

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

NH Division Total Annual Demand Cost Allocation	
Resource	Costs
Pipeline & Product Demand	\$ 3,828,257
Storage	\$ 13,166,443
Peaking	\$ 1,318,986
Total Gross Demand Cost	\$ 18,313,686
Capacity Assignment Demand Revenue Estimate	\$ 3,303,689
NH Total Pipeline, Storage & Peaking Demand Cost	\$ 18,313,686
Capacity Assignment as % of Total Gross Demand Cost	18.04%
NH Non-Grandfathered Transportation Allocated Capacity Assignment Costs	
	Costs
Pipeline & Product Demand	\$ 690,597
Storage	\$ 2,375,154
Peaking	\$ 237,938
Total Capacity Assignment Credit	\$ 3,303,689
NH Net Annual Demand Cost (Less Capacity Assignment)	
	Costs
Pipeline & Product Demand	\$ 3,137,660
Storage	\$ 10,791,288
Peaking	\$ 1,081,048
Total Net Demand Cost (Less Capacity Assignment)	\$ 15,009,997
DEVELOPMENT OF BASE AND REMAINING PIPELINE DEMAND COSTS	
	MMBtu/day
Pipeline MDQ	11,229
Less 18.04% NH Transp. Capacity Assignment	(2,026)
Net Pipeline MDQ	9,203
Net Pipeline MDQ	9,203
Less: Firm Sales Base Use	2,735
Remaining Pipeline MDQ	6,468
	Unit Cost
Pipeline Unit Cost	\$340.92
	Costs
Pipeline & Product Demand	\$ 3,137,660
Less: Base Pipeline Use	\$ 932,444
Remaining Pipeline Use	\$ 2,205,217

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

NH Division Total Annual Demand Cost Allocation		
1	Resource	
2	Pipeline & Product Demand	Schedule 21, LN 84 + Schedule 21, LN 87
3	Storage	Schedule 21, LN 85
4	Peaking	Schedule 21, LN 86
5	Total Gross Demand Cost	Sum (LN 2 : LN 4)
6		
7	Capacity Assignment Demand Revenue Estimate	Schedule 5B, Page 1
8	NH Total Pipeline, Storage & Peaking Demand Cost	LN 5
9	Capacity Assignment as % of Total Gross Demand Cost	LN 7 / LN 8
10		
11	NH Non-Grandfathered Transportation Allocated Capacity Assignment Costs	
12		
13	Pipeline & Product Demand	LN 2 * LN 9
14	Storage	LN 3 * LN 9
15	Peaking	LN 4 * LN 9
16	Total Capacity Assignment Credit	Sum (LN 13 : LN 15)
17		
18	NH Net Annual Demand Cost (Less Capacity Assignment)	
19		
20	Pipeline & Product Demand	LN 2 - LN 13
21	Storage	LN 3 - LN 14
22	Peaking	LN 4 - LN 15
23	Total Net Demand Cost (Less Capacity Assignment)	LN 5 - LN 16
24		
25	DEVELOPMENT OF BASE AND REMAINING PIPELINE DEMAND C	
26		
27	Pipeline MDQ	Company Analysis
28	Less 18.04% NH Transp. Capacity Assignment	-(LN 27) * LN 9
29	Net Pipeline MDQ	Sum (LN 27 : LN 28)
30		
31	Net Pipeline MDQ	LN 29
32	Less: Firm Sales Base Use	Schedule 10B, LN 48 / 10
33	Remaining Pipeline MDQ	LN 31 - LN 32
34		
35		
36	Pipeline Unit Cost	LN 20 / LN 31
37		
38		
39	Pipeline & Product Demand	LN 20
40	Less: Base Pipeline Use	LN 36 * LN 32
41	Remaining Pipeline Use	LN 39 - LN 40

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

42 **NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR ALLOCATORS)**

43 (Based on NH Firm Sales Sendout for Remaining Temperature Sensitive Load)

44

45 **All Months**

	Nov	Dec	Jan	Feb	Mar	Apr
46 Remaining Load for All Months	2,780,965	4,457,655	5,850,045	4,833,516	3,468,685	1,731,269
47 Rank	5	3	1	2	4	6
48 % Max Month	47.54%	76.20%	100.00%	82.62%	59.29%	29.59%
49 PR	3.59%	5.64%	17.38%	3.21%	2.94%	2.59%
50 CumPR	7.98%	16.55%	37.14%	19.76%	10.92%	4.39%

51

52 **Peak Months Only**

	Nov	Dec	Jan	Feb	Mar	Apr
53 Remaining Load for Peak Months Only	2,780,965	4,457,655	5,850,045	4,833,516	3,468,685	1,731,269
54 Rank	5	3	1	2	4	6
55 % Max Month	47.54%	76.20%	100.00%	82.62%	59.29%	29.59%
56 PR	3.59%	5.64%	17.38%	3.21%	2.94%	4.93%
57 CumPR	8.52%	17.10%	37.68%	20.31%	11.46%	4.93%

58

59 **DEMAND COST PR ALLOCATORS**

60

	Nov	Dec	Jan	Feb	Mar	Apr
61 Pipeline - Base	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%
62 Pipeline - Remaining	7.98%	16.55%	37.14%	19.76%	10.92%	4.39%
63 Storage & Peaking	7.98%	16.55%	37.14%	19.76%	10.92%	4.39%
64 Capacity Release	8.52%	17.10%	37.68%	20.31%	11.46%	4.93%
65 Interr. Margins & Off Sys Sales	8.52%	17.10%	37.68%	20.31%	11.46%	4.93%

66

67 **DEMAND COSTS ALLOCATED TO MONTHS**

68

	Nov	Dec	Jan	Feb	Mar	Apr
69 Pipeline - Base	\$ 77,704	\$ 77,704	\$ 77,704	\$ 77,704	\$ 77,704	\$ 77,704
70 Pipeline - Remaining	\$ 175,913	\$ 364,989	\$ 819,019	\$ 435,831	\$ 240,723	\$ 96,774
71 Total Pipeline	\$ 253,616	\$ 442,693	\$ 896,722	\$ 513,535	\$ 318,426	\$ 174,478
72						
73 Storage & Peaking	\$ 947,069	\$ 1,965,011	\$ 4,409,393	\$ 2,346,406	\$ 1,295,991	\$ 521,009
74						
75 Less Credits to Demand Cost						
76 Cap Rel Margins, Asset Mgt Credit, TGP Refund & PNGTS Litigation Expense	\$ 398,267	\$ 799,014	\$ 1,761,325	\$ 949,162	\$ 535,632	\$ 230,535
77 Interruptible Margins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 Re-Entry Fee Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79						
80 Total Direct Demand Costs	\$ 802,418	\$ 1,608,690	\$ 3,544,791	\$ 1,910,778	\$ 1,078,786	\$ 464,952

81

82 Indirect Demand Costs/(Credits)

83 Miscellaneous Overhead

84 Local Production & Storage

85 Subtotal

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

42 **NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR ALLOCATORS)**

43 (Based on NH Firm Sales Sendout for Remaining Temperature Sensitive Load)

45 All Months	May	Jun	Jul	Aug	Sep	Oct	Annual	Winter	Summer
46 Remaining Load for All Months	488,265	129,675	0	18,525	135,105	823,825	24,717,532	23,122,136	1,595,396
47 Rank	8	10	12	11	9	7			
48 % Max Month	8.35%	2.22%	0.00%	0.32%	2.31%	14.08%			
49 PR	0.75%	0.19%	0.00%	0.03%	0.01%	0.82%	37.14%		
50 CumPR	0.98%	0.22%	0.00%	0.03%	0.23%	1.80%	100.00%	96.74%	3.26%

52 Peak Months Only	Annual	Winter	Summer
53 Remaining Load for Peak Months Only	23,122,136	23,122,136	
54 Rank			
55 % Max Month			
56 PR	37.68%		
57 CumPR	100.00%	100.00%	0.00%

58 **DEMAND COST PR ALLOCATORS**

60	May	Jun	Jul	Aug	Sep	Oct	Annual	Winter	Summer
61 Pipeline - Base	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	100.00%	50.00%	50.00%
62 Pipeline - Remaining	0.98%	0.22%	0.00%	0.03%	0.23%	1.80%	100.00%	96.74%	3.26%
63 Storage & Peaking	0.98%	0.22%	0.00%	0.03%	0.23%	1.80%	100.00%	96.74%	3.26%
64 Capacity Release	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
65 Interr. Margins & Off Sys Sales	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%

66 **DEMAND COSTS ALLOCATED TO MONTHS**

68	May	Jun	Jul	Aug	Sep	Oct	Annual	Winter	Summer	Winter	Summer
69 Pipeline - Base	\$ 77,704	\$ 77,704	\$ 77,704	\$ 77,704	\$ 77,704	\$ 77,704	\$ 932,444	\$ 466,222	\$ 466,222	50.00%	50.00%
70 Pipeline - Remaining	\$ 21,693	\$ 4,825	\$ -	\$ 635	\$ 5,052	\$ 39,763	\$ 2,205,217	\$ 2,133,249	\$ 71,968	96.74%	3.26%
71 Total Pipeline	\$ 99,397	\$ 82,528	\$ 77,704	\$ 78,338	\$ 82,756	\$ 117,467	\$ 3,137,660	\$ 2,599,470	\$ 538,190	82.85%	17.15%
72											
73 Storage & Peaking	\$ 116,789	\$ 25,975	\$ -	\$ 3,418	\$ 27,200	\$ 214,075	\$ 11,872,337	\$ 11,484,880	\$ 387,457	96.74%	3.26%
74											
75 Less Credits to Demand Cost											
76 Cap Rel Margins, Asset Mgt Credit, TGP Refund & PNGTS Litigation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,673,935	\$ 4,673,935	\$ -	100.00%	0.00%
77 Interruptible Margins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
78 Re-Entry Fee Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
79											
80 Total Direct Demand Costs	\$ 216,186	\$ 108,503	\$ 77,704	\$ 81,756	\$ 109,955	\$ 331,542	\$ 10,336,062	\$ 9,410,416	\$ 925,646	91.04%	8.96%
81											
82 Indirect Demand Costs/(Credits)											
83 Miscellaneous Overhead							\$ 411,600	\$ 333,160	\$ 78,440	80.94%	19.06%
84 Local Production & Storage							\$ 307,762	\$ 307,762	\$ -	100.00%	0.00%
85 Subtotal							\$ 719,362	\$ 640,922	\$ 78,440	89.10%	10.90%

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

42 **NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR ALLOCATORS)**

43 (Based on NH Firm Sales Sendout for Remaining Temperature Sensitive Load)

44		
45	All Months	
46	Remaining Load for All Months	Schedule 10B, LN 80
47	Rank	Rank LN 46
48	% Max Month	LN 46 / MAX Month LN 46
49	PR	The difference between LN 48 for the month and LN 48 for next highest rank
50	CumPR	Cumulative Values, LN 49

51		
52	Peak Months Only	
53	Remaining Load for Peak Months Only	LN 46
54	Rank	Rank LN 53
55	% Max Month	LN 53 / MAX Month LN 53
56	PR	The difference between LN 55 for the month and LN 55 for next highest rank
57	CumPR	Cumulative Values, LN 56

58 **DEMAND COST PR ALLOCATORS**

59		
60		
61	Pipeline - Base	1/12
62	Pipeline - Remaining	LN 50
63	Storage & Peaking	LN 50
64	Capacity Release	LN 57
65	Interr. Margins & Off Sys Sales	LN 57

66 **DEMAND COSTS ALLOCATED TO MONTHS**

67		
68		
69	Pipeline - Base	LN 40 * LN 61
70	Pipeline - Remaining	LN 41 * LN 62
71	Total Pipeline	LN 69 + LN 70
72		
73	Storage & Peaking	LN 63 * (Sum LN 21 : LN 22)
74		
75	Less Credits to Demand Cost	
76	Cap Rel Margins, Asset Mgt Credit, TGP Refund & PNGTS Litigation Expense	Schedule 1A, Page 6, Line 6
77	Interruptible Margins	
78	Re-Entry Fee Credits	
79		
80	Total Direct Demand Costs	LN 71 + LN 73 - (Sum LN 76 : LN 78)

81		
82	Indirect Demand Costs/(Credits)	
83	Miscellaneous Overhead	Company Analysis
84	Local Production & Storage	Company Analysis
85	Subtotal	LN 83 + LN 84

New Hampshire PNGTS Refund, Litigation Costs and Asset Management

	A Total	B Capacity Assigned	C Sales	D Total	E Capacity Assigned	F Sales
1 Asset Management	(\$5,535,367)	(\$924,882)	(\$4,610,485)	Schedule 21, Line 89	Schedule 5B, Page 5	A - B
2 Capacity Release Revenues	(\$70,950)	\$0	(\$70,950)	Schedule 21, Line 88		A - B
3 PNGTS Litigation	\$22,988	\$2,344	\$20,644	Schedule 5B, Page 6	Schedule 5B, Page 5	A - B
4 TGP Refund Balance - Demand	(\$16,106)	\$0	(\$16,106)	Schedule 15, Attachment F		A - B
5 TGP Refund Balance - Commodity	\$2,962	\$0	\$2,962	Schedule 15, Attachment F		A - B
6 Total NH Cap Rel and Asset Management	(\$5,596,473)	(\$922,538)	(\$4,673,935)			Sum (LN1 + LN 2 + LN 5)

**Northern Utilities - NEW HAMPSHIRE DIVISION
COMMODITY COSTS**

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter
Supply Volumes - Therms								
1 New Hampshire Sales Pipeline	3,532,603	4,223,974	3,341,500	3,037,412	3,268,939	2,529,179	26,503,549	19,933,607
2 New Hampshire Sales Storage	62,166	1,074,326	2,609,366	2,098,108	1,040,473	0	6,884,440	6,884,440
3 New Hampshire Sales Peaking	6,599	6,832	746,444	463,169	6,766	14,513	1,286,108	1,244,323
4 Total New Hampshire Firm Sales Sendout	3,601,369	5,305,131	6,697,310	5,598,689	4,316,178	2,543,692	34,674,097	28,062,369
5								
6 New Hampshire Interruptible Sendout (Pipeline)	0	0	0	0	0	0	0	0
7								
8 Total Firm Sendout	3,601,369	5,305,131	6,697,310	5,598,689	4,316,178	2,543,692	34,674,097	28,062,369
9 Total Firm Sales	3,579,105	5,272,786	6,656,691	5,564,807	4,289,774	2,527,995	34,457,951	27,891,158
10 Difference (LAUF & Company Use)	22,264	32,345	40,619	33,883	26,404	15,697	216,146	171,211
11 Percent Difference	0.62%	0.61%	0.61%	0.61%	0.61%	0.62%	0.62%	0.61%
12								
13 Variable Costs								
14 New Hampshire Sales Pipeline Commodity	\$ 2,018,825	\$ 2,398,573	\$ 2,047,527	\$ 1,860,209	\$ 1,992,112	\$ 1,100,444	\$ 14,226,211	\$ 11,417,690
15 New Hampshire Hedging (Gains) Losses	\$ 2,210	\$ 11,274	\$ 11,408	\$ 10,307	\$ 3,162	\$ (1,155)	\$ 37,205	\$ 37,205
16 New Hampshire Total Storage	\$ 24,700	\$ 426,855	\$ 1,035,086	\$ 832,106	\$ 412,193	\$ -	\$ 2,730,940	\$ 2,730,940
17 New Hampshire Total Peaking	\$ 4,465	\$ 4,811	\$ 1,217,289	\$ 745,219	\$ 5,023	\$ 10,039	\$ 2,014,233	\$ 1,986,847
18 New Hampshire Inventory Finance Charge	\$ 665	\$ 1,066	\$ 1,398	\$ 1,155	\$ 829	\$ 414	\$ 5,527	\$ 5,527
19 Total New Hampshire Sales Variable Costs	\$ 2,050,864	\$ 2,842,579	\$ 4,312,708	\$ 3,448,996	\$ 2,413,320	\$ 1,109,741	\$ 19,014,117	\$ 16,178,209
20 Total New Hampshire Sales Variable Costs Excld Hedges	\$ 2,048,655	\$ 2,831,305	\$ 4,301,301	\$ 3,438,689	\$ 2,410,157	\$ 1,110,897	\$ 18,976,911	\$ 16,141,004
21								
22 New Hampshire Interruptible Commodity Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Total New Hampshire Commodity Costs	\$ 2,050,864	\$ 2,842,579	\$ 4,312,708	\$ 3,448,996	\$ 2,413,320	\$ 1,109,741	\$ 19,014,117	\$ 16,178,209
24								
25 Supply Cost/Therm								
26 New Hampshire Sales Pipeline Commodity Excld Hedges	\$ 0.5715	\$ 0.5678	\$ 0.6128	\$ 0.6124	\$ 0.6094	\$ 0.4351	\$ 0.5368	\$ 0.5728
27 New Hampshire Hedging (Gains) Losses	\$ 0.0006	\$ 0.0027	\$ 0.0034	\$ 0.0034	\$ 0.0010	\$ (0.0005)	\$ 0.0014	\$ 0.0019
28 New Hampshire Storage Excld Inventory Finance Costs	\$ 0.3973	\$ 0.3973	\$ 0.3967	\$ 0.3966	\$ 0.3962	\$ -	\$ 0.3967	\$ 0.3967
29 New Hampshire Peaking Excld Inventory Finance Costs	\$ 0.6766	\$ 0.7042	\$ 1.6308	\$ 1.6090	\$ 0.7424	\$ 0.6917	\$ 1.5661	\$ 1.5967
30 New Hampshire Inventory Finance Costs per Dth Stor and F	\$ 0.0097	\$ 0.0010	\$ 0.0004	\$ 0.0005	\$ 0.0008	\$ 0.0285	\$ 0.0007	\$ 0.0007
31 Weighted Average Cost per Dth Sendout	\$ 0.5695	\$ 0.5358	\$ 0.6439	\$ 0.6160	\$ 0.5591	\$ 0.4363	\$ 0.5484	\$ 0.5765
32								
33 New Hampshire Interruptible Cost / Therm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34								
35 Commodity Costs								
36 Base Commodity, therms	820,515	847,865	847,865	765,814	847,865	812,691	9,956,578	4,942,614
37 Base Commodity Cost Excld Hedging	\$ 468,911	\$ 481,458	\$ 519,535	\$ 469,009	\$ 516,694	\$ 353,601	\$ 4,946,584	\$ 2,809,208
38 Base Hedging Commodity Cost	\$ 513	\$ 2,263	\$ 2,895	\$ 2,599	\$ 820	\$ (371)	\$ 8,718	\$ 8,718
39 Remaining Commodity Excld Hedging	\$ 1,579,744	\$ 2,349,847	\$ 3,781,766	\$ 2,969,680	\$ 1,893,463	\$ 757,295	\$ 14,030,327	\$ 13,331,796
40 Remaining Hedging Commodity	\$ 1,696	\$ 9,011	\$ 8,513	\$ 7,709	\$ 2,342	\$ (784)	\$ 28,487	\$ 28,487
41 Total Commodity Excld Hedging	\$ 2,048,655	\$ 2,831,305	\$ 4,301,301	\$ 3,438,689	\$ 2,410,157	\$ 1,110,897	\$ 18,976,911	\$ 16,141,004
42 Total Hedging	\$ 2,210	\$ 11,274	\$ 11,408	\$ 10,307	\$ 3,162	\$ (1,155)	\$ 37,205	\$ 37,205
43 Total Commodity (Incl Hedging)	\$ 2,050,864	\$ 2,842,579	\$ 4,312,708	\$ 3,448,996	\$ 2,413,320	\$ 1,109,741	\$ 19,014,117	\$ 16,178,209

**Northern Utilities - NEW HAMPSHIRE DIVISION
COMMODITY COSTS**

Supply Volumes - Therms		
1	New Hampshire Sales Pipeline	Schedule 22, LN 9 * LN 60 * 10
2	New Hampshire Sales Storage	Schedule 22, LN 3 * LN 60 * 10
3	New Hampshire Sales Peaking	Schedule 22, LN 4 * LN 60 * 10
4	Total New Hampshire Firm Sales Sendout	Sum LN 1 : LN 3
5		
6	New Hampshire Interruptible Sendout (Pipeline)	Schedule 22, LN 7 * 10
7		
8	Total Firm Sendout	LN 4
9	Total Firm Sales	Schedule 10B, LN 11
10	Difference (LAUF & Company Use)	LN 8 - LN 9
11	Percent Difference	LN 10 / LN 8
12		
13	Variable Costs	
14	New Hampshire Sales Pipeline Commodity	Schedule 22, LN 74
15	New Hampshire Hedging (Gains) Losses	Schedule 22, LN 75
16	New Hampshire Total Storage	Schedule 22, LN 76
17	New Hampshire Total Peaking	Schedule 22, LN 77
18	New Hampshire Inventory Finance Charge	Schedule 22, LN 80
19	Total New Hampshire Sales Variable Costs	Sum LN 14 : LN 18
20	Total New Hampshire Sales Variable Costs Excl'd Hedges	LN 19 - LN 15
21		
22	New Hampshire Interruptible Commodity Costs	Schedule 22, LN 78
23	Total New Hampshire Commodity Costs	LN 19
24		
25	Supply Cost/Therm	
26	New Hampshire Sales Pipeline Commodity Excl'd Hedges	LN 14 / LN 1
27	New Hampshire Hedging (Gains) Losses	LN 15 / LN 1
28	New Hampshire Storage Excl'd Inventory Finance Costs	LN 16 / LN 2
29	New Hampshire Peaking Excl'd Inventory Finance Costs	LN 17 / LN 3
30	New Hampshire Inventory Finance Costs per Dth Stor and Peak	LN 18 / Sum (LN 2 : LN 3)
31	Weighted Average Cost per Dth Sendout	LN 19 / LN 8
32		
33	New Hampshire Interruptible Cost / Therm	LN 22 / LN 6
34		
35	Commodity Costs	
36	Base Commodity, therms	Schedule 10B, LN 64
37	Base Commodity Cost Excl'd Hedging	Min (LN 26 * LN 36), LN 19
38	Base Hedging Commodity Cost	Min (LN 27 * LN 36), (LN 19 - LN 37)
39	Remaining Commodity Excl'd Hedging	LN 20 - LN 37
40	Remaining Hedging Commodity	LN 15 - LN 38
41	Total Commodity Excl'd Hedging	LN 37 + LN 39
42	Total Hedging	LN 38 + LN 40
43	Total Commodity (Incl Hedging)	LN 41 + LN 42

**Northern Utilities
 NEW HAMPSHIRE (Over) / Undercollection Analysis, Balances and Interest Calculation**

Sales Revenues	Summer							Winter						Total
	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	(Forecast) Nov-13	(Forecast) Dec-13	(Forecast) Jan-14	(Forecast) Feb-14	(Forecast) Mar-14	(Forecast) Apr-14	
Volumes														
Residential Heat & Non Heat								1,782,979	2,626,708	3,316,119	2,772,182	2,137,008	1,259,354	13,894,351
Sales HLF Classes								266,142	392,084	494,991	413,799	318,987	187,982	2,073,984
Sales LLF Classes								1,529,984	2,253,994	2,845,581	2,378,826	1,833,779	1,080,659	11,922,823
Total								3,579,105	5,272,786	6,656,691	5,564,807	4,289,774	2,527,995	27,891,158
Rates														
Residential Heat & Non Heat CGA								\$ 0.8530	\$ 0.8530	\$ 0.8530	\$ 0.8530	\$ 0.8530	\$ 0.8530	
Sales HLF Classes CGA								\$ 0.7762	\$ 0.7762	\$ 0.7762	\$ 0.7762	\$ 0.7762	\$ 0.7762	
Sales LLF Classes CGA								\$ 0.8664	\$ 0.8664	\$ 0.8664	\$ 0.8664	\$ 0.8664	\$ 0.8664	
Revenues														
Residential Heat & Non Heat								\$ (1,520,881)	\$ (2,240,582)	\$ (2,828,650)	\$ (2,364,672)	\$ (1,822,868)	\$ (1,074,229)	\$(11,851,882)
Sales HLF Classes								\$ (206,579)	\$ (304,336)	\$ (384,212)	\$ (321,190)	\$ (247,598)	\$ (145,911)	\$(1,609,827)
Sales LLF Classes								\$ (1,325,578)	\$ (1,952,860)	\$ (2,465,411)	\$ (2,061,015)	\$ (1,588,786)	\$ (936,283)	\$(10,329,934)
Total Sales Revenues								\$(3,053,038)	\$(4,497,778)	\$(5,678,273)	\$(4,746,877)	\$(3,659,252)	\$(2,156,424)	\$(23,791,642)
Gas Costs and Credits														
								(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	Total
								May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	
Net Demand Costs (Net of Injection Fees & Cap. Assign.)														
Pipeline	\$ 216,193	\$ 216,193	\$ 216,193	\$ 217,911	\$ 217,911	\$ 217,911	\$ 216,193	\$ 216,193	\$ 216,193	\$ 216,193	\$ 216,193	\$ 216,193	\$ 216,193	\$ 2,599,470
Storage	\$ 462,632	\$ 462,632	\$ 462,632	\$ 465,635	\$ 465,635	\$ 465,635	\$ 1,438,336	\$ 1,438,336	\$ 1,438,336	\$ 1,438,336	\$ 1,438,336	\$ 1,438,336	\$ 462,632	\$ 10,439,112
Peaking	\$ 53,252	\$ 53,252	\$ 53,252	\$ 56,664	\$ 56,664	\$ 56,664	\$ 126,616	\$ 136,491	\$ 136,491	\$ 136,491	\$ 136,491	\$ 126,616	\$ 53,252	\$ 1,045,704
Total Demand Costs	\$ 732,077	\$ 732,077	\$ 732,077	\$ 740,209	\$ 740,209	\$ 740,209	\$ 1,781,144	\$ 1,791,020	\$ 1,791,020	\$ 1,791,020	\$ 1,791,020	\$ 1,781,144	\$ 732,077	\$ 14,084,286
NUI Commodity Costs														
NUI Total Pipeline Volumes								722,652	862,488	688,352	622,370	673,991	534,134	4,103,987
Pipeline Costs Modeled in Sendout™								\$ 4,018,550	\$ 4,780,318	\$ 4,116,733	\$ 3,716,995	\$ 3,998,831	\$ 2,237,484	\$ 22,868,912
NYMEX Price Used for Forecast								\$ 3,6660	\$ 3,8300	\$ 3,9120	\$ 3,9120	\$ 3,8770	\$ 3,8770	\$ 3,8090
NYMEX Price Used for Update								\$ 3,8200	\$ 3,9660	\$ 4,0590	\$ 4,0640	\$ 4,0380	\$ 3,9710	
Increase/(Decrease) NYMEX Price								\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Increase/(Decrease) in Pipeline Costs								\$ 111,288	\$ 117,298	\$ 101,188	\$ 94,600	\$ 108,513	\$ 86,530	
Updated Pipeline Costs								\$ 4,129,839	\$ 4,897,617	\$ 4,217,921	\$ 3,811,595	\$ 4,107,344	\$ 2,324,014	
Interruptible Volumes - NH								0	0	0	0	0	0	0
Average Supply Cost (\$/MMBtu)								\$ 5.71	\$ 5.68	\$ 6.13	\$ 6.12	\$ 6.09	\$ 4.35	
Interruptible Cost - NH								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Updated Pipeline Costs								\$ 4,129,839	\$ 4,897,617	\$ 4,217,921	\$ 3,811,595	\$ 4,107,344	\$ 2,324,014	
New Hampshire Allocated Percentage								48.88%	48.97%	48.54%	48.80%	48.50%	47.35%	
NH Updated Pipeline Costs								\$ 2,018,825	\$ 2,398,573	\$ 2,047,527	\$ 1,860,209	\$ 1,992,112	\$ 1,100,444	\$ 11,417,690
Hedging (Gain)/Loss Estimate														
Time Triggered NYMEX Contracts (Allocated between ME and NH)														
NYMEX NG Futures Contracts								19	28	32	28	25	15	
Average Purchase Price								\$ 3,8438	\$ 4,0482	\$ 4,1324	\$ 4,1394	\$ 4,0641	\$ 3,9547	
NYMEX Price Used for Forecast								\$ 3,6660	\$ 3,8300	\$ 3,9120	\$ 3,9120	\$ 3,8770	\$ 3,8090	
NYMEX Price Used for Update								\$ 3,8200	\$ 3,9660	\$ 4,0590	\$ 4,0640	\$ 4,0380	\$ 3,9710	
Increase/(Decrease) NYMEX Price								0.1540	0.1360	0.1470	0.1520	0.1610	0.1620	
NUI Futures Hedging (Gain)/Loss - Allocate								\$ 4,520	\$ 23,020	\$ 23,500	\$ 21,120	\$ 6,520	\$ (2,440)	\$ 76,240
<u>New Hampshire Allocated Percentage</u>								<u>48.88%</u>	<u>48.97%</u>	<u>48.54%</u>	<u>48.80%</u>	<u>48.50%</u>	<u>47.35%</u>	
NH Futures Hedging (Gain)/Loss, Time Triggered								\$ 2,210	\$ 11,274	\$ 11,408	\$ 10,307	\$ 3,162	\$(1,155)	\$ 37,205
Price Triggered NYMEX Contracts (NH Only)														
NYMEX NG Futures Contracts								0	0	0	0	0	0	0
Average Purchase Price								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NYMEX Price Used for Forecast								\$ 3,8300	\$ 3,8300	\$ 3,9120	\$ 3,9120	\$ 3,8770	\$ 3,8090	
NYMEX Price Used for Update								\$ 3,9660	\$ 3,9660	\$ 4,0590	\$ 4,0640	\$ 4,0380	\$ 3,9710	
Increase/(Decrease) NYMEX Price								0.1360	0.1360	0.1470	0.1520	0.1610	0.1620	
NUI Futures Hedging (Gain)/Loss - Allocate								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>New Hampshire Allocated Percentage</u>								<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
NH Futures Hedging (Gain)/Loss, Price Triggered								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NH Commodity Costs														
Pipeline Excl Hedging								\$ 2,018,825	\$ 2,398,573	\$ 2,047,527	\$ 1,860,209	\$ 1,992,112	\$ 1,100,444	\$ 11,417,690
Hedging (Gain)/Loss Estimate								\$ 2,210	\$ 11,274	\$ 11,408	\$ 10,307	\$ 3,162	\$(1,155)	\$ 37,205
Storage								\$ 24,700	\$ 426,855	\$ 1,035,086	\$ 832,106	\$ 412,193	\$ -	\$ 2,730,940
Peaking								\$ 4,465	\$ 4,811	\$ 1,217,289	\$ 745,219	\$ 5,023	\$ 10,039	\$ 1,986,847
Total Commodity Costs								\$ 2,050,200	\$ 2,841,513	\$ 4,311,310	\$ 3,447,841	\$ 2,412,491	\$ 1,109,328	\$ 16,172,682
Inventory Finance Charge	\$ 142	\$ 290	\$ 430	\$ 564	\$ 700	\$ 740	\$ 726	\$ 732	\$ 600	\$ 365	\$ 163	\$ 73	\$ 5,527	

Northern Utilities, Inc.			
Estimated Gas Supply Demand Costs			
November 1, 2013 through October 31, 2014			
Line	Description	Amount	Reference
1.	Pipeline Demand Costs	\$ 8,421,877	Att NUI-FXW-4, Page 3 - Pipeline Allocated Cost
2.	Storage Allocated Pipeline Demand Costs	\$ 24,622,894	Att NUI-FXW-4, Page 3 - Storage Allocated Cost
3.	Storage Demand Costs	\$ 3,036,846	Att NUI-FXW-4, Page 4 - Annual Fixed Charges
4.	Peaking Allocated Pipeline Demand Costs	\$ 1,725,894	Att NUI-FXW-4, Page 3 - Peaking Allocated Cost
5.	Peaking Contract Costs	\$ 1,053,750	Att NUI-FXW-4, Page 5, Annual Fixed Charges
6.	Asset Management and Capacity Release Revenue	\$ (11,956,197)	Att NUI-FXW-4, Page 6 - Total Asset Management and Capacity Release Revenue
7.	Total Demand Costs	\$ 26,905,064	Sum Lines 1 through 6.

REDACTED

Northern Utilities, Inc.
Peaking Contract Demand Cost Estimates
November 1, 2013 through October 31, 2014

Resource	Contract Quantity	Maximum Daily Quantity	Months Per Year	Support for Demand Rates	Monthly Fixed Charges	Annual Fixed Charges
LNG Supply	10,000	1,000	5	FXW-10, Page 4		
Peaking Supply 1	225,000	15,000	5	FXW-10, Page 4		
Peaking Supply 2	30,000	5,000	5	FXW-10, Page 4		
Peaking Supply 3	250,000	25,000	5	FXW-10, Page 4		
Total Peaking Supply Contract Demand Costs						\$ 1,053,750

Northern Utilities, Inc. Retail Marketer Capacity Assignment Revenue Projections November 2013 through October 2014		
Item	Revenue	Reference
NH Division Pipeline Contract Capacity Assignment	\$ (3,502,994)	Page 2
NH Division Storage Contract Capacity Assignment	\$ (307,481)	Page 3
NH Division Peaking Demand	\$ (415,751)	Page 4
NH Division Asset Management and Capacity Release Revenue Assigned to Retail Suppliers	\$ 924,882	Page 5
NH Division PNGTS Litigation Costs Assigned to Retail Suppliers	\$ (2,344)	Page 6
NH Division Capacity Assignment Demand Revenue (excluding PNGTS Refund)	\$ (3,303,689)	Sum of Items Above
NH Division PNGTS Refund Assigned to Retail Suppliers	\$ 62,178	Page 6
NH Division Capacity Assignment Demand Revenue (including PNGTS Refund)	\$ (3,241,511)	Sum of Items Above

Northern Utilities, Inc.
 New Hampshire Division
 Peaking Demand Capacity Assignment Revenues
 November 2013 through October 2014

Month	Total Peaking Demand TCQ	Rate	Demand Revenue
Nov-13	4,654	\$ 14.89	\$ (69,292)
Dec-13	4,654	\$ 14.89	\$ (69,292)
Jan-14	4,654	\$ 14.89	\$ (69,292)
Feb-14	4,654	\$ 14.89	\$ (69,292)
Mar-14	4,654	\$ 14.89	\$ (69,292)
Apr-14	4,654	\$ 14.89	\$ (69,292)
Total Division Peaking Demand Revenue			\$ (415,751)

Northern Utilities, Inc.
 NH Division Peaking Capacity Assignment Demand Rate
 November 2013 through April 2014

Line	Description	Northern	NH Division
1	Capacity Allocation Factor		47.23%
2	Peaking Contracts	19,948	9,421
3	Peaking Plants	10,000	4,723
4	Total	29,948	14,144
5	Peaking Contracts Costs	\$ 298,750	\$ 141,100
6	Peaking Allocated Pipeline Demand Costs	\$ 1,725,894	\$ 815,140
7	Peaking Plants		\$ 307,762
8	Capacity Costs (Before Cap Assignment)		\$ 1,264,001
9	NH Division Peaking Capacity Assignment Rate		\$ 14.89

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

**Typical Residential Heating Bill - 743 therms/year
 Comparison of Winter 2013-2014 vs. Winter 2012-2013**

	Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual			
1																		
2	43	95	131	141	117	82	609	39	23	17	15	16	23	134	743			
3	Typical Usage: therms																	
4	Winter 2013 - 2014																	
4	Customer Charge	units @	\$ 13.73															
5	First	50 units @	\$0.4831	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$82.38			
6	Over	50 units @	\$0.4250	\$20.53	\$24.16	\$24.16	\$24.16	\$24.16	\$24.16	\$24.16	\$24.16	\$24.16	\$24.16	\$24.16	\$141.31			
7		COG 1	\$0.8530	\$0.00	\$18.93	\$34.48	\$38.85	\$28.39	\$13.70						\$134.34			
8		COG 2	\$0.8530	\$36.26											\$36.26			
9		COG 3	\$0.8530		\$80.64										\$80.64			
10		COG 4	\$0.8530			\$111.85									\$111.85			
11		COG 5	\$0.8530				\$120.62								\$120.62			
12		COG 6	\$0.8530					\$99.64							\$99.64			
13		LDAC	\$0.0489	\$2.08	\$4.62	\$6.41	\$6.91	\$5.71	\$70.14	\$4.02					\$70.14			
14	Summer 2013																	
15	Customer Charge	units @	\$ 13.73															
16	First	50 units @	\$0.4410	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$82.38			
17	Over	50 units @ Temp	\$0.4831	\$17.30	\$10.36					\$8.28	\$7.18	\$7.79	\$11.21		\$27.65			
18		50 units @	\$0.4410	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00			
19		50 units @ Temp	\$0.4831	\$21.78						\$0.00	\$0.00	\$0.00	\$0.00		\$0.00			
20		COG 1	\$0.5553												\$21.78			
21		COG 2	\$0.5858						\$13.76						\$13.76			
22		COG 3	\$0.5858							\$10.04					\$10.04			
23		COG 4	\$0.5858								\$8.70				\$8.70			
24		COG 5	\$0.5858									\$9.45			\$9.45			
25		COG 6	\$0.5858										\$13.59		\$13.59			
26	Summer Period 2013 Weighted Avg. COG		\$0.5769															
27	LDAC		\$ 0.0551	\$2.16	\$1.29	\$0.94	\$0.82	\$0.89	\$1.28	\$7.39								
28	TOTAL			\$72.60	\$142.07	\$190.62	\$204.26	\$171.63	\$125.74	\$906.93	\$54.97	\$39.14	\$32.99	\$30.43	\$31.86	\$39.81	\$229.20	\$1,136.13
29																		
30	Typical Usage: therms																	
31	Winter 2012 - 2013																	
32	Customer Charge	units @	\$ 13.73															
33	First	50 units @	\$0.4410	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$82.38			
34	Over	50 units @	\$0.3829	\$18.74	\$22.05	\$22.05	\$22.05	\$22.05	\$22.05	\$22.05	\$22.05	\$22.05	\$22.05	\$22.05	\$128.99			
35		COG 1	\$0.8159	\$0.00	\$17.05	\$31.06	\$35.00	\$25.58	\$12.34						\$121.03			
36		COG 2	\$0.8159	\$34.68											\$34.68			
37		COG 3	\$0.8935		\$77.13										\$77.13			
38		COG 4	\$0.7600			\$117.16									\$117.16			
39		COG 5	\$0.5700				\$107.47								\$107.47			
40		COG 6	\$0.5700					\$66.58							\$66.58			
41	Winter Period 12-13 Weighted Avg. COG		\$0.7387															
42	LDAC		\$ 0.0720	\$3.06	\$6.81	\$9.44	\$10.18	\$8.41	\$5.92	\$43.82								
43	Summer 2012																	
44	Customer Charge	units @	\$ 13.73															
45	First	50 units @	\$0.4410	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$13.73	\$82.38			
46	Over	50 units @	\$0.4410	\$17.30	\$10.36										\$35.21			
47		COG 1	\$0.4264	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00			
48		COG 2	\$0.4006	\$16.72											\$16.72			
49		COG 3	\$0.4006						\$9.41						\$9.41			
50		COG 4	\$0.4297							\$6.87					\$6.87			
51		COG 5	\$0.4297								\$6.38				\$6.38			
52		COG 6	\$0.4014									\$6.93			\$6.93			
53	Summer Period 2012 Wighted Avg. COG		\$0.4150										\$9.31		\$9.31			
54	LDAC		\$ 0.0642	\$2.52	\$1.51	\$1.10	\$0.95	\$1.04	\$1.49	\$8.61								
55	TOTAL			\$70.21	\$136.77	\$193.44	\$188.43	\$136.35	\$100.91	\$826.11	\$50.27	\$35.01	\$29.25	\$21.07	\$21.70	\$24.53	\$181.82	\$1,007.94
56	Change			\$2.38	\$5.30	(\$2.82)	\$15.84	\$35.28	\$24.83	\$80.81	\$4.70	\$4.14	\$3.74	\$9.36	\$10.16	\$15.28	\$47.38	\$128.19
57	% Chg			3.40%	3.88%	-1.46%	8.40%	25.87%	24.61%	9.78%	9.35%	11.82%	12.78%	44.43%	46.84%	62.27%	26.06%	12.72%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
Typical G-40 Commercial & Industrial Bill - 1,920 therms/year
Comparison of Winter 2013-2014 vs. Winter 2012-2013

		Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
1																
2	Typical Usage: therms	100	254	369	369	332	219	1,642	90	50	32	28	31	48	278	1,920
3	Winter 2013 - 2014															
4	Customer Charge units @ \$ 31.40	\$31.40	\$31.40	\$31.40	\$31.40	\$31.40	\$31.40	\$188.40								
5	First 75 units @ \$0.3122	\$23.42	\$23.42	\$23.42	\$23.42	\$23.42	\$23.42	\$140.49								
6	Over 75 units @ \$0.2647	\$6.53	\$47.33	\$77.86	\$77.86	\$68.05	\$37.99	\$315.61								
7	COG 1 \$0.8664	\$86.36						\$86.36								
8	COG 2 \$0.8664		\$219.91					\$219.91								
9	COG 3 \$0.8664			\$319.81				\$319.81								
10	COG 4 \$0.8664				\$319.81			\$319.81								
11	COG 5 \$0.8664					\$287.73		\$287.73								
12	COG 6 \$0.8664						\$189.32	\$189.32								
13	LDAC \$0.0227	\$2.26	\$5.76	\$8.38	\$8.38	\$7.54	\$4.96	\$37.28								
14	Summer 2013															
15	Customer Charge units @ \$ 31.40								\$ 31.40	\$31.40	\$31.40	\$31.40	\$ 31.40	\$31.40	\$188.40	
16	First 75 units @ \$0.2701								\$20.26	\$13.43					\$33.69	
	75 units @ Temp \$0.3122										\$10.01	\$8.71	\$9.59	\$14.86	\$43.17	
17	Over 75 units @ \$0.2226								\$3.37	\$0.00					\$3.37	
	75 units @ Temp \$0.2647										\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
18	COG 1 \$0.5780								\$52.09						\$52.09	
19	COG 2 \$0.6085									\$30.26					\$30.26	
20	COG 3 \$0.6085										\$19.51				\$19.51	
21	COG 4 \$0.6085											\$16.98			\$16.98	
22	COG 5 \$0.6085												\$18.69		\$18.69	
23	COG 6 \$0.6085													\$28.95	\$28.95	
24	Summer Period 2013 Weighted Avg. COG \$0.5986															
25	LDAC \$ 0.0551								\$4.97	\$2.74	\$1.77	\$1.54	\$1.69	\$2.62	\$15.32	
26	TOTAL	\$149.97	\$327.81	\$460.86	\$460.86	\$418.13	\$287.08	\$2,104.71	\$112.08	\$77.83	\$62.69	\$58.63	\$61.38	\$77.83	\$450.44	\$2,555.15
27																
28	Typical Usage: therms	100	254	369	369	332	219	1,642	90	50	32	28	31	48	278	1,920
29	Winter 2012 - 2013															
30	Customer Charge units @ \$ 31.40	\$31.40	\$31.40	\$31.40	\$31.40	\$31.40	\$31.40	\$188.40								
31	First 75 units @ \$0.2701	\$20.26	\$20.26	\$20.26	\$20.26	\$20.26	\$20.26	\$121.55								
32	Over 75 units @ \$0.2226	\$5.49	\$39.80	\$65.47	\$65.47	\$57.23	\$31.95	\$265.42								
33	COG 1 \$0.8279	\$82.52						\$82.52								
34	COG 2 \$0.8279		\$210.13					\$210.13								
35	COG 3 \$0.8279			\$305.60				\$305.60								
36	COG 4 \$0.9055				\$334.24			\$334.24								
37	COG 5 \$0.7720					\$256.38		\$256.38								
38	COG 6 \$0.5820						\$127.17	\$127.17								
39	Winter Period 12-13 Weighted Avg. COG \$0.8015															
40	LDAC \$ 0.0720	\$7.18	\$18.27	\$26.58	\$26.58	\$23.91	\$15.73	\$118.25								
41	Summer 2012															
42	Customer Charge units @ \$ 31.40								\$31.40	\$31.40	\$31.40	\$31.40	\$31.40	\$31.40	\$188.40	
43	First 75 units @ \$0.2701								\$20.26	\$13.43	\$8.66				\$42.35	
44	Over 75 units @ \$0.2226								\$3.37	\$0.00	\$0.00				\$3.37	
45	COG 1 \$0.4597								\$41.43						\$41.43	
46	COG 2 \$0.4339									\$21.58					\$21.58	
47	COG 3 \$0.4339										\$13.91				\$13.91	
48	COG 4 \$0.4630											\$12.92			\$12.92	
49	COG 5 \$0.4347												\$13.35		\$13.35	
50	COG 6 \$0.4347													\$20.68	\$20.68	
51	Summer Period 2012 Wighted Avg. COG \$0.4454															
52	LDAC \$ 0.0435								\$3.92	\$2.16	\$1.39	\$1.21	\$1.34	\$2.07	\$12.10	
53	TOTAL	\$146.85	\$319.87	\$449.31	\$477.95	\$389.17	\$226.51	\$2,009.66	\$100.37	\$68.57	\$55.37	\$45.54	\$46.09	\$54.15	\$370.09	\$2,379.75
54	Change	\$3.12	\$7.94	\$11.55	(\$17.09)	\$28.96	\$60.57	\$95.06	\$11.71	\$9.26	\$7.32	\$13.10	\$15.29	\$23.68	\$80.35	\$175.40
55	% Chg	2.12%	2.48%	2.57%	-3.58%	7.44%	26.74%	4.73%	11.66%	13.50%	13.22%	28.76%	33.17%	43.72%	21.71%	7.37%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

Typical G-41 Commercial & Industrial Bill - 20,565 therms/year

Comparison of Winter 2013-2014 vs. Winter 2012-2013

		Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
1																
2	Typical Usage: therms	1,305	2,653	3,566	3,920	3,254	2,169	16,868	1,048	667	442	393	481	667	3,698	20,565
3	Winter 2013 - 2014															
4	Customer Charge units @ \$ 94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$565.26								
5	All units @ \$0.2437	\$318.03	\$646.65	\$868.98	\$955.21	\$793.09	\$528.70	\$4,110.66								
6	COG 1 \$0.8664	\$1,130.67						\$1,130.67								
7	COG 2 \$0.8664		\$2,298.95					\$2,298.95								
8	COG 3 \$0.8664			\$3,089.40				\$3,089.40								
9	COG 4 \$0.8664				\$3,395.95			\$3,395.95								
10	COG 5 \$0.8664					\$2,819.60		\$2,819.60								
11	COG 6 \$0.8664						\$1,879.62	\$1,879.62								
12	LDAC \$0.0227	\$29.62	\$60.23	\$80.94	\$88.98	\$73.87	\$49.25	\$382.90								
13	Summer 2013															
14	Customer Charge units @ \$ 94.21								\$ 94.21	\$94.21	\$94.21	\$94.21	\$ 94.21	\$94.21	\$565.26	
15	All units @ \$0.1557								\$163.16	\$103.78					\$266.94	
	All units @ Temp \$0.1978										\$87.49	\$77.82	\$95.10	\$131.86	\$392.27	
16	COG 1 \$0.5780								\$605.71						\$605.71	
17	COG 2 \$0.6085									\$405.59					\$405.59	
18	COG 3 \$0.6085										\$269.15				\$269.15	
19	COG 4 \$0.6085											\$239.39			\$239.39	
20	COG 5 \$0.6085												\$292.55		\$292.55	
21	COG 6 \$0.6085													\$405.65	\$405.65	
22	Summer Period 2013 Weighted Avg. COG \$0.5999															
23	LDAC \$ 0.0266								\$27.88	\$17.73	\$11.77	\$10.46	\$12.79	\$17.73	\$98.36	
24	TOTAL	\$1,572.53	\$3,100.04	\$4,133.53	\$4,534.35	\$3,780.78	\$2,551.77	\$19,673.00	\$890.96	\$621.31	\$462.62	\$421.88	\$494.65	\$649.45	\$3,540.87	\$23,213.86
25																
26	Typical Usage: therms	1,305	2,653	3,566	3,920	3,254	2,169	16,868	1,048	667	442	393	481	667	3,698	20,565
27	Winter 2012 - 2013															
28	Customer Charge units @ \$ 94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$565.26								
29	All units @ \$0.2016	\$263.09	\$534.94	\$718.86	\$790.19	\$656.08	\$437.36	\$3,400.53								
30	COG 1 \$0.8279	\$1,080.42						\$1,080.42								
31	COG 2 \$0.8279		\$2,196.79					\$2,196.79								
32	COG 3 \$0.8279			\$2,952.11				\$2,952.11								
33	COG 4 \$0.8935				\$3,502.18			\$3,502.18								
34	COG 5 \$0.7720					\$2,512.39		\$2,512.39								
35	COG 6 \$0.5820						\$1,262.62	\$1,262.62								
36	Winter Period 12-13 Weighted Avg. COG \$0.8007															
37	LDAC \$ 0.0435	\$56.77	\$115.42	\$155.11	\$170.50	\$141.57	\$94.37	\$733.75								
38	Summer 2012															
39	Customer Charge units @ \$ 94.21								\$94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$565.26	
40	All units @ \$0.1557								\$163.16	\$103.78	\$68.87				\$335.81	
41	COG 1 \$0.4597								\$481.74						\$481.74	
42	COG 2 \$0.4339									\$289.21					\$289.21	
43	COG 3 \$0.4339										\$191.92				\$191.92	
44	COG 4 \$0.4630											\$182.15			\$182.15	
45	COG 5 \$0.4347												\$208.99		\$208.99	
46	COG 6 \$0.4347													\$289.79	\$289.79	
47	Summer Period 2012 Wighted Avg. COG \$0.4446															
48	LDAC \$ 0.0435								\$45.59	\$28.99	\$19.24	\$17.11	\$20.91	\$29.00	\$160.85	
49	TOTAL	\$1,494.49	\$2,941.36	\$3,920.30	\$4,557.08	\$3,404.25	\$1,888.57	\$18,206.05	\$784.70	\$516.20	\$374.24	\$293.47	\$324.12	\$412.99	\$2,705.72	\$20,911.77
50	Change	\$78.04	\$158.68	\$213.23	(\$22.73)	\$376.53	\$663.20	\$1,466.95	\$106.26	\$105.11	\$88.37	\$128.41	\$170.53	\$236.46	\$835.15	\$2,302.10
51	% Chg	5.22%	5.39%	5.44%	-0.50%	11.06%	35.12%	8.06%	13.54%	20.36%	23.61%	43.76%	52.61%	57.25%	30.87%	11.01%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

Typical G-51 Commercial & Industrial Bill - 17,447 therms/year

Comparison of Winter 2013-2014 vs. Winter 2012-2013

		Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual	
1																	
2	Typical Usage: therms	1,337	1,708	1,948	2,022	1,856	1,607	10,479	1,277	1,170	1,066	1,188	1,078	1,188	6,968	17,447	
3	Winter 2013 - 2014																
4	Customer Charge units @ \$	94.21	94.21	94.21	94.21	94.21	94.21	\$565.26									
5	First 1,300 units @	\$0.2270	\$295.10	\$295.10	\$295.10	\$295.10	\$295.10	\$1,770.60									
6	Over 1,300 units @	\$0.1903	\$7.05	\$77.73	\$123.31	\$137.43	\$105.85	\$509.81									
7	COG 1	\$0.7762	\$1,037.80					\$1,037.80									
8	COG 2	\$0.7762	\$1,326.10					\$1,326.10									
9	COG 3	\$0.7762		\$1,512.00				\$1,512.00									
10	COG 4	\$0.7762			\$1,569.63			\$1,569.63									
11	COG 5	\$0.7762				\$1,440.82		\$1,440.82									
12	COG 6	\$0.7762					\$1,247.42	\$1,247.42									
13	LDAC	\$0.0227	\$30.35	\$38.78	\$44.22	\$45.90	\$42.14	\$36.48	\$237.87								
14	Summer 2013																
15	Customer Charge units @ \$	94.21							\$ 94.21	\$94.21	\$94.21	\$94.21	\$ 94.21	\$94.21	\$565.26		
16	First 1,000 units @	\$0.1325							\$132.50	\$132.50					\$265.00		
17	First 1,000 units @ Temp	\$0.1746									\$174.60	\$174.60	\$174.60	\$174.60	\$698.40		
18	Over 1,000 units @	\$0.1011							\$28.01	\$17.23					\$45.25		
19	Over 1,000 units @ Temp	\$0.1432									\$9.48	\$26.94	\$11.23	\$26.90	\$74.56		
20	COG 1	\$0.5180							\$661.54						\$661.54		
21	COG 2	\$0.5485								\$642.00					\$642.00		
22	COG 3	\$0.5485									\$584.83				\$584.83		
23	COG 4	\$0.5485										\$651.69			\$651.69		
24	COG 5	\$0.5485											\$591.53		\$591.53		
25	COG 6	\$0.5485												\$651.53	\$651.53		
26	Summer Period 2013 Weighted Avg. COG	\$0.5429															
27	LDAC	\$ 0.0266							\$33.97	\$31.13	\$28.36	\$31.60	\$28.69	\$31.60	\$185.35		
28	TOTAL		\$1,464.51	\$1,831.92	\$2,068.84	\$2,142.28	\$1,978.12	\$1,731.65	\$11,217.31	\$950.23	\$917.07	\$891.49	\$979.04	\$900.26	\$978.83	\$5,616.92	\$16,834.23
28																	
29	Typical Usage: therms	1,337	1,708	1,948	2,022	1,856	1,607	10,479	1,277	1,170	1,066	1,188	1,078	1,188	6,968	17,447	
30	Winter 2012 - 2013																
31	Customer Charge units @ \$	94.21	94.21	94.21	94.21	94.21	94.21	\$565.26									
32	First 1,300 units @	\$0.1849	\$240.37	\$240.37	\$240.37	\$240.37	\$240.37	\$1,442.22									
33	Over 1,300 units @	\$0.1482	\$5.49	\$60.53	\$96.03	\$107.03	\$82.44	\$45.51									
34	COG 1	\$0.7507	\$1,003.71					\$1,003.71									
35	COG 2	\$0.7507	\$1,282.53					\$1,282.53									
36	COG 3	\$0.7507		\$1,462.33				\$1,462.33									
37	COG 4	\$0.8283			\$1,674.99			\$1,674.99									
38	COG 5	\$0.6948				\$1,289.72		\$1,289.72									
39	COG 6	\$0.5820					\$935.32	\$935.32									
40	Winter Period 12-13 Weighted Avg. COG	\$0.7299															
41	LDAC	\$ 0.0435	\$58.16	\$74.32	\$84.74	\$87.97	\$80.75	\$69.91	\$455.83								
42	Summer 2012																
43	Customer Charge units @ \$	94.21							\$94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$94.21	\$565.26		
44	First 1,000 units @	\$0.1325							\$132.50	\$132.50	\$132.50				\$397.50		
45	Over 1,000 units @	\$0.1011							\$28.01	\$17.23	\$6.70				\$51.94		
46	COG 1	\$0.3835							\$489.77						\$489.77		
47	COG 2	\$0.3577								\$418.67					\$418.67		
48	COG 3	\$0.3577									\$381.39				\$381.39		
49	COG 4	\$0.3868										\$459.57			\$459.57		
50	COG 5	\$0.3585											\$386.62		\$386.62		
51	COG 6	\$0.3585												\$425.84	\$425.84		
52	Summer Period 2012 Wighted Avg. COG	\$0.3677															
53	LDAC	\$ 0.0435							\$55.55	\$50.91	\$46.38	\$51.68	\$46.91	\$51.67	\$303.12		
54	TOTAL		\$1,401.93	\$1,751.96	\$1,977.67	\$2,204.56	\$1,787.48	\$1,385.32	\$10,508.94	\$800.04	\$713.53	\$661.18	\$605.46	\$527.75	\$571.72	\$3,879.68	\$14,388.62
55	Change		\$62.57	\$79.96	\$91.16	(\$62.28)	\$190.64	\$346.33	\$708.37	\$150.19	\$203.54	\$230.31	\$373.58	\$372.51	\$407.11	\$1,737.24	\$2,445.61
56	% Chg		4.46%	4.56%	4.61%	-2.83%	10.67%	25.00%	6.74%	18.77%	28.53%	34.83%	61.70%	70.59%	71.21%	44.78%	17.00%

NORTHERN UTILITIES, INC. -- NEW HAMPSHIRE DIVISION

**Impact of Rate Changes on Residential Heating Bills by Usage Level
 Forecast Winter 2013-2014 vs. Actual Winter 2012-2013**

Residential Heating		
	<u>Winter 2012-2013</u>	<u>Winter 2013- 2014</u>
Customer Charge	\$13.73	\$13.73
First 50 Therms	\$0.4410	\$0.4831
Over 50 therms	\$0.3829	\$0.4250
LDAC	\$0.0720	\$0.0489
CGA	\$0.7387	\$0.8530

Usage (Therms)	Winter 2012-2013 Bill Amount	Winter 2013-2014 Bill Amount	Total Bill		Base Rate		CGA		LDAC	
5	\$19.99	\$20.66	\$0.67	3.3%	\$0.21	1.1%	\$0.57	2.9%	(\$0.12)	-0.6%
10	\$26.25	\$27.58	\$1.33	5.1%	\$0.42	1.6%	\$1.14	4.3%	(\$0.23)	-0.9%
20	\$38.76	\$41.43	\$2.67	6.9%	\$0.84	2.2%	\$2.29	5.9%	(\$0.46)	-1.2%
25	\$45.02	\$48.36	\$3.33	7.4%	\$1.05	2.3%	\$2.86	6.4%	(\$0.58)	-1.3%
30	\$51.28	\$55.28	\$4.00	7.8%	\$1.26	2.5%	\$3.43	6.7%	(\$0.69)	-1.3%
45	\$70.06	\$76.06	\$6.00	8.6%	\$1.89	2.7%	\$5.14	7.3%	(\$1.04)	-1.5%
Average Monthly	\$76.32	\$82.98	\$6.66	8.7%	\$2.11	2.8%	\$5.72	7.5%	(\$1.16)	-1.5%
75	\$106.16	\$116.15	\$10.00	9.4%	\$3.16	3.0%	\$8.57	8.1%	(\$1.73)	-1.6%
125	\$165.84	\$182.50	\$16.66	10.0%	\$5.27	3.2%	\$14.29	8.6%	(\$2.89)	-1.7%
150	\$195.68	\$215.67	\$20.00	10.2%	\$6.32	3.2%	\$17.15	8.8%	(\$3.47)	-1.8%
200	\$255.36	\$282.02	\$26.66	10.4%	\$8.43	3.3%	\$22.86	9.0%	(\$4.62)	-1.8%

		2012-2013 Winter (6 months actual)			Forecast Winter 2013-2014 (6 months proposed)			Variance		
1 Therm Sales		26,962,970			27,891,158			928,188		
2										
3		THERM		EFFECT	THERM		EFFECT	THERM		EFFECT
4		SENDOUT	COSTS	ON COST	SENDOUT	COSTS	ON COST	SENDOUT	COSTS	ON COST
5				OF GAS			OF GAS			OF GAS
6	Demand Charges		\$ 14,871,693	\$ 0.5516		\$ 14,084,351	\$ 0.5050		\$ (787,342)	\$ (0.0466)
7										
8	Purchased Gas		11,013,561	0.4085		11,417,690	0.4094		\$ 404,129	\$ 0.0009
9										
10	Storage & Peaking Gas		2,774,896	0.1029		4,717,787	0.1691		\$ 1,942,891	\$ 0.0662
11										
12	Hedging (Gain)/Loss		587,661	0.0218		37,205	0.0013		(550,456)	(0.0205)
13										
14										
15	Total Volumes and Cost		\$ 29,247,811	\$ 1.0847	\$ -	\$ 30,257,033	\$ 1.0848	\$ -	\$ 1,009,222	\$ 0.0001
16										
17	Prior Period Balance		(\$3,105,739)	\$ (0.1152)		\$ (2,128,249)	\$ (0.0763)		\$ 977,490	\$ 0.0389
18						\$ -	\$ -		\$ -	\$ -
19	Interest		\$ (26,148)	\$ (0.0010)		23,726	\$ 0.0009		49,874	\$ 0.0018
20	Refunds from Suppliers		-	\$ -		(543,335)	\$ (0.0195)		(543,335)	\$ (0.0195)
21	Off-system Sales		(4,237,089)	\$ (0.1571)						
22	Prior Period Adjustment									
23	Interruptible Sales Margin		-	\$ -		-	\$ -		-	\$ -
24	Capacity Release & Asset Management		(2,947,252)	\$ (0.1057)		\$ (4,673,935)	\$ (0.1676)		(1,726,683)	\$ (0.0619)
25	Working Capital Allowance		(1,852)	\$ (0.0001)		19,224	\$ 0.0007		21,076	\$ 0.0008
26	Bad Debt Allowance		(71,949)	\$ (0.0027)		\$ 191,220	\$ 0.0069		263,169	\$ 0.0095
27	Fuel Inventory Financing		3,824	\$ 0.0001		5,527	\$ 0.0002		1,703	\$ 0.0001
28	Local Production and Storage		307,762	\$ 0.0114		307,762	\$ 0.0110		-	\$ -
29	Misc Overhead		321,752	\$ 0.0119		333,160	\$ 0.0119		11,408	\$ 0.0000
30										
31	Total Anticipated Indirect Cost of Gas		(\$9,756,691)	\$ (0.3619)		(6,464,900)	\$ (0.2318)		3,291,791	\$ 0.1301
32	Total Adjusted Cost		19,491,120	\$ 0.7229		23,792,133	\$ 0.8530		4,301,013	\$ 0.1302

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Demand Costs to Customer Classes

Base Capacity Costs

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter	
BASE SENDOUT BY CLASS									
Total Therms									
Res Heat	381,486	394,202	394,202	356,054	394,202	381,486	4,632,800	2,301,632	Schedule 10B, LN 52
Res General	14,268	14,744	14,744	13,317	14,744	14,268	173,272	86,084	Schedule 10B, LN 53
G50 Low Annual-Low Winter	77,431	80,012	80,012	72,269	80,012	69,607	932,501	459,341	Schedule 10B, LN 54
G40 Low Annual-High Winter	122,409	126,489	126,489	114,248	126,489	122,409	1,486,542	738,532	Schedule 10B, LN 55
G51 Med Annual-Low Winter	93,669	96,792	96,792	87,425	96,792	93,669	1,137,528	565,138	Schedule 10B, LN 56
G41 Med Annual-High Winter	105,311	108,821	108,821	98,290	108,821	105,311	1,278,904	635,375	Schedule 10B, LN 57
G52 High Annual-Low Winter	7,933	8,198	8,198	7,405	8,198	7,933	96,344	47,865	Schedule 10B, LN 58
G42 High Annual-High Winter	18,008	18,608	18,608	16,807	18,608	18,008	218,686	108,646	Schedule 10B, LN 59
Total Firm Sales	820,515	847,865	847,865	765,814	847,865	812,691	9,956,578	4,942,614	Sum LN 3 : LN 10
% of Total									
Res Heat	46.49%	46.49%	46.49%	46.49%	46.49%	46.94%			LN 3 / LN 11
Res General	1.74%	1.74%	1.74%	1.74%	1.74%	1.76%			LN 4 / LN 11
G50 Low Annual-Low Winter	9.44%	9.44%	9.44%	9.44%	9.44%	8.57%			LN 5 / LN 11
G40 Low Annual-High Winter	14.92%	14.92%	14.92%	14.92%	14.92%	15.06%			LN 6 / LN 11
G51 Med Annual-Low Winter	11.42%	11.42%	11.42%	11.42%	11.42%	11.53%			LN 7 / LN 11
G41 Med Annual-High Winter	12.83%	12.83%	12.83%	12.83%	12.83%	12.96%			LN 8 / LN 11
G52 High Annual-Low Winter	0.97%	0.97%	0.97%	0.97%	0.97%	0.98%			LN 9 / LN 11
G42 High Annual-High Winter	2.19%	2.19%	2.19%	2.19%	2.19%	2.22%			LN 10 / LN 11
Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%			LN 11 / LN 11
PIPELINE BASE DEMAND COSTS									
TOTAL PIPELINE BASE DEMAND COST	\$ 77,704	\$ 77,704	\$ 77,704	\$ 77,704	\$ 77,704	\$ 77,704	\$ 932,444	\$ 466,222	Schedule 1A, LN 69
Res Heat	\$ 36,127	\$ 36,127	\$ 36,127	\$ 36,127	\$ 36,127	\$ 36,475	\$ 433,874	\$ 217,111	LN 25 * LN 14
Res General	\$ 1,351	\$ 1,351	\$ 1,351	\$ 1,351	\$ 1,351	\$ 1,364	\$ 16,227	\$ 8,120	LN 25 * LN 15
G50 Low Annual-Low Winter	\$ 7,333	\$ 7,333	\$ 7,333	\$ 7,333	\$ 7,333	\$ 6,655	\$ 87,316	\$ 43,319	LN 25 * LN 16
G40 Low Annual-High Winter	\$ 11,592	\$ 11,592	\$ 11,592	\$ 11,592	\$ 11,592	\$ 11,704	\$ 139,218	\$ 69,665	LN 25 * LN 17
G51 Med Annual-Low Winter	\$ 8,871	\$ 8,871	\$ 8,871	\$ 8,871	\$ 8,871	\$ 8,956	\$ 106,532	\$ 53,309	LN 25 * LN 18
G41 Med Annual-High Winter	\$ 9,973	\$ 9,973	\$ 9,973	\$ 9,973	\$ 9,973	\$ 10,069	\$ 119,773	\$ 59,934	LN 25 * LN 19
G52 High Annual-Low Winter	\$ 751	\$ 751	\$ 751	\$ 751	\$ 751	\$ 759	\$ 9,023	\$ 4,515	LN 25 * LN 20
G42 High Annual-High Winter	\$ 1,705	\$ 1,705	\$ 1,705	\$ 1,705	\$ 1,705	\$ 1,722	\$ 20,481	\$ 10,248	LN 25 * LN 21
Residential	\$ 37,478	\$ 37,478	\$ 37,478	\$ 37,478	\$ 37,478	\$ 37,839	\$ 450,101	\$ 225,231	LN 26 + LN 27
SALES HLF CLASSES	\$ 16,955	\$ 16,955	\$ 16,955	\$ 16,955	\$ 16,955	\$ 16,370	\$ 202,871	\$ 101,143	LN 28 + LN 30 + LN 32
SALES LLF CLASSES	\$ 23,271	\$ 23,271	\$ 23,271	\$ 23,271	\$ 23,271	\$ 23,495	\$ 279,472	\$ 139,848	LN 29 + LN 31 + LN 33

Remaining Capacity Costs

	Column A	Column B	Column C	Column D
	Design Day Demand (MMBtu)	Avg Daily Base Use Load (MMBtu)	Remaining Design Day Demand (MMBtu)	% of Total Remaining Design Day Demand
39				
40	21,721	1,536	20,185	50.13%
41	368	56	312	0.77%
42	936	324	612	1.52%
43	9,106	512	8,594	21.34%
44	1,531	384	1,147	2.85%
45	7,907	631	7,276	18.07%
46	151	19	132	0.33%
47	2,061	54	2,007	4.99%
48	TOTAL	43,781	40,264	100.00%

Company Analysis
Company Analysis
Company Analysis
Company Analysis
Company Analysis
Company Analysis
Company Analysis
Company Analysis
Company Analysis
Sum LN 40 : LN 47

REMAINING PIPELINE DEMAND

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter	
52	NH DIVISION TOTAL - REMAINING PIPELINE								
53	\$ 175,913	\$ 364,989	\$ 819,019	\$ 435,831	\$ 240,723	\$ 96,774	\$ 2,205,217	\$ 2,133,249	Schedule 1A, LN 70
54	\$ 88,187	\$ 182,974	\$ 410,586	\$ 218,488	\$ 120,678	\$ 48,514	\$ 1,105,507	\$ 1,069,428	LN 40 Col D * LN 52
55	\$ 1,361	\$ 2,824	\$ 6,337	\$ 3,372	\$ 1,863	\$ 749	\$ 17,063	\$ 16,507	LN 41 Col D * LN 52
56	\$ 2,674	\$ 5,547	\$ 12,448	\$ 6,624	\$ 3,659	\$ 1,471	\$ 33,517	\$ 32,423	LN 42 Col D * LN 52
57	\$ 37,547	\$ 77,905	\$ 174,814	\$ 93,025	\$ 51,381	\$ 20,656	\$ 470,690	\$ 455,329	LN 43 Col D * LN 52
58	\$ 5,010	\$ 10,395	\$ 23,326	\$ 12,413	\$ 6,856	\$ 2,756	\$ 62,806	\$ 60,756	LN 44 Col D * LN 52
59	\$ 31,787	\$ 65,953	\$ 147,996	\$ 78,754	\$ 43,498	\$ 17,487	\$ 398,480	\$ 385,476	LN 45 Col D * LN 52
60	\$ 576	\$ 1,195	\$ 2,682	\$ 1,427	\$ 788	\$ 317	\$ 7,222	\$ 6,987	LN 46 Col D * LN 52
61	\$ 8,769	\$ 18,195	\$ 40,829	\$ 21,727	\$ 12,000	\$ 4,824	\$ 109,932	\$ 106,344	LN 47 Col D * LN 52
62	TOTAL	\$ 175,913	\$ 364,989	\$ 819,019	\$ 435,831	\$ 240,723	\$ 2,205,217	\$ 2,133,249	Sum LN 54 : LN 61
63									
64	\$ 89,549	\$ 185,799	\$ 416,923	\$ 221,861	\$ 122,540	\$ 49,263	\$ 1,122,570	\$ 1,085,935	LN 54 + LN 55
65	\$ 8,260	\$ 17,138	\$ 38,457	\$ 20,464	\$ 11,303	\$ 4,544	\$ 103,545	\$ 100,165	LN 56 + LN 58 + LN 60
66	\$ 78,104	\$ 162,053	\$ 363,639	\$ 193,506	\$ 106,879	\$ 42,967	\$ 979,102	\$ 947,149	LN 57 + LN 59 + LN 61

PEAKING AND STORAGE DEMAND

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter	
70	NH DIVISION TOTAL - PEAKING & STORAGE								
71	\$ 947,069	\$ 1,965,011	\$ 4,409,393	\$ 2,346,406	\$ 1,295,991	\$ 521,009	\$ 11,872,337	\$ 11,484,880	Schedule 1A, LN 73
72	\$ 474,779	\$ 985,088	\$ 2,210,492	\$ 1,176,287	\$ 649,699	\$ 261,189	\$ 5,951,772	\$ 5,757,534	LN 40 Col D * LN 70
73	\$ 7,328	\$ 15,205	\$ 34,119	\$ 18,156	\$ 10,028	\$ 4,031	\$ 91,866	\$ 88,868	LN 41 Col D * LN 70
74	\$ 14,394	\$ 29,866	\$ 67,017	\$ 35,662	\$ 19,697	\$ 7,919	\$ 180,445	\$ 174,556	LN 42 Col D * LN 70
75	\$ 202,146	\$ 419,419	\$ 941,158	\$ 500,826	\$ 276,621	\$ 111,206	\$ 2,534,077	\$ 2,451,377	LN 43 Col D * LN 70
76	\$ 26,973	\$ 55,964	\$ 125,582	\$ 66,827	\$ 36,910	\$ 14,839	\$ 338,130	\$ 327,095	LN 44 Col D * LN 70
77	\$ 171,134	\$ 355,075	\$ 796,772	\$ 423,993	\$ 234,184	\$ 94,146	\$ 2,145,318	\$ 2,075,305	LN 45 Col D * LN 70
78	\$ 3,102	\$ 6,436	\$ 14,441	\$ 7,685	\$ 4,245	\$ 1,706	\$ 38,884	\$ 37,615	LN 46 Col D * LN 70
79	\$ 47,212	\$ 97,958	\$ 219,812	\$ 116,970	\$ 64,606	\$ 25,973	\$ 591,846	\$ 572,531	LN 47 Col D * LN 70
80	TOTAL	\$ 947,069	\$ 1,965,011	\$ 4,409,393	\$ 2,346,406	\$ 1,295,991	\$ 11,872,337	\$ 11,484,880	Sum LN 72 : LN 79
81									
82	\$ 482,108	\$ 1,000,293	\$ 2,244,611	\$ 1,194,443	\$ 659,727	\$ 265,221	\$ 6,043,638	\$ 5,846,402	LN 72 + LN 73
83	\$ 44,469	\$ 92,266	\$ 207,040	\$ 110,174	\$ 60,852	\$ 24,464	\$ 557,458	\$ 539,265	LN 74 + LN 76 + LN 78
84	\$ 420,493	\$ 872,452	\$ 1,957,742	\$ 1,041,789	\$ 575,412	\$ 231,325	\$ 5,271,241	\$ 5,099,213	LN 75 + LN 77 + LN 79

86 **CAPACITY RELEASE MARGINS & ASSET MANAGEMENT CREDIT BY CLASS**

87		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter	
88	NH DIVISION - MONTHLY CAP. RELEASE	\$ (398,267)	\$ (799,014)	\$ (1,761,325)	\$ (949,162)	\$ (535,632)	\$ (230,535)	\$ (4,673,935)	\$ (4,673,935)	Schedule 1A, LN 76
89										
90	Res Heat	\$ (199,657)	\$ (400,557)	\$ (882,977)	\$ (475,829)	\$ (268,520)	\$ (115,570)	\$ (2,343,110)	\$ (2,343,110)	LN 40 Col D * LN 88
91	Res General	\$ (3,082)	\$ (6,183)	\$ (13,629)	\$ (7,344)	\$ (4,145)	\$ (1,784)	\$ (36,166)	\$ (36,166)	LN 41 Col D * LN 88
92	G50 Low Annual-Low Winter	\$ (6,053)	\$ (12,144)	\$ (26,770)	\$ (14,426)	\$ (8,141)	\$ (3,504)	\$ (71,038)	\$ (71,038)	LN 42 Col D * LN 88
93	G40 Low Annual-High Winter	\$ (85,008)	\$ (170,545)	\$ (375,944)	\$ (202,593)	\$ (114,327)	\$ (49,206)	\$ (997,623)	\$ (997,623)	LN 43 Col D * LN 88
94	G51 Med Annual-Low Winter	\$ (11,343)	\$ (22,756)	\$ (50,163)	\$ (27,033)	\$ (15,255)	\$ (6,566)	\$ (133,116)	\$ (133,116)	LN 44 Col D * LN 88
95	G41 Med Annual-High Winter	\$ (71,966)	\$ (144,381)	\$ (318,269)	\$ (171,513)	\$ (96,788)	\$ (41,657)	\$ (844,575)	\$ (844,575)	LN 45 Col D * LN 88
96	G52 High Annual-Low Winter	\$ (1,304)	\$ (2,617)	\$ (5,769)	\$ (3,109)	\$ (1,754)	\$ (755)	\$ (15,308)	\$ (15,308)	LN 46 Col D * LN 88
97	G42 High Annual-High Winter	\$ (19,854)	\$ (39,832)	\$ (87,804)	\$ (47,317)	\$ (26,702)	\$ (11,492)	\$ (233,000)	\$ (233,000)	LN 47 Col D * LN 88
98	TOTAL	\$ (398,267)	\$ (799,014)	\$ (1,761,325)	\$ (949,162)	\$ (535,632)	\$ (230,535)	\$ (4,673,935)	\$ (4,673,935)	Sum LN 90 : LN 97
99										
100	Residential	\$ (202,739)	\$ (406,739)	\$ (896,606)	\$ (483,173)	\$ (272,665)	\$ (117,354)	\$ (2,379,276)	\$ (2,379,276)	LN 90 + LN 91
101	SALES HLF CLASSES	\$ (18,700)	\$ (37,517)	\$ (82,702)	\$ (44,567)	\$ (25,150)	\$ (10,825)	\$ (219,462)	\$ (219,462)	LN 92 + LN 94 + LN 96
102	SALES LLF CLASSES	\$ (176,828)	\$ (354,757)	\$ (782,017)	\$ (421,422)	\$ (237,817)	\$ (102,356)	\$ (2,075,197)	\$ (2,075,197)	LN 93 + LN 95 + LN 97

103

104 **INTERRUPTIBLE MARGINS BY CLASS**

105		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter	
106	NH DIVISION - MONTHLY INTERR MARGINS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Schedule 1A, LN 77
107										
108	Res Heat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 40 Col D * LN 106
109	Res General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 41 Col D * LN 106
110	G50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 42 Col D * LN 106
111	G40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 43 Col D * LN 106
112	G51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 44 Col D * LN 106
113	G41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 45 Col D * LN 106
114	G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 46 Col D * LN 106
115	G42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 47 Col D * LN 106
116	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum LN 108 : LN 115
117										
118	Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 108 + LN 109
119	SALES HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 110 + LN 112 + LN 114
120	SALES LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 111 + LN 113 + LN 115

121

122 **REMAINING RE-ENTRY FEE CREDIT**

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter	
123 NH DIVISION - RE-ENTRY FEE CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Schedule 1A, LN 78
124									
125									
126 Res Heat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 40 Col D * LN 124
127 Res General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 41 Col D * LN 124
128 G50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 42 Col D * LN 124
129 G40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 43 Col D * LN 124
130 G51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 44 Col D * LN 124
131 G41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 45 Col D * LN 124
132 G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 46 Col D * LN 124
133 G42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 47 Col D * LN 124
134 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum LN 126 : LN 133
135									
136 Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 126 + LN 127
137 SALES HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 128 + LN 130 + LN 132
138 SALES LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	LN 129 + LN 131 + LN 133

139

140 **TOTAL NON-BASE CAPACITY COSTS**

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter	
141									
142 Res Heat	\$ 363,310	\$ 767,505	\$ 1,738,100	\$ 918,947	\$ 501,857	\$ 194,133	\$ 4,714,168	\$ 4,483,852	Sum of Ln 54, 72, 90, 108, 126
143 Res General	\$ 5,608	\$ 11,846	\$ 26,828	\$ 14,184	\$ 7,746	\$ 2,996	\$ 72,763	\$ 69,208	Sum of Ln 55, 73, 91, 109, 127
144 G50 Low Annual-Low Winter	\$ 11,015	\$ 23,269	\$ 52,695	\$ 27,860	\$ 15,215	\$ 5,886	\$ 142,923	\$ 135,941	Sum of Ln 56, 74, 92, 110, 128
145 G40 Low Annual-High Winter	\$ 154,686	\$ 326,780	\$ 740,028	\$ 391,258	\$ 213,675	\$ 82,656	\$ 2,007,144	\$ 1,909,083	Sum of Ln 57, 75, 93, 111, 129
146 G51 Med Annual-Low Winter	\$ 20,640	\$ 43,603	\$ 98,744	\$ 52,207	\$ 28,511	\$ 11,029	\$ 267,819	\$ 254,735	Sum of Ln 58, 76, 94, 112, 130
147 G41 Med Annual-High Winter	\$ 130,955	\$ 276,648	\$ 626,499	\$ 331,235	\$ 180,894	\$ 69,975	\$ 1,699,223	\$ 1,616,206	Sum of Ln 59, 77, 95, 113, 131
148 G52 High Annual-Low Winter	\$ 2,374	\$ 5,014	\$ 11,355	\$ 6,004	\$ 3,279	\$ 1,268	\$ 30,798	\$ 29,294	Sum of Ln 60, 78, 96, 114, 132
149 G42 High Annual-High Winter	\$ 36,128	\$ 76,321	\$ 172,837	\$ 91,380	\$ 49,905	\$ 19,305	\$ 468,779	\$ 445,876	Sum of Ln 61, 79, 97, 115, 133
150 TOTAL	\$ 724,714	\$ 1,530,987	\$ 3,467,087	\$ 1,833,075	\$ 1,001,082	\$ 387,249	\$ 9,403,619	\$ 8,944,194	Sum LN 142 : LN 149
151									
152 Residential	\$ 368,917	\$ 779,352	\$ 1,764,928	\$ 933,130	\$ 509,603	\$ 197,130	\$ 4,786,931	\$ 4,553,060	LN 142 + LN 143
153 SALES HLF CLASSES	\$ 34,029	\$ 71,887	\$ 162,795	\$ 86,071	\$ 47,005	\$ 18,183	\$ 441,541	\$ 419,969	LN 144 + LN 146 + LN 148
154 SALES LLF CLASSES	\$ 321,769	\$ 679,748	\$ 1,539,364	\$ 813,873	\$ 444,474	\$ 171,936	\$ 4,175,146	\$ 3,971,165	LN 145 + LN 147 + LN 149

155

156 **TOTAL CAPACITY COSTS**

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter	
157									
158 Res Heat	\$ 399,437	\$ 803,633	\$ 1,774,227	\$ 955,074	\$ 537,984	\$ 230,608	\$ 5,148,042	\$ 4,700,963	LN 142 + LN 26
159 Res General	\$ 6,959	\$ 13,198	\$ 28,179	\$ 15,535	\$ 9,097	\$ 4,361	\$ 88,991	\$ 77,328	LN 143 + LN 27
160 G50 Low Annual-Low Winter	\$ 18,348	\$ 30,602	\$ 60,028	\$ 35,193	\$ 22,548	\$ 12,541	\$ 230,239	\$ 179,260	LN 144 + LN 28
161 G40 Low Annual-High Winter	\$ 166,278	\$ 338,372	\$ 751,621	\$ 402,851	\$ 225,267	\$ 94,360	\$ 2,146,363	\$ 1,978,748	LN 145 + LN 29
162 G51 Med Annual-Low Winter	\$ 29,511	\$ 52,474	\$ 107,615	\$ 61,077	\$ 37,382	\$ 19,985	\$ 374,352	\$ 308,044	LN 146 + LN 30
163 G41 Med Annual-High Winter	\$ 140,928	\$ 286,621	\$ 636,472	\$ 341,208	\$ 190,867	\$ 80,044	\$ 1,818,996	\$ 1,676,140	LN 147 + LN 31
164 G52 High Annual-Low Winter	\$ 3,125	\$ 5,766	\$ 12,107	\$ 6,755	\$ 4,030	\$ 2,027	\$ 39,821	\$ 33,809	LN 148 + LN 32
165 G42 High Annual-High Winter	\$ 37,833	\$ 78,026	\$ 174,543	\$ 93,086	\$ 51,610	\$ 21,026	\$ 489,259	\$ 456,124	LN 149 + LN 33
166 TOTAL	\$ 802,418	\$ 1,608,690	\$ 3,544,791	\$ 1,910,778	\$ 1,078,786	\$ 464,952	\$ 10,336,062	\$ 9,410,416	Sum LN 158 : LN 165
167									
168 Residential	\$ 406,396	\$ 816,830	\$ 1,802,406	\$ 970,609	\$ 547,081	\$ 234,969	\$ 5,237,032	\$ 4,778,291	LN 158 + LN 159
169 SALES HLF CLASSES	\$ 50,983	\$ 88,841	\$ 179,750	\$ 103,026	\$ 63,960	\$ 34,553	\$ 644,412	\$ 521,112	LN 160 + LN 162 + LN 164
170 SALES LLF CLASSES	\$ 345,039	\$ 703,019	\$ 1,562,635	\$ 837,144	\$ 467,745	\$ 195,431	\$ 4,454,618	\$ 4,111,012	LN 161 + LN 163 + LN 165

171

172 **% ALLOCATION BETWEEN SALES HLF AND LLF**

173 SALES HLF CLASSES								11.25%	LN 169 / (LN169 + LN 170)
174 SALES LLF CLASSES								88.75%	LN 170 / (LN 169 + LN 170)

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Base Commodity Costs

1	BASE SENDOUT BY CLASS	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter
2	Total Therms								
3	Res Heat	381,486	394,202	394,202	356,054	394,202	381,486	4,632,800	2,301,632
4	Res General	14,268	14,744	14,744	13,317	14,744	14,268	173,272	86,084
5	G50 Low Annual-Low Winter	77,431	80,012	80,012	72,269	80,012	69,607	932,501	459,341
6	G40 Low Annual-High Winter	122,409	126,489	126,489	114,248	126,489	122,409	1,486,542	738,532
7	G51 Med Annual-Low Winter	93,669	96,792	96,792	87,425	96,792	93,669	1,137,528	565,138
8	G41 Med Annual-High Winter	105,311	108,821	108,821	98,290	108,821	105,311	1,278,904	635,375
9	G52 High Annual-Low Winter	7,933	8,198	8,198	7,405	8,198	7,933	96,344	47,865
10	G42 High Annual-High Winter	18,008	18,608	18,608	16,807	18,608	18,008	218,686	108,646
11	Total Firm Sales	820,515	847,865	847,865	765,814	847,865	812,691	9,956,578	4,942,614
12	% of Total								
13	Res Heat	46.49%	46.49%	46.49%	46.49%	46.49%	46.94%		
14	Res General	1.74%	1.74%	1.74%	1.74%	1.74%	1.76%		
15	G50 Low Annual-Low Winter	9.44%	9.44%	9.44%	9.44%	9.44%	8.57%		
16	G40 Low Annual-High Winter	14.92%	14.92%	14.92%	14.92%	14.92%	15.06%		
17	G51 Med Annual-Low Winter	11.42%	11.42%	11.42%	11.42%	11.42%	11.53%		
18	G41 Med Annual-High Winter	12.83%	12.83%	12.83%	12.83%	12.83%	12.96%		
19	G52 High Annual-Low Winter	0.97%	0.97%	0.97%	0.97%	0.97%	0.98%		
20	G42 High Annual-High Winter	2.19%	2.19%	2.19%	2.19%	2.19%	2.22%		
21	Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

22	BASE COMMODITY COSTS Excl'd Hedging	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter
23	TOTAL BASE COMMODITY Excl'd Hedging	\$ 468,911	\$ 481,458	\$ 519,535	\$ 469,009	\$ 516,694	\$ 353,601	\$ 4,946,584	\$ 2,809,208
24	Res Heat	\$ 218,013	\$ 223,847	\$ 241,550	\$ 218,059	\$ 240,229	\$ 165,984	\$ 2,301,423	\$ 1,307,682
25	Res General	\$ 8,154	\$ 8,372	\$ 9,034	\$ 8,156	\$ 8,985	\$ 6,208	\$ 86,076	\$ 48,909
26	G50 Low Annual-Low Winter	\$ 44,250	\$ 45,434	\$ 49,028	\$ 44,260	\$ 48,760	\$ 30,286	\$ 463,718	\$ 262,018
27	G40 Low Annual-High Winter	\$ 69,955	\$ 71,826	\$ 77,507	\$ 69,969	\$ 77,083	\$ 53,260	\$ 738,465	\$ 419,600
28	G51 Med Annual-Low Winter	\$ 53,530	\$ 54,963	\$ 59,310	\$ 53,542	\$ 58,985	\$ 40,755	\$ 565,087	\$ 321,086
29	G41 Med Annual-High Winter	\$ 60,183	\$ 61,794	\$ 66,681	\$ 60,196	\$ 66,316	\$ 45,821	\$ 635,318	\$ 360,991
30	G52 High Annual-Low Winter	\$ 4,534	\$ 4,655	\$ 5,023	\$ 4,535	\$ 4,996	\$ 3,452	\$ 47,861	\$ 27,195
31	G42 High Annual-High Winter	\$ 10,291	\$ 10,566	\$ 11,402	\$ 10,293	\$ 11,340	\$ 7,835	\$ 108,636	\$ 61,728
32									
33	Residential	\$ 226,167	\$ 232,219	\$ 250,584	\$ 226,214	\$ 249,214	\$ 172,192	\$ 2,387,499	\$ 1,356,591
34	SALES HLF CLASSES	\$ 102,315	\$ 105,052	\$ 113,361	\$ 102,336	\$ 112,741	\$ 74,493	\$ 1,076,666	\$ 610,298
35	SALES LLF CLASSES	\$ 140,429	\$ 144,187	\$ 155,590	\$ 140,458	\$ 154,739	\$ 106,916	\$ 1,482,419	\$ 842,319

36	NEW HAMPSHIRE BASE HEDGING COMMODITY COSTS							Annual	Winter
37	TOTAL BASE HEDGING COMMODITY	\$ 513	\$ 2,263	\$ 2,895	\$ 2,599	\$ 820	\$ (371)	\$ 8,718	\$ 8,718
38	Res Heat	\$ 239	\$ 1,052	\$ 1,346	\$ 1,208	\$ 381	\$ (174)	\$ 4,052	\$ 4,052
39	Res General	\$ 9	\$ 39	\$ 50	\$ 45	\$ 14	\$ (7)	\$ 152	\$ 152
40	G50 Low Annual-Low Winter	\$ 48	\$ 214	\$ 273	\$ 245	\$ 77	\$ (32)	\$ 826	\$ 826
41	G40 Low Annual-High Winter	\$ 77	\$ 338	\$ 432	\$ 388	\$ 122	\$ (56)	\$ 1,300	\$ 1,300
42	G51 Med Annual-Low Winter	\$ 59	\$ 258	\$ 330	\$ 297	\$ 94	\$ (43)	\$ 995	\$ 995
43	G41 Med Annual-High Winter	\$ 66	\$ 290	\$ 372	\$ 334	\$ 105	\$ (48)	\$ 1,119	\$ 1,119
44	G52 High Annual-Low Winter	\$ 5	\$ 22	\$ 28	\$ 25	\$ 8	\$ (4)	\$ 84	\$ 84
45	G42 High Annual-High Winter	\$ 11	\$ 50	\$ 64	\$ 57	\$ 18	\$ (8)	\$ 191	\$ 191
46									
47	Residential	\$ 248	\$ 1,091	\$ 1,396	\$ 1,253	\$ 396	\$ (181)	\$ 4,203	\$ 4,203
48	SALES HLF CLASSES	\$ 112	\$ 494	\$ 632	\$ 567	\$ 179	\$ (78)	\$ 1,905	\$ 1,905
49	SALES LLF CLASSES	\$ 154	\$ 678	\$ 867	\$ 778	\$ 246	\$ (112)	\$ 2,610	\$ 2,610

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Base Commodity Costs

1	BASE SENDOUT BY CLASS	
2	Total Therms	
3	Res Heat	Schedule 10B, LN 52
4	Res General	Schedule 10B, LN 53
5	G50 Low Annual-Low Winter	Schedule 10B, LN 54
6	G40 Low Annual-High Winter	Schedule 10B, LN 55
7	G51 Med Annual-Low Winter	Schedule 10B, LN 56
8	G41 Med Annual-High Winter	Schedule 10B, LN 57
9	G52 High Annual-Low Winter	Schedule 10B, LN 58
10	G42 High Annual-High Winter	Schedule 10B, LN 59
11	Total Firm Sales	Sum LN 3 : LN 10
12	% of Total	
13	Res Heat	LN 3 / LN 11
14	Res General	LN 4 / LN 11
15	G50 Low Annual-Low Winter	LN 5 / LN 11
16	G40 Low Annual-High Winter	LN 6 / LN 11
17	G51 Med Annual-Low Winter	LN 7 / LN 11
18	G41 Med Annual-High Winter	LN 8 / LN 11
19	G52 High Annual-Low Winter	LN 9 / LN 11
20	G42 High Annual-High Winter	LN 10 / LN 11
21	Total Firm Sales	Sum LN 13 : LN 20
22	BASE COMMODITY COSTS Excl'd Hedging	
23	TOTAL BASE COMMODITY Excl'd Hedging	Schedule 1B, LN 37
24	Res Heat	LN 23 * LN 13
25	Res General	LN 23 * LN 14
26	G50 Low Annual-Low Winter	LN 23 * LN 15
27	G40 Low Annual-High Winter	LN 23 * LN 16
28	G51 Med Annual-Low Winter	LN 23 * LN 17
29	G41 Med Annual-High Winter	LN 23 * LN 18
30	G52 High Annual-Low Winter	LN 23 * LN 19
31	G42 High Annual-High Winter	LN 23 * LN 20
32		
33	Residential	LN 24 + LN 25
34	SALES HLF CLASSES	LN 26 + LN 28 + LN 30
35	SALES LLF CLASSES	LN 27 + LN 29 + LN 31
36	NEW HAMPSHIRE BASE HEDGING COMMODITY COSTS	
37	TOTAL BASE HEDGING COMMODITY	Schedule 1B, LN 38
38	Res Heat	LN 37 * LN 13
39	Res General	LN 37 * LN 14
40	G50 Low Annual-Low Winter	LN 37 * LN 15
41	G40 Low Annual-High Winter	LN 37 * LN 16
42	G51 Med Annual-Low Winter	LN 37 * LN 17
43	G41 Med Annual-High Winter	LN 37 * LN 18
44	G52 High Annual-Low Winter	LN 37 * LN 19
45	G42 High Annual-High Winter	LN 37 * LN 20
46		
47	Residential	LN 38 + LN 39
48	SALES HLF CLASSES	LN 40 + LN 42 + LN 44
49	SALES LLF CLASSES	LN 41 + LN 43 + LN 45

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Remaining Commodity Costs

50	REMAINING SENDOUT BY CLASS	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter
51	Total Therms								
52	Res Heat	1,381,832	2,203,429	2,885,156	2,385,430	1,719,220	864,060	12,180,882	11,439,126
53	Res General	16,540	30,641	42,551	34,581	22,181	7,493	181,729	153,986
54	G50 Low Annual-Low Winter	21,112	65,157	103,255	80,939	38,097	-	459,114	308,560
55	G40 Low Annual-High Winter	743,102	1,148,539	1,483,159	1,231,388	910,868	488,958	6,244,024	6,006,014
56	G51 Med Annual-Low Winter	48,424	112,533	167,469	133,492	73,514	6,700	724,261	542,132
57	G41 Med Annual-High Winter	467,571	735,120	956,605	792,387	577,806	299,353	4,033,606	3,828,841
58	G52 High Annual-Low Winter	19,236	31,827	42,331	34,837	24,366	11,258	179,282	163,857
59	G42 High Annual-High Winter	83,149	130,410	169,519	140,463	102,633	53,446	714,633	679,620
60	Total Firm Sales	2,780,965	4,457,655	5,850,045	4,833,516	3,468,685	1,731,269	24,717,532	23,122,136
61	% of Total								
62	Res Heat	49.69%	49.43%	49.32%	49.35%	49.56%	49.91%		
63	Res General	0.59%	0.69%	0.73%	0.72%	0.64%	0.43%		
64	G50 Low Annual-Low Winter	0.76%	1.46%	1.77%	1.67%	1.10%	0.00%		
65	G40 Low Annual-High Winter	26.72%	25.77%	25.35%	25.48%	26.26%	28.24%		
66	G51 Med Annual-Low Winter	1.74%	2.52%	2.86%	2.76%	2.12%	0.39%		
67	G41 Med Annual-High Winter	16.81%	16.49%	16.35%	16.39%	16.66%	17.29%		
68	G52 High Annual-Low Winter	0.69%	0.71%	0.72%	0.72%	0.70%	0.65%		
69	G42 High Annual-High Winter	2.99%	2.93%	2.90%	2.91%	2.96%	3.09%		
70	Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

71	REMAINING COMMODITY COSTS EXCLD HEDGING	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter
72	REMAINING COMMODITY Excl'd Hedging	\$ 1,579,744	\$ 2,349,847	\$ 3,781,766	\$ 2,969,680	\$ 1,893,463	\$ 757,295	\$ 14,030,327	\$ 13,331,796
73	Res Heat	\$ 784,958	\$ 1,161,535	\$ 1,865,111	\$ 1,465,592	\$ 938,477	\$ 377,959	\$ 6,918,403	\$ 6,593,631
74	Res General	\$ 9,395	\$ 16,152	\$ 27,507	\$ 21,246	\$ 12,108	\$ 3,278	\$ 101,834	\$ 89,687
75	G50 Low Annual-Low Winter	\$ 11,993	\$ 34,347	\$ 66,749	\$ 49,728	\$ 20,796	\$ -	\$ 249,533	\$ 183,614
76	G40 Low Annual-High Winter	\$ 422,124	\$ 605,451	\$ 958,789	\$ 756,557	\$ 497,219	\$ 213,881	\$ 3,558,231	\$ 3,454,020
77	G51 Med Annual-Low Winter	\$ 27,507	\$ 59,322	\$ 108,260	\$ 82,017	\$ 40,129	\$ 2,931	\$ 399,910	\$ 320,166
78	G41 Med Annual-High Winter	\$ 265,607	\$ 387,517	\$ 618,398	\$ 486,837	\$ 315,409	\$ 130,944	\$ 2,294,366	\$ 2,204,711
79	G52 High Annual-Low Winter	\$ 10,927	\$ 16,778	\$ 27,365	\$ 21,404	\$ 13,301	\$ 4,925	\$ 101,453	\$ 94,700
80	G42 High Annual-High Winter	\$ 47,233	\$ 68,746	\$ 109,586	\$ 86,300	\$ 56,024	\$ 23,378	\$ 406,597	\$ 391,267
81									
82	Residential	\$ 794,353	\$ 1,177,687	\$ 1,892,618	\$ 1,486,838	\$ 950,585	\$ 381,237	\$ 7,020,237	\$ 6,683,318
83	SALES HLF CLASSES	\$ 50,428	\$ 110,447	\$ 202,375	\$ 153,149	\$ 74,226	\$ 7,856	\$ 750,897	\$ 598,479
84	SALES LLF CLASSES	\$ 734,963	\$ 1,061,714	\$ 1,686,773	\$ 1,329,694	\$ 868,652	\$ 368,203	\$ 6,259,194	\$ 6,049,999

85	REMAINING COMMODITY HEDGING COSTS	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter
86	TOTAL REMAINING COMMODITY HEDGING	\$ 1,696	\$ 9,011	\$ 8,513	\$ 7,709	\$ 2,342	\$ (784)	\$ 28,487	\$ 28,487
87	Res Heat	\$ 843	\$ 4,454	\$ 4,199	\$ 3,804	\$ 1,161	\$ (391)	\$ 14,069	\$ 14,069
88	Res General	\$ 10	\$ 62	\$ 62	\$ 55	\$ 15	\$ (3)	\$ 201	\$ 201
89	G50 Low Annual-Low Winter	\$ 13	\$ 132	\$ 150	\$ 129	\$ 26	\$ -	\$ 450	\$ 450
90	G40 Low Annual-High Winter	\$ 453	\$ 2,322	\$ 2,158	\$ 1,964	\$ 615	\$ (221)	\$ 7,291	\$ 7,291
91	G51 Med Annual-Low Winter	\$ 30	\$ 227	\$ 244	\$ 213	\$ 50	\$ (3)	\$ 760	\$ 760
92	G41 Med Annual-High Winter	\$ 285	\$ 1,486	\$ 1,392	\$ 1,264	\$ 390	\$ (136)	\$ 4,682	\$ 4,682
93	G52 High Annual-Low Winter	\$ 12	\$ 64	\$ 62	\$ 56	\$ 16	\$ (5)	\$ 205	\$ 205
94	G42 High Annual-High Winter	\$ 51	\$ 264	\$ 247	\$ 224	\$ 69	\$ (24)	\$ 830	\$ 830
95								\$ -	\$ -
96	Residential	\$ 853	\$ 4,516	\$ 4,260	\$ 3,859	\$ 1,176	\$ (395)	\$ 14,270	\$ 14,270
97	SALES HLF CLASSES	\$ 54	\$ 424	\$ 456	\$ 398	\$ 92	\$ (8)	\$ 1,414	\$ 1,414
98	SALES LLF CLASSES	\$ 789	\$ 4,071	\$ 3,797	\$ 3,452	\$ 1,074	\$ (381)	\$ 12,802	\$ 12,802

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Remaining Commodity Costs

50	REMAINING SENDOUT BY CLASS	
51	Total Therms	
52	Res Heat	Schedule 10B, LN 68
53	Res General	Schedule 10B, LN 69
54	G50 Low Annual-Low Winter	Schedule 10B, LN 70
55	G40 Low Annual-High Winter	Schedule 10B, LN 71
56	G51 Med Annual-Low Winter	Schedule 10B, LN 72
57	G41 Med Annual-High Winter	Schedule 10B, LN 73
58	G52 High Annual-Low Winter	Schedule 10B, LN 74
59	G42 High Annual-High Winter	Schedule 10B, LN 75
60	Total Firm Sales	Sum LN 52 : LN 59
61	% of Total	
62	Res Heat	LN 52 / LN 60
63	Res General	LN 53 / LN 60
64	G50 Low Annual-Low Winter	LN 54 / LN 60
65	G40 Low Annual-High Winter	LN 55 / LN 60
66	G51 Med Annual-Low Winter	LN 56 / LN 60
67	G41 Med Annual-High Winter	LN 57 / LN 60
68	G52 High Annual-Low Winter	LN 58 / LN 60
69	G42 High Annual-High Winter	LN 59 / LN 60
70	Total Firm Sales	Sum LN 62 : LN 69

71	REMAINING COMMODITY COSTS EXCLD HEDGING	
72	REMAINING COMMODITY Exclد Hedging	Schedule 1B, LN 39
73	Res Heat	LN 72 * LN 62
74	Res General	LN 72 * LN 63
75	G50 Low Annual-Low Winter	LN 72 * LN 64
76	G40 Low Annual-High Winter	LN 72 * LN 65
77	G51 Med Annual-Low Winter	LN 72 * LN 66
78	G41 Med Annual-High Winter	LN 72 * LN 67
79	G52 High Annual-Low Winter	LN 72 * LN 68
80	G42 High Annual-High Winter	LN 72 * LN 69
81		
82	Residential	LN 73 + LN 74
83	SALES HLF CLASSES	LN 75 + LN 77 + LN 79
84	SALES LLF CLASSES	LN 76 + LN 78 + LN 80

85	REMAINING COMMODITY HEDGING COSTS	
86	TOTAL REMAINING COMMODITY HEDGING	Schedule 1B, LN 40
87	Res Heat	LN 86 * LN 62
88	Res General	LN 86 * LN 63
89	G50 Low Annual-Low Winter	LN 86 * LN 64
90	G40 Low Annual-High Winter	LN 86 * LN 65
91	G51 Med Annual-Low Winter	LN 86 * LN 66
92	G41 Med Annual-High Winter	LN 86 * LN 67
93	G52 High Annual-Low Winter	LN 86 * LN 68
94	G42 High Annual-High Winter	LN 86 * LN 69
95		
96	Residential	LN 87 + LN 88
97	SALES HLF CLASSES	LN 89 + LN 91 + LN 93
98	SALES LLF CLASSES	LN 90 + LN 92 + LN 94

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Total Commodity Costs

TOTAL COMMODITY COSTS Excluding Hedging								Annual	Winter	
99	TOTAL COMMODITY COSTS Excluding Hedging									
100	TOTAL COMMODITY Exclud Hedging	\$ 2,048,655	\$ 2,831,305	\$ 4,301,301	\$ 3,438,689	\$ 2,410,157	\$ 1,110,897	\$ 18,976,911	\$ 16,141,004	
101	Res Heat	\$ 1,002,971	\$ 1,385,381	\$ 2,106,661	\$ 1,683,651	\$ 1,178,706	\$ 543,943	\$ 9,219,826	\$ 7,901,313	
102	Res General	\$ 17,549	\$ 24,524	\$ 36,542	\$ 29,402	\$ 21,093	\$ 9,486	\$ 187,909	\$ 138,596	
103	G50 Low Annual-Low Winter	\$ 56,243	\$ 79,782	\$ 115,777	\$ 93,988	\$ 69,556	\$ 30,286	\$ 713,251	\$ 445,631	
104	G40 Low Annual-High Winter	\$ 492,078	\$ 677,277	\$ 1,036,296	\$ 826,526	\$ 574,302	\$ 267,141	\$ 4,296,696	\$ 3,873,620	
105	G51 Med Annual-Low Winter	\$ 81,038	\$ 114,285	\$ 167,570	\$ 135,558	\$ 99,115	\$ 43,686	\$ 964,997	\$ 641,252	
106	G41 Med Annual-High Winter	\$ 325,790	\$ 449,311	\$ 685,079	\$ 547,033	\$ 381,725	\$ 176,764	\$ 2,929,684	\$ 2,565,703	
107	G52 High Annual-Low Winter	\$ 15,461	\$ 21,433	\$ 32,389	\$ 25,938	\$ 18,297	\$ 8,376	\$ 149,314	\$ 121,894	
108	G42 High Annual-High Winter	\$ 57,524	\$ 79,312	\$ 120,988	\$ 96,593	\$ 67,364	\$ 31,213	\$ 515,234	\$ 452,995	
109										
110	Residential	\$ 1,020,520	\$ 1,409,906	\$ 2,143,203	\$ 1,713,052	\$ 1,199,799	\$ 553,429	\$ 9,407,736	\$ 8,039,909	
111	SALES HLF CLASSES	\$ 152,742	\$ 215,499	\$ 315,735	\$ 255,485	\$ 186,967	\$ 82,349	\$ 1,827,562	\$ 1,208,777	
112	SALES LLF CLASSES	\$ 875,392	\$ 1,205,900	\$ 1,842,363	\$ 1,470,152	\$ 1,023,391	\$ 475,119	\$ 7,741,614	\$ 6,892,318	
TOTAL HEDGING COMMODITY COSTS								Annual	Winter	
113	TOTAL HEDGING COMMODITY	\$ 2,210	\$ 11,274	\$ 11,408	\$ 10,307	\$ 3,162	\$ (1,155)	\$ 37,205	\$ 37,205	
114	Res Heat	\$ 1,082	\$ 5,506	\$ 5,544	\$ 5,013	\$ 1,542	\$ (566)	\$ 18,121	\$ 18,121	
115	Res General	\$ 19	\$ 101	\$ 112	\$ 100	\$ 29	\$ (10)	\$ 352	\$ 352	
116	G50 Low Annual-Low Winter	\$ 61	\$ 345	\$ 423	\$ 374	\$ 103	\$ (32)	\$ 1,276	\$ 1,276	
117	G40 Low Annual-High Winter	\$ 530	\$ 2,659	\$ 2,590	\$ 2,352	\$ 737	\$ (277)	\$ 8,591	\$ 8,591	
118	G51 Med Annual-Low Winter	\$ 88	\$ 486	\$ 574	\$ 510	\$ 143	\$ (46)	\$ 1,755	\$ 1,755	
119	G41 Med Annual-High Winter	\$ 351	\$ 1,776	\$ 1,764	\$ 1,597	\$ 495	\$ (184)	\$ 5,800	\$ 5,800	
120	G52 High Annual-Low Winter	\$ 17	\$ 86	\$ 90	\$ 81	\$ 24	\$ (9)	\$ 289	\$ 289	
121	G42 High Annual-High Winter	\$ 62	\$ 313	\$ 310	\$ 281	\$ 87	\$ (32)	\$ 1,021	\$ 1,021	
122										
123	Residential	\$ 1,101	\$ 5,608	\$ 5,657	\$ 5,113	\$ 1,571	\$ (576)	\$ 18,473	\$ 18,473	
124	SALES HLF CLASSES	\$ 166	\$ 917	\$ 1,087	\$ 965	\$ 271	\$ (86)	\$ 3,320	\$ 3,320	
125	SALES LLF CLASSES	\$ 943	\$ 4,749	\$ 4,664	\$ 4,230	\$ 1,320	\$ (493)	\$ 15,412	\$ 15,412	
126										
127	TOTAL COMMODITY		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter
128	Res Heat	\$ 1,004,052	\$ 1,390,888	\$ 2,112,205	\$ 1,688,663	\$ 1,180,248	\$ 543,378	\$ 9,237,948	\$ 7,919,434	
129	Res General	\$ 17,568	\$ 24,626	\$ 36,654	\$ 29,502	\$ 21,122	\$ 9,476	\$ 188,262	\$ 138,948	
130	G50 Low Annual-Low Winter	\$ 56,305	\$ 80,127	\$ 116,200	\$ 94,362	\$ 69,659	\$ 30,254	\$ 714,527	\$ 446,907	
131	G40 Low Annual-High Winter	\$ 492,608	\$ 679,936	\$ 1,038,886	\$ 828,877	\$ 575,039	\$ 266,864	\$ 4,305,287	\$ 3,882,211	
132	G51 Med Annual-Low Winter	\$ 81,126	\$ 114,770	\$ 168,144	\$ 136,068	\$ 99,258	\$ 43,641	\$ 966,752	\$ 643,007	
133	G41 Med Annual-High Winter	\$ 326,141	\$ 451,088	\$ 686,843	\$ 548,630	\$ 382,221	\$ 176,581	\$ 2,935,484	\$ 2,571,503	
134	G52 High Annual-Low Winter	\$ 15,478	\$ 21,519	\$ 32,478	\$ 26,019	\$ 18,321	\$ 8,368	\$ 149,603	\$ 122,183	
135	G42 High Annual-High Winter	\$ 57,586	\$ 79,625	\$ 121,298	\$ 96,874	\$ 67,452	\$ 31,181	\$ 516,255	\$ 454,016	
136	Total Firm Sales	\$ 2,050,864	\$ 2,842,579	\$ 4,312,708	\$ 3,448,996	\$ 2,413,320	\$ 1,109,741	\$ 19,014,117	\$ 16,178,209	
137										
138	Residential	\$ 1,021,621	\$ 1,415,513	\$ 2,148,859	\$ 1,718,165	\$ 1,201,370	\$ 552,854	\$ 9,426,209	\$ 8,058,382	
139	SALES HLF CLASSES	\$ 152,908	\$ 216,416	\$ 316,822	\$ 256,449	\$ 187,238	\$ 82,263	\$ 1,830,882	\$ 1,212,097	
140	SALES LLF CLASSES	\$ 876,335	\$ 1,210,649	\$ 1,847,027	\$ 1,474,382	\$ 1,024,712	\$ 474,625	\$ 7,757,026	\$ 6,907,730	
141										
142	% ALLOCATION BETWEEN SALES HLF AND LLF									
143	SALES HLF CLASSES								14.93%	
144	SALES LLF CLASSES								85.07%	

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Total Commodity Costs

99	TOTAL COMMODITY COSTS Excluding Hedging	
100	TOTAL COMMODITY Excl'd Hedging	Schedule 1B, LN 41
101	Res Heat	LN 24 + LN 73
102	Res General	LN 25 + LN 74
103	G50 Low Annual-Low Winter	LN 26 + LN 75
104	G40 Low Annual-High Winter	LN 27 + LN 76
105	G51 Med Annual-Low Winter	LN 28 + LN 77
106	G41 Med Annual-High Winter	LN 29 + LN 78
107	G52 High Annual-Low Winter	LN 30 + LN 79
108	G42 High Annual-High Winter	LN 31 + LN 80
109		
110	Residential	LN 101 + LN 102
111	SALES HLF CLASSES	LN 103 + LN 105 + LN 107
112	SALES LLF CLASSES	LN 104 + LN 106 + LN 108
113	TOTAL HEDGING COMMODITY COSTS	
114	TOTAL HEDGING COMMODITY	Schedule 1B, LN 42
115	Res Heat	LN 38 + LN 87
116	Res General	LN 39 + LN 88
117	G50 Low Annual-Low Winter	LN 40 + LN 89
118	G40 Low Annual-High Winter	LN 41 + LN 90
119	G51 Med Annual-Low Winter	LN 42 + LN 91
120	G41 Med Annual-High Winter	LN 43 + LN 92
121	G52 High Annual-Low Winter	LN 44 + LN 93
122	G42 High Annual-High Winter	LN 45 + LN 94
123		
124	Residential	LN 115 + LN 116
125	SALES HLF CLASSES	LN 117 + LN 119 + LN 121
126	SALES LLF CLASSES	LN 118 + LN 120 + LN 122
127	TOTAL COMMODITY	
128	Res Heat	LN 101 + LN 115
129	Res General	LN 102 + LN 116
130	G50 Low Annual-Low Winter	LN 103 + LN 117
131	G40 Low Annual-High Winter	LN 104 + LN 118
132	G51 Med Annual-Low Winter	LN 105 + LN 119
133	G41 Med Annual-High Winter	LN 106 + LN 120
134	G52 High Annual-Low Winter	LN 107 + LN 121
135	G42 High Annual-High Winter	LN 108 + LN 122
136	Total Firm Sales	Sum LN 128 : LN 135
137		
138	Residential	LN 128 + LN 129
139	SALES HLF CLASSES	LN 130 + LN 132 + LN 134
140	SALES LLF CLASSES	LN 131 + LN 133 + LN 135
141		
142	% ALLOCATION BETWEEN SALES HLF AND LLF	
143	SALES HLF CLASSES	LN 139 / (LN 139 + LN 140)
144	SALES LLF CLASSES	LN 140 / (LN 139 + LN 140)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2012-2013 ANNUAL RECONCILIATION
SUPPLIER REFUNDS
Period Ending April 30, 2013

WINTER SEASON DEMAND - Acct 242.90.10

	BEGINNING BALANCE	REFUND COLLECTIONS	ENDING BALANCE	AVE MONTHLY BALANCE	INTEREST RATE	INTEREST	ENDING BAL W/ INTEREST
	A	B	C = A + B	D = (A + C) / 2	E	F = D * (E / 12)	G = C + F
May 2013 \$	(194,560)	0	(194,560)	(194,560)	3.25%	(527)	(195,087)
June \$	(195,087)	1,909	(193,178)	(194,132)	3.25%	(526)	(193,704)
July \$	(193,704)	4,643	(189,061)	(191,382)	3.25%	(518)	(189,579)
August \$	(189,579)	4,348	(185,231)	(187,405)	3.25%	(508)	(185,739)
September \$	(185,739)	4,592	(181,147)	(183,443)	3.25%	(497)	(181,643)
October \$	(181,643)	6,248	(175,396)	(178,520)	3.25%	(483)	(175,879)
November \$	(175,879)	12,777	(163,102)	(169,491)	3.25%	(459)	(163,561)
December \$	(163,561)	25,146	(138,416)	(150,989)	3.25%	(409)	(138,825)
January 2014 \$	(138,825)	33,051	(105,773)	(122,299)	3.25%	(331)	(106,104)
February \$	(106,104)	38,026	(68,078)	(87,091)	3.25%	(236)	(68,314)
March \$	(68,314)	30,396	(37,918)	(53,116)	3.25%	(144)	(38,061)
April \$	(38,061)	22,029	(16,033)	(27,047)	3.25%	(73)	(16,106)
Totals		183,165				(4,711)	

WINTER SEASON COMMODITY - Acct 242.90.01

	BEGINNING BALANCE	REFUND COLLECTIONS	ENDING BALANCE	AVE MONTHLY BALANCE	INTEREST RATE	INTEREST	ENDING BAL W/ INTEREST
	A	B	C = A + B	D = (A + C) / 2	E	F = D * (E / 12)	G = C + F
May 2013 \$	(6,397)	0	(6,397)	(6,397)	3.25%	(17)	(6,415)
June \$	(6,415)	667	(5,748)	(6,081)	3.25%	(16)	(5,765)
July \$	(5,765)	1,626	(4,139)	(4,952)	3.25%	(13)	(4,152)
August \$	(4,152)	1,521	(2,631)	(3,392)	3.25%	(9)	(2,640)
September \$	(2,640)	103	(2,537)	(2,589)	3.25%	(7)	(2,544)
October \$	(2,544)	196	(2,348)	(2,446)	3.25%	(7)	(2,355)
November \$	(2,355)	407	(1,948)	(2,151)	3.25%	(6)	(1,954)
December \$	(1,954)	834	(1,120)	(1,537)	3.25%	(4)	(1,124)
January 2014 \$	(1,124)	1,101	(23)	(574)	3.25%	(2)	(25)
February \$	(25)	1,257	1,232	604	3.25%	2	1,234
March \$	1,234	1,001	2,236	1,735	3.25%	5	2,240
April \$	2,240	715	2,955	2,598	3.25%	7	2,962
Totals		9,428				(68)	

NORTHERN UTILITIES, INC.- NEW HAMPSHIRE DIVISION
Residential Low Income Assistance and Regulatory Assessment Costs (RLIARA)

	Customer Charge	First Block	Last Block	Total
1 Peak Period				
2 R-5 Base Rates	\$13.73	\$0.4831	\$0.4250	
3 R-10 Rate at 40% of R5	\$5.50	\$0.1932	\$0.1700	
4 Program Subsidy	\$8.23	\$0.2899	\$0.2550	
5 Average Annual Therms		252	512	764
6				
7 Peak Period Subsidy	\$49.37	\$73.08	\$130.53	\$252.98
8				
9 Off Peak Period				
10 R-5 Base Rates	\$13.73	\$0.4831	\$0.4831	
11 R10 Rate at 40% of R5	\$5.50	\$0.1932	\$0.1932	
12 Program Subsidy	\$8.23	\$0.2899	\$0.2899	
13 Average Annual Therms		167	42	209
14				
15 Off Peak Period Subsidy	\$49.37	\$48.46	\$12.12	\$109.95
16				
17 Estimated Annual Subsidy				\$362.93
18				
19 Number of Estimated 2013/14 Participants				1,121
20				
21 Annual Subsidy times Number of Participants (Ln 17 *Ln 19)				\$406,870
22 Prior Year Ending Balance - RLIARA Page 2				(\$101,057)
23 Estimated Annual Administrative Costs				\$0
24 Estimated 2014 CY 12 month Regulatory Assessment (Based off of NHPUC invoice dated August 8, 2013)				\$117,335
25 Total Program Costs				\$423,148
26				
27 Estimated weather normalized firm therms billed for				
28 the twelve months ended 10/31/14 sales and transportation				65,105,908
29 (Attachment 2 to Schedule 10B, Revised Page 1 of 3, Line 41, "Total Division"				
30 subtract Line 41 "Special Contracts").				
31 Total Residential Low Income Assistance and Regulatory Assessment Costs Charge				\$0.0065

NORTHERN UTILITIES, INC., NEW HAMPSHIRE DIVISION
NOVEMBER 2012 THROUGH OCTOBER 2013
RESIDENTIAL LOW INCOME ASSISTANCE AND REGULATORY ASSESSMENT COSTS (RLIARA) RECONCILIATION

											(Estimate)	(Estimate)	(Estimate)	
1 FOR THE MONTH OF:	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Total	
2 DAYS IN MONTH	30	31	31	28	31	30	31	30	31	31	30	31	365	
3														Average
4 RLIARA Participant Count	931	1,084	1,055	1,253	1,302	1,293	1,240	1,140	1,122	1,120	964	949		1,121
5														Total
6 Beginning Balance	\$88,221	\$72,813	\$41,710	(\$1,189)	(\$43,332)	(\$74,131)	(\$89,556)	(\$93,835)	(\$94,331)	(\$89,991)	(\$109,048)	(\$104,689)		\$88,221
7														
8 Add: Actual Costs	\$17,514	\$30,871	\$37,289	\$46,733	\$41,916	\$35,007	\$22,767	\$15,692	\$13,262	\$12,787	\$10,749	\$11,515		\$296,102
9														
10 Add: Regulatory Assessments	\$12,814	\$12,814	\$14,735	\$14,735	\$14,735	\$14,734	\$14,734	\$14,734	\$14,734	(\$7,095)	\$3,820	\$3,820		\$129,315
11														
12 Less: Collected Revenue	\$45,950	\$74,946	\$94,979	\$103,556	\$87,287	\$64,949	\$41,527	\$30,672	\$23,402	\$24,440	\$9,925	\$11,419		(\$613,052)
13														
14 Add: Administrative and Start Up Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
15														
16 Ending Balance Pre-Interest	\$72,599	\$41,554	(\$1,244)	(\$43,277)	(\$73,969)	(\$89,338)	(\$93,582)	(\$94,080)	(\$89,737)	(\$108,740)	(\$104,404)	(\$100,774)		
17														
18 Month's Average Balance	(\$18,120)	\$57,184	\$20,233	(\$22,233)	(\$58,650)	(\$81,734)	(\$91,569)	(\$93,958)	(\$92,034)	(\$99,366)	(\$106,726)	(\$102,731)		
19														
20 Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
21														
22 Interest Applied	\$214.21	\$156.93	\$55.85	(\$55.43)	(\$161.89)	(\$218.33)	(\$252.76)	(\$250.98)	(\$254.04)	(\$308.10)	(\$285.09)	(\$283.57)		(\$1,643)
23														
24 Ending Balance	\$72,813	\$41,710	(\$1,189)	(\$43,332)	(\$74,131)	(\$89,556)	(\$93,835)	(\$94,331)	(\$89,991)	(\$109,048)	(\$104,689)	(\$101,057)		(\$101,057)

Note- May and June 2012 Interest Applied line items includes true ups for Regulatory Assessment Costs.
 Note- August 2013 includes a true up to include actual NHPUC Regulatory Assessment verses estimates.

**NORTHERN UTILITIES, INC., NEW HAMPSHIRE DIVISION
 NOVEMBER 2012 THROUGH OCTOBER 2013
 RESIDENTIAL LOW INCOME ASSISTANCE AND REGULATORY ASSESSMENT COSTS (RLIARA) RECONCILIATION
 Calculation of Non-Distribution Revenues of the NHPUC Assessment**

Month of Payment/(accrued payment):	CY 2012 PUC assessment bills					
	2012 Revenue	% to total	January	April	Aug	Oct
			Q1	Q2	Q3	Q4
			\$ 78,516.00	\$ 78,514.00	\$ 20,353.00	\$ 58,588.00
Customer Charge (1)	\$ 5,926,646	(1) 11.68%				
Distribution First Step (1)	\$ 9,738,006	(1) 19.18%				
Distribution Excess (1)	\$ 4,370,714	(1) 8.61%				
Demand Cost of Gas (2)	\$ 12,601,612	(2) 24.83%				
Commodity Cost of Gas (2)	\$ 15,085,782	(2) 29.72%				
Reconciliation Costs (2)	\$ 3,434	(2) 0.01%				
Working Capital (2)	\$ (4,414)	(2) -0.01%				
Bad Debt (2)	\$ 305,925	(2) 0.60%				
Production & Storage Capacity (2)	\$ 287,575	(2) 0.57%				
Miscellaneous Overhead (2)	\$ 361,523	(2) 0.71%				
Demand Supplier Refund (2)	\$ (59,662)	(2) -0.12%				
Commodity Supplier Refund (2)	\$ (5,353)	(2) -0.01%				
Residential Low Income Assistance Program (1)	\$ 413,940	(1) 0.82%				
Demand Side Management (1)	\$ 1,022,928	(1) 2.02%				
Environmental Response Cost (1)	\$ 279,054	(1) 0.55%				
Rate Case Expense (1)	\$ 117,889	(1) 0.23%				
Recon of Permanent Changes (1)	\$ 315,290	(1) 0.62%				
Total	\$ 50,760,889	100.00%				
	\$50,760,889					
Distribution Revenue, Including LDAC (1)	\$ 22,184,467	(1) 43.70%				
CGAC Revenue (2)	\$ 28,576,422	(2) 56.30%				
	\$ 50,760,889	100.00%				
<u>Distribution Portion of the PUC Assessment</u>	-		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>
Quarterly Amount	Included in Base		\$ 34,311.49	\$ 34,310.62	\$ 8,894.26	\$ 25,602.96
Monthly Amount			\$ 11,437.16	\$ 11,436.87	\$ 2,964.75	\$ 8,534.32
<u>NonDistribution Portion of the PUC Assessment</u>						
Quarterly Amount			\$ 44,204.51	\$ 44,203.38	\$ 11,458.74	\$ 32,985.04
Monthly Amount			\$ 14,734.84	\$ 14,734.46	\$ 3,819.58	\$ 10,995.01

*Allocations are based on Prior Year Revenue

Line 10 Jan- Mar 2012 Line 10 Apr- June 2012 Line 10 Jul- Oct 2012

Northern Utilities, Inc. -- New Hampshire Division

DSM Budget

	Residential	Low-Income	Gen Service	Total
September-13	\$15,447	\$7,006	\$70,381	\$92,835
October-13	\$13,997	\$7,006	\$34,941	\$55,944
November-13	\$13,997	\$7,006	\$46,587	\$67,590
December-13	\$70,044	\$33,630	\$47,087	\$150,762
January-14	\$28,850	\$11,603	\$33,387	\$73,840
February-14	\$34,620	\$13,924	\$44,516	\$93,060
March-14	\$40,390	\$16,245	\$34,887	\$91,522
April-14	\$40,390	\$16,245	\$55,645	\$112,280
May-14	\$28,850	\$11,603	\$33,387	\$73,840
June-14	\$100,423	\$39,452	\$79,403	\$219,278
July-14	\$23,080	\$9,283	\$22,258	\$54,621
August-14	\$57,700	\$23,207	\$66,774	\$147,681
September-14	\$31,183	\$11,603	\$68,274	\$111,061
October-14	\$28,850	\$11,603	\$33,387	\$73,840
Total	\$527,821	\$219,419	\$670,914	\$1,418,154

**Budget with Low-Income Costs Allocated
 to Residential and General Service Classes**

	Residential	Low-Income	Gen Service	Total
September-13	\$16,499	0	\$76,336	\$92,835
October-13	\$15,626	0	\$40,318	\$55,944
November-13	\$15,438	0	\$52,152	\$67,590
December-13	\$79,909	0	\$70,853	\$150,762
January-14	\$32,269	0	\$41,572	\$73,840
February-14	\$39,122	0	\$53,938	\$93,060
March-14	\$45,379	0	\$46,143	\$91,522
April-14	\$45,009	0	\$67,270	\$112,280
May-14	\$31,542	0	\$42,298	\$73,840
June-14	\$108,324	0	\$110,954	\$219,278
July-14	\$24,790	0	\$29,831	\$54,621
August-14	\$61,503	0	\$86,178	\$147,681
September-14	\$33,181	0	\$77,880	\$111,061
October-14	\$30,990	0	\$42,851	\$73,840
Total	\$579,581	\$0	\$838,573	\$1,418,154

DSM Charge Factor Calculation

DSM Charge Factors for Residential Customers

DSM Reconciliation Adjustment (includes CORE budget increase of \$70,000)	\$72,161	Schedule 16 DSM Page 2 Nov '13 - Oct '14 Totals- November 2013 Beginning Balance
DSM Costs	\$498,377	Schedule 16 DSM Page 2 Nov '13 - Oct '14 Totals- Column 4
DSM Share Holder Incentive	\$46,416	Schedule 16 DSM Page 2 Nov '13 - Oct '14 Totals- Column 5
DSM Low-Income Costs	\$49,079	Schedule 16 DSM Page 2 Nov '13 - Oct '14 Totals- Column 6
DSM Allocated Low-Income Share Holder Incentive	\$3,721	Schedule 16 DSM Page 2 Nov '13 - Oct '14 Totals- Column 7
Total	\$669,754	Schedule 16 DSM Page 2 Nov '13 - Oct '14 Totals- Column 3
Forecasted Annual Throughput Volumes for Residential Customers	17,061,674	Schedule 16 DSM Page 2 Nov '13 - Oct '14 Totals- Column 13

Conservation Charge Factor for Residential Customers	\$0.0393
---	-----------------

DSM Charge Factors for Commercial and Industrial Customers (C&I)

DSM Reconciliation Adjustment	(\$148,706)	Schedule 16 DSM Page 3 Nov '13 - Oct '14 Totals- November 2013 Beginning Balance
DSM Costs	\$565,593	Schedule 16 DSM Page 3 Nov '13 - Oct '14 Totals- Column 4
DSM Share Holder Incentive	\$44,679	Schedule 16 DSM Page 3 Nov '13 - Oct '14 Totals- Column 5
DSM Low-Income Costs	\$156,327	Schedule 16 DSM Page 3 Nov '13 - Oct '14 Totals- Column 6
DSM Allocated Low-Income Share Holder Incentive	\$12,045	Schedule 16 DSM Page 3 Nov '13 - Oct '14 Totals- Column 7
Total	\$629,937	Schedule 16 DSM Page 3 Nov '13 - Oct '14 Totals- Column 3
Forecasted Annual Throughput Volumes for C&I Customers	48,044,234	Schedule 16 DSM C Nov '13 - Oct '14 Totals- Column 13

Conservation Charge Factor for C&I Customers	\$0.0131
---	-----------------

Northern Utilities, Inc.
New Hampshire Division
Calculation of the DSM Charge, a Component of the Local Distribution Adjustment Charge
To Be Effective November 1, 2013 through October 31, 2014
Residential Customers

		Beginning Balance (Over)/Under	DSM Rate per Therm	DSM Collections	DSM Costs	DSM SHI	Allocated Low Income Costs	Allocated Low Income SHI	Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Prime Rate	Interest @ Prime Rate	Ending Balance plus Interest (Over)/Under	Therm Sales	# of Days
August-12	Actual	(\$35,223)	\$0.0333	\$10,977	\$12,480	\$3,231	\$1,997	\$455	(\$28,039)	(\$31,631)	3.25%	(\$87)	(\$28,126)	329,672	31
September-12	Actual	(\$28,126)	\$0.0333	\$11,892	\$77,532	\$3,231	\$2,677	\$233	\$43,654	\$7,764	3.25%	\$21	\$43,675	358,975	30
October-12	Actual	\$43,675	\$0.0333	\$17,102	\$42,714	\$3,231	\$3,256	\$283	\$76,057	\$59,866	3.25%	\$165	\$76,223	511,696	31
November-12	Actual	\$76,223	\$0.0403	\$38,244	\$48,769	\$3,231	\$1,474	\$128	\$91,581	\$83,902	3.25%	\$224	\$91,805	1,060,270	30
December-12	Actual	\$91,805	\$0.0403	\$83,552	\$78,870	\$3,231	\$9,565	\$832	\$100,751	\$96,278	3.25%	\$266	\$101,017	2,073,245	31
January-13	Actual	\$101,017	\$0.0403	\$109,876	\$92,199	\$3,643	\$1,149	\$100	\$88,232	\$94,624	3.25%	\$261	\$88,491	2,726,532	31
February-13	Actual	\$88,491	\$0.0403	\$125,104	\$43,510	\$3,643	\$6,144	\$534	\$17,218	\$52,855	3.25%	\$132	\$17,350	3,104,322	28
March-13	Actual	\$17,350	\$0.0403	\$99,678	\$65,514	\$3,643	\$3,816	\$332	(\$9,023)	\$4,164	3.25%	\$11	(\$9,011)	2,473,413	31
April-13	Actual	(\$9,011)	\$0.0403	\$73,873	\$48,597	\$3,643	\$2,440	\$212	(\$27,993)	(\$18,502)	3.25%	(\$49)	(\$28,042)	1,833,057	30
May-13	Actual	(\$28,042)	\$0.0403	\$38,301	\$22,514	(\$8,170)	\$222	\$19	(\$51,759)	(\$39,901)	3.25%	(\$810)	(\$52,569)	950,389	31
June-13	Actual	(\$52,569)	\$0.0403	\$22,535	\$38,967	\$3,643	\$1,523	\$132	(\$30,838)	(\$41,704)	3.25%	(\$111)	(\$30,950)	950,389	30
July-13	Actual	(\$30,950)	\$0.0403	\$13,943	\$20,486	\$3,643	\$2,350	\$204	(\$18,209)	(\$24,579)	3.25%	(\$68)	(\$18,277)	559,280	31
August-13	Actual	(\$18,277)	\$0.0403	\$13,657	\$30,762	\$3,643	\$374	\$87	\$3,101	(\$7,588)	3.25%	(\$21)	\$3,080	338,859	31
September-13	Forecast	\$3,082	\$0.0403	\$13,289	\$15,447	\$3,643	\$1,052	\$110	\$10,045	\$6,563	3.25%	\$18	\$10,062	329,751	30
October-13	Forecast	\$10,062	\$0.0403	\$27,357	\$13,997	\$3,643	\$1,629	\$170	\$2,144	\$6,103	3.25%	\$17	\$2,161	678,840	31
November-13	Forecast	\$72,161	\$0.0393	\$37,846	\$13,997	\$3,643	\$1,441	\$151	\$53,547	\$62,854	3.25%	\$168	\$53,714	964,105	30
December-13	Forecast	\$53,714	\$0.0393	\$83,867	\$70,044	\$3,643	\$9,865	\$215	\$53,614	\$53,664	3.25%	\$148	\$53,762	2,136,463	31
January-14	Forecast	\$53,762	\$0.0393	\$117,448	\$28,850	\$3,913	\$3,419	\$421	(\$27,082)	\$13,340	3.25%	\$37	(\$27,046)	2,991,937	31
February-14	Forecast	(\$27,046)	\$0.0393	\$126,831	\$34,620	\$3,913	\$4,502	\$462	(\$110,379)	(\$68,712)	3.25%	(\$171)	(\$110,550)	3,230,961	28
March-14	Forecast	(\$110,550)	\$0.0393	\$105,109	\$40,390	\$3,913	\$4,989	\$439	(\$165,928)	(\$138,239)	3.25%	(\$382)	(\$166,310)	2,677,602	31
April-14	Forecast	(\$166,310)	\$0.0393	\$74,321	\$40,390	\$3,913	\$4,619	\$407	(\$191,302)	(\$178,806)	3.25%	(\$478)	(\$191,780)	1,893,284	30
May-14	Forecast	(\$191,780)	\$0.0393	\$35,644	\$28,850	\$3,913	\$2,692	\$332	(\$191,636)	(\$191,708)	3.25%	(\$529)	(\$192,166)	908,024	31
June-14	Forecast	(\$192,166)	\$0.0393	\$21,660	\$100,423	\$3,913	\$7,901	\$286	(\$101,302)	(\$146,734)	3.25%	(\$392)	(\$101,694)	551,783	30
July-14	Forecast	(\$101,694)	\$0.0393	\$15,927	\$23,080	\$3,913	\$1,710	\$263	(\$88,655)	(\$95,174)	3.25%	(\$263)	(\$88,917)	405,724	31
August-14	Forecast	(\$88,917)	\$0.0393	\$13,937	\$57,700	\$3,913	\$3,803	\$234	(\$37,204)	(\$63,061)	3.25%	(\$174)	(\$37,378)	355,042	31
September-14	Forecast	(\$37,378)	\$0.0393	\$15,269	\$31,183	\$3,913	\$1,998	\$246	(\$15,307)	(\$26,342)	3.25%	(\$70)	(\$15,377)	388,974	30
October-14	Forecast	(\$15,377)	\$0.0393	\$21,895	\$28,850	\$3,913	\$2,140	\$264	(\$2,106)	(\$8,741)	3.25%	(\$24)	(\$2,130)	557,777	31
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
Nov 13 thru Oct 14 Totals				<u>\$669,754</u>	<u>\$498,377</u>	<u>\$46,416</u>	<u>\$49,079</u>	<u>\$3,721</u>						<u>17,061,674</u>	

Forecast therm Sales from Company Forecast as seen in Attachment 2 to Schedule 10 B, Page 1 of 3, Lines 26 through 41 filed on September 16, 2013 in this Cost of Gas Docket.

Note- May 2013 DSM SHI includes a LI Allocation adjustment for 2012 trueup.

Note- November 2013 "Beginning Balance" includes \$70,000 in CORE budget increase.

<p style="text-align: center;">Northern Utilities, Inc. New Hampshire Division Calculation of the DSM Charge, a Component of the Local Distribution Adjustment Charge To Be Effective November 1, 2013 through October 31, 2014 General Service Customers</p>															
		Beginning Balance (Over)/Under	DSM Rate per Therm	DSM Collections	DSM Costs	DSM SHI	Allocated Low Income Costs	Allocated Low Income SHI	Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Prime Rate	Interest @ Prime Rate	Ending Balance plus Interest (Over)/Under	Therm Sales	# of Days
August-12	Actual	(\$118,620)	\$0.0126	\$23,181	\$11,593	\$2,870	\$12,586	\$1,094	(\$113,657)	(\$116,138)	3.25%	(\$321)	(\$113,978)	1,839,807	31
September-12	Actual	(\$113,978)	\$0.0126	\$24,091	\$13,592	\$2,870	\$14,261	\$1,240	(\$106,105)	(\$110,042)	3.25%	(\$294)	(\$106,399)	1,912,081	30
October-12	Actual	(\$106,399)	\$0.0126	\$27,707	\$12,477	\$2,870	\$13,992	\$1,217	(\$103,551)	(\$104,975)	3.25%	(\$290)	(\$103,840)	2,199,004	31
November-12	Actual	(\$103,840)	\$0.0118	\$43,509	\$21,720	\$2,870	\$5,021	\$437	(\$117,301)	(\$110,571)	3.25%	(\$295)	(\$117,596)	3,611,427	30
December-12	Actual	(\$117,596)	\$0.0118	\$60,581	\$51,895	\$2,870	\$23,685	\$2,060	(\$97,667)	(\$107,632)	3.25%	(\$297)	(\$97,959)	5,133,943	31
January-13	Actual	(\$97,959)	\$0.0118	\$75,587	\$40,960	\$3,589	\$2,701	\$235	(\$126,060)	(\$112,009)	3.25%	(\$309)	(\$126,369)	6,007,712	31
February-13	Actual	(\$126,369)	\$0.0118	\$80,797	\$19,070	\$3,589	\$13,552	\$1,178	(\$169,777)	(\$148,073)	3.25%	(\$369)	(\$170,146)	5,727,655	29
March-13	Actual	(\$170,146)	\$0.0118	\$69,851	\$13,680	\$3,589	\$9,133	\$794	(\$212,800)	(\$191,473)	3.25%	(\$529)	(\$213,328)	4,958,839	31
April-13	Actual	(\$213,328)	\$0.0118	\$52,060	\$21,540	\$3,589	\$5,872	\$511	(\$233,876)	(\$223,602)	3.25%	(\$597)	(\$234,474)	3,502,134	30
May-13	Actual	(\$234,474)	\$0.0118	\$35,897	\$22,050	\$8,216	\$734	\$64	(\$239,307)	(\$236,890)	3.25%	(\$497)	(\$239,804)	2,598,065	31
June-13	Actual	(\$239,804)	\$0.0118	\$28,205	\$18,101	\$3,589	\$6,509	\$566	(\$239,244)	(\$239,524)	3.25%	(\$640)	(\$239,883)	2,093,258	30
July-13	Actual	(\$239,883)	\$0.0118	\$22,467	\$24,931	\$3,589	\$12,940	\$1,125	(\$219,764)	(\$229,824)	3.25%	(\$634)	(\$220,398)	1,837,235	31
August-13	Actual	(\$220,398)	\$0.0118	\$23,733	\$16,435	\$3,589	\$1,784	\$646	(\$220,370)	(\$220,384)	3.25%	(\$608)	(\$220,979)	2,011,316	31
September-13	Forecast	(\$220,979)	\$0.0118	\$24,091	\$70,381	\$3,589	\$5,955	\$623	(\$164,522)	(\$192,750)	3.25%	(\$515)	(\$165,037)	1,867,372	30
October-13	Forecast	(\$165,037)	\$0.0118	\$27,707	\$34,941	\$3,589	\$5,377	\$563	(\$148,274)	(\$156,655)	3.25%	(\$432)	(\$148,706)	2,240,979	31
November-13	Forecast	(\$148,706)	\$0.0131	\$43,509	\$46,587	\$3,589	\$5,565	\$582	(\$135,891)	(\$142,299)	3.25%	(\$380)	(\$136,271)	3,623,148	30
December-13	Forecast	(\$136,271)	\$0.0131	\$60,581	\$47,087	\$3,589	\$23,766	\$518	(\$121,891)	(\$129,081)	3.25%	(\$356)	(\$122,247)	5,518,807	31
January-14	Forecast	(\$122,247)	\$0.0131	\$94,708	\$33,387	\$3,750	\$8,185	\$1,009	(\$170,625)	(\$146,436)	3.25%	(\$404)	(\$171,029)	7,223,250	31
February-14	Forecast	(\$171,029)	\$0.0131	\$96,915	\$44,516	\$3,750	\$9,422	\$968	(\$209,289)	(\$190,159)	3.25%	(\$474)	(\$209,763)	7,391,577	28
March-14	Forecast	(\$209,763)	\$0.0131	\$86,666	\$34,887	\$3,750	\$11,256	\$991	(\$245,545)	(\$227,654)	3.25%	(\$628)	(\$246,173)	6,609,877	31
April-14	Forecast	(\$246,173)	\$0.0131	\$61,734	\$55,645	\$3,750	\$11,625	\$1,023	(\$235,863)	(\$241,018)	3.25%	(\$644)	(\$236,507)	4,708,315	30
May-14	Forecast	(\$236,507)	\$0.0131	\$37,977	\$33,387	\$3,750	\$8,911	\$1,098	(\$227,338)	(\$231,922)	3.25%	(\$640)	(\$227,978)	2,896,438	31
June-14	Forecast	(\$227,978)	\$0.0131	\$30,809	\$79,403	\$3,750	\$31,551	\$1,144	(\$142,939)	(\$185,458)	3.25%	(\$495)	(\$143,434)	2,349,775	30
July-14	Forecast	(\$143,434)	\$0.0131	\$27,295	\$22,258	\$3,750	\$7,573	\$1,167	(\$135,982)	(\$139,708)	3.25%	(\$386)	(\$136,368)	2,081,728	31
August-14	Forecast	(\$136,368)	\$0.0131	\$27,390	\$66,774	\$3,750	\$19,404	\$1,196	(\$72,634)	(\$104,501)	3.25%	(\$288)	(\$72,922)	2,088,998	31
September-14	Forecast	(\$72,922)	\$0.0131	\$28,010	\$68,274	\$3,750	\$9,606	\$1,184	(\$18,119)	(\$45,520)	3.25%	(\$122)	(\$18,241)	2,136,271	30
October-14	Forecast	(\$18,241)	\$0.0131	\$18,567	\$33,387	\$3,750	\$9,464	\$1,166	\$10,959	(\$3,641)	3.25%	(\$10)	\$10,949	1,416,049	31
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
Nov 13 thru Oct 14 Totals				\$614,161	\$565,593	\$44,679	\$156,327	\$12,045						48,044,233	

Forecast therm Sales from Company Forecast as seen in Attachment 2 to Schedule 10 B, Page 1 of 3, Lines 26 through 41 filed on September 16, 2013 in this Cost of Gas Docket.
 Note- May 2013 DSM SHI includes a LI Allocation adjustment for 2012 trueup.

CALCULATION OF ENVIRONMENTAL RESPONSE COST RATE

November 1, 2013 through October 31, 2014

Total ERC Costs for the Period	<u>\$170,394</u>
Less Current Under Collection (through August 2013)	<u>\$5,716</u> (See page 2 of 2)
Less Total RCE/RPC Under Collection from Docket No. DG 11-069	<u>\$24,951</u>
Total ERC Cost to be Recovered	<u><u>\$201,062</u></u>
Forecasted Firm Sales & Firm Transportation Volumes (Attachment 2 to Schedule 10B, Revised Page 1 of 3, Line 41, "Total Division" subtract Line 41 "Special Contracts").	<u>65,105,908</u>
ERC Recovery Rate	<u><u>\$0.0031</u></u>

**Northern Utilities, Inc. - New Hampshire Division
 Environmental Response Cost 12 Month Reconciliation**

Month	Actual or Forecast	Beginning Balance (Over)/Under	Monthly Amortization of ERC costs	New ERC Costs To be recovered	Ending Balance
August	Actual	\$59,178	\$11,070		\$48,108
September	Actual	\$48,108	\$11,580		\$36,528
October	Actual	\$36,528	\$13,841		\$22,687
November-'12	Actual	\$22,687	\$21,790	\$235,688	\$236,585
December	Actual	\$236,585	\$31,713		\$204,872
January- '13	Actual	\$204,872	\$40,182		\$164,689
February	Actual	\$164,689	\$43,786		\$120,903
March	Actual	\$120,903	\$36,930		\$83,974
April	Actual	\$83,974	\$27,479		\$56,494
May	Actual	\$56,494	\$17,567		\$38,927
June	Actual	\$38,927	\$12,978		\$25,949
July	Actual	\$25,949	\$9,890		\$16,058
August	Actual	\$16,058	\$10,342		\$5,716

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

Total Fixed Capacity Costs To Be Allocated

	NUI Total
Pipeline Demand	\$ 8,421,877
Storage Demand	\$ 27,659,740
Peaking Demand	\$ 2,779,644
Subtotal Demand	\$ 38,861,261
Capacity Release (Credit)	\$ (150,697)
Asset Management (Credit)	\$ (11,805,500)
Total Net Demand Costs	\$ 26,905,064

Proportional Responsibility (PR) Allocators

Allocation of Product and Pipeline Demand Costs (including Injections) to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Annual
Design Year Pipeline Sendout	955,303	974,347	907,918	817,518	988,132	800,051	604,773	414,629	362,777	371,552	460,011	718,491	8,375,501
Rank	3	2	4	5	1	6	8	10	12	11	9	7	
% Max Month	96.68%	98.60%	91.88%	82.73%	100.00%	80.97%	61.20%	41.96%	36.71%	37.60%	46.55%	72.71%	
PR	1.60%	0.96%	2.29%	0.35%	1.40%	1.38%	1.83%	0.44%	3.06%	0.08%	0.51%	1.64%	15.54%
CumPR	13.18%	14.14%	11.58%	9.29%	15.54%	8.94%	5.92%	3.58%	3.06%	3.14%	4.09%	7.56%	100.00%
Product and Pipeline Demand Costs	\$ 1,109,714	\$ 1,190,869	\$ 975,091	\$ 782,472	\$ 1,308,357	\$ 752,697	\$ 498,380	\$ 301,177	\$ 257,663	\$ 264,462	\$ 344,154	\$ 636,841	\$ 8,421,877

Allocation of Storage Injection Fees to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Annual
Storage Injection Volume	-	-	-	-	-	-	53,366	51,644	53,366	53,366	47,595	-	259,337
Design Year Pipeline Sendout	955,303	974,347	907,918	817,518	988,132	800,051	604,773	414,629	362,777	371,552	460,011	718,491	8,375,501
% of Deliveries Injected	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.1%	11.1%	12.8%	12.6%	9.4%	0.0%	3.0%
Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,412	\$ 33,358	\$ 33,043	\$ 33,214	\$ 32,269	\$ -	\$ 172,296

Allocation of Storage Demand Costs to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Annual
Design Year Storage	248,332	755,610	1,014,492	899,456	553,670	17,407	-	-	-	-	-	-	3,488,967
Rank	5	3	1	2	4	6	7	7	7	7	7	7	
% Max Month	24.48%	74.48%	100.00%	88.66%	54.58%	1.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PR	4.55%	6.64%	11.34%	7.09%	7.52%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	37.43%
CumPR	4.84%	19.00%	37.43%	26.09%	12.36%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Storage Demand Costs	\$ 1,338,315	\$ 5,254,821	\$ 10,352,184	\$ 7,215,771	\$ 3,419,550	\$ 79,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,659,740
Plus Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,412	\$ 33,358	\$ 33,043	\$ 33,214	\$ 32,269	\$ -	\$ 172,296
TOTAL	\$ 1,338,315	\$ 5,254,821	\$ 10,352,184	\$ 7,215,771	\$ 3,419,550	\$ 79,099	\$ 40,412	\$ 33,358	\$ 33,043	\$ 33,214	\$ 32,269	\$ -	\$ 27,832,036

Allocation of Peaking Demand Costs to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Annual
Design Year Peaking Volumes	1,350	56,216	185,462	100,504	1,395	1,393	4,710	1,350	1,395	1,395	1,668	1,395	358,233
Rank	12	3	1	2	9	10	4	11	8	7	5	6	
% Max Month	0.73%	30.31%	100.00%	54.19%	0.75%	0.75%	2.54%	0.73%	0.75%	0.75%	0.90%	0.75%	
PR	0.06%	9.26%	45.81%	11.94%	0.00%	0.00%	0.41%	0.00%	0.00%	0.00%	0.03%	0.00%	67.51%
CumPR	0.06%	9.76%	67.51%	21.70%	0.06%	0.06%	0.50%	0.06%	0.06%	0.06%	0.09%	0.06%	100.00%
Peaking Demand Costs	\$ 1,686	\$ 271,286	\$ 1,876,500	\$ 603,178	\$ 1,754	\$ 1,750	\$ 13,971	\$ 1,686	\$ 1,754	\$ 1,754	\$ 2,571	\$ 1,754	\$ 2,779,644

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

1		
2		
3	Pipeline Demand	Schedule 5, PG 1, LN 1
4	Storage Demand	Schedule 5, PG 1, LN 2 & 3
5	<u>Peaking Demand</u>	<u>Schedule 5, PG 1, LN 4 & 5</u>
6	Subtotal Demand	Sum LN 3 : LN 5
7		
8	Capacity Release (Credit)	Schedule 5B, PG 5
9	<u>Asset Management (Credit)</u>	<u>Schedule 5B, PG 5</u>
10	Total Net Demand Costs	Sum LN 6 : LN 9
11		
12		

Proportional Responsibility (PR) Allocators

Allocation of Product and Pipeline Demand Costs (including Injections) to Months

16		
17	Design Year Pipeline Sendout	Company Analysis
18	Rank	LN 17 Ranking
19	% Max Month	LN 17 / LN 17 MAX
20	PR	The difference between LN 19 for the month and LN 19 for next highest rank
21	CumPR	Cumulative Values, LN 20
22	Product and Pipeline Demand Costs	LN 21 * LN 3
23		

Allocation of Storage Injection Fees to Months

24		
25		
26	Storage Injection Volume	Company Analysis
27	Design Year Pipeline Sendout	LN 17
28	% of Deliveries Injected	LN 26 / Sum (LN 26 : LN 27)
29	Injection Fees	LN 28 * LN 22
30		

Allocation of Storage Demand Costs to Months

31		
32		
33	Design Year Storage	Company Analysis
34	Rank	LN 33 Ranking
35	% Max Month	LN 33 / LN 33 MAX
36	PR	The difference between LN 35 for the month and LN 35 for next highest rank
37	CumPR	Cumulative Values, LN 36
38	Storage Demand Costs	LN 37 * LN 4
39	Plus Injection Fees	LN 29
40	TOTAL	LN 38 + LN 39
41		

Allocation of Peaking Demand Costs to Months

42		
43		
44	Design Year Peaking Volumes	Company Analysis
45	Rank	Rank LN 44
46	% Max Month	LN 44 / LN 44 MAX
47	PR	The difference between LN 46 for the month and LN 46 for next highest rank
48	CumPR	Cumulative Values, LN 47
49	Peaking Demand Costs	LN 48 * LN 5

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Annual
Pipeline & Product Demand	\$ 1,109,714	\$ 1,190,869	\$ 975,091	\$ 782,472	\$ 1,308,357	\$ 752,697	\$ 498,380	\$ 301,177	\$ 257,663	\$ 264,462	\$ 344,154	\$ 636,841	\$ 8,421,877
Storage Incd Inj Fees	\$ 1,338,315	\$ 5,254,821	\$ 10,352,184	\$ 7,215,771	\$ 3,419,550	\$ 79,099	\$ 40,412	\$ 33,358	\$ 33,043	\$ 33,214	\$ 32,269	\$ -	\$ 27,832,036
Peaking	\$ 1,686	\$ 271,286	\$ 1,876,500	\$ 603,178	\$ 1,754	\$ 1,750	\$ 13,971	\$ 1,686	\$ 1,754	\$ 1,754	\$ 2,571	\$ 1,754	\$ 2,779,644
Less: Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,412)	\$ (33,358)	\$ (33,043)	\$ (33,214)	\$ (32,269)	\$ -
Less: Capacity Release	\$ (30,139)	\$ (30,139)	\$ (30,139)	\$ (30,139)	\$ (30,139)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (150,697)
Less: Asset Mgmt	\$ (1,967,583)	\$ (1,967,583)	\$ (1,967,583)	\$ (1,967,583)	\$ (1,967,583)	\$ (1,967,583)	\$ (1,967,583)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,805,500)
Total Demand	\$ 451,992	\$ 4,719,253	\$ 11,206,052	\$ 6,603,698	\$ 2,731,938	\$ (1,134,038)	\$ 512,352	\$ 302,863	\$ 259,417	\$ 266,216	\$ 346,725	\$ 638,595	\$ 26,905,064

Capacity Cost Allocator based on Design Year Firm Sendout

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Annual
Therms													
Maine	649,566	937,853	1,106,199	957,290	818,364	442,815	335,372	231,013	201,853	207,340	256,254	391,341	6,535,260
New Hampshire	555,419	848,319	1,001,673	860,188	724,832	376,035	274,111	184,966	162,319	165,607	205,425	328,545	5,687,439
Total	1,204,985	1,786,172	2,107,872	1,817,478	1,543,196	818,850	609,483	415,979	364,172	372,947	461,679	719,886	12,222,699

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Annual
Percentage of Total													
Maine	53.91%	52.51%	52.48%	52.67%	53.03%	54.08%	55.03%	55.53%	55.43%	55.60%	55.50%	54.36%	52.77%
New Hampshire	46.09%	47.49%	47.52%	47.33%	46.97%	45.92%	44.97%	44.47%	44.57%	44.40%	44.50%	45.64%	47.23%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Allocation of Demand Costs by Division

Maine	\$243,653	\$2,477,906	\$5,880,871	\$3,478,256	\$1,448,760	(\$613,261)	\$281,925	\$168,194	\$143,790	\$148,003	\$192,449	\$347,150	\$14,197,696
New Hampshire	\$208,339	\$2,241,348	\$5,325,181	\$3,125,442	\$1,283,179	(\$520,777)	\$230,427	\$134,669	\$115,628	\$118,213	\$154,276	\$291,445	\$12,707,369
Total	\$ 451,992	\$ 4,719,253	\$ 11,206,052	\$ 6,603,698	\$ 2,731,938	\$ (1,134,038)	\$ 512,352	\$ 302,863	\$ 259,417	\$ 266,216	\$ 346,725	\$ 638,595	\$ 26,905,064

Detailed Allocation of Demand Costs by Division

Maine	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Annual	
Pipeline & Product Demand	\$ 598,208	\$ 625,281	\$ 511,722	\$ 412,138	\$ 693,828	\$ 407,041	\$ 274,237	\$ 167,258	\$ 142,817	\$ 147,028	\$ 191,022	\$ 346,196	\$ 4,516,777	53.63%
Storage Incd Injection Fees	\$ 721,440	\$ 2,759,112	\$ 5,432,766	\$ 3,800,643	\$ 1,813,403	\$ 42,775	\$ 22,237	\$ 18,525	\$ 18,315	\$ 18,465	\$ 17,911	\$ -	\$ 14,665,593	52.69%
Peaking	\$ 909	\$ 142,442	\$ 984,776	\$ 317,702	\$ 930	\$ 946	\$ 7,688	\$ 936	\$ 972	\$ 975	\$ 1,427	\$ 953	\$ 1,460,658	52.55%
Less: Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,237)	\$ (18,525)	\$ (18,315)	\$ (18,465)	\$ (17,911)	\$ -	\$ (95,453)	55.40%
Capacity Release (Credit)	\$ (16,247)	\$ (15,825)	\$ (15,817)	\$ (15,875)	\$ (15,983)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (79,747)	52.92%
Asset Management (Credit)	\$ (1,060,657)	\$ (1,033,105)	\$ (1,032,576)	\$ (1,036,352)	\$ (1,043,419)	\$ (1,064,023)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,270,132)	53.11%
Total Allocated Demand	\$ 243,653	\$ 2,477,906	\$ 5,880,871	\$ 3,478,256	\$ 1,448,760	\$ (613,261)	\$ 281,925	\$ 168,194	\$ 143,790	\$ 148,003	\$ 192,449	\$ 347,150	\$ 14,197,696	52.77%
New Hampshire	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Annual	
Pipeline & Product Demand	\$ 511,505	\$ 565,588	\$ 463,369	\$ 370,333	\$ 614,529	\$ 345,656	\$ 224,143	\$ 133,919	\$ 114,846	\$ 117,434	\$ 153,132	\$ 290,644	\$ 3,905,099	46.37%
Storage Incd Injection Fees	\$ 616,875	\$ 2,495,708	\$ 4,919,418	\$ 3,415,128	\$ 1,606,147	\$ 36,324	\$ 18,175	\$ 14,833	\$ 14,728	\$ 14,749	\$ 14,358	\$ -	\$ 13,166,443	47.31%
Peaking	\$ 777	\$ 128,844	\$ 891,723	\$ 285,476	\$ 824	\$ 804	\$ 6,284	\$ 750	\$ 782	\$ 779	\$ 1,144	\$ 800	\$ 1,318,986	47.45%
Less: Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,175)	\$ (14,833)	\$ (14,728)	\$ (14,749)	\$ (14,358)	\$ -	\$ (76,842)	
Capacity Release	\$ (13,892)	\$ (14,314)	\$ (14,322)	\$ (14,265)	\$ (14,156)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (70,950)	47.08%
Asset Management	\$ (906,927)	\$ (934,478)	\$ (935,007)	\$ (931,231)	\$ (924,165)	\$ (903,560)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,535,367)	46.89%
Total Allocated Demand	\$ 208,339	\$ 2,241,348	\$ 5,325,181	\$ 3,125,442	\$ 1,283,179	\$ (520,777)	\$ 230,427	\$ 134,669	\$ 115,628	\$ 118,213	\$ 154,276	\$ 291,445	\$ 12,707,369	47.23%

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

50	Pipeline & Product Demand	LN 22
51	Storage	LN 40
52	Peaking	LN 49
53	Less: Injection Fees	-(LN 29)
54	Less: Capacity Release	-(LN 8 / 5)
55	Less: Asset Management	-(LN 9 / 6)
56	Total Demand	Sum (LN 50 : LN 55)

57
 58 **Capacity Cost Allocator based on Design Year Firm Sendout**

59		
60	Terms	
61	Maine	Company Analysis
62	New Hampshire	Company Analysis
63	Total	LN 61 + LN 62

64	Percentage of Total	
65	Maine	LN 61 / LN 63
66	New Hampshire	LN 62 / LN 63
67	Total	LN 65 + LN 66

69	Allocation of Demand Costs by Division	
70	Maine	LN 56 * LN 65
71	New Hampshire	LN 56 * LN 66
72	Total	LN 70 + LN 71

73	Detailed Allocation of Demand Costs by Division	
74	Maine	
75	Pipeline & Product Demand	LN 50 * LN 65
76	Storage	LN 51 * LN 65
77	Peaking	LN 52 * LN 65
78	Injection Fees	LN 53 * LN 65
79	Capacity Release (Credit)	LN 54 * LN 65
80	Asset Management (Credit)	LN 55 * LN 65
81	Total Allocated Demand	Sum (LN 75 : LN 80)

83	New Hampshire	
84	Pipeline & Product Demand	LN 50 * LN 66
85	Storage	LN 51 * LN 66
86	Peaking	LN 52 * LN 66
87	Injection Fees	LN 53 * LN 66
88	Capacity Release	LN 54 * LN 66
89	Asset Management (Credit)	LN 55 * LN 66
90	Total Allocated Demand	Sum (LN 84 : LN 89)

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter
1 Supply Volumes - MMBtu								
2 Total Pipeline	722,652	862,488	688,352	622,370	673,991	534,134	5,413,548	4,103,987
3 Total Storage	12,717	219,365	537,532	429,905	214,525	0	1,414,044	1,414,044
4 Total Peaking	1,350	1,395	153,768	94,904	1,395	3,065	264,157	255,877
5 Subtotal	736,719	1,083,248	1,379,651	1,147,180	889,911	537,199	7,091,749	5,773,908
6 Less Interruptible - Maine	0	0	0	0	0	0	0	0
7 Less Interruptible - New Hampshire	0	0	0	0	0	0	0	0
8 Total Firm Supply	736,719	1,083,248	1,379,651	1,147,180	889,911	537,199	7,091,749	5,773,908
9 Total Firm Pipeline Sendout	722,652	862,488	688,352	622,370	673,991	534,134	5,413,548	4,103,987
10 Variable Costs								
11 Pipeline Costs Modeled in Sendout™	\$ 4,018,550	\$ 4,780,318	\$ 4,116,733	\$ 3,716,995	\$ 3,998,831	\$ 2,237,484	\$ 28,271,161	\$ 22,868,912
12 NYMEX Price Used for Forecast	\$3.666	\$3.830	\$3.912	\$3.912	\$3.877	\$3.809		
13 NYMEX Price Used for Update	\$3.820	\$3.966	\$4.059	\$4.064	\$4.038	\$3.971		
14 Increase/(Decrease) NYMEX Price	\$0.154	\$0.136	\$0.147	\$0.152	\$0.161	\$0.162		
15 Increase/(Decrease) in Pipeline Costs	\$ 111,288	\$ 117,298	\$ 101,188	\$ 94,600	\$ 108,513	\$ 86,530		\$ 619,417
16 Total Updated Pipeline Costs	\$ 4,129,839	\$ 4,897,617	\$ 4,217,921	\$ 3,811,595	\$ 4,107,344	\$ 2,324,014	\$ 29,087,538	\$ 23,488,329
17								
18 Total Pipeline	\$ 4,129,839	\$ 4,897,617	\$ 4,217,921	\$ 3,811,595	\$ 4,107,344	\$ 2,324,014	\$ 29,087,538	\$ 23,488,329
19 Total Storage	\$ 50,528	\$ 871,589	\$ 2,132,286	\$ 1,704,998	\$ 849,861	\$ -	\$ 5,609,262	\$ 5,609,262
20 Total Peaking	\$ 9,135	\$ 9,824	\$ 2,507,626	\$ 1,526,964	\$ 10,357	\$ 21,201	\$ 4,139,380	\$ 4,085,106
21 Subtotal	\$ 4,189,501	\$ 5,779,030	\$ 8,857,832	\$ 7,043,557	\$ 4,967,562	\$ 2,345,214	\$ 38,836,180	\$ 33,182,698
22								
23 Hedging (Gain)/Loss Estimate								
24 Time Triggered NYMEX Contracts (Allocated between ME and NH)								
25 NYMEX NG Futures Contracts	19	28	32	28	25	15	147	147
26 Average Purchase Price	\$ 3.844	\$ 4.048	\$ 4.132	\$ 4.139	\$ 4.064	\$ 3.955		
27 NYMEX Price Used for Forecast	\$ 3.820	\$ 3.966	\$ 4.059	\$ 4.064	\$ 4.038	\$ 3.971		
28 NYMEX Price Used for Update	\$ 3.820	\$ 3.966	\$ 4.059	\$ 4.064	\$ 4.038	\$ 3.971		
29 Increase/(Decrease) NYMEX Price	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000		
30 Futures Hedging (Gain)/Loss - Allocate	\$ 4,520	\$ 23,020	\$ 23,500	\$ 21,120	\$ 6,520	\$ (2,440)	\$ 76,240	\$ 76,240
31 Price Triggered NYMEX Contracts (NH Only)								
32 NYMEX NG Futures Contracts	-	-	-	-	-	-	-	-
33 Average Purchase Price	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
34 NYMEX Price Used for Forecast	\$ 3.666	\$ 3.830	\$ 3.912	\$ 3.912	\$ 3.877	\$ 3.809		
35 NYMEX Price Used for Update	\$ 3.820	\$ 3.966	\$ 4.059	\$ 4.064	\$ 4.038	\$ 3.971		
36 Increase/(Decrease) NYMEX Price	\$ 0.154	\$ 0.136	\$ 0.147	\$ 0.152	\$ 0.161	\$ 0.162		
37 Futures Hedging (Gain)/Loss (NH ONLY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38								
39 Interruptible Cost Estimate								
40 Variable Pipeline Costs Excl'd Hedges	\$ 4,129,839	\$ 4,897,617	\$ 4,217,921	\$ 3,811,595	\$ 4,107,344	\$ 2,324,014	\$ 29,087,538	\$ 23,488,329
41 Average Supply Cost (\$/MMBtu)	\$ 5.715	\$ 5.678	\$ 6.128	\$ 6.124	\$ 6.094	\$ 4.351		
42 Interruptible Cost - Maine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Interruptible Cost - New Hampshire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44								
45 Firm Sales Pipeline Commodity Excl'd Hedge	\$ 4,129,839	\$ 4,897,617	\$ 4,217,921	\$ 3,811,595	\$ 4,107,344	\$ 2,324,014	\$ 29,087,538	\$ 23,488,329
46 Total Storage	\$ 50,528	\$ 871,589	\$ 2,132,286	\$ 1,704,998	\$ 849,861	\$ -	\$ 5,609,262	\$ 5,609,262
47 Total Peaking	\$ 9,135	\$ 9,824	\$ 2,507,626	\$ 1,526,964	\$ 10,357	\$ 21,201	\$ 4,139,380	\$ 4,085,106
48 Firm Sales Variable Costs Excl'd Hedge	\$ 4,189,501	\$ 5,779,030	\$ 8,857,832	\$ 7,043,557	\$ 4,967,562	\$ 2,345,214	\$ 38,836,180	\$ 33,182,698
49 Plus Hedging (Gain)/Loss	\$ 4,520	\$ 23,020	\$ 23,500	\$ 21,120	\$ 6,520	\$ (2,440)	\$ 76,240	\$ 76,240
50 Total Firm Sales Variable Costs	\$ 4,194,021	\$ 5,802,050	\$ 8,881,332	\$ 7,064,677	\$ 4,974,082	\$ 2,342,774	\$ 38,912,420	\$ 33,258,938

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

1	Supply Volumes - MMBtu	
2	Total Pipeline	Attachment NUI-FXW-6, Page 2
3	Total Storage	Attachment NUI-FXW-6, Page 2
4	Total Peaking	Attachment NUI-FXW-6, Page 2
5	Subtotal	SUM LN 2: LN 4
6	Less Interruptible - Maine	Company Analysis
7	Less Interruptible - New Hampshire	Company Analysis
8	Total Firm Supply	LN 5 - LN 6 - LN 7
9	Total Firm Pipeline Sendout	LN 2 - LN 6 - LN 7
10	Variable Costs	
11	Pipeline Costs Modeled in Sendout™	Attachment NUI-FXW-6, Page 1
12	NYMEX Price Used for Forecast	Attachment NUI-FXW-10, Page 1
13	NYMEX Price Used for Update	Attachment NUI-FXW-10, Page 1
14	Increase/(Decrease) NYMEX Price	LN 13 - LN 12
15	Increase/(Decrease) in Pipeline Costs	LN 2 * LN 14
16	Total Updated Pipeline Costs	LN 15 + LN 11
17		
18	Total Pipeline	LN 16
19	Total Storage	Attachment NUI-FXW-6, Page 1
20	Total Peaking	Attachment NUI-FXW-6, Page 1
21	Subtotal	Sum LN 18 : LN 20
22		
23	Hedging (Gain)/Loss Estimate	
24	Time Triggered NYMEX Contracts (Allocated between ME and NH)	
25	NYMEX NG Futures Contracts	Attachment NUI-FXW-9
26	Average Purchase Price	Attachment NUI-FXW-9
27	NYMEX Price Used for Forecast	Line 12
28	NYMEX Price Used for Update	Line 13
29	Increase/(Decrease) NYMEX Price	LN 28 - LN 27
30	Futures Hedging (Gain)/Loss - Allocate	(LN 26 - LN 27 - LN 29) * LN 25*10,000
31	Price Triggered NYMEX Contracts (NH Only)	
32	NYMEX NG Futures Contracts	Attachment NUI-FXW-9
33	Average Purchase Price	Attachment NUI-FXW-9
34	NYMEX Price Used for Forecast	Line 12
35	NYMEX Price Used for Update	Line 13
36	Increase/(Decrease) NYMEX Price	LN 35 - LN 34
37	Futures Hedging (Gain)/Loss (NH ONLY)	(LN 33 - LN 34 - LN 36) * LN 32*10,000
38		
39	Interruptible Cost Estimate	
40	Variable Pipeline Costs Exclد Hedges	LN 16
41	Average Supply Cost (\$/MMBtu)	LN 40 / LN 2
42	Interruptible Cost - Maine	LN 41 * LN 6
43	Interruptible Cost - New Hampshire	LN 41 * LN 7
44		
45	Firm Sales Pipeline Commodity Exclد Hedge	LN 40 - LN 42 - LN 43
46	Total Storage	LN 19
47	Total Peaking	LN 20
48	Firm Sales Variable Costs Exclد Hedge	Sum LN 45 : LN 47
49	Plus Hedging (Gain)/Loss	LN 30
50	Total Firm Sales Variable Costs	LN 48 + LN 49

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

51 **Commodity Allocation Factors**

52 Firm Sales Sendout for Normal Winter, MMBtu

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	Winter
54 Maine	376,594	552,775	709,984	587,378	458,333	282,860	3,624,360	2,967,924
55 New Hampshire	360,148	530,552	669,791	559,933	431,655	254,396	3,467,411	2,806,475
56 Total	736,742	1,083,327	1,379,775	1,147,311	889,988	537,256	7,091,771	5,774,399

57								
58 Percentage of Total								
59 Maine	51.12%	51.03%	51.46%	51.20%	51.50%	52.65%	51.11%	51.40%
60 New Hampshire	48.88%	48.97%	48.54%	48.80%	48.50%	47.35%	48.89%	48.60%
61 Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

62
 63 **Commodity Allocation by Jurisdiction**

64 **Maine**

65 Firm Sales Pipeline Commodity Excl'd Hedge	\$ 2,111,014	\$ 2,499,043	\$ 2,170,394	\$ 1,951,386	\$ 2,115,232	\$ 1,223,569	\$ 14,861,326	\$ 12,070,639
66 Hedging (Gains) Losses	\$ 2,310	\$ 11,746	\$ 12,092	\$ 10,813	\$ 3,358	\$ (1,285)	\$ 39,035	\$ 39,035
67 Storage	\$ 25,828	\$ 444,735	\$ 1,097,200	\$ 872,892	\$ 437,668	\$ -	\$ 2,878,322	\$ 2,878,322
68 Peaking	\$ 4,669	\$ 5,013	\$ 1,290,336	\$ 781,745	\$ 5,334	\$ 11,162	\$ 2,125,147	\$ 2,098,260
69 Maine Interruptible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70 Total Maine Commodity Costs	\$ 2,143,822	\$ 2,960,537	\$ 4,570,022	\$ 3,616,836	\$ 2,561,591	\$ 1,233,447	\$ 19,903,830	\$ 17,086,255
71 Maine Inventory Finance Costs	\$ 669	\$ 1,058	\$ 1,410	\$ 1,153	\$ 846	\$ 459	\$ 5,593	\$ 5,593
72 Total Maine Variable Costs	\$ 2,144,490	\$ 2,961,594	\$ 4,571,432	\$ 3,617,989	\$ 2,562,437	\$ 1,233,905	\$ 19,909,423	\$ 17,091,848

73 **New Hampshire**

74 Firm Sales Pipeline Commodity Excl'd Hedge	\$ 2,018,825	\$ 2,398,573	\$ 2,047,527	\$ 1,860,209	\$ 1,992,112	\$ 1,100,444	\$ 14,226,211	\$ 11,417,690
75 Hedging (Gains) Losses	\$ 2,210	\$ 11,274	\$ 11,408	\$ 10,307	\$ 3,162	\$ (1,155)	\$ 37,205	\$ 37,205
76 Storage	\$ 24,700	\$ 426,855	\$ 1,035,086	\$ 832,106	\$ 412,193	\$ -	\$ 2,730,940	\$ 2,730,940
77 Peaking	\$ 4,465	\$ 4,811	\$ 1,217,289	\$ 745,219	\$ 5,023	\$ 10,039	\$ 2,014,233	\$ 1,986,847
78 New Hampshire Interruptible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79 Total New Hampshire Commodity Costs	\$ 2,050,200	\$ 2,841,513	\$ 4,311,310	\$ 3,447,841	\$ 2,412,491	\$ 1,109,328	\$ 19,008,590	\$ 16,172,682
80 New Hampshire Inventory Finance Costs	\$ 665	\$ 1,066	\$ 1,398	\$ 1,155	\$ 829	\$ 414	\$ 5,527	\$ 5,527
81 Total New Hampshire Variable Costs	\$ 2,050,864	\$ 2,842,579	\$ 4,312,708	\$ 3,448,996	\$ 2,413,320	\$ 1,109,741	\$ 19,014,117	\$ 16,178,209

82 **Northern Utilities**

83 Firm Sales Pipeline Commodity Excl'd Hedge	\$ 4,129,839	\$ 4,897,617	\$ 4,217,921	\$ 3,811,595	\$ 4,107,344	\$ 2,324,014	\$ 29,087,538	\$ 23,488,329
84 Hedging (Gains) Losses	\$ 4,520	\$ 23,020	\$ 23,500	\$ 21,120	\$ 6,520	\$ (2,440)	\$ 76,240	\$ 76,240
85 Storage	\$ 50,528	\$ 871,589	\$ 2,132,286	\$ 1,704,998	\$ 849,861	\$ -	\$ 5,609,262	\$ 5,609,262
86 Peaking	\$ 9,135	\$ 9,824	\$ 2,507,626	\$ 1,526,964	\$ 10,357	\$ 21,201	\$ 4,139,380	\$ 4,085,106
87 Northern Interruptible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88 Total Northern Commodity Costs	\$ 4,194,021	\$ 5,802,050	\$ 8,881,332	\$ 7,064,677	\$ 4,974,082	\$ 2,342,774	\$ 38,912,420	\$ 33,258,938
89 Northern Inventory Finance Costs	\$ 1,333	\$ 2,123	\$ 2,808	\$ 2,308	\$ 1,675	\$ 873	\$ 11,120	\$ 11,120
90 Total Northern Variable Costs	\$ 4,195,355	\$ 5,804,173	\$ 8,884,140	\$ 7,066,985	\$ 4,975,757	\$ 2,343,647	\$ 38,923,540	\$ 33,270,058

91

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

51 **Commodity Allocation Factors**

52 Firm Sales Sendout for Normal Winter, MMBtu

53		
54	Maine	NUI-CAK-3, LN 33/10
55	New Hampshire	Company Analysis
56	Total	LN 54 + LN 55

57

58 **Percentage of Total**

59	Maine	LN 54 / LN 56
60	New Hampshire	LN 55 / LN 56
61	Total	LN 59 + LN 60

62

63 **Commodity Allocation by Jurisdiction**

64 **Maine**

65	Firm Sales Pipeline Commodity Excl'd Hedge	LN 45 * LN 59
66	Hedging (Gains) Losses	LN 30 * LN 59
67	Storage	LN 46 * LN 59
68	Peaking	LN 47 * LN 59
69	Maine Interruptible	LN 42
70	Total Maine Commodity Costs	Sum LN 65 : LN 69
71	Maine Inventory Finance Costs	LN 112
72	Total Maine Variable Costs	LN 70 + LN 71

73 **New Hampshire**

74	Firm Sales Pipeline Commodity Excl'd Hedge	LN 45 * LN 60
75	Hedging (Gains) Losses	LN 30 * LN 60
76	Storage	LN 46 * LN 60
77	Peaking	LN 47 * LN 60
78	New Hampshire Interruptible	LN 43
79	Total New Hampshire Commodity Costs	Sum LN 74 : LN 78
80	New Hampshire Inventory Finance Costs	LN 117
81	Total New Hampshire Variable Costs	LN 79 + LN 80

82 **Northern Utilities**

83	Firm Sales Pipeline Commodity Excl'd Hedge	LN 65 + LN 74
84	Hedging (Gains) Losses	LN 66 + LN 75
85	Storage	LN 67 + LN 76
86	Peaking	LN 68 + LN 77
87	Northern Interruptible	LN 69 + LN 78
88	Total Northern Commodity Costs	LN 70 + LN 79
89	Northern Inventory Finance Costs	LN 71 + LN 80
90	Total Northern Variable Costs	LN 88 + LN 89

91

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

92 **Northern Utilities**
 93 **Simplified Market Based Allocator (MBA) Calculations**
 94 **ALLOCATION OF NORTHERN INVENTORY FINANCE CHARGE**

	Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col N	Col O
98 Inventory Finance Charge		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Annual	
99 Storage		\$ 1,338	\$ 1,338	\$ 1,083	\$ 598	\$ 184	\$ -	\$ 9,318	
100 Peaking		\$ 148	\$ 157	\$ 153	\$ 149	\$ 153	\$ 155	\$ 1,803	
101 Total		\$ 1,486	\$ 1,495	\$ 1,236	\$ 748	\$ 337	\$ 155	\$ 11,120	

102 Inventory Finance Charge Allocation by Jurisdiction									
104 Maine		\$ 760	\$ 763	\$ 636	\$ 383	\$ 174	\$ 82	\$ 5,593	
105 New Hampshire		\$ 726	\$ 732	\$ 600	\$ 365	\$ 163	\$ 73	\$ 5,527	
106 Total		\$ 1,486	\$ 1,495	\$ 1,236	\$ 748	\$ 337	\$ 155	\$ 11,120	

107
 108 **Inventory Finance Charge Allocation by Month**

109 Maine									
110 Firm Sales Normal Remaining Sendout		298,539	472,118	629,327	514,526	377,676	204,804	2,496,990	2,496,990
111 Monthly % Sendout of Total Winter		11.96%	18.91%	25.20%	20.61%	15.13%	8.20%	100.00%	100.00%
112 ME Allocated Inventory Finance Charge		\$ 669	\$ 1,058	\$ 1,410	\$ 1,153	\$ 846	\$ 459	\$ 5,593	\$ 5,593

113 New Hampshire									
115 Firm Sales Normal Remaining Sendout		278,097	445,766	585,005	483,352	346,869	173,127	2,312,214	2,312,214
116 Monthly % Sendout of Total Winter		12.03%	19.28%	25.30%	20.90%	15.00%	7.49%	100.00%	100.00%
117 NH Allocated Inventory Finance Charge		\$ 665	\$ 1,066	\$ 1,398	\$ 1,155	\$ 829	\$ 414	\$ 5,527	\$ 5,527

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

92 **Northern Utilities**
 93 **Simplified Market Based Allocator (MBA) Calculations**
 94 **ALLOCATION OF NORTHERN INVENTORY FINANCE CHARGE**

95
 96
 97

98	Inventory Finance Charge	
99	Storage	Attachment NUI-CAK-7 - 'Carrying Costs'
100	Peaking	Attachment NUI-CAK-7 - 'Carrying Costs'
101	Total	Sum LN 99 : LN 100

102

103	Inventory Finance Charge Allocation by Jurisdiction	
104	Maine	LN 101 * LN 59
105	New Hampshire	LN 101 * LN 60
106	Total	Sum LN 104 : LN 105

107

108 **Inventory Finance Charge Allocation by Month**

109 **Maine**

110	Firm Sales Remaining Sendout	Attachment NUI-CAK-3, LN 80/10
111	Monthly % Sendout of Total Winter	LN 110 / LN 110 Col N
112	ME Allocated Inventory Finance Charge	LN 104 Col N * LN 111

113

114 **New Hampshire**

115	Firm Sales Remaining Sendout	Company Analysis
116	Monthly % Sendout of Total Winter	LN 115 / LN 115 Col N
117	NH Allocated Inventory Finance Charge	LN 105 Col N * LN 116

Northern Utilities - NEW HAMPSHIRE DIVISION
Supporting Detail to Proposed Tariff Sheets
Average Cost of Gas Calculation

	Winter	Summer	Annual	
1 Demand	\$ 9,410,416	\$ 925,646	\$ 10,336,062	Schedule 1A, LN 80
2 Commodity	\$ 16,178,209	\$ 2,835,908	\$ 19,014,117	Schedule 1B, LN 43
3 Total	\$ 25,588,625	\$ 3,761,554	\$ 29,350,179	LN 1 + LN 2
4				
5 Forecasted Firm Sales (Therms)	27,891,158	6,566,792	34,457,951	Schedule 10B, LN 12
6 Forecasted Residential Sales (Therms)	13,894,351	3,167,323	17,061,674	Schedule 10B, LN 3
7 Average Residential Rate:	Winter	Summer	Annual	
8 Average Demand Rate	\$0.3374	\$0.1410		LN 1 / LN 5
9 Average Commodity Rate	\$0.5800	\$0.4319		LN 2 / LN 5
10 Average Rate	\$0.9174	\$0.5728		LN 3 / LN 5
11				
12 Residential Reallocation:	Winter	Summer	Annual	
13 Demand Costs Allocated To Residential per SMBA	\$ 4,778,291	\$ 458,741	\$ 5,237,032	Schedule 10A, LN 168
14 Demand Costs Allocated To Residential per Avg Res. Rate	\$ 4,687,924	\$ 446,593	\$ 5,134,516	LN 8 * LN 6
15 Demand Reallocation:	\$ 90,368	\$ 12,148	\$ 102,516	LN 13 - LN 14
16 HLF Allocation	\$ 10,166	\$ 3,208	\$ 13,374	LN 15 / LN 20
17 LLF Allocation	\$ 80,201	\$ 8,940	\$ 89,142	LN 15 / LN 21
18				
19 SMBA Capacity Cost Allocation (%)				
20 HLF	11.25%	26.41%		Schedule 10A, LN 173
21 LLF	88.75%	73.59%		Schedule 10A, LN 174
22				
23 Commodity Costs Allocated To Residential per SMBA	\$ 8,058,382	\$ 1,367,827	\$ 9,426,209	Schedule 10C, LN 138
24 Commodity Costs Allocated To Residential per Avg Res. Rate	\$ 8,059,390	\$ 1,367,967	\$ 9,427,357	LN 9 * LN 6
25 Commodity Reallocation:	\$ (1,008)	\$ (140)	\$ (1,148)	LN 23 - LN 24
26 HLF Allocation	\$ (150)	\$ (59)	\$ (209)	LN 25 * LN 30
27 LLF Allocation	\$ (857)	\$ (81)	\$ (938)	LN 25 * LN 31
28				
29 SMBA Commodity Cost Allocation (%)				
30 HLF	14.93%	42.15%		Schedule 10C, LN 143
31 LLF	85.07%	57.85%		Schedule 10C, LN 144

Northern Utilities, Inc., New Hampshire Division
Determination of PNGTS Refund
Effective: November 2013 - October 2014

1	PNGTS Refund - Principal	\$540,813	LN 3 - LN 2
2	PNGTS Refund - Interest	\$6,816	Schedules 5C & 5B, PG 6
3	Total PNGTS Refund	\$547,629	Schedule 5B, PG 6
4	Estimated Interest Expense - Northern	\$13,084	PG 2, LN 10
5	Total	\$560,714	LN 3 + LN 4
6	Total DTHs: (November 13 - October 14)	34,457,951	Schedule 10B, LN 11
7	Demand Refund Rate (\$/CCF)	\$0.0163	LN 5/ LN 6
8	Winter Period Refund	\$543,335	PG 2, LN 6

Northern Utilities, Inc. New Hampshire Division
 PNGTS Gas Refund - Demand Portion
 Effective: November 2013 - October 2014

	Actual May-13	Actual Jun-13	Actual Jul-13	Actual Aug-13	Estimate Sep-13	Estimate Oct-13	Estimate Nov-13	Estimate Dec-13	Estimate Jan-14	Estimate Feb-14	Estimate Mar-14	Estimate Apr-14	Estimate May-14	Estimate Jun-14	Estimate Jul-14	Estimate Aug-14	Estimate Sep-14	Estimate Oct-14	Total Nov-13 to Apr-13	Total May-13 to Oct-13	Total Nov-12 to Oct-13
1 Beginning Balance	\$0	\$548,409	\$549,919	\$551,483	\$553,002	\$554,575	\$556,153	\$512,818	\$421,183	\$213,482	\$102,882	\$41,776	\$17,209	\$11,725	\$10,527	\$10,557	\$10,425	\$9,165			
2 PNGTS Refund with Interest	\$547,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
3 Sales Allocation*							7.98%	16.55%	37.14%	19.76%	10.92%	4.39%	0.98%	0.22%	0.00%	0.03%	0.23%	1.80%	96.74%	3.26%	100.00%
4 Firm Sales (DTHs)							2,748,749	5,703,195	12,797,704	6,810,145	3,761,450	1,512,163	338,966	75,390	0	9,920	78,943	621,325	33,333,407	1,124,544	34,457,951
5 Refund							<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>	<u>\$0.0163</u>			
6 Refund Amount							\$44,805	\$92,962	\$208,603	\$111,005	\$61,312	\$24,648	\$5,525	\$1,229	\$0	\$162	\$1,287	\$10,128	\$543,335	\$18,330	\$561,665
8 Ending Balance - excl. interest	\$547,629	\$548,409	\$549,919	\$551,483	\$553,002	\$554,575	\$511,348	\$419,856	\$212,580	\$102,476	\$41,571	\$17,128	\$11,684	\$10,496	\$10,527	\$10,395	\$9,138	(\$963)			
8 Average Monthly Balance	\$273,815	\$548,409	\$549,919	\$551,483	\$553,002	\$554,575	\$533,751	\$466,337	\$316,881	\$157,979	\$72,227	\$29,452	\$14,446	\$11,111	\$10,527	\$10,476	\$9,781	\$4,101			
9 Interest Rate	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%	3.35%			
10 Computed Interest	\$779	\$1,510	\$1,565	\$1,518	\$1,573	\$1,578	\$1,470	\$1,327	\$902	\$406	\$205	\$81	\$41	\$31	\$30	\$30	\$27	\$12			\$13,084
11 Ending Balance	\$548,409	\$549,919	\$551,483	\$553,002	\$554,575	\$556,153	\$512,818	\$421,183	\$213,482	\$102,882	\$41,776	\$17,209	\$11,725	\$10,527	\$10,557	\$10,425	\$9,165	(\$951)			

*: Source - Schedule 1A, Pages 3 & 4, Line 63