

Northern Utilities, Inc.

New Hampshire Division

2011 SUMMER PERIOD PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE MAY 1, 2011

FILED APRIL 15, 2011

Tariff Pages

Northern Utilities, Inc.
New Hampshire Division
Summer 2011 Cost of Gas Filing

Filed Tariff Sheets

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The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
Title	Original	
i	Original	
ii	Third Revised	
iii	Second Revised	
iv	Second Revised	
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10	First Revised	
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16	First Revised	
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38	Forty-seventh Revised	Forty-eighth Revised
39	Fifty-fourth Revised	Fifty-fifth Revised

CHECK SHEET

The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
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45	Second Revised	
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47	First Revised	
48	First Revised	
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55-a	First Revised	
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56	Thirteenth Revised	
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The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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95	Forty-ninth Revised	Fiftieth Revised
96	Fortieth Revised	Forty-first Revised
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98	First Revised	
99	Eleventh Revised	
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144	First Revised	
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146	First Revised	
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170-b	Second Revised	
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Anticipated Cost of Gas

New Hampshire Division
Period Covered: May 1, 2011 - October 31, 2011

	(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>			
Purchased Gas:			
Demand Costs:		\$ 497,292	
Supply Costs:		\$ 3,441,521	
Storage & Peaking Gas:			
Demand, Capacity:		\$ 701,178	
Commodity Costs:		\$ 25,185	
Hedging (Gain)/Loss		\$ 72,585	
Interruptible Included Above		\$ -	
Inventory Finance Charge		\$ -	
Capacity Release		\$ -	
Total Anticipated Direct Cost of Gas			\$ 4,737,763
<u>ANTICIPATED INDIRECT COST OF GAS</u>			
Adjustments:			
Prior Period Under/(Over) Collection		\$ 124,276	
NHPUC Consultant Costs		\$ 28,990	
Interest		\$ 2,150	
Refunds		\$ -	
Capacity Reserve Charge Revenue		\$ -	
<u>Interruptible Margins</u>		\$ -	
Total Adjustments			\$ 155,415
Working Capital:			
Total Anticipated Direct Cost of Gas		\$ 4,737,762	
Working Capital Percentage		<u>0.056%</u>	
Working Capital Allowance		\$ 2,670	
Plus: Bad Debt Reconciliation (Acct 182.11)		\$ (7,494)	
Total Working Capital Allowance			\$ (4,824)
Bad Debt:			
Total Anticipated Direct Cost of Gas		\$ 4,737,762	
Plus: Prior Period Under/(Over) Collection		\$ 124,276	
Plus: Total Working Capital		\$ (4,824)	
Subtotal		\$ 4,857,215	
Bad Debt Percentage		<u>0.450%</u>	
Bad Debt Allowance		\$ 21,857	
Plus: Bad Debt Reconciliation (Acct 182.16)		\$ 3,159	
Total Bad Debt Allowance			\$ 25,016
Local Production and Storage Capacity			\$ -
Miscellaneous Overhead-25.15% Allocated to Winter Season			\$ 25,964
Total Anticipated Indirect Cost of Gas			\$ 201,572
Total Cost of Gas			\$ 4,939,335

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: May 1, 2011 - October 31, 2011

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 4,737,762	
Projected Prorated Sales (05/01/11 - 10/31/11)	7,400,642	
Direct Cost of Gas Rate		\$ 0.6402 per therm
Demand Cost of Gas Rate	\$ 1,198,470	\$ 0.1619 per therm
Commodity Cost of Gas Rate	\$ 3,539,292	\$ 0.4782 per therm
Total Direct Cost of Gas Rate	\$ 4,737,763	\$ 0.6401 per therm
Total Anticipated Indirect Cost of Gas	\$ 201,572	
Projected Prorated Sales (05/01/11 - 10/31/11)	7,400,642	
Indirect Cost of Gas		\$ 0.0272 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/11		\$ 0.6673 per therm
RESIDENTIAL COST OF GAS RATE - 05/01/11	COGwr	\$ 0.6673 per therm
	Maximum (COG+25%)	\$ 0.8341

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/11	COGwl	\$ 0.5975 per therm
	Maximum (COG+25%)	\$ 0.7469

C&I HLF Demand Costs Allocated per SMBA	\$ 163,969
PLUS: Residential Demand Reallocation to C&I HLF	\$ 9,244
C&I HLF Total Adjusted Demand Costs	\$ 173,212
C&I HLF Projected Prorated Sales (05/01/11 - 10/31/11)	1,834,095
Demand Cost of Gas Rate	\$ 0.0944
C&I HLF Commodity Costs Allocated per SMBA	\$ 873,408
PLUS: Residential Commodity Reallocation to C&I HLF	\$ (553)
C&I HLF Total Adjusted Commodity Costs	\$ 872,856
C&I HLF Projected Prorated Sales (05/01/11 - 10/31/11)	1,834,095
Commodity Cost of Gas Rate	\$ 0.4759
Indirect Cost of Gas	\$ 0.0272
Total C&I HLF Cost of Gas Rate	\$ 0.5975

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/11	COGwh	\$ 0.7234 per therm
	Maximum (COG+25%)	\$ 0.9043

C&I LLF Demand Costs Allocated per SMBA	\$ 468,664
PLUS: Residential Demand Reallocation to C&I LLF	\$ 26,421
C&I LLF Total Adjusted Demand Costs	\$ 495,086
C&I LLF Projected Prorated Sales (05/01/11 - 10/31/11)	2,291,857
Demand Cost of Gas Rate	\$ 0.2160
C&I LLF Commodity Costs Allocated per SMBA	\$ 1,101,176
PLUS: Residential Commodity Reallocation to C&I LLF	\$ (697)
C&I LLF Total Adjusted Commodity Costs	\$ 1,100,479
C&I LLF Projected Prorated Sales (05/01/11 - 10/31/11)	2,291,857
Commodity Cost of Gas Rate	\$ 0.4802
Indirect Cost of Gas	\$ 0.0272
Total C&I LLF Cost of Gas Rate	\$ 0.7234

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SUMMER SEASON RESIDENTIAL RATES

Summer Season May 2011 - October 2011		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	<u>Tariff Rate R 5:</u>			
	Monthly Customer Charge	\$9.50	\$9.50	\$9.50
	First 50 therms	\$0.4102	\$0.4558	\$1.1231
	All usage over 50 therms	\$0.2990	\$0.3446	\$1.0119
	LDAC	\$0.0456		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.6673		
Residential Heating Low Income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$3.80	\$3.80	\$3.80
	First 50 therms	\$0.1641	\$0.2097	\$0.8770
	All usage over 50 therms	\$0.1196	\$0.1652	\$0.8325
	LDAC	\$0.0456		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.6673		
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Bi-monthly Customer Charge	\$19.00	\$19.00	\$19.00
	First 20 therms	\$0.4067	\$0.4523	\$1.1196
	All usage over 20 therms	\$0.3082	\$0.3538	\$1.0211
	Monthly Customer Charge	\$9.50	\$9.50	\$9.50
	First 10 therms	\$0.4067	\$0.4523	\$1.1196
	All usage over 10 therms	\$0.3082	\$0.3538	\$1.0211
	LDAC	\$0.0456		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.6673		
Residential Non-Heating Low Income	<u>Tariff Rate R 11:</u>			
	Bi-monthly Customer Charge	\$13.80	\$13.80	\$13.80
	First 20 therms	\$0.3084	\$0.3540	\$1.0213
	All usage over 20 therms	\$0.2335	\$0.2791	\$0.9464
	Monthly Customer Charge	\$6.90	\$6.90	\$6.90
	First 10 therms	\$0.3084	\$0.3540	\$1.0213
	All usage over 10 therms	\$0.2335	\$0.2791	\$0.9464
	LDAC	\$0.0456		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$0.6673		

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Issued by: _____
Title: Treasurer

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
SUMMER SEASON C&I RATES

Summer Season May 2011 - October 2011		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	<u>Tariff Rate G 40:</u>			
	Monthly Customer Charge	\$18.70	\$18.70	\$18.70
	First 75 therms	\$0.3077	\$0.3326	\$1.0560
	All usage over 75 therms	\$0.2007	\$0.2256	\$0.9490
	LDAC	\$0.0249		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$0.7234		
C&I Low Annual/Low Winter	<u>Tariff Rate G 50:</u>			
	Monthly Customer Charge	\$18.70	\$18.70	\$18.70
	First 75 therms	\$0.3018	\$0.3267	\$0.9242
	All usage over 75 therms	\$0.1969	\$0.2218	\$0.8193
	LDAC	\$0.0249		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$0.5975		
C&I Medium Annual/High Winter	<u>Tariff Rate G 41:</u>			
	Monthly Customer Charge	\$60.30	\$60.30	\$60.30
	All usage	\$0.1124	\$0.1373	\$0.8607
	LDAC	\$0.0249		
	<u>Gas Cost Adjustment:</u>			
Cost of Gas		\$0.7234		
C&I Medium Annual/Low Winter	<u>Tariff Rate G 51:</u>			
	Monthly Customer Charge	\$60.30	\$60.30	\$60.30
	First 1000 therms	\$0.1112	\$0.1361	\$0.7336
	All usage over 1000 therms	\$0.0780	\$0.1029	\$0.7004
	LDAC	\$0.0249		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$0.5975		
C&I High Annual/High Winter	<u>Tariff Rate G 42:</u>			
	Monthly Customer Charge	\$254.00	\$254.00	\$254.00
	All usage	\$0.0964	\$0.1213	\$0.8447
	LDAC	\$0.0249		
	<u>Gas Cost Adjustment:</u>			
Cost of Gas		\$0.7234		
C&I High Annual/Low Winter	<u>Tariff Rate G 52:</u>			
	Monthly Customer Charge	\$254.00	\$254.00	\$254.00
	All usage	\$0.0653	\$0.0902	\$0.6877
	LDAC	\$0.0249		
	<u>Gas Cost Adjustment:</u>			
Cost of Gas		\$0.5975		

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SUMMER SEASON DELIVERY RATES

Summer Season May 2011 - October 2011		Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter	<u>Tariff Rate T 40:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	 \$18.70 \$0.3077 \$0.2007 \$0.0249	 \$18.70 \$0.3326 \$0.2256
C&I Low Annual/Low Winter	<u>Tariff Rate T 50:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	 \$18.70 \$0.3018 \$0.1969 \$0.0249	 \$18.70 \$0.3267 \$0.2218
C&I Medium Annual/High Winter	<u>Tariff Rate T 41:</u> Monthly Customer Charge All usage LDAC	 \$60.30 \$0.1124 \$0.0249	 \$60.30 \$0.1373
C&I Medium Annual/Low Winter	<u>Tariff Rate T 51:</u> Monthly Customer Charge First 1000 therms All usage over 1000 therms LDAC	 \$60.30 \$0.1112 \$0.0780 \$0.0249	 \$60.30 \$0.1361 \$0.1029
C&I High Annual/High Winter	<u>Tariff Rate T 42:</u> Monthly Customer Charge All usage LDAC	 \$254.00 \$0.0964 \$0.0249	 \$254.00 \$0.1213
C&I High Annual/Low Winter	<u>Tariff Rate T 52:</u> Monthly Customer Charge All usage LDAC	 \$254.00 \$0.0653 \$0.0249	 \$254.00 \$0.0902
C&I Interruptible Transportation	<u>Tariff Rate IT:</u> Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	 \$170.21 \$0.0407 \$0.0347	 \$170.21 \$0.0407 \$0.0347

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Anticipated Cost of Gas

New Hampshire Division

Period Covered: ~~November 1, 2010~~ May 1, 2011 - ~~April 30~~ October 31, 2011

(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	\$ 1,916,476	\$ 497,292
Supply Costs:	\$ 5,588,474	\$ 3,441,521
Storage & Peaking Gas:		
Demand, Capacity:	\$ 13,349,125	\$ 701,178
Commodity Costs:	\$ 7,067,012	\$ 25,185
Hedging (Gain)/Loss	\$ 1,120,010	\$ 72,585
Interruptible Included Above	\$ 	\$ -
Inventory Finance Charge	\$ 12,234	\$ -
Capacity Release	\$ (1,761,855)	\$ -
PNGTS Refund		
Total Anticipated Direct Cost of Gas		\$ 27,281,475 \$ 4,737,761
ANTICIPATED INDIRECT COST OF GAS		
Adjustments:		
Prior Period Under/(Over) Collection	\$ 2,527,403	\$ 124,276
NHPUC Consultant Costs	\$ 	\$ 28,990
Interest	\$ 99,469	\$ 2,150
Refunds	\$ 	\$ -
Interruptible Margins	\$ 	\$ -
Total Adjustments		\$ 2,626,872 \$ 155,416
Working Capital:		
Total Anticipated Direct Cost of Gas	\$ 27,281,475	\$ 4,737,762
Working Capital Percentage	0.19%	<u>0.0564%</u>
Working Capital Allowance	\$ 51,835	\$ 2,670
Plus: Working Capital Reconciliation (Acct 182.11)	\$ (83,069)	\$ (7,494)
Total Working Capital Allowance		\$ (31,234) \$ (4,824)
Bad Debt:		
Total Anticipated Direct Cost of Gas	\$ 27,281,475	\$ 4,737,762
Plus: Prior Period Under/(Over) Collection	\$ 2,527,403	\$ 124,276
Plus: Prior Period Adjustment	\$ 1,823,180	\$ -
Plus: Total Working Capital	\$ (31,234)	\$ (4,824)
Subtotal	\$ 29,777,645	\$ 4,857,215
Bad Debt Percentage	0.450%	<u>0.450%</u>
Bad Debt Allowance	\$ 133,999	\$ 21,857
Plus: Bad Debt Reconciliation (Acct 182.16)	\$ (2,655)	\$ 3,159
Total Bad Debt Allowance		\$ 131,344 \$ 25,016
Local Production and Storage Capacity		\$ 686,673 \$ -
Miscellaneous Overhead- 20.89% of \$124,297		\$ 98,333 \$ 25,964
Total Anticipated Indirect Cost of Gas		\$ 3,511,989 \$ 201,572
Total Cost of Gas		\$ 30,793,465 \$ 4,939,335

Issued: ~~October 14, 2010~~ April 15, 2011
Effective Date: ~~November 1, 2010~~ May 1, 2011

Issued By: _____
Treasurer

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: November 1, 2010 May 1, 2011 - April 30 October 31, 2011

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$27284475 \$4,737,762	
Projected Prorated Sales (11/01/10 - 04/30/11) (05/01/11 - 10/31/11)	28028950 7,400,642	
Direct Cost of Gas Rate		\$0.0733 \$0.6402 per therm
Demand Cost of Gas Rate	\$13,503,746 \$1,198,470	\$0.4818 \$0.1619 per therm
Commodity Cost of Gas Rate	\$13,777,730 \$3,539,292	\$0.4916 \$0.4782 per therm
Total Direct Cost of Gas Rate	\$27,281,476 \$4,737,762	\$0.0734 \$0.6401 per therm
Total Anticipated Indirect Cost of Gas	\$3,511,589 \$201,572	
Projected Prorated Sales (11/01/10 - 04/30/11) (05/01/11 - 10/31/11)	28,028,950 7,400,642	
Indirect Cost of Gas		\$0.1263 \$0.0272 per therm

TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/11 \$1.0987 \$0.6673

Period-Ending Under-collection as determined on 11/23/10¹ (\$626,426)
PROJECTED SALES (12/01/10 - 04/30/10) 24,881,860
PER UNIT CHANGE IN COST OF GAS (12/01/10 - 04/30/11) (\$0.0251)

Period-Ending Under-collection as determined on 12/22/10² \$938,491
PROJECTED SALES (1/01/11 - 04/30/11) 20,259,333
PER UNIT CHANGE IN COST OF GAS (01/01/11 - 04/30/10) \$0.0463

Period-Ending Under-collection as determined on 1/25/11³ \$677,058
PROJECTED SALES (02/01/10 - 04/30/11) 13,879,104
PER UNIT CHANGE IN COST OF GAS (02/01/11 - 04/30/11) \$0.0416

RESIDENTIAL COST OF GAS RATE - 02/01/11 05/01/11 **COGwr** \$1.1616 \$0.6673 per therm

Maximum (COG+25%) \$1.3734 \$0.8341

RESIDENTIAL COST OF GAS RATE - 11/01/10 \$1.0987 per therm
CHANGE IN PER UNIT COST (\$0.0251) per therm
RESIDENTIAL COST OF GAS RATE - 12/01/10 \$1.0736 per therm
CHANGE IN PER UNIT COST \$0.0463 per therm
RESIDENTIAL COST OF GAS RATE - 01/01/11 \$1.1199 per therm
CHANGE IN PER UNIT COST \$0.0416 per therm
RESIDENTIAL COST OF GAS RATE - 02/01/11 \$1.1615 per therm

COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/11 05/01/11 **COGwl** \$1.0330 \$0.5975 per therm

Maximum (COG+25%) \$1.2128 \$0.7469

C&I HLF Demand Costs Allocated per SMBA \$ 163,969
PLUS: Residential Demand Reallocation to C&I HLF \$ 9,244
C&I HLF Total Adjusted Demand Costs \$ 173,212
C&I HLF Projected Prorated Sales (05/01/11 - 10/31/11) 1,834,095
Demand Cost of Gas Rate \$ 0.0944

C&I HLF Commodity Costs Allocated per SMBA \$ 873,408
PLUS: Residential Commodity Reallocation to C&I HLF (\$53)
C&I HLF Total Adjusted Commodity Costs \$ 872,856
C&I HLF Projected Prorated Sales (05/01/11 - 10/31/11) 1,834,095
Commodity Cost of Gas Rate \$ 0.4759

Indirect Cost of Gas \$ 0.0272

Total C&I HLF Cost of Gas Rate \$ 0.5975
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/10 \$0.0702 per therm
CHANGE IN PER UNIT COST (\$0.0251) per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/10 \$0.0451 per therm
CHANGE IN PER UNIT COST \$0.0463 per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/11 \$0.0914 per therm
CHANGE IN PER UNIT COST \$0.0416 per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/11 \$1.0330 per therm

COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/11 05/01/11 **COGwh** \$1.1859 \$0.7234 per therm

Maximum (COG+25%) \$1.4039 \$0.9043

C&I LLF Demand Costs Allocated per SMBA \$ 468,664
PLUS: Residential Demand Reallocation to C&I LLF \$ 26,421
C&I LLF Total Adjusted Demand Costs \$ 495,086
C&I LLF Projected Prorated Sales (05/01/11 - 10/31/11) 2,291,857
Demand Cost of Gas Rate \$ 0.2160

C&I LLF Commodity Costs Allocated per SMBA \$ 1,101,176
PLUS: Residential Commodity Reallocation to C&I LLF (697)
C&I LLF Total Adjusted Commodity Costs \$ 1,100,479
C&I LLF Projected Prorated Sales (05/01/11 - 10/31/11) 2,291,857
Commodity Cost of Gas Rate \$ 0.4802

Indirect Cost of Gas \$ 0.0272

Total C&I LLF Cost of Gas Rate \$ 0.7234
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/10 \$1.1234 per therm
CHANGE IN PER UNIT COST (\$0.0251) per therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/10 \$1.0980 per therm
CHANGE IN PER UNIT COST \$0.0463 per therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/11 \$1.1443 per therm
CHANGE IN PER UNIT COST \$0.0416 per therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/11 \$1.1859 per therm

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

WINTERSUMMER SEASON RESIDENTIAL RATES

	Winter Summer Season February May 2011 - April October 2011	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	Tariff Rate R 5: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$9.50 \$0.4102 \$0.2990 \$0.0456 \$1.1615 \$0.6673	\$9.50 \$0.4558 \$0.3446 	\$9.50 \$1.6173 \$1.1231 \$1.506 \$1.0119
Residential Heating Low Income	Tariff Rate R 10: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$3.80 \$0.1641 \$0.1196 \$0.0456 \$1.1615 \$0.6673	\$3.80 \$0.2097 \$0.1652 	\$3.80 \$1.3712 \$0.8770 \$1.3267 \$0.8325
Residential Non-Heating	Tariff Rate R 6: Bi-monthly Customer Charge First 20 therms All usage over 20 therms Monthly Customer Charge First 10 therms All usage over 10 therms LDAC Gas Cost Adjustment: Cost of Gas	\$19.00 \$0.4067 \$0.3082 \$9.50 \$0.4067 \$0.3082 \$0.0456 \$1.1615 \$0.6673	\$19.00 \$0.4523 \$0.3538 \$9.50 \$0.4523 \$0.3538 	\$19.00 \$1.6138 \$1.1196 \$1.6153 \$1.0211 \$9.50 \$1.6138 \$1.1196 \$1.6153 \$1.0211
Residential Non-Heating Low Income	Tariff Rate R 11: Bi-monthly Customer Charge First 20 therms All usage over 20 therms Monthly Customer Charge First 10 therms All usage over 10 therms LDAC Gas Cost Adjustment: Cost of Gas	\$13.80 \$0.3084 \$0.2335 \$6.90 \$0.3084 \$0.2335 \$0.0456 \$1.1615 \$0.6673	\$13.80 \$0.3540 \$0.2791 \$6.90 \$0.3540 \$0.2791 	\$13.80 \$1.5155 \$1.0213 \$1.4406 \$0.9464 \$6.90 \$1.5155 \$1.0213 \$1.4406 \$0.9464

Issued: ~~January 25~~April 15, 2011

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

WINTER SUMMER SEASON C&I RATES

WinterSummer Season FebruaryMay 2011 - AprilOctober 2011	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter Tariff Rate G 40: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$18.70 \$0.3077 \$0.2007 \$0.0249 \$1.1859 \$0.7234	\$18.70 \$0.3326 \$0.2256 	\$18.70 \$1.4079 \$1.0560 \$1.3009 \$0.9490
C&I Low Annual/Low Winter Tariff Rate G 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$18.70 \$0.3018 \$0.1969 \$0.0249 \$1.0330 \$0.5975	\$18.70 \$0.3267 \$0.2218 	\$18.70 \$1.3592 \$0.9242 \$1.2543 \$0.8193
C&I Medium Annual/High Winter Tariff Rate G 41: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$60.30 \$0.0249 \$1.1859 \$0.7234	\$60.30 	\$60.30
C&I Medium Annual/Low Winter Tariff Rate G 51: Monthly Customer Charge First 1300 1000 therms All usage over 1300 1000 therms LDAC Gas Cost Adjustment: Cost of Gas	\$60.30 \$0.1862 \$0.1112 \$0.1467 \$0.0780 \$0.0249 \$1.0330 \$0.5975	\$60.30 \$0.2028 \$0.1361 \$0.1633 \$0.1029 	\$60.30 \$1.2436 \$0.7336 \$1.2041 \$0.7004
C&I High Annual/High Winter Tariff Rate G 42: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$254.00 \$0.0249 \$1.1859 \$0.7234	\$254.00 	\$254.00
C&I High Annual/Low Winter Tariff Rate G 52: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$254.00 \$0.0249 \$1.0330 \$0.5975	\$254.00 	\$254.00

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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

~~WINTER~~ SUMMER SEASON DELIVERY RATES

<div> <div>Winter</div> <div>Summer</div> <div>Season</div> </div> <div> <div>November 2010</div> <div>May 2011 - April</div> <div>October 2011</div> </div>		Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter	Tariff Rate T 40: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$18.70 \$0.3077 \$0.2007 \$0.0249	\$18.70 \$0.3326 \$0.2256
C&I Low Annual/Low Winter	Tariff Rate T 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$18.70 \$0.3018 \$0.1969 \$0.0249	\$18.70 \$0.3267 \$0.2218
C&I Medium Annual/High Winter	Tariff Rate T 41: Monthly Customer Charge All usage LDAC	\$60.30 \$0.1942 <u>\$0.1124</u> \$0.0249	\$60.30 \$0.2108 <u>\$0.1373</u>
C&I Medium Annual/Low Winter	Tariff Rate T 51: Monthly Customer Charge First 1300 <u>1000</u> therms All usage over 1300 <u>1000</u> therms LDAC	\$60.30 \$0.1862 <u>\$0.1112</u> \$0.1467 <u>\$0.0780</u> \$0.0249	\$60.30 \$0.2028 <u>\$0.1361</u> \$0.1633 <u>\$0.1029</u>
C&I High Annual/High Winter	Tariff Rate T 42: Monthly Customer Charge All usage LDAC	\$254.00 \$0.1725 <u>\$0.0964</u> \$0.0249	\$254.00 \$0.1894 <u>\$0.1213</u>
C&I High Annual/Low Winter	Tariff Rate T 52: Monthly Customer Charge All usage LDAC	\$254.00 \$0.1262 <u>\$0.0653</u> \$0.0249	\$254.00 \$0.1428 <u>\$0.0902</u>
C&I Interruptible Transportation	Tariff Rate IT: Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	\$170.21 \$0.1299 <u>\$0.0407</u> \$0.1108 <u>\$0.0347</u>	\$170.21 \$0.1299 <u>\$0.0407</u> \$0.1108 <u>\$0.0347</u>

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Northern Utilities, Inc. New Hampshire Division

Updated 2010 Summer Period Cost of Gas Filing DG 11- 045

Prepared by: Frederick J. Stewart, Manager Regulatory Services

Discussion of Revisions

The revised COG calculation reflects a revision to NYMEX prices and changes as discussed during Technical Session held on April 12th at the Commission's offices.

Northern Utilities, Inc. ("Northern") has revised the commodity costs based on updated NYMEX prices as of April 12, 2011¹. In addition, Northern had updated the demand costs for Tennessee Gas Pipeline, TransCanada PipeLines and Granite State Gas Transmission. Lastly, Northern has implemented various format changes that the Commission had requested at the April 12th technical session.

The updates and revisions have resulted in an increase in summer 2011 forecasted gas costs of \$248,152 from the \$4,489,610 reflected in the March 15, 2011 filing to this revised forecast of \$4,737,762.

Northern has updated the variance analysis (Schedule 9) showing the unit cost components of the proposed summer 2011 COG and summer 2010 COG. The proposed residential cost of gas rate of \$0.6673 per therm is \$.0987 per therm lower than the average summer 2010 rate of \$0.7660 per therm.

Revised typical bill and residential and commercial & industrial bill comparisons reflecting the updated proposed COG rate are included with this filing. Summer season residential bills are expected to decrease \$0.42 (an average of \$0.07 per month) or 0.10% from those experienced in 2010.

¹ The original filing reflected the March 1, 2011 NYMEX close.