

**NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION  
 WINTER SEASON RESIDENTIAL RATES**

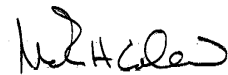
<b>Winter Season November 2013 - April 2014</b>		<b>Tariff Rates</b>	<b>Total Delivery Rates (Includes LDAC)</b>	<b>Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas</b>
Residential Heating	<b><u>Tariff Rate R 5:</u></b>			
	Monthly Customer Charge	\$13.73	\$13.73	\$13.73
	First 50 therms	\$0.4831	\$0.5320	\$1.3850
	All usage over 50 therms	\$0.4250	\$0.4739	\$1.3269
	<b>LDAC</b>	<b>\$0.0489</b>		
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.8530</b>		
Residential Heating Low Income	<b><u>Tariff Rate R 10:</u></b>			
	Monthly Customer Charge	\$5.50	\$5.50	\$5.50
	First 50 therms	\$0.2185	\$0.2674	\$1.1204
	All usage over 50 therms	\$0.1953	\$0.2442	\$1.0972
	<b>LDAC</b>	<b>\$0.0489</b>		
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.8530</b>		
Residential Non-Heating	<b><u>Tariff Rate R 6:</u></b>			
	Monthly Customer Charge	\$13.73	\$13.73	\$13.73
	First 10 therms	\$0.3717	\$0.4206	\$1.2736
	All usage over 10 therms	\$0.3717	\$0.4206	\$1.2736
	<b>LDAC</b>	<b>\$0.0489</b>		
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.8530</b>		
Residential Non-Heating Low Income	<b><u>Tariff Rate R 11:</u></b>			
	Monthly Customer Charge	\$9.98	\$9.98	\$9.98
	First 10 therms	\$0.2920	\$0.3409	\$1.1939
	All usage over 10 therms	\$0.2920	\$0.3409	\$1.1939
	<b>LDAC</b>	<b>\$0.0489</b>		
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.8530</b>		

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

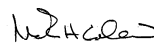
Winter Season November 2013 - April 2014		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	<b><u>Tariff Rate G 40:</u></b> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$31.40 \$0.3122 \$0.2647 <b>\$0.0227</b> <b>\$0.8664</b>	\$31.40 <b>\$0.3349</b> <b>\$0.2874</b>	\$31.40 <b>\$1.2013</b> <b>\$1.1538</b>
C&I Low Annual/Low Winter	<b><u>Tariff Rate G 50:</u></b> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$31.40 \$0.3122 \$0.2647 <b>\$0.0227</b> <b>\$0.7762</b>	\$31.40 <b>\$0.3349</b> <b>\$0.2874</b>	\$31.40 <b>\$1.1111</b> <b>\$1.0636</b>
C&I Medium Annual/High Winter	<b><u>Tariff Rate G 41:</u></b> Monthly Customer Charge  All usage <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$94.21  \$0.2437 <b>\$0.0227</b> <b>\$0.8664</b>	\$94.21  <b>\$0.2664</b>	\$94.21  <b>\$1.1328</b>
C&I Medium Annual/Low Winter	<b><u>Tariff Rate G 51:</u></b> Monthly Customer Charge First 1,300 therms All usage over 1,300 therms <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$94.21 \$0.2270 \$0.1903 <b>\$0.0227</b> <b>\$0.7762</b>	\$94.21 <b>\$0.2497</b> <b>\$0.2130</b>	\$94.21 <b>\$1.0259</b> <b>\$0.9892</b>
C&I High Annual/High Winter	<b><u>Tariff Rate G 42:</u></b> Monthly Customer Charge  All usage <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$314.05  \$0.2354 <b>\$0.0227</b> <b>\$0.8664</b>	\$314.05  <b>\$0.2581</b>	\$314.05  <b>\$1.1245</b>
C&I High Annual/Low Winter	<b><u>Tariff Rate G 52:</u></b> Monthly Customer Charge  All usage <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$314.05  \$0.1901 <b>\$0.0227</b> <b>\$0.7762</b>	\$314.05  <b>\$0.2128</b>	\$314.05  <b>\$0.9890</b>

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**NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION**  
**WINTER SEASON C&I RATES**

<b>Winter Season November 2013 - April 2014</b>		<b>Tariff Rates</b>	<b>Total Delivery Rates (Includes LDAC)</b>
C&I Low Annual/High Winter	<b>Tariff Rate T 40:</b> Monthly Customer Charge First 75 therms All usage over 75 therms  <b>LDAC</b>	\$31.40 \$0.3122 \$0.2647  <b>\$0.0227</b>	<b>\$31.40</b> <b>\$0.3349</b> <b>\$0.2874</b>
C&I Low Annual/Low Winter	<b>Tariff Rate T 50:</b> Monthly Customer Charge First 75 therms All usage over 75 therms  <b>LDAC</b>	\$31.40 \$0.3122 \$0.2647  <b>\$0.0227</b>	<b>\$31.40</b> <b>\$0.3349</b> <b>\$0.2874</b>
C&I Medium Annual/High Winter	<b>Tariff Rate T 41:</b> Monthly Customer Charge  All usage  <b>LDAC</b>	\$94.21  \$0.2437  <b>\$0.0227</b>	<b>\$94.21</b>  <b>\$0.2664</b>
C&I Medium Annual/Low Winter	<b>Tariff Rate T 51:</b> Monthly Customer Charge First 1,300 therms All usage over 1,300 therms  <b>LDAC</b>	\$94.21 \$0.2270 \$0.1903  <b>\$0.0227</b>	<b>\$94.21</b> <b>\$0.2497</b> <b>\$0.2130</b>
C&I High Annual/High Winter	<b>Tariff Rate T 42:</b> Monthly Customer Charge  All usage  <b>LDAC</b>	\$314.05  \$0.2354  <b>\$0.0227</b>	<b>\$314.05</b>  <b>\$0.2581</b>
C&I High Annual/Low Winter	<b>Tariff Rate T 52:</b> Monthly Customer Charge  All usage  <b>LDAC</b>	\$314.05  \$0.1901  <b>\$0.0227</b>	<b>\$314.05</b>  <b>\$0.2128</b>
C&I Interruptible Transportation	<b>Tariff Rate IT:</b> Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	\$170.2100 \$0.1720 \$0.1529	<b>\$170.21</b> <b>\$0.1720</b> <b>\$0.1529</b>

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**Anticipated Cost of Gas**

**New Hampshire Division**  
**Period Covered: November 1, 2013 - April 30, 2014**

(Col 1)	(Col 2)	(Col 3)
<b><u>ANTICIPATED DIRECT COST OF GAS</u></b>		
<b>Purchased Gas:</b>		
Demand Costs:	\$2,599,470	
Supply Costs:	\$11,417,690	
<b>Storage &amp; Peaking Gas:</b>		
Demand, Capacity:	\$11,484,880	
Commodity Costs:	\$4,717,787	
<b>Hedging (Gain)/Loss</b>	\$37,205	
<b>Interruptible Included Above</b>	\$0	
<b>Inventory Finance Charge</b>	\$5,527	
<b>Capacity Release, Asset Management, PNGTS Cost</b>	<u>(\$4,673,935)</u>	
<b>Total Anticipated Direct Cost of Gas</b>		<u>\$25,588,624</u>
<b><u>ANTICIPATED INDIRECT COST OF GAS</u></b>		
<b>Adjustments:</b>		
Prior Period Under/(Over) Collection	(\$2,128,249)	
Miscellaneous	\$0	
Interest	\$23,726	
<u>Refunds</u>	<u>(\$543,335)</u>	
Total Adjustments		(\$2,647,857)
<b>Working Capital:</b>		
Total Anticipated Direct Cost of Gas	\$25,588,625	
Working Capital Percentage	0.082%	
Working Capital Allowance	\$21,075	
Plus: Working Capital Reconciliation (Acct 182.11)	<u>(\$1,852)</u>	
Total Working Capital Allowance		\$19,223
<b>Bad Debt:</b>		
Bad Debt Allowance	\$263,169	
Plus: Bad Debt Reconciliation (Acct 182.16)	(\$71,949)	
Total Bad Debt Allowance		\$191,220
<b>Local Production and Storage Capacity</b>		\$307,762
<b>Miscellaneous Overhead-80.94% Allocated to Winter Season</b>		\$333,160
<b>Total Anticipated Indirect Cost of Gas</b>		(\$1,796,493)
<b>Total Cost of Gas</b>		<u>\$23,792,131</u>

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**CALCULATION OF FIRM SALES COST OF GAS RATE**

Period Covered: November 1, 2013 - April 30, 2014

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$25,588,624	
Projected Prorated Sales (11/01/13- 04/30/14)	27,891,158	
<b>Direct Cost of Gas Rate</b>		\$0.9174 per therm
<b>Demand Cost of Gas Rate</b>	\$9,410,416	\$0.3374 per therm
<b>Commodity Cost of Gas Rate</b>	<u>\$16,178,209</u>	<u>\$0.5800</u> per therm
<b>Total Direct Cost of Gas Rate</b>	\$25,588,624	<b>\$0.9174</b> per therm
Total Anticipated Indirect Cost of Gas	(\$1,796,492)	
Projected Prorated Sales (11/01/13- 04/30/14)	27,891,158	
<b>Indirect Cost of Gas</b>		(\$0.0644) per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS</b>		<b>\$0.8530 per therm</b>

<b>RESIDENTIAL COST OF GAS RATE - 11/01/13</b>	<b>COGwr</b>	<b>\$0.8530 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$1.0663</b>

<b>COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13</b>	<b>COGwl</b>	<b>\$0.7762 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$0.9703</b>

C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$521,112
PLUS: RESIDENTIAL DEMAND REALLOCATION TO C7I HLF	<u>\$10,166</u>
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$531,279
C&I HLF PROJECTED PRORATED SALES (11/1/13-04/30/14)	2,073,984
<b>DEMAND COST OF GAS RATE</b>	<b>\$0.2562</b>
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$1,212,097
PLUS: RESIDENTIAL COMMODITY COSTS	<u>(\$150)</u>
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$1,211,946
C&I HLF PROJECTED PRORATED SALES (11/01/13-04/30/14)	2,073,984
<b>COMMODITY COST OF GAS RATE</b>	<b>\$0.5844</b>
<b>INDIRECT COST OF GAS</b>	<b>(\$0.0644)</b>
<b>TOTAL C&amp;I HLF COST OF GAS RATE</b>	<b>\$0.7762</b>

<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13</b>	<b>COGwh</b>	<b>\$0.8664 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$1.0830</b>

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$4,111,012
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	<u>\$80,201</u>
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$4,191,214
C&I LLF PROJECTED PRORATED SALES (11/01/13-04/30/14)	11,922,823
<b>DEMAND COST OF GAS RATE</b>	<b>\$0.3515</b>
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$6,907,730
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	<u>(\$857)</u>
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$6,906,873
C&I LLF PROJECTED PRORATED SALES (11/1/13-04/30/14)	11,922,823
<b>COMMODITY COST OF GAS RATE</b>	<b>\$0.5793</b>
<b>INDIRECT COST OF GAS</b>	<b>(\$0.0644)</b>
<b>TOTAL C&amp;I LLF COST OF GAS RATE</b>	<b>\$0.8664</b>

**Local Delivery Adjustment Clause**

<b>Rate Schedule</b>	<b>RLIARA</b>	<b>DSM</b>	<b>ERC</b>	<b>ITM</b>	<b>RCE</b>	<b>RPC</b>	<b>LDAC</b>
<b>Residential Heating</b>	\$0.0065	\$0.0393	\$0.0031	\$0.0000	\$0.0000	\$0.0000	\$0.0489
<b>Residential Non-Heating</b>	\$0.0065	\$0.0393	\$0.0031	\$0.0000	\$0.0000	\$0.0000	\$0.0489
<b>Small C&amp;I</b>	\$0.0065	\$0.0131	\$0.0031	\$0.0000	\$0.0000	\$0.0000	\$0.0227
<b>Medium C&amp;I</b>	\$0.0065	\$0.0131	\$0.0031	\$0.0000	\$0.0000	\$0.0000	\$0.0227
<b>Large C&amp;I</b>	\$0.0065	\$0.0131	\$0.0031	\$0.0000	\$0.0000	\$0.0000	\$0.0227
<b>No Previous Sales Service</b>							

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## **VII. DELIVERY SERVICE TERMS AND CONDITIONS**

### **APPENDIX A**

#### **Schedule of Administrative Fees and Charges**

**I. Supplier Balancing Charge:      \$0.77 per MMBtu of Daily Imbalance Volumes**

- Updated effective every November 1 to reflect the Company's latest balancing resources and associated capacity costs.
- Daily Imbalance Volumes represent the difference between ATV and ATV adjusted for actual EDDs.

**II. Peaking Service Demand Charge:      \$ 14.89 per MMBtu per MDPQ per month for November 2013 through April 2014.**

- Updated effective every November 1 to reflect the Company's Peaking resources and associated costs.

**III. Company Allowance Calculation:      0.60% - Provided in Attachment 3 to Schedule 10**

**IV. Supplier Services and Associated Fees:**

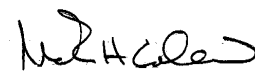
<b><u>SERVICE</u></b>	<b><u>PRICING</u></b>
Pool Administration (required) <b>Non-Daily Metered Pools only</b>	• \$0.10/month/customer billed @ marketer level
Standard Passthrough Billing (required)	• \$0.60/customer/month billed @ marketer level
Standard Complete Billing (optional – Passthrough Billing fee not required if this service is elected)	• \$1.50/customer/month billed @ marketer level
Customer Administration (required)	• \$10/customer/switch billed @ marketer level

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**VII. DELIVERY SERVICE TERMS AND CONDITIONS**

**APPENDIX C**

**Capacity Allocators**

Capacity Allocators shall be calculated and filed with the Commission each year with the Winter Cost of Gas filing. The following Capacity Allocators shall be applicable for capacity assignments during the period of November 1, 2013 through October 31, 2014.

Commercial and Industrial

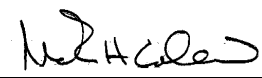
	<u>High Winter Use</u>	<u>Low Winter Use</u>
Pipeline:	20.51%	70.08%
Storage:	43.13%	16.23%
Peaking:	36.36%	13.68%

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**VII. DELIVERY SERVICE TERMS AND CONDITIONS**

**APPENDIX D**

**Firm Sales Service Re-Entry Fee Bill Adjustment  
(continued)**

The Re-Entry Fee shall be calculated and filed with the Commission each year with the Winter Cost of Gas filing. The following Firm Sales Service Re-Entry Fee Unit Charge shall be applicable for the period of November 1, 2013 through October 31, 2014.

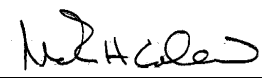
Effective Dates:	<b>November 1, 2013 – October 31, 2014</b>
Annual Average Unit Cost:	\$ 235.78
25% - Annual Charge for Re-Entry Fee:	\$ 58.94
Monthly Unit Charge for Re-Entry Fee:	\$ 4.91

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