;

(4) Date(s) rechecked after repair and by whom;

(5) If a reportable leak, date and time of telephone report to regulatory authority and by whom;

(6) Location of leak;

(7) Leak classification;

(8) Line use, including distribution and transmission;

- (9) Method of leak detection including name and address if reported by an outside party; and
 - (10) A description of any environmental impact, if applicable.
- (d) A utility shall report to the department leaks occurring in its gas distribution system as follows:
- (1) Emergency notification, pursuant to En 504.05(a); and
 - (2) Report on status of leaks, pursuant to En 509.11.

PART En 509 FORMS REQUIRED TO BE FILED

En 509.01 F-1G – Rate of Return.

(a) For purposes of this part, "natural gas utility" means any utility that receives direct deliveries through a natural gas interstate pipeline.

(b) Natural gas utilities shall file department "Form F-1G, Rate of Return," dated April-October 2023 with the department and the commission on a quarterly basis reporting the historical weather normalized rate of return for the preceding 12 months. ~~For purposes of this part, "natural gas utility" means any utility that receives direct deliveries through a natural gas interstate pipeline.~~

~~(b)~~ (c) Natural gas utilities shall include on Form F-1G the following components:

- (1) The name of the utility filing the report;
- (2) Operating revenues for 12 months;
- (3) Weather normalization;
- (4) Operating expenses for 12 months, including:
 - a. Gas costs;
 - b. Other production;
 - c. Distribution;
 - d. Customer accounting;
 - e. Sales and new business;
 - f. General and administrative;
 - g. Federal and state income taxes;
 - h. Property taxes;
 - i. Other taxes;
 - j. Depreciation;
 - k. Amortization;
 - l. Operating rent; and
 - m. Interest on customer deposits;

(5) Rate base components for:

- a. New Hampshire plant;
- b. Material and supplies;
- c. Cash working capital requirement;
- d. Prepayments;
- e. Customer deposits;
- f. Accrued interest customer deposits;
- g. Depreciation reserve;
- h. Deferred income taxes;
- i. Reimbursable contributions; and
- j. Any other item properly includible in the utility's rate base.

(6) Weighted cost of capital components for:

- a. Current capital structure;
- b. Cost of debt; and
- c. Last commission approved cost of equity;

(7) Operating utility income for 12 months;

(8) Allowed operating utility income using weighted cost of capital;

(9) Actual return on rate base;

(10) Allowed return on rate base; and

(11) The signature, full name and title of the utility employee who supervised the preparation of the report, and date of signature.

(~~e~~d) The rate of return calculation shall exclude merger push-down accounting unless such accounting treatment has explicit commission approval.

(~~d~~e) Utilities shall file Form F-1G no later than 45 days from the end of each fiscal quarter.

En 509.02 F-16G Annual Report for Gas Utilities.

(a) Each utility which maintains its books on a calendar year basis shall file department "Form F-16G, Annual Report for Gas Utilities," dated ~~October~~April 2023, available on the department's website at www.energy.nh.gov, and file with the department and the commission one signed original and one electronic copy by email or through the department's or the commission's electronic records filing system annually on or before March 31st.

(b) Each utility which maintains its books on a fiscal year which does not coincide with a calendar year shall file Form F-16G with the department and the commission one signed original and one electronic

copy by email or through the department's or the commission's electronic records filing system no later than 90 days following the close of each fiscal year.

En 509.03 F-8G Monthly Operating and Income Statements.

(a) Each utility shall file twice a year department "Form F-8G, Monthly Income Statement," dated ~~October~~~~April~~ 2023, which shall include an analysis of gas operating statistics of usage, sales and revenue data, with the department and the commission within 90 days of the 6-month periods ending April 30th and October 31st and shall file revised Form F-8G monthly reports when previously submitted reports have been updated, edited or corrected.

(b) Utilities shall include on Form F-8G the following:

- (1) A caption identifying the name of the utility filing the report;
- (2) Monthly income statement showing current month, cumulative this year, same month last year and cumulative last year;
- (3) A gas purchased, produced and transported report showing all natural gas purchases distinguishing gross received or net delivered, storage gas injections, storage gas withdrawals, pipeline fuel retention, if gross received purchases are used, propane air produced, vaporized LNG produced, gas received and transported for other parties or other gas supply and totals for each category;
- (4) A statement of the disposition of all gas purchased, produced and transported including total gas sold, gas used by the company, accounted for losses, unaccounted for losses, gas transported by third parties for unbundled customers and total disposition;
- (5) A degree day summary that identifies data source and geographic location, and includes effective or actual and normal degree days for the month, cumulative for the year, for the same month the previous year, and cumulative for the previous year;
- (6) The actual number of customer bills generated, by rate class, for the current month and for the same month for the previous year;
- (7) Analysis of operating revenues that compares revenue earned from bundled gas sales and unbundled gas transportation for each rate class for the month, cumulative for the year, for the same month the previous year, and cumulative for the previous year;
- (8) Analysis of sales and transportation therms that compares bundled gas sales and unbundled gas transportation billed in therms for each rate class for the month, cumulative for the year, for the same month the previous year, and cumulative for the previous year;
- (9) The date of the original report, or, if applicable, the revised report; and
- (10) The signature, full name and title of the individual signing the report, and date of signature.

En 509.04 F-22 Information Sheet.

(a) Each utility shall file department "Form F-22, Information Sheet," dated ~~October~~~~April~~ 2023 with the department and the commission:

- (1) Annually; and

- (2) Whenever any changes occur to the information included in the Form F-22 filing.
- (b) Each utility shall include the following on Form F-22:
- (1) The name of the utility filing the report;
 - (2) Person's name, title, and e-mail address to receive the annual report form;
 - (3) Person's name, title, and e-mail address to receive the utility assessment tax;
 - (4) The names and titles of the principal officers of the company; and
 - (5) The signature, full name and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.05 E-5G Utility Accident Report.

(a) Each utility shall file department "Form E-5G, Utility Accident Report," dated ~~October~~^{April} 2023 with the department and the commission within 10 working days of when a utility accident, as described in En 508.03(b), occurs, and as required in En 508.03(c).

- (b) Each utility shall include the following on Form E-5G:
- (1) The current, date and name and address of utility;
 - (2) Date, time of discovery, and location of accident;
 - (3) Description of any person injured including:
 - a. Name;
 - b. Age;
 - c. Residence;
 - d. Employer; and
 - e. Status of any injured person, whether employee, person under contract, invitee, licensee, trespasser or other;
 - (4) Description of injury, current condition, duration of disability and, if applicable, anticipated return to work date;
 - (5) Description of cause and manner of accident;
 - (6) If applicable, cause of death and previous related accident report number;
 - (7) Designation of federal or state statute violated, if applicable;
 - (8) Estimated amount of property damage and breakdown of property damage amounts;
 - (9) Method of discovery of the accident;
 - (10) Estimated amount of gas released measured in terms of 1,000 cubic feet (mcf) and value of gas released, including calculations;
 - (11) Time operator or contractor acting on behalf of operator arrived on scene;

- (12) Time operator made pipeline safe;
- (13) Date and time final restoration and return to gas service was completed;
- (14) Quantity of people evacuated and quantity of meters shut off or service interrupted;
- (15) Description of the pipeline facility involved, such as: age, material type, diameter, location, classification, above ground, below ground, depth, pressure at time of accident, map of pipeline;
- (16) Date and time of notification to the National Response Center, if required;
- (17) Recommendation for and steps taken to guard against repetition of accident; and
- (18) The signature, full name and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.06 E-6 Heating Value and Purity Report.

(a) Each utility shall file department "Form E-6, Heating Value and Purity Report," dated ~~October~~^{April} 2023 monthly with the department.

(b) Utilities shall include on Form E-6:

- (1) The name of the utility filing the report;
- (2) The month average in British thermal units (BTUs) with a breakdown for each day of the month, showing derivation based on location of each measurement, BTU measurement and associated volume, and, where applicable, days when peak shaving equipment is used;
- (3) BTUs per cubic foot;
- (4) Measurements for hydrogen sulphide and sulphur, if applicable;
- (5) General remarks; and
- (6) The signature, full name and title of the employee who supervised the preparation of the report, and date of signature.

En 509.07 E-7 Annual Report of Gas Meter Tests.

(a) Each utility shall file department "Form E-7, Annual Report of Gas Meter Tests," dated ~~October~~^{April} 2023 annually by March 15 with the department.

(b) Utilities shall include the following on Form E-7:

- (1) The name of company and year represented by the report;
- (2) The number of meters tested categorized according to meter class, in accordance with Table 505-1;
- (3) The total meters in service per category at end of year and total meters per category tested during the reporting year;
- (4) Accuracy rate per group tested, required accuracy in accordance with Table 505-2 and quantity of meters to be tested per category for the following year;

(5) The total meters in service at end of year and total meters tested during the reporting year; and

(6) The signature, full name and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.08 E-8 Report of Pressure Complaints.

(a) Each utility shall file department “Form E-8, Monthly Report of Pressure Complaints,” dated ~~October~~April 2023 with the department.

(b) Utilities shall include the following on Form E-8:

(1) The name of the utility filing the report;

(2) The name of each complainant and location which gave rise to the complaint;

(3) The date the utility conducted a meter test;

(4) The average pressure of the tested meter;

(5) The pressure recorded in inches of water column showing minimum with time of day and maximum with time of day;

(6) The total minutes pressure was below allowable minimum and above allowable maximum; and

(7) The signature, full name and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.09 E-23 Report of Interruptions of Service.

(a) Each utility shall file department “Form E-23, Monthly Report of Interruptions of Service,” dated ~~October~~April 2023 with the department to report any interruption of service within one month of the occurrence of such interruption.

(b) Utilities shall include the following on Form E-23:

(1) The name of the utility filing the report;

(2) The dates of service interruption;

(3) The time of service interruption including start, end and total elapsed time;

(4) The location of service interruption;

(5) The number of customers affected by service interruption;

(6) The cause of interruption; and

(7) The signature, full name and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.10 E-24 Report of Gas Meter Complaint Tests.

(a) Each utility shall file department “Form E-24, Report of Gas Meter Complaint Tests,” dated ~~October~~April 2023 monthly with the department.

(b) Form E-24 shall include the following:

- (1) The name of the utility filing the report;
- (2) The name and address of the customer making the complaint;
- (3) The meter manufacturer; manufacturer's number; company number; type and size of meter;
- (4) The percent registrations which are fast or slow;
- (5) The period of refund or collection; and
- (6) The signature, full name, and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.11 E-35 Status of Leaks.

(a) Each utility shall file department "Form E-35, Monthly Leak Report – Status of Leaks," dated ~~October~~August 2023 with the department.

(b) Each utility shall provide on the monthly leak report a description of the status of any leak in its system classified by type of leak as Class I, II, or III.

(c) The report shall include a caption identifying the report as "Monthly Leak Report" along with the name of the company filing the report.

(d) A utility shall identify and describe the status of leaks as follows:

- (1) As of the beginning of each month;
- (2) Those reported during the month;
- (3) Those repaired during the month; and
- (4) Those reported and awaiting repair at the end of the month.

(e) Additionally, for those leaks reported during the month, the utility shall provide:

- (1) The leak address;
- (2) The date leak was reported;
- (3) The identification number of the leak;
- (4) The leak area, whether rural, residential, or urban;
- (5) The classification of the leak;
- (6) Method of how the company became aware of leak, such as through the public, an employee, or winter patrol;
- (7) Type of cover over leak, such as asphalt or concrete;
- (8) The pipeline facility, such as main or service;
- (9) The operating pressure, whether low, intermediate, or high; and

(10) The most likely material(s) involved in any suspected Class III leaks.

(f) For those leaks identified as repaired pursuant to (d)(3) above, the cause of the leak shall be reported in a consistent classification as identified according to 49 C.F.R. § 191.11 and leaks classified as "other" shall be clearly explained.

(g) The report shall include the signature, full name, and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.12 E-27 Annual Peak Shaving Fuel Storage Capability Report.

(a) Each utility with either LNG vaporization, propane air vaporization and mixing, or both, used as primary or supplemental on-system gas supply and fuel storage in its New Hampshire gas distribution operations shall file department "Form E-27, Annual Peak Shaving Fuel Storage Capability Report," dated ~~October~~August 2023 electronically with the department by e-mail or through the department's electronic records filing system once annually a peak shaving fuel storage capability report.

(b) This report shall be submitted by October 1st of each year and shall include projected design-week sendout, production capabilities, and storage requirements of utility gas operations, including the following:

- (1) A caption identifying the report as the "Annual Peak Shaving Fuel Storage Capability Report" along with the name of the utility filing the report;
- (2) Projected design week demand determined using verifiable total degree day data collected from an identified New Hampshire location for the seven coldest consecutive days in the past 30 years of historical degree day data;
- (3) Amount to be furnished by natural gas pipeline;
- (4) Balance from peak shaving;
- (5) Equivalent gallons LNG or LPG needed to satisfy requirements of (4) above;
- (6) Total storage facilities committed, in gallons, to service on December 1 of the current year to LPG and LNG, which shall be categorized as follows:
 - a. Permanent;
 - b. Railroad tank cars;
 - c. Truck tankers;
 - d. Other storage, specifying type; and
 - e. Total storage;
- (7) Whether the facility meets storage requirements;
- (8) Comments relative to suppliers' delivery capabilities during the upcoming winter period;
- (9) A statement that the utility shall immediately advise the department of any unexpected circumstances which might arise surrounding its peak shaving capabilities; and
- (10) The signature, full name, and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.13 E-28 Weekly Gas Storage Report.

(a) Each utility shall file department "Form E-28, Weekly Gas Storage Report," dated ~~October~~~~August~~ 2023 with the department's enforcement division weekly regarding gas storage levels during the period December 1 through April 1 on Tuesday of each week, or the day following if Tuesday is a state holiday, before 4:00 p.m.

(b) The utility may by telephonic facsimile or e-mail report information on storage levels.

(c) The report shall include a caption identifying the report as "Weekly Gas Storage Report" along with the name of the utility filing the report and the full name and title of the utility employee who supervised the preparation of the report.

En 509.14 E-29 Weekly Portable LNG Vaporizer Activity Report.

(a) Each utility shall file department "Form E-29, Weekly Portable LNG Vaporizer Activity Report," dated ~~October~~~~August~~ 2023 with the department's enforcement division weekly regarding portable LNG vaporizer utilization when a portable LNG vaporizer is connected to the gas utility distribution system.

(b) The report shall be filed on Tuesday of each week before 4:00 p.m., or the day after if Tuesday is a state or federal holiday.

(c) The report shall contain the following information:

- (1) A caption identifying the report as "Weekly Portable LNG Vaporizer Activity Report" along with the name of the utility filing the report;
- (2) The date of the report;
- (3) The location and maximum rated output of the portable vaporizer;
- (4) The reason for connecting the portable vaporizer;
- (5) The daily volume injected from the portable vaporizer; and
- (6) The signature, full name and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.15 E-30 Summary of Peak Day Report.

(a) Each utility shall file department "Form E-30, Summary of Peak Day Report," dated ~~October~~~~August~~ 2023 with the department through the department's electronic records filing system annually on April 1st summarizing the previous winter period peak day operating statistics.

(b) Quantities of gas shall be reported as measured in therms.

(c) The report shall contain the following information:

- (1) A caption identifying the report as "Summary of Peak Day Report" along with the name of the utility filing the report;
- (2) The gas demand for firm sales, interruptible sales, firm transportation, interruptible transportation and any other sendout;

- (3) The gas demand for non-daily metered interruptible transportation rate classes based on an estimate of the daily supply nomination requirements, or best estimate;
- (4) The gas supply of purchased pipeline natural gas, underground storage gas, propane air production gas, LNG produced gas, third party gas transported for unbundled transportation customers, and any other gas supply used to meet peak day demand;
- (5) The actual or effective base 65 degrees Fahrenheit degree day total measured on that day including the source and geographic location;
- (6) The date and day of the week of the peak day occurrence;
- (7) A statement as to whether the peak day sendout was a new record for the utility; and
- (8) The signature, full name, and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.16 E-31 Forecast of Upcoming Winter Period Design Day Report.

(a) Each utility shall file department "Form E-31, Forecast of Upcoming Winter Period Design Day Report," dated ~~October~~^{August} 2023 with the department annually by email or through the department's electronic records filing system on September 15 a report summarizing the upcoming winter period design day forecast of operating statistics.

(b) Quantities of gas shall be reported as measured in therms.

(c) The report shall include the following information:

- (1) A caption identifying the report as "Forecast of Upcoming Winter Period" along with the name of the utility filing the report;
- (2) The demand for firm sales, interruptible sales, firm transportation, interruptible transportation, and any other sendout demand;
- (3) The supply of purchased pipeline natural gas, underground storage gas, propane air production gas, LNG produced gas, third party gas transported for unbundled transportation customers, and any other gas supply available to meet design day demand;
- (4) The base 65 degrees Fahrenheit degree day estimate total used in the forecast design day;
- (5) A brief explanation of forecast tools, models and assumptions used in determining design day send out requirements; and
- (6) The signature, full name, and title of the utility employee who supervised the preparation of the report, and date of signature.

En 509.17 Federal Reports Filed with Department. The owner or operator of a natural gas pipeline facility regulated by the Federal Energy Regulatory Commission pursuant to the Natural Gas Act, 15 U.S.C. § 717, et seq., shall, with respect to any such pipeline facility located or to be located in New Hampshire, file with the department:

(a) Annually, on or before April 30 of each year, a copy of the signed original of the Federal Energy Regulatory Commission annual report form, Form No. 2, as found in Appendix B, pertaining to such facility; and

(b) Concurrently upon its filing with the Federal Energy Regulatory Commission, a copy of any application for a certification of public convenience and necessity under the Natural Gas Act, 15 U.S.C. § 717f(c), with respect to any pipeline facility of such owner or operator proposed to be located in New Hampshire.

En 509.18 E-32 Monthly Customer Migration Report.

(a) Each utility offering unbundled transportation service shall file ~~commission~~ “Form E-32, Monthly Customer Migration Report,” dated ~~October~~May 2013–2023 electronically with the department and the commission monthly after the final accounting is available that provides in a PDF file format a rolling 12 months of the most recent available transportation customer data, including the following:

- (1) A caption identifying the report as “Monthly Customer Migration Report” along with the name of the utility filing the report;
- (2) The month and year of the report, which shall coincide with the most recent month of actual data included in the report;
- (3) The actual number of customer bills per month sorted by rate class, for capacity assigned and also for capacity exempt customer subgroups;
- (4) The actual number of therms billed per month, sorted by rate class, for capacity assigned and also for capacity exempt customer subgroups; and
- (5) A table identifying each competitive natural gas supplier and the number of customers served by each.

(b) The master file for this report shall retain all months of historical customer migration data, be maintained in a spreadsheet file format, and be made available to department or commission upon request.

PART En 510 ENFORCEMENT PROCEDURES FOR GAS PIPELINE UTILITIES

En 510.01 Jurisdiction Scope and Application of Authority.

(a) Pursuant to RSA 370:2 the department shall enforce safety standards and practices for utilities, referred to in En 506.01, consistent with the Natural Gas Pipeline Safety Act which is set forth at 49 U.S.C. § 60101, et seq.

(b) In enforcing safety standards and practices the department shall consider:

- (1) Pipeline safety data;
- (2) The appropriateness and reasonableness of a safety standard applied to a particular incident or circumstances; and
- (3) Other relevant information regarding the circumstances of an incident.

(c) The department in exercising and implementing its inspection and enforcement authority pursuant to En 510 shall act by and through the department’s enforcement division.

(d) Pursuant to RSA 365:8 and RSA 370:2, and consistent with the Natural Gas Pipeline Safety Act, the department shall:

- (1) Investigate all methods and practices of utilities relating to pipeline safety;

- (2) Require the maintenance and filing of reports, records and other information relating to pipeline safety in such form and detail as the department shall prescribe;
 - (3) Enter at all reasonable times to inspect the property, building, plants, and offices of utilities to investigate and determine compliance with pipeline safety requirements; and
 - (4) Inspect all books, records, papers, and documents relevant to the pipeline safety.
- (e) Each utility shall cooperate fully with the department in its investigations and inspections pursuant to En 510, including maintaining and providing all relevant information and data and providing such access as the department shall require.

En 510.02 Intervals of Inspection.

(a) Each utility shall allow the department staff, upon presentation of identifying credentials, to enter upon, inspect, and examine the records and properties of persons to the extent such records and properties are relevant to determining the compliance of such persons with department rules or orders, or the commission rules or orders.

(b) Each utility shall permit the department to conduct inspections in response to or related to any of the following:

- (1) Routine scheduling;
 - (2) A complaint received from a member of the public or any party;
 - (3) Information obtained from a previous inspection;
 - (4) Pipeline accident or incident; and;
 - (5) Compliance with En 500.
- (c) The department shall schedule and conduct inspections if:
- (1) Results obtained in an initial inspection show a defect, irregularity or non-compliance which establishes the need for a subsequent or follow-up inspection; or
 - (2) The department determines that additional inspections are required to provide sufficient information to allow it to determine utility compliance with department rules or orders, or commission rules or orders.

En 510.03 Inspection of Utilities.

(a) Inspections conducted pursuant to En 510.02 shall include a thorough review of the utility's records concerning inspection, operation, maintenance, and emergency procedures.

(b) Field inspections combined with office inspections shall cover:

- (1) Operational checks of corrosion control provisions;
- (2) Overpressure and regulating equipment;
- (3) Odorization;
- (4) Repaired leaks;
- (5) Emergency valves;

- (6) New construction;
- (7) Maintenance of facilities;
- (8) Selection of material and design of components;
- (9) Qualifications and training of personnel;
- (10) Public awareness programs, emergency response programs, quality assurance programs, underground damage prevention programs, and integrity management programs for transmission and distribution pipeline facilities;
- (11) Control room management; and
- (12) Any other components of the facility.

En 510.04 Verbal Notice to Utility of Probable Violation.

(a) When an evaluation of a utility's records and facilities indicates that the utility is apparently not in compliance with a pipeline safety regulation, the department investigator shall informally discuss the probable violation or noncompliance with the utility before concluding the inspection.

(b) In situations where an inspection is performed without utility personnel on site, probable violations or potential non-compliance of En 500 shall be communicated to the utility upon completion of the inspection.

(c) The utility shall provide any documentation or physical evidence related to the alleged non-compliance which the department investigator shall request during the inspection or by letter.

(d) The utility may notify the department investigator and undertake on-site corrective action of the facility where the probable violation exists, thus correcting any identified deficiency.

En 510.05 Written Formal Notice of Probable Violation.

(a) After the department staff receives evidence of a possible violation, the department shall issue a written notice of probable violation (NOPV) to the party alleged to have committed the violation.

(b) The department staff shall send information regarding the NOPV by certified mail to the party alleged to have committed the violation.

(c) The NOPV shall include the following:

- (1) A description of the probable violation and reference to the rule or statute regarded as violated;
- (2) The date and location of the probable violation;
- (3) A statement notifying the party or parties involved that civil penalties might be imposed pursuant to RSA 374:7-a, in the event of unfavorable judgment;
- (4) The amount of the civil penalty;
- (5) A description of factors relied upon by department staff in making its determination, such as the size of the business of the utility, gravity of the violation, history of prior violations, degree of culpability of the respondent, how quickly the respondent took action to rectify the

situation, cooperativeness of respondent, history of prior violations, effect of penalty on the utility, and any other identifiable factors which would tend to either aggravate or mitigate the violation;

(6) Statutory rights of the respondent as enumerated in RSA 374:7-a; and

(7) Procedures for resolving the complaint.

(d) The operator shall respond in writing to the department within 30 days of its receipt of the violation notice referred to in (a) above.

En 510.06 Responses to Notice of Probable Violation.

(a) Upon receipt of the NOPV the respondent shall:

(1) Submit to the department within 30 days, in writing, evidence refuting the probable violation referenced in the NOPV;

(2) Submit to the department within 30 days a written plan of action outlining action the respondent will take to correct the violations, including a schedule and the date when compliance is anticipated;

(3) Execute a consent agreement with the department resolving the probable violation and remit the civil penalty; or

(4) Request in writing within 30 days, an informal conference with the department staff to examine the basis of the probable violation.

(b) Any utility involved in the NOPV shall provide a representative for any informal conference or hearing scheduled relative to that NOPV.

En 510.07 Informal Conferences.

(a) After receiving the request for the informal conference, the department staff shall:

(1) Arrange a date, time, and location for the informal conference; and

(2) Notify the respondent by certified mail of the date, time, and location of said informal conference.

(b) At the informal conference, the department staff shall review the basis for the violation(s). The utility may explain its position and may present alternatives for solution of the problem.

(c) If the utility and the department staff cannot by agreement resolve the violation at this stage, the enforcement procedure shall continue as described in En 510.08.

En 510.08 Notice of Violation.

(a) If the department staff, after reviewing evidence and testimony obtained in writing or in conferences, determines that a violation of RSA 370:2, RSA 362:4-b, or En 500 has occurred, the department staff shall issue a notice of violation (NOV) to the respondent.

(b) The NOV so issued shall include:

(1) The factual and statutory basis for the unfavorable preliminary determination;

(2) A description of factors relied upon by department staff in making its determination, such as the size of the business of the utility, gravity of the violation, history of prior violations, degree of culpability of the respondent, how quickly the respondent took action to rectify the situation, cooperativeness of respondent, history of prior violations, effect of penalty on the utility, and any other identifiable factors which would tend to either aggravate or mitigate the violation;

(3) The civil penalty, if any, proposed to be imposed;

(4) Procedures for remitting penalty; and

(5) Statutory rights of the respondent as enumerated in RSA 374:7-a.

En 510.09 Response to Notice of Violation. Within 10 days from receipt of the NOV, the respondent shall either:

(a) Sign a consent agreement and remit the civil penalty; or

(b) File a request in writing for a hearing before the commission.

En 510.10 Department Action.

(a) The Notice of Violation shall become final and the department shall act upon it unless the respondent requests a hearing pursuant to En 510.09(b).

(b) The department shall forward hearing requests pursuant to En 510.09(b) to the commission.

PART En 511 LP AND LANDFILL GAS PIPELINE SAFETY STANDARDS

En 511.01 Compliance with Federal Standards Required.

(a) All LPG operators and landfill gas operators shall comply with those pipeline safety regulations established by the United States Department of Transportation as set forth in 49 C.F.R. Parts 191 and 192.

(b) All LPG operators shall comply with the LP Gas Code (NFPA 58) as referenced by 49 C.F.R. § 192.7.

(c) LPG operators shall employ the guidelines contained in the *Training Guide for Operators of Small LP Gas Systems*, written by the United States Department of Transportation and the National Association of Regulatory Utility Commissioners, printed April 2001, as found in Appendix B.

En 511.02 Compliance with Other Standards.

(a) LPG operators shall comply with the edition of the NFPA 54, the National Fuel Gas Code, as ~~referenced-amended by~~ in New Hampshire Code Administrative Rules Saf-C-FMO 6000300.

(b) Nothing in these rules shall prohibit or limit the New Hampshire department of safety adopting a different edition of NFPA 58, the LP Gas Code.

En 511.03 E-27-A Jurisdictional LP Gas Facilities Report.

(a) Each LPG operator shall submit department “Form E-27-A, Jurisdictional LP Gas Facilities Report,” dated ~~October~~^{April} 2023 to the enforcement division of the department within 30 days after notice of all newly installed, acquired, transferred or discontinued jurisdictional systems.

(b) The completed form shall include the following:

- (1) Name of the LPG operator and contact person, with telephone number;
- (2) Date of installation, acquisition or transfer of facilities;
- (3) Size of tank;
- (4) Location of the facilities, including street name and number, city or town, and locus map;
- (5) Number of meters and customers; and
- (6) Supervisor’s name and signature, with date of signature.

(c) If a LPG operator is providing LPG to a facility that such operator believes to match the criteria of a jurisdictional system, such operator shall notify the owner of the facility and the enforcement division of the existence of said facility.

En 511.04 Confidential Records. Consistent with RSA 91-A:5, the department shall not release to the public reports filed pursuant to En 511.03.

En 511.05 Emergency Notification.

(a) The LPG operator or landfill gas operator shall notify the enforcement division of the department by telephone when any of the following occur:

- (1) A release of gas from a LPG system or landfill gas system that results in:
 - a. A death;
 - b. Personal injury necessitating same day professional medical treatment; or
 - c. Estimated property damage of \$5,000 or more;
- (2) A fire or an explosion at, or emergency shutdown of, an LPG system, landfill gas system or facility.
- (3) An evacuation of a building conducted by a fire department, LPG operator, or landfill gas operator or other emergency personnel because of the presence of gas in the atmosphere or in the immediate vicinity of the building;
- (4) An unplanned service interruption or gas outage that is expected to result in 50 or more customer outage hours;
- (5) A single unplanned outage occurring at a state, federal, or municipal facility, hospital, school or other facility in which the public could be affected;
- (6) A breach of security or other threat that jeopardizes the operation of a jurisdictional facility of aggregate capacity greater than 6,000 gallons; or

(7) An event which is significant in the judgment of the LPG operator or landfill gas operator even though it is not described above.

(b) An LPG operator or landfill gas operator shall not be required to determine or document the presence or involvement of gas in any incident or event before notifying the department.

(c) The telephone notification shall be made promptly, but no more than one hour following discovery of the incident by the LPG operator or landfill gas operator.

(d) The LPG operator or landfill gas operator shall provide to the department investigator who responds to the call the following information:

- (1) Identity of reporting LPG operator or landfill gas operator;
- (2) Name, title, and location of the person reporting the incident;
- (3) Location of the incident including street, address and city or town;
- (4) Number of known or estimated fatalities and personal injuries, if any;
- (5) Type and extent of known or estimated property damage;
- (6) Description of the incident or event including any significant facts known by the LPG operator or landfill gas operator that relate to the cause and resolution of the problem;
- (7) Date and hour the incident occurred and was discovered by the LPG operator or landfill gas operator and, to the extent known, by any other party;
- (8) For a service interruption, gas outage, or evacuation of a building, the estimated or known number of people and customers affected and the estimated or actual duration of the outage; and
- (9) When the Office of Pipeline Safety of the United States Department of Transportation was, or will be, notified of the incident, if applicable.

En 511.06 Incident Reporting.

(a) In addition to the emergency notification required in En 511.05, LPG operators and landfill gas operators shall report in writing to the department any event occurring in connection with its facilities and services, as follows:

- (1) An LPG operator or landfill gas operator shall report to the department within 20 business days following discovery any incident which the LPG operator or landfill gas operator shall be required to report to the federal Office of Pipeline Safety pursuant to 49 C.F.R. § 191.9 on federal Department of Transportation Form PHMSA F 7100.1, "Incident Report-Gas Distribution System," a copy of which shall be submitted to the department;
- (2) Each LPG operator and landfill gas operator shall report to the department twice annually on the status of any ongoing leaks occurring in its gas distribution systems; and
- (3) An LPG operator or landfill gas operator shall report to the department any accident involving injury to a person or damage to property as provided in En 511.07(b).

(b) An LPG operator or landfill gas operator shall file any report required pursuant to (a)(1) above in addition to any report required pursuant to (a)(2) or (a)(3) above.

(c) When additional relevant information is obtained after a report under this section is submitted, the LPG operator or landfill gas operator shall make a supplementary report to the department conveying this information.

En 511.07 Accidents.

(a) Each LPG operator and landfill gas operator shall notify the department of any accident, as described in En 511.05(a)(1), pursuant to En 511.05.

(b) Each LPG operator and landfill gas operator, as applicable, shall submit a written report on department "Form E-5G, Utility Accident Report," dated October 2023 to the department within 10 working days following the occurrence of any accident involving a release of LP gas or landfill gas from a pipeline or facility in which:

- (1) A death has occurred;
- (2) Any personal injury which requires same day professional medical treatment;
- (3) Any person receiving an injury which incapacitates that person from active work for a total of 6 days or more during the 10 days immediately following the accident; or
- (4) Any property damage over \$5,000.

(c) If any event later occurs in connection with an accident which renders an accident reportable under this section or results in an additional reportable event under (b)(1) through (4) above associated with a report previously submitted, such operator shall submit a new or updated report, as appropriate.

En 511.08 Construction and Maintenance.

(a) Except as established herein or by municipal regulations within their jurisdiction which are more stringent than the state or federal requirement, each LPG operator shall construct, inspect, install, operate and maintain its systems, equipment and gas pipelines in accordance with all applicable federal and state requirements, including but not limited to the requirements of the 49 CFR Part 192, and NFPA 58 LP Gas Code, subject to En 511.01(b).

(b) Except as established herein or by applicable municipal regulations that are more stringent than the state or federal requirement, each landfill gas operator shall construct, inspect, install, operate and maintain its systems, equipment and gas pipelines in accordance with all applicable federal and state requirements, including but not limited to the requirements of 49 C.F.R. Part 192.

(c) Pipelines shall be laid at least 12 inches away from any other underground structure, or, if this clearance cannot be attained, the pipeline shall be protected from damage that might result from the proximity of the other structure.

(d) For LPG operators, operating pressures within a building ~~will~~shall be limited to the requirements in NFPA 54 National Fuel Gas Code, as incorporated by En 511.02(a).

(e) Operating and maintenance procedures shall be documented according to a plan as follows:

- (1) Each LPG operator and landfill gas operator shall establish a written operating and maintenance plan pursuant to 49 C.F.R. § 192.603 which shall include the criteria set forth in 49 C.F.R. § 192.605;
- (2) Each LPG operator and landfill gas operator shall file with the department its plan together with any subsequent amendments to the plan;

(3) Each LPG operator and landfill gas operator shall operate, inspect, maintain and construct its system in accordance with its plan; and

(4) Each LPG operator and landfill gas operator shall inspect new construction.

(f) All combustible gases transported or distributed by a pipeline shall have a distinctive odor of sufficient intensity so that at a concentration in air of one-fifth of the lower explosive limit, the odor is readily perceptible to the normal or average olfactory sense of a person coming from fresh, uncontaminated air into a closed room.

(g) Each LPG operator shall test for odorant levels in accordance with (f) above at least quarterly each calendar year, with intervals not exceeding 3 and a half months at the operator bulk plants that supply LPG to an LPG jurisdictional systems. These tests shall be performed with an odorometer or equivalent device capable of determining the percentage of gas in air at which the odor becomes readily detectable by the tester in accordance with 49 C.F.R. § 192.625. Records shall be preserved documenting each delivery from the operator bulk plant to an LPG jurisdictional system for a period of not less than 2 years.

(h) Sniff tests to determine that odorant is present shall be performed at each LPG jurisdictional system at least once annually and whenever maintenance is performed on the system.

(i) Each landfill gas operator shall test for odorant levels in accordance with (f) above at least quarterly each calendar year, with intervals not exceeding 3 and a half months at the furthest end point of the system that can be readily accessible. These tests will be performed with an odorometer or equivalent device capable of determining the percentage of gas in air at which the odor becomes readily detectable by the tester.

En 511.09 Underground Utility Damage Prevention Program. All LPG operators and landfill gas operators shall comply with En 800.

En 511.10 Marking of Containers.

(a) All LPG operator owned containers, above ground or underground, installed at consumer locations shall be marked in a legible manner with the name and telephone number of the owner by decal, tag, stencil, or similar marking.

(b) Containers gained through acquisition shall be marked as soon as possible, but no later than 30 days after acquisition.

En 511.11 System Maps. Each LPG operator and landfill gas operator shall have on file at its principal office a map(s) or drawings showing:

(a) The size, character, and location of pipeline facilities, including valves, installed after February 1, 2005; and

(b) The size and location of each service line provided that, in lieu of showing service locations on maps, a card record or other suitable means may be used.

En 511.12 Procedure for Reporting Emergencies.

(a) As used in this section, "regular working hours" means Monday through Friday, 8 a.m. to 5 p.m. except holidays.

(b) Each LPG operator and landfill gas operator of a system shall furnish a written explanation to each customer of a system of the procedure to be used to report gas leaks and other related emergencies including:

- (1) A telephone number at which the operator can be contacted during regular working hours;
- (2) A telephone number for reporting emergencies during nonworking hours; and
- (3) The telephone numbers of emergency response agencies, including, without limitation, the local police and fire departments.

(c) The procedure shall be updated and reissued as often as is necessary, but at least once each calendar year.

En 511.13 Preservation of Records.

(a) All records required by these rules shall be preserved by the LPG operator and/or landfill gas operator.

(b) The LPG operator or landfill gas operator shall make such records available to the department or its staff upon request at the LPG operator's office.

(c) All system records required by these rules shall be transferred to the new LPG operator upon the change in the gas supplier.

(d) Upon acquisition of, termination of service by, or conveyance of records to any new LPG operator or person, the relinquishing operator shall, prior to any conveyance of records, copy and retain in a legible paper format, in addition to any electronic format or formats the operator chooses to utilize, any and all records pertaining to the location for a 7-year period from the date of transfer.

En 511.14 Leakage Surveys and Inspections.

(a) For purposes of this section, "business districts" means the principle business areas in the urban portion of a community.

(b) The presence of certain factors shall indicate the presence of a business district, as follows:

- (1) The general public regularly congregates in this area for economic, industrial, religious, educational, health or recreational purposes;
- (2) The majority of the buildings on either side of the street are utilized for commercial, industrial, religious, educational, health or recreational purposes;
- (3) Gas facilities are under continuous paving that extends either from the center line of the thoroughfare to the building wall or from the storage tank to the building wall; or
- (4) Other locations or sites in the urban portion of a community which contain a similar density and/or mix of buildings and services as provided in (1) through (3) above.

(c) Each LPG operator and landfill gas operator shall conduct periodic leakage surveys in accordance with this section.

(d) Each LPG operator and landfill gas operator shall include a plan for periodic leakage surveys in its operating and maintenance plan.

(e) Each LPG operator shall conduct a leakage survey upon a change in gas supplier.

(f) Each LPG operator and landfill gas operator shall conduct periodic leakage surveys in business districts and outside business districts in intervals as required by 49 C.F.R. § 192.706 or § 192.723.

(g) Each LPG operator shall conduct periodic leakage surveys by:

- (1) Performing a pressure drop test according to Appendix D of NFPA 54, as adopted by En 511.02(a); or
- (2) Utilizing a combustible gas indicator meter or equivalent testing procedures.

(h) Each landfill gas operator shall conduct periodic leakage surveys by utilizing a combustible gas indicator meter or equivalent testing procedures.

(i) The type and scope of the leakage control program shall be determined by the nature of the operations, such as liquid petroleum distribution systems and the local conditions, but it shall meet the minimum requirements set forth in this section.

(j) Each LPG operator and landfill gas operator shall follow procedures for classification and control of flammable gas leaks approved by the department's enforcement division.

(k) When investigating a leak, if it is determined that the perimeter of a leak area extends to a building wall, the investigation shall continue into the building unless public safety or identifiable exigent circumstances prohibit entry.

(l) The LPG operator or landfill gas operator shall establish a leak repair priority based on its evaluation of the location and the magnitude of a leak.

(m) Each LPG operator and landfill gas operator shall assign a classification of leaks as follows:

- (1) Class I shall be a leak that represents an existing or probable hazard to persons or property, and requires immediate repair within 24 hours or continuous action until the conditions are no longer hazardous;
- (2) Class II shall be a leak that is recognized as being non-hazardous at the time of detection, but requires scheduled repair within 6 months or before the end of the calendar year based on probable future hazard; and
- (3) Class III shall be a leak that is non-hazardous at the time of detection and can be reasonably expected to remain non-hazardous.

(n) In making a determination as to whether to classify a leak as Class I, II or III, an LPG operator or landfill gas operator shall comply with leak classification and leakage control procedures set forth in the 1999 ASME Guide for Gas Transmission and Distribution Piping Systems, Guide Material Appendix G-11A, Tables 3a, 3b and 3c, substituting the term "class" for "grade."

(o) Each LPG operator and landfill gas operator shall conduct a follow-up inspection as follows:

- (1) The perimeter of the leak area shall be checked with a combustible gas indicator (CGI); and
- (2) Where there is residual gas in the ground after the repair of a Class I leak, the LPG operator shall conduct a follow-up inspection as soon as practical after allowing the soil atmosphere to vent and stabilize, but in no case later than one month following the repair.

(p) In the case of leak repairs other than Class I, the need for a follow-up inspection shall be determined by qualified personnel of the LPG operator or landfill gas operator.

En 511.15 Leakage Record-Keeping and Reporting.

(a) Each LPG operator and landfill gas operator shall maintain records and follow self-audit procedures regarding gas leaks and leakage surveys as follows:

(1) Each LPG operator and landfill gas operator shall preserve historical gas leak records for no less than 7 years; and

(2) Each LPG operator and landfill gas operator shall maintain permanent records for leaks which are reported by an outside source or require reporting to a regulatory agency.

(b) The leak records required in (a) above shall not be required to be maintained in any specific format or retained at one location.

(c) The leak records as required in (a) above shall include the following:

(1) Date discovered, time reported, time dispatched, time investigated and by whom;

(2) Date repaired, time repaired and by whom;

(3) If a reportable leak, date and time of telephone report to regulatory authority and by whom;

(4) Location of leak; and

(5) Method of leak detection including name and address if reported by an outside party.

(d) Each LPG operator and landfill gas operator shall report to the department leaks occurring in its gas distribution or transmission system pursuant to En 511.05(a)(1).

En 511.16 E-5G LPG Operator or Landfill Gas Operator Accident Report.

(a) Each LPG operator and landfill gas operator shall file department "Form E-5G Utility Accident Report," dated ~~October~~^{April} 2023 with the department within 10 working days of when an LPG operator or landfill gas operator accident, as described in En 511.07(b), occurs.

(b) Each LPG operator and landfill gas operator shall include the following on Form E-5G:

(1) Report number, date and name and address of LPG operator or landfill gas operator;

(2) Date and location of accident;

(3) Description of person injured including:

a. Name;

b. Age;

c. Residence;

d. Employer; and

e. Status of injured person, whether employee, person under contract, invitee, licensee, trespasser or other;

- (4) Description of injury, current condition, duration of disability and, if applicable, anticipated return to work date;
- (5) Description of cause and manner of accident;
- (6) If applicable, cause of death, previous accident report number;
- (7) Designation of federal or state statute violated, if applicable;
- (8) Recommendation for and steps taken to guard against repetition of accident; and
- (9) Signature and title of signatory.

PART En 512 ENFORCEMENT PROCEDURES FOR LP AND LANDFILL GAS OPERATORS

En 512.01 Jurisdiction Scope and Application of Authority.

(a) Pursuant to RSA 362:4-b, RSA 370:2, and RSA 374:7-a, the department shall enforce safety standards and practices for LPG and landfill operators, as referred to in En 511, and consistent with the Natural Gas Pipeline Safety Act which is set forth at 49 U.S.C. § 60101, et seq.

(b) In enforcing safety standards and practices the department shall consider:

- (1) Pipeline safety data;
- (2) The appropriateness and reasonableness of a safety standard applied to a particular incident or circumstances; and
- (3) Other relevant information regarding the circumstances of an incident.

(c) The department in exercising and implementing its inspection and enforcement authority shall act by and through the enforcement division.

(d) Pursuant to RSA 362:4-b and consistent with the Natural Gas Pipeline Safety Act, the department shall:

- (1) Investigate all methods and practices of LPG and landfill gas operators relating to pipeline safety;
- (2) Require the maintenance and filing of reports, records and other information relating to pipeline safety;
- (3) Enter at all reasonable times to inspect the property, building, plants and offices of LPG and landfill gas operators to investigate and determine compliance with pipeline safety requirements; and
- (4) Inspect all books, records, papers and documents relevant to the pipeline safety.

(e) Each LPG operator and landfill gas operator shall cooperate fully with the department and its staff in investigations and inspections, including maintaining and providing all relevant information and data and providing such access as the department shall require.

En 512.02 Intervals of Inspection.

(a) Each LPG operator and landfill gas operator shall allow the department staff, upon presentation of identifying credentials, to enter upon, inspect and examine the records and properties of persons to the

extent such records and properties are relevant to determining the compliance of such persons with department rules or orders, or commission rules or orders.

(b) Each LPG operator and landfill gas operator shall permit the department to conduct inspections in response to or related to any of the following:

- (1) Routine scheduling;
- (2) A complaint received from a member of the public or any party;
- (3) Information obtained from a previous inspection;
- (4) A pipeline accident or incident; or
- (5) Ensuring compliance with En 500.

(c) In addition to the specialized inspection schedule referred to in (b) above, the department shall schedule and conduct additional inspections if:

- (1) Results obtained in an initial inspection show a defect, irregularity or non-compliance which establishes the need for a subsequent or follow-up inspection; or
- (2) The department determines that additional inspections are required to provide sufficient information to allow it to determine the LPG operator's or landfill gas operator's compliance with department rules or orders, or commission rules or orders.

En 512.03 Inspection of LPG and Landfill Gas Operators.

(a) The department shall inspect every LPG and landfill gas operator.

(b) The inspection shall include a thorough review of the operator's records concerning inspection, operation, maintenance, construction and emergency procedures.

(c) Field inspections shall include:

- (1) Operational checks of corrosion control provisions;
- (2) Overpressure and regulating equipment;
- (3) Odorization;
- (4) Repaired leaks;
- (5) Emergency valves;
- (6) Maintenance of systems;
- (7) Qualification of personnel;
- (8) Public awareness programs, emergency response programs, underground damage prevention programs, and integrity management programs for transmission and distribution systems;
- (9) Any other components of the facility; and
- (10) Compliance with NFPA 58, the LP-Gas Code, as required by En 511.01.

En 512.04 Verbal Notice to LPG Operator or Landfill Gas Operator of Probable Violation.

(a) When an evaluation of an LPG operator's or landfill gas operator's records and facilities indicates that the LPG operator or landfill gas operator is apparently not in compliance with a pipeline safety regulation, the department investigator will informally discuss the probable violation or noncompliance with the LPG operator or landfill gas operator within 10 business days unless immediate corrective action is necessary following the inspection.

(b) The LPG operator or landfill gas operator shall provide any documentation or physical evidence related to the alleged non-compliance which the department investigator shall request during the inspection or by letter.

(c) The LPG operator or landfill gas operator may notify the department staff and undertake on-site corrective action of the facility where the probable violation exists, thus correcting the identified deficiency.

En 512.05 Written Formal Notice of Probable Violation.

(a) After the department staff receives evidence of a possible violation, the department shall issue a written notice of probable violation (NOPV) to the party alleged to have committed the violation.

(b) The department staff shall send information regarding the NOPV by certified mail to the party alleged to have committed the violation.

(c) The NOPV shall include the following:

- (1) A description of the probable violation and reference to the rule or statute regarded as violated;
- (2) The date and location of the probable violation;
- (3) A statement notifying the party or parties involved that civil penalties might be imposed pursuant to RSA 362:4-b and RSA 374:7-a, in the event of unfavorable judgment;
- (4) The amount of the civil penalty;
- (5) A description of factors relied upon by department staff in making its determination, such as the size of the business of the utility, gravity of the violation, history of prior violations, degree of culpability of the respondent, how quickly the respondent took action to rectify the situation, cooperativeness of respondent, history of prior violations, effect of penalty on the LPG or landfill gas operator, and any other identifiable factors which would tend to either aggravate or mitigate the violation;
- (6) Statutory rights of the respondent as enumerated in RSA 374:7-a; and
- (7) Procedures for resolving the complaint.

(d) The LPG operator or landfill gas operator shall respond in writing to the department within 30 days of its receipt of the violation notice referred to in (a) above.

En 512.06 Responses to Notice of Probable Violation.

(a) Upon receipt of the NOPV the respondent shall either:

- (1) Submit to the department within 30 days, in writing, evidence refuting the probable violation referenced in the NOPV;

- (2) Submit to the department within 30 days a written plan of action outlining action the respondent will take to correct the violations, including a schedule and the date when compliance is anticipated;
 - (3) Execute a consent agreement with the department resolving the probable violation and remit the civil penalty; or
 - (4) Request in writing within 30 days an informal conference with the department staff to examine the basis of the probable violation.
- (b) Any LPG operator or landfill gas operator involved in the NOPV shall provide a representative for any informal conference or hearing scheduled relative to that NOPV.

En 512.07 Informal Conferences.

- (a) After receiving the request for the informal conference, the department staff shall:
- (1) Arrange a date, time, and location for the informal conference; and
 - (2) Notify the respondent by certified mail of the date, time, and location of said informal conference.
- (b) At the informal conference, the department staff shall review the basis for the violation(s). The LPG operator or landfill gas operator may explain its position and may present alternatives for solution of the problem.
- (c) If the LPG operator or landfill gas operator and the department staff cannot by agreement resolve the violation at this stage, the enforcement procedure shall continue as described in En 512.08.

En 512.08 Notice of Violation.

- (a) If the department staff, after reviewing evidence and testimony obtained in writing or in conferences, determines that a violation of RSA 370:2, RSA 362:4-b, or En 500 has occurred, the department staff shall issue a notice of violation (NOV) to the respondent.
- (b) The NOV so issued shall include:
- (1) The factual and statutory basis for the unfavorable preliminary determination;
 - (2) A description of factors relied upon by department staff in making its determination, such as the size of the business of the LPG operator or landfill gas operator, gravity of the violation, history of prior violations, degree of culpability of the respondent, how quickly the respondent took action to rectify the situation, cooperativeness of respondent, history of prior violations, effect of penalty on the LPG operator or landfill gas operator, and any other identifiable factors which would tend to either aggravate or mitigate the violation;
 - (3) The civil penalty, if any, proposed to be imposed;
 - (4) Procedures for remitting penalty; and
 - (5) Statutory rights of the respondent as enumerated in RSA 374:7-a.

En 512.09 Response to Notice of Violation. Within 10 days from receipt of the NOV, the respondent shall either:

- (a) Sign a consent agreement and remit the civil penalty; or

(b) File a request in writing for a hearing before the commission.

En 512.10 Department Action.

(a) The Notice of Violation shall become final and the department shall act upon it unless the respondent requests a hearing pursuant to EN 512.09(b)

The department shall forward hearing requests pursuant to En 512.09(b) to the commission.

Appendix A

Rule	Specific State or Federal Statute the Rule Implements
En 501.01-501.02	RSA 12-P:5, IV; 362:2, 4-b; 40 U.S.C. 60101 et seq.
En 502.01-502.27	RSA 12-P:5, IV; U.S.C. 60101
En 503.01-503.04	RSA 12-P:5, IV; 370:1-5
En 504.01-504.07	RSA 12-P:5, IV; 374:1; 374:54; 49 C.F.R. Parts 191 and 192
En 505.01-505.07	RSA 12-P:5, IV; 370:1-11; 374:3
En 506.01-506.03	RSA 12-P:5, IV; 49 C.F.R. Parts 191, 192, 193, 198 and 199; 40 U.S.C. 5121, 60102, 60103, 60104, 60117, 60118 & 60126; 49 C.F.R. 192.615
En 507.01-507.06	RSA 12-P:5, IV; 374:3, 8; 374:15; 18 C.F.R. Part 201
En 508.01-508.05	RSA 12-P:5, IV; 370:1-5; 374:48-56
En 509.01-509.18	RSA 12-P:5, IV; 369:3; 370:1-5; 374:1, 5, 15; 15 U.S.C. § 717 et seq.
En 510.01-510.10	RSA 12-P:5, IV; 362:4-b; 370:2; 374:3, 7-a; 49 U.S.C. § 60101
En 511.01-511.16	RSA 12-P:5, IV; 91-A:5; 370:2; 374:3-4; 49 C.F.R. Parts 191 and 192; 49 C.F.R. Part 191.9; 49 C.F.R. Part 192; 49 C.F.R. Part 192.615
En 512.01-512.10	RSA 12-P:5, IV; 362:4-b; 370:2; 374:7-a; 49 U.S.C. § 60101

Appendix B

DOCUMENTS INCORPORATED BY REFERENCE

Rule	Title	Publisher; How to Obtain; and Cost
U.S. Department of Transportation Form (accessed and printed on February 23, 2013): PHMSA F 7100.1 (Rev. 06-2011) - Incident Report - Gas Distribution System	En 504.06(a)(1); En 508.05(a)(2)(a); En 511.07(a)(1)	Available for download at no charge at: http://www.phmsa.dot.gov/pipeline/library/forms (contact information as above)
<i>Welding of Pipelines and Related Facilities</i> , American Petroleum Institute Standard 1104, Section 6.	En 506.01(d)(2)	Available for a cost of \$422.00 (in PDF or print format) at: https://www.api.org/ .
<i>Utilities Accommodation Manual</i> prepared by the New Hampshire state department of transportation (February 2010 edition).	En 506.02(a)(1)	Available for download at no charge at: http://www.nh.gov/dot/org/projectdevelopment/highwaydesign/units/designservices/utility/index.htm (NHDOT contact information: New Hampshire Department of Transportation, John O. Morton Bldg., PO Box 483/7 Hazen Drive, Concord, New Hampshire 03302-0483; Telephone: 603-271-3734)
National Electric Code as adopted by RSA 155-A:1, IV (2011 edition, as amended by the state building code review board and ratified by the legislature in accordance with RSA 155-A:10).	En 506.02(g)	Available for a cost of \$89.00 (in PDF or book format) at: http://www.nfpa.org/catalog (contact information as above for the NFPA). Also available for review at the Department of Energy.
<i>Purging Principles and Practice</i> , American Gas Association (2001 edition)	En 506.02(i)	Available through the American Gas Association for the non-member cost of \$176.00 for download at no charge on the Department website at: http://www.agasafety.org/Pubs/buy/Pages/default.aspx (AGA contact information: AGA, 400 North Capitol St NW #450, Washington, DC 20001; Telephone: 202-824-7000)
U.S. Department of Transportation Form (accessed and printed on February 23, 2013): PHMSA F 7100.1-1 (01-2011) - Annual Report for Calendar Year 20_ - Gas Distribution System	En 508.05(a)(2)(b)	Available for download at no charge at: http://www.phmsa.dot.gov/pipeline/library/forms (contact information as above)

U.S. Department of Transportation Form (accessed and printed on February 23, 2013): PHMSA F 7100.2 (Rev. 12-2012) Incident Report – Natural and Other Gas Transmission and Gathering Pipeline Systems	En 508.05(a)(2)(c)	Available for download at no charge at: http://www.phmsa.dot.gov/pipeline/library/forms (contact information as above)
U.S. Department of Transportation Form (accessed and printed on February 23, 2013): PHMSA F 7100.2-1 (Rev. 12-2012) - Annual Report for Calendar Year 20_ - Natural and Other Gas Transmission and Gathering Pipeline Systems	En 508.05(a)(2)(d)	Available for download at no charge at: http://www.phmsa.dot.gov/pipeline/library/forms (contact information as above)
Form Number 2 – Major Natural Gas Pipeline Annual Report	En 509.17(a)	Available from the publisher, Federal Energy Regulatory Commission (FERC) at no cost at http://www.ferc.gov/docs-filing/forms.asp
<i>Training Guide for Operators of Small LP Gas Systems</i> , U.S. Department of Transportation (April 2001 edition).	En 511.01(c)	Available for download at no charge at: http://www.phmsa.dot.gov/pipeline/library (USDOT/PHMSA contact information: U.S. Department of Transportation, Pipeline and Hazardous Materials Safety Administration, East Building, 2nd Floor, 1200 New Jersey Ave., SE, Washington, DC 20590; Telephone: 202-366-4433)
ASME <i>Guide for Gas Transmission and Distribution Piping Systems</i> , Guide Material Appendix G-11A (1983 edition).	En 511.14(n)	Available for review at the Department of Energy. 21 So. Fruit Street, Suite 10, Concord, NH 03301
American National Standards Institute (ANSI)/National Fire Protection Association (NFPA) standards: 54 (National Fuel Gas Code)	En 511.02(a); En 511.08(d); En 511.14(g)(1) 58 (Liquefied Petroleum Gas Code) En 511.01(b); En 511.02(b); En 511.08(a) and (b) En 512.03(c)(10)	Available at: http://www.nfpa.org/aboutthecodes/list_of_codes_and_standards.asp at the following, non-member costs: NFPA 54: \$52.50; NFPA 58: \$52.50. (NFPA contact information: NFPA, 1 Batterymarch Park, Quincy, Massachusetts 02169-7471; Telephone: 617-770-3000 or 1-800-344-3555)

Month/Year: _____

[illegible]

NEW HAMPSHIRE DEPARTMENT of ENERGY
UTILITY ACCIDENT REPORT
(In compliance with En 509.05)

Report No. _____

Date _____ 20____

Name and Address of Utility: _____

Date of Accident: _____

Time of Discovery: _____

Location of Accident: _____

Person Injured: Name: _____

Age: _____

Residence: _____

Employer: _____

Was person injured an employee, under contract with utility, invitee, licensee, trespasser or other? _____

State nature and extent of injury, current condition, and probable duration of disability: _____

Anticipated return to work date (if applicable): _____

Description of cause and manner of accident: _____

If death results after this report is filed, that fact must be stated in subsequent report.

In case of death, state the following: Date of death: _____

Previous Accident Report # : (if applicable) _____

Violation: Yes _____

No _____

Statute if applicable: Federal _____

State _____

Estimated amount of property damage and breakdown of property damage amounts: _____

Method of discovery of accident: _____

Estimated amount of gas released (mcf) and value of gas released, including calculations: _____

Time operator or contractor acting on behalf
of operator arrived on scene: _____

Time operator made pipeline safe: _____

Date and time final restoration and return to
gas service was completed: _____Quantity of people evacuated and quantity
of meters shut off or service interrupted: _____Description of the pipeline facility involved (age, material type, diameter, location, classification, above ground, below ground, depth,
pressure at time of accident, map of pipeline): _____

Date and time of notification to the National Response Center (if required): _____

Recommendation for and steps taken to guard against repetition of accident: _____

Supervisor's Name / Title: _____

(please print)

Supervisor's Signature: _____

Date Submitted: _____

En 508.03(b) states: A utility shall submit a written report on Form E-5 "Utility Accident Report," pursuant to En 509.05, within 10 working days following the occurrence of any accident involving a release of gas from a pipeline, a release of LNG or LPG, or a release of gas from a LNG or LPG facility in which: Any person has been killed; Any person has received an injury which requires same day professional medical treatment; Any person has received an injury which incapacitates that person from active work for a total of 6 days or more during the 10 days immediately following the accident; or Any property damage over \$5,000 in amount has been caused. If any event later occurs in connection with an accident which renders an accident reportable under this section or results in an additional reportable occurrence listed in (b)(1) through (4) associated with a report previously submitted, the utility shall submit a new or updated report, as appropriate. A utility shall submit concurrently to the department a copy of any written accident or incident report submitted to the federal government.

NEW HAMPSHIRE DEPARTMENT of ENERGY
HEATING VALUE AND PURITY REPORT
(In compliance with En 509.06)

COMPANY: _____

MONTH/YEAR: _____

Measurement Location ->		A	LP Air Used (Y/N)	LNG Used (Y/N)	B	LP Air Used (Y/N)	LNG Used (Y/N)	C	LP Air Used (Y/N)	LNG Used (Y/N)	D	LP Air Used (Y/N)	LNG Used (Y/N)	E	LP Air Used (Y/N)	LNG Used (Y/N)	F	LP Air Used (Y/N)	LNG Used (Y/N)	G	LP Air Used (Y/N)	LNG Used (Y/N)	TGP Dracut	PNGTS			Notes	Daily Thermal Billing Factor Input
Date	Day	Btu/Cu Ft			Btu/Cu Ft			Btu/Cu Ft			Btu/Cu Ft			Btu/Cu Ft			Btu/Cu Ft			Btu/Cu Ft			Btu/Cu Ft	Btu/Cu Ft				Btu/Cu Ft
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Date of final report: _____

Signature: _____

Title: _____

Notes:

NEW HAMPSHIRE DEPARTMENT of ENERGY
ANNUAL REPORT OF GAS METER TESTS
(In compliance with En 509.07)

Company Name: _____

Year Ending: _____

		Test Results		
Meter Group	# of Meters in Service 2012	# of Meters Tested	Accuracy Rate	Required Accuracy Rate
TOTAL				

METERS TO BE TESTED IN ____ BASED ON ____ TEST RESULTS

Meter Group	# of Meters In Service 2013	# of Meters to Test

Supervisor's Name / Title:
(please print)

Supervisor's Signature:

Date Submitted:

NEW HAMPSHIRE DEPARTMENT of ENERGY
MONTHLY REPORT OF PRESSURE COMPLAINTS
(in compliance with En 509.08)

Company Name:

Month of _____ 20__

NAME OF COMPLAINANT	LOCATION	DATE OF TEST	AVERAGE PRESSURE	PRESSURE RECORDED (Inches of Water)				TOTAL MINUTES	
				MINIMUM	TIME OF DAY	MAXIMUM	TIME OF DAY	BELOW ALLOWABLE MINIMUM	ABOVE ALLOWABLE MAXIMUM

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____

Date Submitted: _____

NEW HAMPSHIRE DEPARTMENT of ENERGY
MONTHLY REPORT OF INTERRUPTIONS OF SERVICE
(In compliance with En 509.09)

Company Name:

MONTH OF _____ 20____

[illegible]

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____

Date Submitted: _____

NEW HAMPSHIRE DEPARTMENT of ENERGY
REPORT OF GAS METER COMPLAINT TESTS
(In compliance with En 509.10)

Company: _____

Month of: _____, 20____

Customer's Name & Address	Meter Mfgr.	Mfgr. No.	Company Name	Type	Size	% Registration		Period	Refund	Collect
						Fast	Slow			

Supervisor's Name/Title: _____

(please print)

Supervisor's Signature: _____

Date Submitted: _____

**NEW HAMPSHIRE DEPARTMENT OF ENERGY
JURISDICTIONAL LP GAS FACILITIES REPORT
(In compliance with En 511.03**

ADDRESS:

CITY/TOWN:

CITY/TOWN: _____ ZIP CODE: _____

CONTACT PERSON: TELEPHONE:

E-MAIL:

FAX:

I do not operate any jurisdictional LP gas Facilities.

I declare that, to the best of my knowledge and belief, this information is true, correct, and complete.

Puc 512.03 E-27-A Jurisdictional LP Gas Facilities Report.

(a) Each LPG operator shall submit the commission's Form E-27-A "Jurisdictional LP Gas Facilities Report" to the enforcement division of the department within 30 days after notice of all newly installed, acquired, transferred or discontinued jurisdictional systems.

(b) The completed form shall include the following:

(1) Name of the LPG operator and contact person, with telephone number;

(2) Date of installation, acquisition or transfer of facilities:

(3) Size of tank:

(4) Location of the facilities, including street name and number, city or town, and locus map:

(5) Number of meters and customers; and

(6) Supervisor's name and signature, with date of signature.

(c) If a LPG operator is providing LPG to a facility that such operator believes to match the criteria of a jurisdictional system, such operator shall notify the owner of the facility and the safety division of the existence of said facility.

SIGNATURE:

PRINTED NAME: DATE:

Source, #8259, eff 1-19-05; ss by #10334, eff 5-10-13

[illegible]

**NEW HAMPSHIRE DEPARTMENT OF ENERGY
JURISDICTIONAL LP GAS FACILITIES REPORT
(In compliance with En 511.03)**

[illegible]

**NEW HAMPSHIRE DEPARTMENT of ENERGY
ANNUAL PEAK SHAVING FUEL STORAGE CAPABILITY
REPORT (in compliance with En 509.12)**

Company Name: _____ **Year** _____

Projected design week demand determined using verifiable total degree day data collected from an identified New Hampshire location for the seven coldest consecutive days in the past 30 years of historical degree day data:

Amount to be furnished by natural gas pipeline: _____

Balance from peak shaving: _____

Equivalent gallons LNG or LPG needed to satisfy requirements of previous question above:

LNG _____ LPG _____

Total storage facilities committed, in gallons, to service on December 1 of the current year to LPG and LNG:

	LPG (Gallons)	LNG (Gallons)
Permanent	_____	_____
Railroad Tank cars	_____	_____
Truck tankers	_____	_____
Other storage (specify type)	_____	_____
Total storage	_____	_____

Does facility meet storage requirements: Yes _____ No _____

Comments relative to suppliers delivery capabilities during the coming winter period:

We shall immediately advise the New Hampshire Department of Energy of any unexpected circumstances surrounding our peak-shaving capabilities.

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____ **Date Submitted:** _____

NEW HAMPSHIRE DEPARTMENT OF ENERGY
WEEKLY GAS STORAGE REPORT
(in compliance with En 509.13)

COMPANY: _____ PLANT LOCATION: _____

FUEL TYPE: LPG _____ LNG _____ STORAGE CAPACITY: _____

UNITS REPORTED: GALLONS _____ MMBtu _____

[illegible]

COMMENTS:

Supervisor's Name/Title: _____
(please print)

Supervisor's Signature: _____ Date Submitted: _____

NEW HAMPSHIRE DEPARTMENT of ENERGY
WEEKLY PORTABLE LNG VAPORIZER ACTIVITY
REPORT (In compliance with En 509.14)

Each utility shall submit to the commission's safety division weekly reports on portable LNG vaporizer utilization when a portable LNG vaporizer is connected to the gas utility distribution system.

Location	Date	Maximum Rated Output	Reason for Portable Vaporizer	Daily Volume Injected from Portable Vaporizer

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____

Date Submitted: _____

NEW HAMPSHIRE DEPARTMENT of ENERGY
SUMMARY OF PEAK DAY REPORT
(in compliance with En 509.15)

(To be submitted annually on April 1st summarizing the previous winter period peak day operating statistics)

Company Name: _____

Date: _____

Demand:

Firm Sales	_____
Interruptible Sales	_____
Firm Transportation	_____
Interruptible Transportation	_____
Any Other Sendout	_____

Gas demand for non-daily metered interruptible transportation rate classes based on an estimate of the daily supply nomination requirements, or best estimate:

Supplies:

Purchased pipeline natural gas	_____
Underground storage gas	_____
Propane air production gas	_____
LNG produced gas	_____
Third party gas transported for unbundled transportation customers	_____
Any other gas supply used to meet peak day demand	_____

Actual or effective base 65 degree Fahrenheit degree day total measured on that day including the source:

Geographical Location: _____

Day of the week of the peak day occurrence: _____

Statement as to whether the peak day sendout was a new record:

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____ Date Submitted: _____

NEW HAMPSHIRE DEPARTMENT of ENERGY
FORECAST OF UPCOMING WINTER PERIOD DESIGN DAY REPORT
(in compliance with En 509.16)

(To be submitted annually on September 1st summarizing the upcoming winter period design day forecast of operating statistics)

Company Name: _____

Date: _____

Demand:

Firm Sales	_____
Interruptible Sales	_____
Firm Transportation	_____
Interruptible Transportation	_____
Any Other Sendout	_____

Supplies:

Purchased pipeline natural gas	_____
Underground storage gas	_____
Propane air production gas	_____
LNG produced gas	_____
Third party gas transported for unbundled transportaion customers	_____
Any other gas supply used to meet peak day demand	_____

Base 65 degree Fahrenheit degree day estimate total used in the forecast design day:

A brief explanation of forecast tools, models and assumptions used in determining design day send out requirements:

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____ Date Submitted: _____

NEW HAMPSHIRE DEPARTMENT of ENERGY
STATUS OF LEAKS
MONTHLY LEAK REPORT
(In compliance with En 509.11)

Company Name: _____ Month of: _____ 20____

STATUS OF LEAKS

	CLASS I	CLASS II	CLASS III
Number of Leaks at beginning of Month	<div></div>	<div></div>	<div></div>
Number of Leaks Reportd During the Month	<div></div>	<div></div>	<div></div>
Number of Leaks Repaired During the Month	<div></div>	<div></div>	<div></div>
Total Leaks Remaining at End of Month	<div></div>	<div></div>	<div></div>

FOR LEAKS REPAIRED DURING THE MONTH
(PLEASE PROVIDE THE FOLLOWING INFORMATION)

Leak Address:

Date Leak Reported:

I.D. # of leak:

Leak Area (Rural, Residential, Urban):

Classification of Leak:

Method of How Company Became Aware of Leak (i.e. public, employee, winter patrol):

Type of Cover over Leak (i.e. asphalt, concrete):

Pipeline Facility (i.e. main, service):

Operating Pressure (i.e. low, intermediate, high):

Most Likely material(s) Involved in a Class III Leak:

CAUSE OF LEAK	MAIN TOTAL	SERVICES TOTAL
CORROSION		
NATURAL FORCES		
EXCAVATION		
OTHER OUTSIDE FORCE		
MATERIAL OR WELDS		
EQUIPMENT		
INCORRECT OPERATIONS		
OTHER (please explain below):		

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____ Date Submitted: _____

NEW HAMPSHIRE DEPARTMENT OF ENERGY
RATE OF RETURN
(In compliance with En 509.01)
To be filed on a quarterly basis

Company: _____ Quarter Ending: _____

Operating Revenues for 12 Months: _____

Weather Normalization: _____

OPERATING EXPENSES:

Gas Costs _____

Other Production: _____

Distribution _____

Customer Accounting _____

Sales and New Business _____

General and Administrative _____

Federal and State Income Taxes _____

Property Taxes _____

Other Taxes _____

Depreciation _____

Amortization _____

Operating Rent _____

Interest on Customer Deposits _____

Total Operating Expenses _____

RATE BASE COMPONENTS:

New Hampshire Plant _____

Materials and Supplies _____

Cash Working Capital Requirement _____

Prepayments _____

Customer Deposits _____

Accrued Interest on Customer Deposits _____

Depreciation Reserve _____

Deferred Income Taxes _____

Reimbursable Contributions _____

Any Other Item Properly Includible in
the Utility's Rate Base _____

Total Rate Base Components _____

Weighted Cost of Capital Components For:

Current Capital Structure _____

Cost of Debt _____

Last Commission Approved Cost of Equity _____

Operating Utility Income for 12 Months _____

Allowed Operating Utility Income Using Weighted Cost of Capital _____

Actual Return on Rate Base _____

Allowed Return on Rate Base _____

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____ Date Submitted: _____

NEW HAMPSHIRE DEPARTMENT OF ENERGY
MONTHLY INCOME STATEMENT
(In compliance with En 509.03)

Company Name: _____

Month/Year: _____

Acct. No.		This Month	Cumulative This Year	Same Month Last Year	Cumulative Last Year
1	Operating Revenues (See Page 2)	-	-	-	-
2	Purchased and Generated Gas Expense				-
3	Operating and Maintenance-Gas				
4	Depreciation-Gas				
5	Amortization-Gas				
6	Amortization - Goodwill				
7	Taxes-Gas				
8	Total Revenue Deductions	-	-	-	-
9	Rent for Lease of Gas Plant				
10	Rent from Lease of Gas Plant				
11	Joint Facility Rents				
12	Rent from Gas Appliances				
13	Miscellaneous Rents				
14	Net Operating Rents	-	-	-	-
15	Net Gas Operating Income	-	-	-	-
16	Net Utility Operating Income	-	-	-	-
17	Other Income				
18	Income Deductions				
19	Net Income (Loss) Cont Oper				
20	Earnings Available for Common Stock				
21					
22	<u>Gas Generating Report (Therm Throughput)</u>				
23	Gas Generated-Onsite LNG				
24	Gas Generated-Onsite Propane				
25	Total Gas Generated Onsite	-	-	-	-
26	Total Pipeline Gas Purchased				
27	Total Pipeline Gas Received for Others				
28	Total Generated, Purchased and Received for Others	-	-	-	-

Date of Report: _____

Approved by: _____

Position/Job Title: _____

**NEW HAMPSHIRE DEPARTMENT OF ENERGY
MONTHLY INCOME STATEMENT**

Company Name: _____

Month/Year: _____

Page 2

Acct. No.		Average No. Customers		This Month	Cumulative This Year	Same Month Last Year	Cumulative Last Year
		This Month	Same Mo. Last Year				
	<u>Base Delivery Revenue Earned</u>						
1	Residential Non-Heating Rate						
2	Residential Low Income Non-Heating Rate						
3	Residential Heating Rate						
4	Residential Low Income Heating Rate						
5	Total Residential Sales	-	-	\$ -	\$ -	\$ -	\$ -
6							
7	C&I Sales - Low Annual, High Winter						
8	C&I Sales - Medium Annual, High Winter						
9	C&I Sales - High Annual, High Winter						
10	C&I Sales - Low Annual, Low Winter						
11	C&I Sales - Medium Annual, Low Winter						
12	C&I Sales - High Annual, Low Winter						
13	Total Commercial/Industrial Sales	-	-	\$ -	\$ -	\$ -	\$ -
14							
15	C&I Transportation - Low Annual, High Winter						
16	C&I Transportation - Medium Annual, High Winter						
17	C&I Transportation - High Annual, High Winter						
18	C&I Transportation - Low Annual, Low Winter						
19	C&I Transportation - Medium Annual, Low Winter						
20	C&I Transportation - High Annual, Low Winter						
21	Total Commercial/Industrial Transportation	-	-	\$ -	\$ -	\$ -	\$ -
22							
23	Total Base Delivery Revenue	-	-	\$ -	\$ -	\$ -	\$ -
24							
25	<u>Other Revenue Earned</u>						
26	Cost of Gas						
27	Unbilled						
28	Emergency Sales						
29	Seasonal Sales						
30	Customer Forfeited Deposit & Penalty						
31	Miscellaneous Sales						
32	Miscellaneous Transportation						
33	Other						
34							
35	Total Other Revenue	-	-	\$ -	\$ -	\$ -	\$ -
36							
37	Total Base Delivery and Other Revenue	-	-	\$ -	\$ -	\$ -	\$ -
38							

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
MONTHLY INCOME STATEMENT

COMPANY NAME: _____

MONTH/YEAR: _____

Page 3

#REF!
#REF!
Acct.
No.

This Month Cumulative
This Year Same Month
Last Year Cumulative
Last Year

Gas Sales and Transportation Therms

1	Residential Sales Non-Heating Rate				
2	Residential Sales Low Income Non-Heating Rate				
3	Residential Sales Heating Rate				
4	Residential Sales Low Income Heating Rate				
5	Total Residential Sales Therms	-	-	-	-
6					
7	C&I Sales - Low Annual, High Winter				
8	C&I Sales - Medium Annual, High Winter				
9	C&I Sales - High Annual, High Winter				
10	C&I Sales - Low Annual, Low Winter				
11	C&I Sales - Medium Annual, Low Winter				
12	C&I Sales - High Annual, Low Winter				
13	Total Commercial/Industrial Sales Therms	-	-	-	-
14					
15	Total Residential and C&I Sales Therms	-	-	-	-
16					
17	C&I Transportation - Low Annual, High Winter				
18	C&I Transportation - Medium Annual, High Winter				
19	C&I Transportation - High Annual, High Winter				
20	C&I Transportation - Low Annual, Low Winter				
21	C&I Transportation - Medium Annual, Low Winter				
22	C&I Transportation - High Annual, Low Winter				
23	Total Commercial/Industrial Transportation Therms	-	-	-	-
24					
25	Total Residential and C&I Sales and Transportation Therms	-	-	-	-
26					
27	<u>Other Accounted For Therms</u>				
28	Emergency Sales				
29	Seasonal Sales				
30	Other Therm Sales				
31	Other Therms Transported				
32	Total Other Accounted For Sales and Transportation Therms	-	-	-	-
33	Unbilled Therms				
34	Company Use Therms				
35					
36	Total Other Accounted For Therms	-	-	-	-
37					
38	Total Residential, C&I and Other Accounted For Therms	-	-	-	-
39	Total Therms Generated, Purchased and Received for Others	-	-	-	-
40	Unaccounted For Gas Therms	-	-	-	-
41	Normal Degree Days				
42	Actual Degree Days				

ANNUAL REPORT (FORM F-16G)

(In compliance with En 509.02)



OF

Name _____

Address _____

TO THE

DEPARTMENT OF ENERGY

OF THE

STATE OF NEW HAMPSHIRE

FOR THE

YEAR ENDED DECEMBER 31, 20____

PART I : IDENTIFICATION		
01 Exact Legal Name of Respondent		02 Year of Report December 31, 20xx
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code)		
05 Name of Contact Person	06 Title of Contact Person	
07 Address of Contact Person (Street, City, State, Zip Code)		
08 Telephone and Email of Contact Person	09 This Report Is (1) Original (2) Revised	10 Date of Report (Mo, Da, Yr)
11 Name of Officer Having Custody of the Books of Account		12 Title of Officer
13 Address of Officer Where Books of Account Are Kept (Street, City, State, Zip code)		
14 Name of State Where Respondent is Incorporated		15 Date of Incorporation (Mo, Da, Yr)
17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization)		
PART II: ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name	03 Signature	04 Date Signed (Mo, Da, Yr)
02 Title		

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
LIST OF CITIES AND TOWNS SERVED DIRECTLY				
Line No.	LOCATION	NUMBER OF CUSTOMERS	POPULATION	
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Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 20xx
AFFILIATED INTERESTS			
<p>Include on this page, a summary listing of all affiliated interests of the respondent and its parent. Indicate the relationship to the parent and the respondent and the percentage owned by the corporate group.</p>			

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
OFFICERS				
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division function (such as sales, administration or finance), and any other person who performs similarly policy-making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name of the previous incumbent, and date the change in incumbency was made.</p> <p>3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substitute page(s) should be the same size as this page.</p> <p>4. Report below any additional companies where the officer holds office along with their title.</p>				
Line No.	Title (a)	Name of Officer (b)	Other Companies Officer Of with Title (c)	
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Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx	
DIRECTORS				
<div> <div>1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.</div> <div>2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.</div> </div>				
Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Year (c)	Fees During Year (d)	

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx	
SECURITY HOLDERS AND VOTING POWERS				
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement</p> <p>the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent: If contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>				
1. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing:		2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of the directors of the respondent and number of such votes cast by proxy Total: By proxy:		3. Give the date and place of such Meeting:
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES		
		Number of votes as of (date):		
		Total Votes (b)	Common Stock (c)	Preferred Stock (d) Other (e)
4	TOTAL votes of all voting securities			
5	TOTAL numbers of security holders			
6	TOTAL votes of security holders listed below			
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Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 20xx	
PAYMENTS TO INDIVIDUALS							
1. List names of all individuals, partnerships, or corporations, to whom payments totaling \$50,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$50,000 or more, list each individual and the amount paid or due each.							
Line No.	Name	Street	City	State	Zip Code	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)	
1							
2							
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38							
39							
40	TOTAL					0	

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
<p align="center">IMPORTANT CHANGES DURING THE YEAR</p>			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <div> <div> <p>1. List changes in and important additions to franchise area.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required.</p> <p>4. List important leaseholds that have been acquired given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required.</p> </div> <div> <p>6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>9. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>10. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 9 above, such notes may be attached to this page.</p> </div> </div>			

Name of Respondent		This Report is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
	UTILITY PLANT				
02	Utility Plant (101-106, 114)	17			
03	Construction Work in Progress (107)	17			
04	TOTAL Utility Plant (Enter Total of lines 2 and 3)		0	0	0
05	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	17			
06	Net Utility Plant (Enter total of line 04 less 05)	-	0	0	0
07	Utility Plant Adjustments (116)				
08	Gas Stored Underground-Noncurrent (117)				
09	OTHER PROPERTY AND INVESTMENTS				
10	Nonutility Property (121)				
11	(Less) Accum. Prov. for Depr. and Amort. (122)				
12	Investments In Associated Companies (123)				
13	Investments In Subsidiary Companies (123.1)				
14	(For Cost of Account 123.1	-			
15	Noncurrent Portion of Allowances	-			
16	Other Investments (124)				
17	Special Funds (125 - 128)				
18	Long-Term Portion of Derivative Assets (175)				
19	Long-Term Portion of Derviative Assets - Hedges (176)	-			
20	TOTAL Other Property and Investments (Total lines 10-13, 15-19)	-	0	0	0
21	CURRENT AND ACCRUED ASSETS:				
22	Cash (131)	-			
23	Special Deposits (132-134)	-			
24	Working Funds (135)	-			
25	Temporary Cash Investments (136)				
26	Notes Receivable (141)	-			
27	Customer Accounts Receivable (142)				
28	Other Accounts Receivable (143)	-			
29	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-			
30	Notes Receivable from Associated Companies (145)	-			
31	Accounts Receivable from Assoc. Companies (146)	-			
32	Fuel Stock (151)	-			
33	Fuel Stock Expenses Undistributed (152)	-			
34	Residuals (Elec) and Extracted Products (Gas) (153)	-			
35	Plant Materials and Operating Supplies (154)	-			
36	Merchandise (155)	-			
37	Other Materials and Supplies (156)	-			
38	Stores Expense Undistributed (163)	-			
39	Gas Stored Underground - Current (164.1)				
40	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)				
41	Prepayments (165)				
42	Advances for Gas (166-167)				
43	Interest and Dividends Receivable (171)	-			
44	Rents Receivable (172)				
45	Accrued Utility Revenues (173)				
46	Miscellaneous Current and Accrued Assets (174)				
47	Derivative Instrument Assets (175)				
48	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-			
49	Derivative Instrument Assets - Hedges (176)	-			
50	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	-			
51	TOTAL Current and Accrued Assets (Enter Total of lines 22 thru 50)	-	0	0	0
52	DEFERRED DEBITS				
53	Unamortized Debt Expense (181)	-			
54	Extraordinary Property Losses (182.1)				
55	Unrecovered Plant and Regulatory Study Costs (182.2)				
56	Other Regulatory Assets (182.3)	21			
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)				
58	Clearing Accounts (184)	-			
59	Temporary Facilities (185)	-			
60	Miscellaneous Deferred Debits (186)	22			
61	Def. Losses from Disposition of Utility Plt. (187)	-			
62	Research, Devel. and Demonstration Expend. (188)				
63	Unamortized Loss on Reacquired Debt (189)	-			
64	Accumulated Deferred Income Taxes (190)				
65	Unrecovered Purchased Gas Costs (191)	-			
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		0		0
67	TOTAL Assets and other Debits (Enter Total of lines 6, 7, 8, 20, 51, 66)		0	0	

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx	
COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	Increase or (decrease) (e)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)				
3	Preferred Stock Issued (204)				
4	Capital Stock Subscribed (202, 205)				
5	Stock Liability for Conversion (203, 206)				
6	Premium on Capital Stock (207)				
7	Other Paid-In Capital (208-211)				
8	Installments Received on Capital Stock (212)				
9	(Less) Discount on Capital Stock (213)				
10	(Less) Capital Stock Expense (213)				
11	Retained Earnings (215, 215.1, 216)	13			
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	13			
13	(Less) Reacquired Capital Stock (217)				
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	-	0	0	0
15	LONG-TERM DEBT				
16	Bonds (221)	23			
17	(Less) Reacquired Bonds (222)	23			
18	Advances from Associated Companies (223)	23			
19	Other Long-Term Debt (224)	23			
20	Unamortized Premium on Long-Term Debt (225)				
21	(Less) Unamortized Discount on Long-Term Debt-Debit. (226)				
22	(Less) Current Portion of Long-Term Debt				
23	TOTAL Long-Term Debt (Enter Total of lines 16 thru 22)	-	0	0	0
24	OTHER NONCURRENT LIABILITIES				
25	Obligations Under Capital Leases - Noncurrent (227)	-			
26	Accumulated Provision for Property Insurance (228.1)	-			
27	Accumulated Provision for Injuries and Damages (228.2)	-			
28	Accumulated Provision for Pensions and Benefits (228.3)	-			
29	Accumulated Miscellaneous Operating Provision (228.4)	-			
30	Accumulated Provision for Rate Refunds (229)	-			
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 29)		0	0	0
32	CURRENT AND ACCRUED LIABILITIES				
33	Notes Payable (231)	-			
34	Accounts Payable (232)	-			
35	Notes Payable to Associated Companies (233)	-			
36	Accounts Payable to Associated Companies (234)	-			
37	Customer Deposits (235)	-			
38	Taxes Accrued (236)	25			
39	Interest Accrued (237)	-			
40	Dividends Declared (238)	-			
41	Matured Long-Term Debt (239)	-			
42	Matured Interest (240)	-			
43	Tax Collections Payable (241)	-			
44	Miscellaneous Current and Accrued Liabilities (242)				
45	Obligations Under Capital Leases-Current (243)	-			
46	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	-	0	0	0
47	DEFERRED CREDITS				
48					
49	Customer Advances for Construction (252)				
50	Accumulated Deferred Investment Tax Credits (255)				
51	Deferred Gains from Disposition of Utility Plant (256)				
52	Other Deferred Credits (253)	26			
53	Other Regulatory Liabilities (254)	27			
54	Unamortized Gain on Reacquired Debt (257)				
55	Accumulated Deferred Income Taxes (281-283)				
56	TOTAL Deferred Credits (Enter Total of lines 49 thru 55)		0	0	0
57					
58	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 23, 31 and 56)		0	0	0

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others in a similar manner to a utility department manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1,404.2,404.3, 407.1 and 407.2.

4. Use page 16 (Notes to Financial Statement) for important notes regarding the statement of income for any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax ef-

fects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 16.

8. Enter on page 16 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	28			
3	Operating Expenses				
4	Operation Expenses (401)	34-39			
5	Maintenance Expenses (402)	34-39			
6	Depreciation Expense (403)				
7	Amort. & Depl. of Utility Plant (404-405)				
8	Amort. of Utility Plant Acq. Adj. (406)				
9	Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)				
10	Amort. of Conversion Expenses (407)				
11	Regulatory Debits (407.3)				
12	(Less) Regulatory Credits (407.4)				
13	Taxes Other Than Income Taxes (408.1)	25			
14	Income Taxes - Federal (409.1)	25			
15	- Other (409.1)	25			
16	Provision for Deferred Income Taxes (410.1)				
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)				
18	Investment Tax Credit Adj. - Net (411.4)				
19	(Less) Gains from Disp. of Utility Plant (411.6)				
20	Losses from Disp. of Utility Plant (411.7)				
21	(Less) Gains from Disposition of Allowances (411.8)				
22	Losses from Disposition of Allowances (411.9)				
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		0	0	0
24	Net Utility Operating Income (Enter Total of line 2 less 23)		0	0	0

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
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STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	Increase or (decrease) (e)
25	Net Utility Operating Income (Carried forward from page 11)				
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues from Merchandising, Jobbing, and Contract Work (415)				
30	(Less) Costs and Exp. of Merch., Job, & Contract Work (416)				
31	Revenues From Nonutility Operations (417)				
32	(Less) Expenses of Nonutility Operations (417.1)				
33	Nonoperating Rental Income (418)				
34	Equity in Earnings of Subsidiary Companies (418.1)				
35	Interest and Dividend Income (419)				
36	Allowance for Other Funds Used During Construction (419.1)				
37	Miscellaneous Nonoperating Income (421)				
38	Gain on Disposition of Property (421.1)				
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		0	0	0
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)				
42	Miscellaneous Amortization (425)				
43	Donations (426.1)				
44	Life Insurance (426.2)				
45	Penalties (426.3)				
46	Expenditures for Certain Civic, Political and Related Activities (426.4)				
47	Other Deductions (426.5)				
48	TOTAL Other Income Deductions (Total of lines 41 thru 47)		0	0	0
49	Taxes Applic. to Other Income and Deductions				
50	Taxes Other Than Income Taxes (408.2)				
51	Income Taxes - Federal (409.2)				
52	Income Taxes - Other (409.2)				
53	Provision for Deferred Inc. Taxes (410.2)				
54	(Less) Provision for Deferred Income Taxes - Cr. (411.2)				
55	Investment Tax Credit Adj. - Net (411.5)				
56	(Less) Investment Tax Credits (420)				
57	TOTAL Taxes on Other Inc. and Ded. (Total of 50 thru 56)		0	0	0
58	Net Other Income and Deductions (Enter Total of lines 39,48,57)		0	0	0
59	Interest Charges				
60	Interest on Long-Term Debt (427)				
61	Amort. of Debt Disc. and Expense (428)				
62	Amortization of Loss on Reaquired Debt (428.1)				
63	(Less) Amort. of Premium on Debt-Credit (429)				
64	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)				
65	Interest on Debt to Assoc. Companies (430)				
66	Other Interest Expense (431)				
67	(Less) Allowance for Borrowed Funds Used During Const.- Cr.(432)				
68	Net Interest Charges (Enter Total of lines 60 thru 67)		0	0	0
69	Income Before Extraordinary Items (Enter Total of lines 25, 58, and 68)		0	0	0
70	Extraordinary Items				
71	Extraordinary Income (434)				
72	(Less) Extraordinary Deductions (435)				
73	Net Extraordinary Items (Enter Total of line 71 less line 72)		0	0	0
74	Income Taxes - Federal and Other (409.3)				
75	Extraordinary Items After Taxes (Enter Total of line 73 less line 74)		0	0	0
76	Net Income (Enter Total of lines 69 and 75)		0	0	0

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p> <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 16 (Notes to Financial Statements).</p>				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
UNAPPROPRIATED RETAINED EARNINGS (Account 216)				
1	Balance-Beginning of Year			
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Credit:			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Account 439)(Enter Total of lines 4 thru 8)			
10	Debit:			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Account 439)(Enter Total of lines 10 thru 14)		0	
16	Balance Transferred from Income (Account 433 less Account 418.1)			
17	Appropriations of Retained Earnings (Account 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18 thru 21)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of lines 24 thru 28)			
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Account 438)(Total of lines 31 thru 35)			
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings			
38	Balance-End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		0	
APPROPRIATED RETAINED EARNINGS (Account 215)				
State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.				
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)				
State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.				
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Accounts 215,215.1)(Enter Total of lines 45 & 46)			
48	TOTAL Retained Earnings (Account 215,215.1,216) (Enter Total of lines 38 and 47)		0	
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance-End of Year (Total of lines 49 thru 52)			

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
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STATEMENT OF CASH FLOWS

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| <p>1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 16 (Notes to Financial Statements). Information about noncash investing and financing activities should be provided on page 16. Provide also on page 16 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> | <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 16 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p> |
|--|--|

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amount (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Northern (from page 14)	
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	
5	Amortization of (Specify) Other	
6		
7		
8	Deferred Income Taxes (Net)	
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	
11	Net (Increase) Decrease in Inventory	
12	Net Increase (Decrease) in Fuel Purchase Commitments	
13	Net Increase (Decrease) in Accounts Payable	
14	Net (Increase) Decrease in Other Assets	
15	Net Increase (Decrease) in Other Liabilities	
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
	Other: Miscellaneous	
18		
19	Net Increase (Decrease) in Accrued Interest Expense	
20	Net (Increase) Decrease in Deferred Fuel Costs	
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	0
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26b thru 33)	0
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
STATEMENT OF CASH FLOWS (Continued)				
<div> <div> 4. Investing Activities Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 12 (Statement of Income for the Year). Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost. </div> <div> 5. Codes used: (a) Net proceeds or payments. (b) Bonds, debentures and other long-term (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. </div> <div> 6. Enter on page 12 clarifications and explanations </div> </div>				
Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)			Amount (b)
46	Loans Made or Purchased			
47	Collections on Loans			
48				
49	Net (Increase) Decrease in Receivables			
50	Net (Increase) Decrease in Inventory			
51	Net (Increase) Decrease in			
52	Allowances Held for Speculation			
53	Net Increase (Decrease) in Payables and Accrued Expenses			
54	Other:			
55				
56	Net Cash Provided by (Used in) Investing Activities			
57	(Total of lines 34 thru 55)			0
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)			
62	Preferred Stock			
63	Common Stock			
64	Other:			
65				
66	Net Increase in Short-Term Debt (c)			
67	Other:			
68				
69				
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)			0
71				
72	Payments for Retirement of:			
73	Long-Term Debt (b)			
74	Preferred Stock			
75	Common Stock			
76	Other:			
77				
78	Net Decrease in Short-Term Debt (c)			0
79				
80	Dividends on Preferred Stock			
81	Dividends on Common Stock			
82	Net Cash Provided by (Used in) Financing Activities			
83	(Total of lines 70 thru 81)			0
84				
85	Net Increase (Decrease) in Cash and Cash Equivalents			
86	(Total of lines 22, 57 and 83)			0
87				
88	Cash and Cash Equivalents at Beginning of Year			
89				
90	Cash and Cash Equivalents at End of Year			0

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 20xx
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NOTES TO FINANCIAL STATEMENTS

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
		SUMMARY OF PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION, AND DEPLETION		
Line No.	Item (a)	Total (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified			
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	Total Utility Plant (Total of lines 3 thru 7)	0		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress			
12	Acquisition Adjustments			
13	Total Utility Plant (Totals of lines 8 thru 12)	0		
14	Accumulated Provisions for Depreciation, Amortization & Depletion			
15	Net Utility Plant (Totals of lines 13 less 14)	0		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation			
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant			
22	Total In Service (Totals of lines 18 thru 21)	0		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	Total Leased to Others (Totals off lines 24 and 25)	0		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	Total Held for Future Use (Totals of lines 28 and 29)	0		
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment			
33	Total Accum Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	0		

Name of Respondent		This Report is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 20xx	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)							
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service(Classified), include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a</p>		<p>significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distribution 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.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include</p>		<p>also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (d) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing the subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.</p>			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						0
3	302 Franchises and Consents						0
4	303 Miscellaneous Intangible Plant						0
5	TOTAL Intangible Plant (1)	0	0	0	0	0	0
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands						0
9	325.2 Producing Leaseholds						0
10	325.3 Gas Rights						0
11	325.4 Rights-of-Way						0
12	325.5 Other Land and Land Rights						0
13	326 Gas Well Structures						0
14	327 Field Compressor Station Structures						0
15	328 Field Meas. and Reg. Sta. Structures						0
16	329 Other Structures						0
17	330 Producing Gas Wells-Well Construction						0
18	331 Producing Gas Wells-Well Equipment						0
19	332 Field Lines						0
20	333 Field Compressor Station Equipment						0
21	334 Field Meas. and Reg. Sta. Equipment						0
22	335 Drilling and Cleaning Equipment						0
23	336 Purification Equipment						0
24	337 Other Equipment						0
25	338 Unsuccessful Exploration and Devel. Costs						0
26	TOTAL Production and Gathering Plant	0	0	0	0	0	0
27	Products Extraction Plant						
28	340 Land and Land Rights						0
29	341 Structures and Improvements						0
30	342 Extraction and Refining Equipment						0
31	343 Pipe Lines						0
32	344 Compressor Equipment						0
33	345 Gas Meas. and Reg. Equipment						0
34	346 Compressor Equipment						0
35	347 Other Equipment						0
36	TOTAL Products Extraction Plant						0
37	TOTAL Nat. Gas Production Plant	0	0	0	0	0	0
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						0
39	TOTAL Production Plant (2)	0	0	0	0	0	0
40	3. Natural Gas Storage and Processing Plant						
41	Under Ground Storage Plant						
42	350.1 Land						0
43	350.2 Rights-of-Way						0
44	351 Structures and Improvements						0
45	352 Wells						0
46	352.1 Storage Leaseholds and Rights						0
47	352.2 Reservoirs						0
48	352.3 Non-recoverable Natural Gas						0
49	353 Lines						0
50	354 Compressor Station Equipment						0
51	355 Measuring and Reg. Equipment						0
52	356 Purification Equipment						0
53	357 Other Equipment						0
54	TOTAL Underground Storage Plant	0	0	0	0	0	0

Name of Respondent		This Report is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx			
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
55	Other Storage Plant						
56	360 Land and Land Rights						0
57	361 Structures and Improvements						0
58	362 Gas Holders						0
59	363 Purification Equipment						0
60	363.1 Liquefaction Equipment						0
61	363.2 Vaporizing Equipment						0
62	363.3 Compressor Equipment						0
63	363.4 Meas. and Reg. Equipment						0
64	363.5 Other Equipment						0
65	TOTAL Other Storage Plant	0	0	0	0	0	0
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						0
68	364.2 Structures and Improvements						0
69	364.3 LNG Processing Terminal Equipment						0
70	364.4 LNG Transportation Equipment						0
71	364.5 Measuring and Regulating Equipment						0
72	364.6 Compressor Station Equipment						0
73	364.7 Communications Equipment						0
74	364.8 Other Equipment						0
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
76	TOTAL Nat. Gas Storage and Proc. Plant (3)						
77	4. Transmission Plant						
78							
79	365.1 Land and Land Rights						0
80	365.2 Rights-of-Way						0
81	366 Structures and Improvements						0
82	367 Mains						0
83	368 Compressor Station Equipment						0
84	369 Measuring and Reg. Sta. Equipment						0
85	370 Communication Equipment						0
86	371 Other Equipment						0
87	TOTAL Transmission Plant (4)	0		0	0	0	0
88	5. Distribution Plant						
89	374 Land and Land Rights						0
90	375 Structures and Improvements						0
91	376 Mains						0
92	377 Compressor Station Equipment						0
93	378 Meas. and Reg. Sta. Equip.-General						0
94	379 Meas. and Reg. Sta. Equip.-City Gate						0
95	380 Services						0
96	381 Meters						0
97	382 Meter Installations						0
98	383 House Regulators						0
99	384 House Reg. Installations						0
100	385 Industrial Meas. and Reg. Sta. Equipment						0
101	386 Other Prop. on Customers' Premises						0
102	387 Other Equipment						0
103	TOTAL Distribution Plant (5)	0	0	0	0	0	0
104	6. General Plant						
105	389 Land and Land Rights						0
106	390 Structures and Improvements						0
107	391 Office Furniture and Equipment						0
108	392 Transportation Equipment						0
109	393 Stores Equipment						0
110	394 Tools, Shop, and Garage Equipment						0
111	395 Laboratory Equipment						0
112	396 Power Operated Equipment						0
113	397 Communication Equipment						0
114	398 Miscellaneous Equipment						0
115	Subtotal	0	0	0	0	0	0
116	399 Other Tangible Property						0
117	TOTAL General Plant (6)	0	0	0	0	0	0
118	TOTAL (Accounts 101 and 106)	0	0	0	0	0	0
119	Gas Plant Purchased (See Instr. 8)						0
120	(Less) Gas Plant Sold (See Instr. 8)						0
121	Experimental Gas Plant Unclassified						0
122	TOTAL Gas Plant in Service	0	0	0	0	0	0

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx	
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 18-19, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is			removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.		
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Division (c)	Division (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	0			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	0			
4	Exp. of Gas Plt. Leas. to Others	0			
5	Transportation Expenses- Clearing	0			
6	Other Clearing Accounts	0			
7	Other Accounts (Specify):	0			
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	0	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	0			
12	Cost of Removal	0			
13	Salvage (Credit)	0			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	0	0	0	0
15	Other Debit or Cr. Items (Describe)				
16	Adjust. to Reserve				
17	Balance End of Year (Enter Total of lines 1,9,14,15, and 16)	0	0	0	0
Section B. Balances at End of Year According to Functional Classifications					
18	Production-Manufactured Gas	0			
19	Prod. and Gathering-Natural Gas	0			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	0			
23	Base Load LNG Term. and Proc. Plt.	0			
24	Transmission	0			
25	Distribution	0			
26	General	0			
27	TOTAL (Enter Total of lines 18 thru 26)	0	0	0	0

Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 20xx	
OTHER REGULATORY ASSETS (ACCOUNT 182.3)							
<div> <div>1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not included in other accounts).</div> <div>2. For regulatory assets being amortized, show period of amortization in column (a).</div> <div>3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.</div> <div>4. Report separately any "Deferred Regulatory Commission Expenses"</div> </div>							
Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Year	Debits	Written off During Year		Balance at End of Year	
				Account Charged	Amount		
	(a)	(b)	(c)	(d)	(e)	(f)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
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36							
37							
38							
39							
40	TOTAL					0	

Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 20xx
MISCELLANEOUS DEFERRED DEBITS (ACCOUNT 186)						
<p>1. Report below the details called for concerning miscellaneous deferred debits.</p> <p>2. For any deferred debit being amortized, show period of amortization in column (a).</p> <p>3. Minor items amounts less than \$250,000 may be grouped by classes.</p>						
Line No.	Description of Miscellaneous Deferred Debits	Balance at Beginning of Year	Debits	Credits		Balance at End of Year
				Account Charged	Amount	
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
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35						
36						
37						
38						
39	Miscellaneous Work in Progress					
40	TOTAL					0

Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 20xx			
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)									
<p>1. Report by balance sheet the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p>									
Line No.	Class and Series of Obligation and Name of Stock Exchange	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year (i)
					Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
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26									
27									
28									
29									
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31									
32									
33									
34									
35									
36									
37									
38				0		0	0	0	

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<div> <div> 1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate </div> <div> clearly the nature of each reconciling amount. 2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members. </div> </div>				
Line No.	Particulars (Details) (a)			Amount (b)
1	New Hampshire			
2	Net Income for the Year (Page 10)			
3	Reconciling Items for the Year			
4	Federal Income Taxes			
5	Taxable Income Not Reported on Books			
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10				
11				
12				
13				
14	Income Recorded on Books Not Included in Return			
15				
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20				
21				
22				
23				
24				
25				
26				
27	New Hampshire Federal Tax Net Income			
28	Show Computation of Tax:			
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 20xx		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR								
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and sub-division can readily be ascertained.</p> <p>5. If any tax (Exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deduction or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Show in column (i) thru (p) how the taxed accounts were distributed. 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.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. For NHEN reporting purposes, taxes greater than \$25,000 should be reported separately -- others may be combined.</p>								
		BALANCE BEGINNING OF YEAR					BALANCE END OF YEAR	
Line No.	Kind of Tax (See Instruction 5)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	TOTAL	0		0	0	0	0	0
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)								
Line No.		Gas (408.1 409.1)	Other Utility Departments (408.1, 409.1)	Other Income and Deductions (408.2, 409.2)	Extraordinary Items (409.3)	Other Utility Opn. Income (408.1, 409.1)	Adjustment to Ret. Earnings (439)	Other
		(i)	(j)	(k)	(l)	(m)	(n)	(o)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18	TOTAL							

Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx	
MISCELLANEOUS DEFERRED CREDITS (ACCOUNT 253)						
<p>1. Report below the details called for concerning miscellaneous deferred credits</p> <p>2. For any deferred credit being amortized, show period of amortization in column (a).</p> <p>3. Minor items amounts less than \$150,000 may be grouped by classes.</p>						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debits		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
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12						
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32						
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34						
35						
36						
37						
38						
39						
40						0

Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 20xx	
OTHER REGULATORY LIABILITIES (Account 254)							
<p>1. Report below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies and not includable in other amounts).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.</p>							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beg of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)	
			Account Credited (c)	Amount (d)			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42	TOTAL			0	0	0	

NAME OF RESPONDENT:		This Report Is: (1) Original (2) Revised		Date of Report		Year of Report December 31, 20xx					
GAS OPERATING REVENUES (Account 400)											
<div> <div> 1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total. 2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas. 3. Report number of customers, columns (j) and (k), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters </div> <div> added. The average number of customers means the average of twelve figures at the close of each month. 4. Report quantities of natural gas sold on a per therm basis. 5. If increases or decreases from previous year columns (c), (e) and (g), are not derived from previously reported figures explain any inconsistencies in a footnote. </div> <div> 6. Commercial and Industrial Sales. Account 481 may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Dth per year or approximately 800 Dth per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.) </div> <div> 7. See page 7, Important Changes During Year, for important new territory added and important rate increases or decreases. </div> </div>											
Line No.	Title of Account	OPERATING REVENUES						DEKATHERM OF NATURAL GAS		AVG. NO. OF GAS CUSTOMERS PER MO.	
		Total		BASE		GAS		Current Year	Prior Year	Current Year	Prior Year
		Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	GAS SERVICE REVENUES										
2	480 Residential Sales										
3	481 Commercial & Industrial Sales										
4	Small (or Comm.) (See Instr.6)										
5	Large (or Ind.) (See Instr. 6)										
6	482 Other Sales to Public Authorities										
7	484 Unbilled Revenue										
8	TOTAL Sales to Ultimate Consumers	0	0	0	0	0	0		0	0	0
9	483 Sales for Resale										
10	TOTAL Natural Gas Service Revenues	0	0	0	0	0	0		0	0	0
11	Revenues from Manufactured Gas										
12	TOTAL Gas Service Revenues	0	0	0	0	0	0				
13											
14	485 Intracompany Transfers										
15	487 Forfeited Discounts										
16	488 Misc. Service Revenues										
17	489.1 Rev. from Trans. of Gas of Others through Gathering Facilities										
18	489.2 Rev. from Trans. of Gas of Others through Transmission Facilities										
19	489.3 Rev. from Trans. of Gas of Others through Distribution Facilities										
20	489.4 Rev. from Storing Gas of Others										
21	490 Sales of Prod. Ext. from Nat. Gas										
22	491 Rev. from Nat. Gas Proc. by Others										
23	492 Incidental Gasoline and Oil Sales										
24	493 Rent from Gas Property										
25	494 Interdepartmental Rents										
26	495 Other Gas Revenues										
27	TOTAL Other Operating Revenues	0	0	0	0	0	0				
28	TOTAL Gas Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0				
29	(Less) 496 Provision for Rate Refunds										
30	TOTAL Gas Operating Revenues Net of Provision for Refunds	\$0	\$0	\$0	\$0	\$0	\$0				
31	Dist. Type Sales by States (Inc. Main Line Sales to Resid and Comm Cust)	\$0	\$0	\$0	\$0	\$0	\$0		0		
32	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	0	0	0	0	0	0		0		
33	Sales for Resale								0		
34	Other Sales to Pub. Auth. (Local Dist. Only)								0		
35	Unbilled Revenues	0	0	0	0	0	0		0		
36	TOTAL (Same as Line 10, Columns (b) and (d))	\$0	\$0	\$0	\$0	\$0	\$0		0		

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
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REVENUES FROM TRANSPORTATION OF GAS OF OTHERS THROUGH DISTRIBUTION FACILITIES (ACCOUNT 489.3)

1. Report revenues and Dth of gas delivered by zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported separately.
3. Other revenues include reservation charges received plus usage charges for transportation and hub services.
4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certified rate schedule must be separately reported.

Line No.	Zone of Delivery, Rate Schedule	OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERM OF NATURAL GAS	
		Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year	Amount for Current Year	Amount for Previous Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2							
3							
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44							
45							

NAME OF RESPONDENT:		This Report Is: (1) Original (2) Revised	Date of Report	Year of Report December 31, 20xx				
GAS OPERATING REVENUES by Tariff Sheets								
1 Complete the following information for the calendar year ending December 31 according to the column headings.								
2 The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).								
Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
1								
2		Residential Sales						
3		Residential Heating						
4		Base Revenues						
5		COG Revenues						
6		Other Revenues (LDAC)						
7		Total	\$0	0	0	0	#DIV/0!	0
8		Residential Non-Heating						
9		Base Revenues						
10		COG Revenues						
11		Other Revenues (LDAC)						
12		Total	\$0	0	0	0	#DIV/0!	0
13		Residential Heating Low Income						
14		Base Revenues						
15		COG Revenues						
16		Other Revenues (LDAC)						
17		Total	\$0	0	0	0	#DIV/0!	0
18		Residential Non-Heating Low Income						
19		Base Revenues						
20		COG Revenues						
21		Other Revenues (LDAC)						
22		Total	\$0	0	0	0	#DIV/0!	0
23								
24		Total Residential Heating - Combined						
25		Base Revenues	\$0					
26		COG Revenues	\$0					
27		Other Revenue (LDAC)	\$0					
28		Total	\$0	0	0	0	#DIV/0!	0
29		Total Residential Non-Heating - Combined						
30		Base Revenues	\$0					
31		COG Revenues	\$0					
32		Other Revenue (LDAC)	\$0					
33		Total	\$0	0	0	0	#DIV/0!	0
34		Total Residential (Heating & Non-Heating)						
35		Base Revenues	\$0					
36		COG Revenues	\$0					
37		Other Revenue (LDAC)	\$0					
38		Total	\$0	0	0	0	#DIV/0!	0
39								
40		Commercial and Industrial Sales Service						
41		C&I Low Annual Use, High Peak Period Use						
42		Base Revenues						
43		COG Revenues						
44		Other Revenues (LDAC)						
45		Total	\$0	0	0	0	#DIV/0!	0
46		C&I Medium Annual Use, High Peak Period Use						
47		Base Revenues						
48		COG Revenues						
49		Other Revenues (LDAC)						
50		Total	\$0	0	0	0	#DIV/0!	0
51		C&I High Annual Use, High Peak Period Use						
52		Base Revenues						
53		COG Revenues						
54		Other Revenues (LDAC)						
55		Total	\$0	0	0	0	#DIV/0!	0
56		C&I Low Annual Use, Low Peak Period Use						
57		Base Revenues						
58		COG Revenues						
59		Other Revenues (LDAC)						
60		Total	\$0	0	0	0	#DIV/0!	0
61		C&I Medium Annual Use, Low Peak Period Use						
62		Base Revenues						
63		COG Revenues						
64		Other Revenues (LDAC)						
65		Total	\$0	0	0	0	#DIV/0!	0
66		C&I High Annual Use, Low Peak Period Use						
67		Base Revenues						
68		COG Revenues						
69		Other Revenues (LDAC)						
70		Total	\$0	0	0	0	#DIV/0!	0
71		Total Commercial and Industrial Sales Service						
72								
73		Total C&I Sales Service - Combined						
74		Base Revenues	\$0					
75		COG Revenues	\$0					
76		Other Revenue (LDAC)	\$0					
77		Total	\$0	0	0	0	#DIV/0!	0

NAME OF RESPONDENT:		This Report Is: (1) Original (2) Revised	Date of Report	Year of Report December 31, 20xx				
GAS OPERATING REVENUES by Tariff Sheets								
<p>1 Complete the following information for the calendar year ending December 31 according to the column headings.</p> <p>2 The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p>								
Line No.	Rate Designation	GAS SERVICE TARIFFS	Revenue (b)	Therms (c)	Number of Customers (d)	Therm Use per Customer (e)	Revenue per Therm Units Sold (f)	Number of Customers in Previous Year (g)
78		Commercial and Industrial Transportation Service						
79		C&I Low Annual Use, High Peak Period Use						
80		Base Revenues						
81		Other Revenues (LDAC)						
82		Total	\$0	0	0	0	#DIV/0!	0
83		C&I Medium Annual Use, High Peak Period Use						
84		Base Revenues						
85		Other Revenues (LDAC)						
86		Total	\$0	0	0	0	#DIV/0!	0
87		C&I High Annual Use, High Peak Period Use						
88		Base Revenues						
89		Other Revenues (LDAC)						
90		Total	\$0	0	0	0	#DIV/0!	0
91		C&I Low Annual Use, Low Peak Period Use						
92		Base Revenues						
93		Other Revenues (LDAC)						
94		Total	\$0	0	0	0	#DIV/0!	0
95		C&I Medium Annual Use, Low Peak Period Use						
96		Base Revenues						
97		Other Revenues (LDAC)						
98		Total	\$0	0	0	0	#DIV/0!	0
99		C&I High Annual Use, Low Peak Period Use						
100		Base Revenues						
101		Other Revenues (LDAC)						
102		Total	\$0	0	0	0	#DIV/0!	0
103		Total C&I Transportation Service - Combined						
104		Base Revenues	\$0					
105		Other Revenue (LDAC)	\$0					
106		Total	\$0	0	0	0	#DIV/0!	0
107		C&I Special Contract Sales Service						
108		Base Revenues						
109		COG Revenues						
110		Other Revenues (LDAC)						
111		Total C&I Special Contract Sales Service	\$0	0	0	0	#DIV/0!	0
112		C&I Special Contract Firm Transportation Service						
113		Base Revenues						
114		Other Revenues (LDAC)						
115		Total C&I Special Contract FT Service	\$0	0	0	0	#DIV/0!	0
116		C&I Special Contract Interruptible Transportation Service						
117		Base Revenues						
118		Other Revenues (LDAC)						
119		Total C&I Special Contract IT Service	\$0	0	0	0	#DIV/0!	0
120		C&I Special Contract Transportation (Firm & IT)						
121		Base Revenues						
122		Other Revenue (LDAC)						
123		Total	\$0	0	0	0	#DIV/0!	0
124		C&I Special Contract (Sales & Transportation)						
125		Base Revenues	\$0					
126		COG Revenues	\$0					
127		Other Revenue (LDAC)	\$0					
128		Total	\$0	0	0	0	#DIV/0!	0
129		Total C&I (Sales, Transportation & Special Contract)						
130		Base Revenues	\$0					
131		COG Revenues	\$0					
132		Other Revenue (LDAC)	\$0					
133		Total	\$0	0	0	0	#DIV/0!	0
134		Total Residential & Commercial and Industrial						
135		Base Revenues	\$0					
136		COG Revenues	\$0					
137		Other Revenue (LDAC)	\$0					
138		Total	\$0	0	0	0	#DIV/0!	0
139		Total Residential & Commercial and Industrial						
140		Base Revenues	\$0					
141		COG Revenues	\$0					
142		Other Revenue (LDAC)	\$0					
143		Total	0	0	0	0	#DIV/0!	0
144		Total Residential & Commercial and Industrial						
145		Base Revenues	\$0					
146		COG Revenues	\$0					
147		Other Revenue (LDAC)	\$0					
148		Total	0	0	0	0	#DIV/0!	0

NAME OF RESPONDENT:		This Report Is: (1) Original (2) Revised		Date of Report		Year of Report December 31, 20xx		
CAPACITY EXEMPT TRANSPORTATION								
1 Complete the following information for the calendar year ending December 31 according to the column headings.								
2 The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).								
Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY EXEMPT TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Therms (c)	Peak Month Therms (d)	Peak Month Therms in Previous Year (e)	Number of Customers (f)	Number of Customers in Previous Year (g)
1		Commercial and Industrial Transportation Service						
2		C&I Low Annual Use, High Peak Period Use						
3		Base Revenues						
4		Other Revenues (LDAC)						
5		Total	\$0					
6		C&I Medium Annual Use, High Peak Period Use						
7		Base Revenues						
8		Other Revenues (LDAC)						
9		Total	\$0					
10		C&I High Annual Use, High Peak Period Use						
11		Base Revenues						
12		Other Revenues (LDAC)						
13		Total	\$0					
14		C&I Low Annual Use, Low Peak Period Use						
15		Base Revenues						
16		Other Revenues (LDAC)						
17		Total	\$0					
18		C&I Medium Annual Use, Low Peak Period Use						
19		Base Revenues						
20		Other Revenues (LDAC)						
21		Total	\$0					
22		C&I High Annual Use, Low Peak Period Use						
23		Base Revenues						
24		Other Revenues (LDAC)						
25		Total	\$0					
26		Total C&I Transportation Service - Combined						
27		Base Revenues	\$0					
28		Other Revenue (LDAC)	\$0					
29		Total	\$0	0	0	0	0	0
30		C&I Special Contract Firm Transportation Service						
31		Base Revenues						
32		Other Revenues (LDAC)						
33		Total C&I Special Contract FT Service	\$0					
34		C&I Special Contract Interruptible Transportation Service						
35		Base Revenues						
36		Other Revenues (LDAC)						
37		Total C&I Special Contract IT Service	\$0					
38								
39		Total Capacity Exempt Transportation	\$0	0	0	0	0	0
40								
41		Total Transportation - p. 31 - lines 107 + 128	\$0	0			0	0
42								
43		Percentage of Capacity Exempt Transportation	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!
44								
45								
46								
47								
48								

NAME OF RESPONDENT:		This Report is: (1) Original (2) Revised		Date of Report		Year of Report December 31, 20xx		
CAPACITY ASSIGNED TRANSPORTATION								
1 Complete the following information for the calendar year ending December 31 according to the column headings.								
2 The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).								
Line No.	Rate Designation	GAS SERVICE TARIFFS - CAPACITY ASSIGNED TRANSPORTATION CUSTOMER CLASSES	Revenue (b)	Total Therms (c)	Slice of System Assigned Therms (d)	Company Managed Assigned Therms (e)	Number of Customers (f)	Number of Customers in Previous Year (g)
1		Commercial and Industrial Transportation Service						
2		C&I Low Annual Use, High Peak Period Use						
3		Base Revenues						
4		Other Revenues (LDAC)						
5		Total	\$0					
6		C&I Medium Annual Use, High Peak Period Use						
7		Base Revenues						
8		Other Revenues (LDAC)						
9		Total	\$0					
10		C&I High Annual Use, High Peak Period Use						
11		Base Revenues						
12		Other Revenues (LDAC)						
13		Total	\$0					
14		C&I Low Annual Use, Low Peak Period Use						
15		Base Revenues						
16		Other Revenues (LDAC)						
17		Total	\$0					
18		C&I Medium Annual Use, Low Peak Period Use						
19		Base Revenues						
20		Other Revenues (LDAC)						
21		Total	\$0					
22		C&I High Annual Use, Low Peak Period Use						
23		Base Revenues						
24		Other Revenues (LDAC)						
25		Total	\$0					
26								
27		Total C&I Transportation Service - Combined						
28		Base Revenues	\$0					
29		Other Revenue (LDAC)	\$0					
30		Total	\$0	0	0	0	0	0
31		C&I Special Contract Firm Transportation Service						
32		Base Revenues						
33		Other Revenues (LDAC)						
34		Total C&I Special Contract FT Service	\$0					
35								
37		C&I Special Contract Interruptible Transportation Service						
38		Base Revenues						
39		Other Revenues (LDAC)						
40		Total C&I Special Contract IT Service	\$0					
41								
42		Total Capacity Assigned Transportation	\$0	0	0	0	0	0
43								
44								
45		Total Transportation - p. 31 - lines 107 + 128	\$0	0			0	0
46								
47		Percentage of Capacity Assigned Transportation	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report	Year of Report December 31, 20xx
GAS OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)			
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			0
8	751 Production Maps and Records			0
9	752 Gas Wells Expenses			0
10	753 Field Lines Expenses			0
11	754 Field Compressor Station Expenses			0
12	755 Field Compressor Station Fuel and Power			0
13	756 Field Measuring and Regulating Station Expenses			0
14	757 Purification Expenses			0
15	758 Gas Well Royalties			0
16	759 Other Expenses			0
17	760 Rents			0
18	TOTAL Operation (Enter Total of lines 7 thru 17)	0	0	0
19	Maintenance			
20	761 Maintenance Supervision and Engineering			0
21	762 Maintenance of Structures and Improvements			0
22	763 Maintenance of Producing Gas Wells			0
23	764 Maintenance of Field Lines			0
24	765 Maintenance of Field Compressor Station Equipment			0
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			0
26	767 Maintenance of Purification Equipment			0
27	768 Maintenance of Drilling and Cleaning Equipment			0
28	769 Maintenance of Other Equipment			0
29	TOTAL Maintenance (Enter Total of lines 20 thru 28)	0	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	0
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			0
34	771 Operation Labor			0
35	772 Gas Shrinkage			0
36	773 Fuel			0
37	774 Power			0
38	775 Materials			0
39	776 Operation Supplies and Expenses			0
40	777 Gas Processed by Others			0
41	778 Royalties on Products Extracted			0
42	779 Marketing Expenses			0
43	780 Products Purchased for Resale			0
44	781 Variation in Products Inventory			0
45	(Less) 782 Extracted Products Used by the Utility-Credit			0
46	783 Rents			0
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	0

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report	Year of Report December 31, 20xx
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Item (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			0
50	785 Maintenance of Structures and Improvements			0
51	786 Maintenance of Extraction and Refining Equipment			0
52	787 Maintenance of Pipe Lines			0
53	788 Maintenance of Extracted Products Storage Equipment			0
54	789 Maintenance of Compressor Equipment			0
55	790 Maintenance of Gas Measuring and Reg. Equipment			0
56	791 Maintenance of Other Equipment			0
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	0
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	0	0	0
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals			0
62	796 Nonproductive Well Drilling			0
63	797 Abandoned Leases			0
64	798 Other Exploration			0
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	0	0	0
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases			0
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			0
69	801 Natural Gas Field Line Purchases			0
70	802 Natural Gasoline Plant Outlet Purchases			0
71	803 Natural Gas Transmission Line Purchases			0
72	804 Natural Gas City Gate Purchases			0
73	804.1 Liquefied Natural Gas Purchases			0
74	805 Other Gas Purchases			0
75	(Less) 805.1 Purchased Gas Cost Adjustments			0
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	0	0	0
78	806 Exchange Gas			0
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchased Gas			0
81	807.2 Operation of Purchased Gas Measuring Stations			0
82	807.3 Maintenance of Purchased Gas Measuring Stations			0
83	807.4 Purchased Gas Calculations Expenses			0
84	807.5 Other Purchased Gas Expenses			0
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	0	0	0
86	808.1 Gas Withdrawn from Storage-Debit			0
87	Unbilled Revenue Costs			0
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			0
90	Gas Used in Utility Operations-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			0
92	811 Gas Used for Products Extraction-Credit			0
93	812 Gas Used for Other Utility Operations-Credit			0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	0	0	0
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	0	0	0
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65, and 96)	\$0	\$0	\$0

Name of Resondent		This Report Is: (1) Original (2) Revised	Date of Report	Year of Report December 31, 20xx
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			0
102	815 Maps and Records			0
103	816 Wells Expenses			0
104	817 Lines Expense			0
105	818 Compressor Station Expenses			0
106	819 Compressor Station Fuel and Power			0
107	820 Measuring and Regulating Station Expenses			0
108	821 Purification Expenses			0
109	822 Exploration and Development			0
110	823 Gas Losses			0
111	824 Other Expenses			0
112	825 Storage Well Royalties			0
113	826 Rents			0
114	TOTAL Operation (Enter Total of lines 101 thru 113)	0	0	0
115	Maintenance			
116	830 Maintenance Supervision and Engineering			0
117	831 Maintenance of Structures and Improvements			0
118	832 Maintenance of Reservoirs and Wells			0
119	833 Maintenance of Lines			0
120	834 Maintenance of Compressor Station Equipment			0
121	835 Maintenance of Measuring and Regulating Station Equipment			0
122	836 Maintenance of Purification Equipment			0
123	837 Maintenance of Other Equipment			0
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)	0	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	0
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			0
129	841 Operation Labor and Expenses			0
130	842 Rents			0
131	842.1 Fuel			0
132	842.2 Power			0
133	842.3 Gas Losses			0
134	TOTAL Operation (Enter Total of lines 128 thru 133)	0	0	0
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			0
137	843.2 Maintenance of Structures and Improvements			0
138	843.3 Maintenance of Gas Holders			0
139	843.4 Maintenance of Purification Equipment			0
140	843.5 Maintenance of Liquefaction Equipment			0
141	843.6 Maintenance of Vaporizing Equipment			0
142	843.7 Maintenance of Compressor Equipment			0
143	843.8 Maintenance of Measuring and Regulating Equipment			0
144	843.9 Maintenance of Other Equipment			0
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)	0	0	0
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	0	0	0

Name of Respondent		This Report Is: (1) Original (2) Resvised	Date of Report	Year of Report December 31, 20xx
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			0
150	844.2 LNG Processing Terminal Labor and Expenses			0
151	844.3 Liquefaction Processing Labor and Expenses			0
152	844.4 Liquefaction Transportation Labor and Expenses			0
153	844.5 Measuring and Regulating Labor and Expenses			0
154	844.6 Compressor Station Labor and Expenses			0
155	844.7 Communication System Expenses			0
156	844.8 System Control and Load Dispatching			0
157	845.1 Fuel			0
158	845.2 Power			0
159	845.3 Rents			0
160	845.4 Demurrage Charges			0
161	(Less) 845.5 Wharfage Receipts-Credit			0
162	845.6 Processing Liquefied or Vaporized Gas by Others			0
163	846.1 Gas Losses			0
164	846.2 Other Expenses			0
165	TOTAL Operation (Enter Total of lines 149 thru 164)	0	0	0
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			0
168	847.2 Maintenance of Structures and Improvements			0
169	847.3 Maintenance of LNG Processing Terminal Equipment			0
170	847.4 Maintenance of LNG Transportation Equipment			0
171	847.5 Maintenance of Measuring and Regulating Equipment			0
172	847.6 Maintenance of Compressor Station Equipment			0
173	847.7 Maintenance of Communication Equipment			0
174	847.8 Maintenance of Other Equipment			0
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	0
176	TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 & 175)	0	0	0
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	0	0	0
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			0
181	851 System Control and Load Dispatching			0
182	852 Communication System Expenses			0
183	853 Compressor Station Labor and Expenses			0
184	854 Gas for Compressor Station Fuel			0
185	855 Other Fuel and Power for Compressor Stations			0
186	856 Mains Expenses			0
187	857 Measuring and Regulating Station Expenses			0
188	858 Transmission and Compression of Gas by Others			0
189	859 Other Expenses			0
190	860 Rents			0
191	TOTAL Operation (Enter Total of lines 180 thru 190)	0	0	0

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report	Year of Report December 31, 20xx
GAS OPERATION AND MAINTENANCE EXPENSE (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			0
194	862 Maintenance of Structures and Improvements			0
195	863 Maintenance of Mains			0
196	864 Maintenance of Compressor Station Equipment			0
197	865 Maintenance of Measuring and Reg. Station Equipment			0
198	866 Maintenance of Communication Equipment			0
199	867 Maintenance of Other Equipment			0
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	0	0	0
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	0	0	0
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering			0
205	871 Distribution Load Dispatching			0
206	872 Compressor Station Labor and Expenses			0
207	873 Compressor Station Fuel and Power			0
208	874 Mains and Services Expenses			0
209	875 Measuring and Regulating Station Expenses-General			0
210	876 Measuring and Regulating Station Expenses-Industrial			0
211	877 Measuring and Regulating Station Expenses-City Gate Check Station			0
212	878 Meter and House Regulator Expenses			0
213	879 Customer Installations Expenses			0
214	880 Other Expenses			0
215	881 Rents			0
216	TOTAL Operation (Enter Total of lines 204 thru 215)	0	0	0
217	Maintenance			
218	885 Maintenance Supervision and Engineering			0
219	886 Maintenance of Structures and Improvements			0
220	887 Maintenance of Mains			0
221	888 Maintenance of Compressor Station Equipment			0
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General			0
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial			0
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station			0
225	892 Maintenance of Services			0
226	893 Maintenance of Meters and House Regulators			0
227	894 Maintenance of Other Equipment			0
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	0	0	0
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	\$0	\$0	\$0
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision			0
233	902 Meter Reading Expenses			0
234	903 Customer Records and Collection Expenses			0
235	904 Uncollectible Accounts			0
236	905 Miscellaneous Customer Accounts Expenses			0
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	\$0	\$0	\$0

Name of Resondent		This Report Is: (1) Original (2) Revised	Date of Report	Year of Report December 31, 20xx
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	Increase or (decrease) (d)
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses			
243	910 Miscellaneous Customer Service and Informational Expenses			
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	\$0	\$0	\$0
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision			
248	912 Demonstration and Selling Expenses			
249	913 Advertising Expenses			
250	916 Miscellaneous Sales Expenses			
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	\$0	\$0	\$0
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries			
255	921 Office Supplies and Expenses			
256	(Less) (922) Administrative Expenses Transferred-Cr.			
257	923 Outside Services Employed			
258	924 Property Insurance			
259	925 Injuries and Damages			
260	926 Employee Pensions and Benefits			
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses			
263	(Less) (929) Duplicate Charges-Cr.			
264	930.1 General Advertising Expenses			
265	930.2 Miscellaneous General Expenses			
266	931 Rents			
267	TOTAL Operation (Enter Total of lines 254 thru 266)	0	0	0
268	Maintenance			
269	935 Maintenance of General Plant			
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	\$0	\$0	\$0
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$0	\$0	\$0
NUMBER OF GAS DEPARTMENT EMPLOYEES				
1. The data on number of employees should be reported for the payroll period ending nearest to December 31.		3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.		
2. If the respondent's payroll for the reporting period include any special construction personnel, include such employees on line 3, and and show the number of such special construction in a footnote.				
Line No.		Number for Current Year (b)	Number for Previous Year (c)	Increase or (decrease) (d)
1	Total Regular Full-time Employees			
2	Total Part-Time and Temporary Employees			
3	Total Employees	0	0	0

Name of Respondent					This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 20xx			
REGULATORY COMMISSION EXPENSES												
<p>1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to cases before a regulatory body or cases in which such a body was a party.</p> <p>2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.</p> <p>3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.</p> <p>4. The totals of columns (e), (f), (g), and (h) must agree with the totals shown at the bottom of page 22 for Account 186 - Misc. Deferred Debits.</p> <p>5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant or other accounts.</p> <p>6. Minor items (less than \$25,000) may be grouped.</p>												
Line No.	(Furnish name of regulatory commission and the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	In Account 186 at Beginning of Year (e)	Expenses Incurred During Year			Amortized During Year			
						Charged Currently To			Deferred to Account 186 (l)	Contra Account (i)	Amount (k)	Deferred In Account 186 at End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
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39												
40	Total				0							

Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)		Year of Report December 31, 20xx	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES							
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, legal, valuation, accounting, purchasing, advertising, labor relations and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for</p>				<p>services as an employee or for payments made for medical and related services) amounting to more than \$50,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities. (a) Name of person or organization rendering service. (b) Total charges for the year.</p>			
				2. Designate associated companies with an asterisk in column (b).			
Line No.	Description (a)	Associated Company * (b)	Amount Paid (c)	Amount Distributed to			
				Fixed Plant (d)	Operations (e)	Other Accounts (f)	
1							
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Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
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GAS ACCOUNTS - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.

4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of this page as necessary.

6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received received through gathering facilities or intrastate facilities, but not through any of the inter-

state of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.

7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.

8. Also indicate the volumes of pipeline production field sales included in both the company's total sales figures and total transportation figure.

1	Name of System		
Line No.	Item (a)	Ref Page No. (b)	Amount of Dth (c)
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		
4	Gas of Others Received for Gathering (Account 489.1)		
5	Gas of Others Received for Transmission (Account 489.2)		
6	Gas of Others Received for Distribution (Account 489.3)		
7	Gas of Others Received for Contract Storage (Account 489.4)		
8	Exchanged Gas Received from Others (Account 806)		
9	Gas Received as Imbalances (Account 806)		
10	Receipts of Respondent's Gas Transported by Others (Account 858)		
11	Other Gas Withdrawn from Storage (Explain)		
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify)		
15	Total Receipts (Total of lines 3 thru 14)		
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)		
18	Deliveries of Gas Gathered for Others (Account 489.1)		
19	Deliveries of Gas Transported for Others (Account 489.2)		
20	Deliveries of Gas Distributed for Others (Account 489.3)		
21	Deliveries of Contract Storage Gas (Account 489.4)		
22	Exchange Gas Delivered to Others (Account 806)		
23	Exchange Gas Delivered as Imbalances (Account 806)		
24	Deliveries of Gas to Others for Transportation (Account 858)		
25	Other Gas Delivered to Storage (Explain)		
26	Gas Used for Compressor Station Fuel		
27	Other Deliveries (Specify)		
28	Total Deliveries (Total of lines 17 thru 27)		
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses		
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of Lines 30 thru 35)		
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
Information Required Pursuant to Puc 510.06. Political Activities, Institutional Advertising, Promotional Advertising and Promotional Allowances			

Name of Respondent	This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
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Summary of Affiliated Transactions
Report of Affiliate Transactions - Past Year

Provide affiliate name and description of the service(s) provided.

Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
LIQUEFIED PETROLEUM GAS OPERATIONS				
<p>1. Report the information called for below concerning plants which produce gas from liquefied gas (LPG). which is only an adjunct of a manufactured gas plant, may include or exclude (as appropriate) the plant cost and expenses of any plant used jointly with the manufactured plant facilities on the basis of predominant use. Indicate in a footnote how the plant cost and expense for the liquefied petroleum plant described above are reported.</p> <p>2. For columns (b) and (c), the plant cost and operation and maintenance expenses of any liquefied petroleum gas installation</p>				
Line No.	Identification of Plant and Year Installed (a)	Cost of Plant (Land, struc, equip.) (b)	Operations & Maintenance, Rents Expense (c)	LPG Facility Number of Days of Peakshaving Operations (d)
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39				
40	Total	0	0	0

Name of Respondent	This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx
LIQUEFIED PETROLEUM GAS OPERATIONS (continued)				
<p>3. (continued) Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title and percent ownership if jointly owned.</p> <p>4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.</p>			<p>5. If any plant was not operated during the past year, give details in a footnote, and state whether the book cost of plant or any portion thereof, has been retired in the books of account or what disposition of the plant and its book cost is contemplated.</p> <p>6. Report pressure base of gas at 14.73 psia at 60 F. Indicate the Btu content in a footnote.</p>	
Gallons of LPG Used (e)	Sendout Volumes		LPG Storage Capacity Gallons (h)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60 (i)
	Peak Day Propane MMBTU (f)	Annual Propane MMBtu MMBTU (g)		

Name of Respondent		This Report Is: (1) Original (2) Revised		Date of Report (Mo, Da, Yr)	Year of Report December 31, 20xx	
Liquified Natural Gas (LNG) PEAKING FACILITIES						
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the maximum</p> <p>daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>						
Line No.	Location of Facility (a)	LNG Facility Number of Days of Peakshaving Operation (b)	Maximum Daily Delivery Capacity of Facility, MMBtu at 14.73 psia at 60 (c)	Cost of Facility (in dollars) (d)	Sendout Volumes MMBtu Units	
					Peak Day (e)	Annual (f)
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2						
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Name of Respondent		This Report Is: (1) Original (2) Revised	Date of Report	Year of Report December 31, 20xx
GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)				
1. Provide totals for the following accounts: 800 Natural Gas Well Head Purchases 800.1 Natural Gas Well Head Purchases, Intracompany Transfers 801 Natural Gas Field Line Purchases 802 Natural Gas Gasoline Plant Outlet Purchases 803 Natural Gas Transmission Line Purchases 804 Natural Gas City Gate Purchases 804.1 Liquefied Natural Gas Purchases 805 Other Gas Purchases 805.1 Purchase Gas Cost Adjustments		The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote. 2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in previous years. 3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volume of gas shown in column (b). 4. State in column (d) the average cost per Dth to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)		
Line No.	Account Title (a)	Gas Purchased - Dth (14.73 psia at 60F) (b)	Cost of Gas (in dollars) (c)	Average Cost per Dth (To nearest .01 of a cent) (d)
1	800 - Natural Gas Well Head Purchases			#DIV/0!
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			#DIV/0!
3	801 - Natural Gas Field Line Purchases			#DIV/0!
4	802 - Natural Gas Gasoline Plant Outlet Purchases			#DIV/0!
5	803 - Natural Gas Transmission Line Purchases			#DIV/0!
6	804 - Natural Gas City Gate Purchases			#DIV/0!
7	804.1 - Liquefied Natural Gas Purchases			#DIV/0!
8	805 - Other Gas Purchases			#DIV/0!
9	805.1 - Purchase Gas Cost Adjustments			#DIV/0!
10	Total (Lines 1 through 9)	0	0	#DIV/0!
Notes to Gas Purchases				

Name of Respondent				This Report Is: (1) Original (2) Revised		Date of Report		Year of Report December 31, 20xx	
Table 50 Summary of Gas Plant Operations									
I. Natural Gas Volumes Transported by Company and Others Through Interstate Pipelines, Received by Company and Retained by Pipelines as Fuel Retention									
	Month	Volumes Purchased and Shipped by Company on Interstate Pipelines	Volumes Purchased and Delivered for Company on Interstate Pipelines	Volumes Injected Into Contracted Underground Storage Capacity	Volumes Withdrawn from Contracted Underground Storage Capacity	Competitive Natural Gas Supplier Volumes Received at City Gates for Unbundled Customers		Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total Delivered Pipeline Natural Gas Volumes to City Gates
1		+ Dth	+ Dth	- Dth	+ Dth	+ Dth	+ Dth	- Dth	+ Dth
2	January								-
3	February								-
4	March								-
5	April								-
6	May								-
7	June								-
8	July								-
9	August								-
10	September								-
11	October								-
12	November								-
13	December								-
14									
15	Total Natural Gas								-
II. On-Site Peakshaving Gas Volumes									
	Month	LNG Volume Used	LNG Volume Received	LNG Volume on Hand at End of Month	LPG Volume Used	LPG Volume Received	LPG Volume on Hand at End of Month	Interstate Pipeline Compressor Fuel Retention Amount of Company Purchased and Storage Withdrawn Volumes	Total LNG and LPG Volumes used
1		+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	+ MMBtu	
2	January								-
3	February								-
4	March								-
5	April								-
6	May								-
7	June								-
8	July								-
9	August								-
10	September								-
11	October								-
12	November								-
13	December								-
14									
15	Total On-Site Peakshaving	-	-	-	-	-	-	-	-
III. Annual Demand-Supply Summary									
	Month	Total Distribution Pipeline Natural Gas, LNG and LPG Gas Available	Total Sales Customer Demand	Total Unbundled Transportation Customer Demand	Total Volumes Used by Company	Total Unbilled Volumes	Total Unaccounted For Volumes	Total Distribution Sendout Volumes	Total Pipeline Supply Over/(Under) Delivery Cashout Imbalance
1		+ Dth	+ Dth	+ Dth	+ Dth	+/- Dth	+/- Dth	+ Dth	+/- Dth
2	January	-							-
3	February	-							-
4	March	-							-
5	April	-							-
6	May	-							-
7	June	-							-
8	July	-							-
9	August	-							-
10	September	-							-
11	October	-							-
12	November	-							-
13	December	-							-
14									
15	Total Annual Volume	-	-	-	-	-	-	-	-
16									
17	Percent of Sendout	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
18									
19									
20									
21									

**NEW HAMPSHIRE DEPARTMENT of ENERGY
INFORMATION SHEET
(In compliance with En 509.04)**

Name of Utility:

Officer or individual to whom the **ANNUAL REPORT** should be mailed:

Name:

Title:

Street:

City/State/Zip Code:

E-Mail address:

Telephone including Area Code:

Officer or individual to whom the **N.H. UTILITY ASSESSMENT TAX** should be mailed:

Name:

Title:

Street:

City/State/Zip Code:

E-Mail address:

Telephone including Area Code:

The names and titles of principal officers are: (**Effective:**)

Name

Title

E-Mail Address

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____ **Date Submitted:** _____

The above information is requested for our office directory.