

New Hampshire Gas Corporation

Calculation of the Cost of Gas Rate

Period Covered: Winter Period November 1, 2013 through April 30, 2014

Projected Gas Sales - therms 1,017,695

Total Anticipated Cost of Propane Sendout \$1,682,095

Add:	Prior Period Deficiency Uncollected Interest	\$23,544
		\$2,541

Deduct:	Prior Period Excess Collected Interest	\$0
		\$0

	Prior Period Adjustments and Interest	\$26,085
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Total Anticipated Cost		\$1,708,180
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Cost of Gas Rate

Non-Fixed Price Option Cost of Gas Rate (per therm) \$1.6785

Fixed Price Option Premium \$0.0200

Fixed Price Option Cost of Gas Rate (per therm) \$1.6985

Non-Fixed Price Option Cost of Gas Rate - Beginning Period (per therm) \$1.6785

Mid Period Adjustment - December 1, 2013 \$0.0468

Mid Period Adjustment - January 1, 2014 \$0.1213

Mid Period Adjustment - February 1, 2014 \$0.2515

Mid Period Adjustment - March 1, 2014 \$0.4374

Revised Non-Fixed Price Option Cost of Gas Rate - Effective March 1, 2014 (per therm)	\$2.5355
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Pursuant to Commission Order 25,632, the Company may adjust the approved cost of gas rate upward as of April 1, 2014 to the following rate:

Maximum Cost of Gas Rate - Non-Fixed Price Option (per therm)	\$2.6623
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Issued: February 26, 2014
Effective: March 1, 2014

Issued By:



Michael D. Eastman
Treasurer

In Compliance with DG 13-261, Order Nos. 25,588 and 25,632