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(617) 951-1400

August 3, 2026

Peter A. Ray, Secretary
Department of Public Utilities
One South Station
Boston, MA 02110

Re: D.P.U. 26-PGAF-EGMA(LDAC)

Eversource Gas Company of Massachusetts d/b/a Eversource Energy
2026-2027 Local Distribution Adjustment Clause Filing

Dear Secretary Ray:

Eversource Gas Company of Massachusetts d/b/a Eversource Energy (the "Company") presents for filing its Local Distribution Adjustment Factor ("LDAF") calculations and supporting materials pursuant to: (1) Standard Cost of Gas Adjustment Regulations, 220 C.M.R. 6.00 et seq.; and (2) the Company's Local Distribution Adjustment Clause ("LDAC"), Rate Schedule M.D.P.U. No.4N ("Tariff"). The Company seeks approval of the LDAFs by the Department of Public Utilities ("Department") for effect November 1, 2026. The Company is also presenting documents supporting its 2026-2027 Residential Assistance Adjustment Factor ("RAAF") calculations to the Department as part of D.P.U. 26-PGAF-EGMA(RAAF) in a separate filing. The 2026-2027 RAAF is proposed to take effect on November 1, 2026.

In accordance with the Tariff, the LDAFs will be applicable to all customers taking either Default Service or firm transportation service for a twelve-month period commencing with the billing month of November 2026. Each of the LDAF rate components has been established by Rate Class Sector except for the Energy Efficiency Surcharge ("EES") which maintains two directly assigned cost Rate Categories, the Electronic Payment Recovery Factor ("EPRF") which is only applicable to residential customers and the System Supply Factor ("SSF") which is applicable to all customers.

The Company is establishing a new annual LDAF rates for the following LDAC components: (1) EES; (2) Remediation Adjustment Cost Factor ("RAC");[1] (3) Pension Expense Factor ("PEF")[2] (4) Residential Assistance Adjustment Factor (RAAF); (5) Attorney General Consultant Expenses

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[1] The Company submitted its RAC filing to the Department as part of D.P.U. 26-PGAF-EGMA on July 30, 2026.

[2] The Company submitted its Pension Expense Factor (PEF) filing on August 3, 2026 in D.P.U. 26-96.

[3] The Company submitted its Electronic Payment Recovery Factor (EPRF) filing on August 3, 2026 in D.P.U. 26-110.

Factor("AGCEF"); (6) Tax Adjustment Credit Factor ("TACF"); (7) Electronic Payment Recovery Factor ("EPRF"[3]); (8) System Supply Factor ("SSF") and (9) Base Distribution Reconciliation Factor ("BDRF"). Included in the LDAF are the Gas System Enhancement Adjustment Factor ("GSEAF") rates currently in place as of May 1, 2026 approved by the Department in D.P.U. 25-GSEP-05, as well as the Gas System Enhancement Reconciliation Adjustment Factor ("GSERAF") rates currently in place as of November 1, 2025 approved by the Department in D.P.U. 25-GREC-05.

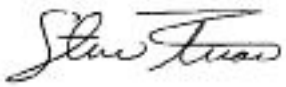
The proposed LDAF rate components to be effective November 1, 2026, are projected to decrease the annual bill of the average Residential Heating (R-3) customer by 1.0 percent, or $2.31 per month, over the currently effective LDAF rate components.

Section 15 contains an alternative rate proposal for the Department's consideration regarding the EES and RAAF components of the LDAF. In D.P.U. 25-200 the Department and all stakeholders discussed potential changes to certain electric and gas reconciliation mechanism costs, such as the EES and RAAF. Within our April 14, 2026 comments in D.P.U. 25-200 the Company also outlined a rate design alternative that would recover the total revenue requirement of certain LDAC components separately in the peak and off-peak period. As a result, in an effort to alleviate the cost of winter bills for customers, the Company has made an alternate rate proposal for the Department's consideration whereby 50 percent of the total proposed EES and RAAF revenue requirement, would be recovered during the peak period, and 50 percent would be recovered during the off-peak period. Under this alternative proposal, customers would experience lower volumetric rates during the peak period when usage is high, and higher volumetric rates during the off-peak period when the usage is low, providing smoother bill impacts for gas customers throughout the year.

If the Department approves this alternate rate recovery method, the Company will file an updated tariff to reflect these changes in a compliance filing. If adopted by the Department, for the (A) off-peak to peak season change, the proposed 2026-2027 LDAF represents an approximate -8.6 percent change to an average R-3 customer's total bill. For the (B) peak to peak season change, the proposed 2026-2027 LDAF represents an approximate -7.5 percent change to an average R-3 customer's total bill.

Thank you for your attention to this matter.

Sincerely,



Steven Frias

Enclosures
cc: Service List, D.P.U. 26-PGAF-EGMA(LDAC)

D.P.U. 26-PGAF-EGMA(LDAC) – Eversource Gas Company of MA

Tier 3 Proceeding Plain Language Summary and Outreach Plan

Plain Language Summary

On August 3, 2026, Eversource Gas Company of Massachusetts d/b/a Eversource Energy, the "Company" filed with the Department of Public Utilities the Company's annual Local Distribution Adjustment Clause (LDAC) filing which will go into effect November 1, 2026. This filing includes the following components:

- Energy Efficiency Surcharge
- Remediation Adjustment Factor
- Pension/PBOP Factor
- Residential Assistance Adjustment Factor
- Attorney General Consultant Expenses
- Gas System Enhancement Adjustment Factor
- Gas System Enhancement Reconciliation Adjustment Factor
- Tax Act Credit Factor
- Electronic Payment Recovery Factor
- System Supply Factor
- Base Distribution Reconciling Factor

The Local Distribution Adjustment Clause (LDAC) allows the Company to recover the above costs on an annual basis.

If approved by the Department of Public Utilities, the LDAC will cost residential customers approximately $2.31 less per month on their bill over the currently effective rate.

The above plain language summary is provided for **informational purposes only** and is not intended to replace any official notice issued by the Department in this matter. Consistent with the Tier 3 Outreach Plan, a copy of the official Notice of Proceeding will be posted to the Eversource's website.

Tier 3 Outreach Plan

The Department has classified the D.P.U. EGMA LDAC filings as a Tier 3 Proceeding. Consistent with that designation, Eversource will plan to conduct the following outreach:

- To publish the Notice of Filing issued in this proceeding prominently on the Eversource's website;[1]
- To serve a copy of the Notice of Filing on any required service lists as dictated by the Department of Public Utilities; and
- Any other publication or outreach that the Department of Public Utilities may require.

Consistent with outreach previously conducted, Eversource will provide a copy of the Notice of Proceeding to any other individuals who have requested to receive information on the Company's filings. Eversource will list this proceeding on its website as directed by the Department.

[1] https://www.eversource.com/content/residential/account-billing/manage-bill/about-your-bill/rates-tariffs/public-hearings-filings

D.P.U. 26-PGAF-EGMA(LDAC)

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

Local Distribution Adjustment Factor Filing

Period: November 1, 2026 through October 31, 2027

Prepared by: Robert Gyurjan
Revenue Requirements

Filed with the Department on: August 3, 2026

EVERSOURCE GAS COMPANY OF MASSACHUSETTS
d/b/a Eversource Energy
Local Distribution Adjustment Clause (LDAC)
Effective November 1, 2026

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8	Attorney General Consultant Expenses Gas
9	System Enhancement Adjustment Factor
10	2017 Tax Act Credit Factor
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13	Base Distribution Reconciling Factor
14	Rate Comparisons
15	Alternative Option - Seasonal LDAC

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 1

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE (LDAC)

REPORT

Local Distribution Adjustment Factors (LDAFs)
Applicable to Firm Sales and Transportation Service Rate Classes
for the Period
November 2026 through October 2027
August 3, 2026

Prepared By: Robert Gyurjan
Financial Consultant, MA Revenue Requirements
Eversource Gas Company of Massachusetts

Eversource Gas Company of Massachusetts d/b/a Eversource Energy ("EGMA" or "Company") presents for filing its class-specific Local Distribution Adjustment Factors ("LDAFs") for each rate class, applicable to both Firm Sales and Transportation Service rate classes for effect November 1,2026 in connection with the Procedures for Filing 2026/2027 Peak Cost of Gas Adjustment Factors memorandum dated July 1, 2026, from the Department of Public Utilities ("Department"). The below Sections of LDAF have been developed in accordance with the Company's tariff M.D.P.U. No. 4N ("Tariff").

Section 2 – Summary of Rates: presents the LDAFs for each rate class, applicable to both Firm Sales and Transportation Service rate classes, are presented in standardized Form IIa.

Section 3 – Sales Summary: shows the Company's forecasted sales and transportation volumes for the period November 2026 through April 2027 of 429,473,381 Therms or 5.30 percent more than normalized actual sales and transportation volumes for the previous period of November 2025 through April 2026.

Section 4 – Energy Efficiency Surcharge: contains the Energy Efficiency Surcharge ("EES") rates. The proposed EES rate to become effective November 1,2026 is calculated based upon the most recently approved 2025-2027 Three-Year Energy Efficiency Plans D.P.U. 24-140 through D.P.U. 24-149, at 148-149 (February 28, 2025) ("2025-2027 Three-Year Plans Order").
In conformance with the EES rate recovery mechanism per tariff, the energy efficiency costs and recoveries are reconciled on an annual basis. Thus, the EES rates to become effective November 1,2026 include a reconciliation factor that reflects actual costs and recoveries through June 2026 and forecasted costs and recoveries for the remaining four months of the 2026 energy efficiency budget period of July 2026 through October 2026. The reconciliation adjustment includes trued up 2022-2024 performance incentives as filed in D.P.U. 25-121 Term Report.

The proposed EES rate effective November 1, 2026, is projected to decrease the EES portion of the typical average Residential Heating (R-3) customer's bill by an average of 1.9 percent, or $4.39 per month.

Section 5 – Remediation Adjustment Charges: presents the Remediation Adjustment Factor ("RAF") calculated for the recovery of environmental response costs ("ERC"). Section 5 presents the allocation of the ERC expenses based on the Base Distribution Revenue Allocation ("BDRA") as approved by the Department in accordance with the Tariff. The Company submitted its RAC filing to the Department as part of D.P.U. 26-PGAF-EGMA(RAC) on July 30, 2026.

Section 6 – Pension/PBOP Expense Factor: provides the Company's rates for the recovery from its firm sales and firm transportation customers annual Pension and Postretirement Benefits Other Than Pension ("PBOP") expenses as recorded on the Company's books including prepaid amounts. The proposed PEF to become effective November 1, 2026, is being submitted to the Department for filing in a separate docket D.P.U. 26-96 on August 3, 2026 and includes supporting testimony and schedules, some of which are included in Section 6 of this LDAF filing. The proposed revenue requirement for the 2026 PEF of ($1,872,831) is shown on Section 6, Page 1, Line 2.

Section 7 – Residential Assistance Adjustment Factor: provides for the recovery of the costs as a result of the income-eligible discounts given to residential income-eligible customers under rate schedules R-4, Residential Heating – Income-Eligible, and R-2, Residential Non-Heating – Income-Eligible. The Department in D.T.E. 05-27 approved recovery of the Company's low-income discounted revenue and requires that recovery will coincide with the calculation of the LDAF and will be fully reconciled. This Residential Assistance Adjustment Factor ("RAAF") mechanism became effective December 1, 2005. In D.P.U. 24-15, the Department ordered the implementation of a tiered income-eligible discount program where the RAAF includes a projection of the discount costs associated with the new program from November 2026 through October 2027.

The recoverable RAAF also includes EGMA's anticipated annual cost in the Residential Arrearage Management Program ("RAMP") for the period November 2026 through October 2027, which represents the average cost of the last 12 months. The recovery of the RAMP Costs through the RAAF mechanism was authorized in D.T.E. 05-86. The Company has included its Residential Assistance Adjustment Factor filing in Section 7 of this LDAF filing under a separate cover letter consistent with past LDAF filings.

Section 8 – AG Expenses: provides for the recovery of consultant expenses incurred by the Attorney General's office for docketed proceedings of EGMA including generic, multi-

company investigations. The Attorney General Consultant Expenses ("AGCE") recovery mechanism as a component of EGMA's Local Distribution Adjustment Clause ("LDAC") was authorized in D.P.U. 09-30. The Company is also providing the AGCE related invoices part this filing in Appendix A.

Section 9 – Gas System Enhancement Adjustment Factor ("GSEAF"): provides for the recovery of costs associated with the replacement of non-cathodically protected steel distribution mains and services, cast iron and wrought iron mains, and other eligible facilities. The GSEAF became effective May 1,2026 and is associated with the revenue requirement of the Eligible Gas System Enhancement Program ("GSEP") Investment for the calendar year 2026. The GSEAF recovery mechanism is a component of the Company's Local Distribution Adjustment Clause. In addition to the GSEAF that was effective May 1, 2026, a reconciliation component of the GSEAF (D.P.U. 26-GREC-05) was filed May 1,2026 and an Order is expected by October 31, 2026. At that time (and within five business days) revised LDAF rates will be filed reflecting the new GSERAF to be in effect from November 1,2026 through October 31, 2027, that will be replacing the currently effective GSERAF to expire on October 31, 2026.

Section 10 – 2017 Tax Act Credit Factor: was reflected in distribution rates on November 1,2022 and only the reconciliation of the remaining balance is included in the TACF rate going forward. As a result, this year the pass back amount of ($19,219) represents the prior period reconciliation. Since the remaining balance is too immaterial to generate a rate, the Company is proposing to roll the reconciliation balance of ($19,219) into the AGCE recovery mechanism balance effective November 1, 2026.

Section 11 – Electronic Payment Recovery Factor: provides for the recovery of costs directly related to the implementation and administration of the Company's Fee Free Credit and Debit Card Payment Option approved by the Department in D.P.U. 20-91-A. The Fee Free Credit Card and Debit Card Payment Option is only available to residential customers. The proposed EPRF to become effective November 1, 2026, is being submitted to the Department for filing in a separate docket D.P.U. 26-110 on August 3,2026 and includes supporting testimony and schedules, some of which are included in Section 11 of this LDAF filing. The proposed revenue requirement for the 2026 EPRF of $390,276 is shown on Section 11, Page 1, Line 6.

Section 12 – System Supply Factor ("SSF"): allows for the recovery of incremental supply costs from all customers, including capacity-exempt customers, to ensure sufficient supply is available to meet the hourly requirements needed to ensure there is adequate pressures into the distribution system as approved by the Department in D.P.U. 23-122. The

proposed revenue requirement for the 2026 SSF of $9,339,909 is shown on Section 12, Page 1, Line 4.

Section 13 – Base Distribution Reconciling Factor ("BDRF"): allows for the recovery of the base distribution costs in excess of the Base Rate Reset Cap in the amount of $62,165,258 that were not included in base distribution rates effective November 1,2024 pursuant to the Department's order in D.P.U. 24-50. The Company began the amortization of $62 million on November 1,2024 for a 12-month period ending October 31, 2025. Per tariff, the Company started revenue collection on May 1,2025 and will continue to do so until the end of the 18-month period in October 2026. The projected reconciliation balance is $4,600,565, as shown on Section 13, Page 1, Line 6.

Section 14 – Rate Comparisons: contains two versions of bill analyses, which compare monthly bills for all rate classes at EGMA's proposed November 2026 through October 2027 LDAF rates (i) with the off-peak rates currently in effect (presented in Section 14A) and (ii) with the 2025 average peak rates (presented in Section 14B). These analyses only include bill impacts due to LDAF changes. Note that the GSEP rates used for this analysis reflect the currently effective GSERAF in both the proposed and prior year rates since the Company is awaiting a final Order in D.P.U. 26-GREC-05. Per Section 14A, the annual bill of the typical Residential Heating (R-3) customer is projected to show a decrease of approximately 1.0 percent, or $2.31 per month, whereas, per Section 14B, the change of approximately 0.0 percent, or $0.05 per month, due to the proposed LDAF change effective November 1, 2026.

Section 15 – Alternative Option – Seasonal LDAC: Section 15 contains an alternative rate proposal for the Department's consideration regarding the EES and RAAF components of the LDAF. In D.P.U. 25-200 the Department and all stakeholders discussed potential changes to certain electric and gas reconciliation mechanism costs, such as the EES and RAAF. Within our April 14, 2026 comments in D.P.U. 25-200 the Company also outlined a rate design alternative that would recover the total revenue requirement of certain LDAC components separately in the peak and off-peak period. As a result, in an effort to alleviate the cost of winter bills for customers, the Company has made an alternate rate proposal for the Department's consideration whereby 50 percent of the total proposed EES and RAAF revenue requirement, would be recovered during the peak period, and 50 percent would be recovered during the off-peak period. Under this alternative proposal, customers would experience lower volumetric rates during the peak period when usage is high, and higher volumetric rates during the off-peak period when the usage is low, providing smoother bill impacts for gas customers throughout the year.

If the Department approves this alternate rate recovery method, the Company will file an updated tariff to reflect these changes in a compliance filing. If adopted by the Department, for the (A) off-peak to peak season change, the proposed 2026-2027 LDAF represents an approximate -8.6 percent change to an average R-3 customer's total bill. For the (B) peak to peak season change, the proposed 2026-2027 LDAF represents an approximate -7.5 percent change to an average R-3 customer's total bill.

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 2

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

PEAK FORM IIa – SUMMARY OF RATES

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Summary of Local Distribution Adjustment Clause Factors
FORM IIa
Effective November 1, 2026

Line No.	Rate Schedule	R-1	R-2	R-3	R-4	L	G-40	G-41	G-42	G-43	G-50	G-51	G-52	G-53
2	**Customer Charge** (per month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 3.41	$ 19.80	$ 78.30	$ 290.00	$ 1,155.90	$ 19.80	$ 78.30	$ 290.00	$ 1,155.90
3	**Distribution Charge** (per therm of demand)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.6794	$ -	$ -	$ -	$ 4.6794
4	**Distribution Charge per Therm**	$ 1.3348	$ 1.3348	$ 0.9253	$ 0.9253	$ -	$ 0.9148	$ 0.5441	$ 0.2929	$ 0.2124	$ 0.8721	$ 0.2972	$ 0.2292	$ 0.2124
5	**LDAC Rate Components**													
6	Energy Efficiency Surcharge (EES)	$ 0.2986	$ 0.2986	$ 0.2986	$ 0.2986	$ -	$ 0.1370	$ 0.1370	$ 0.1370	$ 0.1370	$ 0.1370	$ 0.1370	$ 0.1370	$ 0.1370
7	Remediation Charge (RAF) - Section 5, Page 5	$ 0.0006	$ 0.0006	$ 0.0006	$ 0.0006	$ 0.0006	$ 0.0004	$ 0.0002	$ 0.0003	$ 0.0002	$ 0.0004	$ 0.0002	$ 0.0003	$ 0.0002
8	Pension/PBOP Factor (PAF) - Section 6, Page 1	$ (0.0009)	$ (0.0009)	$ (0.0009)	$ (0.0009)	$ (0.0009)	$ (0.0007)	$ (0.0003)	$ (0.0004)	$ (0.0002)	$ (0.0007)	$ (0.0003)	$ (0.0004)	$ (0.0002)
9	Residential Assistance Adjustment Factor (RAAF)- Section 7, Page 1	$ 0.2272	$ -	$ 0.2272	$ -	$ -	$ 0.1772	$ 0.0960	$ 0.1238	$ 0.0908	$ 0.1772	$ 0.0960	$ 0.1238	$ 0.0908
10	Attorney General Consultant Expenses (AGCE) - Section 8, Page 3	$ 0.0004	$ 0.0004	$ 0.0004	$ 0.0004	$ 0.0004	$ 0.0003	$ 0.0001	$ 0.0002	$ 0.0001	$ 0.0003	$ 0.0001	$ 0.0002	$ 0.0001
11	Gas System Enhancement Adjustment Factor (GSEAF) - Section 9, Page 1	$ 0.0799	$ 0.0799	$ 0.0799	$ 0.0799	$ 0.0799	$ 0.0674	$ 0.0424	$ 0.0578	$ 0.0459	$ 0.0674	$ 0.0424	$ 0.0578	$ 0.0459
12	Gas System Enhancement Reconciliation Adjustment Factor (GSERAF) - Section 9, Page 2	$ (0.0095)	$ (0.0095)	$ (0.0095)	$ (0.0095)	$ (0.0095)	$ (0.0083)	$ (0.0052)	$ (0.0071)	$ (0.0055)	$ (0.0083)	$ (0.0052)	$ (0.0071)	$ (0.0055)
13	2017 Tax Act Credit Factor (TACF) - Section 10	$ -	$ -	$ -	$ -	$ -	$ -				$ -	$ -	$ -	$ -
14	Electronic Payment Recovery Factor (EPRF) - Section 11	$ 0.0014	$ 0.0014	$ 0.0014	$ 0.0014	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	System Supply Factor (SSF)- Section 12	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174	$ 0.0174
16	Base Distribution Reconciling Factor (BDRF) Section 13	$ 0.0114	$ 0.0114	$ 0.0114	$ 0.0114	$ 0.0114	$ 0.0088	$ 0.0047	$ 0.0061	$ 0.0045	$ 0.0088	$ 0.0047	$ 0.0061	$ 0.0045
17	**Total LDAC Rate per Therm** (Sum Line 6 through Line 16)	$ 0.6265	$ 0.3993	$ 0.6265	$ 0.3993	$ 0.0993	$ 0.3995	$ 0.2923	$ 0.3351	$ 0.2902	$ 0.3995	$ 0.2923	$ 0.3351	$ 0.2902
18	**Off-Peak GAF Rate per Therm** (Form II, Page 1 Line 22)	$ 0.3443	$ 0.3443	$ 0.4048	$ 0.4048	$ 0.3443	$ 0.4048	$ 0.4048	$ 0.4048	$ 0.4048	$ 0.3443	$ 0.3443	$ 0.3443	$ 0.3443
19	**Peak Revenue Decoupling Adjustment Factor per Therm**	$ 0.0815	$ 0.0815	$ 0.0815	$ 0.0815	$ -	$ 0.0648	$ 0.0372	$ 0.0522	$ 0.0430	$ 0.0648	$ 0.0372	$ 0.0522	$ 0.0430
20	**Total Peak Rate per Therm** (Line 4 + Line 17 + Line 18 + Line 19)	$ 2.3871	$ 2.1599	$ 2.0381	$ 1.8109	$ 0.4436	$ 1.7839	$ 1.2784	$ 1.0850	$ 0.9504	$ 1.6807	$ 0.9710	$ 0.9608	$ 0.8899

Line Notes

4	As approved in D.P.U. 25-108, inclusive of base distribution and exogenous charges
6-7,9-10,13,15,16	As proposed in D.P.U. 26-PGAF-EGMA(LDAC), effective November 1, 2026
8	As proposed in D.P.U. 26-96, effective November 1, 2026
11	As approved in D.P.U. 25-GSEP-05, effective May 1, 2026
12	As approved in D.P.U. 25-GREC-05, effective November 1, 2025
14	As proposed in D.P.U. 26-110, effective November 1, 2026
17	As approved in D.P.U. 26-OGAF(CGAC)(Revised), effective May 1, 2026
18	As proposed in D.P.U. 26-95, effective November 1, 2026

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 3

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

SALES SUMMARY

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Forecasted Sales and Transportation (Volumes in Therms)
Normal Weather
November 2026 through October 2027
Effective November 1, 2026

Line No.	Firm Sales	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	Total Winter	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Total Summer	Total Annual
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	R-3 & R-4	27,408,149	40,570,403	51,924,470	45,876,330	40,768,617	22,348,033	228,896,002	10,367,184	5,504,284	4,587,879	4,253,845	4,683,584	10,675,064	40,071,839	268,967,841
2	R-1 & R-2	295,031	327,678	337,362	284,761	272,788	182,588	1,700,209	121,538	109,139	136,742	128,484	134,830	214,663	845,395	2,545,604
3	Outdoor Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	G40	2,484,458	4,565,234	5,440,243	5,003,195	4,197,060	2,249,124	23,939,314	870,930	267,714	220,373	164,475	244,826	794,542	2,562,861	26,502,175
5	G41	3,528,844	5,978,384	6,610,561	6,109,415	5,357,174	2,950,752	30,535,129	1,358,229	441,444	417,842	337,321	402,339	1,527,727	4,484,902	35,020,031
6	G42	2,356,476	4,917,714	5,814,394	4,402,921	4,133,886	2,368,058	23,993,449	750,151	100,419	306,470	78,141	300,868	675,033	2,211,082	26,204,530
7	G43	367,240	567,004	813,542	569,714	916,497	855,965	4,089,962	304,794	314,086	55,920	39,237	74,481	83,078	871,596	4,961,559
8	G50	468,949	508,598	525,147	450,985	453,703	286,781	2,694,163	229,444	158,375	243,554	220,369	275,674	473,531	1,600,946	4,295,109
9	G51	1,697,211	1,675,070	1,756,818	1,399,561	1,476,663	990,445	8,995,768	804,004	547,645	920,714	767,590	1,076,771	1,560,599	5,677,322	14,673,090
10	G52	1,584,262	1,800,268	2,318,275	1,973,569	1,963,383	803,925	10,443,683	774,193	311,025	465,091	526,952	869,714	1,138,764	4,085,739	14,529,422
11	G53	1,344,592	1,357,023	1,511,235	1,764,690	1,234,358	1,033,476	8,245,373	438,122	400,293	396,495	528,661	470,625	733,074	2,967,270	11,212,643
12	**Total Firm Sales**	**41,535,212**	**62,267,377**	**77,052,047**	**67,835,140**	**60,774,129**	**34,069,147**	**343,533,052**	**16,018,588**	**8,154,423**	**7,751,078**	**7,045,074**	**8,533,712**	**17,876,076**	**65,378,952**	**408,912,004**
	Transportation															
13	R-3 & R-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	R-1 & R-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	G40	1,448,460	2,613,065	2,459,381	2,333,912	1,877,919	860,986	11,593,724	90,320	121,534	144,736	138,532	236,281	547,800	1,279,202	12,872,926
16	G41	4,430,571	5,556,026	7,516,193	6,710,900	5,980,719	3,451,711	33,646,119	1,199,698	557,802	596,143	665,574	1,006,691	1,966,511	5,992,418	39,638,537
17	G42	1,022,728	76,245	503,023	598,703	515,423	644,224	3,360,346	203,115	343,165	110,477	437,424	333,688	729,996	2,157,865	5,518,211
18	G43	1,043,048	1,680,582	976,282	1,358,480	821,275	716,144	6,595,810	281,173	108,428	257,542	226,424	307,306	675,623	1,856,496	8,452,306
19	G50	52,419	224,252	203,874	233,578	280,277	272,552	1,266,952	185,965	183,806	188,365	194,633	152,084	26,887	931,741	2,198,694
20	G51	821,247	1,675,607	1,499,663	1,482,683	1,632,648	1,472,620	8,584,469	1,061,540	931,410	1,126,623	1,172,673	967,334	743,800	6,003,380	14,587,849
21	G52	247,198	112,596	53,290	22,361	266,057	392,534	1,094,036	327,583	829,512	834,800	903,268	1,116,681	724,681	4,736,525	5,830,561
22	G53	3,097,857	3,553,185	3,685,027	3,352,043	3,932,167	2,178,594	19,798,873	2,227,781	2,714,634	3,036,394	3,124,411	3,366,977	3,142,501	17,612,697	37,411,570
23	**Total Transportation**	**12,163,528**	**15,491,558**	**16,896,733**	**16,092,661**	**15,306,485**	**9,989,364**	**85,940,329**	**5,577,174**	**5,790,293**	**6,295,080**	**6,862,939**	**7,487,041**	**8,557,799**	**40,570,325**	**126,510,654**
24	**Total Firm Sales and Transportation**	**53,698,740**	**77,758,935**	**93,948,780**	**83,927,802**	**76,080,614**	**44,058,511**	**429,473,381**	**21,595,762**	**13,944,716**	**14,046,157**	**13,908,013**	**16,020,753**	**26,433,874**	**105,949,276**	**535,422,658**

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Forecast 2026-2027 vs. Normalized Actual 2025-2026 Volumes
Peak Period

November 2026 through October 2027
Effective November 1, 2026

Line No.	11/1/2026	(Forecast) Nov-26 Through Apr-27 (a) Therms	(Actual-Normal) Nov-25 Through Apr-26 (b) Therms	Increase (Decrease) (c) Therms	Percentage (d) %
	Total EGMA				
1	Sales	343,533,052	307,407,759	36,125,294	11.75%
2	Transportation	85,940,329	100,453,423	(14,513,094)	-14.45%
3	Total	429,473,381	407,861,181	21,612,200	5.30%

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 4

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

ENERGY EFFICIENCY SURCHARGE

Eversource Gas Company of Massachusetts
d/b/a Eversource
2026-2027 Energy Efficiency Rate Calculation
November 1, 2026 - October 31, 2027

Line No.	Description		Rate	Reference
	(a)		(b)	(c)
1	Residential EE Implementation Costs	$	0.3014	Page 2, Col. (f), Line 16
2	Residential Reconciliation Adjustment	$	(0.0028)	Page 3, Col. (l), Line 36
3	Residential Energy Efficiency Surcharge in Therms	$	0.2986	Line 1 + Line 2
4	C&I EE Implementation Costs	$	0.1266	Page 2, Col. (f), Line 41
5	C&I Reconciliation Adjustment	$	0.0105	Page 4, Col. (l) Line 36
6	C&I Energy Efficiency Surcharge in Therms	$	0.1370	Line 4 + Line 5

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of Energy Efficiency Surcharge - EES
November 1, 2026 - October 31, 2027
Residential

Line No.	Month	Total EE Program Costs: PA Model (Non-Pool)	Total EE Program Costs: Electrification Pool	Performance Incentive Target: PA Model (Non-Pool)	Performance Incentive Target: Electrification Pool	Total EE Program Budget	Volumes (Therms)
		(a)	(b)	(c)	(d)	(e)	(f)
1	November 2026	$ 5,386,003	$ 961,454	$ 225,476	$ 39,144	$ 6,612,076	27,703,181
2	December 2026	$ 5,386,003	$ 961,454	$ 225,476	$ 39,144	$ 6,612,076	40,898,081
3	January 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	52,261,832
4	February 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	46,161,091
5	March 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	41,041,405
6	April 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	22,530,622
7	May 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	10,488,722
8	June 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	5,613,423
9	July 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	4,724,620
10	August 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	4,382,329
11	September 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	4,818,414
12	October 2027	$ 5,626,430	$ 954,135	$ 237,251	$ 44,023	$ 6,861,839	10,889,727
13							
14	Total	$ 67,036,306	$ 11,464,258	$ 2,823,459	$ 518,522	$ 81,842,545	271,513,445
15							
16	Residential Energy Efficiency Implementation Cost in Therms:					**$**	**0.3014**
17	Residential Energy Efficiency Incentive In Therms:					**$**	**0.0123**

Commercial & Industrial

Line No.	Month	Total EE Program Costs: PA Model (Non-Pool)	Total EE Program Costs: Electrification Pool	Performance Incentive Target: PA Model (Non-Pool)	Performance Incentive Target: Electrification Pool	Total EE Program Budget	Volumes (Therms)
		(a)	(b)	(c)	(d)	(e)	(f)
25	November 2026	$ 2,182,736	$ 298,215	$ 129,409	$ 5,905	$ 2,616,266	25,995,560
26	December 2026	$ 2,182,736	$ 298,215	$ 129,409	$ 5,905	$ 2,616,266	36,860,854
27	January 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	41,686,949
28	February 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	37,766,711
29	March 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	35,039,209
30	April 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	21,527,889
31	May 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	11,107,040
32	June 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	8,331,293
33	July 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	9,321,537
34	August 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	9,525,685
35	September 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	11,202,339
36	October 2027	$ 2,309,331	$ 360,705	$ 140,099	$ 8,277	$ 2,818,413	15,544,147
37							
38	Total	$ 27,458,781	$ 4,203,477	$ 1,659,814	$ 94,585	$ 33,416,657	263,909,213
39							
40	C&I Energy Efficiency Implementation Cost in Therms:					**$**	**0.1266**
41	C&I Energy Efficiency Incentive in Therms:					**$**	**0.0066**

		2026 Program Costs		**2026 Performance Incentive**			
		PA Model (Non-Pool)	Electrification Pool	PA Model (Non-Pool)	Electrification Pool	Reference	
45	2026 EE Estimated Budget Amounts per D.P.U. 24-141	(a)	(b)	(c)	(d)		
46	Residential	$ 40,563,845	$ 11,537,442	$ 1,158,112	$ 469,732		
47	Low Income	$ 35,720,075	$ -	$ 2,296,822	$ -		
48	Commercial & Industrial	$ 14,540,940	$ 3,578,584	$ 803,690	$ 70,866		
49	Total	$ 90,824,860	$ 15,116,026	$ 4,258,624	$ 540,597		
50							
51	Low Income Allocation BDRA Per M.D.P.U. No.4N						
52	Residential BDRA--67.380%	$ 24,068,187	$ -	$ 1,547,599	$ -	Line 47 * 67.380%	
53	C & I--32.620%	$ 11,651,888	$ -	$ 749,223	$ -	Line 47 * 32.620%	
54		$ 35,720,075	$ -	$ 2,296,822	$ -		
55							BDRA Multipliers
56	Total Residential 2026 Estimate (incl. Low Income Allocation)	$ 64,632,031	$ 11,537,442	$ 2,705,711	$ 469,732	Line 46 + Line 52	67.380%
57	Total C&I 2026 Estimate (incl. Low Income Allocation)	$ 26,192,829	$ 3,578,584	$ 1,552,913	$ 70,866	Line 48 + Line 53	32.620%
58							

		2027 Program Costs		**2027 Performance Incentive**			
		PA Model (Non-Pool)	Electrification Pool	PA Model (Non-Pool)	Electrification Pool	Reference	
61	2027 EE Estimated Budget Amounts per D.P.U. 24-141	(a)	(b)	(c)	(d)		
62	Residential	$ 41,824,729	$ 11,449,621	$ 1,203,252	$ 528,280		
63	Low Income	$ 38,130,650	$ -	$ 2,439,532	$ -		
64	Commercial & Industrial	$ 15,273,754	$ 4,328,455	$ 885,419	$ 99,329		
65	Total	$ 95,229,133	$ 15,778,076	$ 4,528,202	$ 627,609		
66							
67	Low Income Allocation BDRA Per M.D.P.U. No.4N						
68	Residential BDRA--67.380%	$ 25,692,432	$ -	$ 1,643,756	$ -	Line 63 * 67.380%	
69	C & I--32.620%	$ 12,438,218	$ -	$ 795,775	$ -	Line 63 * 32.620%	
70		$ 38,130,650	$ -	$ 2,439,532	$ -		
71							
72	Total Residential 2027 Estimate (incl. Low Income Allocation)	$ 67,517,161	$ 11,449,621	$ 2,847,008	$ 528,280	Line 62 + Line 68	
73	Total C&I 2027 Estimate (incl. Low Income Allocation)	$ 27,711,972	$ 4,328,455	$ 1,681,194	$ 99,329	Line 64 + Line 69	

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of Energy Effciency Surcharge - EES
November 1, 2026 - October 31, 2027
Reconciliation Adjustment - Residential

Line No.	Month	Year		Beginning Balance (a)	Reclass PA Models (Non-Pool) with LI allocation (b)	Electrification Pool (c)	Performance Incentive (d)	EE Residential Factor/Therms (e)	Firm Volumes Therms (f)	EE Recovery (g) = (e)*(f)	Ending Balance (h)=(a)+(b)+(c)+(d)+(g)	Average Monthly Balance (i)=((a)+(h))/2	Interest Rate (j)	No. Days (k)	Monthly Interest (l)=(i)*((j)/365)*(k)	Balance with Interest (m)=(h)+(l)
1	June	2025	Act	$ 4,076,989	$ 5,665,981	$ 367,456	$ 250,947			$ (3,949,122)	$ 6,412,251	$ 5,244,620	7.50%	30	$ 32,330	$ 6,444,581
2	July	2025	Act	$ 6,444,581	$ 5,025,712	$ 712,498	$ 250,947			$ (3,233,753)	$ 9,199,986	$ 7,822,284	7.50%	31	$ 49,827	$ 9,249,813
3	August	2025	Act	$ 9,249,813	$ 4,182,967	$ 988,751	$ 250,947			$ (2,799,755)	$ 11,872,724	$ 10,561,269	7.50%	31	$ 67,274	$ 11,939,998
4	September	2025	Act	$ 11,939,998	$ 4,414,343	$ 822,607	$ 250,947			$ (3,196,493)	$ 14,231,403	$ 13,085,700	7.38%	30	$ 79,375	$ 14,310,777
5	October	2025	Act	$ 14,310,777	$ 4,803,177	$ 1,022,468	$ 250,947			$ (4,864,324)	$ 15,523,046	$ 14,916,912	7.23%	31	$ 91,598	$ 15,614,644
6	November	2025	Act	$ 15,614,644	$ 4,666,892	$ 2,959,476	$ 250,645			$ (8,220,944)	$ 15,270,713	$ 15,442,678	7.00%	30	$ 88,848	$ 15,359,561
7	December	2025	Act	$ 15,359,561	$ 6,554,216	$ 1,245,907	$ 250,645			$ (14,492,038)	$ 8,918,290	$ 12,138,926	6.83%	31	$ 70,416	$ 8,988,706
8	January	2026	Act	$ 8,988,706	$ 4,209,985	$ 1,258,067	$ 264,620			$ (16,593,003)	$ (1,871,624)	$ 3,558,541	6.75%	31	$ 20,401	$ (1,851,224)
9	February	2026	Act	$ (1,851,224)	$ 3,792,057	$ 894,893	$ 264,620			$ (17,113,043)	$ (14,012,696)	$ (7,931,960)	6.75%	28	$ (41,072)	$ (14,053,769)
10	March	2026	Act	$ (14,053,769)	$ 4,138,454	$ 752,951	$ 264,620			$ (14,211,412)	$ (23,109,156)	$ (18,581,462)	6.75%	31	$ (106,525)	$ (23,215,681)
11	April	2026	Act	$ (23,215,681)	$ 5,557,131	$ 726,729	$ 264,620			$ (8,363,303)	$ (25,030,504)	$ (24,123,093)	6.75%	30	$ (133,834)	$ (25,164,338)
12	May	2026	Act	$ (25,164,338)	$ 5,527,880	$ 535,886	$ 264,620			$ (4,534,898)	$ (23,370,850)	$ (24,267,594)	6.75%	31	$ (139,123)	$ (23,509,973)
13	June	2026	Act	$ (23,509,973)	$ 4,122,535	$ 563,212	$ 264,620			$ (2,639,914)	$ (21,199,519)	$ (22,354,746)	6.75%	30	$ (124,023)	$ (21,323,542)
14	July	2026	Est	$ (21,323,542)	$ 6,411,925	$ 649,205	$ 264,620	$ 0.3566	4,430,766	$ (1,580,011)	$ (15,577,803)	$ (18,450,672)	6.75%	31	$ (105,775)	$ (15,683,578)
15	August	2026	Est	$ (15,683,578)	$ 6,411,925	$ 649,205	$ 264,620	$ 0.3566	4,121,728	$ (1,469,808)	$ (9,827,636)	$ (12,755,607)	6.75%	31	$ (73,126)	$ (9,900,762)
16	September	2026	Est	$ (9,900,762)	$ 6,411,925	$ 649,205	$ 264,620	$ 0.3566	4,535,909	$ (1,617,505)	$ (4,192,517)	$ (7,046,639)	6.75%	30	$ (39,094)	$ (4,231,611)
17	October	2026	Est	$ (4,231,611)	$ 6,411,925	$ 649,205	$ 264,620	$ 0.3566	10,733,020	$ (3,827,395)	$ (733,255)	$ (2,482,433)	6.75%	31	$ (14,231)	$ (747,487)
18	November	2026	Est	$ (747,487)	$ -	$ -	$ -	$ (0.0028)	27,703,181	$ 77,915	$ (669,572)	$ (708,529)	6.75%	30	$ (3,931)	$ (673,503)
19	December	2026	Est	$ (673,503)	$ -	$ -	$ -	$ (0.0028)	40,898,081	$ 115,026	$ (558,477)	$ (615,990)	6.75%	31	$ (3,531)	$ (562,009)
20	January	2027	Est	$ (562,009)	$ -	$ -	$ -	$ (0.0028)	52,261,832	$ 146,986	$ (415,023)	$ (488,516)	6.75%	31	$ (2,801)	$ (417,823)
21	February	2027	Est	$ (417,823)	$ -	$ -	$ -	$ (0.0028)	46,161,091	$ 129,828	$ (287,995)	$ (352,909)	6.75%	28	$ (1,827)	$ (289,823)
22	March	2027	Est	$ (289,823)	$ -	$ -	$ -	$ (0.0028)	41,041,405	$ 115,429	$ (174,394)	$ (232,109)	6.75%	31	$ (1,331)	$ (175,725)
23	April	2027	Est	$ (175,725)	$ -	$ -	$ -	$ (0.0028)	22,530,622	$ 63,367	$ (112,358)	$ (144,041)	6.75%	30	$ (799)	$ (113,157)
24	May	2027	Est	$ (113,157)	$ -	$ -	$ -	$ (0.0028)	10,488,722	$ 29,499	$ (83,657)	$ (98,407)	6.75%	31	$ (564)	$ (84,221)
25	June	2027	Est	$ (84,221)	$ -	$ -	$ -	$ (0.0028)	5,613,423	$ 15,788	$ (68,434)	$ (76,328)	6.75%	30	$ (423)	$ (68,857)
26	July	2027	Est	$ (68,857)	$ -	$ -	$ -	$ (0.0028)	4,724,620	$ 13,288	$ (55,569)	$ (62,213)	6.75%	31	$ (357)	$ (55,926)
27	August	2027	Est	$ (55,926)	$ -	$ -	$ -	$ (0.0028)	4,382,329	$ 12,325	$ (43,601)	$ (49,763)	6.75%	31	$ (285)	$ (43,886)
28	September	2027	Est	$ (43,886)	$ -	$ -	$ -	$ (0.0028)	4,818,414	$ 13,552	$ (30,334)	$ (37,110)	6.75%	30	$ (206)	$ (30,540)
29	October	2027	Est	$ (30,540)	$ -	$ -	$ -	$ (0.0028)	10,889,727	$ 30,627	$ 87	$ (15,226)	6.75%	31	$ (87)	$ (0)
30																
31	Total November 2025 through October 2026			$ (747,487)	$ -		$ -		271,513,445	$ 763,630					$ (16,143)	$ (0)

32				
33	Total Program Expenses Budget		Reference	Nov 1, 2026 Balance + Projected Interest (Nov 2026 - Oct 2027) $ (763,630)
34	2025-2026 Res PA Model (Non-Pool) Budget	$ 40,421,579	10 months of D.P.U. 24-141(2026) + 2 months of D.P.U. 24-141 (2025)	Forecast Nov. 2026 - Oct.2027 271,513,445
35	2025-2026 Res Electrification Pool Budget	$ 11,533,943	10 months of D.P.U. 24-141(2026) + 2 months of D.P.U. 24-141 (2025)	
36	2025-2026 Low-Income Budget	$ 35,315,037	10 months of D.P.U. 24-141(2026) + 2 months of D.P.U. 24-141 (2025)	Estimated Residential Reconcilaitiation Rate in Therms $ (0.0028)
37	2025-2026 C&I PA Model (Non-Pool) Budget	$ 14,383,727	10 months of D.P.U. 24-141(2026) + 2 months of D.P.U. 24-141 (2025)	
38	2025-2026 C&I Electrification Pool Budget	$ 3,483,272	10 months of D.P.U. 24-141(2026) + 2 months of D.P.U. 24-141 (2025)	
39		$ 105,137,557	Sum of Lines 34 thru 38	
40				
41	BDRA for LI Distribution			
42	Residential	$ 23,795,272	Line 36 * 67.380%	
43	C&I	$ 11,519,765	Line 36 * 32.620%	BDRA Multipliers
44				67.380%
45	Total By Sector			32.620%
46	2025-2026 Res PA Model (Non-Pool) Budget w/LI alloc	$ 64,216,851	Line 34 + Line 42	
47	2025-2026 Res Electrification Pool Budget	$ 11,533,943	Line 35	
48	2025-2026 C&I PA Model (Non-Pool) Budget w/LI alloc	$ 25,903,492	Line 37 + Line 43	
49	2025-2026 C&I Electrification Pool Budget	$ 3,483,272	Line 38	
50		$ 105,137,557	Sum of Lines 46 thru 49	
51				
52	November 2025-June 2026 Res PA Model (Non-Pool)	$ 38,569,150	Line 6 + Line 13 Col(b)	
53	2025-2026 Res PA Model (Non-Pool) remaining	$ 25,647,701	Line 46 - Line 52	
54	November 2025 - June 2026 Res Electrification Pool	$ 8,937,122	Line 6 + Line 13 Col(c)	
55	2025-2026 Res Electrification Pool remaining	$ 2,596,821	Line 47 - Line 54	
56				
57	November 2025 - June 2026 C&I PA Model (Non-Pool)	$ 15,975,342	Page 4, Line 6 + Line 13 Col(b)	
58	2025-2026 C&I PA Model (Non-Pool) remaining	$ 9,928,150	Line 48 - Line 57	
59	November 2025 - June 2026 C&I Electrification Pool	$ 836,802	Page 4, Line 6 + Line 13 Col(c)	
60	2026 C&I Electrification Pool remaining	$ 2,646,470	Line 49 - Line 59	
61				
62	2026 Remaining	$ 40,819,141	Line 50 - Line 52 - Line 54 - Line 57 - Line 59	

Notes:

Col.(a) Line : The Company made a "true up" adjustment to the Beginning Balance as of June 2025 of $ 293,292 related to the 2022-2024 Total Program Expenses including Performance Incentive per D.P.U. 25-121 of $274,738 and associated carrying charges of $18,554.

Beginning Balance at 6/2025	$ 3,783,697	Per D.P.U. 25-PGAF-EGMA Section 4 Page 3 Line 13
True Up 2022-2024 Program Costs and PI	$ 274,738	
Carrying Charges	$ 18,554	
Adjusted Beginning Balance at 6/2025	$ 4,076,989	

Col.(b) Reclass - Includes installed measures, marketing and education, EE salaries and benefits for Non-Pool expenditure
Col.(b) Line 14 - Line 17: 2026 Monthly Residential Non-Pool Remaining Budget (Line 53/4)
Col.(c) Reclass - Includes installed measures, marketing and education, EE salaries and benefits for Electrification Pool expenditure
Col.(c) Line 14 - Line 17: 2026 Monthly Residential Electrification Pool Remaining Budget (Line 55/4)
Col.(d) Line 1- Line 7: 2024 Performance Incentive represents the 2025 budget per D.P.U. 24-121
Col.(d) Line 8 - Line 13: 2026 Performance Incentive budget per D.P.U. 24-141
Col.(e) Line 14 - Line 17: D.P.U. 25-PGAF-EGMA LDAC, Section 4, Page 1, Col. B, Line 2
Col.(f) Line 14 - Line 17: Company Records
Line 34 - Line 38 : D.P.U. 24-141 (2026), Compliance Filing April 30,2025

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of Energy Effciency Surcharge - EES
November 1, 2026 - October 31, 2027
Reconciliation Adjustment - Commercial & Industrial

Line No.	Month	Year		Beginning Balance	Reclass PA Models (Non-Pool) with LI allocation	Reclass Electrification Pool	Performance Incentive	EE C&I Factor/Therm	Firm Volumes Therm	EE Recovery	Ending Balance	Average Monthly Balance	Interest Rate	No. Days	Monthly Interest	Balance with Interest
				(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e)*(f)	(h)=(a)+(b)+(c)+(d)+(g)	(i)=((a)+(h))/2	(j)	(k)	(l)=(i)*((j)/365)*(k)	(m)=(h)+(l)
1	June	2025	Act	$ 6,512,823	$ 1,717,418	$ 553,364	$ 124,771			$ (648,689)	$ 8,259,688	$ 7,386,255	7.50%	30	$ 45,532	$ 8,305,219
2	July	2025	Act	$ 8,305,219	$ 1,600,030	$ 767,662	$ 124,771			$ (671,839)	$ 10,125,843	$ 9,215,531	7.50%	31	$ 58,702	$ 10,184,545
3	August	2025	Act	$ 10,184,545	$ 954,375	$ 370,151	$ 124,771			$ (585,226)	$ 11,048,615	$ 10,616,580	7.50%	31	$ 67,626	$ 11,116,241
4	September	2025	Act	$ 11,116,241	$ 1,948,356	$ 366,454	$ 124,771			$ (595,357)	$ 12,960,465	$ 12,038,353	7.38%	30	$ 73,022	$ 13,033,487
5	October	2025	Act	$ 13,033,487	$ 2,247,681	$ 418,165	$ 124,771			$ (734,328)	$ 15,089,776	$ 14,061,632	7.23%	31	$ 86,346	$ 15,176,122
6	November	2025	Act	$ 15,176,122	$ 2,397,142	$ (2,978,388)	$ 125,074			$ (1,895,108)	$ 12,824,843	$ 14,000,482	7.00%	30	$ 80,551	$ 12,905,394
7	December	2025	Act	$ 12,905,394	$ 4,215,112	$ 538,996	$ 125,074			$ (5,509,787)	$ 12,274,788	$ 12,590,091	6.83%	31	$ 73,033	$ 12,347,821
8	January	2026	Act	$ 12,347,821	$ 827,935	$ 907,524	$ 135,315			$ (6,674,441)	$ 7,544,153	$ 9,945,987	6.75%	31	$ 57,019	$ 7,601,173
9	February	2026	Act	$ 7,601,173	$ 2,020,604	$ 681,127	$ 135,315			$ (6,990,208)	$ 3,448,009	$ 5,524,591	6.75%	28	$ 28,607	$ 3,476,616
10	March	2026	Act	$ 3,476,616	$ 1,118,060	$ 496,665	$ 135,315			$ (6,154,600)	$ (927,944)	$ 1,274,336	6.75%	31	$ 7,306	$ (920,639)
11	April	2026	Act	$ (920,639)	$ 2,107,984	$ 767,427	$ 135,315			$ (4,096,365)	$ (2,006,278)	$ (1,463,458)	6.75%	30	$ (8,119)	$ (2,014,397)
12	May	2026	Act	$ (2,014,397)	$ 1,824,336	$ 282,588	$ 135,315			$ (2,832,795)	$ (2,604,953)	$ (2,309,675)	6.75%	31	$ (13,241)	$ (2,618,195)
13	June	2026	Act	$ (2,618,195)	$ 1,464,169	$ 140,864	$ 135,315			$ (2,010,446)	$ (2,888,292)	$ (2,753,244)	6.75%	30	$ (15,275)	$ (2,903,567)
14	July	2026	Est	$ (2,903,567)	$ 2,482,037	$ 661,617	$ 135,315	$ 0.1690	9,033,552	$ (1,526,670)	$ (1,151,268)	$ (2,027,418)	6.75%	31	$ (11,623)	$ (1,162,891)
15	August	2026	Est	$ (1,162,891)	$ 2,482,037	$ 661,617	$ 135,315	$ 0.1690	9,260,956	$ (1,565,102)	$ 550,977	$ (305,957)	6.75%	31	$ (1,754)	$ 549,223
16	September	2026	Est	$ 549,223	$ 2,482,037	$ 661,617	$ 135,315	$ 0.1690	10,901,244	$ (1,842,310)	$ 1,985,883	$ 1,267,553	6.75%	30	$ 7,032	$ 1,992,915
17	October	2026	Est	$ 1,992,915	$ 2,482,037	$ 661,617	$ 135,315	$ 0.1690	15,321,700	$ (2,589,367)	$ 2,682,518	$ 2,337,717	6.75%	31	$ 13,402	$ 2,695,920
18	November	2026	Est	$ 2,695,920	$ -	$ -	$ -	$ 0.0105	25,995,560	$ (272,238)	$ 2,423,681	$ 2,559,801	6.75%	30	$ 14,202	$ 2,437,883
19	December	2026	Est	$ 2,437,883	$ -	$ -	$ -	$ 0.0105	36,860,854	$ (386,025)	$ 2,051,858	$ 2,244,871	6.75%	31	$ 12,870	$ 2,064,728
20	January	2027	Est	$ 2,064,728	$ -	$ -	$ -	$ 0.0105	41,686,949	$ (436,566)	$ 1,628,161	$ 1,846,444	6.75%	31	$ 10,585	$ 1,638,747
21	February	2027	Est	$ 1,638,747	$ -	$ -	$ -	$ 0.0105	37,766,711	$ (395,512)	$ 1,243,235	$ 1,440,991	6.75%	28	$ 7,462	$ 1,250,697
22	March	2027	Est	$ 1,250,697	$ -	$ -	$ -	$ 0.0105	35,039,209	$ (366,948)	$ 883,749	$ 1,067,223	6.75%	31	$ 6,118	$ 889,867
23	April	2027	Est	$ 889,867	$ -	$ -	$ -	$ 0.0105	21,527,889	$ (225,451)	$ 664,416	$ 777,142	6.75%	30	$ 4,312	$ 668,728
24	May	2027	Est	$ 668,728	$ -	$ -	$ -	$ 0.0105	11,107,040	$ (116,318)	$ 552,409	$ 610,568	6.75%	31	$ 3,500	$ 555,910
25	June	2027	Est	$ 555,910	$ -	$ -	$ -	$ 0.0105	8,331,293	$ (87,249)	$ 468,660	$ 512,285	6.75%	30	$ 2,842	$ 471,502
26	July	2027	Est	$ 471,502	$ -	$ -	$ -	$ 0.0105	9,321,537	$ (97,620)	$ 373,883	$ 422,692	6.75%	31	$ 2,423	$ 376,306
27	August	2027	Est	$ 376,306	$ -	$ -	$ -	$ 0.0105	9,525,685	$ (99,758)	$ 276,548	$ 326,427	6.75%	31	$ 1,871	$ 278,419
28	September	2027	Est	$ 278,419	$ -	$ -	$ -	$ 0.0105	11,202,339	$ (117,316)	$ 161,103	$ 219,761	6.75%	30	$ 1,219	$ 162,322
29	October	2027	Est	$ 162,322	$ -	$ -	$ -	$ 0.0105	15,544,147	$ (162,786)	$ (464)	$ 80,929	6.75%	31	$ 464	$ 0
30																
31	Total November 2025 through October 2026			$ 2,695,920	$ -		$ -		263,909,213	$ (2,763,788)					$ 67,868	$ 0
32																
33															Nov 1, 2026 Balance + Projected Interest (Nov 2026 - Oct 2027)	$ 2,763,788
34															Forecast Nov. 2026 - Oct.2027	263,909,213
35																
36															Estimated Residential Reconciliation Rate in Therms	$ 0.0105
37																
38																

Notes:

Col.(a) Line : The Company made a "true up" adjustment to the Beginning Balance as of June 2025 of $ 134,273 related to the 2022-2024 Total Program Expenses including Performance Incentive per D.P.U. 25-121 of 124,785 and associated carrying charges of $9,488

Beginning Balance at 6/2025	$	6,378,550 Per D.P.U. 25-PGAF-EGMA Section 4 Page 4 Line 13
True Up 2022-2024 Program Cost and PI	$	124,785
Carrying Charges	$	9,488
Adjusted Beginning Balance at 6/2025	$	6,512,823

Col.(b) Reclass - Includes installed measures, marketing and education, EE salaries and benefits for C&I Non-Pool expenditure
Col.(b) Line 14 - Line 17: 2025 Monthly C&I Non-Pool Remaining Budget (Section 4, Page 3, Line 58/4)
Col.(c) Reclass - Includes installed measures, marketing and education, EE salaries and benefits for C&I Electrification Pool expenditure
Col.(c) Line 14 - Line 17: 2025 Monthly C&I Electrification Pool Remaining Budget (Section 4, Page 3, Line 60/4)
Col.(d) Line 1- Line 7: 2025 Performance Incentive represents the 2025 budget per D.P.U. 24-121
Col.(d) Line 8 - Line 13: 2026 Performance Incentive per D.P.U. 24-141
Col.(e) Line 14 - Line 17: D.P.U. 25-PGAF-EGMA LDAC, Section 4, Page 1, Col. B, Line 5
Col.(f) Line 14 - Line17: Company Records

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 5

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

ENVIRONMENTAL REMEDIATION CHARGE

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Remediation Adjustment Clause (RAC) Filing
Effective November 2026

Line No.	Description		Total		Unamortized
1	From Annual Remediation Adjustment Clause Compliance Filing filed in August.				
2	- ERC 2025 Unamortized 7/7 of Total	$	764,287	$	764,287
3	- ERC 2024 Unamortized 6/7 of Total	$	2,169,199	$	1,859,313
4	- ERC 2023 Unamortized 5/7 of Total	$	1,147,879	$	819,914
5	- ERC 2022 Unamortized 4/7 of Total	$	1,901,769	$	1,086,725
6	- ERC 2021 Unamortized 3/7 of Total	$	2,210,978	$	947,562
7	- ERC 2020 Unamortized 2/7 of Total	$	2,934,369	$	838,391
8	- ERC 2019 Unamortized 1/7 of Total	$	1,235,085	$	176,441
9	Total	$	12,363,565	$	6,492,632
10	One-seventh of actual response costs (Line 10 Total divided by 7 years)	$	1,766,224		
11	Combined Tax Rate - Per Section 4.7 of the LDAC		27.32%		
12	Deferred Tax - Line 9 Unamortized times Line 11	$	1,773,787		
13	Weighted Cost of Capital (WCC) - approved most recent rate case		7.50%		
14	Weighted Cost of Debt (WCD) - approved most recent rate case		2.34%		
15	Weighted Cost of Equity - Line 13 minus Line 14		5.17%		
16	Reciprocal tax factor - 100% minus Line 11		72.68%		
17	Pre-Tax Adjusted Weighted Cost of Equity - Line 15 divided by Line 16		7.11%		
18	Pre-Tax Weighted cost of Capital - Line 14 plus Line 17		9.45%		
19	Deferred Tax Benefit (DTB) - Line 12 times Line 18	$	167,534		
20	Deferred Income Tax Excess (DITE) - Page 3, Line 7	$	(6,408)		
21	Insurance Expenses/Recoveries (IE/IR) - Current year per annual Remediation Adjustment Clause Compliance Filing filed August 3rd.	$	-		
22	Net Expenses/Recoveries - Line 20 times 50%	$	-		
23	RAC Reconciliation Adjustment - Page 4, Line 17	$	48,821		
24	Net Recoverable Remediation Adjustment Costs - Line 10 minus Line 19 plus Line 20 plus Line 22 plus Line 23	$	1,641,103		
25	Annual Firm Sales and Firm Transportation Volumes in Therms		535,422,658	Therms	
26	Net Recoverable ERC Per Unit (RAC)	$	0.0031	$/Therm	

Notes

20 Excess deferred income tax as a result of the 2017 Tax Cuts and Jobs Act ("TCJA"). Please see Page 2 and 3 for the detailed calculation.

26 See page 5 for Rate Class Sector remediation rates.

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Environmental Remediation Adjustment Factor - Calculation of Deferred Tax Benefit (DTB) 2017 TCJA Amortization
2017 Tax Reform

Line No.	Description	Total	Unamortized	
	(1)	(2)	(3)	
1	From Annual Remediation Adjustment Clause Compliance Filing filed in January for each previous calendar year			
2	- ERC 2017 Unamortized 7/7 of Total	$ 2,212,654	$ 2,212,654	
3	- ERC 2016 Unamortized 6/7 of Total	$ 1,778,478	$ 1,524,410	
4	- ERC 2015 Unamortized 5/7 of Total	$ 1,566,310	$ 1,118,793	
5	- ERC 2014 Unamortized 4/7 of Total	$ 1,745,184	$ 997,248	
6	- ERC 2013 Unamortized 3/7 of Total	$ 1,417,596	$ 607,541	
7	- ERC 2012 Unamortized 2/7 of Total	$ 1,019,123	$ 291,178	
8	- ERC 2011 Unamortized 1/7 of Total	$ 1,057,297	$ 151,042	
9	Total	$ 10,796,642	$ 6,902,866	
10	Combined Tax Rate at 12/31/17 - Before Federal Income Rate Change	40.200%		
11	Deferred Taxes Prior to Rate Change		$ 2,774,952	Line 9 x Line 10
12	Pre-Tax Weighted Cost of Capital - Before Federal Income Rate Change	11.19%		
13	Deferred Tax Benefit Prior to Rate Change		$ 310,517	Line 11 x Line 12
14	Deferred Tax Rate @ 1/1/18 - After Federal Income Rate Change	27.320%		
15	Deferred Taxes After Federal Income Tax Rate Change		$ 1,885,863	Line 9 x Line 14
16	Pre-Tax Weighted Cost of Capital - After Federal Income Rate Change	9.67%		
17	Deferred Tax Benfit After Rate Change		182,362.95	Line 15 x Line 16
18	Deferred Tax Benefit (DTB) Change		(128,154.18)	Line 13 - Line 17
19	Recovery period - Years		20	Proposed Amortization Period
20	Annual Flow-back to be included in the RAC		$ (6,408)	Line 18 / Line 19

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Environmental Remediation Adjustment Factor - Calculation of Deferred Tax Benefit (DTB) 2017 TCJA Amortization
2017 Tax Reform

Ln. No.	Description (1)		Amount (2)	Reference (3)
1	Deferred Tax Benefit (DTB) Change		$ (128,154)	Page 2, Line 18
2	Recovery Period - Years		20	Proposed Amortization Period
3	Amortization Year 1	2017	$ (6,408)	Line 1 / Line 2
4	Amortization Year 2	2018	$ (6,408)	
5	Amortization Year 3	2019	$ (6,408)	
6	Amortization Year 4	2020	$ (6,408)	
7	Amortization Year 5	2021	$ (6,408)	
8	Amortization Year 6	2022	$ (6,408)	
9	Amortization Year 7	2023	$ (6,408)	
10	Amortization Year 8	2024	$ (6,408)	
11	**Amortization Year 9**	**2025**	**$ (6,408)**	
12	Amortization Year 10	2026	$ (6,408)	
13	Amortization Year 11	2027	$ (6,408)	
14	Amortization Year 12	2028	$ (6,408)	
15	Amortization Year 13	2029	$ (6,408)	
16	Amortization Year 14	2030	$ (6,408)	
17	Amortization Year 15	2031	$ (6,408)	
18	Amortization Year 16	2032	$ (6,408)	
19	Amortization Year 17	2033	$ (6,408)	
20	Amortization Year 18	2034	$ (6,408)	
21	Amortization Year 19	2035	$ (6,408)	
22	Amortization Year 20	2036	$ (6,408)	
13	Annual Flow-back to be included in the RAC		$ (6,408)	Line 11

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Environmental Remediation Reconciliation
For the Period June 2025 through October 2027

Line No.	Year	Month	Act./ Est.	Beginning Balance (1)	Sub 0000 Site Costs (2)	Sub 1000 Deferred Tax Benefit (3)	Sub 2000 Net Insurance Exp/Recoveries (4)	Estimated Therms Firm Sales & Transp (5)	Recovery Rate (6)	Actual Billed ERC Recovery from CIS LDAF Report (7) *	Estimated Customer Recovery (8=5 x 6)	Ending Balance (9 =1+2+3+4-7-8)
1	2025	June	Act	$ 557,464		$ (16,061)				$ 65,829		$ 475,575
2	2025	July	Act	$ 475,575		$ (16,061)				$ 48,878		$ 410,636
3	2025	August	Act	$ 410,636		$ (16,061)				$ 42,154		$ 352,422
4	2025	September	Act	$ 352,422		$ (16,061)				$ 45,358		$ 291,003
5	2025	October	Act	$ 291,003		$ (16,061)				$ 63,804		$ 211,138
6	2025	November	Act	$ 211,138	$ 1,827,666	$ (16,782)				$ 177,783		$ 1,844,240
7	2025	December	Act	$ 1,844,240		$ (16,782)				$ 202,058		$ 1,625,400
8	2026	January	Act	$ 1,625,400		$ (16,782)				$ 298,155		$ 1,310,464
9	2026	February	Act	$ 1,310,464		$ (16,782)				$ 310,233		$ 983,449
10	2026	March	Act	$ 983,449		$ (16,782)				$ 260,977		$ 705,690
11	2026	April	Act	$ 705,690		$ (16,782)				$ 157,998		$ 530,911
12	2026	May	Act	$ 530,911		$ (16,782)				$ 92,006		$ 422,123
13	2026	June	Act	$ 422,123		$ (16,782)				$ 57,532		$ 347,810
14	2026	July	Est	$ 347,810		$ (16,782)		13,464,318	$ 0.0034		$ 45,682	$ 285,346
15	2026	August	Est	$ 285,346		$ (16,782)		13,382,684	$ 0.0034		$ 45,405	$ 223,159
16	2026	September	Est	$ 223,159		$ (16,782)		15,437,153	$ 0.0034		$ 52,375	$ 154,002
17	2026	October	Est	$ 154,002		$ (16,782)		26,054,720	$ 0.0034		$ 88,399	$ 48,821
18	2026	November	Est	$ 48,821	$ 1,766,224	$ (14,495)		53,698,740	$ 0.0031		$ 164,590	$ 1,635,960
19	2026	December	Est	$ 1,635,960		$ (14,495)		77,758,935	$ 0.0031		$ 238,336	$ 1,383,129
20	2027	January	Est	$ 1,383,129		$ (14,495)		93,948,780	$ 0.0031		$ 287,959	$ 1,080,675
21	2027	February	Est	$ 1,080,675		$ (14,495)		83,927,802	$ 0.0031		$ 257,244	$ 808,936
22	2027	March	Est	$ 808,936		$ (14,495)		76,080,614	$ 0.0031		$ 233,192	$ 561,249
23	2027	April	Est	$ 561,249		$ (14,495)		44,058,511	$ 0.0031		$ 135,042	$ 411,712
24	2027	May	Est	$ 411,712		$ (14,495)		21,595,762	$ 0.0031		$ 66,192	$ 331,024
25	2027	June	Est	$ 331,024		$ (14,495)		13,944,716	$ 0.0031		$ 42,741	$ 273,788
26	2027	July	Est	$ 273,788		$ (14,495)		14,046,157	$ 0.0031		$ 43,052	$ 216,240
27	2027	August	Est	$ 216,240		$ (14,495)		13,908,013	$ 0.0031		$ 42,629	$ 159,116
28	2027	September	Est	$ 159,116		$ (14,495)		16,020,753	$ 0.0031		$ 49,105	$ 95,517
29	2027	October	Est	$ 95,517		$ (14,495)		26,433,874	$ 0.0031		$ 81,021	$ (0)
30		Total November 2026 through October 2027 (Lines 18 throu				$ (173,942)		535,422,658				

Note: Actual customer billings of all LDAF components reported through CIS.

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Environmental Remediation Rate Allocation

Line No.	Rate Sector Calculation		Residential Sector	G-40 & G-50	G-41 & G-51	G-42 & G-52	G-43 & G-53
	(a)		(c)	(d)	(f)	(g)	(h)
3	Base Distribution Revenue Allocators per M.D.P.U. No.4N		67.380%	8.783%	10.779%	6.967%	6.091%
4	Environmental - RAF Recovery Amount Allocation	1,641,103	$ 164,084	$ 21,388	$ 26,249	$ 16,966	$ 14,833
5	Section 3 Total Volumes: November 2026-October 2027 (Therms)	535,422,658	271,513,445	45,868,904	103,919,507	52,082,724	62,038,078
6	Billing Rate per Therm	$ 0.0030	$ 0.0006	$ 0.0004	$ 0.0002	$ 0.0003	$ 0.0002

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 6

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

PENSION/PBOP EXPENSE FACTOR

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Pension/PBOP Adjustment Factor Calculation Effective November 1, 2026
PEF Rate Allocation

Line No.	Description	Reference	Total	Rate Allocation Summary: Residential Sector R-1/R-2/R-3/R-4	C&I Low Annual Use G-40/G-50	C&I Medium Annual Use G-41/G-51	C&I High Annual Use G-42/G-52	C&I Extra High Annual Use G-43/G-53
1	Labor Allocators appoved in D.P.U. 13-75	M.D.P.U. No. 4N Section 5.7	100.00%	69.650%	9.551%	10.289%	5.683%	4.828%
2	Pension / PBOP Revenue Cost Allocation	Exh. EGMA BJO/TJG-1 at 1, Line 55	$ (381,439)	$ (265,672)	$ (36,431)	$ (39,246)	$ (21,677)	$ (18,416)
3	Annual Sales and Transportation Volumes A:Tpvol (MMBtu)	D.P.U. 26-PGAF-EGMA(LDAC) Section 3	53,542,266	27,151,344	4,586,890	10,391,951	5,208,272	6,203,808
4	Billing Rate per Dth	Line 3 / Line 6	**$ (0.0071)**	**$ (0.0098)**	**$ (0.0079)**	**$ (0.0038)**	**$ (0.0042)**	**$ (0.0030)**
5	Billing Rate per Therm	Line 7 / 10	**$ (0.0007)**	**$ (0.0009)**	**$ (0.0007)**	**$ (0.0003)**	**$ (0.0004)**	**$ (0.0002)**

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Pension / PBOP Adjustment Factor Calculation Effective November 1, 2025
Reconciliation of Pension/ PBOP Expense Factor Adjustment

Line No.	Date	Year	Act./ Est.	Beginning Balance	Expected Costs Recoveries	Composite PEF	Estimated Firm Sales & Transp.	Revenues	Special Contract Revenues	Prior Period Adjustment	Ending Balance	Average Monthly Balance	Interest Rate	No. of Days	Monthly Interest	Balance with Interest
											(h)=(a)+(b)+(c)+(f)+(g)					
				(a)	(b)	(c)	(d) (MMBtu)	(e) = (c)*(d)-(f)	(f)	(g)		(i)=((a)+(h))/2	(j)	(k)	(l)=((i)*(j))/365*(i))	(m)=(h)+(l)
1	November	2020	Act	$ 502,427	$ 774,609			$ (472,269)	$ (4,000)	$ 1,999,327	$ 2,800,094	$ 1,651,260	3.25%	30	$ 4,399	$ 2,804,493
2	December	2020	Act	$ 2,804,493	$ 1,147,237			$ (843,161)	$ (4,000)		$ 3,104,569	$ 2,954,531	3.25%	31	$ 8,133	$ 3,112,702
3	January	2021	Act	$ 3,112,702	$ 1,264,365			$ (1,273,129)	$ (4,000)		$ 3,099,938	$ 3,106,320	3.25%	31	$ 8,574	$ 3,108,512
4	February	2021	Act	$ 3,108,512	$ 1,181,444			$ (1,270,825)	$ (4,000)		$ 3,015,131	$ 3,061,822	3.25%	28	$ 7,634	$ 3,022,765
5	March	2021	Act	$ 3,022,765	$ 984,471			$ (1,147,566)	$ (4,000)		$ 2,855,669	$ 2,939,217	3.25%	31	$ 8,113	$ 2,863,783
6	April	2021	Act	$ 2,863,783	$ 601,170			$ (741,618)	$ (4,000)		$ 2,719,335	$ 2,791,559	3.25%	30	$ 7,457	$ 2,726,792
7	May	2021	Act	$ 2,726,792	$ 380,794			$ (433,166)	$ (4,000)		$ 2,670,420	$ 2,698,606	3.25%	31	$ 7,449	$ 2,677,869
8	June	2021	Act	$ 2,677,869	$ 210,666			$ (238,653)	$ (4,000)		$ 2,645,882	$ 2,661,876	3.25%	30	$ 7,110	$ 2,652,992
9	July	2021	Act	$ 2,652,992	$ 207,571			$ (176,021)	$ (4,000)		$ 2,680,542	$ 2,666,767	3.25%	31	$ 7,361	$ 2,687,903
10	August	2021	Act	$ 2,687,903	$ 198,179			$ (157,906)	$ (4,000)		$ 2,724,177	$ 2,706,040	3.25%	31	$ 7,469	$ 2,731,646
11	September	2021	Act	$ 2,731,646	$ 232,516			$ (176,799)	$ (4,000)		$ 2,783,363	$ 2,757,504	3.25%	30	$ 7,366	$ 2,790,729
12	October	2021	Act	$ 2,790,729	$ 422,476			$ (204,729)	$ (4,000)		$ 3,004,475	$ 2,897,602	3.25%	31	$ 7,998	$ 3,012,474
13	November	2021	Act	$ 3,012,474	$ 871,689			$ (703,013)	$ (4,000)		$ 3,177,150	$ 3,094,812	3.25%	30	$ 8,267	$ 3,185,417
14	December	2021	Act	$ 3,185,417	$ 1,264,707			$ (1,637,426)	$ (4,000)		$ 2,808,698	$ 2,997,057	3.25%	31	$ 8,273	$ 2,816,971
15	January	2022	Act	$ 2,816,971	$ 1,585,397			$ (2,137,973)	$ (4,000)		$ 2,260,394	$ 2,538,682	3.25%	31	$ 7,007	$ 2,267,401
16	February	2022	Act	$ 2,267,401	$ 1,397,649			$ (2,459,764)	$ (4,000)		$ 1,201,286	$ 1,734,344	3.25%	28	$ 4,324	$ 1,205,610
17	March	2022	Act	$ 1,205,610	$ 1,283,653			$ (1,964,775)	$ (4,000)		$ 520,488	$ 863,049	3.37%	31	$ 2,470	$ 522,958
18	April	2022	Act	$ 522,958	$ 828,646			$ (1,249,954)	$ (4,000)		$ 97,651	$ 310,305	3.50%	30	$ 893	$ 98,543
19	May	2022	Act	$ 98,543	$ 476,392			$ (804,214)	$ (4,000)		$ (233,278)	$ (67,367)	3.94%	31	$ (225)	$ (233,504)
20	June	2022	Act	$ (233,504)	$ 341,339			$ (397,211)	$ (4,000)		$ (293,375)	$ (263,439)	4.38%	30	$ (948)	$ (294,324)
21	July	2022	Act	$ (294,324)	$ 364,007			$ (295,780)	$ (4,000)		$ (230,096)	$ (262,210)	4.85%	31	$ (1,080)	$ (231,176)
22	August	2022	Act	$ (231,176)	$ 371,422			$ (266,622)	$ (4,000)		$ (130,375)	$ (180,776)	5.50%	31	$ (844)	$ (131,220)
23	September	2022	Act	$ (131,220)	$ 454,986			$ (280,400)	$ (4,000)		$ 39,367	$ (45,927)	5.73%	30	$ (216)	$ 39,150
24	October	2022	Act	$ 39,150	$ 615,053			$ (452,314)	$ (4,000)		$ 197,889	$ 118,520	6.25%	31	$ 629	$ 198,518
25	November	2022	Act	$ 198,518	$ 233,730			$ (402,884)	$ (4,000)		$ 25,364	$ 111,941	6.95%	30	$ 639	$ 26,004
26	December	2022	Act	$ 26,004	$ 289,538			$ (33,548)	$ (4,000)		$ 277,994	$ 151,999	7.27%	31	$ 939	$ 278,932
27	January	2023	Act	$ 278,932	$ 354,215			$ (48,644)	$ (4,000)		$ 580,504	$ 429,718	7.50%	31	$ 2,737	$ 583,241
28	February	2023	Act	$ 583,241	$ 330,925			$ (43,859)	$ (4,000)		$ 866,306	$ 724,774	7.74%	28	$ 4,303	$ 870,610
29	March	2023	Act	$ 870,610	$ 313,412			$ (40,953)	$ (4,000)		$ 1,139,069	$ 1,004,840	7.82%	31	$ 6,674	$ 1,145,743
30	April	2023	Act	$ 1,145,743	$ 252,232			$ (25,804)	$ (4,000)		$ 1,368,171	$ 1,256,957	8.00%	30	$ 8,265	$ 1,376,436
31	May	2023	Act	$ 1,376,436	$ 209,307			$ (13,382)	$ (4,000)		$ 1,568,360	$ 1,472,398	8.23%	31	$ 10,292	$ 1,578,652
32	June	2023	Act	$ 1,578,652	$ 195,290			$ (9,261)	$ (4,000)		$ 1,760,681	$ 1,669,666	8.25%	30	$ 11,322	$ 1,772,003
33	July	2023	Act	$ 1,772,003	$ 196,259			$ (7,306)	$ (4,000)		$ 1,956,956	$ 1,864,480	8.29%	31	$ 13,127	$ 1,970,084
34	August	2023	Act	$ 1,970,084	$ 196,218			$ (6,691)	$ (4,000)		$ 2,155,610	$ 2,062,847	8.50%	31	$ 14,892	$ 2,170,502
35	September	2023	Act	$ 2,170,502	$ 202,628			$ (6,521)	$ (4,000)		$ 2,362,609	$ 2,266,556	8.50%	30	$ 15,835	$ 2,378,444
36	October	2023	Act	$ 2,378,444	$ 224,659			$ (9,868)	$ (4,000)		$ 2,589,235	$ 2,483,840	8.50%	31	$ 17,931	$ 2,607,166
37	November	2023	Act	$ 2,607,166	$ (114,563)			$ (76,464)	$ (4,000)		$ 2,412,139	$ 2,509,653	8.50%	30	$ 17,533	$ 2,429,673
38	December	2023	Act	$ 2,429,673	$ (260,855)			$ (185,455)	$ (4,000)		$ 1,979,363	$ 2,204,518	8.50%	31	$ 15,915	$ 1,995,278
39	January	2024	Act	$ 1,995,278	$ (302,191)			$ (245,772)	$ (4,000)		$ 1,443,315	$ 1,719,296	8.50%	31	$ 12,378	$ 1,455,693
40	February	2024	Act	$ 1,455,693	$ (258,394)			$ (245,672)	$ (4,000)		$ 947,628	$ 1,201,660	8.50%	29	$ 8,093	$ 955,721
41	March	2024	Act	$ 955,721	$ (194,689)			$ (198,862)	$ (4,000)		$ 558,170	$ 756,945	8.50%	31	$ 5,450	$ 563,620
42	April	2024	Act	$ 563,620	$ (34,917)			$ (159,676)	$ (4,000)		$ 365,027	$ 464,323	8.50%	30	$ 3,235	$ 368,262
43	May	2024	Act	$ 368,262	$ 76,790			$ (85,705)	$ (4,000)		$ 355,347	$ 361,804	8.50%	31	$ 2,605	$ 357,952
44	June	2024	Act	$ 357,952	$ 115,384			$ (43,086)	$ (4,000)		$ 426,249	$ 392,101	8.50%	30	$ 2,732	$ 428,981
45	July	2024	Act	$ 428,981	$ 112,050			$ (37,392)	$ (4,000)		$ 499,639	$ 464,310	8.50%	31	$ 3,343	$ 502,982
46	August	2024	Act	$ 502,982	$ 112,172			$ (33,384)	$ (4,000)		$ 577,770	$ 540,376	8.50%	31	$ 3,890	$ 581,660
47	September	2024	Act	$ 581,660	$ 94,688			$ (35,708)	$ (4,000)		$ 636,640	$ 609,150	8.30%	30	$ 4,144	$ 640,784
48	October	2024	Act	$ 640,784	$ 42,029			$ (53,689)	$ (4,000)		$ 625,125	$ 632,954	8.00%	31	$ 4,289	$ 629,414
49	November	2024	Act	$ 629,414	$ (288,770)			$ 6,760	$ (4,000)		$ 343,404	$ 486,409	7.81%	30	$ 3,114	$ 346,518
50	December	2024	Act	$ 346,518	$ (545,133)			$ 249,971	$ (4,000)		$ 47,356	$ 196,937	7.65%	31	$ 1,276	$ 48,632
51	January	2025	Act	$ 48,632	$ (671,575)			$ 354,906	$ (4,000)		$ (272,037)	$ (111,703)	7.50%	31	$ (712)	$ (272,749)
52	February	2025	Act	$ (272,749)	$ (559,102)			$ 344,531	$ (4,000)		$ (491,320)	$ (382,034)	7.50%	28	$ (2,198)	$ (493,518)
53	March	2025	Act	$ (493,518)	$ (471,051)			$ 277,449	$ (4,000)		$ (691,120)	$ (592,319)	7.50%	31	$ (3,773)	$ (694,893)
54	April	2025	Act	$ (694,893)	$ (186,397)			$ 186,219	$ (4,000)		$ (699,072)	$ (696,983)	7.50%	30	$ (4,296)	$ (703,368)
55	May	2025	Act	$ (703,368)	$ 13,132			$ 92,474	$ (4,000)		$ (601,762)	$ (652,565)	7.50%	31	$ (4,157)	$ (605,919)
56	June	2025	Act	$ (605,919)	$ 72,986			$ 64,984	$ (4,000)		$ (471,949)	$ (538,934)	7.50%	30	$ (3,322)	$ (475,271)
57	July	2025	Act	$ (475,271)	$ 73,546			$ 47,273	$ (4,000)		$ (358,452)	$ (416,862)	7.50%	31	$ (2,655)	$ (361,108)
58	August	2025	Act	$ (361,108)	$ 74,679			$ 41,054	$ (4,000)		$ (249,376)	$ (305,242)	7.50%	31	$ (1,944)	$ (251,320)
59	September	2025	Act	$ (251,320)	$ 49,476			$ 44,501	$ (4,000)		$ (161,343)	$ (206,332)	7.38%	30	$ (1,252)	$ (162,595)
60	October	2025	Act	$ (162,595)	$ (46,056)			$ 63,897	$ (4,000)		$ (148,753)	$ (155,674)	7.23%	31	$ (956)	$ (149,709)
61	November	2025	Act	$ (149,709)	$ (227,775)			$ 124,178			$ (253,306)	$ (201,507)	7.00%	30	$ (1,159)	$ (254,465)
62	December	2025	Act	$ (254,465)	$ (422,420)			$ 271,153			$ (405,731)	$ (330,098)	6.83%	31	$ (1,915)	$ (407,646)
63	January	2026	Act	$ (407,646)	$ (541,957)			$ 314,227			$ (635,376)	$ (521,511)	6.75%	31	$ (2,990)	$ (638,366)
64	February	2026	Act	$ (638,366)	$ (458,849)			$ 327,145			$ (770,070)	$ (704,218)	6.75%	28	$ (3,646)	$ (773,717)
65	March	2026	Act	$ (773,717)	$ (395,525)			$ 273,473			$ (895,769)	$ (834,743)	6.75%	31	$ (4,785)	$ (900,554)
66	April	2026	Act	$ (900,554)	$ (131,247)			$ 164,415			$ (867,386)	$ (883,970)	6.75%	30	$ (4,904)	$ (872,291)
67	May	2026	Act	$ (872,291)	$ 49,986			$ 94,184			$ (728,120)	$ (800,205)	6.75%	31	$ (4,587)	$ (732,708)
68	June	2026	Act	$ (732,708)	$ 110,768			$ 57,909			$ (564,030)	$ (648,369)	6.75%	30	$ (3,597)	$ (567,627)
69	July	2026	Est	$ (567,627)	$ 110,482	$ (0.0357)	1,346,432	$ 48,118			$ (409,027)	$ (488,327)	6.75%	31	$ (2,800)	$ (411,827)
70	August	2026	Est	$ (411,827)	$ 111,157	$ (0.0357)	1,338,268	$ 47,826			$ (252,844)	$ (332,335)	6.75%	31	$ (1,905)	$ (254,749)
71	September	2026	Est	$ (254,749)	$ 94,183	$ (0.0357)	1,543,715	$ 55,168			$ (105,398)	$ (180,073)	6.75%	30	$ (999)	$ (106,397)
72	October	2026	Est	$ (106,397)	$ 6,464	$ (0.0357)	2,605,472	$ 93,113			$ (6,820)	$ (56,609)	6.75%	31	$ (325)	$ (7,145)
73	November	2026	Est	$ (7,145)	$ (37,522)	$ (0.0071)	5,369,874	$ 38,255			$ (6,412)	$ (6,778)	6.75%	30	$ (38)	$ (6,449)
74	December	2026	Est	$ (6,449)	$ (54,334)	$ (0.0071)	7,775,893	$ 55,396			$ (5,387)	$ (5,918)	6.75%	31	$ (34)	$ (5,421)
75	January	2027	Est	$ (5,421)	$ (65,647)	$ (0.0071)	9,394,878	$ 66,930			$ (4,138)	$ (4,780)	6.75%	31	$ (27)	$ (4,165)
76	February	2027	Est	$ (4,165)	$ (58,645)	$ (0.0071)	8,392,780	$ 59,791			$ (3,019)	$ (3,592)	6.75%	28	$ (19)	$ (3,038)
77	March	2027	Est	$ (3,038)	$ (53,161)	$ (0.0071)	7,608,061	$ 54,200			$ (1,999)	$ (2,518)	6.75%	31	$ (14)	$ (2,013)
78	April	2027	Est	$ (2,013)	$ (30,786)	$ (0.0071)	4,405,851	$ 31,388			$ (1,412)	$ (1,712)	6.75%	30	$ (9)	$ (1,421)
79	May	2027	Est	$ (1,421)	$ (15,090)	$ (0.0071)	2,159,576	$ 15,385			$ (1,126)	$ (1,274)	6.75%	31	$ (7)	$ (1,133)
80	June	2027	Est	$ (1,133)	$ (9,744)	$ (0.0071)	1,394,472	$ 9,934			$ (943)	$ (1,038)	6.75%	30	$ (6)	$ (949)
81	July	2027	Est	$ (949)	$ (9,815)	$ (0.0071)	1,404,616	$ 10,007			$ (757)	$ (853)	6.75%	31	$ (5)	$ (762)
82	August	2027	Est	$ (762)	$ (9,718)	$ (0.0071)	1,390,801	$ 9,908			$ (572)	$ (667)	6.75%	31	$ (4)	$ (576)
83	September	2027	Est	$ (576)	$ (11,195)	$ (0.0071)	1,602,075	$ 11,413			$ (357)	$ (466)	6.75%	30	$ (3)	$ (360)
84	October	2027	Est	$ (360)	$ (18,471)	$ (0.0071)	2,643,387	$ 18,832			$ 1	$ (179)	6.75%	31	$ (1)	$ 0
85	Total 2026/2027 (Line 73 through Line 84)				$ (374,128)			$ 381,440	$ -					Line 73 through Line 84	$ (167)	
86	Total 2025/2026 (Line 61 through Line 72)				$ (1,694,733)			$ 1,870,910	$ -					Line 61 through Line 72	$ (33,613)	

			Projected 2026/2027 Volumes (MMBtu)	Expected Costs Recovery
91	November	2026	5,369,874	$ (37,522)
92	December	2026	7,775,893	$ (54,334)
93	January	2027	9,394,878	$ (65,647)
94	February	2027	8,392,780	$ (58,645)
95	March	2027	7,608,061	$ (53,161)
96	April	2027	4,405,851	$ (30,786)
97	May	2027	2,159,576	$ (15,090)
98	June	2027	1,394,472	$ (9,744)
99	July	2027	1,404,616	$ (9,815)
100	August	2027	1,390,801	$ (9,718)
101	September	2027	1,602,075	$ (11,195)
102	October	2027	2,643,387	$ (18,471)
103	2026/2027 Projected Volumes		53,542,266	$ (374,127)

Prior Period (Over) Under Collection Calculation		
November 2025 Beginning Balance (Exhibit EGMA-BJO/TJG-6 at 2, Line 1)	$	(149,710)
Expected Recovery relating to 2025/2026 PEF Recovery Period (November 2025 - October 2026) (Col.(b) Line 86)	$	(1,694,733)
(Collection) Passback relating to 2025/2026 PEF Recovery Period - Actual (November 2025 through June 2026)	$	1,626,685
(Collection) Passback relating to 2025/2026 PEF Recovery Period - Estimated (July 2026 through October 2026)	$	244,225
Interest Rate November 2025 - October 2026 (Col.(l) Line 86)	$	(33,613)
Prior Period (Over) Under Collection (Exhibit EGMA-BJO/TJG-6 at 2, Line 17)	$	(7,145)
Expected Recovery relating to total 2026/2027 Pension/PBOP costs for 2026/2027 PEF Recovery Period (November 2026 - October 2027)	$	(374,128)
Plus: Interest at Prime November 2026 - October 2027 (Col.(l) Line 73)	$	(167)
Total Pension Expense Factor Costs for Recovery (Exhibit EGMA-BJO/TJG-1 Line 55)	$	(381,440)
Projected Sales Volumes November 2026 - October 2027 (MMBtu)		53,542,266
Pension Expense Factor (PEF) per MMBtu	$	(0.0071)

Notes:
Col.(b) Line 61 through Line 72: Exh. EGMA-BJO/TJG-6 Page 2 Col. (k) Line 31 through Line 42
Col.(d) Line 69 though Line 72: D.P.U. 25-102 Exh. EGMA-ANB/BJO-6 Page 1 Col. (a) Line 87 through Line 90
Col.(e) Company Records
Line 103 Expected Cost Recovery: Exhibit EGMA- BJO/TJG-1 at 1, Line 46 + Line 50 + Line 51
Col.(m) Line 12 - Exhibit EGMA-BJO/TJG-6 at 7 Line 14
Col.(m) Line 24 - Exhibit EGMA-BJO/TJG-6 at 6 Line 15
Col.(m) Line 36 - Exhibit EGMA-BJO/TJG-6 at 5 Line 15
Col.(m) Line 48 - Exhibit EGMA-BJO/TJG-6 at 4 Line 17
Col.(m) Line 60 - Exhibit EGMA-BJO/TJG-6 at 3 Line 17
Col.(m) Line 72 - Exhibit EGMA-BJO/TJG-6 at 2 Line 17

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 7

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

RESIDENTIAL ASSISTANCE ADJUSTMENT FACTOR

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Residential Assistance Adjustment Factor - RAAF
Allocation of Proposed Residential Assistance Adjustment Factor

Line No.	Rate Sector Calculation	Total (a)	Residential (b) R-1/R-3	C&I Low Annual Use (c) G-40 / G-50	C&I Medium Annual Use (d) G-41 / G-51	C&I High Annual Use (e) G-42 / G-52	C&I Extra High Annual Use (f) G-43 / G-53
3	Base Distribution Revenue Allocators	100.000%	63.078%	9.942%	12.200%	7.886%	6.894%
4	Revenue Requirement	$ 81,788,100	$ 51,590,298	$ 8,131,373	$ 9,978,148	$ 6,449,810	$ 5,638,472
5	Forecasted Sales Volumes: November 2026 - October 2027 (Therms)	490,901,214	226,992,001	45,868,904	103,919,507	52,082,724	62,038,078
6	Billing Rate per Therm	$ 0.1666	$ 0.2272	$ 0.1772	$ 0.0960	$ 0.1238	$ 0.0908

Notes:
Line 3: As proposed in D.P.U. 24-15 Compliance (5-12-26 Revised)
Line 4: Col. (a) From page 2
Line 4: Col (b) through (f): Line 3 x Line 4 Col (a)
Line 5: Per Company's records
Line 6: Line 4 / Line 5

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Residential Assistance Adjustment Factor - RAAF
Effective November 2026 through October 2027
Summary

Line No.	Description		Amount	Reference
1	Beginning Balance: November 1, 2026	$	6,816,416	Page 3, Line 17, Col. (a)
2	Total Income Eligible Discount: November 2026 - October 2027	$	68,589,899	Page 3, Line 29, Col. (b)
3	Total RAMP Cost: November 2026 - October 2027	$	6,295,643	Page 3, Line 29, Col. (e)
4	Payments Received Associated with Amortization of Hardship Accounts	$	(17,021)	Page 3, Line 29, Col. (d)
5	Interest Expense: November 2026 - October 2027	$	103,163	Page 3, Line 29, Col. (m)
6	Total Revenue Requirement	$	81,788,100	Sum of Line 1 though Line 5

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of Residential Assistance Adjustment Factor - RAAF
Summary Recovery Schedule
July 2025 - October 2027

Line No.	Month	Year		Beginning Balance	Income Eligible Discount	One time Adjustments	Payments Received Associated with Amortization of Hardship Accounts	Residential Arrearage Management Program	RAAF Adjustment Factor/Therms	Firm Volumes Therms	RAAF Revenue	Ending Balance	Average Balance	Interest Rate	No. Days	Monthly Interest	Balance with Interest
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f)*(g)	i)=(a)+(b)+(c)+(d)+(e)-(h	(j)=((a)+(i))/2	(k)	(l)	m)=(i)*((k)/365)*(l	(n)=(i)+(m)
1	July	25	Act	$ 1,081,387	$ 671,484		$ (16,054)	$ 597,463			$ 1,025,411	$ 1,308,868	$ 1,195,128	7.50%	31	$ 7,613	$ 1,316,481
2	August	25	Act	$ 1,316,481	$ 592,823		$ (1,033)	$ 512,367			$ 886,830	$ 1,533,807	$ 1,425,144	7.50%	31	$ 9,078	$ 1,542,885
3	September	25	Act	$ 1,542,885	$ 647,612		$ (719)	$ 504,538			$ 953,244	$ 1,741,073	$ 1,641,979	7.38%	30	$ 9,960	$ 1,751,033
4	October	25	Act	$ 1,751,033	$ 953,018		$ (1,162)	$ 452,550			$ 1,348,820	$ 1,806,620	$ 1,778,826	7.23%	31	$ 10,923	$ 1,817,543
5	November	25	Act	$ 1,817,543	$ 2,343,922		$ (1,113)	$ 469,387			$ 2,436,694	$ 2,193,043	$ 2,005,293	7.00%	30	$ 11,537	$ 2,204,581
6	December	25	Act	$ 2,204,581	$ 5,013,852		$ (7,750)	$ 365,346			$ 4,834,267	$ 2,741,761	$ 2,473,171	6.83%	31	$ 14,346	$ 2,756,107
7	January	26	Act	$ 2,756,107	$ 5,728,895		$ (1,981)	$ 327,094			$ 5,587,985	$ 3,222,131	$ 2,989,119	6.75%	31	$ 17,136	$ 3,239,267
8	February	26	Act	$ 3,239,267	$ 5,778,904		$ (278)	$ 299,069			$ 5,815,003	$ 3,501,958	$ 3,370,612	6.75%	28	$ 17,453	$ 3,519,411
9	March	26	Act	$ 3,519,411	$ 4,396,597		$ (2,994)	$ 488,756			$ 4,892,097	$ 3,509,672	$ 3,514,542	6.75%	31	$ 20,148	$ 3,529,821
10	April	26	Act	$ 3,529,821	$ 3,143,925		$ (1,997)	$ 667,068			$ 2,961,920	$ 4,376,898	$ 3,953,359	6.75%	30	$ 21,933	$ 4,398,831
11	May	26	Act	$ 4,398,831	$ 1,790,214		$ (1,927)	$ 738,064			$ 1,726,491	$ 5,198,690	$ 4,798,761	6.75%	31	$ 27,511	$ 5,226,201
12	June	26	Act	$ 5,226,201	$ 1,045,927		$ (980)	$ 873,941			$ 1,080,663	$ 6,064,426	$ 5,645,314	6.75%	30	$ 31,320	$ 6,095,746
13	July	26	Est	$ 6,095,746	$ 587,250		$ (1,418)	$ 524,637	$ 0.0630	13,464,318	$ 848,330	$ 6,357,885	$ 6,226,815	6.75%	31	$ 35,698	$ 6,393,582
14	August	26	Est	$ 6,393,582	$ 509,662		$ (1,418)	$ 524,637	$ 0.0630	13,382,684	$ 843,186	$ 6,583,277	$ 6,488,429	6.75%	31	$ 37,197	$ 6,620,474
15	September	26	Est	$ 6,620,474	$ 579,690		$ (1,418)	$ 524,637	$ 0.0630	15,437,153	$ 972,629	$ 6,750,753	$ 6,685,614	6.75%	30	$ 37,091	$ 6,787,845
16	October	26	Est	$ 6,787,845	$ 1,108,065		$ (1,418)	$ 524,637	$ 0.0630	26,054,720	$ 1,641,597	$ 6,777,531	$ 6,782,688	6.75%	31	$ 38,884	$ 6,816,416
17	November	26	Est	$ 6,816,416	$ 7,936,180		$ (1,418)	$ 524,637	$ 0.1666	49,242,959	$ 8,204,274	$ 7,071,540	$ 6,943,978	6.75%	30	$ 38,525	$ 7,110,065
18	December	26	Est	$ 7,110,065	$ 9,088,549		$ (1,418)	$ 524,637	$ 0.1666	71,362,620	$ 11,889,588	$ 4,832,245	$ 5,971,155	6.75%	31	$ 34,232	$ 4,866,476
19	January	27	Est	$ 4,866,476	$ 13,387,809		$ (1,418)	$ 524,637	$ 0.1666	85,359,652	$ 14,221,606	$ 4,555,898	$ 4,711,187	6.75%	31	$ 27,009	$ 4,582,907
20	February	27	Est	$ 4,582,907	$ 9,985,645		$ (1,418)	$ 524,637	$ 0.1666	76,318,438	$ 12,715,267	$ 2,376,503	$ 3,479,705	6.75%	28	$ 18,018	$ 2,394,521
21	March	27	Est	$ 2,394,521	$ 8,265,415		$ (1,418)	$ 524,637	$ 0.1666	69,439,295	$ 11,569,146	$ (385,991)	$ 1,004,265	6.75%	31	$ 5,757	$ (380,234)
22	April	27	Est	$ (380,234)	$ 4,903,618		$ (1,418)	$ 524,637	$ 0.1666	40,355,831	$ 6,723,607	$ (1,677,004)	$ (1,028,619)	6.75%	30	$ (5,707)	$ (1,682,711)
23	May	27	Est	$ (1,682,711)	$ 3,770,019		$ (1,418)	$ 524,637	$ 0.1666	19,756,289	$ 3,291,557	$ (681,031)	$ (1,181,871)	6.75%	31	$ (6,776)	$ (687,806)
24	June	27	Est	$ (687,806)	$ 2,049,323		$ (1,418)	$ 524,637	$ 0.1666	12,926,999	$ 2,153,742	$ (269,006)	$ (478,406)	6.75%	30	$ (2,654)	$ (271,660)
25	July	27	Est	$ (271,660)	$ 1,749,793		$ (1,418)	$ 524,637	$ 0.1666	13,190,032	$ 2,197,566	$ (196,215)	$ (233,938)	6.75%	31	$ (1,341)	$ (197,556)
26	August	27	Est	$ (197,556)	$ 1,653,883		$ (1,418)	$ 524,637	$ 0.1666	13,195,209	$ 2,198,428	$ (218,883)	$ (208,220)	6.75%	31	$ (1,194)	$ (220,076)
27	September	27	Est	$ (220,076)	$ 1,852,282		$ (1,418)	$ 524,637	$ 0.1666	15,165,876	$ 2,526,757	$ (371,333)	$ (295,705)	6.75%	30	$ (1,641)	$ (372,973)
28	October	27	Est	$ (372,973)	$ 3,947,383		$ (1,418)	$ 524,637	$ 0.1666	24,588,012	$ 4,096,561	$ 1,067	$ (185,953)	6.75%	31	$ (1,066)	$ 1
29	Total November 2026 through October 2027			$ 6,816,416	$ 68,589,899	$ -	$ (17,021)	$ 6,295,643		490,901,214	81,788,099					$ 103,163	$ 1

Notes
Col.(a) Line 1: D.P.U. 24-PGAF-EGMA(RAAF), Section 7, Exhibit EGMA-ANB-1, Page 3, Line 12, Col. (n)
Col.(b) Line 13 through Line 16: D.P.U. 24-PGAF-EGMA(RAAF), Section 7, Exhibit EGMA-MQ-1, Page 3, Col.(b)
Col.(d) Line 13: Average 10 months: Jul 2025 to Jun 2026 (average excluded July 2025 and December 2025 where there were large one-time payments)
Col.(e) Line 13: Average of last 12 months
Col. (g) Company's records

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of Residential Assistance Adjustment Factor - RAAF
Income Eligible Discount (R-2)
Forecast November 2026 through October 2027

Line No.			(a) Forecast November-26	(b) Forecast December-26	(c) Forecast January-27	(d) Forecast February-27	(e) Forecast March-27	(f) Forecast April-27	(g) Forecast May-27	(h) Forecast June-27	(i) Forecast July-27	(j) Forecast August-27	(k) Forecast September-27	(l) Forecast October-27	Total November-26 to October-27
1		Average therms per customer (1)	20	23	31	26	24	12	13	11	10	9	13	17	209
2	Tier 1	Customer Count (2)	738	740	722	776	752	719	697	682	674	702	714	716	8,631
3	0% to ≤100% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
4		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	
5		Discount % (4)	91%	91%	91%	91%	91%	91%	91%	91%	91%	91%	91%	91%	
6		Total Discount (5)	$ 46,015	$ 51,813	$ 65,358	$ 60,328	$ 54,631	$ 30,119	$ 27,761	$ 24,147	$ 22,404	$ 21,779	$ 28,439	$ 34,840	$ 467,634
7	Tier 2	Customer Count (2)	335	336	328	352	341	326	316	309	306	319	324	325	3,917
8	> 100% to ≤ 125% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
9		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	
10		Discount % (4)	71%	71%	71%	71%	71%	71%	71%	71%	71%	71%	71%	71%	
11		Total Discount (5)	$ 16,152	$ 18,187	$ 22,942	$ 21,176	$ 19,177	$ 10,572	$ 9,745	$ 8,476	$ 7,864	$ 7,645	$ 9,982	$ 12,229	$ 164,148
12	Tier 3	Customer Count (2)	332	333	325	349	339	324	313	307	303	316	321	322	3,884
13	> 125% to ≤ 150% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
14		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	
15		Discount % (4)	64%	64%	64%	64%	64%	64%	64%	64%	64%	64%	64%	64%	
16		Total Discount (5)	$ 14,534	$ 16,365	$ 20,643	$ 19,054	$ 17,255	$ 9,513	$ 8,768	$ 7,627	$ 7,076	$ 6,879	$ 8,982	$ 11,004	$ 147,701
17	Tier 4	Customer Count (2)	326	327	319	343	333	318	308	301	298	311	316	317	3,817
18	> 150% to ≤ 175% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
19		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	
20		Discount % (4)	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	
21		Total Discount (5)	$ 12,829	$ 14,446	$ 18,222	$ 16,820	$ 15,231	$ 8,397	$ 7,740	$ 6,732	$ 6,246	$ 6,072	$ 7,929	$ 9,713	$ 130,378
22	Tier 5	Customer Count (2)	298	299	291	313	304	290	281	275	272	284	288	289	3,485
23	> 175% to ≤ 200% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
24		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	
25		Discount % (4)	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	
26		Total Discount (5)	$ 10,384	$ 11,692	$ 14,749	$ 13,614	$ 12,328	$ 6,797	$ 6,265	$ 5,449	$ 5,056	$ 4,915	$ 6,418	$ 7,862	$ 105,529
27	Tier 6	Customer Count (2)	809	811	791	851	825	788	764	747	739	770	782	784	9,460
28	> 200% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
29		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.8062	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	$ 2.4192	
30		Discount % (4)	33%	33%	33%	33%	33%	33%	33%	33%	33%	33%	33%	33%	
31		Total Discount (5)	$ 17,963	$ 20,226	$ 25,514	$ 23,550	$ 21,326	$ 11,758	$ 10,837	$ 9,426	$ 8,746	$ 8,502	$ 11,102	$ 13,600	$ 182,549
32		Total R-2 Discount (6)	$ 117,877	$ 132,730	$ 167,427	$ 154,541	$ 139,950	$ 77,156	$ 71,115	$ 61,857	$ 57,393	$ 55,792	$ 72,851	$ 89,249	$ 1,197,938

Notes:
(1) Average usage per customer in test year
(2) Total customer count forecast allocated to tiers based on tier allocations proposed in D.P.U. 24-15 Compliance (5-12-26 Revised)
(3) Total Delivery and Cost of Gas Charge includes proposed Distribution, proposed RDAF, proposed LDAC, proposed GSERAF, and CGA charges
(4) Discount % as proposed in D.P.U. 24-15 Compliance (5-12-26 Revised)
(5) ((Average monthly therms x Customer Count x Total Delivery and Cost of Gas) + (Customer Count x Customer Charge)) x Discount %
(6) Sum of Total Discounts in each tier

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of Residential Assistance Adjustment Factor - RAAF
Income Eligible Discount (R-4)
Forecast November 2026 through October 2027

Line No.			(a) Forecast November-26	(b) Forecast December-26	(c) Forecast January-27	(d) Forecast February-27	(e) Forecast March-27	(f) Forecast April-27	(g) Forecast May-27	(h) Forecast June-27	(i) Forecast July-27	(j) Forecast August-27	(k) Forecast September-27	(l) Forecast October-27	Total November-26 to October-27
1		Average therms per customer (1)	111	133	195	138	114	64	47	23	19	18	20	49	931
2	Tier 1	Customer Count (2)	12,738	12,263	12,486	12,990	12,904	13,233	12,558	12,641	12,598	12,425	12,704	12,609	152,147
3	0% to ≤100% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
4		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	
5		Income Eligible Discount % (4)	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	
6		Total Discount (5)	$ 3,346,170	$ 3,833,018	$ 5,658,217	$ 4,207,633	$ 3,477,633	$ 2,065,687	$ 1,583,101	$ 850,620	$ 724,333	$ 683,970	$ 761,582	$ 1,651,250	$ 28,843,214
7	Tier 2	Customer Count (2)	5,781	5,565	5,667	5,895	5,857	6,006	5,699	5,737	5,717	5,639	5,766	5,722	69,051
8	> 100% to ≤ 125% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
9		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	
10		Income Eligible Discount % (4)	66%	66%	66%	66%	66%	66%	66%	66%	66%	66%	66%	66%	
11		Total Discount (5)	$ 1,114,239	$ 1,276,354	$ 1,884,126	$ 1,401,097	$ 1,158,015	$ 687,852	$ 527,156	$ 283,247	$ 241,195	$ 227,755	$ 253,599	$ 549,849	$ 9,604,484
12	Tier 3	Customer Count (2)	5,732	5,518	5,619	5,845	5,807	5,955	5,651	5,688	5,669	5,591	5,717	5,674	68,466
13	> 125% to ≤ 150% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
14		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	
15		Income Eligible Discount % (4)	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	58%	
16		Total Discount (5)	$ 978,173	$ 1,120,491	$ 1,654,044	$ 1,230,001	$ 1,016,603	$ 603,854	$ 462,782	$ 248,658	$ 211,742	$ 199,942	$ 222,630	$ 482,703	$ 8,431,624
17	Tier 4	Customer Count (2)	5,634	5,424	5,522	5,746	5,708	5,853	5,554	5,591	5,572	5,496	5,619	5,577	67,296
18	> 150% to ≤ 175% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
19		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	
20		Income Eligible Discount % (4)	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	51%	
21		Total Discount (5)	$ 836,993	$ 958,770	$ 1,415,316	$ 1,052,474	$ 869,876	$ 516,700	$ 395,988	$ 212,769	$ 181,181	$ 171,085	$ 190,498	$ 413,035	$ 7,214,685
22	Tier 5	Customer Count (2)	5,144	4,952	5,042	5,246	5,211	5,344	5,071	5,105	5,087	5,018	5,131	5,092	61,444
23	> 175% to ≤ 200% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
24		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	
25		Income Eligible Discount % (4)	43%	43%	43%	43%	43%	43%	43%	43%	43%	43%	43%	43%	
26		Total Discount (5)	$ 650,574	$ 745,229	$ 1,100,091	$ 818,063	$ 676,134	$ 401,618	$ 307,792	$ 165,380	$ 140,827	$ 132,980	$ 148,069	$ 321,042	$ 5,607,800
27	Tier 6	Customer Count (2)	13,963	13,442	13,686	14,239	14,145	14,505	13,765	13,856	13,809	13,619	13,926	13,821	166,776
28	> 200% FPL	Customer Charge ($/month)	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	$ 12.20	
29		Total Delivery and Cost of Gas ($/therm) (3)	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.5220	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	$ 2.7234	
30		Income Eligible Discount % (4)	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%	
31		Total Discount (5)	$ 892,153	$ 1,021,956	$ 1,508,589	$ 1,121,835	$ 927,204	$ 550,752	$ 422,085	$ 226,791	$ 193,121	$ 182,359	$ 203,052	$ 440,255	$ 7,690,153
32		Total R-4 Discount (6)	$ 7,818,303	$ 8,955,819	$ 13,220,383	$ 9,831,103	$ 8,125,465	$ 4,826,462	$ 3,698,904	$ 1,987,467	$ 1,692,400	$ 1,598,091	$ 1,779,431	$ 3,858,134	$ 67,391,961
33		Grand Total R-2 and R-4 Discount (7)	$ 7,936,180	$ 9,088,549	$ 13,387,809	$ 9,985,645	$ 8,265,415	$ 4,903,618	$ 3,770,019	$ 2,049,323	$ 1,749,793	$ 1,653,883	$ 1,852,282	$ 3,947,383	$ 68,589,899

Notes
(1) Average usage per customer in test year
(2) Total customer count forecast allocated to tiers based on tier allocations proposed in D.P.U. 24-15 Compliance (5-12-26 Revised)
(3) Total Delivery and Cost of Gas Charge includes proposed Distribution, proposed RDAF, proposed LDAC, proposed GSERAF, and CGA charges
(4) Discount % as proposed in D.P.U. 24-15 Compliance (5-12-26 Revised)
(5) ((Average monthly therms x Customer Count x Total Delivery and Cost of Gas) + (Customer Count x Customer Charge)) x Discount %
(6) Sum of Total Discounts in each tier
(7) Sum of Total R-2 and R-4 Discount

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 8

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

ATTORNEY GENERAL CONSULTANT EXPENSE

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Attorney General Consulting Expenses Factor - AGCE
Effective November 2026 - October 2027
Summary

Line No.	Description		Amount	Reference
1	Balance November 1, 2026	$	181,184	Page 2, Line 19, Col. (a)
2	Total Estimated Attorney General Consulting Expenses for the period November 2026 through October 2027	$	-	Page 2, Lines 19 through Line 30, Col. (b)
3	Forecasted Monthly Interest for the period November 2026 through October 2027	$	4,232	Page 2, Lines 19 through 30, Col. (k)
4	Total Estimated Attorney General Consulting Expenses for the period November 2026 through October 2027	$	185,416	Sum of (Line 1 through Line 3)
5	Forecasted firm sales volumes - November 2026 through October 2027		535,422,658	Page 2, Line 31, Col. (e)
6	Rate per Therm	$	0.0003	Line 4 / Line 5

Notes:

6 Refer to page 3 for Rate Class Sector AGCE rates.

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of Attorney General Consulting Expenses Factor - AGCE
Summary Recovery Schedule
May 2025 - October 2027

Line No.	Month	Year		Beginning Balance	Attorney General Consulting Expenses	Regulatory Adjustments	AGCE Recovery Factor	Firm Volumes Therms	Collections	Ending Balance	Average Monthly Balance	Interest Rate	No. Days	Monthly Interest	Balance with Interest
				(a)	(b)	(c)	(d)	(e)	(f)	(g)=(a)+(b)+(c)+(f)	(h)=(a)+(g)/2	(i)	(j)	(k)=(h)*(i)/365*(j)	(l)=(g)+(k)
1	May	2025	Act	$ 264,404	$ 28,165		$ 0.0003		$ (5,220)	$ 287,349	$ 275,876	7.50%	31	$ 1,757	$ 289,106
2	June	2025	Act	$ 289,106	$ 609		$ 0.0003		$ (3,683)	$ 286,031	$ 287,569	7.50%	30	$ 1,773	$ 287,804
3	July	2025	Act	$ 287,804	$ 13,889		$ 0.0003		$ (2,566)	$ 299,127	$ 293,466	7.50%	31	$ 1,869	$ 300,996
4	August	2025	Act	$ 300,996	$ 275		$ 0.0003		$ (2,093)	$ 299,178	$ 300,087	7.50%	31	$ 1,912	$ 301,090
5	September	2025	Act	$ 301,090	$ 3,068		$ 0.0003		$ (2,333)	$ 301,825	$ 301,457	7.38%	30	$ 1,829	$ 303,654
6	October	2025	Act	$ 303,654	$ 26,730		$ 0.0003		$ (3,131)	$ 327,253	$ 315,454	7.23%	31	$ 1,937	$ 329,190
7	November	2025	Act	$ 329,190	$ 28,501		$ 0.0005		$ (16,338)	$ 341,354	$ 335,272	7.00%	30	$ 1,929	$ 343,283
8	December	2025	Act	$ 343,283	$ 21,819		$ 0.0005		$ (34,354)	$ 330,748	$ 337,015	6.83%	31	$ 1,955	$ 332,703
9	January	2026	Act	$ 332,703	$ 11,468		$ 0.0005		$ (45,152)	$ 299,019	$ 315,861	6.75%	31	$ 1,811	$ 300,830
10	February	2026	Act	$ 300,830	$ 2,156		$ 0.0005		$ (47,026)	$ 255,960	$ 278,395	6.75%	28	$ 1,442	$ 257,402
11	March	2026	Act	$ 257,402	$ 11,462		$ 0.0005		$ (39,367)	$ 229,497	$ 243,449	6.75%	31	$ 1,396	$ 230,893
12	April	2026	Act	$ 230,893	$ 2,973		$ 0.0005		$ (23,729)	$ 210,137	$ 220,515	6.75%	30	$ 1,223	$ 211,360
13	May	2026	Act	$ 211,360	$ 2,119		$ 0.0005		$ (13,628)	$ 199,851	$ 205,606	6.75%	31	$ 1,179	$ 201,030
14	June	2026	Act	$ 201,030	$ 39,175		$ 0.0005		$ (8,388)	$ 231,817	$ 216,423	6.75%	30	$ 1,201	$ 233,018
15	July	2026	Est	$ 233,018	$ -	$ (19,219)	$ 0.0005	13,464,318	$ (7,332)	$ 206,467	$ 219,742	6.75%	31	$ 1,260	$ 207,727
16	August	2026	Est	$ 207,727	$ -		$ 0.0005	13,382,684	$ (7,287)	$ 200,439	$ 204,083	6.75%	31	$ 1,170	$ 201,609
17	September	2026	Est	$ 201,609	$ -		$ 0.0005	15,437,153	$ (8,406)	$ 193,203	$ 197,406	6.75%	30	$ 1,095	$ 194,299
18	October	2026	Est	$ 194,299	$ -		$ 0.0005	26,054,720	$ (14,188)	$ 180,111	$ 187,205	6.75%	31	$ 1,073	$ 181,184
19	November	2026	Est	$ 181,184	$ -		$ 0.0003	53,698,740	$ (18,596)	$ 162,589	$ 171,886	6.75%	30	$ 954	$ 163,542
20	December	2026	Est	$ 163,542	$ -		$ 0.0003	77,758,935	$ (26,928)	$ 136,614	$ 150,078	6.75%	31	$ 860	$ 137,475
21	January	2027	Est	$ 137,475	$ -		$ 0.0003	93,948,780	$ (32,534)	$ 104,940	$ 121,208	6.75%	31	$ 695	$ 105,635
22	February	2027	Est	$ 105,635	$ -		$ 0.0003	83,927,802	$ (29,064)	$ 76,571	$ 91,103	6.75%	28	$ 472	$ 77,043
23	March	2027	Est	$ 77,043	$ -		$ 0.0003	76,080,614	$ (26,347)	$ 50,696	$ 63,870	6.75%	31	$ 366	$ 51,062
24	April	2027	Est	$ 51,062	$ -		$ 0.0003	44,058,511	$ (15,257)	$ 35,805	$ 43,434	6.75%	30	$ 241	$ 36,046
25	May	2027	Est	$ 36,046	$ -		$ 0.0003	21,595,762	$ (7,479)	$ 28,567	$ 32,307	6.75%	31	$ 185	$ 28,753
26	June	2027	Est	$ 28,753	$ -		$ 0.0003	13,944,716	$ (4,829)	$ 23,924	$ 26,338	6.75%	30	$ 146	$ 24,070
27	July	2027	Est	$ 24,070	$ -		$ 0.0003	14,046,157	$ (4,864)	$ 19,206	$ 21,638	6.75%	31	$ 124	$ 19,330
28	August	2027	Est	$ 19,330	$ -		$ 0.0003	13,908,013	$ (4,816)	$ 14,513	$ 16,921	6.75%	31	$ 97	$ 14,610
29	September	2027	Est	$ 14,610	$ -		$ 0.0003	16,020,753	$ (5,548)	$ 9,062	$ 11,836	6.75%	30	$ 66	$ 9,128
30	October	2027	Est	$ 9,128	$ -		$ 0.0003	26,433,874	$ (9,154)	$ (26)	$ 4,551	6.75%	31	$ 26	$ 0
31	Total (November 2026 through October 2027)			$ 181,184	$ -			535,422,658	$ (185,416)					$ 4,232	

Notes:
Column (c) - Remaining regulatory liability at June, 2026 from DPU-26-PGAF-EGMA LDAC TACF rolled in above reconciliation in line 15 to be returned to customers as TACF was no longer generating rate. Balance will be rolled into AGCE rate to return remaining credit balance to customers.

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Attorney General Consulting Expenses Factor - AGCE
Effective November 2026 - October 2027
Allocation of Proposed AGCE Factor

Line No.	Rate Sector Calculation	Total	Residential	G-40 & G-50	G-41 & G-51	G-42 & G-52	G-43 & G-53
	(a)	(b)	(c)	(d)	(f)	(g)	(h)
1	Base Distribution Revenue Allocators per M.D.P.U. No. 4N		67.380%	8.783%	10.779%	6.967%	6.091%
2							
3	Attorney General Consulting Expense Factor	$ 185,416	$ 124,933	$ 16,285	$ 19,986	$ 12,918	$ 11,294
4							
5	Section 3 Total Volumes: November 2026-October 2027 (Therms)	535,422,658	271,513,445	45,868,904	103,919,507	52,082,724	62,038,078
6							
7	Billing Rate per Therm	$ 0.0003	$ 0.0004	$ 0.0003	$ 0.0001	$ 0.0002	$ 0.0001

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Local Distribution Adjustment Clause (LDAC)
Attorney General Consultant Expenses
July 1, 2025 Through June 30, 2026
Appendix A

Line No.	Docket	Payment Date	Vendor	Invoice Number	Total Invoice Amount	Allocated Amount to EGMA	Appendix A - Invoices Page Reference
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	D.P.U. 24-GSEP-05	202507	BERNSTEIN SHUR SAWYER & NELSON PA	4087631	$ 10,141.88	$10,141.88	1
2	2025-2027 Three-Year EE Plan	202507	GREEN ENERGY ECONOMICS GROUP INC	2347	$ 20,481.25	$1,450.59	3
3	D.P.U. 20-80	202507	THE BRATTLE GROUP INC	082704	$ 9,375.00	$1,812.75	6
4	D.P.U. 20-80	202507	THE BRATTLE GROUP INC	82987	$ 2,500.00	$483.40	9
5	D.P.U. 24-GSEP-05	202508	BERNSTEIN SHUR SAWYER & NELSON PA	4089171	$ 274.50	$274.50	12
6	D.P.U. 24-15	202509	DESTENIE NOCK	JAN-25	$ 3,875.00	$262.75	14
7	D.P.U. 24-15	202509	DESTENIE NOCK	JUL-25	$ 3,000.00	$203.42	18
8	2025-2027 Three-Year EE Plan	202509	GREEN ENERGY ECONOMICS GROUP INC	2359	$ 9,730.00	$689.13	20
9	D.P.U. 25-44	202509	GROUNDWORK DATA INC	1077	$ 7,081.00	$1,369.23	23
10	D.P.U. 20-80	202509	THE BRATTLE GROUP INC	088340	$ 2,812.50	$543.82	27
11	D.P.U. 25-44	202510	BERNSTEIN SHUR SAWYER & NELSON PA	4093714	$ 37,017.75	$7,157.75	30
12	D.P.U. 25-GREC-05	202510	EXETER ASSOCIATES INC	104036-0725	$ 11,722.50	$11,722.50	33
13	2025-2027 Three-Year EE Plan	202510	GREEN ENERGY ECONOMICS GROUP INC	2373	$ 3,780.00	$267.72	35
14	D.P.U. 25-44	202510	GREEN ENERGY ECONOMICS GROUP INC	2374	$ 10,080.00	$1,949.07	38
15	D.P.U. 25-44	202510	GROUNDWORK DATA INC	1080	$ 19,831.25	$3,834.57	41
16	D.P.U. 25-44	202510	MICHAEL WALSH	1079	$ 9,300.00	$1,798.25	45
17	D.P.U. 25-44	202511	BERNSTEIN SHUR SAWYER & NELSON PA	4095640	$ 55,098.50	$10,653.84	49
18	D.P.U. 25-GREC-05	202511	EXETER ASSOCIATES INC	104036-0625	$ 6,210.00	$6,210.00	52
19	D.P.U. 25-GREC-05	202511	EXETER ASSOCIATES INC	104036-0825	$ 3,362.50	$3,362.50	54
20	2025-2027 Three-Year EE Plan	202511	GREEN ENERGY ECONOMICS GROUP INC	2387	$ 17,660.00	$1,250.77	56
21	D.P.U. 25-44	202511	GREEN ENERGY ECONOMICS GROUP INC	2388	$ 11,387.50	$2,201.89	59
22	D.P.U. 25-44	202511	VIRIDI EDGE LLC	1	$ 24,937.50	$4,821.91	62
23	D.P.U. 25-44	202512	BERNSTEIN SHUR SAWYER & NELSON PA	4096000	$ 48,449.00	$9,368.10	65
24	2025-2027 Three-Year EE Plan	202512	GREEN ENERGY ECONOMICS GROUP INC	2402	$ 4,178.75	$295.96	68
25	D.P.U. 25-44	202512	GREEN ENERGY ECONOMICS GROUP INC	2403	$ 17,071.25	$3,300.90	71
26	D.P.U. 25-44	202512	GREEN ENERGY ECONOMICS GROUP INC	2416	$ 1,562.50	$302.12	74
27	2025-2027 Three-Year EE Plan	202512	GREEN ENERGY ECONOMICS GROUP INC	2417	$ 12,563.75	$889.83	77
28	D.P.U. 25-44	202512	GROUNDWORK DATA INC	1085	$ 26,675.00	$5,157.88	80
29	D.P.U. 25-44	202512	VIRIDI EDGE LLC	2	$ 12,950.00	$2,504.01	84
30	D.P.U. 24-53	202601	ALVAREZ AND ASSOCIATES LLC	899	$ 368.75	$25.00	87
31	D.P.U. 25-44	202601	BERNSTEIN SHUR SAWYER & NELSON PA	4097847	$ 18,265.00	$3,531.72	90
32	D.P.U. 25-44	202601	BERNSTEIN SHUR SAWYER & NELSON PA	4100908	$ 2,145.00	$414.76	94
33	2025-2027 Three-Year EE Plan	202601	GREEN ENERGY ECONOMICS GROUP INC	2432	$ 8,668.75	$613.97	97
34	D.P.U. 25-44	202601	GREEN ENERGY ECONOMICS GROUP INC	2433	$ 677.50	$131.00	100
35	D.P.U. 25-44	202601	GROUNDWORK DATA INC	1090	$ 23,931.25	$4,627.35	103
36	D.P.U. 20-80	202601	THE BRATTLE GROUP INC	100085580	$ 4,062.50	$785.52	107
37	D.P.U. 20-80	202601	THE BRATTLE GROUP INC	85245	$ 2,812.50	$543.82	110
38	D.P.U. 25-44	202601	VIRIDI EDGE LLC	3	$ 4,112.50	$795.19	113
39	D.P.U. 25-44	202602	GROUNDWORK DATA INC	1092	$ 3,712.50	$717.85	116
40	D.P.U. 25-44	202602	VIRIDI EDGE LLC	4	$ 7,437.50	$1,438.11	120
41	D.P.U. 25-44	202603	BERNSTEIN SHUR SAWYER & NELSON PA	4092160	$ 13,615.50	$2,632.69	123
42	D.P.U. 25-GSEP-05	202603	BERNSTEIN SHUR SAWYER & NELSON PA	4100909	$ 3,024.00	$584.72	127
43	D.P.U. 25-GREC-05	202603	EXETER ASSOCIATES INC	104036-1225	$ 1,375.00	$1,375.00	130
44	D.P.U. 25-160	202603	EXETER ASSOCIATES INC	104080-1225	$ 2,195.50	$2,195.50	132
45	2025-2027 Three-Year EE Plan	202603	GREEN ENERGY ECONOMICS GROUP INC	2440	$ 9,470.00	$670.72	134
46	D.P.U. 25-44	202603	GREEN ENERGY ECONOMICS GROUP INC	2441	$ 1,525.00	$294.87	137
47	D.P.U. 25-44	202603	GROUNDWORK DATA INC	1098	$ 14,575.00	$2,818.22	140
48	D.P.U. 24-15	202603	ROGER COLTON	FSC260218	$ 3,150.00	$213.59	144
49	D.P.U. 25-44	202603	VIRIDI EDGE LLC	5	$ 3,500.00	$676.76	148
50	2025-2027 Three-Year EE Plan	202604	GREEN ENERGY ECONOMICS GROUP INC	2459	$ 7,141.25	$505.78	151
51	D.P.U. 25-44	202604	GREEN ENERGY ECONOMICS GROUP INC	2460	$ 1,567.50	$303.09	154
52	D.P.U. 25-44	202604	GROUNDWORK DATA INC	1102	$ 5,087.50	$983.72	157
53	D.P.U. 24-15	202604	HAWKS PEAK STRATEGIES INC	MA DPU 24-15-JAN2026	$ 2,187.50	$148.33	161
54	D.P.U. 25-44	202604	VIRIDI EDGE LLC	6	$ 5,337.50	$1,032.06	164
55	D.P.U. 25-160	202605	EXETER ASSOCIATES INC	104080-0226	$ 1,802.30	$1,802.30	167
56	D.P.U. 20-80	202605	THE BRATTLE GROUP INC	100086808	$ 1,562.50	$317.11	169
57	D.P.U. 25-GSEP-05	202606	BERNSTEIN SHUR SAWYER & NELSON PA	4107470	$ 31,120.00	$6,315.81	172
58	D.P.U. 25-GSEP-05	202606	BERNSTEIN SHUR SAWYER & NELSON PA	4107712	$ 54,549.29	$11,070.79	176
59	D.P.U. 25-44	202606	BERNSTEIN SHUR SAWYER & NELSON PA	4103990	$ 10,565.00	$2,144.17	180
60	D.P.U. 25-44	202606	BERNSTEIN SHUR SAWYER & NELSON PA	4101059	$ 2,665.00	$540.86	184
61	D.P.U. 25-44	202606	BERNSTEIN SHUR SAWYER & NELSON PA	4107052	$ 62,179.25	$12,619.30	188
62	2025-2027 Three-Year EE Plan	202606	GREEN ENERGY ECONOMICS GROUP INC	2474	$ 5,355.00	$377.85	192
63	D.P.U. 25-44	202606	GREEN ENERGY ECONOMICS GROUP INC	2475	$ 948.75	$192.55	195
64	D.P.U. 25-200	202606	HAWKS PEAK STRATEGIES INC	MA DPU 25-200-MAR2026	$ 32,455.00	$2,449.68	198
65	D.P.U. 25-200	202606	HAWKS PEAK STRATEGIES INC	MADPU25-200-FEB2026	$ 5,235.00	$395.13	202
66	D.P.U. 24-15	202606	HAWKS PEAK STRATEGIES INC	MADPU 24-15-FEB2026	$ 5,062.50	$382.11	205
67	D.P.U. 25-200	202606	SYNAPSE ENERGY ECONOMICS INC	26-019-01	$ 26,661.25	$2,012.37	208
68	D.P.U. 25-44	202606	VIRIDI EDGE LLC	7	$ 3,325.00	$674.81	211
69							
70						$ 163,635	

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 8

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

ATTORNEY GENERAL CONSULTANT INVOICES

APPENDIX A

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

June 6, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy for Approval of its 2025 Gas System Enhancement Plan for rates effective May 1, 2025, D.P.U. 24-GSEP-05

Dear Ms. Cadogan:

On September 13, 2024 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on November 21, 2024. The Office of the Attorney General has selected Bernstein, Shur, Sawyer & Nelson, P.A. ("Bernstein Shur") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $10,141.88 for professional services rendered through March 2025. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

April 29, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

Matter Number: 054505-00014
Matter Name: MA DPU 2024-GSEP-05 Eversource Gas d/b/a Eversource Energy **Invoice Number: 4087631**

For professional services rendered through March 31, 2025

Currency: USD

[redacted]

Total Amount Due **$ 10,141.88**

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

June 12, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $20,481.25 for professional services rendered through May 2025. Of GEEG's total invoice, $1,450.59 has been allocated to Eversource Gas Company of Massachusetts, $6,724.52 has been allocated to NSTAR Electric Company and $1,324.30 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2347
Invoice Date: May 31, 2025

Terms: Net Due

Description of Services	Amount

For April 1 - May 31, 2025

DPU 24-140 through 149

EE Plans 2025-27	**Hours**	**Hourly Rate**	**Amount**
[redacted]			

Total Due This Invoice **$20,481.25**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators

Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $20,481.25
The Berkshire Gas Company	39,634	0.86%	$176.03
Eversource Gas Company of Massachusetts	326,607	7.08%	$1,450.59
NSTAR Electric Company	1,514,056	32.83%	$6,724.52
NSTAR Gas Company	298,173	6.47%	$1,324.30
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$267.79
Massachusetts Electric Company & Nantucket Electric Company	1,368,037	29.67%	$6,075.99
Boston Gas Company	957,651	20.77%	$4,253.30
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$135.82
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$72.91
TOTAL	4,611,449	100%	$20,481.25

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 28, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on its own Motion into the role of gas local distribution companies as the Commonwealth achieves its target 2050 climate goals, D.P.U. 20-80

Dear Ms. Cadogan:

On March 1, 2021 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). On May 21, 2021 the Office of the Attorney General filed with the Department a revised Notice pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 29, 2021. The Office of the Attorney General has selected The Brattle Group, Inc. ("Brattle") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Brattle for $9,375.00 for professional services rendered through March 2025. Of Brattle's total invoice, $1,812.75 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of Brattle's total invoice, $1,928.39 has been allocated to NSTAR Gas Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Brattle was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Brattle in this matter.

Kindly remit payment directly to Brattle within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Brattle

May 21, 2025

In Account With:

Office of the Attorney General
Director of the AGO Budget Division
One Ashburton Place
Boston MA 02108
United States

Invoice Number 082704
ProjectID CL-07546
Page 1 of 1

For Professional Services Rendered Through March 31, 2025

Re: Massachusetts' 2050 Climate Goals, D.P.U. 20-80

[redacted]

TOTAL AMOUNT DUE $9,375.00

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. [redacted]

Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:
The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

ACH/Wire Payments:
Citibank, N.A. New York
SWIFT No.: CITIUS33
ABA No.: 021000089
Account: BRATTLE GROUP - OPERATING
Account No.: 31240031

Telephone:
+1.617.864.7900

Email: billingdept@brattle.com

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $9,375.00
The Berkshire Gas Company	$92,087,154.00	2.60%	$243.85
Boston Gas Company	$1,901,052,223.00	53.70%	$5,034.11
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$1,812.75
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$123.42
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$232.48
NSTAR Gas Company	$728,224,955.00	20.57%	$1,928.39
TOTAL	$3,540,319,389	100.00%	$9,375.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

June 24, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on its own Motion into the role of gas local distribution companies as the Commonwealth achieves its target 2050 climate goals, D.P.U. 20-80

Dear Ms. Cadogan:

On March 1, 2021 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). On May 21, 2021 the Office of the Attorney General filed with the Department a revised Notice pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 29, 2021. The Office of the Attorney General has selected The Brattle Group, Inc. ("Brattle") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Brattle for $2,500.00 for professional services rendered through April 2025. Of Brattle's total invoice, $483.40 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of Brattle's total invoice, $514.24 has been allocated to NSTAR Gas Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Brattle was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Brattle in this matter.

Kindly remit payment directly to Brattle within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Brattle

June 13, 2025

In Account With:

Office of the Attorney General
Director of the AGO Budget Division
One Ashburton Place
Boston MA 02108
United States

Invoice Number 082987
ProjectID CL-07546
Page 1 of 1

For Professional Services Rendered Through April 30, 2025

Re: Massachusetts' 2050 Climate Goals, D.P.U. 20-80

[redacted]

TOTAL AMOUNT DUE $2,500.00

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. [redacted]

Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:
The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

ACH/Wire Payments:
Citibank, N.A. New York
SWIFT No.: CITIUS33
ABA No.: 021000089
Account: BRATTLE GROUP - OPERATING
Account No.: 31240031

Telephone:
+1.617.864.7900

Email: billingdept@brattle.com

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $2,500.00
The Berkshire Gas Company	$92,087,154.00	2.60%	$65.03
Boston Gas Company	$1,901,052,223.00	53.70%	$1,342.43
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$483.40
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$32.91
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$61.99
NSTAR Gas Company	$728,224,955.00	20.57%	$514.24
TOTAL	$3,540,319,389	100.00%	$2,500.00

July 23, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy for Approval of its 2025 Gas System Enhancement Plan for rates effective May 1, 2025, D.P.U. 24-GSEP-05

Dear Ms. Cadogan:

On September 13, 2024 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on November 21, 2024. The Office of the Attorney General has selected Bernstein, Shur, Sawyer & Nelson, P.A. ("Bernstein Shur") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $274.50 for professional services rendered through May 2025. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

May 28, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

Matter Number: 054505-00014
Matter Name: MA DPU 2024-GSEP-05 Eversource Gas d/b/a Eversource Energy **Invoice Number: 4089171**

For professional services rendered through May 13, 2025

Currency: USD

[redacted]

Total Amount Due **$ 274.50**

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

July 15, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Notice of Inquiry by the Department of Public Utilities on its own Motion into Energy Burden with a Focus on Energy Affordability for Residential Ratepayers, D.P.U. 24-15

Dear Ms. Cadogan:

On January 8, 2024 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on January 19, 2024. The Office of the Attorney General has selected Destenie Nock ("Nock") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Nock for $3,875.00 for professional services rendered through January 2025. Of Nock's total invoice, $262.75 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of Nock's total invoice $279.51 has been allocated to NSTAR Gas Company based on 2023 total revenues. Of Nock's total invoice $1,402.00 has been allocated to NSTAR Electric Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Nock was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Nock in this matter.

Kindly remit payment directly to Nock within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Destenie Nock Invoice for Working with DPU 24-15

January 2025 [redacted]

Total **3875**

MASSACHUSETTS GAS AND ELECTRIC COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $3,875.00
The Berkshire Gas Company	$92,087,154.00	0.91%	$35.35
Boston Gas Company	$1,901,052,223.00	18.83%	$729.67
Eversource Gas Company of Massachusetts	$684,556,036.00	6.78%	$262.75
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	0.46%	$17.89
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	0.87%	$33.70
NSTAR Gas Company	$728,224,955.00	7.21%	$279.51
Massachusetts Electric Company	$2,782,658,254.00	27.56%	$1,068.05
Nantucket Electric Company	$36,219,926.00	0.36%	$13.90
Fitchburg Gas and Electric Light Company (Electric Division)	$83,872,895.00	0.83%	$32.19
NSTAR Electric Company	$3,652,737,239.00	36.18%	$1,402.00
TOTAL	$10,095,807,703	100.00%	$3,875.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

July 23, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Notice of Inquiry by the Department of Public Utilities on its own Motion into Energy Burden with a Focus on Energy Affordability for Residential Ratepayers, D.P.U. 24-15

Dear Ms. Cadogan:

On January 8, 2024 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on January 19, 2024. The Office of the Attorney General has selected Destenie Nock ("Nock") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Nock for $3,000.00 for professional services rendered through June 2025. Of Nock's total invoice, $203.42 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of Nock's total invoice $216.39 has been allocated to NSTAR Gas Company based on 2023 total revenues. Of Nock's total invoice $1,085.42 has been allocated to NSTAR Electric Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Nock was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Nock in this matter.

Kindly remit payment directly to Nock within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE May and June 2025 MA AGO DPU 24-15

Destenie Nock

P.O. Box 99632, Pittsburgh, PA, 15233 Date: 7/16/2025

[redacted]

Total **3000**

MASSACHUSETTS GAS AND ELECTRIC COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $3,000.00
The Berkshire Gas Company	$92,087,154.00	0.91%	$27.36
Boston Gas Company	$1,901,052,223.00	18.83%	$564.90
Eversource Gas Company of Massachusetts	$684,556,036.00	6.78%	$203.42
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	0.46%	$13.85
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	0.87%	$26.09
NSTAR Gas Company	$728,224,955.00	7.21%	$216.39
Massachusetts Electric Company	$2,782,658,254.00	27.56%	$826.88
Nantucket Electric Company	$36,219,926.00	0.36%	$10.76
Fitchburg Gas and Electric Light Company (Electric Division)	$83,872,895.00	0.83%	$24.92
NSTAR Electric Company	$3,652,737,239.00	36.18%	$1,085.42
TOTAL	$10,095,807,703	100.00%	$3,000.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

July 23, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $9,730.00 for professional services rendered through June 2025. Of GEEG's total invoice, $689.13 has been allocated to Eversource Gas Company of Massachusetts, $3,194.61 has been allocated to NSTAR Electric Company and $629.13 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2359
Invoice Date: June 30, 2025

Terms: Net Due

Description of Services	Amount
For June 1 - 30, 2025	
DPU 24-140 through 149	
EE Plans 2025-27	[redacted]
Total Due This Invoice	**$9,730.00**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators

Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $9,730.00
The Berkshire Gas Company	39,634	0.86%	$83.63
Eversource Gas Company of Massachusetts	326,607	7.08%	$689.13
NSTAR Electric Company	1,514,056	32.83%	$3,194.61
NSTAR Gas Company	298,173	6.47%	$629.13
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$127.22
Massachusetts Electric Company & Nantucket Electric Company	1,368,037	29.67%	$2,886.51
Boston Gas Company	957,651	20.77%	$2,020.61
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$64.52
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$34.64
TOTAL	4,611,449	100%	$9,730.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

July 15, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: 2025 Climate Compliance Plans of The Berkshire Gas Company, The Boston Gas Company d/b/a National Grid, Fitchburg Gas and Electric Light Company d/b/a/ Unitil, Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty, Eversource Gas Company of Massachusetts d/b/a Eversource Energy, and NSTAR Gas Company d/b/a Eversource Energy, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16 and 17, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") notices of intent to retain experts and consultants to assist in ("Notices") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's requests on June 4, 2025. The AGO has selected Groundwork Data Inc. ("Groundwork Data") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Groundwork Data for $7,081.25 for professional services rendered through June 2025. Of Groundwork Data's total invoice, $1,369.23 has been allocated to Eversource Gas Company of Massachusetts and $1,456.58 has been allocated to NSTAR Gas Company based on 2023 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Groundwork Data was in strict conformance with all terms and conditions of the AGO's contract with Groundwork Data in this matter.

Kindly remit payment directly to Groundwork Data within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

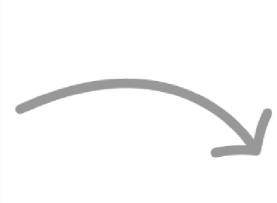
/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE

Groundwork Data Inc
51 Lockeland Ave
Arlington, MA 02476-6313

mjw@groundworkdata.org
+1 (603) 724-3833



Bill to

The Berkshire Gas Company
Boston Gas Company d/b/a National Grid
Fitchburg Gas and Electric Light Company d/b/a Unitil;
Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty
Eversource Gas Company of Massachusetts d/b/a Eversource Energy
NSTAR Gas Company d/b/a Eversource Energy

c/o Mary R Gardner
Office of the Attorney General, Massachusetts
One Ashburton Place
Boston, MA 02108

Invoice details

Invoice no.: 1077
Terms: Net 30
Invoice date: 07/10/2025
Due date: 08/09/2025

[redacted]

Ways to pay

BANK

Payment can be made via online deposit or by mailing a check to:
Groundwork Data Inc.

Total **$7,081.25**

c/o Michael Walsh
51 Lockeland Ave.
Arlington, MA 02476

Note to customer

Invoice for work applicable to the following Massachusetts Department of Public Utilities Dockets
D.P.U. #25-40
D.P.U. #25-41
D.P.U. #25-42
D.P.U. #25-43
D.P.U. #25-44/45

Please see attached for tracked hours

View and pay

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $7,081.25
The Berkshire Gas Company	$92,087,154.00	2.60%	$184.19
Boston Gas Company	$1,901,052,223.00	53.70%	$3,802.43
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$1,369.23
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$93.22
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$175.60
NSTAR Gas Company	$728,224,955.00	20.57%	$1,456.58
TOTAL	$3,540,319,389	100.00%	$7,081.25

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

July 23, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on its own Motion into the role of gas local distribution companies as the Commonwealth achieves its target 2050 climate goals, D.P.U. 20-80

Dear Ms. Cadogan:

On March 1, 2021 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). On May 21, 2021 the Office of the Attorney General filed with the Department a revised Notice pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 29, 2021. The Office of the Attorney General has selected The Brattle Group, Inc. ("Brattle") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Brattle for $2,812.50 for professional services rendered through May 2025. Of Brattle's total invoice, $543.82 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of Brattle's total invoice, $578.52 has been allocated to NSTAR Gas Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Brattle was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Brattle in this matter.

Kindly remit payment directly to Brattle within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Brattle

July 16, 2025

In Account With:

Office of the Attorney General
Director of the AGO Budget Division
One Ashburton Place
Boston MA 02108
United States

Invoice Number 083340
ProjectID CL-07546
Page 1 of 1

For Professional Services Rendered Through May 31, 2025

Re: Massachusetts' 2050 Climate Goals, D.P.U. 20-80

[redacted]

TOTAL AMOUNT DUE **$2,812.50**

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. [redacted]

Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:
The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

Telephone:
+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:
Citibank, N.A. New York
SWIFT No.: CITIUS33
ABA No.: 021000089
Account: BRATTLE GROUP - OPERATING
Account No.: 31240031

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $2,812.50
The Berkshire Gas Company	$92,087,154.00	2.60%	$73.16
Boston Gas Company	$1,901,052,223.00	53.70%	$1,510.23
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$543.82
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$37.03
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$69.74
NSTAR Gas Company	$728,224,955.00	20.57%	$578.52
TOTAL	$3,540,319,389	100.00%	$2,812.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

September 4, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16 and 17, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $37,017.75 for professional services rendered through July 2025. Of Bernstein Shur's total invoice, $7,157.75 has been allocated to Eversource Gas Company of Massachusetts, and $7,614.36 has been allocated to NSTAR Gas Company based on the 2023 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

August 19, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

Matter Number: **054505-00019**
Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**
Invoice Number: 4093714

For professional services rendered through August 04, 2025

Currency: USD

[redacted]

Total Amount Due **$ 37,017.75**

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $37,017.75
The Berkshire Gas Company	92,087,154	2.60%	962.87
Boston Gas Company	1,901,052,223	53.70%	19,877.49
Eversource Gas Company of Massachusetts	684,556,036	19.34%	7,157.75
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	487.33
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	917.95
NSTAR Gas Company	728,224,955	20.57%	7,614.36
TOTAL	$3,540,319,389	100.00%	$37,017.75

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

September 4, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy, pursuant to G.L. c. 164, § 145, for Review and Approval of the Reconciliation of its 2024 Gas System Enhancement Plan and for Review and Approval of its Gas System Enhancement Reconciliation Adjustment Factors, D.P.U. 25-GREC-05

Dear Ms. Cadogan:

On May 7, 2025, the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 4, 2025. The Office of the Attorney General has selected Exter Associates, Inc. ("Exeter") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Exeter for $11,722.50 for professional services rendered through July 2025. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Exeter was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Exeter in this matter.

Kindly remit payment directly to Exeter within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

EXETER
ASSOCIATES, INC.
CONSULTING ECONOMISTS
10480 Little Patuxent Parkway
Suite 300
Columbia, Maryland 21044
(410) 992-7500
(410) 992-3445 FAX
hfinberg@exeterassociates.com

Dwight D. Etheridge
Matthew T. Hoyt
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Jennifer Rogers
Felipe A. Salcedo

INVOICE

Invoice number 104036-0725
August 22, 2025

Project 4036 25-GREC-05 Eversource-EGMA [redacted]

MA AGO
One Ashburton Place
18th Floor
Boston, MA 02108-1698

Mary.R.Gardner@mass.gov
alex.davidson@mass.gov

Contract Date: 7/2/2025
Case/Docket #: D.P.U 25-GREC-05
Case/Project: EGMA's 2025 GREC

Professional Services for period July 1 through July 31, 2025

[redacted]

Invoice Total $11,722.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

September 4, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $3,780.00 for professional services rendered through July 2025. Of GEEG's total invoice, $267.72 has been allocated to Eversource Gas Company of Massachusetts, $1,241.07 has been allocated to NSTAR Electric Company and $244.41 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2373
Invoice Date: July 31, 2025

Terms: Net Due

Description of Services	Amount

For July 1 - 31, 2025

DPU 24-140 through 149

EE Plans 2025-27	**Hours**	**Hourly Rate**	**Amount**
[redacted]			

Total Due This Invoice **$3,780.00**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators

Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $3,780.00
The Berkshire Gas Company	39,634	0.86%	$32.49
Eversource Gas Company of Massachusetts	326,607	7.08%	$267.72
NSTAR Electric Company	1,514,056	32.83%	$1,241.07
NSTAR Gas Company	298,173	6.47%	$244.41
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$49.42
Massachusetts Electric Company & Nantucket Electric Company	1,368,037	29.67%	$1,121.38
Boston Gas Company	957,651	20.77%	$784.99
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$25.07
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$13.46
TOTAL	4,611,449	100%	$3,780.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

September 4, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $10,080.00 for professional services rendered through July 2025. Of GEEG's total invoice, $1,949.07 has been allocated to Eversource Gas Company of Massachusetts, and $2,073.40 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2374
Invoice Date: July 31, 2025

Terms: Net Due

Description of Services	Amount

For June 1 July- 31, 2025

DPU 25-40 - CCP Filings	**Hours**	**Hourly Rate**	**Amount**
[redacted]			

Total Due This Invoice **$10,080.00**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $10,080.00
The Berkshire Gas Company	92,087,154	2.60%	262.19
Boston Gas Company	1,901,052,223	53.70%	5,412.68
Eversource Gas Company of Massachusetts	684,556,036	19.34%	1,949.07
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	132.70
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	249.96
NSTAR Gas Company	728,224,955	20.57%	2,073.40
TOTAL	$3,540,319,389	100.00%	$10,080.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

September 17, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: 2025 Climate Compliance Plans of The Berkshire Gas Company, The Boston Gas Company d/b/a National Grid, Fitchburg Gas and Electric Light Company d/b/a/ Unitil, Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty, Eversource Gas Company of Massachusetts d/b/a Eversource Energy, and NSTAR Gas Company d/b/a Eversource Energy, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16 and 17, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") notices of intent to retain experts and consultants to assist in ("Notices") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's requests on June 4, 2025. The AGO has selected Groundwork Data Inc. ("Groundwork Data") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Groundwork Data for $19,831.25 for professional services rendered through August 2025. Of Groundwork Data's total invoice, $3,834.57 has been allocated to Eversource Gas Company of Massachusetts and $4,079.18 has been allocated to NSTAR Gas Company based on 2023 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Groundwork Data was in strict conformance with all terms and conditions of the AGO's contract with Groundwork Data in this matter.

Kindly remit payment directly to Groundwork Data within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE

Groundwork Data Inc
51 Lockeland Ave
Arlington, MA 02476-6313

mjw@groundworkdata.org
+1 (603) 724-3833

Bill to

The Berkshire Gas Company
Boston Gas Company d/b/a National Grid
Fitchburg Gas and Electric Light Company
d/b/a Unitil;
Liberty Utilities (New England Natural Gas
Company) Corp. d/b/a Liberty
Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
NSTAR Gas Company d/b/a Eversource
Energy

c/o Mary R Gardner
Office of the Attorney General,
Massachusetts
One Ashburton Place
Boston, MA 02108

Invoice details

Invoice no.: 1080
Terms: Net 30
Invoice date: 09/03/2025
Due date: 10/03/2025

[redacted]

Total **$19,831.25**

Ways to pay

BANK

Payment can be made via online deposit or by mailing a check to:
Groundwork Data Inc.
c/o Michael Walsh
51 Lockeland Ave.
Arlington, MA 02476

Note to customer

Invoice for work applicable to the following Massachusetts Department of Public Utilities Dockets
D.P.U. #25-40
D.P.U. #25-41
D.P.U. #25-42
D.P.U. #25-43
D.P.U. #25-44/45

Please see attached for tracked hours.
Cumulative billed: $36,212.50

View and pay

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $19,831.25
The Berkshire Gas Company	$92,087,154.00	2.60%	$515.83
Boston Gas Company	$1,901,052,223.00	53.70%	$10,648.83
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$3,834.57
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$261.07
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$491.77
NSTAR Gas Company	$728,224,955.00	20.57%	$4,079.18
TOTAL	$3,540,319,389	100.00%	$19,831.25

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

August 5, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: 2025 Climate Compliance Plans of The Berkshire Gas Company, The Boston Gas Company d/b/a National Grid, Fitchburg Gas and Electric Light Company d/b/a/ Unitil, Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty, Eversource Gas Company of Massachusetts d/b/a Eversource Energy, and NSTAR Gas Company d/b/a Eversource Energy, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16 and 17, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") notices of intent to retain experts and consultants to assist in ("Notices") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's requests on June 4, 2025. The AGO has selected Groundwork Data Inc. ("Groundwork Data") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Groundwork Data for $9,300.00 for professional services rendered through July 2025. Of Groundwork Data's total invoice, $1,798.25 has been allocated to Eversource Gas Company of Massachusetts and $1,912.96 has been allocated to NSTAR Gas Company based on 2023 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Groundwork Data was in strict conformance with all terms and conditions of the AGO's contract with Groundwork Data in this matter.

Kindly remit payment directly to Groundwork Data within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

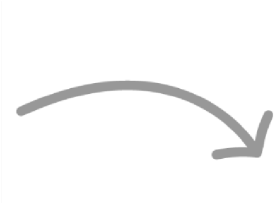
/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE

Groundwork Data Inc
51 Lockeland Ave
Arlington, MA 02476-6313

mjw@groundworkdata.org
+1 (603) 724-3833



Bill to

The Berkshire Gas Company
Boston Gas Company d/b/a National Grid
Fitchburg Gas and Electric Light Company d/b/a Unitil;
Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty
Eversource Gas Company of Massachusetts d/b/a Eversource Energy
NSTAR Gas Company d/b/a Eversource Energy

c/o Mary R Gardner
Office of the Attorney General, Massachusetts
One Ashburton Place
Boston, MA 02108

Invoice details

Invoice no.: 1079
Terms: Net 30
Invoice date: 08/04/2025
Due date: 09/03/2025

[redacted]

Ways to pay

Total **$9,300.00**

BANK

Payment can be made via online deposit or by mailing a check to:
Groundwork Data Inc.
c/o Michael Walsh
51 Lockeland Ave.
Arlington, MA 02476

Note to customer

Invoice for work applicable to the following Massachusetts Department of Public Utilities Dockets
D.P.U. #25-40
D.P.U. #25-41
D.P.U. #25-42
D.P.U. #25-43
D.P.U. #25-44/45

[redacted]

View and pay

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $9,300.00
The Berkshire Gas Company	$92,087,154.00	2.60%	$241.90
Boston Gas Company	$1,901,052,223.00	53.70%	$4,993.84
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$1,798.25
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$122.43
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$230.62
NSTAR Gas Company	$728,224,955.00	20.57%	$1,912.96
TOTAL	$3,540,319,389	100.00%	$9,300.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

November 6, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16 and 17, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $55,098.50 for professional services rendered through August 2025. Of Bernstein Shur's total invoice, $10,653.84 has been allocated to Eversource Gas Company of Massachusetts, and $11,333.47 has been allocated to NSTAR Gas Company based on the 2023 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

September 25, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

Matter Number: **054505-00019**
Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**
Invoice Number: 4095640

For professional services rendered through September 08, 2025

Currency: USD

[redacted]

Total Amount Due **$ 55,098.50**

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $55,098.50
The Berkshire Gas Company	92,087,154	2.60%	1,433.17
Boston Gas Company	1,901,052,223	53.70%	29,586.35
Eversource Gas Company of Massachusetts	684,556,036	19.34%	10,653.84
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	725.36
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	1,366.31
NSTAR Gas Company	728,224,955	20.57%	11,333.47
TOTAL	$3,540,319,389	100.00%	$55,098.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

October 10, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy, pursuant to G.L. c. 164, § 145, for Review and Approval of the Reconciliation of its 2024 Gas System Enhancement Plan and for Review and Approval of its Gas System Enhancement Reconciliation Adjustment Factors, D.P.U. 25-GREC-05

Dear Ms. Cadogan:

On May 7, 2025, the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 4, 2025. The Office of the Attorney General has selected Exter Associates, Inc. ("Exeter") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Exeter for $6,210.00 for professional services rendered through June 2025. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Exeter was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Exeter in this matter.

Kindly remit payment directly to Exeter within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew Saunders
Matthew Saunders
Deputy Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

EXETER
ASSOCIATES, INC.
CONSULTING ECONOMISTS
10480 Little Patuxent Parkway
Suite 300
Columbia, Maryland 21044
(410) 992-7500
(410) 992-3445 FAX
hfinberg@exeterassociates.com

Dwight D. Etheridge
Matthew T. Hoyt
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Jennifer Rogers
Felipe A. Salcedo

INVOICE

Invoice number 104036-0625
August 12, 2025

Project 4036 25-GREC-05 Eversource-EGMA [redacted]

MA AGO
One Ashburton Place
18th Floor
Boston, MA 02108-1698

Mary.R.Gardner@mass.gov
alex.davidson@mass.gov

Contract Date: 7/2/2025
Case/Docket #: D.P.U 25-GREC-05
Case/Project: EGMA's 2025 GREC

Professional Services for period June 1 through June 30, 2025

[redacted]

Total	$6,210.00
Invoice Total	$6,210.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

September 29, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy, pursuant to G.L. c. 164, § 145, for Review and Approval of the Reconciliation of its 2024 Gas System Enhancement Plan and for Review and Approval of its Gas System Enhancement Reconciliation Adjustment Factors, D.P.U. 25-GREC-05

Dear Ms. Cadogan:

On May 7, 2025, the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 4, 2025. The Office of the Attorney General has selected Exter Associates, Inc. ("Exeter") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Exeter for $3,362.50 for professional services rendered through August 2025. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Exeter was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Exeter in this matter.

Kindly remit payment directly to Exeter within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

EXETER
ASSOCIATES, INC.
CONSULTING ECONOMISTS
10480 Little Patuxent Parkway
Suite 300
Columbia, Maryland 21044
(410) 992-7500
(410) 992-3445 FAX
hfinberg@exeterassociates.com

Dwight D. Etheridge
Matthew T. Hoyt
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Jennifer Rogers
Felipe A. Salcedo

INVOICE

Invoice number 104036-0825
September 26, 2025

Project 4036 25-GREC-05 Eversource-EGMA [redacted]

MA AGO
One Ashburton Place
18th Floor
Boston, MA 02108-1698

Mary.R.Gardner@mass.gov
alex.davidson@mass.gov

Contract Date: 7/2/2025
Case/Docket #: D.P.U 25-GREC-05
Case/Project: EGMA's 2025 GREC

Professional Services for period August 1 through August 31, 2025

[redacted]

Invoice Total $3,362.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

September 18, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $17,660.00 for professional services rendered through August 2025. Of GEEG's total invoice, $1,250.77 has been allocated to Eversource Gas Company of Massachusetts, $5,798.23 has been allocated to NSTAR Electric Company and $1,141.88 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2387
Invoice Date: August 31, 2025

Terms: Net Due

Description of Services	Amount

For August 1 - 31, 2025

DPU 24-140 through 149

EE Plans 2025-27	**Hours**	**Hourly Rate**	**Amount**
[redacted]			

Total Due This Invoice **$17,660.00**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators

Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $17,660.00
The Berkshire Gas Company	39,634	0.86%	$151.78
Eversource Gas Company of Massachusetts	326,607	7.08%	$1,250.77
NSTAR Electric Company	1,514,056	32.83%	$5,798.23
NSTAR Gas Company	298,173	6.47%	$1,141.88
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$230.90
Massachusetts Electric Company & Nantucket Electric Company	1,368,037	29.67%	$5,239.03
Boston Gas Company	957,651	20.77%	$3,667.42
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$117.11
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$62.87
TOTAL	4,611,449	100%	$17,660.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

September 18, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $11,387.50 for professional services rendered through August 2025. Of GEEG's total invoice, $2,201.89 has been allocated to Eversource Gas Company of Massachusetts, and $2,342.35 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2388
Invoice Date: August 31, 2025

Terms: Net Due

Description of Services	Amount
For August 1 - 31, 2025	
DPU 25-40 - CCP Filings [redacted]	

Total Due This Invoice **$11,387.50**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $11,387.50
The Berkshire Gas Company	92,087,154	2.60%	296.20
Boston Gas Company	1,901,052,223	53.70%	6,114.77
Eversource Gas Company of Massachusetts	684,556,036	19.34%	2,201.89
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	149.91
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	282.38
NSTAR Gas Company	728,224,955	20.57%	2,342.35
TOTAL	$3,540,319,389	100.00%	$11,387.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

October 2, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Viridi Edge LLC as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Viridi Edge for $24,937.50 for professional services rendered through August 2025. Of Viridi Edge's total invoice, $4,821.91 has been allocated to Eversource Gas Company of Massachusetts, and $5,129.51 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Viridi Edge was in strict conformance with all terms and conditions of the AGO's contract with Viridi Edge in this matter.

Kindly remit payment directly to Viridi Edge within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Elizabeth Anderson
Elizabeth Anderson
Division Chief
Office of Ratepayer Advocacy

Enclosure

Viridi Edge LLC

117 Chestnut St Newton MA 02465

+1 617 618 8017

Project:	LDC'S Climate Compliance Plans		
Invoice	#1		
Applicable Docket No.	DPU.25-40,-41,-42,-43,-44, and -45	[redacted]	[redacted]
Companies	*Berkshire Gas Company* D.P.U. 25-40 *Boston Gas Company d/b/a National Grid* D.P.U. 25-41 *Fitchburg Gas and Electric Light Company d/b/a Unitil* D.P.U. 25-42 *Liberty Utilities* D.P.U. 25-43 *Eversource Gas Company of Massachusetts d/b/a Eversource Energy* D.P.U. 25-44 *NSTAR Gas Company d/b/a Eversource Energy* D.P.U. 25-45	[redacted]	[redacted]
		Invoice Amount	$24,937.50
AGO Point of Contact	Jessica Freedman	**Final**	NO

[redacted]

Total				[redacted]		*$ 24,937.50*

Detail description of services rendered attached.

I hereby certify that all work for which payment is requested herein has been performed, that all information contained within the invoice is accurate and in accordance with the scope, fee and all other requirements of the Agreement. I further certify that payments have or will be made immediately upon payment of this invoice to all subconsultants.

___Reihaneh Irani-Famili President _____ _____Sept 14,2025____

Corporate Office Signature & Title Date

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $24,937.50
The Berkshire Gas Company	92,087,154	2.60%	648.65
Boston Gas Company	1,901,052,223	53.70%	13,390.74
Eversource Gas Company of Massachusetts	684,556,036	19.34%	4,821.91
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	328.30
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	618.39
NSTAR Gas Company	728,224,955	20.57%	5,129.51
TOTAL	$3,540,319,389	100.00%	$24,937.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

November 6, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16 and 17, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $48,449.00 for professional services rendered through September 2025. Of Bernstein Shur's total invoice, $9,368.10 has been allocated to Eversource Gas Company of Massachusetts, and $9,965.70 has been allocated to NSTAR Gas Company based on the 2023 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

October 03, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

Matter Number: **054505-00019**
Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**
Invoice Number: 4096000

For professional services rendered through September 30, 2025

Currency: USD

[redacted]

Total Amount Due **$ 48,449.00**

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $48,449.00
The Berkshire Gas Company	92,087,154	2.60%	1,260.21
Boston Gas Company	1,901,052,223	53.70%	26,015.75
Eversource Gas Company of Massachusetts	684,556,036	19.34%	9,368.10
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	637.82
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	1,201.42
NSTAR Gas Company	728,224,955	20.57%	9,965.70
TOTAL	$3,540,319,389	100.00%	$48,449.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

November 12, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $4,178.75 for professional services rendered through September 2025. Of GEEG's total invoice, $295.96 has been allocated to Eversource Gas Company of Massachusetts, $1,371.99 has been allocated to NSTAR Electric Company and $270.19 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2402
Invoice Date: September 30, 2025

Terms: Net Due

Description of Services	Amount
For September 1 - 30, 2025	
DPU 24-140 through 149	
EE Plans 2025-27	
[redacted]	
Total Due This Invoice	**$4,178.75**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators
Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $4,178.75
The Berkshire Gas Company	39,634	0.86%	$35.92
Eversource Gas Company of Massachusetts	326,607	7.08%	$295.96
NSTAR Electric Company	1,514,056	32.83%	$1,371.99
NSTAR Gas Company	298,173	6.47%	$270.19
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$54.64
Massachusetts Electric Company & Nantucket Electric Company*	1,368,037	29.67%	$1,239.67
Boston Gas Company	957,651	20.77%	$867.79
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$27.71
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$14.88
TOTAL	4,611,449	100%	$4,178.75

National Grid Electric Companies
Allocation Factors Based on Total 2023 Revenues

Utility	Total Revenues For 2023	Percentage Of Total	Bill of $1,239.67
Massachusetts Electric Company	2,782,658,254	98.72%	$1,223.74
Nantucket Electric Company	36,219,926	1.28%	$15.93
TOTAL	$2,818,878,180	100.00%	$1,239.67

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

November 12, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $17,071.25 for professional services rendered through September 2025. Of GEEG's total invoice, $3,300.90 has been allocated to Eversource Gas Company of Massachusetts, and $3,511.47 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2403
Invoice Date: September 30, 2025

Terms: Net Due

Description of Services	Amount
For September 1 - 30. 2025	
DPU 25-40 through 25-45- CCP Filings	[redacted]
Total Due This Invoice	**$17,071.25**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $17,071.25
The Berkshire Gas Company	92,087,154	2.60%	444.04
Boston Gas Company	1,901,052,223	53.70%	9,166.78
Eversource Gas Company of Massachusetts	684,556,036	19.34%	3,300.90
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	224.74
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	423.33
NSTAR Gas Company	728,224,955	20.57%	3,511.47
TOTAL	$3,540,319,389	100.00%	$17,071.25

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

December 3, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $1,562.50 for professional services rendered through October 2025. Of GEEG's total invoice, $302.12 has been allocated to Eversource Gas Company of Massachusetts, and $321.40 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2416
Invoice Date: October 31, 2025

Terms: Net Due

Description of Services	Amount
For October 1 - 31, 2025	
DPU 25-40 to 25-45 - CCP Filings	
Total Due This Invoice	**$1,562.50**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $1,562.50
The Berkshire Gas Company	92,087,154	2.60%	40.64
Boston Gas Company	1,901,052,223	53.70%	839.02
Eversource Gas Company of Massachusetts	684,556,036	19.34%	302.12
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	20.57
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	38.75
NSTAR Gas Company	728,224,955	20.57%	321.40
TOTAL	$3,540,319,389	100.00%	$1,562.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

December 3, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $12,563.75 for professional services rendered through October 2025. Of GEEG's total invoice, $889.83 has been allocated to Eversource Gas Company of Massachusetts, $4,125.00 has been allocated to NSTAR Electric Company and $812.36 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

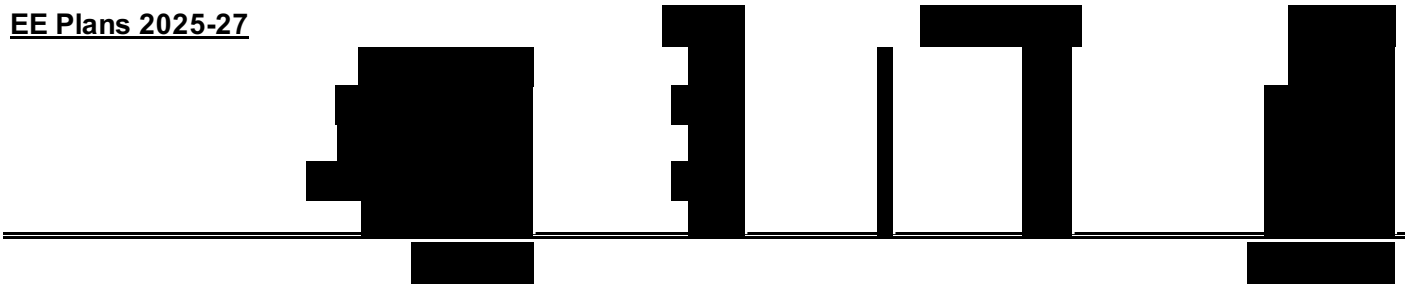
Invoice Number: 2417
Invoice Date: October 31, 2025

Terms: Net Due

Description of Services	Amount

For October 1 - 31, 2025

DPU 24-140 through 149
EE Plans 2025-27



Total Due This Invoice **$12,563.75**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators
Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $12,563.75
The Berkshire Gas Company	39,634	0.86%	$107.98
Eversource Gas Company of Massachusetts	326,607	7.08%	$889.83
NSTAR Electric Company	1,514,056	32.83%	$4,125.00
NSTAR Gas Company	298,173	6.47%	$812.36
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$164.27
Massachusetts Electric Company & Nantucket Electric Company*	1,368,037	29.67%	$3,727.17
Boston Gas Company	957,651	20.77%	$2,609.09
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$83.31
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$44.73
TOTAL	4,611,449	100%	$12,563.75

National Grid Electric Companies
Allocation Factors Based on Total 2023 Revenues

Utility	Total Revenues For 2023	Percentage Of Total	Bill of $3,727.17
Massachusetts Electric Company	2,782,658,254	98.72%	$3,679.28
Nantucket Electric Company	36,219,926	1.28%	$47.89
TOTAL	$2,818,878,180	100.00%	$3,727.17

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

November 12, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: 2025 Climate Compliance Plans of The Berkshire Gas Company, The Boston Gas Company d/b/a National Grid, Fitchburg Gas and Electric Light Company d/b/a/ Unitil, Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty, Eversource Gas Company of Massachusetts d/b/a Eversource Energy, and NSTAR Gas Company d/b/a Eversource Energy, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16 and 17, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") notices of intent to retain experts and consultants to assist in ("Notices") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's requests on June 4, 2025. The AGO has selected Groundwork Data Inc. ("Groundwork Data") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Groundwork Data for $26,675.00 for professional services rendered through September 2025. Of Groundwork Data's total invoice, $5,157.88 has been allocated to Eversource Gas Company of Massachusetts and $5,486.91 has been allocated to NSTAR Gas Company based on 2023 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Groundwork Data was in strict conformance with all terms and conditions of the AGO's contract with Groundwork Data in this matter.

Kindly remit payment directly to Groundwork Data within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE

Groundwork Data Inc
51 Lockeland Ave
Arlington, MA 02476 6313

mjw@groundworkdata.org
+1 (603) 724 3833

Bill to

The Berkshire Gas Company
Boston Gas Company d/b/a National Grid
Fitchburg Gas and Electric Light Company
d/b/a Unitil;
Liberty Utilities (New England Natural Gas
Company) Corp. d/b/a Liberty
Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
NSTAR Gas Company d/b/a Eversource
Energy

c/o Mary R Gardner
Office of the Attorney General,
Massachusetts
One Ashburton Place
Boston, MA 02108

Invoice details

Invoice no.: 1085
Terms: Net 30
Invoice date: 10/03/2025
Due date: 11/02/2025

[redacted]

Ways to pay

BANK

Total **$26,675.00**

Payment can be made via online deposit or by mailing a check to:
Groundwork Data Inc.
c/o Michael Walsh
51 Lockeland Ave.
Arlington, MA 02476

Note to customer

Invoice for work applicable to the following Massachusetts Department of Public Utilities Dockets
D.P.U. #25 40
D.P.U. #25-41
D.P.U. #25 42
D.P.U. #25-43
D.P.U. #25 44/45

[redacted]

View and pay

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $26,675.00
The Berkshire Gas Company	$92,087,154.00	2.60%	$693.84
Boston Gas Company	$1,901,052,223.00	53.70%	$14,323.73
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$5,157.88
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$351.17
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$661.48
NSTAR Gas Company	$728,224,955.00	20.57%	$5,486.91
TOTAL	$3,540,319,389	100.00%	$26,675.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

November 12, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Viridi Edge LLC as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Viridi Edge for $12,950.00 for professional services rendered through September 2025. Of Viridi Edge's total invoice, $2,504.01 has been allocated to Eversource Gas Company of Massachusetts, and $2,663.75 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Viridi Edge was in strict conformance with all terms and conditions of the AGO's contract with Viridi Edge in this matter.

Kindly remit payment directly to Viridi Edge within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

VIRIDI EDGE

Viridi Edge LLC

117 Chestnut St Newton MA 02465

+1 617 618 8017

Project:	LDC'S Climate Compliance Plans
Invoice	#2
Applicable Docket No.	DPU.25-40,-41,-42,-43,-44, and -45
Companies	*Berkshire Gas Company* D.P.U. 25-40 *Boston Gas Company d/b/a National Grid* D.P.U. 25-41 *Fitchburg Gas and Electric Light Company d/b/a Unitil* D.P.U. 25-42 *Liberty Utilities* D.P.U. 25-43 *Eversource Gas Company of Massachusetts d/b/a Eversource Energy* D.P.U. 25-44 *NSTAR Gas Company d/b/a Eversource Energy* D.P.U. 25-45

Invoice Amount $12,950.00

AGO Point of Contact	Jessica Freedman	**Final**	NO

$ 12,950.00

Detail description of services rendered attached.

I hereby certify that all work for which payment is requested herein has been performed, that all information contained within the invoice is accurate and in accordance with the scope, fee and all other requirements of the Agreement. I further certify that payments have or will be made immediately upon payment of this invoice to all subconsultants.

_____Oct 08,2025____

Date

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $12,950.00
The Berkshire Gas Company	92,087,154	2.60%	336.84
Boston Gas Company	1,901,052,223	53.70%	6,953.79
Eversource Gas Company of Massachusetts	684,556,036	19.34%	2,504.01
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	170.48
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	321.13
NSTAR Gas Company	728,224,955	20.57%	2,663.75
TOTAL	$3,540,319,389	100.00%	$12,950.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

December 10, 2025

Janelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on Its Own Motion into Service Quality Standards for Electric Distribution Companies and Local Gas Distribution Companies, D.P.U. 24-53

Dear Ms. Cadogan:

On August 20, 2024 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on September 20, 2024. The Office of the Attorney General has selected The Wired Group ("Wired Group") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Wired Group for $368.75 for professional services rendered through October 2025. Of Wired Group's total invoice, $25.00 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of Wired Group's total invoice, $26.60 has been allocated to NSTAR Gas Company based on 2023 total revenues. Of Wired Group's total invoice, $133.42 has been allocated to NSTAR Electric Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Wired Group was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Wired Group in this matter.

Kindly remit payment directly to Wired Group within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE

Alvarez and Associates LLC d/b/a Wired Group
PO Box 620756
Littleton, CO 80162

palvarez@wiredgroup.net
+9970317
www.wiredgroup.net

Wired Group

Mr. Don Boecke

Bill to
Ms. Kayla Burns
Office of the Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

Ship to
Mr. Don Boecke
Office of the Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

Invoice details
Invoice no.: 899
Terms: Net 30
Invoice date: 11/04/2025
Due date: 12/04/2025

[redacted]

Total **$368.75**

Note to customer
Wired Group [redacted]

MASSACHUSETTS GAS AND ELECTRIC COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $368.75
The Berkshire Gas Company	92,087,154	0.91%	3.36
Boston Gas Company	1,901,052,223	18.83%	69.44
Eversource Gas Company of Massachusetts	684,556,036	6.78%	25.00
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	0.46%	1.70
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	0.87%	3.21
NSTAR Gas Company	728,224,955	7.21%	26.60
Massachusetts Electric Company	2,782,658,254	27.56%	101.64
Nantucket Electric Company	36,219,926	0.36%	1.32
Fitchburg Gas and Electric Light Company (Electric Division)	83,872,895	0.83%	3.06
NSTAR Electric Company	3,652,737,239	36.18%	133.42
TOTAL	$10,095,807,703	100.00%	$368.75

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

December 3, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16 and 17, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $18,265.00 for professional services rendered through October 2025. Of Bernstein Shur's total invoice, $3,531.72 has been allocated to Eversource Gas Company of Massachusetts, and $3,757.01 has been allocated to NSTAR Gas Company based on the 2023 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

November 06, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

Matter Number: **054505-00019**
Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**
Invoice Number: 4097847

For professional services rendered through October 31, 2025

Currency: USD

Fees	$	18,265.00
Total Amount Due	**$**	**18,265.00**

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

November 06, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

REMITTANCE COPY

Matter Number: **054505-00019**
Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**

Invoice Date	Invoice Number	Balance Due
11/06/2025	4097847	$18,265.00
Balance Due		**$18,265.00**

Invoice is Due and Payable Upon Receipt.

Payment by Credit Card:	Visit www.bernsteinshur.com/pay-online. We accept Mastercard, Visa, and Discover.
Payment by Check:	Please indicate invoice number on the check, include this Remittance Page and mail to Bernstein Shur, PO Box 9729, Portland, ME 04104-5029
Payment by Wire Transfer:	Our wire transfer information will never be sent out over e-mail and is only available from our website: Website: https://www.bernsteinshur.com/wire Password: 1915 Please indicate invoice number on wire instructions.
Billing Office:	(207) 228-7200

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $18,265.00
The Berkshire Gas Company	92,087,154	2.60%	475.09
Boston Gas Company	1,901,052,223	53.70%	9,807.79
Eversource Gas Company of Massachusetts	684,556,036	19.34%	3,531.72
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	240.46
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	452.93
NSTAR Gas Company	728,224,955	20.57%	3,757.01
TOTAL	$3,540,319,389	100.00%	$18,265.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

January 13, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16 and 17, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $2,145.00 for professional services rendered through November 2025. Of Bernstein Shur's total invoice, $414.76 has been allocated to Eversource Gas Company of Massachusetts, and $441.22 has been allocated to NSTAR Gas Company based on the 2023 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

December 30, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

REMITTANCE COPY

Matter Number: **054505-00019**
Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**

Invoice Date	**Invoice Number**	**Balance Due**
12/30/2025	4100908	$2,145.00
Balance Due		**$2,145.00**

Invoice is Due and Payable Upon Receipt.

Payment by Credit Card:	Visit www.bernsteinshur.com/pay-online. We accept Mastercard, Visa, and Discover.
Payment by Check:	Please indicate invoice number on the check, include this Remittance Page and mail to Bernstein Shur, PO Box 9729, Portland, ME 04104-5029
Payment by Wire Transfer:	Our wire transfer information will never be sent out over e-mail and is only available from our website: Website: https://www.bernsteinshur.com/wire Password: 1915 Please indicate invoice number on wire instructions.
Billing Office:	(207) 228-7200

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $2,145.00
The Berkshire Gas Company	92,087,154	2.60%	55.79
Boston Gas Company	1,901,052,223	53.70%	1,151.80
Eversource Gas Company of Massachusetts	684,556,036	19.34%	414.76
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	28.24
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	53.19
NSTAR Gas Company	728,224,955	20.57%	441.22
TOTAL	$3,540,319,389	100.00%	$2,145.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

January 14, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $8,668.75 for professional services rendered through November 2025. Of GEEG's total invoice, $613.97 has been allocated to Eversource Gas Company of Massachusetts, $2,846.17 has been allocated to NSTAR Electric Company and $560.52 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2432
Invoice Date: November 30, 2025

Terms: Net Due

Description of Services	Amount

For November 1 - 30, 2025

DPU 24-140 through 149
EE Plans 2025-27

[redacted]

Total Due This Invoice **$8,668.75**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators

Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $8,668.75
The Berkshire Gas Company	39,634	0.86%	$74.51
Eversource Gas Company of Massachusetts	326,607	7.08%	$613.97
NSTAR Electric Company	1,514,056	32.83%	$2,846.17
NSTAR Gas Company	298,173	6.47%	$560.52
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$113.34
Massachusetts Electric Company & Nantucket Electric Company*	1,368,037	29.67%	$2,571.68
Boston Gas Company	957,651	20.77%	$1,800.22
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$57.49
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$30.86
TOTAL	4,611,449	100%	$8,668.75

National Grid Electric Companies

Allocation Factors Based on Total 2023 Revenues

Utility	Total Revenues For 2023	Percentage Of Total	Bill of $2,571.68
Massachusetts Electric Company	2,782,658,254	98.72%	$2,538.64
Nantucket Electric Company	36,219,926	1.28%	$33.04
TOTAL	$2,818,878,180	100.00%	$2,571.68

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

January 14, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $677.50 for professional services rendered through November 2025. Of GEEG's total invoice, $131.00 has been allocated to Eversource Gas Company of Massachusetts, and $139.36 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2433
Invoice Date: November 30, 2025

Terms: Net Due

Description of Services	Amount

For November 1 - 30, 2025

DPU 25-40 to 25-45 - CCP Filings	**Hours**	**Hourly Rate**	**Amount**
[redacted]			

Total Due This Invoice **$677.50**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $677.50
The Berkshire Gas Company	92,087,154	2.60%	17.62
Boston Gas Company	1,901,052,223	53.70%	363.80
Eversource Gas Company of Massachusetts	684,556,036	19.34%	131.00
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	8.92
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	16.80
NSTAR Gas Company	728,224,955	20.57%	139.36
TOTAL	$3,540,319,389	100.00%	$677.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

December 3, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: 2025 Climate Compliance Plans of The Berkshire Gas Company, The Boston Gas Company d/b/a National Grid, Fitchburg Gas and Electric Light Company d/b/a/ Unitil, Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty, Eversource Gas Company of Massachusetts d/b/a Eversource Energy, and NSTAR Gas Company d/b/a Eversource Energy, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16 and 17, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") notices of intent to retain experts and consultants to assist in ("Notices") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's requests on June 4, 2025. The AGO has selected Groundwork Data Inc. ("Groundwork Data") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Groundwork Data for $23,931.25 for professional services rendered through October 2025. Of Groundwork Data's total invoice, $4,627.35 has been allocated to Eversource Gas Company of Massachusetts and $4,922.53 has been allocated to NSTAR Gas Company based on 2023 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Groundwork Data was in strict conformance with all terms and conditions of the AGO's contract with Groundwork Data in this matter.

Kindly remit payment directly to Groundwork Data within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE

Groundwork Data Inc
51 Lockeland Ave
Arlington, MA 02476 6313

mjw@groundworkdata.org
+1 (603) 724 3833

Bill to

The Berkshire Gas Company
Boston Gas Company d/b/a National Grid
Fitchburg Gas and Electric Light Company
d/b/a Unitil;
Liberty Utilities (New England Natural Gas
Company) Corp. d/b/a Liberty
Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
NSTAR Gas Company d/b/a Eversource
Energy

c/o Mary R Gardner
Office of the Attorney General,
Massachusetts
One Ashburton Place
Boston, MA 02108

Invoice details

Invoice no.: 1090
Terms: Net 30
Invoice date: 11/10/2025
Due date: 12/10/2025

Total	**$23,931.25**

Payment can be made via online deposit or by mailing a check to:
Groundwork Data Inc.
c/o Michael Walsh
51 Lockeland Ave.
Arlington, MA 02476

Note to customer

Invoice for work applicable to the following Massachusetts Department of Public Utilities Dockets
D.P.U. #25 40
D.P.U. #25-41
D.P.U. #25 42
D.P.U. #25-43
D.P.U. #25 44/45

[redacted]

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $23,931.25
The Berkshire Gas Company	$92,087,154.00	2.60%	$622.48
Boston Gas Company	$1,901,052,223.00	53.70%	$12,850.41
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$4,627.35
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$315.05
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$593.44
NSTAR Gas Company	$728,224,955.00	20.57%	$4,922.53
TOTAL	$3,540,319,389	100.00%	$23,931.25

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

January 13, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on its own Motion into the role of gas local distribution companies as the Commonwealth achieves its target 2050 climate goals, D.P.U. 20-80

Dear Ms. Cadogan:

On March 1, 2021 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). On May 21, 2021 the Office of the Attorney General filed with the Department a revised Notice pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 29, 2021. The Office of the Attorney General has selected The Brattle Group, Inc. ("Brattle") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Brattle for $4,062.50 for professional services rendered through November 2025. Of Brattle's total invoice, $785.52 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of Brattle's total invoice, $835.63 has been allocated to NSTAR Gas Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Brattle was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Brattle in this matter.

Kindly remit payment directly to Brattle within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

December 18, 2025

In Account With:

Director of the AGO Budget Division
Attn: Office The Attorney General
One Ashburton Place
Boston, MA 02108
United States of America

Invoice Number 100085580
Project ID CL07546

Page: 1

For Professional Services Rendered Through November 30, 2025

Re: Massachusetts' 2050 Climate Goals

[redacted]

TOTAL INVOICE 4,062.50 USD

Payable Upon receipt of bill in USD to: The Brattle Group, Inc. ([redacted])
Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices

Please Remit Payment as Follows:

Check Payments:
The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

Telephone:
+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:
Citibank, N.A. New York
SWIFT No.: CITIUS33
ABA No.: 021000089
Account: BRATTLE GROUP – OPERATING
Account No.: 31240031

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $4,062.50
The Berkshire Gas Company	$92,087,154.00	2.60%	$105.67
Boston Gas Company	$1,901,052,223.00	53.70%	$2,181.45
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$785.52
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$53.48
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$100.74
NSTAR Gas Company	$728,224,955.00	20.57%	$835.63
TOTAL	$3,540,319,389	100.00%	$4,062.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

December 3, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on its own Motion into the role of gas local distribution companies as the Commonwealth achieves its target 2050 climate goals, D.P.U. 20-80

Dear Ms. Cadogan:

On March 1, 2021 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). On May 21, 2021 the Office of the Attorney General filed with the Department a revised Notice pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 29, 2021. The Office of the Attorney General has selected The Brattle Group, Inc. ("Brattle") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Brattle for $2,812.50 for professional services rendered through September 2025. Of Brattle's total invoice, $543.82 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of Brattle's total invoice, $578.52 has been allocated to NSTAR Gas Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Brattle was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Brattle in this matter.

Kindly remit payment directly to Brattle within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Brattle

November 24, 2025

In Account With:

Director of the AGO Budget Division
Attn: Office The Attorney General
One Ashburton Place
Boston, MA 02108
United States of America

Invoice Number 100085245
Project ID CL07546

Page: 1

For Professional Services Rendered Through September 30, 2025
Re: Massachusetts' 2050 Climate Goals

[redacted]

TOTAL INVOICE 2,812.50 USD

Payable Upon receipt of bill in USD to: The Brattle Group, Inc. ([redacted]
Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices

Please Remit Payment as Follows:

Check Payments:
The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

Telephone:
+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:
Citibank, N.A. New York
SWIFT No.: CITIUS33
ABA No.: 021000089
Account: BRATTLE GROUP – OPERATING
Account No.: 31240031

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $2,812.50
The Berkshire Gas Company	$92,087,154.00	2.60%	$73.16
Boston Gas Company	$1,901,052,223.00	53.70%	$1,510.23
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$543.82
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$37.03
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$69.74
NSTAR Gas Company	$728,224,955.00	20.57%	$578.52
TOTAL	$3,540,319,389	100.00%	$2,812.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

December 9, 2025

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Viridi Edge LLC as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Viridi Edge for $4,112.50 for professional services rendered through October 2025. Of Viridi Edge's total invoice, $795.19 has been allocated to Eversource Gas Company of Massachusetts, and $845.92 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Viridi Edge was in strict conformance with all terms and conditions of the AGO's contract with Viridi Edge in this matter.

Kindly remit payment directly to Viridi Edge within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

VIRIDI EDGE

Viridi Edge LLC

117 Chestnut St Newton MA 02465

+1 617 618 8017

Project:	LDC'S Climate Compliance Plans		
Invoice	#3		
Applicable Docket No.	DPU.25-40,-41,-42,-43,-44, and -45	[redacted]	[redacted]
Companies	*Berkshire Gas Company* D.P.U. 25-40 *Boston Gas Company d/b/a National Grid* D.P.U. 25-41 *Fitchburg Gas and Electric Light Company d/b/a Unitil* D.P.U. 25-42 *Liberty Utilities* D.P.U. 25-43 *Eversource Gas Company of Massachusetts d/b/a Eversource Energy* D.P.U. 25-44 *NSTAR Gas Company d/b/a Eversource Energy* D.P.U. 25-45	[redacted]	[redacted]
		Invoice Amount	$4,112.50

AGO Point of Contact	Jessica Freedman	**Final**	NO
Invoice Scope Description:	[redacted]		

[redacted]

Total				[redacted]	*$ 4,112.50*

[redacted]

[redacted]

[redacted]

[redacted] _____ _____Nov 06,2025____

[redacted] Date

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $4,112.50
The Berkshire Gas Company	92,087,154	2.60%	106.97
Boston Gas Company	1,901,052,223	53.70%	2,208.30
Eversource Gas Company of Massachusetts	684,556,036	19.34%	795.19
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	54.14
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	101.98
NSTAR Gas Company	728,224,955	20.57%	845.92
TOTAL	$3,540,319,389	100.00%	$4,112.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

January 13, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: 2025 Climate Compliance Plans of The Berkshire Gas Company, The Boston Gas Company d/b/a National Grid, Fitchburg Gas and Electric Light Company d/b/a/ Unitil, Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty, Eversource Gas Company of Massachusetts d/b/a Eversource Energy, and NSTAR Gas Company d/b/a Eversource Energy, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16 and 17, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") notices of intent to retain experts and consultants to assist in ("Notices") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's requests on June 4, 2025. The AGO has selected Groundwork Data Inc. ("Groundwork Data") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Groundwork Data for $3,712.50 for professional services rendered through November 2025. Of Groundwork Data's total invoice, $717.85 has been allocated to Eversource Gas Company of Massachusetts and $763.64 has been allocated to NSTAR Gas Company based on 2023 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Groundwork Data was in strict conformance with all terms and conditions of the AGO's contract with Groundwork Data in this matter.

Kindly remit payment directly to Groundwork Data within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE

Groundwork Data Inc
51 Lockeland Ave
Arlington, MA 02476 6313

mjw@groundworkdata.org
+1 (603) 724 3833

Bill to

The Berkshire Gas Company
Boston Gas Company d/b/a National Grid
Fitchburg Gas and Electric Light Company
d/b/a Unitil;
Liberty Utilities (New England Natural Gas
Company) Corp. d/b/a Liberty
Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
NSTAR Gas Company d/b/a Eversource
Energy

c/o Mary R Gardner
Office of the Attorney General,
Massachusetts
One Ashburton Place
Boston, MA 02108

Invoice details

Invoice no.: 1092
Terms: Net 30
Invoice date: 12/01/2025
Due date: 12/31/2025

[redacted]

Ways to pay

BANK

Payment can be made via online deposit or by mailing a check to:
Groundwork Data Inc.
c/o Michael Walsh
51 Lockeland Ave.
Arlington, MA 02476

Total **$3,712.50**

Note to customer

Invoice for work applicable to the following Massachusetts Department of Public Utilities Dockets
D.P.U. #25-40
D.P.U. #25 41
D.P.U. #25-42
D.P.U. #25 43
D.P.U. #25-44/45

[redacted]

View and pay

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $3,712.50
The Berkshire Gas Company	$92,087,154.00	2.60%	$96.57
Boston Gas Company	$1,901,052,223.00	53.70%	$1,993.51
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$717.85
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$48.87
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$92.06
NSTAR Gas Company	$728,224,955.00	20.57%	$763.64
TOTAL	$3,540,319,389	100.00%	$3,712.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

January 13, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Viridi Edge LLC as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Viridi Edge for $7,437.50 for professional services rendered through November 2025. Of Viridi Edge's total invoice, $1,438.11 has been allocated to Eversource Gas Company of Massachusetts, and $1,529.85 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Viridi Edge was in strict conformance with all terms and conditions of the AGO's contract with Viridi Edge in this matter.

Kindly remit payment directly to Viridi Edge within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

VIRIDI EDGE

Viridi Edge LLC

117 Chestnut St Newton MA 02465

+1 617 618 8017

Project:	LDC'S Climate Compliance Plans		
Invoice	#4		
Applicable Docket No.	DPU.25-40,-41,-42,-43,-44, and -45	[redacted]	[redacted]
Companies	*Berkshire Gas Company* D.P.U. 25-40 *Boston Gas Company d/b/a National Grid* D.P.U. 25-41 *Fitchburg Gas and Electric Light Company d/b/a Unitil* D.P.U. 25-42 *Liberty Utilities* D.P.U. 25-43 *Eversource Gas Company of Massachusetts d/b/a Eversource Energy* D.P.U. 25-44 *NSTAR Gas Company d/b/a Eversource Energy* D.P.U. 25-45	[redacted]	[redacted]
		Invoice Amount	$7,437.50
AGO Point of Contact	Jessica Freedman	**Final**	NO

[redacted]

Total				[redacted]		*$ 7,437.50*

Detail description of services rendered attached.

I hereby certify that all work for which payment is requested herein has been performed, that all information contained within the invoice is accurate and in accordance with the scope, fee and all other requirements of the Agreement. I further certify that payments have or will be made immediately upon payment of this invoice to all subconsultants.

___Reihaneh Irani-Famili President _____ _____Dec 04,2025____

Corporate Office Signature & Title Date

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $7,437.50
The Berkshire Gas Company	92,087,154	2.60%	193.46
Boston Gas Company	1,901,052,223	53.70%	3,993.73
Eversource Gas Company of Massachusetts	684,556,036	19.34%	1,438.11
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	97.91
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	184.43
NSTAR Gas Company	728,224,955	20.57%	1,529.85
TOTAL	$3,540,319,389	100.00%	$7,437.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

February 18, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16 and 17, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $13,615.50 for professional services rendered through June 2025. Of Bernstein Shur's total invoice, $2,632.69 has been allocated to Eversource Gas Company of Massachusetts, and $2,800.64 has been allocated to NSTAR Gas Company based on the 2023 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

July 17, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

Matter Number: **054505-00019**
Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**
Invoice Number: 4092160

For professional services rendered through June 30, 2025

Currency: USD

Fees	$	13,615.50
Total Amount Due	**$**	**13,615.50**

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

July 17, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

REMITTANCE COPY

Matter Number: **054505-00019**
Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**

Invoice Date	**Invoice Number**	**Balance Due**
07/17/2025	4092160	$13,615.50
Balance Due		**$13,615.50**

Invoice is Due and Payable Upon Receipt.

Payment by Credit Card	Pay Online at www.bernsteinshur.com and click Pay Online. We accept Mastercard, Visa, and Discover.
Payment by Check:	Please indicate invoice number on the check, include this Remittance Page and mail to Bernstein Shur, PO Box 9729, Portland, ME 04104-5029
Payment by Wire Transfer:	Our wire transfer information will never be sent out over e-mail and is only available from our website: Website: https://www.bernsteinshur.com/wire Password: 1915 Please indicate invoice number on wire instructions.
Billing Office:	(207) 228-7200

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $13,615.50
The Berkshire Gas Company	92,087,154	2.60%	354.15
Boston Gas Company	1,901,052,223	53.70%	7,311.14
Eversource Gas Company of Massachusetts	684,556,036	19.34%	2,632.69
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	179.25
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	337.63
NSTAR Gas Company	728,224,955	20.57%	2,800.64
TOTAL	$3,540,319,389	100.00%	$13,615.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

February 19, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy for Approval of its 2026 Gas System Enhancement Plan, pursuant to G.L. c. 164, § 145, for rates effective May 1, 2026, 25-GSEP-05.

Dear Ms. Cadogan:

On November 7, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on November 25, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $3,024.00 for professional services rendered through November 2025. Of Bernstein Shur's total invoice, $584.72 has been allocated to Eversource Gas Company of Massachusetts based on the 2023 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

December 30, 2025

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

REMITTANCE COPY

Matter Number: **054505-00020**
Matter Name: **2025 GSEPs for MA AGO**

Invoice Date	**Invoice Number**	**Balance Due**
12/30/2025	4100909	$3,024.00
Balance Due		**$3,024.00**

Invoice is Due and Payable Upon Receipt.

Payment by Credit Card:	Visit www.bernsteinshur.com/pay-online. We accept Mastercard, Visa, and Discover.
Payment by Check:	Please indicate invoice number on the check, include this Remittance Page and mail to Bernstein Shur, PO Box 9729, Portland, ME 04104-5029
Payment by Wire Transfer:	Our wire transfer information will never be sent out over e-mail and is only available from our website: Website: https://www.bernsteinshur.com/wire Password: 1915 Please indicate invoice number on wire instructions.
Billing Office:	(207) 228-7200

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $3,024.00
The Berkshire Gas Company	92,087,154	2.60%	78.66
Boston Gas Company	1,901,052,223	53.70%	1,623.80
Eversource Gas Company of Massachusetts	684,556,036	19.34%	584.72
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	39.81
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	74.99
NSTAR Gas Company	728,224,955	20.57%	622.02
TOTAL	$3,540,319,389	100.00%	$3,024.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

February 18, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy, pursuant to G.L. c. 164, § 145, for Review and Approval of the Reconciliation of its 2024 Gas System Enhancement Plan and for Review and Approval of its Gas System Enhancement Reconciliation Adjustment Factors, D.P.U. 25-GREC-05

Dear Ms. Cadogan:

On May 7, 2025, the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 4, 2025. The Office of the Attorney General has selected Exter Associates, Inc. ("Exeter") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Exeter for $1,375.00 for professional services rendered through July 2025. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Exeter was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Exeter in this matter.

Kindly remit payment directly to Exeter within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

EXETER
ASSOCIATES, INC.
CONSULTING ECONOMISTS
10480 Little Patuxent Parkway
Suite 300
Columbia, Maryland 21044
(410) 992-7500
(410) 992-3445 FAX
hfinberg@exeterassociates.com

Dwight D. Etheridge
Matthew T. Hoyt
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Jennifer Rogers
Felipe A. Salcedo

INVOICE

Invoice number 104036-1225
January 12, 2026

Project 4036 25-GREC-05 Eversource-EGMA [redacted]

MA AGO
One Ashburton Place
18th Floor
Boston, MA 02108-1698

Mary.R.Gardner@mass.gov
alex.davidson@mass.gov

Contract Date: 7/2/2025
Case/Docket #: D.P.U 25-GREC-05
Case/Project: EGMA's 2025 GREC

Additional Professional Services for period July 1 through July 31, 2025

[redacted]

Invoice Total $1,375.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

February 19, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy to the Department of Public Utility pursuant to G.L. c. 164, § 69*I*, for Review and Approval of its Long-Range Forecast and Supply Plan for the five-year forecast period November 1, 2025 through October 31, 2030, D.P.U. 25-160.

Dear Ms. Cadogan:

On November 21, 2025, the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on December 29, 2025. The Office of the Attorney General has selected Exter Associates, Inc. ("Exeter") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Exeter for $2,195.50 for professional services rendered through December 2025. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Exeter was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Exeter in this matter.

Kindly remit payment directly to Exeter within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

EXETER
ASSOCIATES, INC.
CONSULTING ECONOMISTS
10480 Little Patuxent Parkway
Suite 300
Columbia, Maryland 21044
(410) 992-7500
(410) 992-3445 FAX
sharvey@exeterassociates.com

Dwight D. Etheridge
Matthew T. Hoyt
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Jennifer Rogers
Felipe A. Salcedo

INVOICE

Invoice number 104080-1225
January 22, 2026

Project 4080 Eversource Forecast & Supply Plan [redacted]

Contract Date: 12/8/2025
D.P.U 25-160

MA AGO
One Ashburton Place
18th Floor
Boston, MA 02108-1698
Aishani.Mohanty@mass.gov
Mary.R.Gardner@mass.gov
alex.davidson@mass.gov
jennifer.foley3@mass.gov

Professional Services for period December 1 through December 31, 2025

[redacted]

Invoice Total $2,195.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

February 19, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $9,470.00 for professional services rendered through December 2025. Of GEEG's total invoice, $670.72 has been allocated to Eversource Gas Company of Massachusetts, $3,109.24 has been allocated to NSTAR Electric Company and $612.32 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2440
Invoice Date: December 31, 2025

Terms: Net Due

Description of Services	Amount
For December 1 - 31, 2025	
DPU 24-140 through 149 **EE Plans 2025-27**	[redacted]
Total Due This Invoice	**$9,470.00**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators
Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $9,470.00
The Berkshire Gas Company	39,634	0.86%	$81.39
Eversource Gas Company of Massachusetts	326,607	7.08%	$670.72
NSTAR Electric Company	1,514,056	32.83%	$3,109.24
NSTAR Gas Company	298,173	6.47%	$612.32
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$123.82
Massachusetts Electric Company & Nantucket Electric Company*	1,368,037	29.67%	$2,809.38
Boston Gas Company	957,651	20.77%	$1,966.62
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$62.80
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$33.71
TOTAL	4,611,449	100%	$9,470.00

National Grid Electric Companies
Allocation Factors Based on Total 2023 Revenues

Utility	Total Revenues For 2023	Percentage Of Total	Bill of $2,809.38
Massachusetts Electric Company	2,782,658,254	98.72%	$2,773.28
Nantucket Electric Company	36,219,926	1.28%	$36.10
TOTAL	$2,818,878,180	100.00%	$2,809.38

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

February 19, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $1,525.00 for professional services rendered through December 2025. Of GEEG's total invoice, $294.87 has been allocated to Eversource Gas Company of Massachusetts, and $313.68 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2441
Invoice Date: December 31, 2025

Terms: Net Due

Description of Services	Amount
For December 1 - 30, 2025	
DPU 25-40 to 25-45 - CCP Filings	[redacted]
Total Due This Invoice	**$1,525.00**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $1,525.00
The Berkshire Gas Company	92,087,154	2.60%	39.67
Boston Gas Company	1,901,052,223	53.70%	818.88
Eversource Gas Company of Massachusetts	684,556,036	19.34%	294.87
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	20.08
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	37.82
NSTAR Gas Company	728,224,955	20.57%	313.68
TOTAL	$3,540,319,389	100.00%	$1,525.00

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ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

February 18, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: 2025 Climate Compliance Plans of The Berkshire Gas Company, The Boston Gas Company d/b/a National Grid, Fitchburg Gas and Electric Light Company d/b/a/ Unitil, Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty, Eversource Gas Company of Massachusetts d/b/a Eversource Energy, and NSTAR Gas Company d/b/a Eversource Energy, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16 and 17, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") notices of intent to retain experts and consultants to assist in ("Notices") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's requests on June 4, 2025. The AGO has selected Groundwork Data Inc. ("Groundwork Data") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Groundwork Data for $14,575.00 for professional services rendered through December 2025. Of Groundwork Data's total invoice, $2,818.22 has been allocated to Eversource Gas Company of Massachusetts and $2,998.00 has been allocated to NSTAR Gas Company based on 2023 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Groundwork Data was in strict conformance with all terms and conditions of the AGO's contract with Groundwork Data in this matter.

Kindly remit payment directly to Groundwork Data within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE

Groundwork Data Inc
51 Lockeland Ave
Arlington, MA 02476 6313

mjw@groundworkdata.org
+1 (603) 724 3833

Bill to

The Berkshire Gas Company
Boston Gas Company d/b/a National Grid
Fitchburg Gas and Electric Light Company
d/b/a Unitil;
Liberty Utilities (New England Natural Gas
Company) Corp. d/b/a Liberty
Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
NSTAR Gas Company d/b/a Eversource
Energy

c/o Mary R Gardner
Office of the Attorney General,
Massachusetts
One Ashburton Place
Boston, MA 02108

Invoice details

Invoice no.: 1098
Terms: Net 30
Invoice date: 01/06/2026
Due date: 02/05/2026

[redacted]

Total **$14,575.00**

Ways to pay

BANK

Payment can be made via online deposit or by mailing a check to:
Groundwork Data Inc.
c/o Michael Walsh
51 Lockeland Ave.
Arlington, MA 02476

Note to customer

Invoice for work applicable to the following Massachusetts Department of Public Utilities Dockets
D.P.U. #25-40
D.P.U. #25 41
D.P.U. #25-42
D.P.U. #25 43
D.P.U. #25-44/45

[redacted]

View and pay

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $14,575.00
The Berkshire Gas Company	$92,087,154.00	2.60%	$379.11
Boston Gas Company	$1,901,052,223.00	53.70%	$7,826.37
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$2,818.22
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$191.88
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$361.42
NSTAR Gas Company	$728,224,955.00	20.57%	$2,998.00
TOTAL	$3,540,319,389	100.00%	$14,575.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

February 20, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Notice of Inquiry by the Department of Public Utilities on its own Motion into Energy Burden with a Focus on Energy Affordability for Residential Ratepayers, D.P.U. 24-15

Dear Ms. Schindler:

On January 8, 2024 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on January 19, 2024. The Office of the Attorney General has selected Fisher, Sheehan, & Colton ("FS&C") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from FS&C for $3,150.00 for professional services rendered through November 2025. Of FS&C's total invoice, $213.59 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of FS&C's total invoice $227.21 has been allocated to NSTAR Gas Company based on 2023 total revenues. Of FS&C's total invoice $1,139.69 has been allocated to NSTAR Electric Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by FS&C was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with FS&C in this matter.

Kindly remit payment directly to FS&C within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Fisher, Sheehan & Colton

Public Finance and General Economics
34 Warwick Road * Belmont, MA 02478-2841**
617-484-0597 (voice) * 617-484-0594 (fax)**
roger@fsconline.com (e-mail) * rcolton.fsc@comcast.net (e-mail)**
http://www.fsconline.com * http://www.HomeEnergyAffordabilityGap.com**

February 18, 2026

Mary Berner (she/her), Administrative Assistant
Jessica Freedman, Esq.
Energy & Ratepayer Advocacy Division
Massachusetts Office of the Attorney General
One Ashburton Place
Boston, MA 02108

Re: DPU 24-15
Invoice #FSC260218

Dear Jessica/Mary:

Please accept this letter as an invoice for the delivery of consulting services regarding my assistance with respect to the Massachusetts DPU's review of affordability programs in Docket No. DPU-24-15. The total now due for hours undertaken through February 17, 2026 is $3,150.00. A schedule of supporting hours is attached.

A check should be made payable to Roger Colton, d/b/a Fisher, Sheehan & Colton and mailed to the Belmont (MA) address listed above.

Sincerely,

Roger D. Colton

[redacted]

Total now due	$3,150

MASSACHUSETTS GAS AND ELECTRIC COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $3,150.00
The Berkshire Gas Company	92,087,154	0.91%	28.73
Boston Gas Company	1,901,052,223	18.83%	593.15
Eversource Gas Company of Massachusetts	684,556,036	6.78%	213.59
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	0.46%	14.54
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	0.87%	27.39
NSTAR Gas Company	728,224,955	7.21%	227.21
Massachusetts Electric Company	2,782,658,254	27.56%	868.22
Nantucket Electric Company	36,219,926	0.36%	11.30
Fitchburg Gas and Electric Light Company (Electric Division)	83,872,895	0.83%	26.17
NSTAR Electric Company	3,652,737,239	36.18%	1,139.69
TOTAL	$10,095,807,703	100.00%	$3,150.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

February 19, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Viridi Edge LLC as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Viridi Edge for $3,500.00 for professional services rendered through December 2025. Of Viridi Edge's total invoice, $676.76 has been allocated to Eversource Gas Company of Massachusetts, and $719.93 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Viridi Edge was in strict conformance with all terms and conditions of the AGO's contract with Viridi Edge in this matter.

Kindly remit payment directly to Viridi Edge within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

VIRIDI EDGE

Viridi Edge LLC

117 Chestnut St Newton MA 02465

+1 617 618 8017

Project:	LDC'S Climate Compliance Plans
Invoice	#5
Applicable Docket No.	DPU.25-40,-41,-42,-43,-44, and -45
Companies	*Berkshire Gas Company* D.P.U. 25-40 *Boston Gas Company d/b/a National Grid* D.P.U. 25-41 *Fitchburg Gas and Electric Light Company d/b/a Unitil* D.P.U. 25-42 *Liberty Utilities* D.P.U. 25-43 *Eversource Gas Company of Massachusetts* *d/b/a Eversource Energy* D.P.U. 25-44 *NSTAR Gas Company d/b/a Eversource Energy* D.P.U. 25-45

[redacted]

Invoice Amount $3,500.00

AGO Point of Contact Jessica Freedman **Final** NO

[redacted]

Total							*$ 3,500.00*

Detail description of services rendered attached.

I hereby certify that all work for which payment is requested herein has been performed, that all information contained within the invoice is accurate and in accordance with the scope, fee and all other requirements of the Agreement. I further certify that payments have or will be made immediately upon payment of this invoice to all subconsultants.

___Reihaneh Irani-Famili President _____ _____Jan 06,2026____

Corporate Office Signature & Title Date

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $3,500.00
The Berkshire Gas Company	92,087,154	2.60%	91.04
Boston Gas Company	1,901,052,223	53.70%	1,879.40
Eversource Gas Company of Massachusetts	684,556,036	19.34%	676.76
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	46.08
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	86.79
NSTAR Gas Company	728,224,955	20.57%	719.93
TOTAL	$3,540,319,389	100.00%	$3,500.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

March 24, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $7,141.25 for professional services rendered through January 2026. Of GEEG's total invoice, $505.78 has been allocated to Eversource Gas Company of Massachusetts, $2,344.65 has been allocated to NSTAR Electric Company and $461.75 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

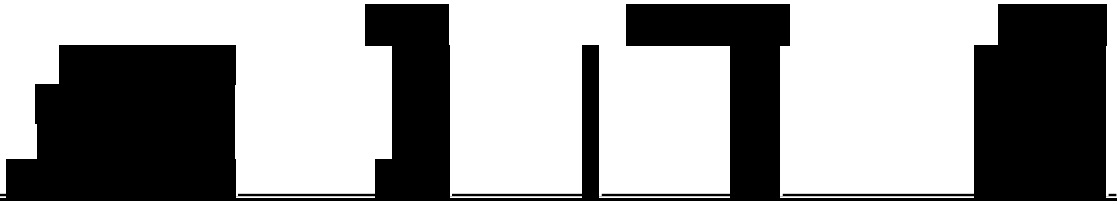
Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2459
Invoice Date: January 31, 2026

Terms: Net Due

Description of Services	Amount
For January 1 - 31, 2026	
DPU 24-140 through 149	
EE Plans 2025-27	
Sub-total	**$7,141.25**

Total Due This Invoice **$7,141.25**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators

Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $7,141.25
The Berkshire Gas Company	39,634	0.86%	$61.38
Eversource Gas Company of Massachusetts	326,607	7.08%	$505.78
NSTAR Electric Company	1,514,056	32.83%	$2,344.65
NSTAR Gas Company	298,173	6.47%	$461.75
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$93.37
Massachusetts Electric Company & Nantucket Electric Company*	1,368,037	29.67%	$2,118.53
Boston Gas Company	957,651	20.77%	$1,483.01
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$47.36
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$25.42
TOTAL	4,611,449	100%	$7,141.25

National Grid Electric Companies

Allocation Factors Based on Total 2023 Revenues

Utility	Total Revenues For 2023	Percentage Of Total	Bill of $2,118.53
Massachusetts Electric Company	2,782,658,254	98.72%	$2,091.31
Nantucket Electric Company	36,219,926	1.28%	$27.22
TOTAL	$2,818,878,180	100.00%	$2,118.53

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

March 18, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $1,567.50 for professional services rendered through January 2026. Of GEEG's total invoice, $303.09 has been allocated to Eversource Gas Company of Massachusetts, and $322.43 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2460
Invoice Date: January 31, 2026

Terms: Net Due

Description of Services	Amount
[redacted]	

Total Due This Invoice **$1,567.50**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $1,567.50
The Berkshire Gas Company	92,087,154	2.60%	40.77
Boston Gas Company	1,901,052,223	53.70%	841.70
Eversource Gas Company of Massachusetts	684,556,036	19.34%	303.09
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	20.64
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	38.87
NSTAR Gas Company	728,224,955	20.57%	322.43
TOTAL	$3,540,319,389	100.00%	$1,567.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

March 18, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: 2025 Climate Compliance Plans of The Berkshire Gas Company, The Boston Gas Company d/b/a National Grid, Fitchburg Gas and Electric Light Company d/b/a/ Unitil, Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty, Eversource Gas Company of Massachusetts d/b/a Eversource Energy, and NSTAR Gas Company d/b/a Eversource Energy, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16 and 17, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") notices of intent to retain experts and consultants to assist in ("Notices") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's requests on June 4, 2025. The AGO has selected Groundwork Data Inc. ("Groundwork Data") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Groundwork Data for $5,087.50 for professional services rendered through January 2026. Of Groundwork Data's total invoice, $983.72 has been allocated to Eversource Gas Company of Massachusetts and $1,046.47 has been allocated to NSTAR Gas Company based on 2023 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Groundwork Data was in strict conformance with all terms and conditions of the AGO's contract with Groundwork Data in this matter.

Kindly remit payment directly to Groundwork Data within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

INVOICE

Groundwork Data Inc
51 Lockeland Ave
Arlington, MA 02476 6313

mjw@groundworkdata.org
+1 (603) 724 3833

Bill to

The Berkshire Gas Company
Boston Gas Company d/b/a National Grid
Fitchburg Gas and Electric Light Company d/b/a Unitil;
Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty
Eversource Gas Company of Massachusetts d/b/a Eversource Energy
NSTAR Gas Company d/b/a Eversource Energy

c/o Mary R Gardner
Office of the Attorney General, Massachusetts
One Ashburton Place
Boston, MA 02108

Invoice details

Invoice no.: 1102
Terms: Net 30
Invoice date: 02/01/2026
Due date: 03/03/2026

[redacted]

Ways to pay

BANK

Payment can be made via online deposit or by mailing a check to:
Groundwork Data Inc.
c/o Michael Walsh
51 Lockeland Ave.
Arlington, MA 02476

Total **$5,087.50**

Note to customer

Invoice for work applicable to the following Massachusetts Department of Public Utilities Dockets
D.P.U. #25-40
D.P.U. #25 41
D.P.U. #25-42
D.P.U. #25 43
D.P.U. #25-44/45

Please see attached for tracked hours.

[redacted]

View and pay

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $5,087.50
The Berkshire Gas Company	$92,087,154.00	2.60%	$132.33
Boston Gas Company	$1,901,052,223.00	53.70%	$2,731.84
Eversource Gas Company of Massachusetts	$684,556,036.00	19.34%	$983.72
Fitchburg Gas and Electric Light Company (Gas Division)	$46,607,687.00	1.32%	$66.98
Liberty Utilities (New England Natural Gas Company) Corp.	$87,791,334.00	2.48%	$126.16
NSTAR Gas Company	$728,224,955.00	20.57%	$1,046.47
TOTAL	$3,540,319,389	100.00%	$5,087.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

March 18, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Notice of Inquiry by the Department of Public Utilities on its own Motion into Energy Burden with a Focus on Energy Affordability for Residential Ratepayers, D.P.U. 24-15

Dear Ms. Schindler:

On January 8, 2024 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on January 19, 2024. The Office of the Attorney General has selected Hawks Peak Strategies, Inc. ("Hawks Peak") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Hawks Peak for $2,187.50 for professional services rendered through January 2026. Of Hawks Peak's total invoice, $148.33 has been allocated to Eversource Gas Company of Massachusetts based on 2023 total revenues. Of Hawks Peak's total invoice $157.79 has been allocated to NSTAR Gas Company based on 2023 total revenues. Of Hawks Peak's total invoice $791.45 has been allocated to NSTAR Electric Company based on 2023 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Hawks Peak was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Hawks Peak in this matter.

Kindly remit payment directly to Hawks Peak within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Invoice

Invoice ID: #MA DPU 24-15-JAN2026
Invoice Date: 03/02/2026
Due date: 04/02/2026

HAWKS PEAK STRATEGIES
At the Summit of Energy Insight

Billed to:

Aishani Mohanty
Massachusetts Attorney General's Office

Pay to:

Hawks Peak Strategies, Inc.
16680 Skislope Way, Apt 5
Truckee, CA. 96161

[redacted]

TOTAL
2,187.50 USD

MASSACHUSETTS GAS AND ELECTRIC COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $2,187.50
The Berkshire Gas Company	92,087,154	0.91%	19.95
Boston Gas Company	1,901,052,223	18.83%	411.91
Eversource Gas Company of Massachusetts	684,556,036	6.78%	148.33
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	0.46%	10.10
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	0.87%	19.02
NSTAR Gas Company	728,224,955	7.21%	157.79
Massachusetts Electric Company	2,782,658,254	27.56%	602.93
Nantucket Electric Company	36,219,926	0.36%	7.85
Fitchburg Gas and Electric Light Company (Electric Division)	83,872,895	0.83%	18.17
NSTAR Electric Company	3,652,737,239	36.18%	791.45
TOTAL	$10,095,807,703	100.00%	$2,187.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

March 18, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Viridi Edge LLC as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Viridi Edge for $5,337.50 for professional services rendered through January 2026. Of Viridi Edge's total invoice, $1,032.06 has been allocated to Eversource Gas Company of Massachusetts, and $1,097.90 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Viridi Edge was in strict conformance with all terms and conditions of the AGO's contract with Viridi Edge in this matter.

Kindly remit payment directly to Viridi Edge within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

VIRIDI EDGE

Viridi Edge LLC

117 Chestnut St Newton MA 02465

+1 617 618 8017

Project:	LDC'S Climate Compliance Plans
Invoice	#6
Applicable Docket No.	DPU.25-40,-41,-42,-43,-44, and -45
Companies	*Berkshire Gas Company* D.P.U. 25-40 *Boston Gas Company d/b/a National Grid* D.P.U. 25-41 *Fitchburg Gas and Electric Light Company d/b/a Unitil* D.P.U. 25-42 *Liberty Utilities* D.P.U. 25-43 *Eversource Gas Company of Massachusetts d/b/a Eversource Energy* D.P.U. 25-44 *NSTAR Gas Company d/b/a Eversource Energy* D.P.U. 25-45

[redacted] **Invoice Amount** $5,337.50

AGO Point of Contact	Jessica Freedman	**Final**	NO

[redacted]

[redacted]							
Total					[redacted]		$ 5,337.50

Detail description of services rendered attached.

I hereby certify that all work for which payment is requested herein has been performed, that all information contained within the invoice is accurate and in accordance with the scope, fee and all other requirements of the Agreement. I further certify that payments have or will be made immediately upon payment of this invoice to all subconsultants.

___Reihaneh Irani-Famili President _____ _____Feb 05,2026____

Corporate Office Signature & Title Date

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2023 REVENUES

UTILITY	TOTAL REVENUES FOR 2023 (1)	PERCENTAGE OF TOTAL	BILL OF $5,337.50
The Berkshire Gas Company	92,087,154	2.60%	138.83
Boston Gas Company	1,901,052,223	53.70%	2,866.09
Eversource Gas Company of Massachusetts	684,556,036	19.34%	1,032.06
Fitchburg Gas and Electric Light Company (Gas Division)	46,607,687	1.32%	70.27
Liberty Utilities (New England Natural Gas Company) Corp.	87,791,334	2.48%	132.36
NSTAR Gas Company	728,224,955	20.57%	1,097.90
TOTAL	$3,540,319,389	100.00%	$5,337.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

April 21, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy to the Department of Public Utility pursuant to G.L. c. 164, § 69*I*, for Review and Approval of its Long-Range Forecast and Supply Plan for the five-year forecast period November 1, 2025 through October 31, 2030, D.P.U. 25-160.

Dear Ms. Cadogan:

On November 21, 2025, the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on December 29, 2025. The Office of the Attorney General has selected Exter Associates, Inc. ("Exeter") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Exeter for $1,802.30 for professional services rendered through February 2026. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Exeter was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Exeter in this matter.

Kindly remit payment directly to Exeter within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

EXETER
ASSOCIATES, INC.
CONSULTING ECONOMISTS
10480 Little Patuxent Parkway
Suite 300
Columbia, Maryland 21044
(410) 992-7500
(410) 992-3445 FAX
sharvey@exeterassociates.com

[redacted]

INVOICE

Invoice number 104080-0226
March 23, 2026

[redacted] Eversource Forecast & Supply Plan
Federal ID# 52-1220514

Contract Date: 12/8/2025
D.P.U 25-160

MA AGO
One Ashburton Place
18th Floor
Boston, MA 02108-1698
Aishani.Mohanty@mass.gov
Mary.R.Gardner@mass.gov
alex.davidson@mass.gov
jennifer.foley3@mass.gov

Professional Services for period February 1 through February 28, 2026

[redacted]

Invoice Total $1,802.30

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 6, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on its own Motion into the role of gas local distribution companies as the Commonwealth achieves its target 2050 climate goals, D.P.U. 20-80

Dear Ms. Cadogan:

On March 1, 2021 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). On May 21, 2021 the Office of the Attorney General filed with the Department a revised Notice pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on June 29, 2021. The Office of the Attorney General has selected The Brattle Group, Inc. ("Brattle") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Brattle for $1,562.50 for professional services rendered through February 2026. Of Brattle's total invoice, $317.11 has been allocated to Eversource Gas Company of Massachusetts based on 2024 total revenues. Of Brattle's total invoice, $315.60 has been allocated to NSTAR Gas Company based on 2024 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Brattle was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Brattle in this matter.

Kindly remit payment directly to Brattle within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

March 31, 2026

In Account With:

Director of the AGO Budget Division
Attn: Office The Attorney General
One Ashburton Place
Boston, MA 02108
United States of America

Invoice Number [redacted] 100086808

Page: 1

For Professional Services Rendered Through February 28, 2026

[redacted]

TOTAL INVOICE 1,562.50 USD

Payable Upon receipt of bill in USD to: The Brattle Group, Inc. ([redacted])
Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices

Please Remit Payment as Follows:

Check Payments:
The Brattle Group, Inc.
One Beacon Street, Suite 2600
Boston, MA 02108

Telephone:
+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:
Citibank, N.A. New York
SWIFT No.: CITIUS33
ABA No.: 021000089
Account: BRATTLE GROUP – OPERATING
Account No.: 31240031

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $1,562.50
The Berkshire Gas Company	89,630,560	2.30%	35.98
Boston Gas Company	2,085,612,723	53.59%	837.29
Eversource Gas Company of Massachusetts	789,893,580	20.30%	317.11
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	1.23%	19.20
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	2.39%	37.32
NSTAR Gas Company	786,120,219	20.20%	315.60
TOTAL	$3,892,053,881	100.00%	$1,562.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 6, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy for Approval of its 2026 Gas System Enhancement Plan, pursuant to G.L. c. 164, § 145, for rates effective May 1, 2026, 25-GSEP-05.

Dear Ms. Cadogan:

On November 7, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on November 25, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $31,120.00 for professional services rendered through January 2026. Of Bernstein Shur's total invoice, $6,315.81 has been allocated to Eversource Gas Company of Massachusetts based on the 2024 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

March 19, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

[redacted]
Matter Name: **2025 GSEPs for MA AGO** **Invoice Number: 4107470**

For professional services rendered through Ja uary 31, 202

Currency: USD

[redacted] [redacted]

Total mount Due **$ 31,120.00**

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

March 19, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

REMITTANCE COPY

[redacted]
Matter Name: **2025 GSEPs for MA AGO**

[redacted]

Balance Due **$31,120.00**

Invoice is Due and Payable Upon Receipt.

Payment by Credit Card:	Visit www.bernsteinshur.com/pay-online. We accept Mastercard, Visa, and Discover.
Payment by Check:	Please indicate invoice number on the check, include this Remittance Page and mail to Bernstein Shur, PO Box 9729, Portland, ME 04104-5029
Payment by Wire Transfer:	Our wire transfer information will never be sent out over e-mail and is only available from our website: Website: https://www.bernsteinshur.com/wire Password: 1915 Please indicate invoice number on wire instructions.
Billing Office:	(207) 228-7200

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $31,120.00
The Berkshire Gas Company	89,630,560	2.30%	716.67
Boston Gas Company	2,085,612,723	53.59%	16,676.10
Eversource Gas Company of Massachusetts	789,893,580	20.30%	6,315.81
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	1.23%	382.50
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	2.39%	743.28
NSTAR Gas Company	786,120,219	20.20%	6,285.64
TOTAL	$3,892,053,881	100.00%	$31,120.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 6, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petition of Eversource Gas Company of Massachusetts d/b/a Eversource Energy for Approval of its 2026 Gas System Enhancement Plan, pursuant to G.L. c. 164, § 145, for rates effective May 1, 2026, 25-GSEP-05.

Dear Ms. Cadogan:

On November 7, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on November 25, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $54,549.25 for professional services rendered through February 2026. Of Bernstein Shur's total invoice, $11,070.79 has been allocated to Eversource Gas Company of Massachusetts based on the 2024 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

March 23, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

[redacted]

Matter Name: **2025 GSEPs for MA AGO** **Invoice Number: 4107712**

For professional services rendered through March 23, 2026

Currency: USD

[redacted]

Total Amount Due **$ 54,549.25**

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

March 23, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

REMITTANCE COPY

[redacted]
Matter Name: **2025 GSEPs for MA AGO**

[redacted]

Balance Due **$54,549.25**

Invoice is Due and Payable Upon Receipt.

Payment by Credit Card:	Visit www.bernsteinshur.com/pay-online. We accept Mastercard, Visa, and Discover.
Payment by Check:	Please indicate invoice number on the check, include this Remittance Page and mail to Bernstein Shur, PO Box 9729, Portland, ME 04104-5029
Payment by Wire Transfer:	Our wire transfer information will never be sent out over e-mail and is only available from our website: Website: https://www.bernsteinshur.com/wire Password: 1915 Please indicate invoice number on wire instructions.
Billing Office:	(207) 228-7200

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $54,549.25
The Berkshire Gas Company	89,630,560	2.30%	1,256.22
Boston Gas Company	2,085,612,723	53.59%	29,231.00
Eversource Gas Company of Massachusetts	789,893,580	20.30%	11,070.79
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	1.23%	670.48
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	2.39%	1,302.87
NSTAR Gas Company	786,120,219	20.20%	11,017.90
TOTAL	$3,892,053,881	100.00%	$54,549.25

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 6, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16 and 17, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $10,565.00 for professional services rendered through January 2026. Of Bernstein Shur's total invoice, $2,144.17 has been allocated to Eversource Gas Company of Massachusetts, and $2,113.93 has been allocated to NSTAR Gas Company based on the 2024 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

February 17, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

[redacted]

Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**

Invoice Number: 4103990

For professional services rendered through February 04, 2026

Currency: USD

[redacted]	[redacted]
Total Amount Due	**$ 10,565.00**

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

February 17, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

REMITTANCE COPY

[redacted]

Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**

[redacted]

Balance Due **$10,565.00**

Invoice is Due and Payable Upon Receipt.

Payment by Credit Card:	Visit www.bernsteinshur.com/pay-online. We accept Mastercard, Visa, and Discover.
Payment by Check:	Please indicate invoice number on the check, include this Remittance Page and mail to Bernstein Shur, PO Box 9729, Portland, ME 04104-5029
Payment by Wire Transfer:	Our wire transfer information will never be sent out over e-mail and is only available from our website: Website: https://www.bernsteinshur.com/wire Password: 1915 Please indicate invoice number on wire instructions.
Billing Office:	(207) 228-7200

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $10,565.00
The Berkshire Gas Company	89,630,560	2.30%	243.30
Boston Gas Company	2,085,612,723	53.59%	5,661.41
Eversource Gas Company of Massachusetts	789,893,580	20.30%	2,144.17
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	1.23%	129.86
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	2.39%	252.34
NSTAR Gas Company	786,120,219	20.20%	2,133.93
TOTAL	$3,892,053,881	100.00%	$10,565.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 6, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16 and 17, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $2,665.00 for professional services rendered through December 2025. Of Bernstein Shur's total invoice, $540.86 has been allocated to Eversource Gas Company of Massachusetts, and $538.28 has been allocated to NSTAR Gas Company based on the 2024 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

January 06, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

[redacted]

Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**

Invoice Number: 4101059

For professional services rendered through December 31, 2025

Currency: USD

[redacted]

[redacted]

Total Amount Due **$ 2,665.00**

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

January 06, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

REMITTANCE COPY

[redacted]

Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**

[redacted]

Balance Due **$2,665.00**

Invoice is Due and Payable Upon Receipt.

Payment by Credit Card:	Visit www.bernsteinshur.com/pay-online. We accept Mastercard, Visa, and Discover.
Payment by Check:	Please indicate invoice number on the check, include this Remittance Page and mail to Bernstein Shur, PO Box 9729, Portland, ME 04104-5029
Payment by Wire Transfer:	Our wire transfer information will never be sent out over e-mail and is only available from our website: Website: https://www.bernsteinshur.com/wire Password: 1915 Please indicate invoice number on wire instructions.
Billing Office:	(207) 228-7200

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $2,665.00
The Berkshire Gas Company	89,630,560	2.30%	61.37
Boston Gas Company	2,085,612,723	53.59%	1,428.08
Eversource Gas Company of Massachusetts	789,893,580	20.30%	540.86
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	1.23%	32.76
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	2.39%	63.65
NSTAR Gas Company	786,120,219	20.20%	538.28
TOTAL	$3,892,053,881	100.00%	$2,665.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 6, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16 and 17, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Bernstein Shur as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Bernstein Shur for $62,179.25 for professional services rendered through February 2026. Of Bernstein Shur's total invoice, $12,619.30 has been allocated to Eversource Gas Company of Massachusetts, and $12,559.02 has been allocated to NSTAR Gas Company based on the 2024 Total Revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Bernstein Shur was in strict conformance with all terms and conditions of the AGO's contract with Bernstein Shur in this matter.

Kindly remit payment directly to Bernstein Shur within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

March 11, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

INVOICE SUMMARY

[redacted]

Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**

Invoice Number: 4107052

For professional services rendered through February 28, 2026

Currency: USD

[redacted]
[redacted]
[redacted]
[redacted]
[redacted]

BERN
STEIN
SHUR

Bernstein, Shur,
Sawyer & Nelson, P.A.
100 Middle Street
PO Box 9729
Portland, ME 04104-5029

T: (207) 774-1200
F: (207) 774-1127
www.bernsteinshur.com
[redacted]

March 11, 2026

Massachusetts Office of Attorney General
One Ashburton Place, 20th Floor
Boston, MA 02108

REMITTANCE COPY

[redacted]

Matter Name: **2025 Climate Compliance Plans D.P.U. 25-40 through 25-44, MA Gas LDC**

[redacted]

Balance Due **$62,179.25**

Invoice is Due and Payable Upon Receipt.

Payment by Credit Card:	Visit www.bernsteinshur.com/pay-online. We accept Mastercard, Visa, and Discover.
Payment by Check:	Please indicate invoice number on the check, include this Remittance Page and mail to Bernstein Shur, PO Box 9729, Portland, ME 04104-5029
Payment by Wire Transfer:	Our wire transfer information will never be sent out over e-mail and is only available from our website: Website: https://www.bernsteinshur.com/wire Password: 1915 Please indicate invoice number on wire instructions.
Billing Office:	(207) 228-7200

MASSACHUSETTS GAS COMPANIES

ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $62,179.25
The Berkshire Gas Company	89,630,560	2.30%	1,431.93
Boston Gas Company	2,085,612,723	53.59%	33,319.64
Eversource Gas Company of Massachusetts	789,893,580	20.30%	12,619.30
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	1.23%	764.26
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	2.39%	1,485.11
NSTAR Gas Company	786,120,219	20.20%	12,559.02
TOTAL	$3,892,053,881	100.00%	$62,179.25

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 6, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, Boston Gas Company, d/b/a National Grid, NSTAR Gas Company, d/b/a Eversource Energy, The Cape Light Compact JPE, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Electric Division), Massachusetts Electric Company and Nantucket Electric Company, each d/b/a National Grid, and NSTAR Electric Company d/b/a Eversource Energy for approval by the Department of Public Utilities of their Three-Year Energy Efficiency Plan for 2025 through 2027, D.P.U. 24-140 through D.P.U. 24-149

Dear Ms. Cadogan:

On March 7, 2025 the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on April 18, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $5,335.00 for professional services rendered through February 2026. Of GEEG's total invoice, $377.85 has been allocated to Eversource Gas Company of Massachusetts, $1,751.62 has been allocated to NSTAR Electric Company and $344.96 has been allocated to NSTAR Gas Company based on the EEAC Consultant Allocation. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2474
Invoice Date: February 28, 2026

[redacted]

Total Due This Invoice **$5,355.00**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

2025-2027 Three-Year Energy Efficiency Plan Program Administrators Allocation Factors Based on EEAC Consultant Allocation

Program Administrator	Customer Count	Percentage of Statewide Total	Bill of $5,335.00
The Berkshire Gas Company	39,634	0.86%	$45.85
Eversource Gas Company of Massachusetts	326,607	7.08%	$377.85
NSTAR Electric Company	1,514,056	32.83%	$1,751.62
NSTAR Gas Company	298,173	6.47%	$344.96
Liberty Utilities (New England Natural Gas Company) Corp.	60,294	1.31%	$69.75
Massachusetts Electric Company & Nantucket Electric Company*	1,368,037	29.67%	$1,582.69
Boston Gas Company	957,651	20.77%	$1,107.91
Fitchburg Gas and Electric Light Company (Electric Division)	30,580	0.66%	$35.38
Fitchburg Gas and Electric Light Company (Gas Division)	16,417	0.36%	$18.99
TOTAL	4,611,449	100%	$5,335

National Grid Electric Companies

Allocation Factors Based on Total 2024 Revenues

Utility	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $1,582.69
Massachusetts Electric Company	2,826,666,027	98.73%	1,562.61
Nantucket Electric Company	36,313,787	1.27%	20.07
TOTAL	$2,862,979,814	100.00%	$1,582.69

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 6, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-44

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Green Energy Economics Group, Inc. ("GEEG") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from GEEG for $948.75 for professional services rendered through February 2026. Of GEEG's total invoice, $192.55 has been allocated to Eversource Gas Company of Massachusetts, and $191.63 has been allocated to NSTAR Gas Company based on the 2024 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by GEEG was in strict conformance with all terms and conditions of the AGO's contract with GEEG in this matter.

Kindly remit payment directly to GEEG within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

Green Energy Economics Group, Inc.

INVOICE

TO : Massachusetts Office of Ratepayer Advocacy
ATTN: Assistant Attorney General (AAG)

Invoice Number: 2475
Invoice Date: February 28, 2026

[redacted]

Total Due This Invoice **$948.75**

Please remit payment:

Payable to:
Green Energy Economics Group, Inc.
950 Button Hill Road
Cuttingsville, VT 05738

[redacted]

Mail to:
Cindy Kimball
Kimball Office Services, Inc.
21 Main Street
Bristol, VT 05443

Any questions or additional information needed please contact Thedore Love:
(919)949-5906, e-mail tlove@greenenergyeconomics.com

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $948.75
The Berkshire Gas Company	89,630,560	2.30%	21.85
Boston Gas Company	2,085,612,723	53.59%	508.40
Eversource Gas Company of Massachusetts	789,893,580	20.30%	192.55
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	1.23%	11.66
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	2.39%	22.66
NSTAR Gas Company	786,120,219	20.20%	191.63
TOTAL	$3,892,053,881	100.00%	$948.75

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

June 12, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on Its Own Motion into Gas and Electric Delivery Charges and Bill Redesign, D.P.U. 25-200.

Dear Ms. Cadogan:

On December 19, 2025, the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on December 30, 2025. The Office of the Attorney General has selected Hawks Peak Strategies, Inc. ("Hawks Peak") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Hawks Peak for $32,455.00 for professional services rendered through March 2026. Of Hawks Peak's total invoice, $2,449.68 has been allocated to Eversource Gas Company of Massachusetts based on 2024 total revenues. Of Hawks Peak's total invoice, $2,437.98 has been allocated to NSTAR Gas Company based on 2024 total revenues. Of Hawks Peak's total invoice, $11,246.13 has been allocated to NSTAR Electric Company based on 2024 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Hawks Peak was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Hawks Peak in this matter.

Kindly remit payment directly to Hawks Peak within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Invoice

Invoice ID: #MA DPU 25-200-MAR2026
Invoice Date: 04/09/2026
Due date: 05/09/2026

HAWKS PEAK STRATEGIES
At the Summit of Energy Insight

Billed to:

Aishani Mohanty
Massachusetts Attorney General's Office

Pay to:

Hawks Peak Strategies, Inc.
16680 Skislope Way, Apt 5
Truckee, CA. 96161

[redacted]

TOTAL
32,455.00 USD

MASSACHUSETTS GAS AND ELECTRIC COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $32,455.00
The Berkshire Gas Company	89,630,560	0.86%	277.97
Boston Gas Company	2,085,612,723	19.93%	6,468.06
Eversource Gas Company of Massachusetts	789,893,580	7.55%	2,449.68
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	0.46%	148.36
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	0.89%	288.29
NSTAR Gas Company	786,120,219	7.51%	2,437.98
Massachusetts Electric Company	2,826,666,027	27.01%	8,766.27
Nantucket Electric Company	36,313,787	0.35%	112.62
Fitchburg Gas and Electric Light Company (Electric Division)	83,722,502	0.80%	259.65
NSTAR Electric Company	3,626,289,731	34.65%	11,246.13
TOTAL	$10,465,045,928	100.00%	$32,455.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 7, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on Its Own Motion into Gas and Electric Delivery Charges and Bill Redesign, D.P.U. 25-200.

Dear Ms. Cadogan:

On December 19, 2025, the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on December 30, 2025. The Office of the Attorney General has selected Hawks Peak Strategies, Inc. ("Hawks Peak") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Hawks Peak for $5,235.00 for professional services rendered through February 2026. Of Hawks Peak's total invoice, $395.13 has been allocated to Eversource Gas Company of Massachusetts based on 2024 total revenues. Of Hawks Peak's total invoice, $393.25 has been allocated to NSTAR Gas Company based on 2024 total revenues. Of Hawks Peak's total invoice, $1,814.00 has been allocated to NSTAR Electric Company based on 2024 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Hawks Peak was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Hawks Peak in this matter.

Kindly remit payment directly to Hawks Peak within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Invoice

Invoice ID: #MA DPU 25-200-FEB2026
Invoice Date: 03/04/2026
Due date: 05/04/2026

HAWKS PEAK STRATEGIES
At the Summit of Energy Insight

Billed to:

Aishani Mohanty
Massachusetts Attorney General's Office

Pay to:

Hawks Peak Strategies, Inc.
16680 Skislope Way, Apt 5
Truckee, CA. 96161

[redacted]

TOTAL
5,235.00 USD

[redacted]

MASSACHUSETTS GAS AND ELECTRIC COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $5,235.00
The Berkshire Gas Company	89,630,560	0.86%	44.84
Boston Gas Company	2,085,612,723	19.93%	1,043.30
Eversource Gas Company of Massachusetts	789,893,580	7.55%	395.13
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	0.46%	23.93
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	0.89%	46.50
NSTAR Gas Company	786,120,219	7.51%	393.25
Massachusetts Electric Company	2,826,666,027	27.01%	1,414.00
Nantucket Electric Company	36,313,787	0.35%	18.17
Fitchburg Gas and Electric Light Company (Electric Division)	83,722,502	0.80%	41.88
NSTAR Electric Company	3,626,289,731	34.65%	1,814.00
TOTAL	$10,465,045,928	100.00%	$5,235.00

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 7, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Notice of Inquiry by the Department of Public Utilities on its own Motion into Energy Burden with a Focus on Energy Affordability for Residential Ratepayers, D.P.U. 24-15

Dear Ms. Cadogan:

On January 8, 2024 the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on January 19, 2024. The Office of the Attorney General has selected Hawks Peak Strategies, Inc. ("Hawks Peak") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Hawks Peak for $5,062.50 for professional services rendered through February 2026. Of Hawks Peak's total invoice, $382.11 has been allocated to Eversource Gas Company of Massachusetts based on 2024 total revenues. Of Hawks Peak's total invoice $380.29 has been allocated to NSTAR Gas Company based on 2024 total revenues. Of Hawks Peak's total invoice $1,754.23 has been allocated to NSTAR Electric Company based on 2024 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Hawks Peak was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Hawks Peak in this matter.

Kindly remit payment directly to Hawks Peak within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Invoice

Invoice ID: #MA DPU 24-15-FEB2026
Invoice Date: 03/02/2026
Due date: 05/02/2026

HAWKS PEAK STRATEGIES
At the Summit of Energy Insight

Billed to:

Aishani Mohanty
Massachusetts Attorney General's Office

Pay to:

Hawks Peak Strategies, Inc.
16680 Skislope Way, Apt 5
Truckee, CA. 96161

[redacted]

TOTAL
5,062.50 USD

[redacted]

MASSACHUSETTS GAS AND ELECTRIC COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $5,062.50
The Berkshire Gas Company	89,630,560	0.86%	43.36
Boston Gas Company	2,085,612,723	19.93%	1,008.92
Eversource Gas Company of Massachusetts	789,893,580	7.55%	382.11
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	0.46%	23.14
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	0.89%	44.97
NSTAR Gas Company	786,120,219	7.51%	380.29
Massachusetts Electric Company	2,826,666,027	27.01%	1,367.41
Nantucket Electric Company	36,313,787	0.35%	17.57
Fitchburg Gas and Electric Light Company (Electric Division)	83,722,502	0.80%	40.50
NSTAR Electric Company	3,626,289,731	34.65%	1,754.23
TOTAL	$10,465,045,928	100.00%	$5,062.50

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

June 12, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Investigation by the Department of Public Utilities on Its Own Motion into Gas and Electric Delivery Charges and Bill Redesign, D.P.U. 25-200.

Dear Ms. Cadogan:

On December 19, 2025, the Office of the Attorney General filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants in this matter ("Notice") pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the Office of the Attorney General's request on December 30, 2025. The Office of the Attorney General has selected Synapse Strategies, Inc. ("Synapse") as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Synapse for $26,661.25 for professional services rendered through March 2026. Of Synapse's total invoice, $2,012.37 has been allocated to Eversource Gas Company of Massachusetts based on 2024 total revenues. Of Synapse's total invoice, $2,002.76 has been allocated to NSTAR Gas Company based on 2024 total revenues. Of Synapse's total invoice, $9,238.51 has been allocated to NSTAR Electric Company based on 2024 total revenues. The Attorney General's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Synapse was in strict conformance with all terms and conditions of the Office of the Attorney General's contract with Synapse in this matter.

Kindly remit payment directly to Synapse within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew Saunders
Division Chief
Office of Ratepayer Advocacy
Office of the Attorney General

Enclosure

Synapse
Energy Economics, Inc.

BILL TO
Massachusetts Office of the Attorney General
One Ashburton Place Boston, MA 02108

INVOICE 26-019-01

DATE 04/10/2026 **TERMS** Net 30

DUE DATE 05/10/2026

IN REFERENCE TO
25-200

[redacted]

Please Remit to:
Synapse Energy Economics
485 Massachusetts Ave, Suite 3
Cambridge, MA 02139

TOTAL DUE **$26,661.25**

Questions about this invoice? Contact:
The finance department
E-mail: finance@synapse-energy.com
Phone: 617-661-3248

[redacted]

This invoice may contain confidential information. If you received this in error, please contact the sender and delete the material from any computer.

MASSACHUSETTS GAS AND ELECTRIC COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $26,661.25
The Berkshire Gas Company	89,630,560	0.86%	228.35
Boston Gas Company	2,085,612,723	19.93%	5,313.41
Eversource Gas Company of Massachusetts	789,893,580	7.55%	2,012.37
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	0.46%	121.87
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	0.89%	236.83
NSTAR Gas Company	786,120,219	7.51%	2,002.76
Massachusetts Electric Company	2,826,666,027	27.01%	7,201.35
Nantucket Electric Company	36,313,787	0.35%	92.51
Fitchburg Gas and Electric Light Company (Electric Division)	83,722,502	0.80%	213.30
NSTAR Electric Company	3,626,289,731	34.65%	9,238.51
TOTAL	$10,465,045,928	100.00%	$26,661.25

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

ANDREA JOY CAMPBELL
ATTORNEY GENERAL

(617) 727-2200
www.mass.gov/ago

May 7, 2026

Jenelle Cadogan
Massachusetts Northeast Utilities
1 NSTAR Way, NE 240
Westwood, MA 02090

Re: Petitions of The Berkshire Gas Company, Eversource Gas Company of Massachusetts and NSTAR Gas Company, d/b/a Eversource Energy, Fitchburg Gas and Electric Light Company, d/b/a Unitil (Gas Division), Liberty Utilities (New England Natural Gas Company) Corp., d/b/a Liberty, and Boston Gas Company, d/b/a National Grid, for approval by the Department of Public Utilities of their 2025 Climate Compliance Plans, D.P.U. 25-40 through D.P.U. 25-45

Dear Ms. Cadogan:

On April 16, 2025, the Office of the Attorney General ("AGO") filed with the Department of Public Utilities ("Department") a notice of intent to retain experts and consultants to assist in ("Notice") in the above referenced dockets pursuant to G.L. c. 12, § 11E(b). After an opportunity for comment, the Department approved the AGO's request on June 4, 2025. The AGO has selected Viridi Edge LLC as its expert and consultant under G.L. c. 12, § 11E (b).

Enclosed is an invoice from Viridi Edge for $3,325.00 for professional services rendered through February 2026. Of Viridi Edge's total invoice, $674.81 has been allocated to Eversource Gas Company of Massachusetts, and $671.59 has been allocated to NSTAR Gas Company based on the 2024 total revenues. The AGO's Office of Ratepayer Advocacy has reviewed this invoice and determined that the charges are reasonable and that the work performed by Viridi Edge was in strict conformance with all terms and conditions of the AGO's contract with Viridi Edge in this matter.

Kindly remit payment directly to Viridi Edge within thirty (30) days of receipt by the Company, the usual time the Commonwealth of Massachusetts pays invoices for outside services.

Thank you for your prompt attention to this matter.

Sincerely,

/s/ Matthew E. Saunders
Matthew E. Saunders
Division Chief
Office of Ratepayer Advocacy

Enclosure

VIRIDI EDGE

Viridi Edge LLC

117 Chestnut St Newton MA 02465

+1 617 618 8017

Project:	LDC'S Climate Compliance Plans
Invoice	#7
Applicable Docket No.	DPU.25-40,-41,-42,-43,-44, and -45
Companies	*Berkshire Gas Company* D.P.U. 25-40 *Boston Gas Company d/b/a National Grid* D.P.U. 25-41 *Fitchburg Gas and Electric Light Company d/b/a Unitil* D.P.U. 25-42 *Liberty Utilities* D.P.U. 25-43 *Eversource Gas Company of Massachusetts* *d/b/a Eversource Energy* D.P.U. 25-44 *NSTAR Gas Company d/b/a Eversource Energy* D.P.U. 25-45

[redacted]

Invoice Amount $3,325.00

[redacted]

Total				[redacted]		*$ 3,325.00*

[redacted]

I hereby certify that all work for which payment is requested herein has been performed, that all information contained within the invoice is accurate and in accordance with the scope, fee and all other requirements of the Agreement. I further certify that payments have or will be made immediately upon payment of this invoice to all subconsultants.

___Reihaneh Irani-Famili President _____ _____March 06,2026____

Corporate Office Signature & Title Date

MASSACHUSETTS GAS COMPANIES
ALLOCATION FACTORS BASED ON TOTAL 2024 REVENUES

UTILITY	TOTAL REVENUES FOR 2024 (1)	PERCENTAGE OF TOTAL	BILL OF $3,325.00
The Berkshire Gas Company	89,630,560	2.30%	76.57
Boston Gas Company	2,085,612,723	53.59%	1,781.75
Eversource Gas Company of Massachusetts	789,893,580	20.30%	674.81
Fitchburg Gas and Electric Light Company (Gas Division)	47,837,975	1.23%	40.87
Liberty Utilities (New England Natural Gas Company) Corp.	92,958,824	2.39%	79.42
NSTAR Gas Company	786,120,219	20.20%	671.59
TOTAL	$3,892,053,881	100.00%	$3,325.00

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 9

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

GAS SYSTEM ENHANCEMENT ADJUSTMENT FACTOR

AND

GAS SYSTEM ENHANCEMENT RECONCILIATION ADJUSTMENT FACTOR

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
2026 Gas System Enhancement Program (GSEP)
Gas System Enhancement Adjustment Factor (GSEAF) by Rate Class Sectors
Effective May 1, 2026 through April 30, 2027

Line No.	Description		Amount (a)	Reference (b)
1	2025 GSEAF Recovery Amount	$	19,584,720	As approved in D.P.U. 24-GSEP-05 Exhibit EGMA-ANB-1, Schedule 1, Line 6
2	2026 GSEAF Revenue Requirement	$	42,770,196	Schedule 1, Col. (a), Line 5
3	GSEP Cap	$	15,265,093	Schedule 9, Col. (c), Line 23
4				
5	Revenue Requirement Subject to Cap	$	34,849,813	Line 2 if (Line 2 - Line 1) < Line 3
6	G3SEI Repair Cost	$	19,263	Schedule 10, Col (e), Line 3
7	Revenue Requirement - Total	$	34,869,076	Line 5 + Line 6
8				
9	2025 GSEP Revenue Requirement Above the Cap/Deferred for Future Recovery	$	7,920,383	Line 2 - Line 5
10				
11	GSEAF Calculation by Rate Class Sector			
12				

13		RB Allocation - 2025 GSEP Revenue Requirement		
14			May 2026 - April 2027	Proposed GSEAF
15	Rate Class Sectors	Allocated Cost	Forcasted Therms	$/Therm
16		(c) = (g)*(a)	(d)	(e) = (c)/(d)
17	Residential	$ 21,587,562	269,917,604	**$ 0.0799**
18	C&I - Low Annual Use	$ 3,081,548	45,695,402	**$ 0.0674**
19	C&I - Medium Annual Use	$ 4,385,963	103,311,484	**$ 0.0424**
20	C&I - High Annual Use	$ 2,994,326	51,723,218	**$ 0.0578**
21	C&I - Extra High Annual Use	$ 2,819,677	61,380,977	**$ 0.0459**
22	Total	$ 34,869,076	532,028,684	

23

24 Rate Base Allocation per M.D.P.U. No. 4H Section 8.2

25

26 Rate Base Allocation - for GSEAF Rate Calculation

27

28		Rate Base Allocator	
29	Rate Class Sectors	Amount	Rate Base Allocator
30		(f)	(g)
31	Residential	$ 279,495,285	61.910%
32	C&I - Low Annual Use	$ 39,896,967	8.837%
33	C&I - Medium Annual Use	$ 56,785,289	12.578%
34	C&I - High Annual Use	$ 38,767,699	8.587%
35	C&I - Extra High Annual Use	$ 36,506,509	8.086%
36	Total	$ 451,451,749	100.00%

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
2024 Gas System Enhancement Program (GSEP)
Gas System Enhancement Reconciliation Adjustment Factor (GSERAF) by Rate Class Sectors
Effective November 1, 2025 Through October 31, 2026

Line No.	Description	Amount (a)	Reference (b)
1	2025 GSERAF filed May 1, 2024\5 - Total Revenue Requirement Reconciliation Adjustment (RA_REC) - Capped	**$ (4,116,967)**	Exh. EGMA-ANB-1,Sch. 1, Col. (c) Line 48
2			

GSERAF Calculation by Rate Class Sector

	RB Allocation - 2024 GSERAF Revenue Requirement			
Rate Class Sectors	Allocated Cost (c) = (g)*(a)	Nov. 2025 - Oct. 2026 Forcasted Therms (d)	Per Unit $/Therm (e) = (c)/(d)	
Residential	$ (2,548,828)	266,437,956	**$**	**(0.0095)**
C&I - Low Annual Use	$ (363,836)	43,346,072	**$**	**(0.0083)**
C&I - Medium Annual Use	$ (517,847)	98,936,762	**$**	**(0.0052)**
C&I - High Annual Use	$ (353,538)	49,628,028	**$**	**(0.0071)**
C&I - Extra High Annual Use	$ (332,917)	59,910,890	**$**	**(0.0055)**
Total	**$ (4,116,967)**	515,819,863	**$**	**(0.0079)**

Rate Base Allocation per M.D.P.U. No. 4G Section 8.2

	Rate Base Allocators	
Rate Class Sectors	Amount (f)	Allocator (g)
Residential	$ 279,495,285	61.910%
C&I - Low Annual Use	$ 39,896,967	8.837%
C&I - Medium Annual Use	$ 56,785,289	12.578%
C&I - High Annual Use	$ 38,767,699	8.587%
C&I - Extra High Annual Use	$ 36,506,509	8.086%
Total	$ 451,451,749	100.000%

Notes
Col.(f)-(g) D.P.U. 13-75 Compliance Filing Exhibit CMA/MPB-2, Schedule MPB-2-3, Page 6 of 23.

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
2024 Actual GSEP Investment Regulatory Asset Reconciliation Adjustment (RA - Account 18230570) - limited to GSEP CAP
Gas System Enhancement Reconciliation Adjustment Factor (GSERAF) Calculation Effective November 1, 2025

			GSEP_REC		+		GSEAF_REC	GSERAF_REC	GSEAF_REC	GSERAF_REC	+	Carrying Costs		= RA
Line No.	Date	Actual/ Estimate	Beginning Month Balance	Earned Revenue Recovery	Composite GSEAF Recovery Rate MMbtu	Composite GSERAF Recovery Rate MMbtu	Estimated Firm Sales & Transp.	Projected GSEAF Recoveries	Projected GSERAF Recoveries	Actual Billed GSEAF Recovery	Actual Billed GSERAF Recovery	Ending Month Balance (j)=(a)+(b)+(f)+(g)+(h)+(i)	Average Month Balance (k)=((a)+(j))/2	Interest Rate	No. of Days	Monthly Interest (n)=((k)*(l)*(m))/366(5)	Ending Balance w/ Interest (o)=(j)+(n)
			(a)	(b)	(c)	(d)	(e)	(f)=(-(c)*(e)	(g)=((d)*(e))	(h)	(i)			(l)	(m)		
1	January 2024	Actual	$ 22,748,590	$ 3,677,832	**$ 0.6732**	**$ 0.1574**				$ (5,371,326)	$ (1,242,998)	$ 19,812,097	$ 21,280,343	8.50%	31	$ 153,207	$ 19,965,304
2	February 2024	Actual	$ 19,965,304	$ 3,535,438	$ 0.6732	$ 0.1574				$ (5,348,369)	$ (1,241,995)	$ 16,910,379	$ 18,437,841	8.50%	29	$ 124,178	$ 17,034,557
3	March 2024	Actual	$ 17,034,557	$ 3,707,148	$ 0.6732	$ 0.1574				$ (4,438,471)	$ (1,028,164)	$ 15,275,071	$ 16,154,814	8.50%	31	$ 116,306	$ 15,391,377
4	April 2024	Actual	$ 15,391,377	$ 3,644,082	$ 0.6732	$ 0.1574				$ (3,378,999)	$ (782,753)	$ 14,873,707	$ 15,132,542	8.50%	30	$ 105,432	$ 14,979,138
5	May 2024	Actual	$ 14,979,138	$ 3,781,531	**$ 0.9870**	$ 0.1574				$ (2,282,530)	$ (455,351)	$ 16,022,789	$ 15,500,964	8.50%	31	$ 111,598	$ 16,134,387
6	June 2024	Actual	$ 16,134,387	$ 3,757,452	$ 0.9870	$ 0.1574				$ (1,490,224)	$ (244,872)	$ 18,156,743	$ 17,145,565	8.50%	30	$ 119,457	$ 18,276,200
7	July 2024	Actual	$ 18,276,200	$ 4,155,706	$ 0.9870	$ 0.1574				$ (1,318,946)	$ (201,683)	$ 20,911,276	$ 19,593,738	8.50%	31	$ 141,064	$ 21,052,340
8	August 2024	Actual	$ 21,052,340	$ 4,276,064	$ 0.9870	$ 0.1574				$ (1,178,840)	$ (189,449)	$ 23,960,115	$ 22,506,228	8.50%	31	$ 162,033	$ 24,122,148
9	September 2024	Actual	$ 24,122,148	$ 4,361,791	$ 0.9870	$ 0.1574				$ (1,259,179)	$ (200,875)	$ 27,023,884	$ 25,573,016	8.30%	30	$ 173,980	$ 27,197,865
10	October 2024	Actual	$ 27,197,865	$ 4,630,507	$ 0.9870	$ 0.1574				$ (1,804,589)	$ (287,042)	$ 29,736,741	$ 28,467,303	8.00%	31	$ 192,893	$ 29,929,634
11	November 2024	Actual	$ 29,929,634	$ 899,357	**$ 0.8283**	**$ 0.0780**				$ (2,805,468)	$ (368,337)	$ 27,655,187	$ 28,792,411	7.81%	30	$ 184,319	$ 27,839,506
12	December 2024	Actual	$ 27,839,506	$ 1,117,982	$ 0.8283	$ 0.0780				$ (5,367,248)	$ (499,771)	$ 23,090,469	$ 25,464,987	7.65%	31	$ 165,001	$ 23,255,469
13	January 2025	Actual	$ 23,255,469		$ 0.8283	$ 0.0780				$ (7,529,534)	$ (695,953)	$ 15,029,983	$ 19,142,726	7.50%	31	$ 121,937	$ 15,151,919
14	February 2025	Actual	$ 15,151,919		$ 0.8283	$ 0.0780				$ (7,386,916)	$ (686,671)	$ 7,078,333	$ 11,115,126	7.50%	28	$ 63,950	$ 7,142,283
15	March 2025	Actual	$ 7,142,283		$ 0.8283	$ 0.0780				$ (5,941,242)	$ (552,256)	$ 648,785	$ 3,895,534	7.50%	31	$ 24,814	$ 673,599
16	April 2025	Estimate	$ 673,599		$ 0.8283	$ 0.0780	4,106,442	$ (3,401,221)	$ (320,468)			$ (3,048,091)	$ (1,187,246)	7.50%	30	$ (7,319)	$ (3,055,409)
17	May 2025	Estimate	$ (3,055,409)			$ 0.0780	2,033,286		$ (158,678)			$ (3,214,088)	$ (3,134,748)	7.50%	31	$ (19,968)	$ (3,234,056)
18	June 2025	Estimate	$ (3,234,056)			$ 0.0780	1,411,393		$ (110,146)			$ (3,344,201)	$ (3,289,128)	7.50%	30	$ (20,275)	$ (3,364,477)
19	July 2025	Estimate	$ (3,364,477)			$ 0.0780	1,405,578		$ (109,692)			$ (3,474,169)	$ (3,419,323)	7.50%	31	$ (21,781)	$ (3,495,949)
20	August 2025	Estimate	$ (3,495,949)			$ 0.0780	1,393,808		$ (108,773)			$ (3,604,722)	$ (3,550,336)	7.50%	31	$ (22,615)	$ (3,627,338)
21	September 2025	Estimate	$ (3,627,338)			$ 0.0780	1,655,670		$ (129,209)			$ (3,756,547)	$ (3,691,942)	7.50%	30	$ (22,759)	$ (3,779,305)
22	October 2025	Estimate	$ (3,779,305)			$ 0.0780	2,648,267		$ (206,672)			$ (3,985,977)	$ (3,882,641)	7.50%	31	$ (24,732)	$ (4,010,709)
23	November 2025	Estimate	$ (4,010,709)			**$ (0.0794)**	5,190,528		$ 412,327			$ (3,598,382)	$ (3,804,545)	7.50%	30	$ (23,453)	$ (3,621,835)
24	December 2025	Estimate	$ (3,621,835)			$ (0.0794)	7,688,571		$ 610,767			$ (3,011,068)	$ (3,316,451)	7.50%	31	$ (21,125)	$ (3,032,193)
25	January 2026	Estimate	$ (3,032,193)			$ (0.0794)	8,948,559		$ 710,858			$ (2,321,335)	$ (2,676,764)	7.50%	31	$ (17,051)	$ (2,338,386)
26	February 2026	Estimate	$ (2,338,386)			$ (0.0794)	7,925,931		$ 629,622			$ (1,708,763)	$ (2,023,574)	7.50%	28	$ (11,642)	$ (1,720,406)
27	March 2026	Estimate	$ (1,720,406)			$ (0.0794)	6,567,200		$ 521,687			$ (1,198,718)	$ (1,459,562)	7.50%	31	$ (9,297)	$ (1,208,016)
28	April 2026	Estimate	$ (1,208,016)			$ (0.0794)	4,274,823		$ 339,585			$ (868,431)	$ (1,038,223)	7.50%	30	$ (6,400)	$ (874,831)
29	May 2026	Estimate	$ (874,831)			$ (0.0794)	2,277,530		$ 180,923			$ (693,908)	$ (784,369)	7.50%	31	$ (4,996)	$ (698,904)
30	June 2026	Estimate	$ (698,904)			$ (0.0794)	1,566,165		$ 124,413			$ (574,491)	$ (636,697)	7.50%	30	$ (3,925)	$ (578,415)
31	July 2026	Estimate	$ (578,415)			$ (0.0794)	1,495,225		$ 118,778			$ (459,637)	$ (519,026)	7.50%	31	$ (3,306)	$ (462,943)
32	August 2026	Estimate	$ (462,943)			$ (0.0794)	1,482,043		$ 117,731			$ (345,212)	$ (404,078)	7.50%	31	$ (2,574)	$ (347,786)
33	September 2026	Estimate	$ (347,786)			$ (0.0794)	1,539,749		$ 122,315			$ (225,471)	$ (286,629)	7.50%	30	$ (1,767)	$ (227,238)
34	October 2026	Estimate	$ (227,238)			$ (0.0794)	2,869,645		$ 227,960			$ 722	$ (113,258)	7.50%	31	$ (721)	$ 0
35																	
36	Total January 2024 - December 2024			$ 41,544,890													
37	Total May 2024 - April 2025									$ (42,086,404)							
38	Total January 2024 - April 2024 (2023 GSEP)											Sch. 2-B-2023 Col.(n) Sum of (Line 13 through Line 16)				$ 293,897	
39	Total January 2024 - April 2025 (2023 GSEP)											Sum of (Line 1 through Line 16) - Line 38				$ 1,658,952	
40	Total May 2025 - October 2026											Sum of (Line 17 through Line 34)				$ (238,387)	
41	Total January 2024 - October 2026															$ 1,714,462	

		Projected 2025/2026 Peak Volumes MMBtu)	Expected Recovery / Passback
42			
43			
44			
45		(p)	(q)
46	November 2025	5,190,528	$ (412,327)
47	December 2025	7,688,571	$ (610,767)
48	January 2026	8,948,559	$ (710,858)
49	February 2026	7,925,931	$ (629,622)
50	March 2026	6,567,200	$ (521,687)
51	April 2026	4,274,823	$ (339,585)
52	May 2026	2,277,530	$ (180,923)
53	June 2026	1,566,165	$ (124,413)
54	July 2026	1,495,225	$ (118,778)
55	August 2026	1,482,043	$ (117,731)
56	September 2026	1,539,749	$ (122,315)
57	October 2026	2,869,645	$ (227,960)
58	Total 2025/2026 Volumes	51,825,971	**$ (4,116,967)**
59			
60			
61			
62			
63			
64			
65			
66			
67			
68			
69			
70			

Prior Period (Over) Under Calculation:	
January 2024 Beginning Balance (Col.(a) Line 1)	$ 22,748,590
(Collection) relating to 2023 GSEP Recovery Period-Actual (January 2024 through April 2024) Col.(f) & Col.(h) (Sum of Line 1 through Line 4)	$ (18,537,165)
(Collection) relating to 2023 GSEP-RA (CY 2022) Recovery Period - Actual (January 2024 through April 2024) Col.(g) & Col.(i) (Sum of Line 1 though Line 4)	$ (4,295,910)
Carrying Costs January 2024 - April 2024 -Schedule 2-B-2023 Col.(n) Line 22	$ 293,897
Prior Period (Over)/Under at May 1, 2024	$ 209,413
Revenue Recovery relating to 2024 GSEP Recovery Period (January 2024 - December 2024) Col.(b) Line 36	$ 41,544,890
(Collection) relating to 2024 GSEP Recovery Period - Actual (May 2024 through March 2025)	$ (38,364,715)
(Collection) relating to 2024 GSEP Recovery Period - Estimate (April 2025)	$ (3,401,221)
(Collection) relating to 2023 GSEP-RA (CY 2022) Recovery Period - Actual (May 2024 through Oct. 2024)	$ (1,579,272)
(Collection) relating to 2024 GSEP-RA (CY 2023) Recovery Period - Actual (Nov. 2024 through March 2025)	$ (2,802,988)
(Collection) relating to 2024 GSEP-RA (CY 2023) Recovery Period - Estimate (April 2025)	$ (320,468)
Carrying Costs January 2024 - April 2025	$ 1,658,952
Prior Period (Over)/Under at May 1, 2025	$ (3,055,409)
Plus: (Collection) relating to 2024 GSEP-RA Recovery Period (CY 2023) - Estimate (May 2025 and October 2025)	$ (823,170)
Plus: Carrying Costs May 2025 - October 2026	$ (238,387)
	$ (4,116,967)
Less: Amount Over the Cap/Deferred for Future Recovery in GSEAF (Exh. EGMA-ANB-1, Schedule 1, Col. (c) Line 43)	$ -
Total 2024 GSEP Costs for Recovery or Pass-back	$ (4,116,967)
Projected Sales Volumes November 2025 - October 2026 (MMBtu)	51,825,971
Composite Gas System Enhancement Reconciliation Adjustment Factor 2025 GSERAF per MMBtu	**$ (0.0794)**

Notes
Col.(b) Line 1- Line 10: Schedule 1-A Line 261
Col.(c) Line 1 - Line 4: Per D.P.U. 22-GSEP-05 Exh. EGMA-ANB-2 (Revised) Schedule-8, Order dated April 28, 2023
Col.(c) Line 5 - Line 10: Per D.P.U. 23-GSEP-05 Exh. EGMA-ANB-1 Schedule-8, Order dated April 30, 2024
Col.(c) Line 11 - Line 16: Per D.P.U. 23-GSEP-05 Exh. EGMA-ANB-1 Compliance D.P.U. 24-50 Schedule-8, Order dated November 7, 2024
Col.(d) Line 1 - Line 10: Per D.P.U. 23-GREC-05 Exh. EGMA-ANB(Revised) Schedule 9, Order dated October 31, 2023
Col.(d) Line 11 - Line 22: Per D.P.U. 24-GREC-05 Exh. EGMA-ANB-1(Revised2) Schedule 9, Order dated October 31, 2024
Col.(e) Line 16 - Line 22: Per D.P.U. 24-GREC-05 Exh. EGMA-ANB-1(Revised2) Schedule 2-2022 Line 28 through Line 34

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 10

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

2017 TAX ACT CREDIT FACTOR

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of 2017 Tax Act Credit Factor - TACF
Total Annual Amortization with Tax Gross-up

Line No.		12/31/2017	Balance After Rate Change	Difference (Excess)/Deficient
	Property:	**(1)**	**(2)**	**(3)**
1	Method/Life (Protected)	(173,608,279)	(104,212,632)	(69,395,647)
2	Basis Differences (Unprotected)	(95,990,269)	(57,594,161)	(38,396,108)
3	**Subtotal Account 282**	(269,598,548)	(161,806,793)	(107,791,755)
	Non-Property:			
4	Federal NOL	42,022,650	25,213,590	16,809,060
5	Accum Prov-Banked Vacation	243,520	146,112	97,408
6	Other LT Liab-Vacation Banked	(234,760)	(140,856)	(93,904)
7	Accd Liab-Vacation Pay PY	319,163	191,498	127,665
8	Accd Liab-Vacation Pay CY	1,190,263	714,158	476,105
9	Accd Liab-Profit Sharing	66,830	40,098	26,732
10	Accd Liab-Incentive Compnstion	Base Distribution Revenue Allocat	979,943	653,295
11	Reg Liab Curr-Asset Sales	112,945	67,767	45,178
12	Bad Debts	1,468,048	880,829	587,219
13	Inventory Capitalization	8,817,973	5,285,985	3,531,988
14	**Subtotal Account 190**	55,639,868	33,379,122	22,260,746
15	Accrd Property Tax	(4,438)	(2,663)	(1,775)
16	Reg Asset Decoupling-Peak	(658,525)	(395,115)	(263,410)
17	Reg Asset Decoupling-Off Peak	(1,617,263)	(970,358)	(646,905)
18	Reg Asset Def Wkg Cap Cmdty-Pk	(20,715)	(12,429)	(8,286)
19	Reg Asset Def Wkg CapCmdty-OPk	1,945	1,167	778
20	Reg Asset Def Wkg CapDema-Peak	(19,970)	(11,982)	(7,988)
21	Reg Asset Def Wkg CapDema-OPk	543	326	217
22	Reg Asset Unbill-Recoveries	2,832,128	1,699,277	1,132,851
23	Reg Asset Def Gas Cost Bad Dbt	(39,808)	(23,885)	(15,923)
24	Reg Asset Bad Dbt Gas cost Hld	(495,063)	(297,038)	(198,025)
25	Reg Asset Prod-Stor-Peak	(662,883)	(397,730)	(265,153)
26	Reg Asset Prod-Stor-Off Peak	(28,448)	(17,069)	(11,379)
27	Reg Asset DSM Implementation	(1,014,513)	(608,708)	(405,805)
28	Reg Asset DSM Incentive	560,003	336,002	224,001
29	Reg Asset Debt Redem Prem Curr	(20,745)	(12,447)	(8,298)
30	Reg Asset TIRF	2,063	1,238	825
31	Reg Asset Residential Discount	(893,440)	(536,064)	(357,376)
32	Reg Asset Atty Gen Consult Fee	(12,173)	(7,304)	(4,869)
33	Reg Asset GSEP	(3,485,175)	(2,091,105)	(1,394,070)
34	NC Reg Asset Dbt Rdmpt Prem NC	(64,740)	(38,844)	(25,896)
35	NC Reg Asset -Active Hardship	(1,523,550)	(914,130)	(609,420)
36	**Subtotal Account 283**	(7,164,765)	(4,298,859)	(2,865,906)
37	**Total**	(221,123,445)		(88,396,915)
38	**Tax Gross-Up Factor**			1.375894331
39	Total Regulatory Liability			(121,624,814)
	Breakdown of Components:			
40	Deferred Inc Taxes-Property Excess (S. Georgia) and NOL		(Line 3 + 4) / 36.1 Years	(2,520,296)
41	Other Non-Property Items		(Line 5 through Line 13 + Line 36) / 20 Years	129,289
42	Total Annual Amortization			(2,391,007)
43	**Total Annual Amortization with Tax Gross-up (Per D.P.U. 18-15, D.P.U. CMA-4-4, Attachment B)**		Line 42 x Line 38	**(3,289,773)**
44	D.P.U. 20-59 Settlement Agreement (Section 2.4.2.4)			**3,289,773**
45	Annual Amortization in TACF beginning on November 1, 2026			-

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of 2017 Tax Act Credit Factor - TACF
Effective November 2026
Reconciliation Schedule

Line No.	Month	Year	Act./ Est.	Beginning Mth Bal. 3/ (a)	Expected Passback (b)	Composite Recovery Rate (c)	Estimated Firm Sales & Transp. (d) (Therms)	Passback (e) = (c)*(d) *	Regulatory Adjustments (f)	Ending Mth Bal. (g)=(a)+(b)-(e)+(f)	Average Mth Bal. (h)=((a)+(g))/2	Interest Rate (i)	No. of Days (j)	Monthly Interest (k)=(h)*((i)/365)*(j)	Balance w/ Interest (l)=(g)+(k)
1	June	2023	Act	$ (1,122,894)	$ -			$ (81,098)		$ (1,041,795)	$ (1,082,345)	8.25%	30	($7,339)	($1,049,134)
2	July	2023	Act	$ (1,049,134)	$ -			$ (56,683)		$ (992,452)	$ (1,020,793)	8.29%	31	($7,187)	($999,639)
3	August	2023	Act	$ (999,639)	$ -			$ (56,228)		$ (943,411)	$ (971,525)	8.50%	31	($7,014)	($950,425)
4	September	2023	Act	$ (950,425)	$ -			$ (54,757)		$ (895,667)	$ (923,046)	8.50%	30	($6,449)	($902,116)
5	October	2023	Act	$ (902,116)	$ -			$ (80,779)		$ (821,337)	$ (861,727)	8.50%	31	($6,221)	($827,558)
6	November	2023	Act	$ (827,558)	$ -			$ (102,905)		$ (724,652)	$ (776,105)	8.50%	30	($5,422)	($730,074)
7	December	2023	Act	$ (730,074)	$ -			$ (75,599)		$ (654,475)	$ (692,275)	8.50%	31	($4,998)	($659,473)
8	January	2024	Act	$ (659,473)	$ -			$ (101,970)		$ (557,503)	$ (608,488)	8.50%	31	($4,381)	($561,884)
9	February	2024	Act	$ (561,884)	$ -			$ (100,129)		$ (461,754)	$ (511,819)	8.50%	29	($3,447)	($465,201)
10	March	2024	Act	$ (465,201)	$ -			$ (82,320)		$ (382,882)	$ (424,042)	8.50%	31	($3,053)	($385,935)
11	April	2024	Act	$ (385,935)	$ -			$ (62,080)		$ (323,855)	$ (354,895)	8.50%	30	($2,473)	($326,328)
12	May	2024	Act	$ (326,328)	$ -			$ (35,882)		$ (290,445)	$ (308,386)	8.50%	31	($2,220)	($292,665)
13	June	2024	Act	$ (292,665)	$ -			$ (18,049)		$ (274,616)	$ (283,641)	8.50%	30	($1,976)	($276,592)
14	July	2024	Act	$ (276,592)	$ -			$ (15,984)		$ (260,608)	$ (268,600)	8.50%	31	($1,934)	($262,542)
15	August	2024	Act	$ (262,542)	$ -			$ (14,873)		$ (247,669)	$ (255,106)	8.50%	31	($1,837)	($249,506)
16	September	2024	Act	$ (249,506)	$ -			$ (15,004)		$ (234,503)	$ (242,004)	8.30%	30	($1,646)	($236,149)
17	October	2024	Act	$ (236,149)	$ -			$ (22,490)		$ (213,658)	$ (224,903)	8.00%	31	($1,524)	($215,182)
18	November	2024	Act	$ (215,182)	$ -			$ (25,196)		$ (189,986)	$ (202,584)	7.81%	30	($1,297)	($191,283)
19	December	2024	Act	$ (191,283)	$ -			$ (24,594)		$ (166,689)	$ (178,986)	7.65%	31	($1,160)	($167,849)
20	January	2025	Act	$ (167,849)	$ -			$ (34,048)		$ (133,800)	$ (150,825)	7.50%	31	($961)	($134,761)
21	February	2025	Act	$ (134,761)	$ -			$ (33,708)		$ (101,053)	$ (117,907)	7.50%	28	($678)	($101,731)
22	March	2025	Act	$ (101,731)	$ -			$ (26,771)		$ (74,960)	$ (88,346)	7.50%	31	($563)	($75,523)
23	April	2025	Act	$ (75,523)	$ -			$ (18,226)		$ (57,298)	$ (66,410)	7.50%	30	($409)	($57,707)
24	May	2025	Act	$ (57,707)	$ -			$ (8,895)		$ (48,811)	$ (53,259)	7.50%	31	($339)	($49,150)
25	June	2025	Act	$ (49,150)	$ -			$ (6,426)		$ (42,724)	$ (45,937)	7.50%	30	($283)	($43,007)
26	July	2025	Act	$ (43,007)	$ -			$ (4,806)		$ (38,201)	$ (40,604)	7.50%	31	($259)	($38,460)
27	August	2025	Act	$ (38,460)	$ -			$ (3,926)		$ (34,534)	$ (36,497)	7.50%	31	($232)	($34,766)
28	September	2025	Act	$ (34,766)	$ -			$ (4,364)		$ (30,402)	$ (32,584)	7.38%	30	($198)	($30,600)
29	October	2025	Act	$ (30,600)	$ -			$ (5,742)		$ (24,858)	$ (27,729)	7.23%	31	($170)	($25,028)
30	November	2025	Act	$ (25,028)	$ -			$ (6,276)		$ (18,751)	$ (21,890)	7.00%	30	($126)	($18,877)
31	December	2025	Act	$ (18,877)	$ -			$ (377)		$ (18,501)	$ (18,689)	6.83%	31	($108)	($18,609)
32	January	2026	Act	$ (18,609)	$ -			$ 104		$ (18,713)	$ (18,661)	6.75%	31	($107)	($18,820)
33	February	2026	Act	$ (18,820)	$ -			$ (22)		$ (18,798)	$ (18,809)	6.75%	28	($97)	($18,895)
34	March	2026	Act	$ (18,895)	$ -			$ (111)		$ (18,784)	$ (18,840)	6.75%	31	($108)	($18,892)
35	April	2026	Act	$ (18,892)	$ -			$ 15		$ (18,907)	$ (18,900)	6.75%	30	($105)	($19,012)
36	May	2026	Act	$ (19,012)	$ -			$ 6		$ (19,018)	$ (19,015)	6.75%	31	($109)	($19,127)
37	June	2026	Act	$ (19,127)	$ -			$ (14)		$ (19,113)	$ (19,120)	6.75%	30	($106)	($19,219)

Line Notes:

1 Col.(a) Beginning balance of June 2023 from D.P.U. 23-PGAF-EGMA(LDAC) Section 10 (Section 10, Column a, Line 13)
Remaining credit balance at June, 2026 will be rolled into DPU-26-PGAF-EGMA LDAC AGCE reconciliationto be returned to customers, as the balance is too immaterial to generate a rate.
Consistent with the tarriff, AGCE also uses the consensus prime rate as report by the Wall Street Journal will be applied to any over or under balance on a monthly basis.

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of 2017 Tax Act Credit Factor - TACF
Allocation of Proposed TACF Factor

Line No.	RATE SECTOR RATE CALCULATION	Total	Residential R-1/R-2/R-3/R-4	C&I Low Annual Use G-40 / G-50	C&I Medium Annual Use G-41 / G-51	C&I High Annual Use G-42 / G-52	C&I Extra High Annual Use G-43 / G-53
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Base Distribution Revenue Allocators per MD.P.U. No.4N	100.000%	67.380%	8.783%	10.779%	6.967%	6.091%
2	2017 Tax Act Credit Factor - Amount Allocation		$ -	$ -	$ -	$ -	$ -
2	Section 3 Total Volumes: November 2026 - October 2027 (Therms)	535,422,658	271,513,445	45,868,904	103,919,507	52,082,724	62,038,078
3	Billing Rate per Therm	$ -	$ -	$ -	$ -	$ -	$ -

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 11

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

ELECTRONIC PAYMENT RECOVERY FACTOR

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Electronic Payment Recovery Factor
Effective November 2026 through October 2027

Line No.	Description		Amount	Reference
	(a)		(b)	(c)
1	Actual EPR Expenses Calendar Year 2025	$	363,786	Page 3, Col. (f) Line 12
2	Customer incentive costs, one-time $3.00 bill credit CY 2025	$	2,055	Page 4, Col.(c) Line 13
3	Applicable Savings Calendar Year 2025	$	(19,367)	Exhibit ES-CP, payment processing savings and average handled time savings
4	Total 2025 EPR Expenses Net of Savings for Calendar Year 2025	$	346,474	Sum of (Line 1 through Line 3)
5	Prior Year Reconciliation Adjustment	$	43,802	Page 2, Col.(m) Line 34
6	Total Amount for Recovery Effective November 1, 2026	$	390,276	Line 4 + Line 5
7	Forecasted Residential firm sales volumes - November 2026 through October 2027		271,513,445	Company Records
8	EPRF per Therm	$	0.0014	Line 6 / Line 7

Notes

3	Payment Processing Savings in CY 2025	$	9,073	Exhibit ES-CP Table 4, Sum of Jan - Dec 2025 Savings Column
	Average Handle Time Savings in CY 2025	$	10,294	Exhibit ES-CP Page 24
	Total Savings CY 2025	$	19,367	

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Electronic Payment Recovery Factor
Reconciliation Adjustment

Line No.	Month	Act./ Est.	Beginning Balance	EPR Expenses	EPR Savings	EPRF Factor	Residential Volumes Therms	Projected Recoveries	Actual Revenue Recovery	Ending Balance	Avergae Monthly Balance	Interest Rate	No. Days	Monthly Interest	Balance with Interest
			(a)	(b)	(c)	(d)	(e)	(f) = - (d) * (e)	(g)	(h) = (a) + (b) + (c) + (f) + (g)	(i) = ((a) + (h)) / 2	(j)	(k)	(l) = (i)*(j)*(k) / 365	(m) = (h) + (l)
1	January 2024	Actual	$ -							$ -	$ -	4.58%	31	$ -	$ -
2	February 2024	Actual	$ -							$ -	$ -	4.58%	29	$ -	$ -
3	March 2024	Actual	$ -							$ -	$ -	4.58%	31	$ -	$ -
4	April 2024	Actual	$ -							$ -	$ -	4.58%	30	$ -	$ -
5	May 2024	Actual	$ -							$ -	$ -	4.58%	31	$ -	$ -
6	June 2024	Actual	$ -							$ -	$ -	4.58%	30	$ -	$ -
7	July 2024	Actual	$ -							$ -	$ -	4.58%	31	$ -	$ -
8	August 2024	Actual	$ -							$ -	$ -	4.58%	31	$ -	$ -
9	September 2024	Actual	$ -							$ -	$ -	4.58%	30	$ -	$ -
10	October 2024	Actual	$ -							$ -	$ -	4.58%	31	$ -	$ -
11	November 2024	Actual	$ -	$ 159,642	$ (1,877)				$ (3,833)	$ 153,932	$ 76,966	4.58%	30	$ 289	$ 154,221
12	December 2024	Actual	$ 154,221						$ (17,292)	$ 136,929	$ 145,575	4.58%	31	$ 565	$ 137,494
13	January 2025	Actual	$ 137,494						$ (24,532)	$ 112,962	$ 125,228	4.37%	31	$ 465	$ 113,427
14	February 2025	Actual	$ 113,427						$ (23,006)	$ 90,421	$ 101,924	4.37%	28	$ 342	$ 90,762
15	March 2025	Actual	$ 90,762						$ (18,581)	$ 72,182	$ 81,472	4.37%	31	$ 302	$ 72,484
16	April 2025	Actual	$ 72,484						$ (12,092)	$ 60,392	$ 66,438	4.37%	30	$ 239	$ 60,631
17	May 2025	Actual	$ 60,631						$ (5,544)	$ 55,087	$ 57,859	4.37%	31	$ 215	$ 55,301
18	June 2025	Actual	$ 55,301						$ (3,938)	$ 51,364	$ 53,333	4.37%	30	$ 192	$ 51,555
19	July 2025	Actual	$ 51,555						$ (2,560)	$ 48,995	$ 50,275	4.37%	31	$ 187	$ 49,182
20	August 2025	Actual	$ 49,182						$ (2,191)	$ 46,991	$ 48,086	4.37%	31	$ 178	$ 47,169
21	September 2025	Actual	$ 47,169						$ (2,524)	$ 44,646	$ 45,908	4.37%	30	$ 165	$ 44,811
22	October 2025	Actual	$ 44,811						$ (3,835)	$ 40,975	$ 42,893	4.37%	31	$ 159	$ 41,134
23	November 2025	Actual	$ 41,134	$ 313,850	$ (10,734)				$ (14,359)	$ 329,892	$ 185,513	4.37%	30	$ 666	$ 330,558
24	December 2025	Actual	$ 330,558						$ (48,541)	$ 282,017	$ 306,288	3.81%	31	$ 991	$ 283,008
25	January 2026	Actual	$ 283,008						$ (55,986)	$ 227,022	$ 255,015	3.81%	31	$ 825	$ 227,847
26	February 2026	Actual	$ 227,847						$ (57,775)	$ 170,073	$ 198,960	3.81%	28	$ 582	$ 170,654
27	March 2026	Actual	$ 170,654						$ (47,959)	$ 122,695	$ 146,675	3.81%	31	$ 475	$ 123,170
28	April 2026	Actual	$ 123,170						$ (28,218)	$ 94,952	$ 109,061	3.81%	30	$ 342	$ 95,293
29	May 2026	Actual	$ 95,293						$ (15,301)	$ 79,992	$ 87,642	3.81%	31	$ 284	$ 80,275
30	June 2026	Actual	$ 80,275						$ (8,902)	$ 71,373	$ 75,824	3.81%	30	$ 237	$ 71,611
31	July 2026	Estimate	$ 71,611			$ 0.0012	4,430,766	$ (5,317)		$ 66,294	$ 68,952	3.81%	31	$ 223	$ 66,517
32	August 2026	Estimate	$ 66,517			$ 0.0012	4,121,728	$ (4,946)		$ 61,571	$ 64,044	3.81%	31	$ 207	$ 61,778
33	September 2026	Estimate	$ 61,778			$ 0.0012	4,535,909	$ (5,443)		$ 56,335	$ 59,056	3.81%	30	$ 185	$ 56,520
34	October 2026	Estimate	$ 56,520			$ 0.0012	10,733,020	$ (12,880)		$ 43,640	$ 50,080	3.81%	31	$ 162	$ 43,802

Notes
Col. (b) & Col.(c): Line 11 Per D.P.U. 24-109 IR DPU 3-1, Attachment DPU 3-1 Page 1
Col. (b) & Col. (c): Line 23 Per D.P.U. 25-99 Exhibit ES-ANB-1 Page 1
Col. (d) Line 31-34 Per D.P.U. 25-99 Exhibit ES-ANB-1 Page 1
Col. (e): Company Records
Col. (g): Company Records

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 12

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

SYSTEM SUPPLY FACTOR

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
System Supply Factor - SSF
Effective November 2026 - October 2027
Summary

Line No.	Description		Amount	Reference
1	Balance November 1, 2026	$	2,297,038	Page 2, Line 25, Col. (a)
2	Total Estimated System Supply Factor Expenses for the period November 2026 through October 2027	$	7,041,578	Page 2, Lines 25 through 36 Col. (b)
3	Forecasted Monthly Interest for the period November 2026 through October 2027	$	1,293	Page 2, Lines 25 through 36, Col. (k)
4	Total Estimated System Supply Factor Expenses for the period November 2026 through October 2027	$	9,339,909	Sum of (Line 1 through Line 3)
5	Forecasted firm sales volumes - November 2026 through October 2027		535,422,658	Page 2, Lines 25 through 36, Col. (e)
6	Rate per Therm	$	0.0174	Line 4 / Line 5

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of System Supply Factor - SSF
Summary Recovery Schedule
Nov 2024 - October 2027

Line No.	Month	Year		Beginning Balance (a)	System Supply Factor Expenses (b)	Adjustments to Expenses (c)	SSF Recovery Factor (d)	Firm Volumes Therms (e)	Collections (f)	Ending Balance (g)=(a)+(b)+(c)+(f)	Average Monthly Balance (h)=(a)+(g)/2	Interest Rate (i)	No. Days (j)	Monthly Interest (k)=(h)*(i)/365*(j)	Adjustments to Interest (l)	Balance with Interest (m)=(j)+(k)+(l)
1	November	2024	Act	$ -	$ 526,806		$ 0.0113		$ (156,475)	$ 370,331	$ 185,165	7.81%	30	$ 1,185		$ 371,516
2	December	2024	Act	$ 371,516	$ 634,615		$ 0.0113		$ (662,874)	$ 343,257	$ 357,386	7.65%	31	$ 2,316		$ 345,572
3	January	2025	Act	$ 345,572	$ 634,927		$ 0.0113		$ (978,627)	$ 1,873	$ 173,723	7.50%	31	$ 1,107		$ 2,979
4	February	2025	Act	$ 2,979	$ 631,104		$ 0.0113		$ (974,970)	$ (340,886)	$ (168,954)	7.50%	28	$ (972)		$ (341,859)
5	March	2025	Act	$ (341,859)	$ 641,275		$ 0.0113		$ (787,053)	$ (487,637)	$ (414,748)	7.50%	31	$ (2,642)		$ (490,279)
6	April	2025	Act	$ (490,279)	$ 220,983		$ 0.0113		$ (553,495)	$ (822,791)	$ (656,535)	7.50%	30	$ (4,047)		$ (826,839)
7	May	2025	Act	$ (826,839)	$ 223,603		$ 0.0113		$ (293,446)	$ (896,682)	$ (861,760)	7.50%	31	$ (5,489)		$ (902,171)
8	June	2025	Act	$ (902,171)	$ 219,577		$ 0.0113		$ (210,001)	$ (892,595)	$ (897,383)	7.50%	30	$ (5,532)		$ (898,127)
9	July	2025	Act	$ (898,127)	$ 430,710	$ 923,958	$ 0.0113		$ (163,492)	$ 293,049	$ (302,539)	7.50%	31	$ (1,927)	$ 26,587	$ 317,709
10	August	2025	Act	$ 317,709	$ 297,542		$ 0.0113		$ (142,550)	$ 472,701	$ 395,205	7.50%	31	$ 2,517		$ 475,218
11	September	2025	Act	$ 475,218	$ 270,800		$ 0.0113		$ (151,093)	$ 594,925	$ 535,071	7.38%	30	$ 3,246		$ 598,171
12	October	2025	Act	$ 598,171	$ 187,656		$ 0.0113		$ (202,248)	$ 583,578	$ 590,874	7.23%	31	$ 3,628		$ 587,206
13	November	2025	Act	$ 587,206	$ 605,927		$ 0.0075		$ (333,420)	$ 859,713	$ 723,460	7.00%	30	$ 4,162		$ 863,876
14	December	2025	Act	$ 863,876	$ 720,055		$ 0.0075		$ (557,421)	$ 1,026,509	$ 945,192	6.83%	31	$ 5,483		$ 1,031,992
15	January	2026	Act	$ 1,031,992	$ 710,853		$ 0.0075		$ (646,569)	$ 1,096,276	$ 1,064,134	6.75%	31	$ 6,101		$ 1,102,377
16	February	2026	Act	$ 1,102,377	$ 698,971		$ 0.0075		$ (672,417)	$ 1,128,931	$ 1,115,654	6.75%	28	$ 5,777		$ 1,134,708
17	March	2026	Act	$ 1,134,708	$ 702,825		$ 0.0075		$ (574,405)	$ 1,263,129	$ 1,198,919	6.75%	31	$ 6,873		$ 1,270,002
18	April	2026	Act	$ 1,270,002	$ 305,512		$ 0.0075		$ (357,522)	$ 1,217,992	$ 1,243,997	6.75%	30	$ 6,902		$ 1,224,894
19	May	2026	Act	$ 1,224,894	$ 302,192		$ 0.0075		$ (221,605)	$ 1,305,481	$ 1,265,187	6.75%	31	$ 7,253		$ 1,312,734
20	June	2026	Act	$ 1,312,734	$ 331,459		$ 0.0075		$ (145,262)	$ 1,498,932	$ 1,405,833	6.75%	30	$ 7,799		$ 1,506,731
21	July	2026	Est	$ 1,506,731	$ 314,729		$ 0.0075	13,464,318	$ (100,982)	$ 1,720,478	$ 1,613,604	6.75%	31	$ 9,251		$ 1,729,729
22	August	2026	Est	$ 1,729,729	$ 314,729		$ 0.0075	13,382,684	$ (100,370)	$ 1,944,088	$ 1,836,908	6.75%	31	$ 10,531		$ 1,954,618
23	September	2026	Est	$ 1,954,618	$ 314,729		$ 0.0075	15,437,153	$ (115,779)	$ 2,153,569	$ 2,054,094	6.75%	30	$ 11,396		$ 2,164,965
24	October	2026	Est	$ 2,164,965	$ 314,729		$ 0.0075	26,054,720	$ (195,410)	$ 2,284,284	$ 2,224,625	6.75%	31	$ 12,754		$ 2,297,038
25	November	2026	Est	$ 2,297,038	$ 704,158		$ 0.0174	53,698,740	$ (936,720)	$ 2,064,475	$ 2,180,756	6.75%	30	$ 12,099		$ 2,076,574
26	December	2026	Est	$ 2,076,574	$ 704,158		$ 0.0174	77,758,935	$ (1,356,426)	$ 1,424,305	$ 1,750,439	6.75%	31	$ 10,035		$ 1,434,340
27	January	2027	Est	$ 1,434,340	$ 704,158		$ 0.0174	93,948,780	$ (1,638,842)	$ 499,656	$ 966,998	6.75%	31	$ 5,544		$ 505,200
28	February	2027	Est	$ 505,200	$ 704,158		$ 0.0174	83,927,802	$ (1,464,036)	$ (254,678)	$ 125,261	6.75%	28	$ 649		$ (254,030)
29	March	2027	Est	$ (254,030)	$ 704,158		$ 0.0174	76,080,614	$ (1,327,150)	$ (877,022)	$ (565,526)	6.75%	31	$ (3,242)		$ (880,264)
30	April	2027	Est	$ (880,264)	$ 502,970		$ 0.0174	44,058,511	$ (768,556)	$ (1,145,850)	$ (1,013,057)	6.75%	30	$ (5,620)		$ (1,151,471)
31	May	2027	Est	$ (1,151,471)	$ 502,970		$ 0.0174	21,595,762	$ (376,716)	$ (1,025,217)	$ (1,088,344)	6.75%	31	$ (6,239)		$ (1,031,456)
32	June	2027	Est	$ (1,031,456)	$ 502,970		$ 0.0174	13,944,716	$ (243,252)	$ (771,738)	$ (901,597)	6.75%	30	$ (5,002)		$ (776,740)
33	July	2027	Est	$ (776,740)	$ 502,970		$ 0.0174	14,046,157	$ (245,021)	$ (518,791)	$ (647,766)	6.75%	31	$ (3,714)		$ (522,505)
34	August	2027	Est	$ (522,505)	$ 502,970		$ 0.0174	13,908,013	$ (242,611)	$ (262,146)	$ (392,326)	6.75%	31	$ (2,249)		$ (264,395)
35	September	2027	Est	$ (264,395)	$ 502,970		$ 0.0174	16,020,753	$ (279,466)	$ (40,891)	$ (152,643)	6.75%	30	$ (847)		$ (41,738)
36	October	2027	Est	$ (41,738)	$ 502,970		$ 0.0174	26,433,874	$ (461,112)	$ 119	$ (20,810)	6.75%	31	$ (119)		$ (0)
37	Total (November 2026 through October 2027)			$ 2,297,038	$ 7,041,578			535,422,658	$ (9,339,909)					$ 1,293		

Line Notes

9 Col (c), total adjustment for the November 2024 through June 2025 period, the Company did not allocate 5 percent of the actual HOPCO expenses to System Supply Factor for that period. Col (l) shows the interest associated with that adjustment

21-24 Col (b), estimated costs calculated by deducting the sum of November 2025 through June 2026 actual costs from the projected total 12 months costs of $5,636,711 as filed in D.P.U. 25-PGAF-EGMA(LDAC) Section 12, page 1 Line 2, then divided evenly among July - October 2026

21-24 Col (e), as filed in D.P.U. 25-PGAF-EGMA(LDAC) Section 12, page 2 Lines 9-12, Col (d)

25-36 Col (b), the projected total costs of $7,041,578 is allocated to the 12 months period as follows: 50 percent of the costs is evenly split from November 2026 to March 2027 and the other half is even split from April to October 2027. The Company's methodology is based on actual market conditions.

25-36 Col (e), Section 3 of the instant filing

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 13

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

BASE DISTRIBUTION RECONCILING FACTOR

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Base Distribution Reconciliation Factor - BDRF
Effective November 2026 - October 2027
Summary

Line No.	Description		Amount	Reference
1	Amount of Base Distribution Deferred to LDAC per D.P.U. 24-50	$	62,165,258	Page 2, Lines 1 through 12, Col. (b)
2	Total Actual Revenues for the Period of May 2025 through June 2026	$	(55,177,657)	Page 2, Lines 7 through 20 Col. (e)
3	Total Forecasted Revenues for the Period of July 2026 through October 2026	$	(6,907,188)	Page 2, Lines 21 through 24, Col. (e)
4	Total Actual Interest for the Period of November 2024 through June 2026	$	4,327,881	Page 2, Lines 1 through 20 Col. (j)
5	Total Forecasted Interest For the Period of July 2026 through October 2026	$	192,270	Page 2, Lines 21 through 24, Col. (j)
6	Projected Balance of Base Distribution Reconciliation as of October 31, 2026	$	4,600,565	Sum of Lines 1 through 5

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of Base Distribution Reconciliation Factor - BDRF
Reconciliation Schedule
November 2024 - October 2026

Line No.	Month	Year		Beginning Balance (a)	Base Distribution Reconciliation Factor Expenses (b)	SSF Recovery Factor (c)	Firm Volumes Therms (d)	Collections (e)	Ending Balance (f)=(a)+(b)+(e)	Average Monthly Balance (g)=(a)+(f)/2	Interest Rate (h)	No. Days (i)	Monthly Interest (j)=(g)*(h)/365*(i)	Balance with Interest (k)=(f)+(j)
1	November	2024	Act	$ -	$ 7,010,256			$ -	$ 7,010,256	$ 3,505,128	7.81%	30	$ 22,500	$ 7,032,756
2	December	2024	Act	$ 7,032,756	$ 8,321,510			$ -	$ 15,354,266	$ 11,193,511	7.65%	31	$ 72,727	$ 15,426,993
3	January	2025	Act	$ 15,426,993	$ 11,607,135			$ -	$ 27,034,128	$ 21,230,561	7.50%	31	$ 135,236	$ 27,169,364
4	February	2025	Act	$ 27,169,364	$ 8,650,176			$ -	$ 35,819,541	$ 31,494,452	7.50%	28	$ 181,201	$ 36,000,742
5	March	2025	Act	$ 36,000,742	$ 7,776,725			$ -	$ 43,777,466	$ 39,889,104	7.50%	31	$ 254,088	$ 44,031,554
6	April	2025	Act	$ 44,031,554	$ 4,232,711			$ -	$ 48,264,266	$ 46,147,910	7.50%	30	$ 284,473	$ 48,548,739
7	May	2025	Act	$ 48,548,739	$ 3,222,963			$ (1,341,171)	$ 50,430,531	$ 49,489,635	7.50%	31	$ 315,242	$ 50,745,773
8	June	2025	Act	$ 50,745,773	$ 2,178,825			$ (1,532,858)	$ 51,391,740	$ 51,068,756	7.50%	30	$ 314,807	$ 51,706,547
9	July	2025	Act	$ 51,706,547	$ 1,904,274			$ (1,231,649)	$ 52,379,173	$ 52,042,860	7.50%	31	$ 331,506	$ 52,710,679
10	August	2025	Act	$ 52,710,679	$ 1,906,539			$ (1,071,923)	$ 53,545,295	$ 53,127,987	7.50%	31	$ 338,418	$ 53,883,713
11	September	2025	Act	$ 53,883,713	$ 1,971,112			$ (1,176,994)	$ 54,677,831	$ 54,280,772	7.38%	30	$ 329,254	$ 55,007,084
12	October	2025	Act	$ 55,007,084	$ 3,383,032			$ (1,679,754)	$ 56,710,363	$ 55,858,724	7.23%	31	$ 343,003	$ 57,053,366
13	November	2025	Act	$ 57,053,366	$ -			$ (3,431,531)	$ 53,621,835	$ 55,337,601	7.00%	30	$ 318,381	$ 53,940,216
14	December	2025	Act	$ 53,940,216	$ -			$ (7,850,927)	$ 46,089,289	$ 50,014,752	6.83%	31	$ 290,127	$ 46,379,416
15	January	2026	Act	$ 46,379,416	$ -			$ (9,113,172)	$ 37,266,244	$ 41,822,830	6.75%	31	$ 239,765	$ 37,506,009
16	February	2026	Act	$ 37,506,009	$ -			$ (9,490,489)	$ 28,015,519	$ 32,760,764	6.75%	28	$ 169,638	$ 28,185,157
17	March	2026	Act	$ 28,185,157	$ -			$ (7,954,405)	$ 20,230,752	$ 24,207,955	6.75%	31	$ 138,781	$ 20,369,533
18	April	2026	Act	$ 20,369,533	$ -			$ (4,802,170)	$ 15,567,364	$ 17,968,448	6.75%	30	$ 99,688	$ 15,667,052
19	May	2026	Act	$ 15,667,052	$ -			$ (2,776,578)	$ 12,890,473	$ 14,278,762	6.75%	31	$ 81,858	$ 12,972,331
20	June	2026	Act	$ 12,972,331	$ -			$ (1,724,037)	$ 11,248,295	$ 12,110,313	6.75%	30	$ 67,187	$ 11,315,482
21	July	2026	Est	$ 11,315,482	$ -	$ 0.1011	13,464,318	$ (1,360,874)	$ 9,954,609	$ 10,635,045	6.75%	31	$ 60,969	$ 10,015,578
22	August	2026	Est	$ 10,015,578	$ -	$ 0.1011	13,382,684	$ (1,352,623)	$ 8,662,955	$ 9,339,267	6.75%	31	$ 53,541	$ 8,716,496
23	September	2026	Est	$ 8,716,496	$ -	$ 0.1011	15,437,153	$ (1,560,273)	$ 7,156,223	$ 7,936,360	6.75%	30	$ 44,030	$ 7,200,254
24	October	2026	Est	$ 7,200,254	$ -	$ 0.1011	26,054,720	$ (2,633,418)	$ 4,566,835	$ 5,883,544	6.75%	31	$ 33,730	**$ 4,600,565**
25	Total (May 2025 through October 2026)				$ 62,165,258			$ (62,084,845)					$ 4,520,152	

Notes

1 Col (b): Revenue requirement exceeding base rate cap of $62,165,258 deferred to LDAC filing per settlement in D.P.U. 24-50, Exhibit ES-ANB-1 (May 2025 Compliance), and it is amortized for the period of November 2024 through October 2025 based on target distribution revenues

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Calculation of Base Distribution Reconciliation Factor - BDRF
Allocation of Proposed BDRF

Line No.	RATE SECTOR RATE CALCULATION	Total	Residential R-1/R-2/R-3/R-4	C&I Low Annual Use G-40 / G-50	C&I Medium Annual Use G-41 / G-51	C&I High Annual Use G-42 / G-52	C&I Extra High Annual Use G-43 / G-53
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Base Distribution Revenue Allocators per MD.P.U. No.4N	100.000%	67.380%	8.783%	10.779%	6.967%	6.091%
2	Projected Balance of Base Distribution Reconciliation as of October 31, 2026	$ 4,600,565	$ 3,099,861	$ 404,068	$ 495,895	$ 320,521	$ 280,220
2	Section 3 Total Volumes: November 2026 - October 2027 (Therms)	535,422,658	271,513,445	45,868,904	103,919,507	52,082,724	62,038,078
3	Billing Rate per Therm	$ 0.0085	$ 0.0114	$ 0.0088	$ 0.0047	$ 0.0061	$ 0.0045

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 14A

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

RATE COMPARISONS

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Non-Heating (R-1)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	17	20	27	23	22	10	12	10	8	9	10	14	182	119	63
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$242.28	$158.41	$83.87
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.66	$0.43	$0.23
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$28.97	$7.87	$21.11
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.82	$0.54	$0.28
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.89)	($0.58)	($0.31)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.13	$0.08	$0.04
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$1.37	$0.89	$0.47
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.22	$0.14	$0.08
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$25.06	$16.39	$8.68
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$14.54	$9.51	$5.03
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.73)	($1.13)	($0.60)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$64.70	$42.30	$22.40
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$15.25	$9.97	$5.28
Total LDAC	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$119.46	$78.11	$41.35
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$138.88	$117.19	$21.69
Proposed Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$242.28	$158.41	$83.87
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.66	$0.43	$0.23
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$28.97	$7.87	$21.11
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.11	$0.07	$0.04
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.16)	($0.11)	($0.06)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.07	$0.05	$0.03
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$3.17	$2.07	$1.10
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.25	$0.17	$0.09
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$2.07	$1.36	$0.72
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$14.54	$9.51	$5.03
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.73)	($1.13)	($0.60)
Energy Efficiency Surcharge (EES)	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$54.35	$35.53	$18.81
Residential Assistance Adjustment Factor (RAAF)	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$41.35	$27.04	$14.31
Total LDAC	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$114.02	$74.55	$39.47
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$138.88	$117.19	$21.69
Total Bill Impact															
Current Bill	$63.92	$73.04	$94.34	$82.17	$79.13	$42.62	$44.25	$38.91	$33.56	$36.23	$38.91	$49.59	$676.65	$435.21	$241.44
Proposed Bill	$63.41	$72.44	$93.53	$81.48	$78.47	$42.32	$43.89	$38.61	$33.32	$35.97	$38.61	$49.17	$671.21	$431.65	$239.56
Change $	($0.51)	($0.60)	($0.81)	($0.69)	($0.66)	($0.30)	($0.36)	($0.30)	($0.24)	($0.27)	($0.30)	($0.42)	($5.44)	($3.56)	($1.88)
Change %	-0.8%	-0.8%	-0.9%	-0.8%	-0.8%	-0.7%	-0.8%	-0.8%	-0.7%	-0.7%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%
Average monthly impact $													($0.45)	($0.59)	($0.31)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Non-Heating Low Income (R-2)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	20	23	31	26	24	12	13	11	10	9	13	17	209	136	73
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$278.22	$181.04	$97.18
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.75	$0.49	$0.26
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$33.44	$8.99	$24.46
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.94	$0.61	$0.33
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($1.02)	($0.67)	($0.36)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.15	$0.10	$0.05
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$1.57	$1.02	$0.55
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.25	$0.16	$0.09
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$28.78	$18.73	$10.05
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$16.70	$10.87	$5.83
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.99)	($1.29)	($0.69)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$74.30	$48.35	$25.95
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$17.51	$11.40	$6.12
Total LDAC	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$137.19	$89.27	$47.92
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$159.07	$133.93	$25.13
Proposed Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$278.22	$181.04	$97.18
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.75	$0.49	$0.26
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$33.44	$8.99	$24.46
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.13	$0.08	$0.04
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.19)	($0.12)	($0.07)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.08	$0.05	$0.03
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$3.64	$2.37	$1.27
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.29	$0.19	$0.10
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$2.38	$1.55	$0.83
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$16.70	$10.87	$5.83
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.99)	($1.29)	($0.69)
Energy Efficiency Surcharge (EES)	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$62.41	$40.61	$21.80
Residential Assistance Adjustment Factor (RAAF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Total LDAC	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$83.45	$54.30	$29.15
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$159.07	$133.93	$25.13
Total Bill Impact															
Current Bill - without discount	$73.04	$82.17	$106.51	$91.29	$85.21	$48.71	$46.92	$41.58	$38.91	$36.23	$46.92	$57.60	$755.07	$486.93	$268.15
Current Bill - with 25% discount	$54.78	$61.63	$79.88	$68.47	$63.91	$36.53	$35.19	$31.18	$29.18	$27.18	$35.19	$43.20	$566.30	$365.19	$201.11
Proposed Bill - without discount	$67.90	$76.26	$98.54	$84.61	$79.04	$45.62	$43.57	$38.75	$36.33	$33.92	$43.57	$53.23	$701.34	$451.96	$249.38
Proposed Bill - with 33% discount (Tier 6)	$45.49	$51.09	$66.02	$56.69	$52.96	$30.57	$29.19	$25.96	$24.34	$22.73	$29.19	$35.66	$469.90	$302.81	$167.08
Change $ (line 69 less line 66)	($9.29)	($10.54)	($13.86)	($11.78)	($10.95)	($5.96)	($5.99)	($5.22)	($4.83)	($4.45)	($5.99)	($7.54)	($96.41)	($62.38)	($34.03)
Change %	-17.0%	-17.1%	-17.4%	-17.2%	-17.1%	-16.3%	-17.0%	-16.7%	-16.6%	-16.4%	-17.0%	-17.4%	-17.0%	-17.1%	-16.9%
Average monthly impact $ - with 33% discount													($8.03)	($10.40)	($5.67)
Proposed Bill - without discount	$67.90	$76.26	$98.54	$84.61	$79.04	$45.62	$43.57	$38.75	$36.33	$33.92	$43.57	$53.23	$701.34	$451.96	$249.38
Proposed Bill - with 91% discount (Tier 1)	$6.11	$6.86	$8.87	$7.61	$7.11	$4.11	$3.92	$3.49	$3.27	$3.05	$3.92	$4.79	$63.12	$40.68	$22.44
Change $ (line 75 less line 66)	($48.67)	($54.76)	($71.01)	($60.86)	($56.79)	($32.42)	($31.27)	($27.69)	($25.91)	($24.12)	($31.27)	($38.41)	($503.18)	($324.52)	($178.67)
Change %	-88.8%	-88.9%	-88.9%	-88.9%	-88.9%	-88.8%	-88.9%	-88.8%	-88.8%	-88.8%	-88.9%	-88.9%	-88.9%	-88.9%	-88.8%
Average monthly impact $ - with 91% discount													($41.93)	($54.09)	($29.78)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Heating (R-3)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	108	135	198	138	123	57	43	22	18	17	20	47	926	759	167
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$854.51	$700.41	$154.11
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.32	$1.90	$0.42
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$215.00	$50.17	$164.83
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$4.17	$3.42	$0.75
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($4.54)	($3.72)	($0.82)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.65	$0.53	$0.12
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6.95	$5.69	$1.25
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$1.11	$0.91	$0.20
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$127.51	$104.51	$23.00
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$73.99	$60.64	$13.34
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.80)	($7.21)	($1.59)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$329.19	$269.82	$59.37
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$77.60	$63.60	$13.99
Total LDAC	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$607.83	$498.21	$109.62
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$909.26	$841.66	$67.60
Proposed Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$854.51	$700.41	$154.11
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.32	$1.90	$0.42
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$215.00	$50.17	$164.83
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.56	$0.46	$0.10
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.83)	($0.68)	($0.15)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.37	$0.30	$0.07
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$16.11	$13.21	$2.91
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$1.30	$1.06	$0.23
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$10.56	$8.65	$1.90
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$73.99	$60.64	$13.34
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.80)	($7.21)	($1.59)
Energy Efficiency Surcharge (EES)	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$276.50	$226.64	$49.87
Residential Assistance Adjustment Factor (RAAF)	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$210.39	$172.44	$37.94
Total LDAC	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$580.14	$475.51	$104.63
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$909.26	$841.66	$67.60
Total Bill Impact															
Current Bill	$309.92	$384.35	$558.03	$392.62	$351.27	$169.33	$140.06	$77.62	$65.72	$62.75	$71.67	$151.95	$2,735.31	$2,165.54	$569.77
Proposed Bill	$306.69	$380.32	$552.11	$388.50	$347.60	$167.63	$138.77	$76.96	$65.18	$62.24	$71.07	$150.55	$2,707.62	$2,142.84	$564.78
Change $	($3.23)	($4.04)	($5.92)	($4.13)	($3.68)	($1.70)	($1.29)	($0.66)	($0.54)	($0.51)	($0.60)	($1.41)	($27.69)	($22.69)	($4.99)
Change %	-1.0%	-1.1%	-1.1%	-1.1%	-1.0%	-1.0%	-0.9%	-0.8%	-0.8%	-0.8%	-0.8%	-0.9%	-1.0%	-1.0%	-0.9%
Average monthly impact $													($2.31)	($3.78)	($0.83)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Heating Low Income (R-4)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	111	133	195	138	114	64	47	23	19	18	20	49	931	755	176
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$859.13	$696.71	$162.41
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.33	$1.89	$0.44
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$223.62	$49.91	$173.71
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$4.19	$3.40	$0.79
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($4.56)	($3.70)	($0.86)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.65	$0.53	$0.12
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6.98	$5.66	$1.32
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$1.12	$0.91	$0.21
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$128.20	$103.96	$24.24
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$74.39	$60.32	$14.06
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.84)	($7.17)	($1.67)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$330.97	$268.40	$62.57
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$78.02	$63.27	$14.75
Total LDAC	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$611.11	$495.58	$115.53
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$908.46	$837.22	$71.24
Proposed Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$859.13	$696.71	$162.41
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.33	$1.89	$0.44
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$223.62	$49.91	$173.71
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.56	$0.45	$0.11
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.84)	($0.68)	($0.16)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.37	$0.30	$0.07
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$16.20	$13.14	$3.06
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$1.30	$1.06	$0.25
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$10.61	$8.61	$2.01
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$74.39	$60.32	$14.06
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.84)	($7.17)	($1.67)
Energy Efficiency Surcharge (EES)	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$278.00	$225.44	$52.55
Residential Assistance Adjustment Factor (RAAF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Total LDAC	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$371.75	$301.47	$70.28
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$908.46	$837.22	$71.24
Total Bill Impact															
Current Bill - without discount	$318.19	$378.84	$549.76	$392.62	$326.46	$188.63	$151.95	$80.59	$68.70	$65.72	$71.67	$157.90	$2,751.04	$2,154.51	$596.54
Current Bill - with 25% discount	$238.65	$284.13	$412.32	$294.47	$244.85	$141.47	$113.97	$60.44	$51.52	$49.29	$53.75	$118.43	$2,063.28	$1,615.88	$447.40
Proposed Bill - without discount	$289.66	$344.65	$499.62	$357.14	$297.15	$172.17	$139.87	$74.68	$63.81	$61.10	$66.53	$145.30	$2,511.68	$1,960.40	$551.29
Proposed Bill - with 25% discount (Tier 6) (2)	$217.24	$258.49	$374.72	$267.86	$222.87	$129.13	$104.90	$56.01	$47.86	$45.82	$49.90	$108.98	$1,883.76	$1,470.30	$413.46
Change $ (line 69 less line 66)	($21.40)	($25.65)	($37.60)	($26.61)	($21.98)	($12.34)	($9.06)	($4.43)	($3.66)	($3.47)	($3.86)	($9.45)	($179.52)	($145.58)	($33.94)
Change %	-9.0%	-9.0%	-9.1%	-9.0%	-9.0%	-8.7%	-8.0%	-7.3%	-7.1%	-7.0%	-7.2%	-8.0%	-8.7%	-9.0%	-7.6%
Average monthly impact $													($14.96)	($24.26)	($5.66)
Proposed Bill - without discount	$289.66	$344.65	$499.62	$357.14	$297.15	$172.17	$139.87	$74.68	$63.81	$61.10	$66.53	$145.30	$2,511.68	$1,960.40	$551.29
Proposed Bill - with 90% discount (Tier 1)	$28.97	$34.46	$49.96	$35.71	$29.72	$17.22	$13.99	$7.47	$6.38	$6.11	$6.65	$14.53	$251.17	$196.04	$55.13
Change $ (line 75 less line 66)	($209.68)	($249.67)	($362.36)	($258.75)	($215.13)	($124.25)	($99.98)	($52.98)	($45.14)	($43.18)	($47.10)	($103.90)	($1,812.11)	($1,419.84)	($392.27)
Change %	-87.9%	-87.9%	-87.9%	-87.9%	-87.9%	-87.8%	-87.7%	-87.6%	-87.6%	-87.6%	-87.6%	-87.7%	-87.8%	-87.9%	-87.7%
Average monthly impact $ - with 90% discount													($151.01)	($236.64)	($65.38)

(1) Average therm use per customer based on weather-normalized therms
(2) Proposed Tier 6 discount % is 22%. However, the current 25% will be applied to customer bills on November 1, 2026 as the lower percent will be phased in over time

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Low Annual/High Winter (G-40)
Proposed Rates Effective November 1, 2026

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Annual	Total Peak	Total Off-Peak
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Average Therms Use (1)	186	235	364	258	212	77	48	23	14	13	16	50	1,496	1,332	164
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$1,364.95	$1,215.32	$149.63
Exogenous Cost Adjustment	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$3.59	$3.20	$0.39
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$81.18	$70.06	$11.12
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$5.09	$4.53	$0.56
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($5.83)	($5.19)	($0.64)
Attorney General Consulting Expense (AGCE)	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.75	$0.67	$0.08
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$11.22	$9.99	$1.23
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$167.85	$149.45	$18.40
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$100.83	$89.78	$11.05
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.42)	($11.06)	($1.36)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$252.82	$225.11	$27.72
Residential Assistance Adjustment Factor (RAAF)	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$96.64	$86.05	$10.59
Total LDAC	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$616.95	$549.32	$67.63
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$1,543.44	$1,477.05	$66.39
Proposed Rates															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$1,364.95	$1,215.32	$149.63
Exogenous Cost Adjustment	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$3.59	$3.20	$0.39
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$81.18	$70.06	$11.12
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.60	$0.53	$0.07
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($1.05)	($0.93)	($0.11)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.45	$0.40	$0.05
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$26.03	$23.18	$2.85
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$13.16	$11.72	$1.44
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$100.83	$89.78	$11.05
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.42)	($11.06)	($1.36)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$204.95	$182.48	$22.47
Residential Assistance Adjustment Factor (RAAF)	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$265.09	$236.03	$29.06
Total LDAC	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$597.65	$532.13	$65.52
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$1,543.44	$1,477.05	$66.39
Total Bill Impact															
Current Bill	$482.70	$604.64	$925.69	$661.88	$547.40	$211.43	$106.19	$61.20	$45.00	$43.20	$48.60	$109.79	$3,847.72	$3,433.75	$413.97
Proposed Bill	$480.30	$601.61	$920.99	$658.56	$544.67	$210.44	$105.57	$60.90	$44.82	$43.03	$48.39	$109.15	$3,828.42	$3,416.57	$411.85
Change $	($2.40)	($3.03)	($4.70)	($3.33)	($2.73)	($0.99)	($0.62)	($0.30)	($0.18)	($0.17)	($0.21)	($0.65)	($19.30)	($17.18)	($2.12)
Change %	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.6%	-0.5%	-0.4%	-0.4%	-0.4%	-0.6%	-0.5%	-0.5%	-0.5%
Average monthly impact $													($1.61)	($2.86)	($0.35)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Medium Annual/High Winter (G-41)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	1,614	1,850	2,777	2,047	1,739	689	509	290	157	176	184	585	12,617	10,716	1,901
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$6,847.25	$5,815.57	$1,031.67
Exogenous Cost Adjustment	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$17.66	$15.00	$2.66
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$373.88	$322.55	$51.33
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.71	$19.29	$3.42
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.71)	($19.29)	($3.42)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.79	$3.21	$0.57
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$94.63	$80.37	$14.26
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$710.34	$603.31	$107.03
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$534.96	$454.36	$80.60
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($65.61)	($55.72)	($9.89)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$2,132.27	$1,811.00	$321.27
Residential Assistance Adjustment Factor (RAAF)	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$440.33	$373.99	$66.34
Total LDAC	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$3,850.71	$3,270.52	$580.19
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$12,652.50	$11,882.97	$769.52
Proposed Rates															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$6,847.25	$5,815.57	$1,031.67
Exogenous Cost Adjustment	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$17.66	$15.00	$2.66
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$373.88	$322.55	$51.33
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$2.52	$2.14	$0.38
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($3.79)	($3.21)	($0.57)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$1.26	$1.07	$0.19
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$219.54	$186.46	$33.08
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$59.30	$50.37	$8.93
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$534.96	$454.36	$80.60
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($65.61)	($55.72)	($9.89)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$1,728.53	$1,468.09	$260.44
Residential Assistance Adjustment Factor (RAAF)	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$1,211.23	$1,028.74	$182.50
Total LDAC	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$3,687.95	$3,132.29	$555.66
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$12,652.50	$11,882.97	$769.52
Total Bill Impact															
Current Bill	$3,287.42	$3,756.66	$5,599.81	$4,148.35	$3,535.95	$1,448.24	$730.38	$449.82	$279.43	$303.77	$314.02	$827.74	$24,681.59	$21,776.42	$2,905.17
Proposed Bill	$3,266.60	$3,732.79	$5,563.99	$4,121.94	$3,513.52	$1,439.35	$723.81	$446.08	$277.41	$301.50	$311.65	$820.20	$24,518.83	$21,638.19	$2,880.65
Change $	($20.82)	($23.86)	($35.82)	($26.41)	($22.43)	($8.89)	($6.57)	($3.74)	($2.03)	($2.27)	($2.37)	($7.55)	($162.76)	($138.24)	($24.52)
Change %	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.9%	-0.8%	-0.7%	-0.7%	-0.8%	-0.9%	-0.7%	-0.6%	-0.8%
Average monthly impact $													($13.56)	($23.04)	($4.09)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I High Annual/High Winter (G-42)
Proposed Rates Effective November 1, 2026

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Annual	Total Peak	Total Off-Peak
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Average Therms Use (1)	9,476	10,407	15,089	11,441	10,121	3,393	3,745	1,882	734	1,358	1,474	3,775	72,895	59,927	12,968
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$32,140.22	$28,357.46	$3,782.77
Exogenous Cost Adjustment	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$87.47	$71.91	$15.56
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$2,860.09	$2,522.93	$337.17
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$174.95	$143.82	$31.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($145.79)	($119.85)	($25.94)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$21.87	$17.98	$3.89
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$546.71	$449.45	$97.26
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$5,095.36	$4,188.90	$906.46
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$4,213.33	$3,463.78	$749.55
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($517.55)	($425.48)	($92.07)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$12,319.26	$10,127.66	$2,191.59
Residential Assistance Adjustment Factor (RAAF)	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$3,258.41	$2,678.74	$579.67
Total LDAC	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$24,966.54	$20,525.00	$4,441.54
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$71,702.50	$66,453.05	$5,249.45
Proposed Rates															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$32,140.22	$28,357.46	$3,782.77
Exogenous Cost Adjustment	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$87.47	$71.91	$15.56
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$2,860.09	$2,522.93	$337.17
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$21.87	$17.98	$3.89
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($29.16)	($23.97)	($5.19)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$14.58	$11.99	$2.59
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$1,268.37	$1,042.73	$225.64
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$444.66	$365.55	$79.10
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$4,213.33	$3,463.78	$749.55
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($517.55)	($425.48)	($92.07)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$9,986.62	$8,210.00	$1,776.62
Residential Assistance Adjustment Factor (RAAF)	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$9,024.40	$7,418.96	$1,605.44
Total LDAC	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$24,427.11	$20,081.54	$4,345.58
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$71,702.50	$66,453.05	$5,249.45
Total Bill Impact															
Current Bill	$18,937.82	$20,769.94	$29,983.64	$22,804.74	$20,207.12	$6,967.08	$4,282.92	$2,296.59	$1,072.59	$1,737.90	$1,861.58	$4,314.91	$135,236.82	$119,670.34	$15,566.48
Proposed Bill	$18,867.70	$20,692.92	$29,871.98	$22,720.08	$20,132.22	$6,941.98	$4,255.21	$2,282.66	$1,067.16	$1,727.85	$1,850.67	$4,286.97	$134,697.40	$119,226.88	$15,470.52
Change $	($70.12)	($77.01)	($111.66)	($84.66)	($74.90)	($25.11)	($27.71)	($13.93)	($5.43)	($10.05)	($10.91)	($27.94)	($539.42)	($443.46)	($95.96)
Change %	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.6%	-0.6%	-0.5%	-0.6%	-0.6%	-0.6%	-0.4%	-0.4%	-0.6%
Average monthly impact $													($44.95)	($73.91)	($15.99)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Extra High Annual/High Winter (G-43)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	68,602	109,510	108,845	106,607	85,740	86,386	47,024	23,310	9,412	17,615	18,329	38,560	719,940	565,690	154,250
Average MDTQ	2,365	3,492	4,472	3,951	4,569	3,495	2,668	2,225	683	649	670	1,753	30,992	22,344	8,648
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$135,695.73	$119,700.00	$15,995.73
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$575.95	$452.55	$123.40
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$121,446.92	$104,556.51	$16,890.41
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$21,984.31	$19,516.31	$2,468.00
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$1,223.90	$961.67	$262.23
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($1,007.92)	($791.97)	($215.95)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$143.99	$113.14	$30.85
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$5,399.55	$4,242.68	$1,156.88
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$32,901.26	$25,852.03	$7,049.23
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$33,045.25	$25,965.17	$7,080.08
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($3,959.67)	($3,111.30)	($848.38)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$121,669.86	$95,601.61	$26,068.25
Residential Assistance Adjustment Factor (RAAF)	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$23,470.04	$18,441.49	$5,028.55
Total LDAC	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$212,886.26	$167,274.53	$45,611.73
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$689,734.04	$627,293.64	$62,440.40
Proposed Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$135,695.73	$119,700.00	$15,995.73
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$575.95	$452.55	$123.40
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$121,446.92	$104,556.51	$16,890.41
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$21,984.31	$19,516.31	$2,468.00
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$143.99	$113.14	$30.85
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($143.99)	($113.14)	($30.85)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$71.99	$56.57	$15.43
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$12,526.96	$9,843.01	$2,683.95
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$3,239.73	$2,545.61	$694.13
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$33,045.25	$25,965.17	$7,080.08
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($3,959.67)	($3,111.30)	($848.38)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$98,631.78	$77,499.53	$21,132.25
Residential Assistance Adjustment Factor (RAAF)	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$65,370.55	$51,364.65	$14,005.90
Total LDAC	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$208,926.59	$164,163.24	$44,763.35
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$689,734.04	$627,293.64	$62,440.40
Total Bill Impact															
Current Bill	$125,518.88	$198,352.13	$201,839.69	$195,705.67	$164,135.69	$160,176.88	$44,973.47	$24,639.06	$10,217.12	$16,885.38	$17,512.59	$36,237.44	$1,196,194.01	$1,045,728.95	$150,465.06
Proposed Bill	$125,141.57	$197,749.82	$201,241.05	$195,119.33	$163,664.12	$159,701.76	$44,714.84	$24,510.85	$10,165.35	$16,788.49	$17,411.78	$36,025.36	$1,192,234.34	$1,042,617.65	$149,616.68
Change $	($377.31)	($602.30)	($598.65)	($586.34)	($471.57)	($475.12)	($258.63)	($128.20)	($51.77)	($96.88)	($100.81)	($212.08)	($3,959.67)	($3,111.29)	($848.38)
Change %	-0.3%	-0.3%	-0.3%	-0.3%	-0.3%	-0.3%	-0.6%	-0.5%	-0.5%	-0.6%	-0.6%	-0.6%	-0.3%	-0.3%	-0.6%
Average monthly impact $													($329.97)	($518.55)	($141.40)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Low Annual/Low Winter (G-50)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	153	150	197	167	171	98	116	98	99	94	84	119	1,546	936	610
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$1,344.71	$814.13	$530.58
Exogenous Cost Adjustment	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$3.56	$2.15	$1.40
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$90.59	$49.23	$41.36
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$5.26	$3.18	$2.07
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($6.03)	($3.65)	($2.38)
Attorney General Consulting Expense (AGCE)	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.77	$0.47	$0.31
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$11.60	$7.02	$4.58
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$173.46	$105.02	$68.44
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$104.20	$63.09	$41.11
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.83)	($7.77)	($5.06)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$261.27	$158.18	$103.09
Residential Assistance Adjustment Factor (RAAF)	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$99.87	$60.47	$39.41
Total LDAC	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$637.57	$386.01	$251.56
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$1,131.80	$921.77	$210.02
Proposed Rates															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$1,344.71	$814.13	$530.58
Exogenous Cost Adjustment	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$3.56	$2.15	$1.40
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$90.59	$49.23	$41.36
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.62	$0.37	$0.24
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($1.08)	($0.66)	($0.43)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.46	$0.28	$0.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$26.90	$16.29	$10.61
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$13.60	$8.24	$5.37
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$104.20	$63.09	$41.11
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.83)	($7.77)	($5.06)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$211.80	$128.23	$83.57
Residential Assistance Adjustment Factor (RAAF)	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$273.95	$165.86	$108.09
Total LDAC	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$617.63	$373.93	$243.70
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$1,131.80	$921.77	$210.02
Total Bill Impact															
Current Bill	$375.05	$368.09	$477.21	$407.56	$416.84	$247.35	$216.61	$186.07	$187.76	$179.28	$162.31	$221.70	$3,445.82	$2,292.10	$1,153.73
Proposed Bill	$373.08	$366.15	$474.67	$405.40	$414.64	$246.08	$215.11	$184.80	$186.49	$178.07	$161.23	$220.16	$3,425.88	$2,280.02	$1,145.86
Change $	($1.97)	($1.94)	($2.54)	($2.15)	($2.21)	($1.26)	($1.50)	($1.26)	($1.28)	($1.21)	($1.08)	($1.54)	($19.94)	($12.07)	($7.87)
Change %	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.6%	-0.5%	-0.7%
Average monthly impact $													($1.66)	($2.01)	($1.31)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Medium Annual/High Winter (G-51)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	1,279	1,139	1,597	1,277	1,269	770	950	780	840	801	773	923	12,398	7,331	5,067
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$5,172.44	$3,672.10	$1,500.34
Exogenous Cost Adjustment	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$13.64	$8.06	$5.57
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$357.47	$220.66	$136.81
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.32	$13.20	$9.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.32)	($13.20)	($9.12)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.72	$2.20	$1.52
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$92.99	$54.98	$38.00
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$698.01	$412.74	$285.27
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$525.68	$310.83	$214.84
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($64.47)	($38.12)	($26.35)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$2,095.26	$1,238.94	$856.32
Residential Assistance Adjustment Factor (RAAF)	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$432.69	$255.85	$176.84
Total LDAC	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$3,783.87	$2,237.42	$1,546.45
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$8,964.14	$7,219.57	$1,744.57
Proposed Rates															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$5,172.44	$3,672.10	$1,500.34
Exogenous Cost Adjustment	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$13.64	$8.06	$5.57
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$357.47	$220.66	$136.81
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$2.48	$1.47	$1.01
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($3.72)	($2.20)	($1.52)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$1.24	$0.73	$0.51
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$215.73	$127.56	$88.17
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$58.27	$34.46	$23.81
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$525.68	$310.83	$214.84
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($64.47)	($38.12)	($26.35)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$1,698.53	$1,004.35	$694.18
Residential Assistance Adjustment Factor (RAAF)	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$1,190.21	$703.78	$486.43
Total LDAC	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$3,623.94	$2,142.85	$1,481.08
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$8,964.14	$7,219.57	$1,744.57
Total Bill Impact															
Current Bill	$2,408.77	$2,153.67	$2,988.19	$2,405.12	$2,390.54	$1,481.32	$1,003.32	$837.79	$896.21	$858.23	$830.97	$977.03	$19,231.15	$13,827.62	$5,403.54
Proposed Bill	$2,392.27	$2,138.98	$2,967.59	$2,388.65	$2,374.17	$1,471.38	$991.06	$827.72	$885.37	$847.90	$821.00	$965.12	$19,071.22	$13,733.05	$5,338.17
Change $	($16.50)	($14.69)	($20.60)	($16.47)	($16.37)	($9.93)	($12.25)	($10.06)	($10.84)	($10.33)	($9.97)	($11.91)	($159.93)	($94.57)	($65.36)
Change %	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-1.2%	-1.2%	-1.2%	-1.2%	-1.2%	-1.2%	-0.8%	-0.7%	-1.2%
Average monthly impact $													($13.33)	($15.76)	($10.89)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I High Annual/Low Winter (G-52)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	9,958	9,549	12,305	9,512	10,463	7,100	8,763	7,055	6,807	7,091	7,028	9,161	104,792	58,887	45,905
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$37,197.14	$26,717.03	$10,480.11
Exogenous Cost Adjustment	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$94.31	$53.00	$41.31
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$3,672.67	$2,479.14	$1,193.53
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$251.50	$141.33	$110.17
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($209.58)	($117.77)	($91.81)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$31.44	$17.67	$13.77
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$785.94	$441.65	$344.29
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$7,324.96	$4,116.20	$3,208.76
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$6,056.98	$3,403.67	$2,653.31
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($744.02)	($418.10)	($325.93)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$17,709.85	$9,951.90	$7,757.95
Residential Assistance Adjustment Factor (RAAF)	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$4,684.20	$2,632.25	$2,051.95
Total LDAC	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$35,891.26	$20,168.80	$15,722.46
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$73,797.01	$57,991.92	$15,805.09
Proposed Rates															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$37,197.14	$26,717.03	$10,480.11
Exogenous Cost Adjustment	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$94.31	$53.00	$41.31
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$3,672.67	$2,479.14	$1,193.53
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$31.44	$17.67	$13.77
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($41.92)	($23.55)	($18.36)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$20.96	$11.78	$9.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$1,823.38	$1,024.63	$798.75
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$639.23	$359.21	$280.02
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$6,056.98	$3,403.67	$2,653.31
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($744.02)	($418.10)	($325.93)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$14,356.50	$8,067.52	$6,288.99
Residential Assistance Adjustment Factor (RAAF)	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$12,973.25	$7,290.21	$5,683.04
Total LDAC	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$35,115.80	$19,733.03	$15,382.77
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$73,797.01	$57,991.92	$15,805.09
Total Bill Impact															
Current Bill	$18,453.39	$17,707.38	$22,734.32	$17,639.89	$19,374.51	$13,240.40	$8,544.75	$6,935.81	$6,702.19	$6,969.72	$6,910.38	$8,919.66	$154,132.40	$109,149.89	$44,982.51
Proposed Bill	$18,379.70	$17,636.71	$22,643.26	$17,569.50	$19,297.09	$13,187.86	$8,479.90	$6,883.60	$6,651.82	$6,917.25	$6,858.37	$8,851.87	$153,356.94	$108,714.12	$44,642.81
Change $	($73.69)	($70.66)	($91.06)	($70.39)	($77.43)	($52.54)	($64.85)	($52.21)	($50.37)	($52.47)	($52.01)	($67.79)	($775.46)	($435.76)	($339.70)
Change %	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	-0.5%	-0.4%	-0.8%
Average monthly impact $													($64.62)	($72.63)	($56.62)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Extra High Annual/Low Winter (G-53)
Proposed Rates Effective November 1, 2026

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Annual	Total Peak	Total Off-Peak
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Average Therms Use (a)	68,736	85,343	98,659	84,467	85,048	88,165	58,469	59,977	59,874	72,354	52,609	67,593	881,294	510,418	370,876
Average MDTQ	2,907	3,925	3,663	3,307	3,632	3,635	3,073	3,938	2,732	3,119	2,749	3,100	39,780	21,069	18,711
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$146,464.29	$108,004.45	$38,459.84
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$705.04	$408.33	$296.70
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$135,134.73	$98,590.28	$36,544.45
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$23,543.44	$17,609.42	$5,934.02
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$1,498.20	$867.71	$630.49
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($1,233.81)	($714.59)	($519.23)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$176.26	$102.08	$74.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6,609.71	$3,828.14	$2,781.57
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$40,275.14	$23,326.10	$16,949.03
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$40,451.39	$23,428.19	$17,023.21
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($4,847.12)	($2,807.30)	($2,039.82)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$148,938.69	$86,260.64	$62,678.04
Residential Assistance Adjustment Factor (RAAF)	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$28,730.18	$16,639.63	$12,090.56
Total LDAC	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$260,598.64	$150,930.60	$109,668.03
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$630,352.25	$502,659.65	$127,692.61
Proposed Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$146,464.29	$108,004.45	$38,459.84
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$705.04	$408.33	$296.70
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$135,134.73	$98,590.28	$36,544.45
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$23,543.44	$17,609.42	$5,934.02
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$176.26	$102.08	$74.18
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($176.26)	($102.08)	($74.18)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$88.13	$51.04	$37.09
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$15,334.52	$8,881.27	$6,453.24
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$3,965.82	$2,296.88	$1,668.94
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$40,451.39	$23,428.19	$17,023.21
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($4,847.12)	($2,807.30)	($2,039.82)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$120,737.28	$69,927.27	$50,810.01
Residential Assistance Adjustment Factor (RAAF)	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$80,021.50	$46,345.95	$33,675.54
Total LDAC	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$255,751.52	$148,123.30	$107,628.22
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$630,352.25	$502,659.65	$127,692.61
Total Bill Impact															
Current Bill	$119,746.28	$149,875.44	$168,988.30	$145,645.57	$148,053.80	$152,828.74	$51,623.45	$54,459.72	$52,025.95	$62,272.84	$46,534.12	$58,614.99	$1,210,669.18	$885,138.13	$325,531.05
Proposed Bill	$119,368.23	$149,406.06	$168,445.67	$145,181.00	$147,586.03	$152,343.83	$51,301.87	$54,129.84	$51,696.64	$61,874.89	$46,244.77	$58,243.23	$1,205,822.07	$882,330.83	$323,491.23
Change $	($378.05)	($469.39)	($542.62)	($464.57)	($467.76)	($484.91)	($321.58)	($329.87)	($329.31)	($397.95)	($289.35)	($371.76)	($4,847.12)	($2,807.30)	($2,039.82)
Change %	-0.3%	-0.3%	-0.3%	-0.3%	-0.3%	-0.3%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.4%	-0.3%	-0.6%
Average monthly impact $													($403.93)	($467.88)	($339.97)

(1) Average therm use per customer based on weather-normalized therms

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 14B

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

RATE COMPARISONS

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Non-Heating (R-1)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	17	20	27	23	22	10	12	10	8	9	10	14	182	119	63
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$242.28	$158.41	$83.87
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.66	$0.43	$0.23
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$28.97	$7.87	$21.11
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.82	$0.54	$0.28
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.89)	($0.58)	($0.31)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.13	$0.08	$0.04
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$1.37	$0.89	$0.47
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.22	$0.14	$0.08
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$25.06	$16.39	$8.68
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$10.29	$5.26	$5.03
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.73)	($1.13)	($0.60)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$64.70	$42.30	$22.40
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$15.25	$9.97	$5.28
Total LDAC	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$115.22	$73.86	$41.35
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$138.88	$117.19	$21.69
Proposed Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$242.28	$158.41	$83.87
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.66	$0.43	$0.23
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$28.97	$7.87	$21.11
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.11	$0.07	$0.04
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.16)	($0.11)	($0.06)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.07	$0.05	$0.03
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$3.17	$2.07	$1.10
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.25	$0.17	$0.09
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$2.07	$1.36	$0.72
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$14.54	$9.51	$5.03
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.73)	($1.13)	($0.60)
Energy Efficiency Surcharge (EES)	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$54.35	$35.53	$18.81
Residential Assistance Adjustment Factor (RAAF)	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$41.35	$27.04	$14.31
Total LDAC	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$114.02	$74.55	$39.47
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$138.88	$117.19	$21.69
Total Bill Impact															
Current Bill	$63.31	$72.33	$93.37	$81.35	$78.34	$42.26	$44.25	$38.91	$33.56	$36.23	$38.91	$49.59	$672.40	$430.96	$241.44
Proposed Bill	$63.41	$72.44	$93.53	$81.48	$78.47	$42.32	$43.89	$38.61	$33.32	$35.97	$38.61	$49.17	$671.21	$431.65	$239.56
Change $	$0.10	$0.12	$0.16	$0.13	$0.13	$0.06	($0.36)	($0.30)	($0.24)	($0.27)	($0.30)	($0.42)	($1.19)	$0.69	($1.88)
Change %	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	-0.8%	-0.8%	-0.7%	-0.7%	-0.8%	-0.8%	-0.2%	0.2%	-0.8%
Average monthly impact $													($0.10)	$0.12	($0.31)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Non-Heating Low Income (R-2)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	20	23	31	26	24	12	13	11	10	9	13	17	209	136	73
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$278.22	$181.04	$97.18
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.75	$0.49	$0.26
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$33.44	$8.99	$24.46
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.94	$0.61	$0.33
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($1.02)	($0.67)	($0.36)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.15	$0.10	$0.05
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$1.57	$1.02	$0.55
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.25	$0.16	$0.09
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$28.78	$18.73	$10.05
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$11.84	$6.01	$5.83
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.99)	($1.29)	($0.69)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$74.30	$48.35	$25.95
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$17.51	$11.40	$6.12
Total LDAC	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$132.33	$84.42	$47.92
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$159.07	$133.93	$25.13
Proposed Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$278.22	$181.04	$97.18
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.75	$0.49	$0.26
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$33.44	$8.99	$24.46
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.13	$0.08	$0.04
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.19)	($0.12)	($0.07)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.08	$0.05	$0.03
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$3.64	$2.37	$1.27
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.29	$0.19	$0.10
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$2.38	$1.55	$0.83
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$16.70	$10.87	$5.83
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.99)	($1.29)	($0.69)
Energy Efficiency Surcharge (EES)	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$62.41	$40.61	$21.80
Residential Assistance Adjustment Factor (RAAF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Total LDAC	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$83.45	$54.30	$29.15
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$159.07	$133.93	$25.13
Total Bill Impact															
Current Bill - without discount	$72.33	$81.35	$105.40	$90.37	$84.35	$48.28	$46.92	$41.58	$38.91	$36.23	$46.92	$57.60	$750.22	$482.07	$268.15
Current Bill - with 25% discount	$54.25	$61.01	$79.05	$67.77	$63.27	$36.21	$35.19	$31.18	$29.18	$27.18	$35.19	$43.20	$562.66	$361.55	$201.11
Proposed Bill - without discount	$67.90	$76.26	$98.54	$84.61	$79.04	$45.62	$43.57	$38.75	$36.33	$33.92	$43.57	$53.23	$701.34	$451.96	$249.38
Proposed Bill - with 33% discount (Tier 6)	$45.49	$51.09	$66.02	$56.69	$52.96	$30.57	$29.19	$25.96	$24.34	$22.73	$29.19	$35.66	$469.90	$302.81	$167.08
Change $ (line 68 less line 64)	($8.75)	($9.92)	($13.03)	($11.09)	($10.31)	($5.64)	($5.99)	($5.22)	($4.83)	($4.45)	($5.99)	($7.54)	($92.77)	($58.74)	($34.03)
Change %	-16.1%	-16.3%	-16.5%	-16.4%	-16.3%	-15.6%	-17.0%	-16.7%	-16.6%	-16.4%	-17.0%	-17.4%	-16.5%	-16.2%	-16.9%
Average monthly impact $ - with 33% discount													($7.73)	($9.79)	($5.67)
Proposed Bill - without discount	$67.90	$76.26	$98.54	$84.61	$79.04	$45.62	$43.57	$38.75	$36.33	$33.92	$43.57	$53.23	$701.34	$451.96	$249.38
Proposed Bill - with 91% discount (Tier 1)	$6.11	$6.86	$8.87	$7.61	$7.11	$4.11	$3.92	$3.49	$3.27	$3.05	$3.92	$4.79	$63.12	$40.68	$22.44
Change $ (line 75 less line 66)	($48.14)	($54.15)	($70.18)	($60.16)	($56.15)	($32.10)	($31.27)	($27.69)	($25.91)	($24.12)	($31.27)	($38.41)	($499.54)	($320.88)	($178.67)
Change %	-88.7%	-88.8%	-88.8%	-88.8%	-88.8%	-88.7%	-88.9%	-88.8%	-88.8%	-88.8%	-88.9%	-88.9%	-88.8%	-88.7%	-88.8%
Average monthly impact $ - with 91% discount													($41.63)	($53.48)	($29.78)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Heating (R-3)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	108	135	198	138	123	57	43	22	18	17	20	47	926	759	167
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$854.51	$700.41	$154.11
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.32	$1.90	$0.42
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$215.00	$50.17	$164.83
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$4.17	$3.42	$0.75
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($4.54)	($3.72)	($0.82)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.65	$0.53	$0.12
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6.95	$5.69	$1.25
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$1.11	$0.91	$0.20
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$127.51	$104.51	$23.00
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$46.89	$33.55	$13.34
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.80)	($7.21)	($1.59)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$329.19	$269.82	$59.37
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$77.60	$63.60	$13.99
Total LDAC	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$580.73	$471.11	$109.62
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$909.26	$841.66	$67.60
Proposed Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$854.51	$700.41	$154.11
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.32	$1.90	$0.42
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$215.00	$50.17	$164.83
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.56	$0.46	$0.10
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.83)	($0.68)	($0.15)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.37	$0.30	$0.07
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$16.11	$13.21	$2.91
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$1.30	$1.06	$0.23
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$10.56	$8.65	$1.90
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$73.99	$60.64	$13.34
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.80)	($7.21)	($1.59)
Energy Efficiency Surcharge (EES)	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$276.50	$226.64	$49.87
Residential Assistance Adjustment Factor (RAAF)	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$0.2272	$210.39	$172.44	$37.94
Total LDAC	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$0.6265	$580.14	$475.51	$104.63
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$909.26	$841.66	$67.60
Total Bill Impact															
Current Bill	$306.07	$379.54	$550.96	$387.70	$346.88	$167.30	$140.06	$77.62	$65.72	$62.75	$71.67	$151.95	$2,708.21	$2,138.44	$569.77
Proposed Bill	$306.69	$380.32	$552.11	$388.50	$347.60	$167.63	$138.77	$76.96	$65.18	$62.24	$71.07	$150.55	$2,707.62	$2,142.84	$564.78
Change $	$0.63	$0.78	$1.15	$0.80	$0.71	$0.33	($1.29)	($0.66)	($0.54)	($0.51)	($0.60)	($1.41)	($0.59)	$4.40	($4.99)
Change %	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	-0.9%	-0.8%	-0.8%	-0.8%	-0.8%	-0.9%	0.0%	0.2%	-0.9%
Average monthly impact $													($0.05)	$0.73	($0.83)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Heating Low Income (R-4)
Proposed Rates Effective November 1, 2026

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Annual	Total Peak	Total Off-Peak
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Average Therms Use (1)	111	133	195	138	114	64	47	23	19	18	20	49	931	755	176
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$859.13	$696.71	$162.41
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.33	$1.89	$0.44
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$223.62	$49.91	$173.71
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$4.19	$3.40	$0.79
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($4.56)	($3.70)	($0.86)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.65	$0.53	$0.12
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6.98	$5.66	$1.32
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$1.12	$0.91	$0.21
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$128.20	$103.96	$24.24
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$47.43	$33.37	$14.06
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.84)	($7.17)	($1.67)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$330.97	$268.40	$62.57
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$78.02	$63.27	$14.75
Total LDAC	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$584.15	$468.63	$115.53
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$908.46	$837.22	$71.24
Proposed Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$859.13	$696.71	$162.41
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.33	$1.89	$0.44
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$223.62	$49.91	$173.71
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.56	$0.45	$0.11
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.84)	($0.68)	($0.16)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.37	$0.30	$0.07
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$16.20	$13.14	$3.06
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$1.30	$1.06	$0.25
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$10.61	$8.61	$2.01
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$74.39	$60.32	$14.06
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.84)	($7.17)	($1.67)
Energy Efficiency Surcharge (EES)	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$0.2986	$278.00	$225.44	$52.55
Residential Assistance Adjustment Factor (RAAF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Total LDAC	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$0.3993	$371.75	$301.47	$70.28
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$908.46	$837.22	$71.24
Total Bill Impact															
Current Bill - without discount	$314.23	$374.09	$542.80	$387.70	$322.39	$186.34	$151.95	$80.59	$68.70	$65.72	$71.67	$157.90	$2,724.09	$2,127.56	$596.54
Current Bill - with 25% discount	$235.67	$280.57	$407.10	$290.77	$241.80	$139.76	$113.97	$60.44	$51.52	$49.29	$53.75	$118.43	$2,043.07	$1,595.67	$447.40
Proposed Bill - without discount	$289.66	$344.65	$499.62	$357.14	$297.15	$172.17	$139.87	$74.68	$63.81	$61.10	$66.53	$145.30	$2,511.68	$1,960.40	$551.29
Proposed Bill - with 25% discount (Tier 6) (2)	$217.24	$258.49	$374.72	$267.86	$222.87	$129.13	$104.90	$56.01	$47.86	$45.82	$49.90	$108.98	$1,883.76	$1,470.30	$413.46
Change $ (line 69 less line 66)	($18.43)	($22.08)	($32.38)	($22.91)	($18.93)	($10.63)	($9.06)	($4.43)	($3.66)	($3.47)	($3.86)	($9.45)	($159.30)	($125.37)	($33.94)
Change %	-7.8%	-7.9%	-8.0%	-7.9%	-7.8%	-7.6%	-8.0%	-7.3%	-7.1%	-7.0%	-7.2%	-8.0%	-7.8%	-7.9%	-7.6%
Average monthly impact $													($13.28)	($20.89)	($5.66)
Proposed Bill - without discount	$289.66	$344.65	$499.62	$357.14	$297.15	$172.17	$139.87	$74.68	$63.81	$61.10	$66.53	$145.30	$2,511.68	$1,960.40	$551.29
Proposed Bill - with 90% discount (Tier 1)	$28.97	$34.46	$49.96	$35.71	$29.72	$17.22	$13.99	$7.47	$6.38	$6.11	$6.65	$14.53	$251.17	$196.04	$55.13
Change $ (line 75 less line 66)	($206.71)	($246.11)	($357.13)	($255.06)	($212.08)	($122.54)	($99.98)	($52.98)	($45.14)	($43.18)	($47.10)	($103.90)	($1,791.90)	($1,399.63)	($392.27)
Change %	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.7%	-87.6%	-87.6%	-87.6%	-87.6%	-87.7%	-87.7%	-87.7%	-87.7%
Average monthly impact $ - with 90% discount													($149.32)	($233.27)	($65.38)

(1) Average therm use per customer based on weather-normalized therms
(2) Proposed Tier 6 discount % is 22%. However, the current 25% will be applied to customer bills on November 1, 2026 as the lower percent will be phased in over time

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Low Annual/High Winter (G-40)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	186	235	364	258	212	77	48	23	14	13	16	50	1,496	1,332	164
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$1,364.95	$1,215.32	$149.63
Exogenous Cost Adjustment	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$3.59	$3.20	$0.39
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$81.18	$70.06	$11.12
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$5.09	$4.53	$0.56
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($5.83)	($5.19)	($0.64)
Attorney General Consulting Expense (AGCE)	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.75	$0.67	$0.08
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$11.22	$9.99	$1.23
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$167.85	$149.45	$18.40
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0387	$0.0387	$0.0387	$0.0387	$0.0387	$0.0387	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$62.60	$51.55	$11.05
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.42)	($11.06)	($1.36)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$252.82	$225.11	$27.72
Residential Assistance Adjustment Factor (RAAF)	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$96.64	$86.05	$10.59
Total LDAC	$0.3837	$0.3837	$0.3837	$0.3837	$0.3837	$0.3837	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$578.72	$511.09	$67.63
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$1,543.44	$1,477.05	$66.39
Proposed Rates															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$1,364.95	$1,215.32	$149.63
Exogenous Cost Adjustment	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$3.59	$3.20	$0.39
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$81.18	$70.06	$11.12
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.60	$0.53	$0.07
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($1.05)	($0.93)	($0.11)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.45	$0.40	$0.05
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$26.03	$23.18	$2.85
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$13.16	$11.72	$1.44
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$100.83	$89.78	$11.05
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.42)	($11.06)	($1.36)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$204.95	$182.48	$22.47
Residential Assistance Adjustment Factor (RAAF)	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$265.09	$236.03	$29.06
Total LDAC	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$597.65	$532.13	$65.52
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$1,543.44	$1,477.05	$66.39
Total Bill Impact															
Current Bill	$477.36	$597.90	$915.24	$654.48	$541.32	$209.22	$106.19	$61.20	$45.00	$43.20	$48.60	$109.79	$3,809.49	$3,395.52	$413.97
Proposed Bill	$480.30	$601.61	$920.99	$658.56	$544.67	$210.44	$105.57	$60.90	$44.82	$43.03	$48.39	$109.15	$3,828.42	$3,416.57	$411.85
Change $	$2.94	$3.71	$5.75	$4.08	$3.35	$1.22	($0.62)	($0.30)	($0.18)	($0.17)	($0.21)	($0.65)	$18.93	$21.05	($2.12)
Change %	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	-0.6%	-0.5%	-0.4%	-0.4%	-0.4%	-0.6%	0.5%	0.6%	-0.5%
Average monthly impact $													$1.58	$3.51	($0.35)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Medium Annual/High Winter (G-41)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	1,614	1,850	2,777	2,047	1,739	689	509	290	157	176	184	585	12,617	10,716	1,901
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$6,847.25	$5,815.57	$1,031.67
Exogenous Cost Adjustment	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$17.66	$15.00	$2.66
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$373.88	$322.55	$51.33
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.71	$19.29	$3.42
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.71)	($19.29)	($3.42)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.79	$3.21	$0.57
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$94.63	$80.37	$14.26
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$710.34	$603.31	$107.03
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0242	$0.0242	$0.0242	$0.0242	$0.0242	$0.0242	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$339.93	$259.33	$80.60
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($65.61)	($55.72)	($9.89)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$2,132.27	$1,811.00	$321.27
Residential Assistance Adjustment Factor (RAAF)	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$440.33	$373.99	$66.34
Total LDAC	$0.2870	$0.2870	$0.2870	$0.2870	$0.2870	$0.2870	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$3,655.68	$3,075.49	$580.19
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$12,652.50	$11,882.97	$769.52
Proposed Rates															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$6,847.25	$5,815.57	$1,031.67
Exogenous Cost Adjustment	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$17.66	$15.00	$2.66
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$373.88	$322.55	$51.33
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$2.52	$2.14	$0.38
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($3.79)	($3.21)	($0.57)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$1.26	$1.07	$0.19
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$219.54	$186.46	$33.08
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$59.30	$50.37	$8.93
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$534.96	$454.36	$80.60
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($65.61)	($55.72)	($9.89)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$1,728.53	$1,468.09	$260.44
Residential Assistance Adjustment Factor (RAAF)	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$0.0960	$1,211.23	$1,028.74	$182.50
Total LDAC	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$0.2923	$3,687.95	$3,132.29	$555.66
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$12,652.50	$11,882.97	$769.52
Total Bill Impact															
Current Bill	$3,258.04	$3,722.99	$5,549.27	$4,111.09	$3,504.30	$1,435.70	$730.38	$449.82	$279.43	$303.77	$314.02	$827.74	$24,486.56	$21,581.39	$2,905.17
Proposed Bill	$3,266.60	$3,732.79	$5,563.99	$4,121.94	$3,513.52	$1,439.35	$723.81	$446.08	$277.41	$301.50	$311.65	$820.20	$24,518.83	$21,638.19	$2,880.65
Change $	$8.55	$9.81	$14.72	$10.85	$9.22	$3.65	($6.57)	($3.74)	($2.03)	($2.27)	($2.37)	($7.55)	$32.27	$56.79	($24.52)
Change %	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	-0.9%	-0.8%	-0.7%	-0.7%	-0.8%	-0.9%	0.1%	0.3%	-0.8%
Average monthly impact $													$2.69	$9.47	($4.09)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I High Annual/High Winter (G-42)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	9,476	10,407	15,089	11,441	10,121	3,393	3,745	1,882	734	1,358	1,474	3,775	72,895	59,927	12,968
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$32,140.22	$28,357.46	$3,782.77
Exogenous Cost Adjustment	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$87.47	$71.91	$15.56
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$2,860.09	$2,522.93	$337.17
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$174.95	$143.82	$31.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($145.79)	($119.85)	($25.94)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$21.87	$17.98	$3.89
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$546.71	$449.45	$97.26
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$5,095.36	$4,188.90	$906.46
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0388	$0.0388	$0.0388	$0.0388	$0.0388	$0.0388	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$3,074.72	$2,325.17	$749.55
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($517.55)	($425.48)	($92.07)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$12,319.26	$10,127.66	$2,191.59
Residential Assistance Adjustment Factor (RAAF)	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$3,258.41	$2,678.74	$579.67
Total LDAC	$0.3235	$0.3235	$0.3235	$0.3235	$0.3235	$0.3235	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$23,827.92	$19,386.38	$4,441.54
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$71,702.50	$66,453.05	$5,249.45
Proposed Rates															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$32,140.22	$28,357.46	$3,782.77
Exogenous Cost Adjustment	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$87.47	$71.91	$15.56
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$2,860.09	$2,522.93	$337.17
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$21.87	$17.98	$3.89
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($29.16)	($23.97)	($5.19)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$14.58	$11.99	$2.59
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$1,268.37	$1,042.73	$225.64
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$444.66	$365.55	$79.10
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$4,213.33	$3,463.78	$749.55
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($517.55)	($425.48)	($92.07)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$9,986.62	$8,210.00	$1,776.62
Residential Assistance Adjustment Factor (RAAF)	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$9,024.40	$7,418.96	$1,605.44
Total LDAC	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$24,427.11	$20,081.54	$4,345.58
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$71,702.50	$66,453.05	$5,249.45
Total Bill Impact															
Current Bill	$18,757.78	$20,572.20	$29,696.95	$22,587.36	$20,014.82	$6,902.62	$4,282.92	$2,296.59	$1,072.59	$1,737.90	$1,861.58	$4,314.91	$134,098.21	$118,531.73	$15,566.48
Proposed Bill	$18,867.70	$20,692.92	$29,871.98	$22,720.08	$20,132.22	$6,941.98	$4,255.21	$2,282.66	$1,067.16	$1,727.85	$1,850.67	$4,286.97	$134,697.40	$119,226.88	$15,470.52
Change $	$109.92	$120.72	$175.03	$132.72	$117.40	$39.36	($27.71)	($13.93)	($5.43)	($10.05)	($10.91)	($27.94)	$599.19	$695.15	($95.96)
Change %	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	-0.6%	-0.6%	-0.5%	-0.6%	-0.6%	-0.6%	0.4%	0.6%	-0.6%
Average monthly impact $													$49.93	$115.86	($15.99)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Extra High Annual/High Winter (G-43)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	68,602	109,510	108,845	106,607	85,740	86,386	47,024	23,310	9,412	17,615	18,329	38,560	719,940	565,690	154,250
Average MDTQ	2,365	3,492	4,472	3,951	4,569	3,495	2,668	2,225	683	649	670	1,753	30,992	22,344	8,648
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$135,695.73	$119,700.00	$15,995.73
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$575.95	$452.55	$123.40
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$121,446.92	$104,556.51	$16,890.41
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$21,984.31	$19,516.31	$2,468.00
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$1,223.90	$961.67	$262.23
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($1,007.92)	($791.97)	($215.95)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$143.99	$113.14	$30.85
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$5,399.55	$4,242.68	$1,156.88
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$32,901.26	$25,852.03	$7,049.23
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0287	$0.0287	$0.0287	$0.0287	$0.0287	$0.0287	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$23,315.38	$16,235.30	$7,080.08
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($3,959.67)	($3,111.30)	($848.38)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$121,669.86	$95,601.61	$26,068.25
Residential Assistance Adjustment Factor (RAAF)	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$23,470.04	$18,441.49	$5,028.55
Total LDAC	$0.2785	$0.2785	$0.2785	$0.2785	$0.2785	$0.2785	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$203,156.39	$157,544.67	$45,611.73
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$689,734.04	$627,293.64	$62,440.40
Proposed Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$135,695.73	$119,700.00	$15,995.73
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$575.95	$452.55	$123.40
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$121,446.92	$104,556.51	$16,890.41
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$21,984.31	$19,516.31	$2,468.00
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$143.99	$113.14	$30.85
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($143.99)	($113.14)	($30.85)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$71.99	$56.57	$15.43
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$12,526.96	$9,843.01	$2,683.95
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$3,239.73	$2,545.61	$694.13
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$33,045.25	$25,965.17	$7,080.08
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($3,959.67)	($3,111.30)	($848.38)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$98,631.78	$77,499.53	$21,132.25
Residential Assistance Adjustment Factor (RAAF)	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$65,370.55	$51,364.65	$14,005.90
Total LDAC	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$208,926.59	$164,163.24	$44,763.35
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$689,734.04	$627,293.64	$62,440.40
Total Bill Impact															
Current Bill	$124,338.93	$196,468.56	$199,967.56	$193,872.03	$162,660.96	$158,691.04	$44,973.47	$24,639.06	$10,217.12	$16,885.38	$17,512.59	$36,237.44	$1,186,464.14	$1,035,999.08	$150,465.06
Proposed Bill	$125,141.57	$197,749.82	$201,241.05	$195,119.33	$163,664.12	$159,701.76	$44,714.84	$24,510.85	$10,165.35	$16,788.49	$17,411.78	$36,025.36	$1,192,234.34	$1,042,617.65	$149,616.68
Change $	$802.64	$1,281.27	$1,273.49	$1,247.30	$1,003.16	$1,010.72	($258.63)	($128.20)	($51.77)	($96.88)	($100.81)	($212.08)	$5,770.20	$6,618.57	($848.38)
Change %	0.6%	0.7%	0.6%	0.6%	0.6%	0.6%	-0.6%	-0.5%	-0.5%	-0.6%	-0.6%	-0.6%	0.5%	0.6%	-0.6%
Average monthly impact $													$480.85	$1,103.10	($141.40)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Low Annual/Low Winter (G-50)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	153	150	197	167	171	98	116	98	99	94	84	119	1,546	936	610
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$1,344.71	$814.13	$530.58
Exogenous Cost Adjustment	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$3.56	$2.15	$1.40
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$90.59	$49.23	$41.36
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$5.26	$3.18	$2.07
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($6.03)	($3.65)	($2.38)
Attorney General Consulting Expense (AGCE)	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.77	$0.47	$0.31
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$11.60	$7.02	$4.58
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$173.46	$105.02	$68.44
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0387	$0.0387	$0.0387	$0.0387	$0.0387	$0.0387	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$77.34	$36.22	$41.11
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.83)	($7.77)	($5.06)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$261.27	$158.18	$103.09
Residential Assistance Adjustment Factor (RAAF)	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$99.87	$60.47	$39.41
Total LDAC	$0.3837	$0.3837	$0.3837	$0.3837	$0.3837	$0.3837	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$610.71	$359.14	$251.56
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$1,131.80	$921.77	$210.02
Proposed Rates															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$1,344.71	$814.13	$530.58
Exogenous Cost Adjustment	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$3.56	$2.15	$1.40
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$90.59	$49.23	$41.36
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.62	$0.37	$0.24
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($1.08)	($0.66)	($0.43)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.46	$0.28	$0.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$26.90	$16.29	$10.61
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$13.60	$8.24	$5.37
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$104.20	$63.09	$41.11
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.83)	($7.77)	($5.06)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$211.80	$128.23	$83.57
Residential Assistance Adjustment Factor (RAAF)	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$0.1772	$273.95	$165.86	$108.09
Total LDAC	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$0.3995	$617.63	$373.93	$243.70
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$1,131.80	$921.77	$210.02
Total Bill Impact															
Current Bill	$370.66	$363.78	$471.56	$402.76	$411.94	$244.53	$216.61	$186.07	$187.76	$179.28	$162.31	$221.70	$3,418.96	$2,265.24	$1,153.73
Proposed Bill	$373.08	$366.15	$474.67	$405.40	$414.64	$246.08	$215.11	$184.80	$186.49	$178.07	$161.23	$220.16	$3,425.88	$2,280.02	$1,145.86
Change $	$2.42	$2.37	$3.11	$2.64	$2.70	$1.55	($1.50)	($1.26)	($1.28)	($1.21)	($1.08)	($1.54)	$6.92	$14.79	($7.87)
Change %	0.7%	0.7%	0.7%	0.7%	0.7%	0.6%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%	0.2%	0.7%	-0.7%
Average monthly impact $													$0.58	$2.46	($1.31)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Medium Annual/High Winter (G-51)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	1,279	1,139	1,597	1,277	1,269	770	950	780	840	801	773	923	12,398	7,331	5,067
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$5,172.44	$3,672.10	$1,500.34
Exogenous Cost Adjustment	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$13.64	$8.06	$5.57
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$357.47	$220.66	$136.81
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.32	$13.20	$9.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.32)	($13.20)	($9.12)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.72	$2.20	$1.52
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$92.99	$54.98	$38.00
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$698.01	$412.74	$285.27
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0242	$0.0242	$0.0242	$0.0242	$0.0242	$0.0242	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$392.25	$177.41	$214.84
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($64.47)	($38.12)	($26.35)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$2,095.26	$1,238.94	$856.32
Residential Assistance Adjustment Factor (RAAF)	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$432.69	$255.85	$176.84
Total LDAC	$0.2870	$0.2870	$0.2870	$0.2870	$0.2870	$0.2870	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$3,650.45	$2,104.00	$1,546.45
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$8,964.14	$7,219.57	$1,744.57
Proposed Rates															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$5,172.44	$3,672.10	$1,500.34
Exogenous Cost Adjustment	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$13.64	$8.06	$5.57
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$357.47	$220.66	$136.81
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.32	$13.20	$9.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.32)	($13.20)	($9.12)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.72	$2.20	$1.52
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$92.99	$54.98	$38.00
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$698.01	$412.74	$285.27
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$525.68	$310.83	$214.84
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($64.47)	($38.12)	($26.35)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$2,095.26	$1,238.94	$856.32
Residential Assistance Adjustment Factor (RAAF)	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$432.69	$255.85	$176.84
Total LDAC	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$3,783.87	$2,237.42	$1,546.45
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$8,964.14	$7,219.57	$1,744.57
Total Bill Impact															
Current Bill	$2,385.49	$2,132.94	$2,959.13	$2,381.88	$2,367.45	$1,467.30	$1,003.32	$837.79	$896.21	$858.23	$830.97	$977.03	$19,097.73	$13,694.19	$5,403.54
Proposed Bill	$2,408.77	$2,153.67	$2,988.19	$2,405.12	$2,390.54	$1,481.32	$1,003.32	$837.79	$896.21	$858.23	$830.97	$977.03	$19,231.15	$13,827.62	$5,403.54
Change $	$23.28	$20.73	$29.07	$23.24	$23.10	$14.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$133.42	$133.42	$0.00
Change %	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	1.0%	0.0%
Average monthly impact $													$11.12	$22.24	$0.00

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I High Annual/Low Winter (G-52)
Proposed Rates Effective November 1, 2026

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Annual	Total Peak	Total Off-Peak
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Average Therms Use (1)	9,958	9,549	12,305	9,512	10,463	7,100	8,763	7,055	6,807	7,091	7,028	9,161	104,792	58,887	45,905
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$37,197.14	$26,717.03	$10,480.11
Exogenous Cost Adjustment	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$94.31	$53.00	$41.31
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$3,672.67	$2,479.14	$1,193.53
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$251.50	$141.33	$110.17
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($209.58)	($117.77)	($91.81)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$31.44	$17.67	$13.77
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$785.94	$441.65	$344.29
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$7,324.96	$4,116.20	$3,208.76
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0388	$0.0388	$0.0388	$0.0388	$0.0388	$0.0388	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$4,938.12	$2,284.82	$2,653.31
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($744.02)	($418.10)	($325.93)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$17,709.85	$9,951.90	$7,757.95
Residential Assistance Adjustment Factor (RAAF)	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$4,684.20	$2,632.25	$2,051.95
Total LDAC	$0.3235	$0.3235	$0.3235	$0.3235	$0.3235	$0.3235	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$34,772.41	$19,049.94	$15,722.46
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$73,797.01	$57,991.92	$15,805.09
Proposed Rates															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$37,197.14	$26,717.03	$10,480.11
Exogenous Cost Adjustment	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$94.31	$53.00	$41.31
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$3,672.67	$2,479.14	$1,193.53
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$31.44	$17.67	$13.77
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($41.92)	($23.55)	($18.36)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$20.96	$11.78	$9.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$1,823.38	$1,024.63	$798.75
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$639.23	$359.21	$280.02
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$6,056.98	$3,403.67	$2,653.31
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($744.02)	($418.10)	($325.93)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$14,356.50	$8,067.52	$6,288.99
Residential Assistance Adjustment Factor (RAAF)	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$0.1238	$12,973.25	$7,290.21	$5,683.04
Total LDAC	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$0.3351	$35,115.80	$19,733.03	$15,382.77
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$73,797.01	$57,991.92	$15,805.09
Total Bill Impact															
Current Bill	$18,264.19	$17,525.95	$22,500.53	$17,459.16	$19,175.72	$13,105.50	$8,544.75	$6,935.81	$6,702.19	$6,969.72	$6,910.38	$8,919.66	$153,013.55	$108,031.04	$44,982.51
Proposed Bill	$18,379.70	$17,636.71	$22,643.26	$17,569.50	$19,297.09	$13,187.86	$8,479.90	$6,883.60	$6,651.82	$6,917.25	$6,858.37	$8,851.87	$153,356.94	$108,714.12	$44,642.81
Change $	$115.51	$110.77	$142.74	$110.34	$121.37	$82.36	($64.85)	($52.21)	($50.37)	($52.47)	($52.01)	($67.79)	$343.39	$683.09	($339.70)
Change %	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	0.2%	0.6%	-0.8%
Average monthly impact $													$28.62	$113.85	($56.62)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Extra High Annual/Low Winter (G-53)
Proposed Rates Effective November 1, 2026

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (a)	68,736	85,343	98,659	84,467	85,048	88,165	58,469	59,977	59,874	72,354	52,609	67,593	881,294	510,418	370,876
Average MDTQ	2,907	3,925	3,663	3,307	3,632	3,635	3,073	3,938	2,732	3,119	2,749	3,100	39,780	21,069	18,711
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$146,464.29	$108,004.45	$38,459.84
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$705.04	$408.33	$296.70
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$135,134.73	$98,590.28	$36,544.45
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$23,543.44	$17,609.42	$5,934.02
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$1,498.20	$867.71	$630.49
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($1,233.81)	($714.59)	($519.23)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$176.26	$102.08	$74.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6,609.71	$3,828.14	$2,781.57
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$40,275.14	$23,326.10	$16,949.03
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0287	$0.0287	$0.0287	$0.0287	$0.0287	$0.0287	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$31,672.21	$14,649.00	$17,023.21
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($4,847.12)	($2,807.30)	($2,039.82)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$148,938.69	$86,260.64	$62,678.04
Residential Assistance Adjustment Factor (RAAF)	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$28,730.18	$16,639.63	$12,090.56
Total LDAC	$0.2785	$0.2785	$0.2785	$0.2785	$0.2785	$0.2785	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$251,819.45	$142,151.41	$109,668.03
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$630,352.25	$502,659.65	$127,692.61
Proposed Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$146,464.29	$108,004.45	$38,459.84
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$705.04	$408.33	$296.70
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$135,134.73	$98,590.28	$36,544.45
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$23,543.44	$17,609.42	$5,934.02
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$176.26	$102.08	$74.18
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($176.26)	($102.08)	($74.18)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$88.13	$51.04	$37.09
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$15,334.52	$8,881.27	$6,453.24
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$3,965.82	$2,296.88	$1,668.94
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$40,451.39	$23,428.19	$17,023.21
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($4,847.12)	($2,807.30)	($2,039.82)
Energy Efficiency Surcharge (EES)	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$0.1370	$120,737.28	$69,927.27	$50,810.01
Residential Assistance Adjustment Factor (RAAF)	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$0.0908	$80,021.50	$46,345.95	$33,675.54
Total LDAC	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$0.2902	$255,751.52	$148,123.30	$107,628.22
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$630,352.25	$502,659.65	$127,692.61
Total Bill Impact															
Current Bill	$118,564.02	$148,407.54	$167,291.36	$144,192.74	$146,590.97	$151,312.30	$51,623.45	$54,459.72	$52,025.95	$62,272.84	$46,534.12	$58,614.99	$1,201,889.99	$876,358.94	$325,531.05
Proposed Bill	$119,368.23	$149,406.06	$168,445.67	$145,181.00	$147,586.03	$152,343.83	$51,301.87	$54,129.84	$51,696.64	$61,874.89	$46,244.77	$58,243.23	$1,205,822.07	$882,330.83	$323,491.23
Change $	$804.21	$998.51	$1,154.31	$988.26	$995.06	$1,031.53	($321.58)	($329.87)	($329.31)	($397.95)	($289.35)	($371.76)	$3,932.07	$5,971.89	($2,039.82)
Change %	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%	0.3%	0.7%	-0.6%
Average monthly impact $													$327.67	$995.32	($339.97)

(1) Average therm use per customer based on weather-normalized therms

D.P.U. 26-PGAF-EGMA(LDAC)

SECTION 15

EVERSOURCE GAS COMPANY OF MASSACHUSETTS

d/b/a EVERSOURCE ENERGY

ALTERNATIVE OPTION – SEASONAL LDAC

Eversource Gas Company of Massachusetts
d/b/a Eversource Energy
Alternate Rate Proposal to Collect Residential Assistance Adjustment Factor and Energy Efficiency Surcharge

Residential Assistance Adjustment Factor

Line No.			As proposed in D.P.U. 26-PGAF-EGMA (RAAF), Exhibit EVERSOURCE-JAC-1			Alternate Proposal - Seasonal Rates					
						Peak			Off-Peak		
		Distribution	Revenue	Forecasted	Proposed	Revenue	Forecasted	Illustrative	Revenue	Forecasted	Illustrative
	Customer Class	Allocators	Requirement	Therm Sales	RAAF	Requirement	Therm Sales	Peak RAAF	Requirement	Therm Sales	Off-Peak RAAF
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Residential (R1,R3)	63.078%	$51,590,298	226,992,001	$0.2272	$25,795,149	193,201,626	$0.1335	$25,795,149	33,790,375	$0.7633
2	C&I Low Annual Use	9.942%	$8,131,373	45,868,904	$0.1772	$4,065,686	39,494,154	$0.1029	$4,065,686	6,374,750	$0.6377
3	C&I Medium Annual Use	12.200%	$9,978,148	103,919,507	$0.0960	$4,989,074	81,761,484	$0.0610	$4,989,074	22,158,023	$0.2251
4	C&I High Annual Use	7.886%	$6,449,810	52,082,724	$0.1238	$3,224,905	38,891,514	$0.0829	$3,224,905	13,191,210	$0.2444
5	C&I Extra High Annual Use	6.894%	$5,638,472	62,038,078	$0.0908	$2,819,236	38,730,019	$0.0727	$2,819,236	23,308,059	$0.1209
6	Total	100.000%	$81,788,100	490,901,214	$0.1666	$40,894,050	392,078,797	$0.1043	$40,894,050	98,822,417	$0.4138
7	Seasonal Allocation					50%			50%		

Energy Efficiency Surcharge

			As proposed in Section 4			Alternate Proposal - Seasonal Rates					
						Peak			Off-Peak		
			Revenue	Forecasted	Proposed	Revenue	Forecasted	Illustrative	Revenue	Forecasted	Illustrative
	Customer Class		Requirement	Therm Sales	EES	Requirement	Therm Sales	Peak EES	Requirement	Therm Sales	Off-Peak EES
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
8	Residential		$81,078,915	271,513,445	$0.2986	$40,539,458	230,596,210	$0.1758	$40,539,458	40,917,234	$0.9907
9	C&I		$36,180,445	263,909,213	$0.1370	$18,090,223	198,877,171	$0.0909	$18,090,223	65,032,042	$0.2781
10	Seasonal Allocation					50%			50%		

Note:
Lines 1 to 14 — As presented in D.P.U. 26-PGAF-EGMA (RAAF), Exhibit EVERSOURCE-JAC-3
Lines 21 and 22:
(c) to (e) — As proposed in Section 4
(f) — Col. (c) x Col. (f), Line 23
(g) — Forecasted therms from November 2026 to April 2027
(h) — Col. (f) / Col. (g)
(i) — Col. (c) x Col. (i), Line 23
(j) — Forecasted therms from May 2027 to October 2027
(k) — Col. (i) / Col. (j)

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Non-Heating (R-1)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Annual	Total Peak	Total Off-Peak
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Average Therms Use (1)	17	20	27	23	22	10	12	10	8	9	10	14	182	119	63
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$242.28	$158.41	$83.87
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.66	$0.43	$0.23
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$28.97	$7.87	$21.11
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.82	$0.54	$0.28
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.89)	($0.58)	($0.31)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.13	$0.08	$0.04
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$1.37	$0.89	$0.47
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.22	$0.14	$0.08
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$25.06	$16.39	$8.68
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$14.54	$9.51	$5.03
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.73)	($1.13)	($0.60)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$64.70	$42.30	$22.40
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$15.25	$9.97	$5.28
Total LDAC	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$119.46	$78.11	$41.35
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$138.88	$117.19	$21.69
Illustrative Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$242.28	$158.41	$83.87
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.66	$0.43	$0.23
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$28.97	$7.87	$21.11
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.11	$0.07	$0.04
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.16)	($0.11)	($0.06)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.07	$0.05	$0.03
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$3.17	$2.07	$1.10
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.25	$0.17	$0.09
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$2.07	$1.36	$0.72
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$14.54	$9.51	$5.03
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.73)	($1.13)	($0.60)
Energy Efficiency Surcharge (EES)	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$83.33	$20.92	$62.41
Residential Assistance Adjustment Factor (RAAF)	$0.1335	$0.1335	$0.1335	$0.1335	$0.1335	$0.1335	$0.7633	$0.7633	$0.7633	$0.7633	$0.7633	$0.7633	$63.97	$15.89	$48.09
Total LDAC	$0.4100	$0.4100	$0.4100	$0.4100	$0.4100	$0.4100	$1.8547	$1.8547	$1.8547	$1.8547	$1.8547	$1.8547	$165.64	$48.79	$116.85
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$138.88	$117.19	$21.69
Total Bill Impact															
Current Bill	$63.92	$73.04	$94.34	$82.17	$79.13	$42.62	$44.25	$38.91	$33.56	$36.23	$38.91	$49.59	$676.65	$435.21	$241.44
Illustrative Bill	$59.73	$68.11	$87.68	$76.50	$73.71	$40.16	$58.63	$50.89	$43.15	$47.02	$50.89	$66.36	$722.82	$405.89	$316.93
Change $	($4.19)	($4.93)	($6.65)	($5.67)	($5.42)	($2.46)	$14.38	$11.98	$9.59	$10.78	$11.98	$16.78	$46.17	($29.32)	$75.49
Change %	-6.6%	-6.7%	-7.1%	-6.9%	-6.9%	-5.8%	32.5%	30.8%	28.6%	29.8%	30.8%	33.8%	6.8%	-6.7%	31.3%
Average monthly impact $													$3.85	($4.89)	$12.58

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Non-Heating Low Income (R-2)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	20	23	31	26	24	12	13	11	10	9	13	17	209	136	73
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$278.22	$181.04	$97.18
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.75	$0.49	$0.26
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$33.44	$8.99	$24.46
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.94	$0.61	$0.33
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($1.02)	($0.67)	($0.36)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.15	$0.10	$0.05
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$1.57	$1.02	$0.55
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.25	$0.16	$0.09
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$28.78	$18.73	$10.05
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$16.70	$10.87	$5.83
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.99)	($1.29)	($0.69)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$74.30	$48.35	$25.95
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$17.51	$11.40	$6.12
Total LDAC	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$137.19	$89.27	$47.92
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$159.07	$133.93	$25.13
Illustrative Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$278.22	$181.04	$97.18
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.75	$0.49	$0.26
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$33.44	$8.99	$24.46
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.13	$0.08	$0.04
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.19)	($0.12)	($0.07)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.08	$0.05	$0.03
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$3.64	$2.37	$1.27
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.29	$0.19	$0.10
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$2.38	$1.55	$0.83
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$16.70	$10.87	$5.83
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.99)	($1.29)	($0.69)
Energy Efficiency Surcharge (EES)	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$96.23	$23.91	$72.32
Residential Assistance Adjustment Factor (RAAF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Total LDAC	$0.2765	$0.2765	$0.2765	$0.2765	$0.2765	$0.2765	$1.0914	$1.0914	$1.0914	$1.0914	$1.0914	$1.0914	$117.28	$37.60	$79.67
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$159.07	$133.93	$25.13
Total Bill Impact															
Current Bill - without discount	$73.04	$82.17	$106.51	$91.29	$85.21	$48.71	$46.92	$41.58	$38.91	$36.23	$46.92	$57.60	$755.07	$486.93	$268.15
Current Bill - with 25% discount	$54.78	$61.63	$79.88	$68.47	$63.91	$36.53	$35.19	$31.18	$29.18	$27.18	$35.19	$43.20	$566.30	$365.19	$201.11
Illustrative Bill - without discount	$65.44	$73.43	$94.73	$81.42	$76.09	$44.15	$52.57	$46.36	$43.26	$40.15	$52.57	$64.99	$735.16	$435.26	$299.90
Illustrative Bill - with 33% discount (Tier 6)	$43.85	$49.20	$63.47	$54.55	$50.98	$29.58	$35.22	$31.06	$28.98	$26.90	$35.22	$43.55	$492.56	$291.62	$200.93
Change $ (line 69 less line 66)	($10.93)	($12.43)	($16.41)	($13.92)	($12.93)	($6.95)	$0.04	($0.12)	($0.20)	($0.28)	$0.04	$0.35	($73.75)	($73.57)	($0.18)
Change %	-20.0%	-20.2%	-20.5%	-20.3%	-20.2%	-19.0%	0.1%	-0.4%	-0.7%	-1.0%	0.1%	0.8%	-13.0%	-20.1%	-0.1%
Average monthly impact $ - with 33% discount													($6.15)	($12.26)	($0.03)
Illustrative Bill - without discount	$65.44	$73.43	$94.73	$81.42	$76.09	$44.15	$52.57	$46.36	$43.26	$40.15	$52.57	$64.99	$735.16	$435.26	$299.90
Illustrative Bill - with 91% discount (Tier 1)	$5.89	$6.61	$8.53	$7.33	$6.85	$3.97	$4.73	$4.17	$3.89	$3.61	$4.73	$5.85	$66.16	$39.17	$26.99
Change $ (line 75 less line 66)	($48.89)	($55.02)	($71.35)	($61.14)	($57.06)	($32.56)	($30.46)	($27.01)	($25.29)	($23.56)	($30.46)	($37.35)	($500.14)	($326.02)	($174.12)
Change %	-89.2%	-89.3%	-89.3%	-89.3%	-89.3%	-89.1%	-86.6%	-86.6%	-86.7%	-86.7%	-86.6%	-86.5%	-88.3%	-89.3%	-86.6%
Average monthly impact $ - with 91% discount													($41.68)	($54.34)	($29.02)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Heating (R-3)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	108	135	198	138	123	57	43	22	18	17	20	47	926	759	167
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$854.51	$700.41	$154.11
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.32	$1.90	$0.42
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$215.00	$50.17	$164.83
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$4.17	$3.42	$0.75
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($4.54)	($3.72)	($0.82)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.65	$0.53	$0.12
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6.95	$5.69	$1.25
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$1.11	$0.91	$0.20
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$127.51	$104.51	$23.00
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$73.99	$60.64	$13.34
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.80)	($7.21)	($1.59)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$329.19	$269.82	$59.37
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$77.60	$63.60	$13.99
Total LDAC	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$607.83	$498.21	$109.62
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$909.26	$841.66	$67.60
Illustrative Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$854.51	$700.41	$154.11
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.32	$1.90	$0.42
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$215.00	$50.17	$164.83
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.56	$0.46	$0.10
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.83)	($0.68)	($0.15)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.37	$0.30	$0.07
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$16.11	$13.21	$2.91
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$1.30	$1.06	$0.23
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$10.56	$8.65	$1.90
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$73.99	$60.64	$13.34
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.80)	($7.21)	($1.59)
Energy Efficiency Surcharge (EES)	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$298.88	$133.43	$165.45
Residential Assistance Adjustment Factor (RAAF)	$0.1335	$0.1335	$0.1335	$0.1335	$0.1335	$0.1335	$0.7633	$0.7633	$0.7633	$0.7633	$0.7633	$0.7633	$228.80	$101.33	$127.47
Total LDAC	$0.4100	$0.4100	$0.4100	$0.4100	$0.4100	$0.4100	$1.8547	$1.8547	$1.8547	$1.8547	$1.8547	$1.8547	$620.92	$311.19	$309.73
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$909.26	$841.66	$67.60
Total Bill Impact															
Current Bill	$309.92	$384.35	$558.03	$392.62	$351.27	$169.33	$140.06	$77.62	$65.72	$62.75	$71.67	$151.95	$2,735.31	$2,165.54	$569.77
Illustrative Bill	$283.31	$351.09	$509.24	$358.62	$320.97	$155.29	$191.59	$103.98	$87.29	$83.12	$95.64	$208.27	$2,748.41	$1,978.52	$769.89
Change $	($26.61)	($33.26)	($48.79)	($34.00)	($30.31)	($14.04)	$51.53	$26.36	$21.57	$20.37	$23.97	$56.32	$13.10	($187.02)	$200.12
Change %	-8.6%	-8.7%	-8.7%	-8.7%	-8.6%	-8.3%	36.8%	34.0%	32.8%	32.5%	33.4%	37.1%	0.5%	-8.6%	35.1%
Average monthly impact $													$1.09	($31.17)	$33.35

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Heating Low Income (R-4)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	111	133	195	138	114	64	47	23	19	18	20	49	931	755	176
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$859.13	$696.71	$162.41
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.33	$1.89	$0.44
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$223.62	$49.91	$173.71
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$4.19	$3.40	$0.79
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($4.56)	($3.70)	($0.86)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.65	$0.53	$0.12
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6.98	$5.66	$1.32
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$1.12	$0.91	$0.21
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$128.20	$103.96	$24.24
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$74.39	$60.32	$14.06
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.84)	($7.17)	($1.67)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$330.97	$268.40	$62.57
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$78.02	$63.27	$14.75
Total LDAC	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$611.11	$495.58	$115.53
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$908.46	$837.22	$71.24
Illustrative Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$859.13	$696.71	$162.41
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.33	$1.89	$0.44
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$223.62	$49.91	$173.71
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.56	$0.45	$0.11
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.84)	($0.68)	($0.16)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.37	$0.30	$0.07
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$16.20	$13.14	$3.06
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$1.30	$1.06	$0.25
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$10.61	$8.61	$2.01
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$74.39	$60.32	$14.06
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.84)	($7.17)	($1.67)
Energy Efficiency Surcharge (EES)	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$307.09	$132.73	$174.36
Residential Assistance Adjustment Factor (RAAF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Total LDAC	$0.2765	$0.2765	$0.2765	$0.2765	$0.2765	$0.2765	$1.0914	$1.0914	$1.0914	$1.0914	$1.0914	$1.0914	$400.84	$208.76	$192.09
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$908.46	$837.22	$71.24
Total Bill Impact															
Current Bill - without discount	$318.19	$378.84	$549.76	$392.62	$326.46	$188.63	$151.95	$80.59	$68.70	$65.72	$71.67	$157.90	$2,751.04	$2,154.51	$596.54
Current Bill - with 25% discount	$238.65	$284.13	$412.32	$294.47	$244.85	$141.47	$113.97	$60.44	$51.52	$49.29	$53.75	$118.43	$2,063.28	$1,615.88	$447.40
Illustrative Bill - without discount	$276.02	$328.31	$475.68	$340.20	$283.16	$164.32	$172.40	$90.60	$76.96	$73.55	$80.37	$179.22	$2,540.78	$1,867.68	$673.10
Illustrative Bill - with 25% discount (Tier 6) (2)	$207.02	$246.24	$356.76	$255.15	$212.37	$123.24	$129.30	$67.95	$57.72	$55.16	$60.28	$134.41	$1,905.59	$1,400.76	$504.82
Change $ (line 69 less line 66)	($31.63)	($37.90)	($55.56)	($39.32)	($32.48)	($18.24)	$15.33	$7.50	$6.20	$5.87	$6.53	$15.99	($157.70)	($215.12)	$57.42
Change %	-13.3%	-13.3%	-13.5%	-13.4%	-13.3%	-12.9%	13.5%	12.4%	12.0%	11.9%	12.1%	13.5%	-7.6%	-13.3%	12.8%
Average monthly impact $													($13.14)	($35.85)	$9.57
Illustrative Bill - without discount	$276.02	$328.31	$475.68	$340.20	$283.16	$164.32	$172.40	$90.60	$76.96	$73.55	$80.37	$179.22	$2,540.78	$1,867.68	$673.10
Illustrative Bill - with 90% discount (Tier 1)	$27.60	$32.83	$47.57	$34.02	$28.32	$16.43	$17.24	$9.06	$7.70	$7.36	$8.04	$17.92	$254.08	$186.77	$67.31
Change $ (line 75 less line 66)	($211.04)	($251.30)	($364.75)	($260.45)	($216.53)	($125.04)	($96.73)	($51.38)	($43.83)	($41.94)	($45.72)	($100.50)	($1,809.21)	($1,429.11)	($380.09)
Change %	-88.4%	-88.4%	-88.5%	-88.4%	-88.4%	-88.4%	-84.9%	-85.0%	-85.1%	-85.1%	-85.0%	-84.9%	-87.7%	-88.4%	-85.0%
Average monthly impact $ - with 90% discount													($150.77)	($238.19)	($63.35)

(1) Average therm use per customer based on weather-normalized therms
(2) Illustrative Tier 6 discount % is 22%. However, the current 25% will be applied to customer bills on November 1, 2026 as the lower percent will be phased in over time

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Low Annual/High Winter (G-40)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	186	235	364	258	212	77	48	23	14	13	16	50	1,496	1,332	164
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$1,364.95	$1,215.32	$149.63
Exogenous Cost Adjustment	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$3.59	$3.20	$0.39
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$81.18	$70.06	$11.12
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$5.09	$4.53	$0.56
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($5.83)	($5.19)	($0.64)
Attorney General Consulting Expense (AGCE)	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.75	$0.67	$0.08
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$11.22	$9.99	$1.23
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$167.85	$149.45	$18.40
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$100.83	$89.78	$11.05
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.42)	($11.06)	($1.36)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$252.82	$225.11	$27.72
Residential Assistance Adjustment Factor (RAAF)	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$96.64	$86.05	$10.59
Total LDAC	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$616.95	$549.32	$67.63
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$1,543.44	$1,477.05	$66.39
Illustrative Rates															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$1,364.95	$1,215.32	$149.63
Exogenous Cost Adjustment	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$3.59	$3.20	$0.39
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$81.18	$70.06	$11.12
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.60	$0.53	$0.07
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($1.05)	($0.93)	($0.11)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.45	$0.40	$0.05
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$26.03	$23.18	$2.85
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$13.16	$11.72	$1.44
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$100.83	$89.78	$11.05
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.42)	($11.06)	($1.36)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$166.69	$121.08	$45.61
Residential Assistance Adjustment Factor (RAAF)	$0.1029	$0.1029	$0.1029	$0.1029	$0.1029	$0.1029	$0.6377	$0.6377	$0.6377	$0.6377	$0.6377	$0.6377	$241.65	$137.06	$104.58
Total LDAC	$0.2791	$0.2791	$0.2791	$0.2791	$0.2791	$0.2791	$1.0011	$1.0011	$1.0011	$1.0011	$1.0011	$1.0011	$535.94	$371.76	$164.18
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$1,543.44	$1,477.05	$66.39
Total Bill Impact															
Current Bill	$482.70	$604.64	$925.69	$661.88	$547.40	$211.43	$106.19	$61.20	$45.00	$43.20	$48.60	$109.79	$3,847.72	$3,433.75	$413.97
Illustrative Bill	$457.90	$573.32	$877.17	$627.49	$519.14	$201.17	$134.45	$74.74	$53.24	$50.85	$58.02	$139.23	$3,766.71	$3,256.19	$510.51
Change $	($24.79)	($31.33)	($48.52)	($34.39)	($28.26)	($10.26)	$28.26	$13.54	$8.24	$7.65	$9.42	$29.44	($81.01)	($177.56)	$96.55
Change %	-5.1%	-5.2%	-5.2%	-5.2%	-5.2%	-4.9%	26.6%	22.1%	18.3%	17.7%	19.4%	26.8%	-2.1%	-5.2%	23.3%
Average monthly impact $													($6.75)	($29.59)	$16.09

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Medium Annual/High Winter (G-41)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	1,614	1,850	2,777	2,047	1,739	689	509	290	157	176	184	585	12,617	10,716	1,901
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$6,847.25	$5,815.57	$1,031.67
Exogenous Cost Adjustment	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$17.66	$15.00	$2.66
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$373.88	$322.55	$51.33
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.71	$19.29	$3.42
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.71)	($19.29)	($3.42)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.79	$3.21	$0.57
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$94.63	$80.37	$14.26
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$710.34	$603.31	$107.03
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$534.96	$454.36	$80.60
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($65.61)	($55.72)	($9.89)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$2,132.27	$1,811.00	$321.27
Residential Assistance Adjustment Factor (RAAF)	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$440.33	$373.99	$66.34
Total LDAC	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$3,850.71	$3,270.52	$580.19
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$12,652.50	$11,882.97	$769.52
Illustrative Rates															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$6,847.25	$5,815.57	$1,031.67
Exogenous Cost Adjustment	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$17.66	$15.00	$2.66
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$373.88	$322.55	$51.33
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$2.52	$2.14	$0.38
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($3.79)	($3.21)	($0.57)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$1.26	$1.07	$0.19
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$219.54	$186.46	$33.08
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$59.30	$50.37	$8.93
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$534.96	$454.36	$80.60
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($65.61)	($55.72)	($9.89)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$1,502.75	$974.08	$528.67
Residential Assistance Adjustment Factor (RAAF)	$0.0610	$0.0610	$0.0610	$0.0610	$0.0610	$0.0610	$0.2251	$0.2251	$0.2251	$0.2251	$0.2251	$0.2251	$1,081.59	$653.68	$427.92
Total LDAC	$0.2112	$0.2112	$0.2112	$0.2112	$0.2112	$0.2112	$0.5625	$0.5625	$0.5625	$0.5625	$0.5625	$0.5625	$3,332.53	$2,263.22	$1,069.31
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$12,652.50	$11,882.97	$769.52
Total Bill Impact															
Current Bill	$3,287.42	$3,756.66	$5,599.81	$4,148.35	$3,535.95	$1,448.24	$730.38	$449.82	$279.43	$303.77	$314.02	$827.74	$24,681.59	$21,776.42	$2,905.17
Illustrative Bill	$3,135.70	$3,582.76	$5,338.77	$3,955.93	$3,372.49	$1,383.47	$861.35	$524.44	$319.83	$349.06	$361.37	$978.26	$24,163.42	$20,769.12	$3,394.30
Change $	($151.72)	($173.90)	($261.04)	($192.42)	($163.47)	($64.77)	$130.97	$74.62	$40.40	$45.28	$47.34	$150.52	($518.18)	($1,007.30)	$489.13
Change %	-4.6%	-4.6%	-4.7%	-4.6%	-4.6%	-4.5%	17.9%	16.6%	14.5%	14.9%	15.1%	18.2%	-2.1%	-4.6%	16.8%
Average monthly impact $													($43.18)	($167.88)	$81.52

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I High Annual/High Winter (G-42)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	9,476	10,407	15,089	11,441	10,121	3,393	3,745	1,882	734	1,358	1,474	3,775	72,895	59,927	12,968
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$32,140.22	$28,357.46	$3,782.77
Exogenous Cost Adjustment	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$87.47	$71.91	$15.56
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$2,860.09	$2,522.93	$337.17
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$174.95	$143.82	$31.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($145.79)	($119.85)	($25.94)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$21.87	$17.98	$3.89
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$546.71	$449.45	$97.26
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$5,095.36	$4,188.90	$906.46
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$4,213.33	$3,463.78	$749.55
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($517.55)	($425.48)	($92.07)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$12,319.26	$10,127.66	$2,191.59
Residential Assistance Adjustment Factor (RAAF)	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$3,258.41	$2,678.74	$579.67
Total LDAC	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$24,966.54	$20,525.00	$4,441.54
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$71,702.50	$66,453.05	$5,249.45
Illustrative Rates															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$32,140.22	$28,357.46	$3,782.77
Exogenous Cost Adjustment	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$87.47	$71.91	$15.56
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$2,860.09	$2,522.93	$337.17
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$21.87	$17.98	$3.89
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($29.16)	($23.97)	($5.19)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$14.58	$11.99	$2.59
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$1,268.37	$1,042.73	$225.64
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$444.66	$365.55	$79.10
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$4,213.33	$3,463.78	$749.55
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($517.55)	($425.48)	($92.07)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$9,053.77	$5,447.36	$3,606.40
Residential Assistance Adjustment Factor (RAAF)	$0.0829	$0.0829	$0.0829	$0.0829	$0.0829	$0.0829	$0.2444	$0.2444	$0.2444	$0.2444	$0.2444	$0.2444	$8,137.33	$4,967.95	$3,169.38
Total LDAC	$0.2481	$0.2481	$0.2481	$0.2481	$0.2481	$0.2481	$0.5968	$0.5968	$0.5968	$0.5968	$0.5968	$0.5968	$22,607.19	$14,867.89	$7,739.30
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$71,702.50	$66,453.05	$5,249.45
Total Bill Impact															
Current Bill	$18,937.82	$20,769.94	$29,983.64	$22,804.74	$20,207.12	$6,967.08	$4,282.92	$2,296.59	$1,072.59	$1,737.90	$1,861.58	$4,314.91	$135,236.82	$119,670.34	$15,566.48
Illustrative Bill	$18,043.29	$19,787.51	$28,559.24	$21,724.71	$19,251.69	$6,646.79	$5,235.27	$2,775.18	$1,259.25	$2,083.24	$2,236.42	$5,274.89	$132,877.48	$114,013.23	$18,864.24
Change $	($894.53)	($982.42)	($1,424.40)	($1,080.03)	($955.42)	($320.30)	$952.35	$478.59	$186.66	$345.34	$374.84	$959.98	($2,359.35)	($5,657.11)	$3,297.76
Change %	-4.7%	-4.7%	-4.8%	-4.7%	-4.7%	-4.6%	22.2%	20.8%	17.4%	19.9%	20.1%	22.2%	-1.7%	-4.7%	21.2%
Average monthly impact $													($196.61)	($942.85)	$549.63

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Extra High Annual/High Winter (G-43)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	68,602	109,510	108,845	106,607	85,740	86,386	47,024	23,310	9,412	17,615	18,329	38,560	719,940	565,690	154,250
Average MDTQ	2,365	3,492	4,472	3,951	4,569	3,495	2,668	2,225	683	649	670	1,753	30,992	22,344	8,648
Current Rates (LDAF effective May 1, 2026: CGA is average rate for peak or off-peak period)															
Current Rates (LDAF effective May 1, 2026: CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$135,695.73	$119,700.00	$15,995.73
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$575.95	$452.55	$123.40
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$121,446.92	$104,556.51	$16,890.41
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$21,984.31	$19,516.31	$2,468.00
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$1,223.90	$961.67	$262.23
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($1,007.92)	($791.97)	($215.95)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$143.99	$113.14	$30.85
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$5,399.55	$4,242.68	$1,156.88
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$32,901.26	$25,852.03	$7,049.23
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$33,045.25	$25,965.17	$7,080.08
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($3,959.67)	($3,111.30)	($848.38)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$121,669.86	$95,601.61	$26,068.25
Residential Assistance Adjustment Factor (RAAF)	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$23,470.04	$18,441.49	$5,028.55
Total LDAC	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$212,886.26	$167,274.53	$45,611.73
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$689,734.04	$627,293.64	$62,440.40
Illustrative Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$135,695.73	$119,700.00	$15,995.73
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$575.95	$452.55	$123.40
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$121,446.92	$104,556.51	$16,890.41
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$21,984.31	$19,516.31	$2,468.00
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$143.99	$113.14	$30.85
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($143.99)	($113.14)	($30.85)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$71.99	$56.57	$15.43
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$65,442.55	$51,421.22	$14,021.33
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$3,239.73	$2,545.61	$694.13
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$33,045.25	$25,965.17	$7,080.08
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($3,959.67)	($3,111.30)	($848.38)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$94,318.15	$51,421.22	$42,896.93
Residential Assistance Adjustment Factor (RAAF)	$0.0727	$0.0727	$0.0727	$0.0727	$0.0727	$0.0727	$0.1209	$0.1209	$0.1209	$0.1209	$0.1209	$0.1209	$59,774.49	$41,125.66	$18,648.83
Total LDAC	$0.2995	$0.2995	$0.2995	$0.2995	$0.2995	$0.2995	$0.5349	$0.5349	$0.5349	$0.5349	$0.5349	$0.5349	$251,932.48	$169,424.16	$82,508.33
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$689,734.04	$627,293.64	$62,440.40
Total Bill Impact															
Current Bill	$125,518.88	$198,352.13	$201,839.69	$195,705.67	$164,135.69	$160,176.88	$44,973.47	$24,639.06	$10,217.12	$16,885.38	$17,512.59	$36,237.44	$1,196,194.01	$1,045,728.95	$150,465.06
Illustrative Bill	$125,779.57	$198,768.27	$202,253.31	$196,110.78	$164,461.50	$160,505.15	$56,221.62	$30,214.81	$12,468.47	$21,098.88	$21,896.88	$45,461.00	$1,235,240.23	$1,047,878.57	$187,361.66
Change $	$260.69	$416.14	$413.61	$405.11	$325.81	$328.27	$11,248.14	$5,575.75	$2,251.35	$4,213.51	$4,384.30	$9,223.55	$39,046.22	$2,149.62	$36,896.60
Change %	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	25.0%	22.6%	22.0%	25.0%	25.0%	25.5%	3.3%	0.2%	24.5%
Average monthly impact $													$3,253.85	$358.27	$6,149.43

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Low Annual/Low Winter (G-50)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	153	150	197	167	171	98	116	98	99	94	84	119	1,546	936	610
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$1,344.71	$814.13	$530.58
Exogenous Cost Adjustment	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$3.56	$2.15	$1.40
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$90.59	$49.23	$41.36
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$5.26	$3.18	$2.07
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($6.03)	($3.65)	($2.38)
Attorney General Consulting Expense (AGCE)	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.77	$0.47	$0.31
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$11.60	$7.02	$4.58
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$173.46	$105.02	$68.44
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$104.20	$63.09	$41.11
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.83)	($7.77)	($5.06)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$261.27	$158.18	$103.09
Residential Assistance Adjustment Factor (RAAF)	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$99.87	$60.47	$39.41
Total LDAC	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$637.57	$386.01	$251.56
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$1,131.80	$921.77	$210.02
Illustrative Rates															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$1,344.71	$814.13	$530.58
Exogenous Cost Adjustment	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$3.56	$2.15	$1.40
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$90.59	$49.23	$41.36
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.62	$0.37	$0.24
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($1.08)	($0.66)	($0.43)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.46	$0.28	$0.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$26.90	$16.29	$10.61
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$13.60	$8.24	$5.37
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$104.20	$63.09	$41.11
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.83)	($7.77)	($5.06)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$254.72	$85.08	$169.64
Residential Assistance Adjustment Factor (RAAF)	$0.1029	$0.1029	$0.1029	$0.1029	$0.1029	$0.1029	$0.6377	$0.6377	$0.6377	$0.6377	$0.6377	$0.6377	$485.31	$96.31	$389.00
Total LDAC	$0.2791	$0.2791	$0.2791	$0.2791	$0.2791	$0.2791	$1.0011	$1.0011	$1.0011	$1.0011	$1.0011	$1.0011	$871.91	$261.24	$610.67
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$1,131.80	$921.77	$210.02
Total Bill Impact															
Current Bill	$375.05	$368.09	$477.21	$407.56	$416.84	$247.35	$216.61	$186.07	$187.76	$179.28	$162.31	$221.70	$3,445.82	$2,292.10	$1,153.73
Illustrative Bill	$354.66	$348.09	$450.95	$385.30	$394.05	$234.28	$284.89	$243.76	$246.04	$234.62	$211.77	$291.75	$3,680.16	$2,167.33	$1,512.83
Change $	($20.39)	($19.99)	($26.26)	($22.26)	($22.79)	($13.06)	$68.29	$57.69	$58.28	$55.34	$49.45	$70.06	$234.34	($124.77)	$359.11
Change %	-5.4%	-5.4%	-5.5%	-5.5%	-5.5%	-5.3%	31.5%	31.0%	31.0%	30.9%	30.5%	31.6%	6.8%	-5.4%	31.1%
Average monthly impact $													$19.53	($20.79)	$59.85

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Medium Annual/High Winter (G-51)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	1,279	1,139	1,597	1,277	1,269	770	950	780	840	801	773	923	12,398	7,331	5,067
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$5,172.44	$3,672.10	$1,500.34
Exogenous Cost Adjustment	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$13.64	$8.06	$5.57
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$357.47	$220.66	$136.81
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.32	$13.20	$9.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.32)	($13.20)	($9.12)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.72	$2.20	$1.52
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$92.99	$54.98	$38.00
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$698.01	$412.74	$285.27
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$525.68	$310.83	$214.84
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($64.47)	($38.12)	($26.35)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$2,095.26	$1,238.94	$856.32
Residential Assistance Adjustment Factor (RAAF)	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$432.69	$255.85	$176.84
Total LDAC	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$3,783.87	$2,237.42	$1,546.45
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$8,964.14	$7,219.57	$1,744.57
Illustrative Rates															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$5,172.44	$3,672.10	$1,500.34
Exogenous Cost Adjustment	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$13.64	$8.06	$5.57
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$357.47	$220.66	$136.81
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$2.48	$1.47	$1.01
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($3.72)	($2.20)	($1.52)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$1.24	$0.73	$0.51
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$215.73	$127.56	$88.17
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$58.27	$34.46	$23.81
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$525.68	$310.83	$214.84
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($64.47)	($38.12)	($26.35)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$2,075.52	$666.39	$1,409.13
Residential Assistance Adjustment Factor (RAAF)	$0.0610	$0.0610	$0.0610	$0.0610	$0.0610	$0.0610	$0.2251	$0.2251	$0.2251	$0.2251	$0.2251	$0.2251	$1,587.77	$447.19	$1,140.58
Total LDAC	$0.2112	$0.2112	$0.2112	$0.2112	$0.2112	$0.2112	$0.5625	$0.5625	$0.5625	$0.5625	$0.5625	$0.5625	$4,398.49	$1,548.31	$2,850.19
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$8,964.14	$7,219.57	$1,744.57
Total Bill Impact															
Current Bill	$2,408.77	$2,153.67	$2,988.19	$2,405.12	$2,390.54	$1,481.32	$1,003.32	$837.79	$896.21	$858.23	$830.97	$977.03	$19,231.15	$13,827.62	$5,403.54
Illustrative Bill	$2,288.54	$2,046.61	$2,838.08	$2,285.08	$2,271.26	$1,408.94	$1,247.75	$1,038.48	$1,112.34	$1,064.33	$1,029.86	$1,214.51	$19,845.78	$13,138.50	$6,707.28
Change $	($120.23)	($107.07)	($150.12)	($120.04)	($119.29)	($72.38)	$244.44	$200.69	$216.13	$206.10	$198.89	$237.49	$614.63	($689.11)	$1,303.74
Change %	-5.0%	-5.0%	-5.0%	-5.0%	-5.0%	-4.9%	24.4%	24.0%	24.1%	24.0%	23.9%	24.3%	3.2%	-5.0%	24.1%
Average monthly impact $													$51.22	($114.85)	$217.29

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I High Annual/Low Winter (G-52)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	9,958	9,549	12,305	9,512	10,463	7,100	8,763	7,055	6,807	7,091	7,028	9,161	104,792	58,887	45,905
Current Rates (LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$37,197.14	$26,717.03	$10,480.11
Exogenous Cost Adjustment	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$94.31	$53.00	$41.31
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$3,672.67	$2,479.14	$1,193.53
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$251.50	$141.33	$110.17
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($209.58)	($117.77)	($91.81)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$31.44	$17.67	$13.77
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$785.94	$441.65	$344.29
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$7,324.96	$4,116.20	$3,208.76
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$6,056.98	$3,403.67	$2,653.31
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($744.02)	($418.10)	($325.93)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$17,709.85	$9,951.90	$7,757.95
Residential Assistance Adjustment Factor (RAAF)	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$4,684.20	$2,632.25	$2,051.95
Total LDAC	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$35,891.26	$20,168.80	$15,722.46
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$73,797.01	$57,991.92	$15,805.09
Illustrative Rates															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$37,197.14	$26,717.03	$10,480.11
Exogenous Cost Adjustment	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$94.31	$53.00	$41.31
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$3,672.67	$2,479.14	$1,193.53
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$31.44	$17.67	$13.77
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($41.92)	($23.55)	($18.36)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$20.96	$11.78	$9.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$1,823.38	$1,024.63	$798.75
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$639.23	$359.21	$280.02
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$6,056.98	$3,403.67	$2,653.31
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($744.02)	($418.10)	($325.93)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$18,119.01	$5,352.83	$12,766.18
Residential Assistance Adjustment Factor (RAAF)	$0.0829	$0.0829	$0.0829	$0.0829	$0.0829	$0.0829	$0.2444	$0.2444	$0.2444	$0.2444	$0.2444	$0.2444	$16,100.91	$4,881.73	$11,219.18
Total LDAC	$0.2481	$0.2481	$0.2481	$0.2481	$0.2481	$0.2481	$0.5968	$0.5968	$0.5968	$0.5968	$0.5968	$0.5968	$42,005.97	$14,609.86	$27,396.10
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$73,797.01	$57,991.92	$15,805.09
Total Bill Impact															
Current Bill	$18,453.39	$17,707.38	$22,734.32	$17,639.89	$19,374.51	$13,240.40	$8,544.75	$6,935.81	$6,702.19	$6,969.72	$6,910.38	$8,919.66	$154,132.40	$109,149.89	$44,982.51
Illustrative Bill	$17,513.36	$16,805.95	$21,572.73	$16,741.96	$18,386.80	$12,570.16	$10,773.18	$8,729.90	$8,433.21	$8,772.96	$8,697.60	$11,249.30	$160,247.11	$103,590.96	$56,656.15
Change $	($940.04)	($901.43)	($1,161.59)	($897.93)	($987.71)	($670.24)	$2,228.43	$1,794.09	$1,731.02	$1,803.24	$1,787.22	$2,329.64	$6,114.71	($5,558.93)	$11,673.64
Change %	-5.1%	-5.1%	-5.1%	-5.1%	-5.1%	-5.1%	26.1%	25.9%	25.8%	25.9%	25.9%	26.1%	4.0%	-5.1%	26.0%
Average monthly impact $													$509.56	($926.49)	$1,945.61

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Extra High Annual/Low Winter (G-53)
Illustrative Rates Effective November 1, 2026 and May 1, 2027
System Supply Factor (SSF)

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (a)	68,736	85,343	98,659	84,467	85,048	88,165	58,469	59,977	59,874	72,354	52,609	67,593	881,294	510,418	370,876
Average MDTQ	2,907	3,925	3,663	3,307	3,632	3,635	3,073	3,938	2,732	3,119	2,749	3,100	39,780	21,069	18,711
Current Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$146,464.29	$108,004.45	$38,459.84
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$705.04	$408.33	$296.70
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$135,134.73	$98,590.28	$36,544.45
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$23,543.44	$17,609.42	$5,934.02
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$1,498.20	$867.71	$630.49
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($1,233.81)	($714.59)	($519.23)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$176.26	$102.08	$74.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6,609.71	$3,828.14	$2,781.57
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$40,275.14	$23,326.10	$16,949.03
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$40,451.39	$23,428.19	$17,023.21
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($4,847.12)	($2,807.30)	($2,039.82)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$148,938.69	$86,260.64	$62,678.04
Residential Assistance Adjustment Factor (RAAF)	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$28,730.18	$16,639.63	$12,090.56
Total LDAC	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$260,598.64	$150,930.60	$109,668.03
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$630,352.25	$502,659.65	$127,692.61
Illustrative Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$146,464.29	$108,004.45	$38,459.84
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$705.04	$408.33	$296.70
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$135,134.73	$98,590.28	$36,544.45
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$23,543.44	$17,609.42	$5,934.02
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$176.26	$102.08	$74.18
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($176.26)	($102.08)	($74.18)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$88.13	$51.04	$37.09
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$80,109.62	$46,397.00	$33,712.63
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$3,965.82	$2,296.88	$1,668.94
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$40,451.39	$23,428.19	$17,023.21
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($4,847.12)	($2,807.30)	($2,039.82)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$149,537.61	$46,397.00	$103,140.62
Residential Assistance Adjustment Factor (RAAF)	$0.0727	$0.0727	$0.0727	$0.0727	$0.0727	$0.0727	$0.1209	$0.1209	$0.1209	$0.1209	$0.1209	$0.1209	$81,946.30	$37,107.39	$44,838.91
Total LDAC	$0.2995	$0.2995	$0.2995	$0.2995	$0.2995	$0.2995	$0.5349	$0.5349	$0.5349	$0.5349	$0.5349	$0.5349	$351,251.76	$152,870.19	$198,381.57
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$630,352.25	$502,659.65	$127,692.61
Total Bill Impact															
Current Bill	$119,746.28	$149,875.44	$168,988.30	$145,645.57	$148,053.80	$152,828.74	$51,623.45	$54,459.72	$52,025.95	$62,272.84	$46,534.12	$58,614.99	$1,210,669.18	$885,138.13	$325,531.05
Illustrative Bill	$120,007.48	$150,199.75	$169,363.20	$145,966.55	$148,376.98	$153,163.77	$65,609.24	$68,806.21	$66,347.81	$79,579.91	$59,118.19	$74,783.23	$1,301,322.31	$887,077.72	$414,244.59
Change $	$261.20	$324.30	$374.90	$320.97	$323.18	$335.03	$13,985.78	$14,346.50	$14,321.86	$17,307.08	$12,584.07	$16,168.25	$90,653.13	$1,939.59	$88,713.54
Change %	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	27.1%	26.3%	27.5%	27.8%	27.0%	27.6%	7.5%	0.2%	27.3%
Average monthly impact $													$7,554.43	$323.26	$14,785.59

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Non-Heating (R-1)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	17	20	27	23	22	10	12	10	8	9	10	14	182	119	63
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$242.28	$158.41	$83.87
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.66	$0.43	$0.23
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$28.97	$7.87	$21.11
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.82	$0.54	$0.28
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.89)	($0.58)	($0.31)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.13	$0.08	$0.04
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$1.37	$0.89	$0.47
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.22	$0.14	$0.08
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$25.06	$16.39	$8.68
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$10.29	$5.26	$5.03
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.73)	($1.13)	($0.60)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$64.70	$42.30	$22.40
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$15.25	$9.97	$5.28
Total LDAC	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$115.22	$73.86	$41.35
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$138.88	$117.19	$21.69
Illustrative Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$242.28	$158.41	$83.87
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.66	$0.43	$0.23
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$28.97	$7.87	$21.11
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.11	$0.07	$0.04
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.16)	($0.11)	($0.06)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.07	$0.05	$0.03
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$3.17	$2.07	$1.10
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.25	$0.17	$0.09
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$2.07	$1.36	$0.72
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$14.54	$9.51	$5.03
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.73)	($1.13)	($0.60)
Energy Efficiency Surcharge (EES)	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$83.33	$20.92	$62.41
Residential Assistance Adjustment Factor (RAAF)	$0.1335	$0.1335	$0.1335	$0.1335	$0.1335	$0.1335	$0.7633	$0.7633	$0.7633	$0.7633	$0.7633	$0.7633	$63.97	$15.89	$48.09
Total LDAC	$0.4100	$0.4100	$0.4100	$0.4100	$0.4100	$0.4100	$1.8547	$1.8547	$1.8547	$1.8547	$1.8547	$1.8547	$165.64	$48.79	$116.85
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$138.88	$117.19	$21.69
Total Bill Impact															
Current Bill	$63.31	$72.33	$93.37	$81.35	$78.34	$42.26	$44.25	$38.91	$33.56	$36.23	$38.91	$49.59	$672.40	$430.96	$241.44
Illustrative Bill	$59.73	$68.11	$87.68	$76.50	$73.71	$40.16	$58.63	$50.89	$43.15	$47.02	$50.89	$66.36	$722.82	$405.89	$316.93
Change $	($3.58)	($4.21)	($5.69)	($4.85)	($4.64)	($2.11)	$14.38	$11.98	$9.59	$10.78	$11.98	$16.78	$50.42	($25.07)	$75.49
Change %	-5.7%	-5.8%	-6.1%	-6.0%	-5.9%	-5.0%	32.5%	30.8%	28.6%	29.8%	30.8%	33.8%	7.5%	-5.8%	31.3%
Average monthly impact $													$4.20	($4.18)	$12.58

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Non-Heating Low Income (R-2)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	20	23	31	26	24	12	13	11	10	9	13	17	209	136	73
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$278.22	$181.04	$97.18
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.75	$0.49	$0.26
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$33.44	$8.99	$24.46
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.94	$0.61	$0.33
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($1.02)	($0.67)	($0.36)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.15	$0.10	$0.05
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$1.57	$1.02	$0.55
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.25	$0.16	$0.09
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$28.78	$18.73	$10.05
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$11.84	$6.01	$5.83
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.99)	($1.29)	($0.69)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$74.30	$48.35	$25.95
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$17.51	$11.40	$6.12
Total LDAC	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$132.33	$84.42	$47.92
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$159.07	$133.93	$25.13
Illustrative Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$1.3312	$278.22	$181.04	$97.18
Exogenous Cost Adjustment	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.0036	$0.75	$0.49	$0.26
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$0.3350	$33.44	$8.99	$24.46
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.13	$0.08	$0.04
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.19)	($0.12)	($0.07)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.08	$0.05	$0.03
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$3.64	$2.37	$1.27
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.29	$0.19	$0.10
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$2.38	$1.55	$0.83
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$16.70	$10.87	$5.83
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($1.99)	($1.29)	($0.69)
Energy Efficiency Surcharge (EES)	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$96.23	$23.91	$72.32
Residential Assistance Adjustment Factor (RAAF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Total LDAC	$0.2765	$0.2765	$0.2765	$0.2765	$0.2765	$0.2765	$1.0914	$1.0914	$1.0914	$1.0914	$1.0914	$1.0914	$117.28	$37.60	$79.67
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$159.07	$133.93	$25.13
Total Bill Impact															
Current Bill - without discount	$72.33	$81.35	$105.40	$90.37	$84.35	$48.28	$46.92	$41.58	$38.91	$36.23	$46.92	$57.60	$750.22	$482.07	$268.15
Current Bill - with 25% discount	$54.25	$61.01	$79.05	$67.77	$63.27	$36.21	$35.19	$31.18	$29.18	$27.18	$35.19	$43.20	$562.66	$361.55	$201.11
Illustrative Bill - without discount	$65.44	$73.43	$94.73	$81.42	$76.09	$44.15	$52.57	$46.36	$43.26	$40.15	$52.57	$64.99	$735.16	$435.26	$299.90
Illustrative Bill - with 33% discount (Tier 6)	$43.85	$49.20	$63.47	$54.55	$50.98	$29.58	$35.22	$31.06	$28.98	$26.90	$35.22	$43.55	$492.56	$291.62	$200.93
Change $ (line 68 less line 64)	($10.40)	($11.81)	($15.58)	($13.23)	($12.28)	($6.63)	$0.04	($0.12)	($0.20)	($0.28)	$0.04	$0.35	($70.11)	($69.93)	($0.18)
Change %	-19.2%	-19.4%	-19.7%	-19.5%	-19.4%	-18.3%	0.1%	-0.4%	-0.7%	-1.0%	0.1%	0.8%	-12.5%	-19.3%	-0.1%
Average monthly impact $ - with 33% discount													($5.84)	($11.65)	($0.03)
Illustrative Bill - without discount	$65.44	$73.43	$94.73	$81.42	$76.09	$44.15	$52.57	$46.36	$43.26	$40.15	$52.57	$64.99	$735.16	$435.26	$299.90
Illustrative Bill - with 91% discount (Tier 1)	$5.89	$6.61	$8.53	$7.33	$6.85	$3.97	$4.73	$4.17	$3.89	$3.61	$4.73	$5.85	$66.16	$39.17	$26.99
Change $ (line 75 less line 66)	($48.36)	($54.40)	($70.52)	($60.45)	($56.42)	($32.23)	($30.46)	($27.01)	($25.29)	($23.56)	($30.46)	($37.35)	($496.50)	($322.38)	($174.12)
Change %	-89.1%	-89.2%	-89.2%	-89.2%	-89.2%	-89.0%	-86.6%	-86.6%	-86.7%	-86.7%	-86.6%	-86.5%	-88.2%	-89.2%	-86.6%
Average monthly impact $ - with 91% discount													($41.37)	($53.73)	($29.02)

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Heating (R-3)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	108	135	198	138	123	57	43	22	18	17	20	47	926	759	167
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$854.51	$700.41	$154.11
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.32	$1.90	$0.42
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$215.00	$50.17	$164.83
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$4.17	$3.42	$0.75
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($4.54)	($3.72)	($0.82)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.65	$0.53	$0.12
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6.95	$5.69	$1.25
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$1.11	$0.91	$0.20
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$127.51	$104.51	$23.00
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$46.89	$33.55	$13.34
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.80)	($7.21)	($1.59)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$329.19	$269.82	$59.37
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$77.60	$63.60	$13.99
Total LDAC	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$580.73	$471.11	$109.62
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$909.26	$841.66	$67.60
Illustrative Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$854.51	$700.41	$154.11
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.32	$1.90	$0.42
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$215.00	$50.17	$164.83
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.56	$0.46	$0.10
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.83)	($0.68)	($0.15)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.37	$0.30	$0.07
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$16.11	$13.21	$2.91
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$1.30	$1.06	$0.23
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$10.56	$8.65	$1.90
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$73.99	$60.64	$13.34
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.80)	($7.21)	($1.59)
Energy Efficiency Surcharge (EES)	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$298.88	$133.43	$165.45
Residential Assistance Adjustment Factor (RAAF)	$0.1335	$0.1335	$0.1335	$0.1335	$0.1335	$0.1335	$0.7633	$0.7633	$0.7633	$0.7633	$0.7633	$0.7633	$228.80	$101.33	$127.47
Total LDAC	$0.4100	$0.4100	$0.4100	$0.4100	$0.4100	$0.4100	$1.8547	$1.8547	$1.8547	$1.8547	$1.8547	$1.8547	$620.92	$311.19	$309.73
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$909.26	$841.66	$67.60
Total Bill Impact															
Current Bill	$306.07	$379.54	$550.96	$387.70	$346.88	$167.30	$140.06	$77.62	$65.72	$62.75	$71.67	$151.95	$2,708.21	$2,138.44	$569.77
Illustrative Bill	$283.31	$351.09	$509.24	$358.62	$320.97	$155.29	$191.59	$103.98	$87.29	$83.12	$95.64	$208.27	$2,748.41	$1,978.52	$769.89
Change $	($22.76)	($28.44)	($41.72)	($29.08)	($25.92)	($12.01)	$51.53	$26.36	$21.57	$20.37	$23.97	$56.32	$40.19	($159.92)	$200.12
Change %	-7.4%	-7.5%	-7.6%	-7.5%	-7.5%	-7.2%	36.8%	34.0%	32.8%	32.5%	33.4%	37.1%	1.5%	-7.5%	35.1%
Average monthly impact $													$3.35	($26.65)	$33.35

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical Residential Heating Low Income (R-4)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	111	133	195	138	114	64	47	23	19	18	20	49	931	755	176
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$859.13	$696.71	$162.41
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.33	$1.89	$0.44
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$223.62	$49.91	$173.71
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$4.19	$3.40	$0.79
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($0.0049)	($4.56)	($3.70)	($0.86)
Attorney General Consulting Expense (AGCE)	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.0007	$0.65	$0.53	$0.12
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6.98	$5.66	$1.32
Electronic Payment Recovery (EPR)	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$1.12	$0.91	$0.21
Base Distribution Reconciliation Factor (BDRF)	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$0.1377	$128.20	$103.96	$24.24
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0442	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$47.43	$33.37	$14.06
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.84)	($7.17)	($1.67)
Energy Efficiency Surcharge (EES)	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$0.3555	$330.97	$268.40	$62.57
Residential Assistance Adjustment Factor (RAAF)	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$0.0838	$78.02	$63.27	$14.75
Total LDAC	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6207	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$0.6564	$584.15	$468.63	$115.53
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$908.46	$837.22	$71.24
Illustrative Rates															
Customer Charge ($/month)	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$12.20	$146.40	$73.20	$73.20
Distribution ($/therm):															
Base Distribution Charge	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$0.9228	$859.13	$696.71	$162.41
Exogenous Cost Adjustment	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$0.0025	$2.33	$1.89	$0.44
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.0661	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$0.9870	$223.62	$49.91	$173.71
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.0006	$0.56	$0.45	$0.11
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.0009)	($0.84)	($0.68)	($0.16)
Attorney General Consulting Expense (AGCE)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.37	$0.30	$0.07
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$16.20	$13.14	$3.06
Electronic Payment Recovery (EPR)	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$1.30	$1.06	$0.25
Base Distribution Reconciliation Factor (BDRF)	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$0.0114	$10.61	$8.61	$2.01
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$0.0799	$74.39	$60.32	$14.06
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($0.0095)	($8.84)	($7.17)	($1.67)
Energy Efficiency Surcharge (EES)	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.1758	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$0.9907	$307.09	$132.73	$174.36
Residential Assistance Adjustment Factor (RAAF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Total LDAC	$0.2765	$0.2765	$0.2765	$0.2765	$0.2765	$0.2765	$1.0914	$1.0914	$1.0914	$1.0914	$1.0914	$1.0914	$400.84	$208.76	$192.09
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$908.46	$837.22	$71.24
Total Bill Impact															
Current Bill - without discount	$314.23	$374.09	$542.80	$387.70	$322.39	$186.34	$151.95	$80.59	$68.70	$65.72	$71.67	$157.90	$2,724.09	$2,127.56	$596.54
Current Bill - with 25% discount	$235.67	$280.57	$407.10	$290.77	$241.80	$139.76	$113.97	$60.44	$51.52	$49.29	$53.75	$118.43	$2,043.07	$1,595.67	$447.40
Illustrative Bill - without discount	$276.02	$328.31	$475.68	$340.20	$283.16	$164.32	$172.40	$90.60	$76.96	$73.55	$80.37	$179.22	$2,540.78	$1,867.68	$673.10
Illustrative Bill - with 25% discount (Tier 6) (2)	$207.02	$246.24	$356.76	$255.15	$212.37	$123.24	$129.30	$67.95	$57.72	$55.16	$60.28	$134.41	$1,905.59	$1,400.76	$504.82
Change $ (line 69 less line 66)	($28.65)	($34.33)	($50.34)	($35.62)	($29.43)	($16.52)	$15.33	$7.50	$6.20	$5.87	$6.53	$15.99	($137.48)	($194.90)	$57.42
Change %	-12.2%	-12.2%	-12.4%	-12.3%	-12.2%	-11.8%	13.5%	12.4%	12.0%	11.9%	12.1%	13.5%	-6.7%	-12.2%	12.8%
Average monthly impact $													($11.46)	($32.48)	$9.57
Illustrative Bill - without discount	$276.02	$328.31	$475.68	$340.20	$283.16	$164.32	$172.40	$90.60	$76.96	$73.55	$80.37	$179.22	$2,540.78	$1,867.68	$673.10
Illustrative Bill - with 90% discount (Tier 1)	$27.60	$32.83	$47.57	$34.02	$28.32	$16.43	$17.24	$9.06	$7.70	$7.36	$8.04	$17.92	$254.08	$186.77	$67.31
Change $ (line 75 less line 66)	($208.07)	($247.74)	($359.53)	($256.75)	($213.48)	($123.33)	($96.73)	($51.38)	($43.83)	($41.94)	($45.72)	($100.50)	($1,788.99)	($1,408.90)	($380.09)
Change %	-88.3%	-88.3%	-88.3%	-88.3%	-88.3%	-88.2%	-84.9%	-85.0%	-85.1%	-85.1%	-85.0%	-84.9%	-87.6%	-88.3%	-85.0%
Average monthly impact $ - with 90% discount													($149.08)	($234.82)	($63.35)

(1) Average therm use per customer based on weather-normalized therms
(2) Illustrative Tier 6 discount % is 22%. However, the current 25% will be applied to customer bills on November 1, 2026 as the lower percent will be phased in over time

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Low Annual/High Winter (G-40)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	186	235	364	258	212	77	48	23	14	13	16	50	1,496	1,332	164
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$1,364.95	$1,215.32	$149.63
Exogenous Cost Adjustment	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$3.59	$3.20	$0.39
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$81.18	$70.06	$11.12
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$5.09	$4.53	$0.56
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($5.83)	($5.19)	($0.64)
Attorney General Consulting Expense (AGCE)	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.75	$0.67	$0.08
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$11.22	$9.99	$1.23
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$167.85	$149.45	$18.40
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0387	$0.0387	$0.0387	$0.0387	$0.0387	$0.0387	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$62.60	$51.55	$11.05
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.42)	($11.06)	($1.36)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$252.82	$225.11	$27.72
Residential Assistance Adjustment Factor (RAAF)	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$96.64	$86.05	$10.59
Total LDAC	$0.3837	$0.3837	$0.3837	$0.3837	$0.3837	$0.3837	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$578.72	$511.09	$67.63
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$1,543.44	$1,477.05	$66.39
Illustrative Rates															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$0.9124	$1,364.95	$1,215.32	$149.63
Exogenous Cost Adjustment	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$3.59	$3.20	$0.39
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$81.18	$70.06	$11.12
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.60	$0.53	$0.07
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($1.05)	($0.93)	($0.11)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.45	$0.40	$0.05
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$26.03	$23.18	$2.85
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$13.16	$11.72	$1.44
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$100.83	$89.78	$11.05
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.42)	($11.06)	($1.36)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$166.69	$121.08	$45.61
Residential Assistance Adjustment Factor (RAAF)	$0.1029	$0.1029	$0.1029	$0.1029	$0.1029	$0.1029	$0.6377	$0.6377	$0.6377	$0.6377	$0.6377	$0.6377	$241.65	$137.06	$104.58
Total LDAC	$0.2791	$0.2791	$0.2791	$0.2791	$0.2791	$0.2791	$1.0011	$1.0011	$1.0011	$1.0011	$1.0011	$1.0011	$535.94	$371.76	$164.18
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$1,543.44	$1,477.05	$66.39
Total Bill Impact															
Current Bill	$477.36	$597.90	$915.24	$654.48	$541.32	$209.22	$106.19	$61.20	$45.00	$43.20	$48.60	$109.79	$3,809.49	$3,395.52	$413.97
Illustrative Bill	$457.90	$573.32	$877.17	$627.49	$519.14	$201.17	$134.45	$74.74	$53.24	$50.85	$58.02	$139.23	$3,766.71	$3,256.19	$510.51
Change $	($19.46)	($24.58)	($38.07)	($26.99)	($22.18)	($8.05)	$28.26	$13.54	$8.24	$7.65	$9.42	$29.44	($42.78)	($139.33)	$96.55
Change %	-4.1%	-4.1%	-4.2%	-4.1%	-4.1%	-3.8%	26.6%	22.1%	18.3%	17.7%	19.4%	26.8%	-1.1%	-4.1%	23.3%
Average monthly impact $													($3.57)	($23.22)	$16.09

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Medium Annual/High Winter (G-41)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	1,614	1,850	2,777	2,047	1,739	689	509	290	157	176	184	585	12,617	10,716	1,901
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$6,847.25	$5,815.57	$1,031.67
Exogenous Cost Adjustment	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$17.66	$15.00	$2.66
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$373.88	$322.55	$51.33
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.71	$19.29	$3.42
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.71)	($19.29)	($3.42)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.79	$3.21	$0.57
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$94.63	$80.37	$14.26
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$710.34	$603.31	$107.03
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0242	$0.0242	$0.0242	$0.0242	$0.0242	$0.0242	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$339.93	$259.33	$80.60
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($65.61)	($55.72)	($9.89)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$2,132.27	$1,811.00	$321.27
Residential Assistance Adjustment Factor (RAAF)	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$440.33	$373.99	$66.34
Total LDAC	$0.2870	$0.2870	$0.2870	$0.2870	$0.2870	$0.2870	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$3,655.68	$3,075.49	$580.19
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$12,652.50	$11,882.97	$769.52
Illustrative Rates															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$0.5427	$6,847.25	$5,815.57	$1,031.67
Exogenous Cost Adjustment	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$0.0014	$17.66	$15.00	$2.66
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$373.88	$322.55	$51.33
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$2.52	$2.14	$0.38
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($3.79)	($3.21)	($0.57)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$1.26	$1.07	$0.19
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$219.54	$186.46	$33.08
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$0.0047	$59.30	$50.37	$8.93
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$534.96	$454.36	$80.60
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($65.61)	($55.72)	($9.89)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$1,502.75	$974.08	$528.67
Residential Assistance Adjustment Factor (RAAF)	$0.0610	$0.0610	$0.0610	$0.0610	$0.0610	$0.0610	$0.2251	$0.2251	$0.2251	$0.2251	$0.2251	$0.2251	$1,081.59	$653.68	$427.92
Total LDAC	$0.2112	$0.2112	$0.2112	$0.2112	$0.2112	$0.2112	$0.5625	$0.5625	$0.5625	$0.5625	$0.5625	$0.5625	$3,332.53	$2,263.22	$1,069.31
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$12,652.50	$11,882.97	$769.52
Total Bill Impact															
Current Bill	$3,258.04	$3,722.99	$5,549.27	$4,111.09	$3,504.30	$1,435.70	$730.38	$449.82	$279.43	$303.77	$314.02	$827.74	$24,486.56	$21,581.39	$2,905.17
Illustrative Bill	$3,135.70	$3,582.76	$5,338.77	$3,955.93	$3,372.49	$1,383.47	$861.35	$524.44	$319.83	$349.06	$361.37	$978.26	$24,163.42	$20,769.12	$3,394.30
Change $	($122.34)	($140.23)	($210.50)	($155.16)	($131.82)	($52.23)	$130.97	$74.62	$40.40	$45.28	$47.34	$150.52	($323.15)	($812.27)	$489.13
Change %	-3.8%	-3.8%	-3.8%	-3.8%	-3.8%	-3.6%	17.9%	16.6%	14.5%	14.9%	15.1%	18.2%	-1.3%	-3.8%	16.8%
Average monthly impact $													($26.93)	($135.38)	$81.52

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I High Annual/High Winter (G-42)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	9,476	10,407	15,089	11,441	10,121	3,393	3,745	1,882	734	1,358	1,474	3,775	72,895	59,927	12,968
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$32,140.22	$28,357.46	$3,782.77
Exogenous Cost Adjustment	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$87.47	$71.91	$15.56
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$2,860.09	$2,522.93	$337.17
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$174.95	$143.82	$31.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($145.79)	($119.85)	($25.94)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$21.87	$17.98	$3.89
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$546.71	$449.45	$97.26
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$5,095.36	$4,188.90	$906.46
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0388	$0.0388	$0.0388	$0.0388	$0.0388	$0.0388	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$3,074.72	$2,325.17	$749.55
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($517.55)	($425.48)	($92.07)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$12,319.26	$10,127.66	$2,191.59
Residential Assistance Adjustment Factor (RAAF)	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$3,258.41	$2,678.74	$579.67
Total LDAC	$0.3235	$0.3235	$0.3235	$0.3235	$0.3235	$0.3235	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$23,827.92	$19,386.38	$4,441.54
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$71,702.50	$66,453.05	$5,249.45
Illustrative Rates															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.4732	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$0.2917	$32,140.22	$28,357.46	$3,782.77
Exogenous Cost Adjustment	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$0.0012	$87.47	$71.91	$15.56
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$2,860.09	$2,522.93	$337.17
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$21.87	$17.98	$3.89
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($29.16)	($23.97)	($5.19)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$14.58	$11.99	$2.59
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$1,268.37	$1,042.73	$225.64
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$444.66	$365.55	$79.10
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$4,213.33	$3,463.78	$749.55
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($517.55)	($425.48)	($92.07)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$9,053.77	$5,447.36	$3,606.40
Residential Assistance Adjustment Factor (RAAF)	$0.0829	$0.0829	$0.0829	$0.0829	$0.0829	$0.0829	$0.2444	$0.2444	$0.2444	$0.2444	$0.2444	$0.2444	$8,137.33	$4,967.95	$3,169.38
Total LDAC	$0.2481	$0.2481	$0.2481	$0.2481	$0.2481	$0.2481	$0.5968	$0.5968	$0.5968	$0.5968	$0.5968	$0.5968	$22,607.19	$14,867.89	$7,739.30
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$71,702.50	$66,453.05	$5,249.45
Total Bill Impact															
Current Bill	$18,757.78	$20,572.20	$29,696.95	$22,587.36	$20,014.82	$6,902.62	$4,282.92	$2,296.59	$1,072.59	$1,737.90	$1,861.58	$4,314.91	$134,098.21	$118,531.73	$15,566.48
Illustrative Bill	$18,043.29	$19,787.51	$28,559.24	$21,724.71	$19,251.69	$6,646.79	$5,235.27	$2,775.18	$1,259.25	$2,083.24	$2,236.42	$5,274.89	$132,877.48	$114,013.23	$18,864.24
Change $	($714.49)	($784.69)	($1,137.71)	($862.65)	($763.12)	($255.83)	$952.35	$478.59	$186.66	$345.34	$374.84	$959.98	($1,220.73)	($4,518.50)	$3,297.76
Change %	-3.8%	-3.8%	-3.8%	-3.8%	-3.8%	-3.7%	22.2%	20.8%	17.4%	19.9%	20.1%	22.2%	-0.9%	-3.8%	21.2%
Average monthly impact $													($101.73)	($753.08)	$549.63

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Extra High Annual/High Winter (G-43)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Annual	Total Peak	Total Off-Peak
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Average Therms Use (1)	68,602	109,510	108,845	106,607	85,740	86,386	47,024	23,310	9,412	17,615	18,329	38,560	719,940	565,690	154,250
Average MDTQ	2,365	3,492	4,472	3,951	4,569	3,495	2,668	2,225	683	649	670	1,753	30,992	22,344	8,648
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$135,695.73	$119,700.00	$15,995.73
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$575.95	$452.55	$123.40
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$121,446.92	$104,556.51	$16,890.41
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$21,984.31	$19,516.31	$2,468.00
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$1,223.90	$961.67	$262.23
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($1,007.92)	($791.97)	($215.95)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$143.99	$113.14	$30.85
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$5,399.55	$4,242.68	$1,156.88
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$32,901.26	$25,852.03	$7,049.23
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0287	$0.0287	$0.0287	$0.0287	$0.0287	$0.0287	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$23,315.38	$16,235.30	$7,080.08
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($3,959.67)	($3,111.30)	($848.38)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$121,669.86	$95,601.61	$26,068.25
Residential Assistance Adjustment Factor (RAAF)	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$23,470.04	$18,441.49	$5,028.55
Total LDAC	$0.2785	$0.2785	$0.2785	$0.2785	$0.2785	$0.2785	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$203,156.39	$157,544.67	$45,611.73
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$689,734.04	$627,293.64	$62,440.40
Illustrative Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$135,695.73	$119,700.00	$15,995.73
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$575.95	$452.55	$123.40
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$121,446.92	$104,556.51	$16,890.41
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$21,984.31	$19,516.31	$2,468.00
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$143.99	$113.14	$30.85
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($143.99)	($113.14)	($30.85)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$71.99	$56.57	$15.43
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$12,526.96	$9,843.01	$2,683.95
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$3,239.73	$2,545.61	$694.13
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$33,045.25	$25,965.17	$7,080.08
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($3,959.67)	($3,111.30)	($848.38)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$94,318.15	$51,421.22	$42,896.93
Residential Assistance Adjustment Factor (RAAF)	$0.0727	$0.0727	$0.0727	$0.0727	$0.0727	$0.0727	$0.1209	$0.1209	$0.1209	$0.1209	$0.1209	$0.1209	$59,774.49	$41,125.66	$18,648.83
Total LDAC	$0.2260	$0.2260	$0.2260	$0.2260	$0.2260	$0.2260	$0.4614	$0.4614	$0.4614	$0.4614	$0.4614	$0.4614	$199,016.89	$127,845.94	$71,170.95
Cost of Gas Adjustment Factor (CGA) ($/therm)	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$1.1089	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$0.4048	$689,734.04	$627,293.64	$62,440.40
Total Bill Impact															
Current Bill	$124,338.93	$196,468.56	$199,967.56	$193,872.03	$162,660.96	$158,691.04	$44,973.47	$24,639.06	$10,217.12	$16,885.38	$17,512.59	$36,237.44	$1,186,464.14	$1,035,999.08	$150,465.06
Illustrative Bill	$120,737.32	$190,719.28	$194,253.20	$188,275.16	$158,159.61	$154,155.78	$52,765.35	$28,501.52	$11,776.69	$19,804.18	$20,549.70	$42,626.84	$1,182,324.64	$1,006,300.36	$176,024.28
Change $	($3,601.61)	($5,749.28)	($5,714.36)	($5,596.87)	($4,501.35)	($4,535.27)	$7,791.88	$3,862.47	$1,559.57	$2,918.81	$3,037.12	$6,389.39	($4,139.50)	($29,698.73)	$25,559.23
Change %	-2.9%	-2.9%	-2.9%	-2.9%	-2.8%	-2.9%	17.3%	15.7%	15.3%	17.3%	17.3%	17.6%	-0.3%	-2.9%	17.0%
Average monthly impact $													($344.96)	($4,949.79)	$4,259.87

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Low Annual/Low Winter (G-50)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	153	150	197	167	171	98	116	98	99	94	84	119	1,546	936	610
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$1,344.71	$814.13	$530.58
Exogenous Cost Adjustment	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$3.56	$2.15	$1.40
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$90.59	$49.23	$41.36
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$0.0034	$5.26	$3.18	$2.07
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($0.0039)	($6.03)	($3.65)	($2.38)
Attorney General Consulting Expense (AGCE)	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.0005	$0.77	$0.47	$0.31
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$11.60	$7.02	$4.58
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$0.1122	$173.46	$105.02	$68.44
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0387	$0.0387	$0.0387	$0.0387	$0.0387	$0.0387	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$77.34	$36.22	$41.11
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.83)	($7.77)	($5.06)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$261.27	$158.18	$103.09
Residential Assistance Adjustment Factor (RAAF)	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$0.0646	$99.87	$60.47	$39.41
Total LDAC	$0.3837	$0.3837	$0.3837	$0.3837	$0.3837	$0.3837	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$0.4124	$610.71	$359.14	$251.56
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$1,131.80	$921.77	$210.02
Illustrative Rates															
Customer Charge ($/month)	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$19.80	$237.60	$118.80	$118.80
Distribution ($/therm):															
Base Distribution Charge	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$0.8698	$1,344.71	$814.13	$530.58
Exogenous Cost Adjustment	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$0.0023	$3.56	$2.15	$1.40
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0526	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$0.0678	$90.59	$49.23	$41.36
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.0004	$0.62	$0.37	$0.24
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($1.08)	($0.66)	($0.43)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.46	$0.28	$0.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$26.90	$16.29	$10.61
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$0.0088	$13.60	$8.24	$5.37
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$0.0674	$104.20	$63.09	$41.11
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($0.0083)	($12.83)	($7.77)	($5.06)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$254.72	$85.08	$169.64
Residential Assistance Adjustment Factor (RAAF)	$0.1029	$0.1029	$0.1029	$0.1029	$0.1029	$0.1029	$0.6377	$0.6377	$0.6377	$0.6377	$0.6377	$0.6377	$485.31	$96.31	$389.00
Total LDAC	$0.2791	$0.2791	$0.2791	$0.2791	$0.2791	$0.2791	$1.0011	$1.0011	$1.0011	$1.0011	$1.0011	$1.0011	$871.91	$261.24	$610.67
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$1,131.80	$921.77	$210.02
Total Bill Impact															
Current Bill	$370.66	$363.78	$471.56	$402.76	$411.94	$244.53	$216.61	$186.07	$187.76	$179.28	$162.31	$221.70	$3,418.96	$2,265.24	$1,153.73
Illustrative Bill	$354.66	$348.09	$450.95	$385.30	$394.05	$234.28	$284.89	$243.76	$246.04	$234.62	$211.77	$291.75	$3,680.16	$2,167.33	$1,512.83
Change $	($16.00)	($15.69)	($20.61)	($17.47)	($17.89)	($10.25)	$68.29	$57.69	$58.28	$55.34	$49.45	$70.06	$261.20	($97.91)	$359.11
Change %	-4.3%	-4.3%	-4.4%	-4.3%	-4.3%	-4.2%	31.5%	31.0%	31.0%	30.9%	30.5%	31.6%	7.6%	-4.3%	31.1%
Average monthly impact $													$21.77	($16.32)	$59.85

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Medium Annual/High Winter (G-51)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (1)	1,279	1,139	1,597	1,277	1,269	770	950	780	840	801	773	923	12,398	7,331	5,067
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$5,172.44	$3,672.10	$1,500.34
Exogenous Cost Adjustment	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$13.64	$8.06	$5.57
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$357.47	$220.66	$136.81
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.32	$13.20	$9.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.32)	($13.20)	($9.12)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.72	$2.20	$1.52
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$92.99	$54.98	$38.00
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$698.01	$412.74	$285.27
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0242	$0.0242	$0.0242	$0.0242	$0.0242	$0.0242	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$392.25	$177.41	$214.84
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($64.47)	($38.12)	($26.35)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$2,095.26	$1,238.94	$856.32
Residential Assistance Adjustment Factor (RAAF)	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$0.0349	$432.69	$255.85	$176.84
Total LDAC	$0.2870	$0.2870	$0.2870	$0.2870	$0.2870	$0.2870	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$0.3052	$3,650.45	$2,104.00	$1,546.45
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$8,964.14	$7,219.57	$1,744.57
Illustrative Rates															
Customer Charge ($/month)	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$78.30	$939.60	$469.80	$469.80
Distribution ($/therm):															
Base Distribution Charge	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.5009	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$0.2961	$5,172.44	$3,672.10	$1,500.34
Exogenous Cost Adjustment	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$0.0011	$13.64	$8.06	$5.57
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0301	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$0.0270	$357.47	$220.66	$136.81
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$0.0018	$22.32	$13.20	$9.12
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($0.0018)	($22.32)	($13.20)	($9.12)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$3.72	$2.20	$1.52
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$92.99	$54.98	$38.00
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$0.0563	$698.01	$412.74	$285.27
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$0.0424	$525.68	$310.83	$214.84
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($0.0052)	($64.47)	($38.12)	($26.35)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$2,075.52	$666.39	$1,409.13
Residential Assistance Adjustment Factor (RAAF)	$0.0610	$0.0610	$0.0610	$0.0610	$0.0610	$0.0610	$0.2251	$0.2251	$0.2251	$0.2251	$0.2251	$0.2251	$1,587.77	$447.19	$1,140.58
Total LDAC	$0.2532	$0.2532	$0.2532	$0.2532	$0.2532	$0.2532	$0.6045	$0.6045	$0.6045	$0.6045	$0.6045	$0.6045	$4,919.21	$1,856.21	$3,063.00
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$8,964.14	$7,219.57	$1,744.57
Total Bill Impact															
Current Bill	$2,385.49	$2,132.94	$2,959.13	$2,381.88	$2,367.45	$1,467.30	$1,003.32	$837.79	$896.21	$858.23	$830.97	$977.03	$19,097.73	$13,694.19	$5,403.54
Illustrative Bill	$2,342.26	$2,094.44	$2,905.15	$2,338.72	$2,324.56	$1,441.28	$1,287.65	$1,071.24	$1,147.62	$1,097.97	$1,062.33	$1,253.28	$20,366.49	$13,446.40	$6,920.09
Change $	($43.23)	($38.50)	($53.98)	($43.16)	($42.89)	($26.03)	$284.34	$233.45	$251.41	$239.74	$231.36	$276.25	$1,268.77	($247.79)	$1,516.55
Change %	-1.8%	-1.8%	-1.8%	-1.8%	-1.8%	-1.8%	28.3%	27.9%	28.1%	27.9%	27.8%	28.3%	6.6%	-1.8%	28.1%
Average monthly impact $													$105.73	($41.30)	$252.76

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I High Annual/Low Winter (G-52)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total Annual	Total Peak	Total Off-Peak
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Average Therms Use (1)	9,958	9,549	12,305	9,512	10,463	7,100	8,763	7,055	6,807	7,091	7,028	9,161	104,792	58,887	45,905
Current Rates (Peak LDAF effective November 1, 2025; Off-Peak LDAF effective May 1, 2026; CGA is average rate for peak or off-peak period)															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$37,197.14	$26,717.03	$10,480.11
Exogenous Cost Adjustment	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$94.31	$53.00	$41.31
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$3,672.67	$2,479.14	$1,193.53
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$0.0024	$251.50	$141.33	$110.17
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($0.0020)	($209.58)	($117.77)	($91.81)
Attorney General Consulting Expense (AGCE)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$31.44	$17.67	$13.77
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$785.94	$441.65	$344.29
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$0.0699	$7,324.96	$4,116.20	$3,208.76
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0388	$0.0388	$0.0388	$0.0388	$0.0388	$0.0388	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$4,938.12	$2,284.82	$2,653.31
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($744.02)	($418.10)	($325.93)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$17,709.85	$9,951.90	$7,757.95
Residential Assistance Adjustment Factor (RAAF)	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$0.0447	$4,684.20	$2,632.25	$2,051.95
Total LDAC	$0.3235	$0.3235	$0.3235	$0.3235	$0.3235	$0.3235	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$0.3425	$34,772.41	$19,049.94	$15,722.46
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$73,797.01	$57,991.92	$15,805.09
Illustrative Rates															
Customer Charge ($/month)	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$290.00	$3,480.00	$1,740.00	$1,740.00
Distribution ($/therm):															
Base Distribution Charge	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.4537	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$0.2283	$37,197.14	$26,717.03	$10,480.11
Exogenous Cost Adjustment	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$0.0009	$94.31	$53.00	$41.31
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$0.0260	$3,672.67	$2,479.14	$1,193.53
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$0.0003	$31.44	$17.67	$13.77
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($41.92)	($23.55)	($18.36)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$20.96	$11.78	$9.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$1,823.38	$1,024.63	$798.75
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$0.0061	$639.23	$359.21	$280.02
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$0.0578	$6,056.98	$3,403.67	$2,653.31
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($0.0071)	($744.02)	($418.10)	($325.93)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$18,119.01	$5,352.83	$12,766.18
Residential Assistance Adjustment Factor (RAAF)	$0.0829	$0.0829	$0.0829	$0.0829	$0.0829	$0.0829	$0.2444	$0.2444	$0.2444	$0.2444	$0.2444	$0.2444	$16,100.91	$4,881.73	$11,219.18
Total LDAC	$0.2481	$0.2481	$0.2481	$0.2481	$0.2481	$0.2481	$0.5968	$0.5968	$0.5968	$0.5968	$0.5968	$0.5968	$42,005.97	$14,609.86	$27,396.10
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$73,797.01	$57,991.92	$15,805.09
Total Bill Impact															
Current Bill	$18,264.19	$17,525.95	$22,500.53	$17,459.16	$19,175.72	$13,105.50	$8,544.75	$6,935.81	$6,702.19	$6,969.72	$6,910.38	$8,919.66	$153,013.55	$108,031.04	$44,982.51
Illustrative Bill	$17,513.36	$16,805.95	$21,572.73	$16,741.96	$18,386.80	$12,570.16	$10,773.18	$8,729.90	$8,433.21	$8,772.96	$8,697.60	$11,249.30	$160,247.11	$103,590.96	$56,656.15
Change $	($750.83)	($719.99)	($927.80)	($717.20)	($788.91)	($535.34)	$2,228.43	$1,794.09	$1,731.02	$1,803.24	$1,787.22	$2,329.64	$7,233.56	($4,440.08)	$11,673.64
Change %	-4.1%	-4.1%	-4.1%	-4.1%	-4.1%	-4.1%	26.1%	25.9%	25.8%	25.9%	25.9%	26.1%	4.7%	-4.1%	26.0%
Average monthly impact $													$602.80	($740.01)	$1,945.61

(1) Average therm use per customer based on weather-normalized therms

EVERSOURCE GAS COMPANY OF MASSACHUSETTS d/b/a EVERSOURCE ENERGY
Typical C&I Extra High Annual/Low Winter (G-53)
Illustrative Rates Effective November 1, 2026 and May 1, 2027

(a)	Nov (b)	Dec (c)	Jan (d)	Feb (e)	Mar (f)	Apr (g)	May (h)	Jun (i)	Jul (j)	Aug (k)	Sep (l)	Oct (m)	Total Annual (n)	Total Peak (o)	Total Off-Peak (p)
Average Therms Use (a)	68,736	85,343	98,659	84,467	85,048	88,165	58,469	59,977	59,874	72,354	52,609	67,593	881,294	510,418	370,876
Average MDTQ	2,907	3,925	3,663	3,307	3,632	3,635	3,073	3,938	2,732	3,119	2,749	3,100	39,780	21,069	18,711
Current Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$146,464.29	$108,004.45	$38,459.84
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$705.04	$408.33	$296.70
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$135,134.73	$98,590.28	$36,544.45
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$23,543.44	$17,609.42	$5,934.02
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$0.0017	$1,498.20	$867.71	$630.49
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($0.0014)	($1,233.81)	($714.59)	($519.23)
Attorney General Consulting Expense (AGCE)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$176.26	$102.08	$74.18
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$0.0075	$6,609.71	$3,828.14	$2,781.57
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$0.0457	$40,275.14	$23,326.10	$16,949.03
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0287	$0.0287	$0.0287	$0.0287	$0.0287	$0.0287	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$31,672.21	$14,649.00	$17,023.21
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($4,847.12)	($2,807.30)	($2,039.82)
Energy Efficiency Surcharge (EES)	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$0.1690	$148,938.69	$86,260.64	$62,678.04
Residential Assistance Adjustment Factor (RAAF)	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$0.0326	$28,730.18	$16,639.63	$12,090.56
Total LDAC	$0.2785	$0.2785	$0.2785	$0.2785	$0.2785	$0.2785	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$0.2957	$251,819.45	$142,151.41	$109,668.03
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$630,352.25	$502,659.65	$127,692.61
Illustrative Rates															
Customer Charge ($/month)	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$1,155.90	$13,870.80	$6,935.40	$6,935.40
Distribution ($/therm):															
Base Distribution Charge	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.2116	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$0.1037	$146,464.29	$108,004.45	$38,459.84
Exogenous Cost Adjustment	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$0.0008	$705.04	$408.33	$296.70
Distribution Demand	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$4.6794	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$1.9531	$135,134.73	$98,590.28	$36,544.45
Revenue Decoupling Adjustment Factor (RDAF) ($/therm)	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0345	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$0.0160	$23,543.44	$17,609.42	$5,934.02
Local Distribution Adjustment Clause (LDAC) ($/therm):															
Remediation Adjustment Clause Factor (RAF)	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$0.0002	$176.26	$102.08	$74.18
Balancing Penalty Credit (BPC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Pension Adjustment Factor (PAF)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($176.26)	($102.08)	($74.18)
Attorney General Consulting Expense (AGCE)	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$88.13	$51.04	$37.09
Tax Credit Adjustment Factor (TACF)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
System Supply Factor (SSF)	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$0.0174	$15,334.52	$8,881.27	$6,453.24
Electronic Payment Recovery (EPR)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.00	$0.00	$0.00
Base Distribution Reconciliation Factor (BDRF)	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$0.0045	$3,965.82	$2,296.88	$1,668.94
Gas System Enhancement Adjustment Factor (GSEAF)	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$0.0459	$40,451.39	$23,428.19	$17,023.21
Gas System Enhancement Recon Adjust Factor (GSERAF)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($0.0055)	($4,847.12)	($2,807.30)	($2,039.82)
Energy Efficiency Surcharge (EES)	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.0909	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$0.2781	$149,537.61	$46,397.00	$103,140.62
Residential Assistance Adjustment Factor (RAAF)	$0.0727	$0.0727	$0.0727	$0.0727	$0.0727	$0.0727	$0.1209	$0.1209	$0.1209	$0.1209	$0.1209	$0.1209	$81,946.30	$37,107.39	$44,838.91
Total LDAC	$0.2260	$0.2260	$0.2260	$0.2260	$0.2260	$0.2260	$0.4614	$0.4614	$0.4614	$0.4614	$0.4614	$0.4614	$286,476.65	$115,354.47	$171,122.19
Cost of Gas Adjustment Factor (CGA) ($/therm)	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.9848	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$0.3443	$630,352.25	$502,659.65	$127,692.61
Total Bill Impact															
Current Bill	$118,564.02	$148,407.54	$167,291.36	$144,192.74	$146,590.97	$151,312.30	$51,623.45	$54,459.72	$52,025.95	$62,272.84	$46,534.12	$58,614.99	$1,201,889.99	$876,358.94	$325,531.05
Illustrative Bill	$114,955.38	$143,927.04	$162,111.77	$139,758.22	$142,125.95	$146,683.64	$61,311.76	$64,397.91	$61,947.07	$74,261.89	$55,251.43	$69,815.15	$1,236,547.20	$849,562.00	$386,985.21
Change $	($3,608.64)	($4,480.51)	($5,179.60)	($4,434.52)	($4,465.02)	($4,628.66)	$9,688.31	$9,938.19	$9,921.12	$11,989.06	$8,717.31	$11,200.16	$34,657.21	($26,796.95)	$61,454.15
Change %	-3.0%	-3.0%	-3.1%	-3.1%	-3.0%	-3.1%	18.8%	18.2%	19.1%	19.3%	18.7%	19.1%	2.9%	-3.1%	18.9%
Average monthly impact $													$2,888.10	($4,466.16)	$10,242.36

(1) Average therm use per customer based on weather-normalized therms