Northern Utilities, Inc. New Hampshire Division Summer 2012 Cost of Gas

Tariff Sheets

Fifty-third Revised Page 94 Rate Summary

Fifty-third Revised Page 95 Rate Summary

Forty-second Revised Page 96 Rate Summary

Fiftieth Revised Page No. 38 Statement of anticipated Cost of Gas

Sixty-second Revised Page No. 39 Calculation of proposed Cost of Gas Adjustment

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CHECK SHEET

Pages	Revision	Proposed
Title i ii iii iii iv v 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 20 20.1 21 21.1 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 37.1 37.2	Original Original Third Revised Second Revised Second Revised Second Revised Original Original Original Original Original Original Original Original Original Original Original Original Original Original Original Second Revised Second Revised Fourth Revised Third Revised Fourth Revised Original Second Revised Second Revised	
38 39	Forty-ninth Revised Sixty-first Revised	Fiftieth Revised Sixty-second Revised

CHECK SHEET

Pages	Revision	Proposed
40	Twenty-fourth Revised	
41	First Revised	
42	First Revised	
43	Third Revised	
44	Fourth Revised	
45	Third Revised	
46	Second Revised	
47	Second Revised	
48	Second Revised	
49	Second Revised	
50	Second Revised	
51	Second Revised	
52	Second Revised	
53	Third Revised	
54	Third Revised	
55 55 -	Third Revised	
55-a 55-b	Second Revised	
55-c	Second Revised First Revised	
55-d	First Revised	
55-e	First Revised	
56	Sixteenth Revised	
57	Third Revised	
58	First Revised	
59	Fourth Revised	
60	Third Revised	
60-a	First Revised	
61	Fourth Revised	
62	Second Revised	
63	Fourth Revised	
64	Second Revised	
65	First Revised	
66	First Revised	
67	First Revised	
68	First Revised	
69	First Revised	
70	Fourth Revised	
71	First Revised	
72	Third Revised	
73	First Revised	
74	Third Revised	
75 76	First Revised	
76 77	Third Revised	
78	First Revised Third Revised	
79	First Revised	
80	Third Revised	
81	First Revised	
82	Third Revised	
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Pages	Revision	Proposed
83 84 85 86 87 88 89 90 90 91 92 93 93	First Revised Third Revised First Revised Third Revised First Revised First Revised Third Revised First Revised Third Revised First Revised First Revised	Fifty-third Revised
		Fifty-third Revised Fifty-third Revised Forty-second Revised
123 124 125 126 127 128 129	Original First Revised First Revised First Revised First Revised First Revised First Revised	

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CHECK SHEET

	Pages	Revision	Proposed
	130	First Revised	
	131	First Revised	
	132	First Revised	
	133	First Revised	
	134	First Revised	
	135	First Revised	
	136	First Revised	
	137	First Revised	
	138	First Revised	
	139	First Revised	
	140	First Revised	
	141	First Revised	
	142	First Revised	
	143 144	First Revised	
	145	First Revised First Revised	
	145	First Revised	
	147	First Revised	
,	148	First Revised	
	149	First Revised	
	150	First Revised	
	151	First Revised	
	152	First Revised	
	152-a	Original	
	153	Second Revised	
	154	Ninth Revised	
	155	Original	
	156	Original	
	157	Original	
	158	Original	
	159	Original	
	160	Original	
	161	Original	
	162 163	Original	
	164	Original	
	165	Original Original	
	166	Original	
	167	Original	
	168	Original	
	169	Eighth Revised	
	170	Original	
	170-a	Original	
	170-b	Second Revised	
	171	First Revised	

N.H.P.U.C No.10 NORTHERN UTILITIES, INC.

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Fiftieth Revised Page 38 Superseding Forty-nineth Revised Page 38

Anticipated Cost of Gas

New Hampshire Division	
Period Covered: May 1, 2012 - October 31, 2012	

Period Covered: r	way 1, 2012 - October 31,	2012
(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas: Demand Costs:	¢101 571	
Supply Costs:	\$481,574 \$2,045,969	
	Ψ <u>2</u> ,0+0,000	
Storage & Peaking Gas: Demand, Capacity:	\$377,162	
Commodity Costs:	\$21,944	
Hedging (Gain)/Loss	\$239,048	
Interruptible Included Above	\$0	
Inventory Finance Charge	\$0	
Capacity Release, Asset Management, PNGTS Cost	\$0	
Total Anticipated Direct Cost of Gas		<u>\$3,165,697</u>
ANTICIPATED INDIRECT COST OF GAS		
Adjustments:		
Prior Period Under/(Over) Collection	(\$104,463)	
Interest Refunds	(\$2,129)	
Interruptible Margins	\$0 \$0	
Total Adjustments		(\$106,592)
Working Capital:		
Total Anticipated Direct Cost of Gas	\$3,165,697	
Working Capital Allowance Percentage	0.082%	
Working Capital Allowance	\$2,607	
Plus: Working Capital Reconciliation (Acct 182.11)	(\$952)	
Total Working Capital Allowance		\$1,655
Bad Debt:		
Projected Bad Debt	\$650,000	
Bad Debt Supply Portion (64%)	\$416,526	
Seasonal Bad Debt Portion (9%) Plus: Bad Debt Reconciliation (Acct 182.16)	\$39,068	
Total Bad Debt Allowance	(\$1,283)	\$37,785
Local Production and Storage Capacity		\$0
Miscellaneous Overhead-20.69% Allocated to Summer Se	ason	\$85,176
Total Anticipated Indirect Cost of Gas		\$18,025
Total Cost of Gas		\$3,183,722

Issued: April 30, 2012 Effective Date: May 1, 2012 Issued By:

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ZHCila

Treasurer

: May 1, 2012

Authorized by NHPUC Order No. 25,354 in Docket No. DG 12-068, dated April 30, 2012

N.H.P.U.C No.10 NORTHERN UTILITIES, INC.

Sixty-second Revised Page 39 Superseding Sixty-first Revised Page 39

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: May 1, 2012 - October 31, 2012

(Col 1)	(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas Projected Prorated Sales (05/01/12-10/31/12) Direct Cost of Gas Rate	\$3,165,697 7,466,573	\$0.4240	per therm
Demand Cost of Gas Rate Commodity Cost of Gas Rate Total Direct Cost of Gas Rate	\$858,736 \$ <u>2,306,962</u> \$3,165,697	\$0.1150 \$ <u>0.3090</u> \$0.4240	per therm per therm per therm
Total Anticipated Indirect Cost of Gas Projected Prorated Sales (05/01/12-10/31/12) Indirect Cost of Gas	\$ 18,025 7,466,573	\$0.0024	per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$0.4264	per therm

RESIDENTIAL COST OF GAS RATE - 05/01/12	COGwr	\$0.4264	per therm	
	Maximum (COG+25%)	\$0.5330		
OM/IND LOW WINTER USE COST OF GAS RATE - 05/01/12	COGwi	\$0.3835	per therm	
	Maximum (COG+25%)	\$0.4794		
C&I HLF DEMAND COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF C&I HLF TOTAL ADJUSTED DEMAND COSTS C&I HLF PROJECTED PRORATED SALES (05/1/12-10/31/12)	\$127,347 (\$158) \$127,189 1,760,923			
DEMAND COST OF GAS RATE C&I HLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY COSTS C&I HLF TOTAL ADJUSTED COMMODITY COSTS C&I HLF PROJECTED PRORATED SALES (05/1/12-10/31/12) COMMODITY COST OF GAS RATE	\$0.0722 \$543,894 <u>\$6</u> \$543,900 1,760,923 \$0.3089			
INDIRECT COST OF GAS	\$0.0024			
TOTAL C&I HLF COST OF GAS RATE	\$0.3835			
OM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/12	COGwh	\$0.4597	per therm	
	Maximum (COG+25%)	\$0.5746		

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/01/12-10/31/12) DEMAND COST OF GAS RATE	\$336,362 (\$417) \$335,945 2,265,631 \$0.148 3	
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED COMMODITY COSTS C&I LLF PROJECTED PRORATED SALES (05/01/12-10/31/12) COMMODITY COST OF GAS RATE	\$700,089 \$7 \$700,096 2,265,631 \$0.3090	
INDIRECT COST OF GAS	\$0.0024	
TOTAL C&I LLF COST OF GAS RATE	\$0.4597	
Issued: April 30, 2012 Effective Date: May 1, 2012 Authorized by NHPUC Order No. 25,354, in Docket No. DG 12-068, dated April 30, 2012.	Issued By:	Treasurer

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

	Summer Season		Total	Total Billed F	Rates
	May 2012 - October 2012	Tariff	Delivery Rates	Tariff Rates,	LDAC
		Rates	(Includes LDAC)	Plus Cost of	Gas
C&I Low Annual/High Winter	Tariff Rate R 5:				
	Monthly Customer Charge	\$13.73	\$13.73		\$13.73
	First 50 therms	\$0.4410	\$0.5052	\$0.9316	
	All usage over 50 therms	\$0.4410	\$0.5052	\$0.9316	
	LDAC	\$0.0642			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.4264			
C&I Low Annual/Low Winter	Tariff Rate R 10:				
cor tow Annual/tow Winter	Monthly Customer Charge	\$5.50	\$5.50		\$5.50
	First 50 therms	\$0.1764	\$0.2406	¢0 6670	\$5.50
		\$0.1764	\$0.2406 \$0.2406	\$0.6670 \$0.6670	
	All usage over 50 therms	\$0.0642	ψ0.2400	\$0.0070	
		φ 0.004 2			
	Gas Cost Adjustment: Cost of Gas	\$0.4264			
	Cost of Gas	JU.4204		·····	
Residential Non-Heating	Tariff Rate R 6:				
	Monthly Customer Charge	\$13.73	\$13.73		\$13.73
	First 10 therms	\$0.3296	\$0.3938	\$0.8202	
	All usage over 10 therms	\$0.3296	\$0.3938	\$0.8202	
	LDAC	\$0.0642			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.4264			
Residential Non-Heating Low Income	Tariff Rate R 11:		<u>.</u>		
	Monthly Customer Charge	\$9.98	\$9.98	.	\$9.98
	First 10 therms	\$0.2499	\$0.3141	\$0.7405	
	All usage over 10 therms	\$0.2499	\$0.3141	\$0.7405	
	LDAC	\$0.0642			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.4264			

Issued: April 30, 2012	Issued by:		W24clas		
Effective: With Service Rendered On and After May 1, 2012	•	Title:	Treasurer		
Authorized by NURLIC Order No. 25 254 in Desket No. DC 42 000, deted	A				

Authorized by NHPUC Order No. 25,354 in Docket No. DG 12-068, dated April 30, 2012

Fifty-third Revised Page 95 Superceding Fifty-second Page 95

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

	Summer Season			Total	Total Billed Rates
	May 2012 - October 2012		Tariff	Delivery Rates	Tariff Rates, LDAC
			Rates	(Includes LDAC)	Plus Cost of Gas
C&I Low Annual/High Winter	Tariff Rate G 40:		Trates	(molades EDAO)	1103 0030 01 003
	Monthly Customer Charge		\$31.40	\$31.40	\$31.40
	First 75 therms		\$0.2701	\$0.3136	
	All usage over 75 therms		\$0.2201	\$0.2661	\$0.7733
			• • • • • •	\$0.2001	\$0.7258
			\$0.0435		
	Gas Cost Adjustment:		***		
	Cost of Gas		\$0.4597		
C&I Low Annual/Low Winter	Tariff Rate G 50:	TT	· · · · ·		
	Monthly Customer Charge		\$31.40	\$31.40	\$31.40
	First 75 therms		\$0.2701	\$0.3136	\$0.6971
	All usage over 75 therms		\$0.2226	\$0.2661	\$0.6496
	LDAC		\$0.0435	\$0.2001	φ0.0430
	Gas Cost Adjustment:		<i>QUID</i>		
	Cost of Gas		\$0.3835		
			\$0.3835		
C&I Medium Annual/High Winter	Tariff Rate G 41:	Т			
	Monthly Customer Charge		\$94.21	\$94.21	\$94.21
	All usage		\$0.1557	\$0.1992	\$0.6589
	LDAC		\$0.0435	• • • • • • • •	•••••
	Gas Cost Adjustment:				
	Cost of Gas		\$0.4597		
		1			
C&I Medium Annual/Low Winter	Tariff Rate G 51:				
	Monthly Customer Charge		\$94.21	\$94.21	\$94.21
	First 1,000 therms		\$0.1325	\$0.1760	\$0.5595
	All usage over 1,000 therms		\$0.1011	\$0.1446	\$0.5281
	LDAC		\$0.0435		
	Gas Cost Adjustment:				
	Cost of Gas		\$0.3835		
CRILlish Assure // lish Wiston	Tariff Bata C 42:	1 1			
C&I High Annual/High Winter	Tariff Rate G 42:		* 044.05	*•••••••••••••	****
	Monthly Customer Charge	i (\$314.05	\$314.05	\$314.05
			*• • • • • •		•
	All usage		\$0.1200	\$0.1635	\$0.6232
	LDAC		\$0.0435		
	Gas Cost Adjustment:				
	Cost of Gas		\$0.4597		
C&I High Annual/Low Winter	Tariff Rate G 52:	П			
	Monthly Customer Charge		\$314.05	\$314.05	\$314.05
	monthly customer charge		ψ514.00	Φ 314.05	a) 14.00
	All usage		\$0.0694	¢0 4420	¢0.4004
				\$0.1129	\$0.4964
			\$0.0435		
	Gas Cost Adjustment:				
	Cost of Gas		\$0.3835		

Issued: April 30, 2012 Effective: With Service Rendered On and After May 1, 2012 Issued by:

WRACRES Treasurer

Authorized by NHPUC Order No. 25,354, in Docket No. DG 12-068 , dated April 30, 2012

Title:

Forty-second Revsied Page 96 Superceding Forty-first Revsied Page 96

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

	Summer Season		Total
	May 2012 - October 2012	Tariff	Delivery Rates
		Rates	(Includes LDAC)
C&I Low Annual/High Winter	Tariff Rate T 40:		(
3	Monthly Customer Charge	\$31.40	\$31.40
	First 75 therms	\$0.2701	\$0.3136
	All usage over 75 therms	\$0.2226	\$0.2661
	7 th douge over 70 therms	ψ0.2220	φ 0.200 i
	LDAC	\$0.0435	
C&I Low Annual/Low Winter	Tariff Rate T 50:		
	Monthly Customer Charge	\$31,40	\$31.40
	First 75 therms	\$0.2701	\$0.3136
	All usage over 75 therms	\$0.2226	\$0.2661
	The douge over to themas	ψ0.2220	\$0.2001
	LDAC	\$0.0435	
C&I Medium Annual/High Winter	Tariff Rate T 41:		
	Monthly Customer Charge	\$94.21	\$94.21
	All usage	\$0.1557	\$0.1992
	LDAC	\$0.0435	
C&I Medium Annual/Low Winter	Tariff Rate T 51:		
	Monthly Customer Charge	\$94.21	\$94.21
	First 1,000 therms	\$0.1325	\$0.1760
	All usage over 1,000 therms	\$0.1011	\$0.1446
		φ0.1011	φ υ. 1440
	LDAC	\$0.0435	
C&I High Annual/High Winter	Tariff Rate T 42:		
	Monthly Customer Charge	\$314.05	\$314.05
	All usage	\$0.1200	\$0.1635
	LDAC	\$0.0435	
C&I High Annual/Low Winter	Tariff Rate T 52:		
	Monthly Customer Charge	\$314.05	\$314.05
	All usage	\$0.0694	\$0.1129
			+ • • • • • • • • • •
	LDAC	\$0.0435	
C&I Interruptible Transportation	Tariff Rate IT:		
	Monthly Customer Charge	\$170.21	\$170.21
	First 20,000 therms	\$0.0407	\$0.0407
	All usage over 20,000 therms	\$0.0347	\$0.0347

Issued: April 30, 2012 Issu Effective: With Service Rendered On and After May 1, 2012 Authorized by NHPUC Order No. 25,354, in Docket No. DG 12-068, dated April 30, 2012

Issued by:

Title:

W246les

Treasurer

N.H.P.U.C №.10 NORTHERN UTILITIES, INC.

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Forty-ninth<u>Fiftieth</u> Revised Page 38 Superseding Forty-eighthnineth Revised Page 38

Treasurer

Anticipated Cost of Gas

New Hampshire Division Period Covered: November 1, 2014<u>May 1, 2012</u> - April 30<u>October 31</u>, 2012

ANTICIPATED DIRECT COST OF GAS Purchased Gas: Demand Costs: \$ 2,328,979 \$ 491,574 Supply Costs: \$ -7,429,043 \$ 2,045,969 Storage & Peaking Gas: \$ -7,429,043 \$ 2,045,969 Demand Cospacity: \$ -7,429,043 \$ 2,045,969 Commodity Costs: \$ -7,429,043 \$ 2,045,969 Interruptible Included Above \$ -7,429,044 \$ 239,048 Interruptible Included Above \$ - 7,131 Capacity: \$ -7,131 Capacity Release \$ - (1,612,415) Total Anticipated Direct Cost of Gas \$ - 28,899,546 \$ 3,165,697 ANTICIPATED INDIRECT COST OF GAS \$ - (1,64,63) Adjustments: \$ - 7,139 Prior Period Under/(Over) Collection \$ - 7,149 NHPUC Consultant Costs \$ - 7,162 Interruptible Margins \$ - 1,045,326 \$ (106,592) Working Capital Allowance \$ - 28,899,646 \$ 3,165,697 Working Capital Allowance \$ - 28,899,646 \$ 3,165,697 Working Capital Allowance \$ - 28,899,646 \$ 3,165,697 Working Capital Allowance \$ - 28,649 \$ 2,607 Projected Bad Debt \$ - 0,082% Morking Capital Allowance \$ - 0,082% <tr< th=""><th>Period Covered: Nove</th><th>mbor 1, 2011 May 1,</th><th>201</th><th></th><th>tober 31, 2012</th><th>(0.1.0)</th></tr<>	Period Covered: Nove	mbor 1, 2011 May 1,	201		tober 31, 2012	(0.1.0)
Purchased Gas: \$ Demand Costs: Supply Costs: S. 7,429,043 2,045,969 Storage & Peaking Gas: Demand, Capacity: S. 43,980,472 S. 377,162 Commodity Costs: S. 703,414 S. 239,048 Interruptible Included Above S. 71,431 Capacity Release S. (1,612,415) Total Anticipated Direct Cost of Gas ANTICIPATED INDIRECT COST OF GAS Adjustments: Prior Period Under/(Over) Collection S. 74,698 S. (1,04,463) NHPUC Consultant Costs S. 74,698 S. (1,04,463) NHPUC Consultant Costs S. (2,129) Interruptible Margins S. (2,129) Interruptible Margins S. (2,129) Working Capital Allowance Percentage Working Capital Allowance S. (28,899,546 S. (106,592) Working Capital Allowance S. (106,592) S. (106,592) S. (106,592) Working Capital Allowance S. (104,463) S. (104,45,326 S. (106,592) Working Capital Allowance S. (28,899,546 S. (166,597 Working Capital Allowance S. (106,592) S. (106,592) S. (106,592) S. (106,592) S. (106,592) S. (106,592) S. (11,416) S				(Col 2)		(Col 3)
Demand Costs: \$ - 2,428,079 \$ 481,574 Supply Costs: \$ - 7,429,043 \$ 2,045,969 Storage & Peaking Gas: \$ - 43,980,472 \$ 377,162 Demand, Capacity: \$ - 43,980,472 \$ 377,162 Commodity Costs: \$ - 6,062,922 \$ 21,944 Hedging (Gain)/Loss \$ - 7,03,414 \$ 239,048 Interruptible Included Above \$ - \$ - Inventory Finance Charge \$ - 7,131 Capacity Release \$ (1,612,415) Total Anticipated Direct Cost of Gas \$ - 28,899,546 \$ 3,165,697 ANTICIPATED INDIRECT COST OF GAS Adjustments: - Interruptible Margins - Interruptible Margins Prior Period Under/(Over) Collection \$ - 7,428 \$ (104,463) - Interruptible Margins NHPUC Consultant Costs \$ - 3,698 \$ - 1,046,326 \$ (106,592) Working Capital Allowance \$ - 28,899,646 \$ 3,165,697 - 0,0625% Working Capital Allowance \$ - 28,899,646 \$ 3,165,697 - 0,0625% Working Capital Allowance \$ - 28,899,646 \$ 3,165,697 - 0,0625% Working Capital Allowance \$ - 28,899,646 \$ 3,165,697 - 0,						
Storage & Peaking Gas: Demand, Capacity: Commodity Costs: $$ = 13,960,472 \ \$ 377,162 \ \$ = 6,062,922 \ \$ 21,944 \ \$ 239,048 \ $ = 1,944 \ \$ 239,048 \ $ = 1,944 \ \$ 239,048 \ $ = 1,944 \ \$ 239,048 \ $ = 1,944 \ \$ 239,048 \ $ = 1,944 \ \$ 239,048 \ $ = 1,944 \ \$ 239,048 \ $ = 1,944 \ \$ 239,048 \ $ = 1,944 \ \$ 239,048 \ $ = 1,944 \ \$ 239,048 \ $ = 1,944 \ $ = 28,899,546 \ \$ 3,165,697 \ $ = 1,046,326 \ $ = 1,046,326 \ $ = 1,046,326 \ $ = 1,046,326 \ $ = 1,046,326 \ $ = 1,046,326 \ $ = 1,046,326 \ $ = 1,046,326 \ $ = 1,046,36 \ $ = 1,046,36 \ $ = 1,046,36 \ $ = 1,046,36 \ $ = 1,046,36 \ $ = 1,046,36 \ $ = 1,046,36 \ $ $		\$2,328,979	\$	481,574		
$\begin{array}{c cccc} Demand, Capacity: & $-13,860,472 & $377,162 \\ Commodity Costs: & $-6,662,922 & $21,944 \\ \\ \mbox{Hedging (Gain)/Loss} & $-21,944 & $239,048 \\ \\ \mbox{Interruptible Included Above} & $-$ & $-$ \\ \\ \mbox{Inventory Finance Charge} & $-7,131 \\ \\ \mbox{Capacity Release} & $-$ & $-$ \\ \\ \mbox{Inventory Finance Charge} & $-$ & $-$ \\ \\ \mbox{Inventory Finance Charge} & $-$ & $-$ \\ \\ \mbox{Inventory Finance Charge} & $-$ & $-$ \\ \\ \mbox{Inventory Finance Charge} & $-$ & $-$ \\ \\ \mbox{Inventory Finance Charge} & $-$ & $-$ \\ \\ \mbox{Inventory Finance Charge} & $-$ & $-$ \\ \\ \mbox{Inventory Finance Charge} & $-$ & $-$ \\ \\ \mbox{Inventory Finance Charge} & $-$ & $-$ & $-$ \\ \\ \mbox{Interset} & $-$ & $-$ & $-$ & $-$ \\ \\ \mbox{Atticipated Direct Cost of Gas} & $-$ & $-$ & $-$ & $-$ & $-$ \\ \\ \mbox{Interset} & $-$ $	Supply Costs:	\$ 7,429,043	\$	2,045,969		
$\begin{array}{c cccc} \mbodity Costs: & $= 6,662,922 $ 21,944 \\ \mbod{Hedging (Gain)/Loss} & $= 703,414 $ 239,048 \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Above} & $= $ - $ \\ \mbod{Interruptible Included Costs} & $= $ - $ \\ \mbod{Interruptible Includer(Over) Collection} & $ $ $ $ $ $ $ $ $ $ $ $ $ $ $ $ $ $ $	Storage & Peaking Gas:					
Hedging (Gain)/Loss\$ $-703,414$ \$239,048Interruptible Included Above\$\$\$Inventory Finance Charge\$ $-7,134$ Capacity Release\$ $(1,612,415)$ Total Anticipated Direct Cost of Gas\$ $-28,899,546$ \$ANTICIPATED INDIRECT COST OF GASAdjustments:Prior Period Under/(Over) Collection\$ $973,628$ \$ $(104,463)$ Prior Period Under/(Over) Collection\$ $-74,698$ \$ $-$ Interruptible Margins\$\$ $-$ \$Total Adjustments\$\$ $-$ \$Morking Capital Allowance\$\$ $-$ \$Total Adjustments\$\$ $-$ \$Working Capital Allowance\$ $228,899,646$ \$ $3,165,697$ Working Capital Allowance\$ $ -$ Plus: Working Capital Allowance\$ $ (11,415)$ \$Projected Bad Debt\$ $650,000$ \$ $416,526$ Bad Debt Supply Portion (64%)\$ $377,467$ \$ $39,068$ Seasonal Bad Debt Porton (91%)\$ $377,467$ \$ $370,392$ \$Plus: Bad Debt Reconciliation (Acct 182.16)\$ $370,392$ \$ $37,785$						
Interruptible Included Above \$ \$ Inventory Finance Charge \$ -7,131 Capacity Release \$ (1,612,415) Total Anticipated Direct Cost of Gas \$ -28,899,546 \$ 3,165,697 ANTICIPATED INDIRECT COST OF GAS Adjustments: \$ -71,698 \$ - Prior Period Under((Over) Collection \$ 973,628 \$ (104,463) \$ NHPUC Consultant Costs \$ -71,698 \$ - - Interruptible Margins \$ - - - Interruptible Margins \$ - - - Total Adjustments \$ - - - Working Capital Allowance Percentage \$ 0.082% 0.082% 0.082% Working Capital Allowance Percentage \$ - - - Working Capital Allowance \$ - - - Projected Bad Debt \$ 650,000 \$ - - Bad Debt Supply Portion (64%) \$ - - - Seasonal Bad Debt Porton (91%) \$ - - - Plus: Bad Debt Reconciliation (Acct 182.16) \$ - - - Projected Bad Debt \$ <td>Commodity Costs:</td> <td>\$<u>6,062,922</u></td> <td>\$</td> <td>21,944</td> <td></td> <td></td>	Commodity Costs:	\$ <u>6,062,922</u>	\$	21,944		
Inventory Finance Charge\$ $-7,131$ Capacity Release\$ $-7,131$ Capacity Release\$ $-7,131$ Capacity Release\$ $-1,642,415$ Total Anticipated Direct Cost of Gas\$ $-7,134$ ANTICIPATED INDIRECT COST OF GAS\$ $-7,134$ Adjustments:\$ $-1,046,326$ \$Prior Period Under/(Over) Collection\$ $-973,628$ \$(104,463)NHPUC Consultant Costs\$ $-7,1498$ \$ $-1,045,326$ \$Interest\$ $-28,899,646$ \$ $3,165,697$ Working Capital:\$ $-1,045,326$ \$(106,592)Working Capital Allowance Percentage 0.082% 0.082% 0.082% Working Capital Allowance Percentage 0.082% 0.082% 0.082% Working Capital Allowance\$ $-23,843$ \$ $2,607$ Plus: Working Capital Allowance\$ $-(11,415)$ \$ $1,655$ Bad Debt\$ $650,000$ \$ $416,526$ \$Bad Debt Supply Portion (64%)\$ $650,000$ \$ $416,526$ Seasonal Bad Debt Reconciliation (Acct 182.16)\$ $650,000$ \$ $377,475$ $3.39,068$ Prus: Bad Debt Reconciliation (Acct 182.16)\$ $650,000$ \$ $377,475$ $3.39,068$ \$ $377,832$ \$ $37,785$	Hedging (Gain)/Loss	\$ 703,414	\$	239,048		
Capacity Release \$(1,612,415) Total Anticipated Direct Cost of Gas \$28,899,546 \$ 3,165,697 ANTICIPATED INDIRECT COST OF GAS \$73,628 \$ (104,463) Adjustments: Prior Period Under/(Over) Collection \$74,698 \$ Prior Period Under/(Over) Collection \$74,698 \$ (104,463) \$ NHPUC Consultant Costs \$74,698 \$ (2,129) \$ Interest \$5 \$5 Interest \$5 \$6 Interruptible Margins \$5 \$6 Total Adjustments \$6 \$6697 Working Capital<	Interruptible Included Above	\$	\$	-		
Total Anticipated Direct Cost of Gas\$\begin{aligned}{3} -28,899,546 \$ \$ 3,165,697 \\ \hline \$ 3,165,697 \\ \hline \$ 4djustments: \\ Prior Period Under/(Over) Collection & \$\begin{aligned}{3} -71,698 \$ \$ (104,463) \\ \hline \$ -71,698 \$ \$ - \\ \hline \$ (2,129) \\ \hline \$ 8djustments & \$\begin{aligned}{3} -71,698 \$ \$ (2,129) \\ \hline \$ 8djustments & \$\begin{aligned}{3} -71,698 \$ \$ - \\ \hline \$ (11erruptible Margins & \$\begin{aligned}{3} -71,698 \$ \$ (2,129) \\ \hline \$ 8djustments & \$\begin{aligned}{3} -71,698 \$ \$ - \\ \hline \$ (11erruptible Margins & \$\begin{aligned}{3} -71,698 \$ \$ - \\ \hline \$ (106,592) \\ \hline \$ 1000 \\ \hline \$ 0000 \\ \hline \$	Inventory Finance Charge	\$7,131				
ANTICIPATED INDIRECT COST OF GAS Adjustments: Prior Period Under/(Over) Collection \$	Capacity Release	<u>\$(1,612,415)</u>				
Adjustments: Prior Period Under/(Over) Collection \$ 973,628 \$ (104,463) NHPUC Consultant Costs \$ 71,698 \$ - Interest \$ (2,129) Refunds \$ - Interest \$ (2,129) Refunds \$ - Interruptible Margins \$ (2,129) Total Adjustments \$ - Working Capital: \$ (106,592) Total Anticipated Direct Cost of Gas \$ 28,899,546 \$ 3,165,697 Working Capital Allowance Percentage 0.082% 0.082% Working Capital Allowance \$ 23,843 \$ 2,607 Plus: Working Capital Allowance \$ (35,228) \$ (952) Total Abust \$ (35,228) \$ (952) Total Bad Debt \$ (650,000) \$ (11,415) \$ (1,655) Bad Debt Supply Portion (64%) \$ (16,526) \$ (1,283) Plus: Bad Debt A	Total Anticipated Direct Cost of Gas				\$ 28,899,546	\$ 3,165,697
Prior Period Under/(Over) Collection\$ $-73,628$ \$ $(104,463)$ NHPUC Consultant Costs\$ $-71,698$ \$ $-$ Interest\$ $-71,698$ \$ $-$ Interruptible Margins\$ $-$ \$ $(2,129)$ Refunds\$ $-$ \$ $-$ Interruptible Margins\$ $-$ Total Adjustments\$ $-$ Working Capital\$ $-$ Morking Capital Allowance Percentage 0.082% Working Capital Allowance\$ $-23,813$ Plus: Working Capital Allowance\$ $-(11,415)$ Total Working Capital Allowance\$ $-(11,415)$ Projected Bad Debt\$ $650,000$ Bad Debt Supply Portion (64%)\$ $416,526$ Seasonal Bad Debt Portion (91%)\$ $-377,457$ Plus: Bad Debt Reconciliation (Acct 182.16)\$ $-379,392$ Total Bad Debt Allowance\$ $-379,392$ \$ $-379,392$ \$ $37,785$	ANTICIPATED INDIRECT COST OF GAS					
NHPUC Consultant Costs \$ 74,698 \$ (2,129) Refunds \$ (2,129) Refunds \$ (2,129) Interruptible Margins \$ (2,129) Total Adjustments \$ (2,129) Working Capital: \$ (106,592) Total Adjustments \$ (106,592) Working Capital Allowance Percentage 0.082% Working Capital Allowance \$ (252) Total Working Capital Allowance \$ (11,415) Projected Bad Debt \$ (650,000) Bad Debt: \$ (11,415) Projected Bad Debt \$ (650,000) Bad Debt Supply Portion (64%) \$ (12,216) Plus: Bad Debt Reconciliation (Acct 182.16) \$ (12,83) Plus: Bad Debt Allowance \$ (12,83) Years and Debt Allowance \$ (12,83) Seasonal Bad Debt Allowance \$ (12,83) Years and Debt Allowance \$ (12,83) Years and Debt Allowance \$ (12,83)	•					
Interest\$ $(2,129)$ Refunds\$\$Interruptible Margins\$\$Total Adjustments\$\$Working Capital:\$\$Total Anticipated Direct Cost of Gas\$ $28,809,646$ \$Working Capital Allowance Percentage 0.082% 0.082% Working Capital Allowance\$ $23,8413$ \$Plus: Working Capital Allowance\$ $23,8413$ \$Plus: Working Capital Allowance\$ $(11,415)$ \$Total Working Capital Allowance\$ $(11,415)$ \$Projected Bad Debt\$ $650,000$ \$ $(11,415)$ \$Bad Debt Supply Portion (64%)\$ $416,526$ \$ $377,457$ \$Seasonal Bad Debt Portion (91%)\$ $377,457$ \$ $39,068$ \$Plus: Bad Debt Reconciliation (Acct 182.16)\$ $1,035$ \$ $37,785$				(104,463)		
Refunds\$\$.Interruptible Margins\$\$.Total Adjustments\$\$.Working Capital:\$1,045,326 \$ (106,592)Working Capital Allowance Percentage0.082%0.082%Working Capital Allowance\$23,843 \$ 2,607Plus: Working Capital Allowance\$.Plus: Working Capital Allowance\$.Plus: Working Capital Allowance\$.Bad Debt:\$.Projected Bad Debt\$650,000Bad Debt Supply Portion (64%)\$416,526Seasonal Bad Debt Reconciliation (Acct 182.16)\$.Plus: Bad Debt Allowance\$.Seasonal Bad Debt Allowance\$.Yotal Bad Debt Allowance\$.Seasonal Bad Debt Allowance\$.Total Bad Debt AllowanceTotal Bad De				(2 129)		
Total Adjustments\$ 1,045,326 \$ (106,592)Working Capital: Total Anticipated Direct Cost of Gas Working Capital Allowance Percentage Working Capital Allowance Percentage 		+	•	(2,120)		
Working Capital: Total Anticipated Direct Cost of Gas Working Capital Allowance Percentage Working Capital Allowance Plus: Working Capital Allowance\$ 28,809,546 \$ 3,165,697 0.082% \$ 23,813 \$ 2,607 \$ (35,228) \$ (952)Total Working Capital Allowance\$ 23,813 \$ 2,607 \$ (35,228) \$ (952)Total Working Capital Allowance\$ (35,228) \$ (952)Total Working Capital Allowance\$ (11,415) \$ 1,655Bad Debt:\$ 650,000 \$ 416,526 \$ 23,843 \$ 2,607Projected Bad Debt Bad Debt Supply Portion (64%) Seasonal Bad Debt Portion (91%) Plus: Bad Debt Reconciliation (Acct 182.16) Total Bad Debt Allowance\$ 650,000 \$ 1,935 \$ (1,283) \$ (1,283)Total Bad Debt Allowance\$ 377,457 \$ 39,068 \$ (1,283)	Interruptible Margins	\$	\$	-		
Total Anticipated Direct Cost of Gas\$ 28,809,546\$ 3,165,697Working Capital Allowance Percentage0.082%0.082%Working Capital Allowance\$ 23,8132,607Plus: Working Capital Reconciliation (Acct 182.11)\$ (35,228)(952)Total Working Capital Allowance\$ (11,415)\$ 1,655Bad Debt:\$ 650,000\$ 416,526Bad Debt Supply Portion (64%)\$ 416,526Seasonal Bad Debt Reconciliation (Acct 182.16)\$ 1,935Pius: Bad Debt Allowance\$ 377,457Sad Debt Reconciliation (Acct 182.16)\$ 1,935Total Bad Debt Allowance\$ 3779,392Sate Debt Allowance\$ 3779,392	Total Adjustments				\$ <u>1,045,326</u>	\$ (106,592)
Working Capital Allowance Percentage Working Capital Allowance0.082% 23,8430.082% 2,607Plus: Working Capital Reconciliation (Acct 182.11)\$35,228)\$367Total Working Capital Allowance\$365,228)\$367Bad Debt:\$365,228)\$3000Projected Bad Debt\$ 650,000\$ 416,526Bad Debt Supply Portion (64%)\$ 416,526Seasonal Bad Debt Portion (91%)\$ 377,457Pius: Bad Debt Reconciliation (Acct 182.16)\$379,392Total Bad Debt Allowance\$379,392						
Working Capital Allowance\$ 23,813\$ 2,607Plus: Working Capital Reconciliation (Acct 182.11)\$ (35,228)\$ (952)Total Working Capital Allowance\$ (11,415)\$ 1,655Bad Debt:\$ 650,000\$ 416,526Bad Debt Supply Portion (64%)\$ 416,526Seasonal Bad Debt Portion (91%)\$ 377,457\$ 39,068Plus: Bad Debt Reconciliation (Acct 182.16)\$ 1,935\$ (1,283)Total Bad Debt Allowance\$ 379,392\$ 37,785	•			• •		
Plus: Working Capital Reconciliation (Acct 182.11) \$ (35,228) \$ (952) Total Working Capital Allowance \$ (11,415) \$ 1,655 Bad Debt: Projected Bad Debt \$ 650,000 Bad Debt Supply Portion (64%) \$ 416,526 Seasonal Bad Debt Portion (91%) \$ 377,457 \$ 39,068 Plus: Bad Debt Reconciliation (Acct 182.16) \$ 1,035 \$ (1.283) Total Bad Debt Allowance \$ 37,785						
Total Working Capital Allowance\$ (11,415) \$ 1,655Bad Debt:Projected Bad Debt\$ 650,000Bad Debt Supply Portion (64%)\$ 416,526Seasonal Bad Debt Portion (91%)\$ 377,457 \$ 39,068Plus: Bad Debt Reconciliation (Acct 182.16)\$ 1,035 \$ (1,283)Total Bad Debt Allowance\$ 379,392 \$ 37,785		• • • • • • • •				
Bad Debt: Projected Bad Debt \$ 650,000 Bad Debt Supply Portion (64%) \$ 416,526 Seasonal Bad Debt Portion (91%) \$ 377,457 \$ 39,068 Plus: Bad Debt Reconciliation (Acct 182.16) \$ -1,935 \$ (1.283) Total Bad Debt Allowance \$ 379,392 \$ 37,785		/			\$(11,415)	\$ 1,655
Projected Bad Debt \$ 650,000 Bad Debt Supply Portion (64%) \$ 416,526 Seasonal Bad Debt Portion (91%) \$ 377,457 \$ 39,068 Plus: Bad Debt Reconciliation (Acct 182.16) \$ 1,935 \$ (1,283) Total Bad Debt Allowance \$ 37,785						
Bad Debt Supply Portion (64%) \$ 416,526 Seasonal Bad Debt Portion (91%) \$ 377,457 \$ 39,068 Plus: Bad Debt Reconciliation (Acct 182.16) \$ 1,935 \$ (1,283) Total Bad Debt Allowance \$ 379,392 \$ 37,785						
Seasonal Bad Debt Portion (91%) \$ 377,457 \$ 39,068 Plus: Bad Debt Reconciliation (Acct 182.16) \$ 1,935 \$ (1,283) Total Bad Debt Allowance \$ 37,785						
Plus: Bad Debt Reconciliation (Acct 182.16) \$1,935 \$379,392 \$379,392 \$37,785 Total Bad Debt Allowance \$379,392 \$37,785 \$37,785 \$379,392 \$37,785			æ	00.000		
Total Bad Debt Allowance \$			_			
Local Production and Storage Capacity		φ	Ψ	(1,200)	\$379,392	\$ 37,785
······································	Local Production and Storage Capacity				\$	\$ -
Miscellaneous Overhead- 79.31 20.69% Allocated to Summer Season \$ 349,601 \$ 85,176	Miscellaneous Overhead- 79.31 <u>20.69</u> % Allocated to Su	<u>\$349,601</u>	\$ 85,176			
Total Anticipated Indirect Cost of Gas\$ 2,112,605\$ 18,025	Total Anticipated Indirect Cost of Gas				\$ <u>2,112,605</u>	\$ 18,025
Total Cost of Gas \$ 3,183,722	Total Cost of Gas				<u>\$31,012,151</u>	\$ 3,183,722

 Issued:
 November 4, 2011 April 30, 2012
 Issued By:

 Effective Date:
 November 1, 2011 May 1, 2012
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 Authorized by NHPUC Order No. 25,282 25,354, in Docket No. DG 11-207 12-068, dated October 28, 2011 April 30, 2012
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N.H.P.U.C No.10 NORTHERN UTILITIES, INC.

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Sixty-first-Sixty-second Revised Page 39 Superseding Sixtieth-Sixty-first Revised Page 39

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: November 1, 2011May 1, 2012 - April 30October 31, 2012

(Col 1)		(Col 2)		(Col 3)	
Total Anticipated Direct Cost of Gas Projected Prorated Sales (41/01/11-04/30/12-05/01/12 - 10/31/12) Direct Cost of Gas Rate	\$28,800,546 28,614,458	<u>\$3,165,697</u> 7,466,573	\$1.0100	<u>\$0.4240</u>	per therm
Demand Cost of Gas Rate Commodity Cost of Gas Rate Total Direct Cost of Gas Rate	\$14,697,036 \$14,292,510 \$28,899,546	<u>\$858,736</u> <u>\$2,306,962</u> <u>\$3,165,697</u>	\$0.5136 \$0.4063 \$1.0099	<u>\$0.1150</u> <u>\$0.3090</u> \$0.4240	per therm per therm per therm
Total Anticipated Indirect Cost of Gas Projected Prorated Sales (14/01/11-04/30/12-<u>05/01/12 - 10/31/12</u>) Indirect Cost of Gas	\$2,112,606 28,514,458	<u>\$18,025</u> 7,466,573	\$0.0738	<u>\$0.0024</u>	per therm
TOTAL PERIOD AVERAGE COST OF GAS			\$1.0837	<u>\$0.4264</u>	per therm
Period-Ending Under-collection as determined on 12/22/11	\$1,413,303				
PROJECTED SALES (01/01/12 - 04/30/12)	10,551,177				
PER UNIT CHANGE IN COST OF GAS (01/01/12 - 04/30/12)	\$0.0723				
Period Ending-Under-collection as determined on 2/23/12	\$1,115,073				
PROJECTED SALES (03/01/12 - 04/30/12)	7.062.651				
PER UNIT CHANGE IN COST OF GAS (03/01/12 - 04/30/12)	\$0.1402				
Period Ending Under-collection as determined on 3/23/12	-\$644,006				
PROJECTED SALES (04/30/12)	3,159,801				
PER UNIT CHANGE IN COST OF GAS (04/30/12)	- \$0.20 41				

RESIDENTIAL COST OF GAS RATE - 03/04/12 05/01/12	COGwr	\$1.0920	\$0.4264	per therm
	Maximum (COG+25%)	\$1.3546	\$0.5330	
RESIDENTIAL COST OF GAS RATE - 11/01/11			\$ <u>1,0837</u>	
CHANGE IN PER-UNIT COST RESIDENTIAL COST OF CAS RATE - 012/01/12			\$-0.0723 \$-1.1560	
CHANGE IN PER UNIT COST RESIDENTIAL COST OF GAS RATE 03/01/12			<u>\$ 0.1402</u>	
HESIDENTIAL COST OF GAS HATE03/01/12 CHANGE IN PER UNIT COST			\$ 1.2081 \$ (0.2041)	
RESIDENTIAL COST OF GAS RATE - 04/01/12			\$-1.0920	

OM/IND LOW WINTER USE COST OF GAS RATE - 03/01/12 05/01/12	COGwi	\$0,0315	\$0.3835	per therm
	Maximum (COG+25%)	\$1,1540	\$0.4794	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/11			\$0.0232	
CHANGE IN PER UNIT-COST			\$-0.0723	
COM/IND LOW WINTER USE COST OF GAS RATE 01/01/12			\$0,0055	
CHANGE IN PER UNIT COST			\$ 0.1402	
COM/IND LOW WINTER USE COST OF GAS RATE ~ 03/01/12			\$ 1,1356	
CHANGE-IN-PER UNIT COST			\$ (0.2041)	
COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/12			\$ 0.9315	
C&I HLF Demand Costs Allocated per SMBA	\$127,347			
PLUS: Residential Demand Relocation to C&I HLF	(\$158)			
C&I HLF Total Adjusted Demand Costs	\$127,189			
C&I HLF Projected Prorated Sales (05/01/12-10/31/12)	1,760,923			
Demand Cost of Gas Rate	\$0.0722			
C&I HLF Commodity Costs Allocated per SMBA	\$543,894			
PLUS: Residential Commodity Reallocation to C&I HLF	\$6			
C&I HLF Total Adjusted Commodity Costs	\$543,900			
C&I HLF Projected Prorated Sales (05/01/12-10/31/12)	1,760,923			
Commodity Cost of Gas Rate	\$0.3089			
Indirect Cost of Gas	\$0.0024			
Total C&I HLF Cost of Gas Rate	<u>\$0.3835</u>			
M/IND HIGH WINTER USE COST OF GAS RATE - 93/91/12 05/01/12	COGwh	\$1,1249	\$0.4597	per therm

	Maximum (COG+25%)	\$1.3968 <u>\$0.5746</u>	
COM/IND HIGH WINTER USE COST OF GAS RATE 11/01/11		<u>\$1-1166</u>	
CHANGE IN PER-UNIT-COST		S-0.0723	
COMIND HIGH WINTER USE COST OF GAS RATE 01/01/12		<u>\$ 1,1880</u>	
CHANGE IN PER UNIT COST		\$ 0.1402	
COMIND HIGH WINTER USE COST OF GAS RATE - 03/01/12		\$ 1.3200	
CHANGE IN PER-UNIT COST		\$(0.2041)	
COMAND LOW WINTER USE COST OF GAS RATE - 04/01/12		\$1.1249	
C&I LLF Demand Costs Allocated per SMBA	\$336.362		
PLUS: Residential Demand Relocation to C&I LLF	(\$417)		
C&I LLF Total Adjusted Demand Costs	\$335,945		
C&I LLF Projected Prorated Sales (05/01/12-10/31/12)	2,265,631		
Demand Cost of Gas Rate	\$0.1483		
	1011100		
C&I LLF Commodity Costs Allocated per SMBA	\$700,089		
PLUS: Residential Commodity Reallocation to C&I LLF	\$7		
C&I LLF Total Adjusted Commodity Costs	\$700,096		
C&I LLF Projected Prorated Sales (05/01/12-10/31/12)	2,265,631		
Commodity Cost of Gas Rate	\$0.3089		
	40.3000		
Indirect Cost of Gas	\$0.0024		
	30.0024		
Total C&I HLF Cost of Gas Rate	\$0.4596		
	30.4598		
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Issued: February 24, <u>April 30,</u> 2012 Effective Date: March 1, <u>May 1,</u> 2012 Authorized by NHPUC Order No. 25,282, <u>25,354</u>, in Docket No. DG 11-207 <u>12-068</u>, dated October 28, 2011 <u>April 30, 2012</u>

WR4clas Issued By: Treasurer

Fifty-second <u>third</u> Revised Page 94 Superseding Fiftyfirst <u>second</u> Revised Page 94

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

SUMMER SEASON C&I RATES

	Summer Season May 2012 - October 2012		Total Delivery Rates (Includes LDAC)	<u>Total Billed Rates</u> Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	Tariff Rate R 5: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$9.50 <u>\$13.73</u> \$0.44102 <u>\$0.4410</u> \$0.2090 <u>\$0.4410</u> \$0.0456 <u>\$0.0642</u> \$0.6685 <u>\$0.4264</u>	\$0.4558 \$0.5052	\$ 9.5 0 <u>\$13.73</u> \$ 1.1243 <u>\$0.9316</u> \$1.0131 <u>\$0.9316</u>
C&I Low Annual/Low Winter	Tariff Rate R 10: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$3.80 \$5.50 \$0.1641 \$0.1764 \$0.1196 \$0.1764 \$0.0456 \$0.0642 \$0.6685 \$0.4264	\$0.2097 <u>\$0.2406</u>	\$3.80 <u>\$5.50</u> \$0.8782 <u>\$0.6670</u> \$0.8337 <u>\$0.6670</u>
Residential Non-Heating	Tariff Rate R 6: Bi-monthly-Customer Charge -First 20 therms -All usage over 0 therms Monthly Customer Charge First 10 therms All usage over 10 therms All usage over 10 therms LDAC Gas Cost Adjustment: Cost of Gas	\$19.00 \$0.4067 \$0.3082 \$9.50 \$13.73 \$0.4067 \$0.3296 \$0.3082 \$0.3296 \$0.3082 \$0.3296 \$0.0456 \$0.0642 \$0.6685 \$0.4264	\$0.4523 <u>\$0.3938</u>	\$19.00 \$1.1208 \$1.0223 \$9.50 \$13.73 \$1.1208 <u>\$0.8202</u> \$1.0223 <u>\$0.8202</u>
Residential Non-Heating Low Income	Tariff Rate R 11: Bi-monthly Customer Charge -First 20 therms -All usage over 0 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 \$6.0000 <u>\$9.97</u> \$0.3084 <u>\$0.2495</u> \$0.2335 <u>\$0.2495</u> \$0.2335 <u>\$0.2495</u> \$0.0456 <u>\$0.0642</u> \$0.0645 <u>\$0.4264</u>	\$0.3540 \$0.3141	\$ 13.80 \$ 1.0225 \$0.9476 \$6.90 <u>\$9.98</u> \$ 1.0225 <u>\$0.7405</u> \$0.9476 <u>\$0.7405</u>

Issued: July 22, 2011 April 30, 2012

Issued by:

WZHCRED Treasurer

Effective: With Service Rendered On and After August 1,2011 May 1, 2012 Title:

Authorized by NHPUC Order No. 25,282-25,354 in Docket No. DG-11-207-12-068, dated April 29, 2011 April 30, 2012.

Fifty-second third Revised Page 95 Superseding Fifty-first second Revised Page 95

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

SUMMER SEASON C&I RATES

	Summer Season May 2012 - October 2012		ariff ates	Tota Delivery (Includes	Rates	<u>Total Bill</u> Tariff Rate Plus Cos	es, LDAC
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:	\$18.70 \$0.3077 \$0.2077 \$0.9249	\$0.2701	\$ 18.70 \$ 0.3326 \$ 0.2326	<u>\$31.40</u> <u>\$0.3136</u> <u>\$0.2661</u>	\$ 18.70 \$ 1.0572 \$ 0.0572	<u>\$31.40</u> <u>\$0.6379</u> <u>\$0.5904</u>
	Cost of Gas	\$0.7246	<u>\$0.3243</u>				
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:	\$18.70 \$0.3018 \$0.1969 \$0.0249	\$0.2701	\$ 18.70 \$ 0.3267 \$ 0.2218	<u>\$31.40</u> <u>\$0.3136</u> <u>\$0.2661</u>	\$ 18.70 \$ 0.9254 \$ 0.8205	<u>\$31.40</u> <u>\$0.5795</u> <u>\$0.5320</u>
	Cost of Gas	\$0.5987	<u>\$0.2659</u>				
C&I Medium Annual/High Winter	Tariff Rate G 41: Monthly Customer Charge	\$60.30	<u>\$94.21</u>	\$60.30	<u>\$94.21</u>	\$60.30	<u>\$94.21</u>
	All usage LDAC Gas Cost Adjustment:	\$0.112 4 \$0.0249	<u>\$0.1557</u> \$0.0435	\$ 0.1373	<u>\$0.1992</u>	\$0.8619	<u>\$0.5235</u>
	Cost of Gas	\$0.7246	<u>\$0.3243</u>				
C&I Medium Annual/Low Winter	Tariff Rate G 51: Monthly Customer Charge First 1,000 therms All usage over 1,000 therms LDAC	\$60.30 \$0.1112 \$0.0780 \$0.0249	<u>\$94.21</u> <u>\$0.1325</u> <u>\$0.1011</u> \$0.0435	\$ 60.30 \$ 0.1361 \$ 0.1029	<u>\$94.21</u> <u>\$0.1760</u> <u>\$0.1446</u>	\$ 60.30 \$ 0.7348 \$ 0.7016	<u>\$94.21</u> <u>\$0.4419</u> <u>\$0.4105</u>
	Gas Cost Adjustment: Cost of Gas	\$0.5987	\$0.2659				
C&I High Annual/High Winter	Tariff Rate G 42: Monthly Customer Charge	\$254.00	<u>\$314.05</u>	\$254.00	<u>\$314.05</u>	\$ 254.00	<u>\$314.05</u>
	All usage LDAC Gas Cost Adjustment:	\$0.096 4 \$0.0249	<u>\$0.1200</u> <u>\$0.0435</u>	\$ 0.1213	<u>\$0.1635</u>	\$0.8459	<u>\$0.4878</u>
	Cost of Gas	\$0.7246	<u>\$0.3243</u>				
C&I High Annual/Low Winter	Tariff Rate G 52: Monthly Customer Charge	\$254.00	<u>\$314.05</u>	\$ 254.00	<u>\$314.05</u>	\$ 25 4.00	<u>\$314.05</u>
	All usage LDAC Gas Cost Adjustment:	\$0.0653 \$0.0249	<u>\$0.0694</u> <u>\$0.0435</u>	\$0.0902	<u>\$0.1129</u>	\$0.6889	<u>\$0.3788</u>
	Cost of Gas	\$0.5987	<u>\$0.2659</u>				

, ZHCRO Issued: July 22 2011, April 30, 2012 Issued by: Effective: With Service Rendered On and After August 1, 2011May 1, 2012 Title: Treasurer

Authorized by NHPUC Order No. 25,282 25,354, in Docket No. DG 11-207 12-068, dated October 28, 2011 April 30, 2012

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

	Summer Season			Total		
	May 2012 - October 2012	Tarif	f	Delivery Rates		
	-	Rates	s	(Includes		
C&I Low Annual/High Winter	Tariff Rate T 40:	 				
	Monthly Customer Charge	\$18.70	\$31.40	\$18.70	\$31.40	
	First 75 therms	\$0.3077	\$0.2701	\$0.3326	\$0.3136	
	All usage over 75 therms	\$0.2077	\$0.2226	\$0.2326	\$0.2661	
		++	TATATA		<u>+</u>	
	LDAC	\$0.0249	<u>\$0.0435</u>			
C&I Low Annual/Low Winter	Tariff Rate T 50:	 				
	Monthly Customer Charge	\$18.70	\$31.40	\$18.70	\$31.40	
	First 75 therms	\$0.3018	\$0.2701	\$0.3267	\$0.3136	
	All usage over 75 therms	\$0.1969	\$0.2226	\$0.2218	\$0.2661	
		\$0.1000	<u>\u0.2220</u>	VOILLIU	<u>40.2001</u>	
	LDAC	\$0.0249	<u>\$0.0435</u>			
C&I Medium Annual/High Winter	Tariff Rate T 41:					
	Monthly Customer Charge	\$60.30	<u>\$94.21</u>	\$ 60.30	<u>\$94.21</u>	
	All usage	\$0.1124	\$0.4557	*0 4070	£0.4000	
	All usage	00.1-124	<u>\$0.1557</u>	\$0.1373	<u>\$0.1992</u>	
	LDAC	\$0.0249	<u>\$0.0435</u>			
C&I Medium Annual/Low Winter	Tariff Rate T 51:					
	Monthly Customer Charge	\$60.30	<u>\$94.21</u>	\$60.30	<u>\$94.21</u>	
	First 1,000 therms	\$ 0.1112	\$0.1325	\$0.1361	\$0.1760	
	All usage over 1,000 therms	\$0.0780	\$0.1011	\$0.1029	\$0.1446	
	LDAC	\$0.0249	\$0.0435			
C&I High Annual/High Winter	Tariff Rate T 42:					
	Monthly Customer Charge	\$254.00	<u>\$314.05</u>	\$ 254.00	<u>\$314.05</u>	
	All usage	\$0.0964 ´	<u>\$0.1200</u>	\$0.1213	<u>\$0.1635</u>	
	LDAC	\$ 0.0249	\$0.0435			
C&I High Annual/Low Winter	Tariff Rate T 52:					
	Monthly Customer Charge	\$254.00	<u>\$314.05</u>	\$254.00	<u>\$314.05</u>	
	All usage	\$ 0.0653	<u>\$0.0694</u>	\$0.0902	<u>\$0.1129</u>	
	LDAC	\$0.0249	\$0.0435			
C&I Interruptible Transportation	Tariff Rate IT:	 				
	Monthly Customer Charge	\$170.21		\$170.21		
	First 20.000 therms	\$0.0407		\$0.0407		
	All usage over 20,000 therms	\$0.0347		\$0.0347		

lssued: A pril 29, 2011 <u>April 30, 2012</u>	Issued by:
Effective: With Service Rendered On and After May 1, 2011 May 1, 2012	Title:
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Treasurer