

STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

At a session of the Public Service
Commission held in the City of
Albany on September 17, 2026

COMMISSIONERS PRESENT:

Rory M. Christian, Chair
James S. Alesi
David J. Valesky
John B. Maggiore
Uchenna S. Bright
Denise M. Sheehan
Radina R. Valova

CASE 26-M-0547 - Proceeding on Motion of the Commission
Regarding the Implementation of an Energy
Affordability Index.

ORDER INSTITUTING PROCEEDING

(Issued and Effective September 17, 2026)

BY THE COMMISSION:

INTRODUCTION

The Public Service Commission (Commission) has undertaken a series of actions to advance affordability protections for residential utility consumers across New York State. Among them, on May 20, 2016, the Commission issued an order adopting an energy affordability policy that "an energy burden at or below [six percent] of household income shall be the target level for all low income customers."¹ Subsequent orders modified the resulting utility Energy Affordability

¹ Case 14-M-0565, Proceeding on Motion of the Commission to Examine Programs to Address Energy Affordability for Low Income Utility Customers, Order Adopting Low Income Program Modifications and Directing Utility Filings (issued May 20, 2016) (May 2016 Order), p. 8.

Programs (EAPs) to improve benefit structures, reach more eligible customers, and expand availability of benefits to households up to the State or area median household income depending on service territory.² The Commission now turns its efforts toward designing and leveraging a new Energy Affordability Index. As required by the New York State Budget for fiscal year 2026-2027 (FY 27 Budget) signed by the Governor,³ the Commission is charged with developing an Energy Affordability Index to be filed annually by gas, electric, and combination gas and electric corporations, referred to generally herein as utilities or corporations. The FY 27 Budget also directs the Commission to issue an annual energy affordability report, requires a utility filing a major rate case to include the Energy Affordability Index showing the energy burden for their customers at current rates and at the utility's proposed rates, and authorizes the Commission to install an independent utility affordability monitor if a change in rates results in an energy burden greater than three percent for electric or gas, or six percent for electric and gas.

By this Order, the Commission initiates a proceeding to implement an Energy Affordability Index. In this proceeding, staff of the Department of Public Service (the Department, Staff), assisted by an external energy affordability consultant, will develop an Energy Affordability Index proposal for stakeholder and public comment and our consideration. To enable

² Case 14-M-0565, supra, Order Approving Implementation Plans with Modifications (issued February 17, 2017) (Implementation Order); Case 14-M-0565, supra, Order Adopting Energy Affordability Policy Modifications and Directing Utility Filings (issued August 12, 2021) (Energy Affordability Policy Modification Order); and Case 14-M-0565, supra, Order Adopting Enhanced Energy Affordability Policy and Directing Utility Filings (issued July 17, 2025) (July 2025 Order).

³ 2026 Laws of New York Ch. 58, Part P.

this work, the Commission directs the utilities identified as “large utilities” in Appendix A to provide information as described in this Order. Additionally, the Commission directs Staff to conduct a review of the energy burden of the utilities’ residential customers and file a report with findings by July 1, 2027. Further, this Order provides interim guidance to all the utilities listed in Appendix A regarding expectations for their 2027 energy affordability filings and for those utilities submitting major rate filings prior to the adoption of an Energy Affordability Index methodology.

BACKGROUND

Through the May 2016 Order, the Commission identified energy burden – the percentage of a residential customer’s income spent on energy expenses – as a reasonable measure of energy affordability. The Commission considered data demonstrating that energy burdens were largely a function of income, noting that energy burdens faced by low-income households – those below 200 percent of the federal poverty level – were often greater than nine percent and increased dramatically as household income decreased.⁴

The Commission subsequently adopted the six percent energy burden goal for low-income residential customers who heat with electricity or gas based on the principle that housing costs should not exceed thirty percent of the household income and further, twenty percent of housing costs be attributable to utility costs ($30\% \times 20\% = 6\%$).⁵ Additionally, due to complexities of calculating discounts at the six percent energy burden level where utility service territories overlap, the

⁴ May 2016 Order, pp. 5-6.

⁵ May 2016 Order, pp. 7-8.

Commission simplified the calculation such that one-half of the energy burden would apply to gas heating or non-heating customers and one-half to electric non-heating customers. For electric heating customers, the electric bill would be considered their total home energy burden, and the discount would be calculated to achieve the six percent energy burden level.⁶

The Commission's May 2016 Order also established a process that allowed utilities to leverage the New York State Office of Temporary Assistance and Disability Home Energy Assistance Program (HEAP), which is federally funded and provides a financial heating assistance benefit to households meeting an income eligibility threshold - generally set at 60 percent of the state median income. This threshold is greater than 200 percent of the federal poverty level and thus captures more households. This alleviated the administrative burden of verifying household income for enrollment purposes and thus mitigated the costs of administering the EAP. The HEAP benefit awarded to verified income eligible households is provided to the utility on behalf of the customer, which the utility applies to the customer's account. The household may be eligible for one or two additional add-on benefits if the household includes a vulnerable member (child under six or senior) or the household income is below a lower threshold target (currently 130 percent of federal poverty level).

In addition, the HEAP program data also provides the foundation for the default discount calculation methodology. Specifically, the methodology provides a four-tier discount system that calculates a "net energy burden" target level for each tier. The "net energy burden" calculation uses the HEAP

⁶ May 2016 Order, pp. 23-24.

monthly income thresholds as a basis for calculating an assumed median household income level for each tier and then accounts for the monthly HEAP benefit amount. The formula for calculating the "net energy burden" is as follows: $\text{monthly household income} \times 6\% + 1/12(\text{annual HEAP benefit}) = \text{net energy burden}$. The EAP discounts are then derived by comparing the average low-income customer bill (increased by ten percent), broken down for each of the electric, gas, heating, and non-heating customer groups, to the net energy burden for each tier level.

In the July 2025 Order expanding the Commission's six percent energy burden target to include all residential households below median income and establishing the Enhanced Energy Affordability Program (EEAP), the Commission further acknowledged the value of location-based data in enhancing energy burden calculations. The Commission reviewed Staff's finding that New York City area median income (AMI) exceeded State median income by over forty percent,⁷ and consequently approved the use of AMI to determine eligibility and calculate EEAP benefits. Put plainly, the Commission affirmed it "supports use of AMI [for EEAP] in utility territories in which AMI demonstrably offers more customers greater opportunity to achieve the target energy burden."⁸

On May 28, 2026, Governor Hochul approved the Fiscal Year 2027 Budget, which amended the Public Service Law (PSL) by adding §66-x Energy Affordability Index, and §66(12)(q) and (33). Each amendment addresses energy affordability for residential gas and electric customers. PSL §66-x requires the

⁷ Case 14-M-0565, supra, Staff White Paper on Implementing an Enhanced Energy Affordability Policy (filed March 18, 2025), p. 18.

⁸ July 2025 Order, p. 16.

Commission to develop an Energy Affordability Index, requires electric and gas utilities to annually submit that Energy Affordability Index, and requires the Commission to issue an annual energy affordability report. The new PSL §66(12)(q) requires utilities submitting major rate filings to include the affordability index showing the energy burden at current rates and at the utilities' proposed rates.⁹ Additionally, PSL §66(12)(q) requires that utilities making major rate filings must "include within such filing potential solutions to assist energy burdened customers." The new PSL §66(33) authorizes the Commission to install an independent utility affordability monitor if a change in rates results in an energy burden greater than three percent for electric or gas, or six percent for electric and gas. The monitor will be paid for by the utility and will have access to utility records and operations necessary to review utility operations and expenditures. Overall, the statutory amendments enhance transparency on the affordability of utility costs for residential customers and improve financial discipline over utility costs that are ultimately borne by ratepayers.

LEGAL AUTHORITY

The Commission has a statutory responsibility to ensure safe and reliable service at just and reasonable rates pursuant to PSL §65. Specifically, the Commission has the authority to promulgate rules and regulations adopting a methodology for utility corporations to calculate an affordability index pursuant to PSL §66-x(1)(b). The Commission

⁹ Rate filings or proceedings considered "major" are those concerning a utility's request for an increase in rates that "would increase the aggregate revenues of the [corporation] more than the greater of three hundred thousand dollars or two and one-half percent." PSL §66(12)(c).

also has the authority to require each filing involving a major change in rates to include an Energy Affordability Index.¹⁰

DISCUSSION

Over the years, the Commission has taken many steps to address energy affordability, particularly for residential customers. Since 2016, through the EAP and more recently EEAP, the Commission has striven to limit the energy burdens of the State's most financially vulnerable customers to six percent. Implementing the provisions of the FY 27 Budget provides a further opportunity to advance energy affordability through the adoption of an Energy Affordability Index. This index will provide a consistent and transparent means to measure the affordability of residential utility service for each utility over time, and provide a comparison of affordability among New York's utilities and to the level of energy affordability in other states.

It is important that we establish a reasonable, comprehensive, and transparent Energy Affordability Index. Accordingly, we direct Staff to develop and release an Energy Affordability Index proposal as soon as possible but no later than one year of this Order, which should provide ample opportunity to develop a thorough proposal. As it will take time before we can adopt an Energy Affordability Index, we provide guidance to the utilities to abide by in the interim, as they make their initial annual Energy Affordability Index filings by February 2027. Staff will analyze those filings and provide a first annual energy affordability report by July 1, 2027. We also provide guidance for utilities that may be making major rate filings before we adopt an Energy Affordability

¹⁰ PSL §66(12)(q).

Index. Finally, to ensure consistency and transparency across New York State we expect Long Island Power Authority (LIPA) and its service provider, PSEG Long Island (PSEG LI), to participate in this proceeding and provide information necessary to assess the affordability of electric energy costs for customers on Long Island.

Development of the Energy Affordability Index Methodology

Staff will develop and publish an Energy Affordability Index proposal for Commission consideration within one year of the date of this Order. The public will have the opportunity to comment on the Staff proposal prior to Commission action establishing an Energy Affordability Index.

To facilitate this, the Commission requires each utility corporation identified as a "large utility" in Appendix A to file certain information with the Secretary to the Commission within 30 days of the issuance of this Order. Each utility corporation must provide the following data for calendar year 2025, individually calculated for each existing pairing of electricity and natural gas service classes a residential customer may receive service under, further segmented into each five-digit ZIP code the utility corporation serves:

- a) The monthly average number of residential customers served within the ZIP code, segmented by service type and further by heating and non-heating as prescribed for each reporting category;
- b) The median and mean annual bill for residential customers served within the ZIP code and segmented as defined below and in Appendix B, calculated as the sum of any amounts billed during calendar year 2025, including all credits, charges, and other billing adjustments; and
- c) The median and mean annual energy consumption for residential customers served within the ZIP code and segmented as defined below and in Appendix B, provided in kilowatt-hours for electricity and in therms for natural gas.

For each utility providing both electricity and natural gas services in any portion of its service territory, the utility shall segment the billing information into the following categories, as shown in Appendix B: (1) customers who received only electricity service; (2) customers who received only natural gas service; (3) customers who received both electricity and natural gas services; and (4) the total of the prior three categories. Each of the four categories above shall be further divided by heat-related service groupings, creating the following three sub-categories: (1) customers who received heat-related service (gas or electric); (2) customers who did not receive heat-related service; and (3) the total of the prior two sub-categories. Reported data in each sub-category shall be accompanied by an average monthly population of customers in that sub-category. For customer energy usage, each utility corporation shall segment the data into two categories: (1) electric service, and (2) natural gas service. The two categories should each be further divided by heat-related service groupings, creating the following three sub-categories: (1) customers who received heat-related service; (2) customers who did not receive heat-related service; and (3) the total of the prior two sub-categories. Reported data in each sub-category shall be accompanied by an average monthly population of customers in that sub-category.

Utilities unable to sort the requested data by ZIP code due to billing system limitations must provide an explanation why they cannot report the requested data sorted by ZIP code, a proposed plan to enable them to provide such data by ZIP code, and an alternative set of data points put forth as a reasonable substitute to sorting by ZIP code until such time as they are able to do so. The utilities shall provide the required data in Microsoft Excel format. A complete description

of the parameters and formatting requirements associated with the requested data appears in Appendix B.

Development of Affordability Filing Requirements for Major Rate Proceedings

As discussed above, PSL §66(12)(q) requires utilities making major rate filings to provide the Energy Affordability Index calculated based on the utility's current and proposed rates with such filings. Additionally, that section requires utilities to include in major rate filings "potential solutions to assist energy burdened customers." Further, PSL §66-x(3) requires that the Commission, "in each order approving a major change in rates for a gas corporation, electric corporation, or combination gas and electric corporation explain how such information impacted its determination, and include a written summary of the specific actions taken by the commission or department during the hearing to promote ratepayer affordability." To enable the Commission to make these required findings, utilities must provide sufficient information when they make a major rate filing.

In each major rate filing, the utility must include the Energy Affordability Index, as required by statute, together with workpapers and underlying data/inputs sufficient for Staff to reproduce and verify the calculation in accordance with the Commission's prescribed methodology. Further, in each major rate filing, the Commission expects the utility to explain how its proposal for the rate year provides solutions to assist energy-burdened customers. The Commission understands that additional information or metrics may be useful for consideration in major rate proceedings. Therefore, the Commission expects Staff to consider and propose additional filing requirements as may be necessary.

Interim Guidance for Utilities

The Commission recognizes that thoughtful development and implementation of the Energy Affordability Index and its associated utility filing requirements for major rate proceedings will take some time. However, the new PSL §66-x(1)(a) provides that, beginning January 1, 2027, “the [C]ommission shall require each ... corporation to submit an annual affordability index showing the energy burden of each corporation’s residential customers.” For the 2027 filings, we require all the utility corporations listed in Appendix A to submit their Energy Affordability filings by February 1, 2027. Thus, for 2027, the utilities must make their Energy Affordability Index filings before the Commission can adopt a formal methodology for the index. Moreover, we recognize that some utilities may submit major rate filings in this interim period as well.

Accordingly, for the 2027 Energy Affordability Index filings, the utilities listed in Appendix A shall, at a minimum, submit separate energy burden calculations for all electric, gas, and combined electric and gas residential customers by dividing the utility’s actual annual median residential household costs for gas or electric service by the corresponding annual median household income:

$$\text{Energy Burden (\%)} = \frac{\text{Annual Median Household Energy Costs}}{\text{Annual Median Household Income}} \times 100$$

For purposes of their 2027 Energy Affordability Filings, the utilities shall use the most recent complete calendar year of data in calculating the annual median household energy costs.¹¹

¹¹ Household energy costs will include all delivery and supply related costs included on customers’ bills, inclusive of surcharges and taxes.

For purposes of a major rate filing, the utilities shall calculate annual median household energy costs under both (1) the utility's rates expected to be in effect during the Rate Year absent the utility's proposed rate changes, including any rate changes previously approved by the Commission, and (2) the utility's proposed rates for the Rate Year. Further, utilities filing a major rate proceeding or their 2027 Energy Affordability Filing shall use the most current state median household income as calculated by the United States Census, except for utilities serving residential customers in New York City, Nassau County, or Suffolk County, which shall use New York City AMI, as calculated by the United States Census. For both the annual filings and any major rate filings, utilities must provide supporting documentation, including a detailed description of calculation components and source citations.

In addition, any utility listed in Appendix A filing a major rate proceeding shall include in its rate filing a discussion of rate mitigation and other affordability measures incorporated into the proposed rates or proposed by the utility to mitigate the impact of the proposed rates on customers and residential energy burdens. Such discussion shall identify and, where applicable, quantify the anticipated impact of each measure.

Performance-Based Targets for Utility Executive and Management Compensation

The new PSL §66(n)(ii), which applies to electric, gas, and combination electric and gas utility corporations, provides "The commission shall develop performance-based targets that tie compensation for the chief executive officer and other senior management positions and ratepayer-funded incentive compensation programs to the Energy Affordability Index ... and shall consider adjustments to the corporation's return on equity based on such metric. Such adjustments shall not be based on

factors which the corporation does not control, including, but not limited to, commodity supply prices." The Commission directs Staff to include a proposal for such targets in its Energy Affordability Index proposal required within one year of the date of this Order.

Annual Energy Affordability Report

PSL §66-x(2) requires that the Commission issue an annual report on energy affordability, with the first required by July 1, 2027. The report will reflect the data submitted by the gas, electric, and combination gas and electric utility corporations. The report will analyze energy affordability of residential utility service by each utility corporation within New York and compare it to other states. The report will use information provided by the United States Energy Information Administration to compare energy affordability to other states. To implement this requirement, the Commission directs Staff to submit the first annual energy affordability report by July 1, 2027.

LIPA and PSEG LI

Pursuant to Public Authorities Law (PAL) §1020-f(u)(2) the LIPA and its service provider, PSEG LI, are required to submit to the Department for its review any proposal to increase LIPA and PSEG LI's rates and charges and thus increase LIPA's gross aggregate revenues by more than two and one-half percent, measured annually. Department review of LIPA and PSEG LI's rates is triggered by the same threshold for "major changes" in utility rates under the PSL.¹² The purpose of such review is to make recommendations designed to ensure that LIPA and its service provider, PSEG LI, provide safe and adequate transmission and distribution service at rates set at the lowest

¹² PSL §66(12)(c).

level consistent with sound fiscal operating practices. In practice, this review "applies the Department's experience in overseeing New York's utilities and the standards that it uses to set revenue requirements and rates."¹³

To ensure consistency and transparency across New York State, LIPA and its service provider's on-going participation by LIPA and its service provider in submitting the necessary information consistent with the State's other utilities to develop an Annual Energy Affordability Report will provide the most complete information in assessing the energy burden of New York's utility customers. This should include the information the large utilities identified in Appendix A are directed to provide within 30 days of the issuance of this Order, and an Energy Affordability Index by February 1, 2027. The Commission anticipates that LIPA and PSEG LI will submit, commensurate with the utility corporations listed in Appendix A, all the required information consistent with this Order, so that information regarding electric utility service on Long Island can be reported and analyzed as part of this proceeding. It is also anticipated that LIPA and its service provider will include an Energy Affordability Index with any proposed major changes to their rates and charges.

CONCLUSION

The Commission institutes this proceeding to address energy affordability for residential customers of gas, electric, and combination gas and electric corporations. The goals of this proceeding are to increase transparency to the factors

¹³ Matter 15-00262, Three-Year Rate Proposal for Electric Rates and Charges Submitted by the Long Island Power Authority and Service Provider, PSEG Long Island LLC, Department Rate Recommendation (issued September 28, 2015), p. 2.

influencing energy costs for residential customers in order to find new opportunities to mitigate energy burdens and ensure continued access to affordable energy.

The Commission orders:

1. A proceeding is instituted to address energy affordability for residential customers of gas, electric, and combination gas and electric corporations.
2. The corporations identified in Appendix A as "large utilities" shall file the information discussed in the body of this Order with the Secretary to the Commission within 30 days of the issuance of this Order.
3. The corporations listed in Appendix A shall each submit an Energy Affordability Index filing, consistent with the discussion in the body of this Order, with the Secretary to the Commission by February 1, 2027.
4. Department of Public Service staff shall submit the first annual energy affordability report by July 1, 2027.
5. Department of Public Service staff shall file an Energy Affordability Index proposal within one year of the issuance of this Order.
6. This proceeding is continued.

By the Commission,

(SIGNED)

MICHELLE L. PHILLIPS
Secretary

ELECTRIC, GAS, AND COMBINATION ELECTRIC AND GAS
UTILITY CORPORATIONS

Large Utilities

Central Hudson Gas & Electric Corporation
Consolidated Edison Company of New York, Inc.
Corning Natural Gas Corporation
KeySpan Gas East Corporation d/b/a National Grid
Liberty Utilities (St. Lawrence Gas) Corporation
National Fuel Gas Distribution Corporation
New York State Electric & Gas Corporation
Niagara Mohawk Power Corporation d/b/a National Grid
Orange and Rockland Utilities, Inc.
Rochester Gas and Electric Corporation
The Brooklyn Union Gas Company d/b/a National Grid NY

Small Utilities

Chautauqua Utilities, Inc.
Fillmore Gas Company
Fishers Island Electric Corporation
N.E.A. Cross of NY, Inc.
First Energy Pennsylvania Electric Company
Reserve Gas Company
Valley Energy

DATA REPORTING REQUIREMENTS

As discussed in the body of this Order, each utility corporation identified as a "large utility" in Appendix A must provide residential billing and usage data by residential service class to the Commission within 30 days of the issuance of this Order. Data submissions are expected to adhere to the following guidelines:

- a) Each utility corporation must provide its submission as a single Excel-format file (.xls or .xlsx) containing a page for each existing combination of natural gas and electric residential service classes under which it serves customers, and an additional page produced as an aggregation of all residential service classes. Utility corporations which provide exclusively natural gas service or exclusively electricity service may simply provide a page for each residential service class. Utility corporations which provide both electricity and natural gas service in any portion of their service territory should interpret "each existing combination" as any pairing of a single natural gas service class and a single electricity service class under which a residential customer receives service from the utility corporation, such that a utility corporation offering two possible residential natural gas service classes and four possible residential electricity service classes will yield eight unique residential service class groups if the utility provides service to a customer under every configuration. With the addition of the aggregated page containing all service classes, this hypothetical utility corporation would submit an Excel file with a total of nine pages.
- b) Each page of the Excel-format file should be a single table. For utility corporations providing only natural gas service or only electric service, the table should have 16 columns. For utility corporations providing both natural gas and electric service in any portion of their service territory, the table should have 54 columns.
- c) Each row of the table corresponds to a five-digit ZIP code, within which the utility corporation provided service to one or more residential service addresses during calendar year 2025. Excluding headers, the number of rows in the table should be equivalent to the number of inhabited five-digit ZIP codes within the utility corporation's service territory.

- d) "Period" refers to January 1, 2025, through December 31, 2025, inclusive.
- e) "Average Monthly Customer Count" refers to the total number of residential utility customers within a given category, averaged across each month of the period to produce a figure that most accurately reflects the typical population served during calendar year 2025.
- f) "Total Annual Bill" refers to the sum of all charges, credits, fees, and other billing adjustments applied to a customer's account within the period.
- g) "Total Annual Usage" refers to a customer's total volumetric energy usage during the period, represented in kilowatt-hours for electricity consumption and in therms for natural gas consumption.
- h) Calculations must include every residential account receiving service during all or part of the period.
- i) Column 1 of the data table should be a list of all five-digit ZIP codes within which the utility corporation provided residential service to one or more service addresses during calendar year 2025.
- j) The following formatting guidelines apply only to utility corporations that provided both electricity and natural gas service in any portion of their service territory during the period:
 - a. Columns 2 through 10 of the data table contain information about the subset of customers that received only electricity service from the utility corporation and did not receive natural gas service from the utility corporation.
 - i. Column 2 is the Average Monthly Customer Count among this subset of the customer population, further segmented to include only customers receiving heat-related service.
 - ii. Column 3 is the Median Total Annual Bill among this subset of the customer population, further segmented to include only customers receiving heat-related service.
 - iii. Column 4 is the Mean Total Annual Bill among this subset of the customer population, further segmented to include only customers receiving heat-related service.
 - iv. Column 5 is the Average Monthly Customer Count among this subset of the customer population,

- further segmented to exclude customers receiving heat-related service.
- v. Column 6 is the Median Total Annual Bill among this subset of the customer population, further segmented to exclude customers receiving heat-related service.
 - vi. Column 7 is the Mean Total Annual Bill among this subset of the customer population, further segmented to exclude customers receiving heat-related service.
 - vii. Column 8 is the Average Monthly Customer Count among this overall subset of the customer population.
 - viii. Column 9 is the Median Total Annual Bill among this overall subset of the customer population.
 - ix. Column 10 is the Mean Total Annual Bill among this overall subset of the customer population.
- b. Columns 11 through 19 of the data table contain information about the subset of customers that received only natural gas service from the utility corporation and did not receive electricity service from the utility corporation. The utility corporation must replicate the same nine calculations identified in a.i-ix, above, for this customer subset.
- c. Columns 20 through 27 of the data table contain information about the subset of customers that received both natural gas and electricity services from the utility corporation. The utility corporation must replicate the same nine calculations identified in a.i-ix, above, for this customer subset. Ensure that all natural gas and electricity costs are combined prior to evaluating mean and median total annual bills. A customer's service shall be considered heat-related if the utility corporation provides any form of heat-related service to that customer.
- d. Columns 28 through 36 of the data table contain information about all customers that received any type of service from the utility corporation, with no distinction natural gas and electric service. The utility corporation must replicate the same nine calculations identified in a.i-ix, above, for this aggregated population of customers within the five-digit ZIP code. A customer's service shall be

considered heat-related if the utility corporation provides any form of heat-related service to that customer.

- e. Columns 37 through 45 of the data table contain information about all customers that received electricity service from the utility corporation, regardless of whether those customers also received natural gas service. Do not include customers that received only natural gas service in the calculation.
 - i. Column 37 is the Average Monthly Customer Count among this subset of the customer population, further segmented to include only customers receiving heat-related electric service.
 - ii. Column 38 is the Median Total Annual Electricity Usage among this subset of the customer population, further segmented to include only customers receiving heat-related electric service.
 - iii. Column 39 is the Mean Total Annual Electricity Usage among this subset of the customer population, further segmented to include only customers receiving heat-related electric service.
 - iv. Column 40 is the Average Monthly Customer Count among this subset of the customer population, further segmented to exclude customers receiving heat-related electric service.
 - v. Column 41 is the Median Total Annual Electricity Usage among this subset of the customer population, further segmented to exclude customers receiving heat-related electric service.
 - vi. Column 42 is the Mean Total Annual Electricity Usage among this subset of the customer population, further segmented to exclude customers receiving heat-related electric service.
 - vii. Column 43 is the Average Monthly Customer Count among this overall subset of the customer population.
 - viii. Column 44 is the Median Total Annual Electricity Usage among this overall subset of the customer population.

- ix. Column 45 is the Mean Total Annual Electricity Usage among this overall subset of the customer population.
- f. Columns 46 through 54 of the data table contain information about all customers that received natural gas service from the utility corporation, regardless of whether those customers also received electricity service. Do not include customers that received only electricity service in the calculation.
 - i. Column 46 is the Average Monthly Customer Count among this subset of the customer population, further segmented to include only customers receiving heat-related natural gas service.
 - ii. Column 47 is the Median Total Annual Natural Gas Usage among this subset of the customer population, further segmented to include only customers receiving heat-related natural gas service.
 - iii. Column 48 is the Mean Total Annual Natural Gas Usage among this subset of the customer population, further segmented to include only customers receiving heat-related natural gas service.
 - iv. Column 49 is the Average Monthly Customer Count among this subset of the customer population, further segmented to exclude customers receiving heat-related natural gas service.
 - v. Column 50 is the Median Total Annual Natural Gas Usage among this subset of the customer population, further segmented to exclude customers receiving heat-related natural gas service.
 - vi. Column 51 is the Mean Total Annual Natural Gas Usage among this subset of the customer population, further segmented to exclude customers receiving heat-related natural gas service.
 - vii. Column 52 is the Average Monthly Customer Count among this overall subset of the customer population.
 - viii. Column 53 is the Median Total Annual Natural Gas Usage among this overall subset of the customer population.

ix. Column 54 is the Mean Total Annual Natural Gas Usage among this overall subset of the customer population.

g. See Figure 1 in Appendix C for a sample table.

k) The following formatting guidelines apply only to utility corporations that exclusively provided electricity service or exclusively provided natural gas service throughout their entire service territory during the period:

a. Column 2 is the Average Monthly Customer Count within the five-digit ZIP code for heating customers.

b. Column 3 is the Median Total Annual Bill within the five-digit ZIP code for heating customers.

c. Column 4 is the Mean Total Annual Bill within the five-digit ZIP code for heating customers.

d. Column 5 is either the Median Total Annual Electricity Usage for heating customers, expressed in kilowatt-hours, or the Median Total Annual Natural Gas Usage for heating customers, expressed in therms, dependent upon which type of service the utility corporation provides.

e. Column 6 is either the Mean Total Annual Electricity Usage for heating customers, expressed in kilowatt-hours, or the Mean Total Annual Natural Gas Usage for heating customers, expressed in therms, dependent upon which type of service the utility corporation provides.

f. Column 7 is the Average Monthly Customer Count within the five-digit ZIP code for non-heating customers.

g. Column 8 is the Median Total Annual Bill within the five-digit ZIP code for non-heating customers.

h. Column 9 is the Mean Total Annual Bill within the five-digit ZIP code for non-heating customers.

i. Column 10 is either the Median Total Annual Electricity Usage for non-heating customers, expressed in kilowatt-hours, or the Median Total Annual Natural Gas Usage for non-heating customers, expressed in therms, dependent upon which type of service the utility corporation provides.

j. Column 11 is either the Mean Total Annual Electricity Usage for non-heating customers, expressed in kilowatt-hours, or the Mean Total Annual Natural Gas Usage for non-heating customers, expressed in therms,

dependent upon which type of service the utility corporation provides.

- k. Column 12 is the Average Monthly Customer Count within the five-digit ZIP code for heating and non-heating customers.
- l. Column 13 is the Median Total Annual Bill within the five-digit ZIP code for heating and non-heating customers.
- m. Column 14 is the Mean Total Annual Bill within the five-digit ZIP code for heating and non-heating customers.
- n. Column 15 is either the Median Total Annual Electricity Usage for heating and non-heating customers, expressed in kilowatt-hours, or the Median Total Annual Natural Gas Usage for heating and non-heating customers, expressed in therms, dependent upon which type of service the utility corporation provides.
- o. Column 16 is either the Mean Total Annual Electricity Usage for heating and non-heating customers, expressed in kilowatt-hours, or the Mean Total Annual Natural Gas Usage for heating and non-heating customers, expressed in therms, dependent upon which type of service the utility corporation provides.
- p. See Figure 2 in Appendix C for a sample table.

DATA SUBMISSION FORMAT

Figure 1: Sample Table (.XLS or .XLSX format) for Utility Corporations Providing Both Electricity and Natural Gas Residential Services

	1	2	3	4	5	6	7
	Table 1: Electric SC1 and Natural Gas SC1						
	Electricity Only						
	Heating			Non-Heating			
	ZIP Code	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill
1	00001	#	\$	\$	#	\$	\$
2	00002	#	\$	\$	#	\$	\$

	8	9	10	11	12	13
	Table 1: Electric SC1 and Natural Gas SC1 (cont'd)					
	Electricity Only (cont'd)			Natural Gas Only		
	Heating & Non-Heating			Heating		
	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill
1	#	\$	\$	#	\$	\$
2	#	\$	\$	#	\$	\$

	14	15	16	17	18	19
	Table 1: Electric SC1 and Natural Gas SC1 (cont'd)					
	Natural Gas Only (cont'd)					
	Non-Heating			Heating & Non-Heating		
	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill
1	#	\$	\$	#	\$	\$
2	#	\$	\$	#	\$	\$

	20	21	21	22	23	24
	Table 1: Electric SC1 and Natural Gas SC1 (cont'd)					
	Both Electricity & Natural Gas					
	Heating			Non-Heating		

	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill
1	#	\$	\$	#	\$	\$
2	#	\$	\$	#	\$	\$

	25	26	27	28	29	30
	Table 1: Electric SC1 and Natural Gas SC1 (cont'd)					
	Both Electricity & Natural Gas (cont'd)			All Customers		
	Heating & Non-Heating			Heating		
	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill
1	#	\$	\$	#	\$	\$
2	#	\$	\$	#	\$	\$

	31	32	33	34	35	36
	Table 1: Electric SC1 and Natural Gas SC1 (cont'd)					
	All Customers (cont'd)					
	Non-Heating			Heating & Non-Heating		
	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill
1	#	\$	\$	#	\$	\$
2	#	\$	\$	#	\$	\$

	37	38	39	40	41	42
	Table 1: Electric SC1 and Natural Gas SC1 (cont'd)					
	All Electricity					
	Heating			Non-Heating		
	Average Monthly Customer Count	Median Total Annual Usage	Mean Total Annual Usage	Average Monthly Customer Count	Median Total Annual Usage	Mean Total Annual Usage
1	#	kWh	kWh	#	kWh	kWh
2	#	kWh	kWh	#	kWh	kWh

	43	44	45	46	47	48
	Table 1: Electric SC1 and Natural Gas SC1 (cont'd)					
	All Electricity (cont'd)			All Natural Gas		
	Heating & Non-Heating			Heating		
	Average Monthly Customer Count	Median Total Annual Usage	Mean Total Annual Usage	Average Monthly Customer Count	Median Total Annual Usage	Mean Total Annual Usage
1	#	kWh	kWh	#	thm	thm
2	#	kWh	kWh	#	thm	thm

	49	50	51	52	53	54
	Table 1: Electric SC1 and Natural Gas SC1 (cont'd)					
	All Natural Gas (cont'd)					
	Non-Heating			Heating & Non-Heating		
	Average Monthly Customer Count	Median Total Annual Usage	Mean Total Annual Usage	Average Monthly Customer Count	Median Total Annual Usage	Mean Total Annual Usage
1	#	thm	thm	#	thm	thm
2	#	thm	thm	#	thm	thm

Figure 2: Sample Table (.XLS or .XLSX format) for Utility Corporations Exclusively Providing Either Electricity Service or Natural Gas Service

	1	2	3	4	5	6
	Table 1: SC1					
		Heating				
	ZIP Code	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill	Median Total Annual Usage	Mean Total Annual Usage
1	00001	#	\$	\$	kWh or thm	kWh or thm
2	00002	#	\$	\$	kWh or thm	kWh or thm

	7	8	9	10	11
	Table 1: SC1 (cont'd)				
	Non-Heating				
	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill	Median Total Annual Usage	Mean Total Annual Usage
1	#	\$	\$	kWh or thm	kWh or thm
2	#	\$	\$	kWh or thm	kWh or thm

	12	13	14	15	16
	Table 1: SC1 (cont'd)				
	Heating & Non-Heating				
	Average Monthly Customer Count	Median Total Annual Bill	Mean Total Annual Bill	Median Total Annual Usage	Mean Total Annual Usage
1	#	\$	\$	kWh or thm	kWh or thm
2	#	\$	\$	kWh or thm	kWh or thm