

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS BETWEEN ME & NH DIVISIONS

Total Fixed Capacity Costs To Be Allocated

NUI Total	
Pipeline Demand	\$ 18,101,384
Storage Demand	\$ 37,617,578
<u>On-system Peaking Demand</u>	<u>\$ 6,126,781</u>
Subtotal Demand	\$ 61,845,743
Capacity Release (Credit)	\$ -
<u>Asset Management (Credit)</u>	<u>\$ (25,974,200)</u>
Total Net Demand Costs	\$ 35,871,543
Off-System Peaking Demand	\$ 1,400,000 PR Allocation on Page 5
Total Demand Costs	\$ 37,271,542

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	1,692,508	1,034,442	949,246	888,004	697,890	1,227,346	744,572	503,286	445,727	450,842	524,274	915,323	10,073,460
Rank	1	3	4	6	8	2	7	10	12	11	9	5	
% Max Month	100.00%	61.12%	56.09%	52.47%	41.23%	72.52%	43.99%	29.74%	26.34%	26.64%	30.98%	54.08%	
PR	27.48%	1.68%	0.50%	1.41%	1.28%	5.70%	0.39%	0.31%	2.19%	0.03%	0.14%	0.32%	41.44%
CumPR	41.44%	8.26%	6.58%	5.76%	3.95%	13.96%	4.35%	2.53%	2.19%	2.22%	2.67%	6.08%	100.00%
Product and Pipeline Demand Costs	\$ 7,501,683	\$ 1,495,211	\$ 1,191,488	\$ 1,042,351	\$ 715,361	\$ 2,526,765	\$ 786,683	\$ 458,317	\$ 397,254	\$ 402,228	\$ 483,258	\$ 1,100,786	\$ 18,101,384

Allocation of Storage Injection Fees to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Annual
Storage Injection Volume	-	-	-	-	-	-	-	-	-	-	-	-	-
Design Year Pipeline Sendout	1,692,508	1,034,442	949,246	888,004	697,890	1,227,346	744,572	503,286	445,727	450,842	524,274	915,323	10,073,460
% of Deliveries Injected	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Allocation of Storage Demand Costs to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Annual
Design Year Storage	-	1,385,029	1,662,169	1,596,476	1,364,002	-	-	-	-	-	-	-	6,007,676
Rank	5	3	1	2	4	5	5	5	5	5	5	5	
% Max Month	0.00%	83.33%	100.00%	96.05%	82.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PR	0.00%	0.42%	3.95%	6.36%	20.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	31.25%
CumPR	0.00%	20.94%	31.25%	27.30%	20.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Storage Demand Costs	\$ -	\$ 7,876,016	\$ 11,755,459	\$ 10,268,710	\$ 7,717,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,617,578
Plus Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 7,876,016	\$ 11,755,459	\$ 10,268,710	\$ 7,717,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,617,578

Allocation of All Peaking Demand Costs Excluding Off-System Peaking

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Annual
Design Year Peaking Volumes	1,801	1,860	11,545	1,740	1,860	1,800	1,860	1,800	1,860	1,860	1,800	1,860	31,646
Rank	8	7	1	12	6	11	5	10	4	3	9	2	
% Max Month	15.60%	16.11%	100.00%	15.07%	16.11%	15.59%	16.11%	15.59%	16.11%	16.11%	15.59%	16.11%	
PR	0.00%	0.07%	83.89%	1.26%	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	85.27%
CumPR	1.30%	1.38%	85.27%	1.26%	1.38%	1.30%	1.38%	1.30%	1.38%	1.38%	1.30%	1.38%	100.00%
Peaking Demand Costs	\$ 79,910	\$ 84,383	\$ 5,224,092	\$ 76,949	\$ 84,383	\$ 79,844	\$ 84,383	\$ 79,844	\$ 84,383	\$ 84,383	\$ 79,844	\$ 84,383	\$ 6,126,781

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS BETWEEN ME & NH DIVISIONS

Pipeline Demand	NUI-FXW-5, PG 1, LN 1
Storage Demand	NUI-FXW-5, PG 1, LN 2 + 3
<u>On-system Peaking Demand</u>	NUI-FXW-5, PG 1, LN 4 + 5
Subtotal Demand	Sum LN 3 : LN 5
Capacity Release (Credit)	NUI-FXW-5, PG 6
<u>Asset Management (Credit)</u>	NUI-FXW-5, PG 6
Total Net Demand Costs	Sum LN 6 : LN 9
Off-System Peaking Demand	NUI-FXW-5, PG 5
Total Demand Costs	LN 10 + LN 12

Proportional Responsibility (PR) Allocators

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

Design Year Pipeline Sendout Rank	Company Analysis LN 20 Ranking
% Max Month	LN 20 / LN 20 MAX
PR	The difference between LN 22 for the month and LN 22 for next highest rank
CumPR	Cumulative Values, LN 23
Product and Pipeline Demand Costs	LN 24 * LN 3

Allocation of Storage Injection Fees to Months

Storage Injection Volume	Company Analysis
Design Year Pipeline Sendout	LN 20
% of Deliveries Injected	LN 29 / Sum (LN 29 : LN 30)
Injection Fees	LN 31 * LN 25

Allocation of Storage Demand Costs to Months

Design Year Storage Rank	Company Analysis LN 36 Ranking
% Max Month	LN 36 / LN 36 MAX
PR	The difference between LN 38 for the month and LN 38 for next highest rank
CumPR	Cumulative Values, LN 39
Storage Demand Costs	LN 40 * LN 4
Plus Injection Fees	LN 32
TOTAL	LN 41 + LN 42

Allocation of All Peaking Demand Costs Excluding Off-System Peaking

Design Year Peaking Volumes Rank	Company Analysis LN 47 Ranking
% Max Month	LN 47 / LN 47 MAX
PR	The difference between LN 49 for the month and LN 49 for next highest rank
CumPR	Cumulative Values, LN 50
Peaking Demand Costs	LN 51 * LN 5

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS BETWEEN ME & NH DIVISIONS

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual
Pipeline & Product Demand	\$ 7,501,683	\$ 1,495,211	\$ 1,191,488	\$ 1,042,351	\$ 715,361	\$ 2,526,765	\$ 786,683	\$ 458,317	\$ 397,254	\$ 402,228	\$ 483,258	\$ 1,100,786	\$ 18,101,384
Storage Incl Inj Fees	\$ -	\$ 7,876,016	\$ 11,755,459	\$ 10,268,710	\$ 7,717,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,617,578
On-system Peaking	\$ 79,910	\$ 84,383	\$ 5,224,092	\$ 76,949	\$ 84,383	\$ 79,844	\$ 84,383	\$ 79,844	\$ 84,383	\$ 84,383	\$ 79,844	\$ 84,383	\$ 6,126,781
Less Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Capacity Release	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Asset Mgmt	\$ (4,329,033)	\$ (4,329,033)	\$ (4,329,033)	\$ (4,329,033)	\$ (4,329,033)	\$ (4,329,033)	\$ (4,329,033)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,974,200)
Total Demand	\$ 3,252,560	\$ 5,126,577	\$ 13,842,005	\$ 7,058,977	\$ 4,188,104	\$ (1,722,424)	\$ 871,066	\$ 538,160	\$ 481,637	\$ 486,611	\$ 563,101	\$ 1,185,169	\$ 35,871,543

Capacity Cost Allocator based on Design Year Firm Sendout

	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Annual
Therms													
Maine	1,024,364	1,477,839	1,709,364	1,552,649	1,352,263	768,654	452,011	308,040	279,359	275,707	322,886	561,032	10,084,169
New Hampshire	669,944	995,588	1,147,162	1,071,689	888,165	460,492	294,421	197,046	168,228	176,995	203,189	356,151	6,629,069
Total	1,694,308	2,473,428	2,856,526	2,624,338	2,240,428	1,229,146	746,432	505,086	447,587	452,702	526,074	917,183	16,713,238

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual
Percentage of Total													
Maine	60.46%	59.75%	59.84%	59.16%	60.36%	62.54%	60.56%	60.99%	62.41%	60.90%	61.38%	61.17%	59.83%
New Hampshire	39.54%	40.25%	40.16%	40.84%	39.64%	37.46%	39.44%	39.01%	37.59%	39.10%	38.62%	38.83%	40.17%
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	\$1,966,470	\$3,063,060	\$8,283,149	\$4,176,335	\$2,527,829	\$(1,077,129)	\$527,485	\$328,211	\$300,611	\$296,358	\$345,611	\$724,956	\$21,462,947
New Hampshire	\$1,286,090	\$2,063,517	\$5,558,857	\$2,882,643	\$1,660,275	\$(645,296)	\$343,581	\$209,950	\$181,026	\$190,252	\$217,490	\$460,212	\$14,408,596
Total	\$ 3,252,560	\$ 5,126,577	\$ 13,842,005	\$ 7,058,977	\$ 4,188,104	\$ (1,722,424)	\$ 871,066	\$ 538,160	\$ 481,637	\$ 486,611	\$ 563,101	\$ 1,185,169	\$ 35,871,543

Detailed Allocation of Demand Costs by Division

Maine	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual	
Pipeline & Product Demand	\$ 4,535,454	\$ 893,368	\$ 712,994	\$ 616,691	\$ 431,773	\$ 1,580,128	\$ 476,386	\$ 279,516	\$ 247,944	\$ 244,967	\$ 296,606	\$ 673,340	\$ 10,989,168	60.71%
Storage Incl Injection Fees	\$ -	\$ 4,705,812	\$ 7,034,545	\$ 6,075,323	\$ 4,658,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,473,696	59.74%
On-system Peaking	\$ 48,313	\$ 50,418	\$ 3,126,132	\$ 45,526	\$ 50,931	\$ 49,931	\$ 51,099	\$ 48,695	\$ 52,667	\$ 51,391	\$ 49,005	\$ 51,616	\$ 3,675,724	59.99%
Less: Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capacity Release (Credit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Asset Management (Credit)	\$ (2,617,297)	\$ (2,586,538)	\$ (2,590,523)	\$ (2,561,206)	\$ (2,612,891)	\$ (2,707,188)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,675,642)	60.35%
Total Allocated Demand	\$ 1,966,470	\$ 3,063,060	\$ 8,283,149	\$ 4,176,335	\$ 2,527,829	\$ (1,077,129)	\$ 527,485	\$ 328,211	\$ 300,611	\$ 296,358	\$ 345,611	\$ 724,956	\$ 21,462,947	59.83%
New Hampshire	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual	
Pipeline & Product Demand	\$ 2,966,229	\$ 601,843	\$ 478,493	\$ 425,660	\$ 283,588	\$ 946,637	\$ 310,297	\$ 178,801	\$ 149,310	\$ 157,261	\$ 186,651	\$ 427,446	\$ 7,112,216	39.29%
Storage Incl Injection Fees	\$ -	\$ 3,170,204	\$ 4,720,914	\$ 4,193,387	\$ 3,059,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,143,882	40.26%
On-system Peaking	\$ 31,597	\$ 33,965	\$ 2,097,960	\$ 31,423	\$ 33,452	\$ 29,913	\$ 33,284	\$ 31,149	\$ 31,716	\$ 32,992	\$ 30,839	\$ 32,767	\$ 2,451,056	40.01%
Less: Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Capacity Release	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Asset Management	\$ (1,711,736)	\$ (1,742,495)	\$ (1,738,511)	\$ (1,767,828)	\$ (1,716,143)	\$ (1,621,845)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,298,558)	39.65%
Total Allocated Demand	\$ 1,286,090	\$ 2,063,517	\$ 5,558,857	\$ 2,882,643	\$ 1,660,275	\$ (645,296)	\$ 343,581	\$ 209,950	\$ 181,026	\$ 190,252	\$ 217,490	\$ 460,212	\$ 14,408,596	40.17%

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS BETWEEN ME & NH DIVISIONS

53		
54	Pipeline & Product Demand	LN 25
55	Storage	LN 43
56	Peaking	LN 52
57	Less: Injection Fees	-(LN 32)
58	Less: Capacity Release	-(LN 8 / 5)
59	Less: Asset Management	-(LN 9 / 6)
60	Total Demand	Sum (LN 54 : LN 59)
61		
62	Capacity Cost Allocator based on Design Year Firm Sendout	
63		
64	Therms	
65	Maine	Company Analysis
66	New Hampshire	Company Analysis
67	Total	LN 65 + LN 66
68		
69	Percentage of Total	
70	Maine	LN 65 / LN 67
71	New Hampshire	LN 66 / LN 67
72	Total	LN 70 + LN 71
73		
74	Allocation of Demand Costs by Division	
75	Maine	LN 60 * LN 70
76	New Hampshire	LN 60 * LN 71
77	Total	LN 75 + LN 76
78		
79	Detailed Allocation of Demand Costs by Division	
80	Maine	
81	Pipeline & Product Demand	LN 54 * LN 70
82	Storage	LN 55 * LN 70
83	Peaking	LN 56 * LN 70
84	Injection Fees	LN 57 * LN 70
85	Capacity Release (Credit)	LN 58 * LN 70
86	Asset Management (Credit)	LN 59 * LN 70
87	Total Allocated Demand	Sum (LN 81 : LN 86)
88		
89	New Hampshire	
90	Pipeline & Product Demand	LN 54 * LN 71
91	Storage	LN 55 * LN 71
92	Peaking	LN 56 * LN 71
93	Injection Fees	LN 57 * LN 71
94	Capacity Release	LN 58 * LN 71
95	Asset Management (Credit)	LN 59 * LN 71
96	Total Allocated Demand	Sum (LN 90 : LN 95)

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS BETWEEN ME & NH DIVISIONS

97 **Off-System Peaking Demand Costs** \$ 1,400,000

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 99 **Allocation of Off-system Peaking Demand Costs to Months**

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Annual
Design Year Peaking Volumes	-	52,098	233,566	138,118	176,675	-	-	-	-	-	-	-	600,458
Rank	5	4	1	3	2	5	5	5	5	5	5	5	
% Max Month	0.00%	22.31%	100.00%	59.13%	75.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PR	0.00%	5.58%	24.36%	12.28%	8.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.46%
CumPR	0.00%	5.58%	50.46%	17.85%	26.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Peaking Demand Costs	\$ -	\$ 78,070	\$ 706,497	\$ 249,939	\$ 365,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000

108 **Capacity Cost Allocator based on Design Year Sales**

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual
Therms													
Maine	827,249	1,211,426	1,396,391	1,226,203	1,104,926	614,609	341,460	227,973	211,839	209,191	243,241	432,543	8,047,051
New Hampshire	469,400	728,655	830,859	760,746	637,517	292,197	164,231	97,164	82,954	86,234	99,500	212,372	4,461,829
Total	1,296,648	1,940,081	2,227,250	1,986,949	1,742,443	906,806	505,691	325,137	294,793	295,425	342,741	644,914	12,508,880

	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Annual
Percentage of Total													
Maine	63.80%	62.44%	62.70%	61.71%	63.41%	67.78%	67.52%	70.12%	71.86%	70.81%	70.97%	67.07%	62.69%
New Hampshire	36.20%	37.56%	37.30%	38.29%	36.59%	32.22%	32.48%	29.88%	28.14%	29.19%	29.03%	32.93%	37.31%
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%

120 **Allocation of Off-System Peaking Demand Costs by Division**

121	Maine	\$0	\$48,748	\$442,943	\$154,244	\$231,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$877,705	62.69%
122	New Hampshire	\$0	\$29,321	\$263,553	\$95,694	\$133,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522,295	37.31%
123	Total	\$ -	\$ 78,070	\$ 706,497	\$ 249,939	\$ 365,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000	

Total Weighted Average MPR Factor

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual	
Maine														
Total Pipeline, Storage & On-system	\$ 1,966,470	\$ 3,063,060	\$ 8,283,149	\$ 4,176,335	\$ 2,527,829	\$ (1,077,129)	\$ 527,485	\$ 328,211	\$ 300,611	\$ 296,358	\$ 345,611	\$ 724,956	\$ 21,462,947	59.83%
Total Off-system Peaking	\$0	\$48,748	\$442,943	\$154,244	\$231,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 877,705	62.69%
Total Demand Cost Allocation	\$ 1,966,470	\$ 3,111,808	\$ 8,726,092	\$ 4,330,579	\$ 2,759,598	\$ (1,077,129)	\$ 527,485	\$ 328,211	\$ 300,611	\$ 296,358	\$ 345,611	\$ 724,956	\$ 22,340,652	59.94%
New Hampshire														
Total Pipeline, Storage & On-system	\$ 1,286,090	\$ 2,063,517	\$ 5,558,857	\$ 2,882,643	\$ 1,660,275	\$ (645,296)	\$ 343,581	\$ 209,950	\$ 181,026	\$ 190,252	\$ 217,490	\$ 460,212	\$ 14,408,596	40.17%
Total Off-system Peaking	\$0	\$29,321	\$263,553	\$95,694	\$133,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 522,295	37.31%
Total Demand Cost Allocation	\$ 1,286,090	\$ 2,092,838	\$ 5,822,410	\$ 2,978,337	\$ 1,794,000	\$ (645,296)	\$ 343,581	\$ 209,950	\$ 181,026	\$ 190,252	\$ 217,490	\$ 460,212	\$ 14,930,891	40.06%
Total Northern														
Total Pipeline, Storage & On-system	\$ 3,252,560	\$ 5,126,577	\$ 13,842,005	\$ 7,058,977	\$ 4,188,104	\$ (1,722,424)	\$ 871,066	\$ 538,160	\$ 481,637	\$ 486,611	\$ 563,101	\$ 1,185,169	\$ 35,871,543	
Total Off-system Peaking	\$ -	\$ 78,070	\$ 706,497	\$ 249,939	\$ 365,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000	
Total Demand Cost Allocation	\$ 3,252,560	\$ 5,204,646	\$ 14,548,502	\$ 7,308,916	\$ 4,553,599	\$ (1,722,424)	\$ 871,066	\$ 538,160	\$ 481,637	\$ 486,611	\$ 563,101	\$ 1,185,169	\$ 37,271,543	

97	Off-System Peaking Demand Costs	LN 12
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Allocation of Off-system Peaking Demand Costs to Months

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101	Design Year Peaking Volumes	Company Analysis
102	Rank	LN 101 Ranking
103	% Max Month	LN 101 / LN 101 MAX
104	PR	The difference between LN 103 for the month and LN 103 for next highest rank
105	CumPR	Cumulative Values, LN 104
106	Peaking Demand Costs	LN 105 * LN 97

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Capacity Cost Allocator based on Design Year Sales

109	Therms	
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111	Maine	Company Analysis
112	New Hampshire	Company Analysis
113	Total	LN 111 + LN 112

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Percentage of Total

Maine	LN 111 / LN 113
New Hampshire	LN 112 / LN 113
Total	LN 116 + LN 117

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Allocation of Off-System Peaking Demand Costs by Division

121	Maine	LN 106 * LN 116
122	New Hampshire	LN 106 * LN 117
123	Total	LN 121 + LN 122

Total Weighted Average MPR Factor

124	Maine	
125	Total Pipeline, Storage & On-system	LN 87
126	Total Off-system Peaking	LN 121
127	Total Demand Cost Allocation	LN 125 + LN 126

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New Hampshire

Total Pipeline, Storage & On-system	LN 96
Total Off-system Peaking	LN 122
Total Demand Cost Allocation	LN 130 + Ln 131

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Total Northern

Total Pipeline, Storage & On-system	LN 125 + LN 130
Total Off-system Peaking	LN 126 + LN 131
Total Demand Cost Allocation	LN 127 + LN 132

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

NH Division Total Annual Demand Cost Allocation		
1	Resource	Costs
2	Pipeline & Product Demand	\$ 7,112,216
3	Storage	\$ 15,143,882
4	On-system Peaking	\$ 2,451,056
5	Total Gross Demand Cost	\$ 24,707,155
6		
7	Capacity Assignment Demand Revenue Estimate	\$ 6,228,246
8	NH Total Pipeline, Storage & Peaking Demand Cost	\$ 24,707,155
9	Capacity Assignment as % of Total Gross Demand Cost	25.21%
10		
11		Costs
12	Pipeline & Product Demand	\$ 1,792,867
13	Storage	\$ 3,817,511
14	On-system Peaking	\$ 617,869
15	Total Capacity Assignment Credit	\$ 6,228,246
16		
17	NH Net Annual Demand Cost (Less Capacity Assignment)	
18		Costs
19	Pipeline & Product Demand	\$ 5,319,350
20	Storage	\$ 11,326,371
21	On-system Peaking	\$ 1,833,187
22	Total Net Demand Cost (Less Capacity Assignment)	\$ 18,478,909
23		
24	DEVELOPMENT OF BASE AND REMAINING PIPELINE DEMAND COSTS	
25		MMBtu/day
26	Pipeline MDQ	12,031
27	Less 25.21% NH Transp. Capacity Assignment	(3,033)
28	Net Pipeline MDQ	8,998
29		
30	Net Pipeline MDQ	8,998
31	Less: Firm Sales Base Use	2,748
32	Remaining Pipeline MDQ	6,251
33		
34		Unit Cost
35	Pipeline Unit Cost	\$591.14
36		
37		Costs
38	Pipeline & Product Demand	\$ 5,319,350
39	Less: Base Pipeline Use	\$ 1,624,317
40	Remaining Pipeline Use	\$ 3,695,032

1	Resource	
2	Pipeline & Product Demand	Attachment NUI-CAK-1, LN 90 + Attachment NUI-CAK-1, LN 93
3	Storage	Attachment NUI-CAK-1, LN 91
4	On-system Peaking	Attachment NUI-CAK-1, LN 92
5	Total Gross Demand Cost	Sum (LN 2 : LN 4)
6		
7	Capacity Assignment Demand Revenue Estimate	Attachment NUI-FXW-6, 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		
12	Pipeline & Product Demand	LN 2 * LN 9
13	Storage	LN 3 * LN 9
14	On-system Peaking	LN 4 * LN 9
15	Total Capacity Assignment Credit	Sum (LN 12 : LN 14)
16		
17	NH Net Annual Demand Cost (Less Capacity Assignment)	
18		
19	Pipeline & Product Demand	LN 2 - LN 12
20	Storage	LN 3 - LN 13
21	On-system Peaking	LN 4 - LN 14
22	Total Net Demand Cost (Less Capacity Assignment)	LN 5 - LN 15
23		
24	DEVELOPMENT OF BASE AND REMAINING PIPELINE DEMAND (	
25		
26	Pipeline MDQ	Company Analysis
27	Less 25.21% NH Transp. Capacity Assignment	-(LN 26) * LN 9
28	Net Pipeline MDQ	Sum (LN 26 : LN 27)
29		
30	Net Pipeline MDQ	LN 28
31	Less: Firm Sales Base Use	Attachment NUI-CAK-3, LN 48 / 10
32	Remaining Pipeline MDQ	LN 30 - LN 31
33		
34		
35	Pipeline Unit Cost	LN 19 / LN 30
36		
37		
38	Pipeline & Product Demand	LN 19
39	Less: Base Pipeline Use	LN 35 * LN 31
40	Remaining Pipeline Use	LN 38 - LN 39

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

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

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

43

44 All Months	Nov	Dec	Jan	Feb	Mar	Apr
45 Remaining Load for All Months	3,536,543	5,527,195	6,575,335	5,655,110	4,628,265	2,314,763
46 Rank	5	3	1	2	4	6
47 % Max Month	53.78%	84.06%	100.00%	86.00%	70.39%	35.20%
48 PR	3.72%	4.56%	14.00%	0.97%	4.15%	3.15%
49 CumPR	8.95%	17.66%	32.63%	18.63%	13.10%	5.24%

50

51 Peak Months Only	Nov	Dec	Jan	Feb	Mar	Apr
52 Remaining Load for Peak Months Only	3,536,543	5,527,195	6,575,335	5,655,110	4,628,265	2,314,763
53 Rank	5	3	1	2	4	6
54 % Max Month	53.78%	84.06%	100.00%	86.00%	70.39%	35.20%
55 PR	3.72%	4.56%	14.00%	0.97%	4.15%	5.87%
56 CumPR	9.58%	18.29%	33.26%	19.26%	13.73%	5.87%

57

58 **DEMAND COST PR ALLOCATORS**

59	Nov	Dec	Jan	Feb	Mar	Apr
60 Pipeline - Base	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%
61 Pipeline - Remaining	8.95%	17.66%	32.63%	18.63%	13.10%	5.24%
62 Storage & Peaking	8.95%	17.66%	32.63%	18.63%	13.10%	5.24%
63 Capacity Release	9.58%	18.29%	33.26%	19.26%	13.73%	5.87%
65 Interr. Margins & Off Sys Sales	9.58%	18.29%	33.26%	19.26%	13.73%	5.87%

66

67 **DEMAND COSTS ALLOCATED TO MONTHS**

68	Nov	Dec	Jan	Feb	Mar	Apr
69 Pipeline - Base	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360
70 Pipeline - Remaining	\$ 330,811	\$ 652,570	\$ 1,205,635	\$ 688,512	\$ 484,185	\$ 193,494
71 Total Pipeline	\$ 466,170	\$ 787,930	\$ 1,340,995	\$ 823,871	\$ 619,545	\$ 328,854
72						
73 Storage & On-system Peaking	\$ 1,178,155	\$ 2,324,077	\$ 4,293,772	\$ 2,452,079	\$ 1,724,385	\$ 689,113
74 Off-system Peaking	\$48,520	\$92,119	\$181,022	\$98,876	\$71,529	\$30,229
75						
76 Less Credits to Demand Cost						
77 Cap Rel Margins & Asset Mgt Credits	\$ 986,966	\$ 1,883,755	\$ 3,425,222	\$ 1,983,928	\$ 1,414,441	\$ 604,246
78 Interruptible Margins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79 Conversion Rate and Re-entry Rate Credits	\$ 2,396	\$ 4,573	\$ 8,315	\$ 4,816	\$ 3,434	\$ 1,467
80 Total Direct Demand Costs	\$ 703,483	\$ 1,315,799	\$ 2,382,253	\$ 1,386,082	\$ 997,584	\$ 442,483

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

41 **NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR /ALLOCATORS)**

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

43

44 All Months	May	Jun	Jul	Aug	Sep	Oct	Annual	Winter	Summer
45 Remaining Load for All Months	680,255	167,113	0	4,675	131,183	1,071,065	30,291,501	28,237,211	2,054,290
46 Rank	8	9	12	11	10	7			
47 % Max Month	10.35%	2.54%	0.00%	0.07%	2.00%	16.29%			
48 PR	0.98%	0.06%	0.00%	0.01%	0.19%	0.85%	32.63%		
49 CumPR	1.24%	0.26%	0.00%	0.01%	0.20%	2.08%	100.00%	96.22%	3.78%

50

51 Peak Months Only							Annual	Winter	Summer
52 Remaining Load for Peak Months Only							28,237,211	28,237,211	
53 Rank									
54 % Max Month									
55 PR							33.26%		
56 CumPR							100.00%	100.00%	0.00%

57

58 **DEMAND COST PR ALLOCATORS**

59	May	Jun	Jul	Aug	Sep	Oct	Annual	Winter	Summer
60 Pipeline - Base	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	100.00%	50.00%	50.00%
61 Pipeline - Remaining	1.24%	0.26%	0.00%	0.01%	0.20%	2.08%	100.00%	96.22%	3.78%
62 Storage & Peaking	1.24%	0.26%	0.00%	0.01%	0.20%	2.08%	100.00%	96.22%	3.78%
63 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

67 **DEMAND COSTS ALLOCATED TO MONTHS**

68	May	Jun	Jul	Aug	Sep	Oct	Annual	Winter	Summer	Winter	Summer
69 Pipeline - Base	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 1,624,317	\$ 812,159	\$ 812,159	50.00%	50.00%
70 Pipeline - Remaining	\$ 45,637	\$ 9,591	\$ -	\$ 239	\$ 7,348	\$ 77,011	\$ 3,695,032	\$ 3,555,207	\$ 139,825	96.22%	3.78%
71 Total Pipeline	\$ 180,996	\$ 144,951	\$ 135,360	\$ 135,599	\$ 142,708	\$ 212,370	\$ 5,319,350	\$ 4,367,366	\$ 951,984	82.10%	17.90%
72											
73 Storage & On-system Peaking	\$ 162,531	\$ 34,159	\$ -	\$ 851	\$ 26,169	\$ 274,267	\$ 13,159,559	\$ 12,661,582	\$ 497,977	96.22%	3.78%
74 Off-system Peaking	\$0	\$0	\$0	\$0	\$0	\$0	\$ 522,295	\$ 522,295	\$ -	100.00%	0.00%
75											
76 Less Credits to Demand Cost											
77 Cap Rel Margins & Asset Mgt Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$10,298,558	\$ 10,298,558	\$ -	100.00%	0.00%
78 Interruptible Margins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
79 Conversion Rate and Re-entry Rate Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -		
80 Total Direct Demand Costs	\$ 343,528	\$ 179,110	\$ 135,360	\$ 136,449	\$ 168,877	\$ 486,637	\$ 8,677,645	\$ 7,227,684	\$ 1,449,961	83.29%	16.71%

81

82 Indirect Demand Costs/(Credits)											
83 Miscellaneous Overhead							\$ 611,875	\$ 504,091	\$ 107,784	82.38%	17.62%
84 Local Production & Storage							\$ 214,538	\$ 214,538	\$ -	100.00%	0.00%
85 Subtotal							\$ 826,413	\$ 718,629	\$ 107,784	86.96%	13.04%

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

41 **NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR /ALLOCATORS)**

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

43

44	All Months	
45	Remaining Load for All Months	Attachment NUI-CAK-3, LN 80
46	Rank	Rank LN 45
47	% Max Month	LN 45 / MAX Month LN 45
48	PR	The difference between LN 47 for the month and LN 47 for next highest rank
49	CumPR	Cumulative Values, LN 48

50

51	Peak Months Only	
52	Remaining Load for Peak Months Only	LN 45
53	Rank	Rank LN 52
54	% Max Month	LN 52 / MAX Month LN 52
55	PR	The difference between LN 54 for the month and LN 54 for next highest rank
56	CumPR	Cumulative Values, LN 55

57

58 **DEMAND COST PR ALLOCATORS**

59		
60	Pipeline - Base	1/12
61	Pipeline - Remaining	LN 49
62	Storage & Peaking	LN 49
63	Capacity Release	LN 56
65	Interr. Margins & Off Sys Sales	LN 56

66

67 **DEMAND COSTS ALLOCATED TO MONTHS**

68		
69	Pipeline - Base	LN 39 * LN 60
70	Pipeline - Remaining	LN 40 * LN 61
71	Total Pipeline	LN 69 + LN 70
72		
73	Storage & On-system Peaking	LN 62 * (Sum LN 20 : LN 21)
74	Off-system Peaking	Attachment NUI-CAK-1, LN 122,* LN 64
75		
76	Less Credits to Demand Cost	
77	Cap Rel Margins & Asset Mgt Credits	Attachment NUI-CAK-1, LN 95 * LN 63
78	Interruptible Margins	
79	Conversion Rate and Re-entry Rate Credits	Company Analysis
80	Total Direct Demand Costs	LN 71 + LN 73 + LN 74 - (Sum LN 76 : LN 79)

81

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

Northern Utilities - NEW HAMPSHIRE DIVISION
2022 - 2023 Period

Forecasted Normal Sales By Class- Therms																	
Calendar Month Firm Sales Volumes																	
Line No.	Normal Winter	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual	Winter	Summer	
1	Res Heat	2,106,498	3,081,345	3,587,644	3,116,587	2,647,123	1,513,129	567,330	367,136	313,696	317,158	353,832	712,052	18,683,530	16,052,326	2,631,203	
2	Res General	19,458	28,463	33,140	28,789	24,452	13,977	16,334	10,570	9,032	9,131	10,187	20,500	224,034	148,279	75,754	
3	Total Residential	2,125,956	3,109,808	3,620,784	3,145,375	2,671,575	1,527,106	583,664	377,706	322,728	326,289	364,019	732,552	18,907,563	16,200,606	2,706,958	
4	G50 Low Annual-Low Winter	103,570	151,501	176,394	153,234	130,151	74,396	130,727	84,597	72,283	73,081	81,532	164,074	1,395,541	789,247	606,295	
5	G40 Low Annual-High Winter	1,020,233	1,492,377	1,737,591	1,509,446	1,282,072	732,849	248,691	160,935	137,510	139,027	155,103	312,130	8,927,965	7,774,567	1,153,397	
6	G51 Med Annual-Low Winter	168,301	246,187	286,639	249,003	211,495	120,893	186,799	120,883	103,288	104,428	116,503	234,450	2,148,868	1,282,517	866,351	
7	G41 Med Annual-High Winter	659,683	964,972	1,123,527	976,008	828,988	473,860	203,942	131,977	112,767	114,011	127,195	255,966	5,972,897	5,027,039	945,858	
8	G52 High Annual-Low Winter	53,589	78,389	91,269	79,285	67,342	38,494	83,740	54,191	46,303	46,814	52,227	105,101	796,743	408,368	388,375	
9	G42 High Annual-High Winter	198,141	289,836	337,460	293,151	248,993	142,327	83,463	54,011	46,149	46,659	52,054	104,753	1,896,997	1,509,909	387,088	
10	Total C&I	2,203,517	3,223,262	3,752,880	3,260,127	2,769,041	1,582,819	937,362	606,594	518,299	524,020	584,613	1,176,476	21,139,011	16,791,646	4,347,365	
11	Total Sales	4,329,473	6,333,071	7,373,664	6,405,502	5,440,616	3,109,925	1,521,025	984,300	841,027	850,309	948,632	1,909,028	40,046,575	32,992,252	7,054,322	
12																	
13	Residential Heat & Non Heat	2,125,956	3,109,808	3,620,784	3,145,375	2,671,575	1,527,106	583,664	377,706	322,728	326,289	364,019	732,552	18,907,563	16,200,606	2,706,958	
14	SALES HLF CLASSES	325,460	476,077	554,302	481,522	408,988	233,783	401,266	259,671	221,874	224,323	250,261	503,626	4,341,153	2,480,131	1,861,021	
15	SALES LLF CLASSES	1,878,057	2,747,186	3,198,579	2,778,605	2,360,053	1,349,036	536,096	346,923	296,426	299,697	334,352	672,850	16,797,859	14,311,515	2,486,344	
16	Total Firm Sales	4,329,473	6,333,071	7,373,664	6,405,502	5,440,616	3,109,925	1,521,025	984,300	841,027	850,309	948,632	1,909,028	40,046,575	32,992,252	7,054,322	
17																	
18	ESTIMATED SENDOUT BY CLASS - Therms																
19	Calendar Month Sendout Volumes (Includes Loss & Unaccounted For)																
20	Normal Winter	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual	Winter	SUMMER	
21	Res Heat	2,121,774	3,103,692	3,613,663	3,139,191	2,666,319	1,524,103	571,446	369,799	315,972	319,460	356,397	717,214	18,819,030	16,168,742	2,650,288	
22	Res General	19,599	28,670	33,380	28,998	24,629	14,079	16,452	10,647	9,097	9,197	10,261	20,649	225,659	149,355	76,304	
23	G50 Low Annual-Low Winter	104,322	152,600	177,673	154,345	131,095	74,936	131,675	85,211	72,808	73,611	82,123	165,264	1,405,663	794,970	610,692	
24	G40 Low Annual-High Winter	1,027,631	1,503,200	1,750,193	1,520,393	1,291,369	738,164	250,495	162,103	138,508	140,036	156,228	314,393	8,992,714	7,830,950	1,161,763	
25	G51 Med Annual-Low Winter	169,521	247,973	288,717	250,809	213,028	121,770	188,154	121,760	104,037	105,185	117,348	236,150	2,164,453	1,291,818	872,635	
26	G41 Med Annual-High Winter	664,467	971,970	1,131,676	983,087	835,000	477,297	205,422	132,934	113,585	114,839	128,117	257,822	6,016,215	5,063,496	952,719	
27	G52 High Annual-Low Winter	53,977	78,957	91,931	79,860	67,831	38,773	84,348	54,584	46,639	47,153	52,606	105,864	802,522	411,329	391,192	
28	G42 High Annual-High Winter	199,578	291,938	339,907	295,277	250,798	143,360	84,068	54,403	46,484	46,997	52,431	105,513	1,910,755	1,520,859	389,896	
29	Subtotal																
30	Residential	2,141,374	3,132,362	3,647,043	3,168,188	2,690,949	1,538,182	587,898	380,446	325,069	328,657	366,658	737,864	19,044,689	16,318,096	2,726,592	
31	SALES HLF CLASSES	327,820	479,529	558,321	485,014	411,954	235,478	404,177	261,555	223,484	225,950	252,076	507,278	4,372,638	2,498,118	1,874,520	
32	SALES LLF CLASSES	1,891,676	2,767,109	3,221,775	2,798,758	2,377,167	1,358,820	539,985	349,440	298,577	301,872	336,776	677,729	16,919,684	14,415,306	2,504,378	
33	Total Firm Sales	4,360,870	6,379,000	7,427,140	6,451,960	5,480,070	3,132,480	1,532,060	991,440	847,130	856,480	955,510	1,922,870	40,337,010	33,231,520	7,105,490	

Northern Utilities - NEW HAMPSHIRE DIVISION

2022 - 2023 Period

Line No.	Forecasted Normal Sales By Class- Therms	
	Calendar Month Firm Sales Volumes	
	Firm Sales	
1	Res Heat	(Attachment NUI-FXW-2, Page 1) * 10
2	Res General	(Attachment NUI-FXW-2, Page 1) * 10
3	Total Residential	Sum LN 1 : LN 2
4	G50 Low Annual-Low Winter	(Attachment NUI-FXW-2, Page 1) * 10
5	G40 Low Annual-High Winter	(Attachment NUI-FXW-2, Page 1) * 10
6	G51 Med Annual-Low Winter	(Attachment NUI-FXW-2, Page 1) * 10
7	G41 Med Annual-High Winter	(Attachment NUI-FXW-2, Page 1) * 10
8	G52 High Annual-Low Winter	(Attachment NUI-FXW-2, Page 1) * 10
9	G42 High Annual-High Winter	(Attachment NUI-FXW-2, Page 1) * 10
10	Total C&I	Sum LN 4 : LN 9
11	Total Sales	LN 3 + LN 10
12		
13	Residential Heat & Non Heat	LN 3
14	SALES HLF CLASSES	LN 4 + LN 6 + LN 8
15	SALES LLF CLASSES	LN 5 + LN 7 + LN 9
16	Total Firm Sales	Sum LN 13 : LN 15
17		
18	ESTIMATED SENDOUT BY CLASS - Therms	
19	Calendar Month Sendout Volumes (Includes Loss & Unaccounted For)	Unaccounted For)
20	Normal Winter	
21	Res Heat	LN 1 x Adj factor (Attachment NUI-FXW-2, Page 4)
22	Res General	LN 2 x Adj factor (Attachment NUI-FXW-2, Page 4)
23	G50 Low Annual-Low Winter	LN 4 x Adj factor (Attachment NUI-FXW-2, Page 4)
24	G40 Low Annual-High Winter	LN 5 x Adj factor (Attachment NUI-FXW-2, Page 4)
25	G51 Med Annual-Low Winter	LN 6 x Adj factor (Attachment NUI-FXW-2, Page 4)
26	G41 Med Annual-High Winter	LN 7 x Adj factor (Attachment NUI-FXW-2, Page 4)
27	G52 High Annual-Low Winter	LN 8 x Adj factor (Attachment NUI-FXW-2, Page 4)
28	G42 High Annual-High Winter	LN 9 x Adj factor (Attachment NUI-FXW-2, Page 4)
29	Subtotal	
30	Residential	LN 21 + LN 22
31	SALES HLF CLASSES	LN 23 + LN 25 + LN 27
32	SALES LLF CLASSES	LN 24 + LN 26 + LN 28
33	Total Firm Sales	Sum LN 30 : LN 32

Northern Utilities - NEW HAMPSHIRE DIVISION

Sendout by Class - Allocation between Base & Remaining Sendout

34		
35	DAILY BASE GAS ENTITLEMENT - Therms/day	
36	Res Heat	10,249
37	Res General	295
38	G50 Low Annual-Low Winter	2,362
39	G40 Low Annual-High Winter	4,493
40	G51 Med Annual-Low Winter	3,375
41	G41 Med Annual-High Winter	3,684
42	G52 High Annual-Low Winter	1,513
43	G42 High Annual-High Winter	1,508
44	Subtotal	
45	Residential	10,544
46	SALES HLF CLASSES	7,249
47	SALES LLF CLASSES	9,685
48	Total Firm Sales	27,478

BASE SENDOUT BY CLASS - Therms																
Days per Month	30	31	31	28	31	30	31	30	31	31	30	31				
	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual	Winter		SUMMER
Res Heat	307,467	317,716	317,716	286,969	317,716	307,467	317,716	307,467	315,972	317,716	307,467	317,716	3,739,108	1,855,052		1,884,055
Res General	8,852	9,147	9,147	8,262	9,147	8,852	9,147	8,852	9,097	9,147	8,852	9,147	107,652	53,408		54,243
G50 Low Annual-Low Winter	70,848	73,210	73,210	66,125	73,210	70,848	73,210	70,848	72,808	73,210	70,848	73,210	861,583	427,450		434,133
G40 Low Annual-High Winter	134,779	139,272	139,272	125,794	139,272	134,779	139,272	134,779	138,508	139,272	134,779	139,272	1,639,051	813,169		825,882
G51 Med Annual-Low Winter	101,237	104,611	104,611	94,488	104,611	101,237	104,611	101,237	104,037	104,611	101,237	104,611	1,231,140	610,795		620,345
G41 Med Annual-High Winter	110,528	114,212	114,212	103,159	114,212	110,528	114,212	110,528	113,585	114,212	110,528	114,212	1,344,124	666,849		677,275
G52 High Annual-Low Winter	45,383	46,896	46,896	42,358	46,896	38,773	46,896	45,383	46,639	46,896	45,383	46,896	545,296	267,202		278,094
G42 High Annual-High Winter	45,233	46,741	46,741	42,217	46,741	45,233	46,741	45,233	46,484	46,741	45,233	46,741	550,077	272,905		277,172
Subtotal																
Residential	316,319	326,863	326,863	295,231	326,863	316,319	326,863	316,319	325,069	326,863	316,319	326,863	3,846,759	1,908,461		1,938,299
SALES HLF CLASSES	217,468	224,717	224,717	202,970	224,717	210,858	224,717	217,468	223,484	224,717	217,468	224,717	2,638,019	1,305,448		1,332,572
SALES LLF CLASSES	290,540	300,224	300,224	271,170	300,224	290,540	300,224	290,540	298,577	300,224	290,540	300,224	3,533,253	1,752,923		1,780,330
Total Firm Sales	824,327	851,805	851,805	769,372	851,805	817,717	851,805	824,327	847,130	851,805	824,327	851,805	10,018,031	4,966,832		5,051,200

REMAINING SENDOUT BY CLASS - Therms																			
		Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Annual	Winter	SUMMER			
67	Res Heat	1,814,307	2,785,976	3,295,947	2,852,221	2,348,603	1,216,636	253,729	62,332	-	1,744	48,930	399,498	15,079,922	14,313,689	766,233			
68	Res General	10,747	19,522	24,233	20,735	15,482	5,226	7,305	1,795	-	50	1,409	11,502	118,007	95,946	22,060			
69	G50 Low Annual-Low Winter	33,473	79,390	104,464	88,220	57,886	4,088	58,466	14,363	-	402	11,275	92,054	544,079	367,520	176,559			
70	G40 Low Annual-High Winter	892,852	1,363,928	1,610,921	1,394,599	1,152,097	603,384	111,223	27,323	-	764	21,449	175,121	7,353,663	7,017,782	335,881			
71	G51 Med Annual-Low Winter	68,285	143,361	184,106	156,321	108,417	20,533	83,543	20,523	-	574	16,111	131,539	933,313	681,023	252,290			
73	G41 Med Annual-High Winter	553,940	857,758	1,017,464	879,928	720,788	366,769	91,210	22,407	-	627	17,589	143,611	4,672,091	4,396,647	275,443			
74	G52 High Annual-Low Winter	8,594	32,061	45,035	37,503	20,934	-	37,451	9,200	-	257	7,222	58,967	257,226	144,127	113,099			
75	G42 High Annual-High Winter	154,345	245,198	293,166	253,060	204,058	98,127	37,327	9,170	-	257	7,198	58,772	1,360,678	1,247,953	112,724			
76	Subtotal																		
77	Residential	1,825,054	2,805,498	3,320,180	2,872,957	2,364,085	1,221,862	261,034	64,126	-	1,794	50,339	411,000	15,197,929	14,409,636	788,294			
78	SALES HLF CLASSES	110,352	254,812	333,604	282,044	187,237	24,621	179,460	44,086	-	1,233	34,608	282,561	1,734,618	1,192,670	541,948			
79	SALES LLF CLASSES	1,601,136	2,466,884	2,921,551	2,527,587	2,076,943	1,068,280	239,760	58,900	-	1,648	46,236	377,504	13,386,431	12,662,382	724,048			
80	Total Firm Sales	3,536,543	5,527,195	6,575,335	5,682,588	4,628,265	2,314,763	680,255	167,113	-	4,675	131,183	1,071,065	30,318,979	28,264,688	2,054,290			

Northern Utilities - NEW HAMPSHIRE DIVISION

Sendout by Class - Allocation between Base & Remaining Sendout

34		
35	DAILY BASE GAS ENTITLEMENT - Therms/day	
36	Res Heat	Avg (LN 21 Jul : LN 21 Aug) / 31 days
37	Res General	Avg (LN 22 Jul : LN 22 Aug) / 31 days
38	G50 Low Annual-Low Winter	Avg (LN 23 Jul : LN 23 Aug) / 31 days
39	G40 Low Annual-High Winter	Avg (LN 24 Jul : LN 24 Aug) / 31 days
40	G51 Med Annual-Low Winter	Avg (LN 25 Jul : LN 25 Aug) / 31 days
41	G41 Med Annual-High Winter	Avg (LN 26 Jul : LN 26 Aug) / 31 days
42	G52 High Annual-Low Winter	Avg (LN 27 Jul : LN 27 Aug) / 31 days
43	G42 High Annual-High Winter	Avg (LN 28 Jul : LN 28 Aug) / 31 days
44	Subtotal	
45	Residential	LN 36 + LN 37
46	SALES HLF CLASSES	LN 38 + LN 40 + LN 42
47	SALES LLF CLASSES	LN 39 + LN 41 + LN 43
48	Total Firm Sales	Sum LN 45 : LN 47
49	BASE SENDOUT BY CLASS - Therms	
50	Days per Month	
51		
52	Res Heat	MIN(LN 36 * LN 50, LN 21)
53	Res General	MIN(LN 37 * LN 50, LN 22)
54	G50 Low Annual-Low Winter	MIN(LN 38 * LN 50, LN 23)
55	G40 Low Annual-High Winter	MIN(LN 39 * LN 50, LN 24)
56	G51 Med Annual-Low Winter	MIN(LN 40 * LN 50, LN 25)
57	G41 Med Annual-High Winter	MIN(LN 41 * LN 50, LN 26)
58	G52 High Annual-Low Winter	MIN(LN 42 * LN 50, LN 27)
59	G42 High Annual-High Winter	MIN(LN 43 * LN 50, LN 28)
60	Subtotal	
61	Residential	LN 52 + LN 53
62	SALES HLF CLASSES	LN 54 + LN 56 + LN 58
63	SALES LLF CLASSES	LN 55 + LN 57 + LN 59
64	Total Firm Sales	Sum LN 61 : LN 63
65		
66	REMAINING SENDOUT BY CLASS - Therms	
67		
68	Res Heat	LN 21 - LN 52
69	Res General	LN 22 - LN 53
70	G50 Low Annual-Low Winter	LN 23 - LN 54
71	G40 Low Annual-High Winter	LN 24 - LN 55
72	G51 Med Annual-Low Winter	LN 25 - LN 56
73	G41 Med Annual-High Winter	LN 26 - LN 57
74	G52 High Annual-Low Winter	LN 27 - LN 58
75	G42 High Annual-High Winter	LN 28 - LN 59
76	Subtotal	
77	Residential	LN 68 + LN 69
78	SALES HLF CLASSES	LN 70 + LN 72 + LN 74
79	SALES LLF CLASSES	LN 71 + LN 73 + LN 75
80	Total Firm Sales	Sum LN 77 : LN 79

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

Base Capacity Costs

	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	SUMMER
BASE SENDOUT BY CLASS															
Total Therms															
Res Heat	307,467	317,716	317,716	297,218	317,716	307,467	317,716	307,467	315,972	317,716	307,467	317,716	3,749,357	1,865,301	1,884,055
Res General	8,852	9,147	9,147	8,557	9,147	8,852	9,147	8,852	9,097	9,147	8,852	9,147	107,947	53,703	54,243
G50 Low Annual-Low Winter	70,848	73,210	73,210	68,486	73,210	70,848	73,210	70,848	72,808	73,210	70,848	73,210	863,945	429,812	434,133
G40 Low Annual-High Winter	134,779	139,272	139,272	130,287	139,272	134,779	139,272	134,779	138,508	139,272	134,779	139,272	1,643,544	817,661	825,882
G51 Med Annual-Low Winter	101,237	104,611	104,611	97,862	104,611	101,237	104,611	101,237	104,037	104,611	101,237	104,611	1,234,515	614,170	620,345
G41 Med Annual-High Winter	110,528	114,212	114,212	106,843	114,212	110,528	114,212	110,528	113,585	114,212	110,528	114,212	1,347,809	670,534	677,275
G52 High Annual-Low Winter	45,383	46,896	46,896	43,871	46,896	38,773	46,896	45,383	46,639	46,896	45,383	46,896	546,809	268,715	278,094
G42 High Annual-High Winter	45,233	46,741	46,741	43,725	46,741	45,233	46,741	45,233	46,484	46,741	45,233	46,741	551,585	274,413	277,172
Total Firm Sales	824,327	851,805	851,805	796,850	851,805	817,717	851,805	824,327	847,130	851,805	824,327	851,805	10,045,509	4,994,309	5,051,200
% of Total															
Res Heat	37.30%	37.30%	37.30%	37.30%	37.30%	37.60%	37.30%	37.30%	37.30%	37.30%	37.30%	37.30%			
Res General	1.07%	1.07%	1.07%	1.07%	1.07%	1.08%	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%			
G50 Low Annual-Low Winter	8.59%	8.59%	8.59%	8.59%	8.59%	8.66%	8.59%	8.59%	8.59%	8.59%	8.59%	8.59%			
G40 Low Annual-High Winter	16.35%	16.35%	16.35%	16.35%	16.35%	16.48%	16.35%	16.35%	16.35%	16.35%	16.35%	16.35%			
G51 Med Annual-Low Winter	12.28%	12.28%	12.28%	12.28%	12.28%	12.38%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%			
G41 Med Annual-High Winter	13.41%	13.41%	13.41%	13.41%	13.41%	13.52%	13.41%	13.41%	13.41%	13.41%	13.41%	13.41%			
G52 High Annual-Low Winter	5.51%	5.51%	5.51%	5.51%	5.51%	4.74%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%			
G42 High Annual-High Winter	5.49%	5.49%	5.49%	5.49%	5.49%	5.53%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%			
Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%			
PIPELINE BASE DEMAND COSTS															
TOTAL PIPELINE BASE DEMAND COST	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 135,360	\$ 1,624,317	\$ 812,159	\$ 812,159
Res Heat	\$ 50,488	\$ 50,488	\$ 50,488	\$ 50,488	\$ 50,488	\$ 50,896	\$ 50,488	\$ 50,488	\$ 50,488	\$ 50,488	\$ 50,488	\$ 50,488	\$ 606,265	\$ 303,337	\$ 302,928
Res General	\$ 1,454	\$ 1,454	\$ 1,454	\$ 1,454	\$ 1,454	\$ 1,465	\$ 1,454	\$ 1,454	\$ 1,454	\$ 1,454	\$ 1,454	\$ 1,454	\$ 17,455	\$ 8,733	\$ 8,722
G50 Low Annual-Low Winter	\$ 11,634	\$ 11,634	\$ 11,634	\$ 11,634	\$ 11,634	\$ 11,728	\$ 11,634	\$ 11,634	\$ 11,634	\$ 11,634	\$ 11,634	\$ 11,634	\$ 139,699	\$ 69,896	\$ 69,802
G40 Low Annual-High Winter	\$ 22,132	\$ 22,132	\$ 22,132	\$ 22,132	\$ 22,132	\$ 22,311	\$ 22,132	\$ 22,132	\$ 22,132	\$ 22,132	\$ 22,132	\$ 22,132	\$ 265,758	\$ 132,969	\$ 132,790
G51 Med Annual-Low Winter	\$ 16,624	\$ 16,624	\$ 16,624	\$ 16,624	\$ 16,624	\$ 16,758	\$ 16,624	\$ 16,624	\$ 16,624	\$ 16,624	\$ 16,624	\$ 16,624	\$ 199,619	\$ 99,877	\$ 99,742
G41 Med Annual-High Winter	\$ 18,149	\$ 18,149	\$ 18,149	\$ 18,149	\$ 18,149	\$ 18,296	\$ 18,149	\$ 18,149	\$ 18,149	\$ 18,149	\$ 18,149	\$ 18,149	\$ 217,939	\$ 109,043	\$ 108,896
G52 High Annual-Low Winter	\$ 7,452	\$ 7,452	\$ 7,452	\$ 7,452	\$ 7,452	\$ 6,418	\$ 7,452	\$ 7,452	\$ 7,452	\$ 7,452	\$ 7,452	\$ 7,452	\$ 88,393	\$ 43,679	\$ 44,713
G42 High Annual-High Winter	\$ 7,428	\$ 7,428	\$ 7,428	\$ 7,428	\$ 7,428	\$ 7,488	\$ 7,428	\$ 7,428	\$ 7,428	\$ 7,428	\$ 7,428	\$ 7,428	\$ 89,190	\$ 44,625	\$ 44,565
Residential	\$ 51,942	\$ 51,942	\$ 51,942	\$ 51,942	\$ 51,942	\$ 52,362	\$ 51,942	\$ 51,942	\$ 51,942	\$ 51,942	\$ 51,942	\$ 51,942	\$ 623,720	\$ 312,070	\$ 311,650
SALES HLF CLASSES	\$ 35,710	\$ 35,710	\$ 35,710	\$ 35,710	\$ 35,710	\$ 34,904	\$ 35,710	\$ 35,710	\$ 35,710	\$ 35,710	\$ 35,710	\$ 35,710	\$ 427,710	\$ 213,452	\$ 214,258
SALES LLF CLASSES	\$ 47,708	\$ 47,708	\$ 47,708	\$ 47,708	\$ 47,708	\$ 48,094	\$ 47,708	\$ 47,708	\$ 47,708	\$ 47,708	\$ 47,708	\$ 47,708	\$ 572,887	\$ 286,637	\$ 286,251

**Northern Utilities - NEW HAMPSHIRE
Allocation of Demand Costs to Customers**

Base Capacity Costs

1	BASE SENDOUT BY CLASS	
2	Total Therms	
3	Res Heat	Attachment NUI-CAK-3, LN 52
4	Res General	Attachment NUI-CAK-3, LN 53
5	G50 Low Annual-Low Winter	Attachment NUI-CAK-3, LN 54
6	G40 Low Annual-High Winter	Attachment NUI-CAK-3, LN 55
7	G51 Med Annual-Low Winter	Attachment NUI-CAK-3, LN 56
8	G41 Med Annual-High Winter	Attachment NUI-CAK-3, LN 57
9	G52 High Annual-Low Winter	Attachment NUI-CAK-3, LN 58
10	G42 High Annual-High Winter	Attachment NUI-CAK-3, LN 59
11	Total Firm Sales	Sum LN 3 : LN 10
12		
13	% of Total	
14	Res Heat	LN 3 / LN 11
15	Res General	LN 4 / LN 11
16	G50 Low Annual-Low Winter	LN 5 / LN 11
17	G40 Low Annual-High Winter	LN 6 / LN 11
18	G51 Med Annual-Low Winter	LN 7 / LN 11
19	G41 Med Annual-High Winter	LN 8 / LN 11
20	G52 High Annual-Low Winter	LN 9 / LN 11
21	G42 High Annual-High Winter	LN 10 / LN 11
22	Total Firm Sales	LN 11 / LN 11
23		
24	PIPELINE BASE DEMAND COSTS	
25	TOTAL PIPELINE BASE DEMAND COST	Attachment NUI-CAK-2, LN 69
26	Res Heat	LN 25 * LN 14
27	Res General	LN 25 * LN 15
28	G50 Low Annual-Low Winter	LN 25 * LN 16
29	G40 Low Annual-High Winter	LN 25 * LN 17
30	G51 Med Annual-Low Winter	LN 25 * LN 18
31	G41 Med Annual-High Winter	LN 25 * LN 19
32	G52 High Annual-Low Winter	LN 25 * LN 20
33	G42 High Annual-High Winter	LN 25 * LN 21
34		
35	Residential	LN 26 + LN 27
36	SALES HLF CLASSES	LN 28 + LN 30 + LN 32
37	SALES LLF CLASSES	LN 29 + LN 31 + LN 33
38		

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	Res Heat	22,604	1,025	21,579 49.89%
41	Res General	178	30	148 0.34%
42	G50 Low Annual-Low Winter	691	236	455 1.05%
43	G40 Low Annual-High Winter	11,817	449	11,368 26.28%
44	G51 Med Annual-Low Winter	1,064	337	727 1.68%
45	G41 Med Annual-High Winter	7,240	368	6,871 15.89%
46	G52 High Annual-Low Winter	395	151	244 0.56%
47	G42 High Annual-High Winter	2,015	151	1,865 4.31%
48	TOTAL	46,004	2,747	43,257 100.00%

REMAINING PIPELINE DEMAND

	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	SUMMER	
51	NH DIVISION TOTAL - REMAINING PIPEL	\$ 330,811	\$ 652,570	\$ 1,205,635	\$ 688,512	\$ 484,185	\$ 193,494	\$ 45,637	\$ 9,591	\$ -	\$ 239	\$ 7,348	\$ 77,011	\$ 3,695,032	\$ 3,555,207	\$ 139,825
52																
53																
54	Res Heat	\$ 165,030	\$ 325,544	\$ 601,449	\$ 343,474	\$ 241,543	\$ 96,527	\$ 22,767	\$ 4,785	\$ -	\$ 119	\$ 3,666	\$ 38,418	\$ 1,843,321	\$ 1,773,567	\$ 69,754
55	Res General	\$ 1,134	\$ 2,237	\$ 4,132	\$ 2,360	\$ 1,659	\$ 663	\$ 156	\$ 33	\$ -	\$ 1	\$ 25	\$ 264	\$ 12,664	\$ 12,185	\$ 479
56	G50 Low Annual-Low Winter	\$ 3,479	\$ 6,863	\$ 12,680	\$ 7,241	\$ 5,092	\$ 2,035	\$ 480	\$ 101	\$ -	\$ 3	\$ 77	\$ 810	\$ 38,863	\$ 37,392	\$ 1,471
57	G40 Low Annual-High Winter	\$ 86,936	\$ 171,493	\$ 316,836	\$ 180,938	\$ 127,242	\$ 50,849	\$ 11,993	\$ 2,521	\$ -	\$ 63	\$ 1,931	\$ 20,238	\$ 971,039	\$ 934,294	\$ 36,746
58	G51 Med Annual-Low Winter	\$ 5,558	\$ 10,963	\$ 20,255	\$ 11,567	\$ 8,135	\$ 3,251	\$ 767	\$ 161	\$ -	\$ 4	\$ 123	\$ 1,294	\$ 62,078	\$ 59,729	\$ 2,349
59	G41 Med Annual-High Winter	\$ 52,550	\$ 103,663	\$ 191,519	\$ 109,372	\$ 76,914	\$ 30,737	\$ 7,250	\$ 1,524	\$ -	\$ 38	\$ 1,167	\$ 12,233	\$ 586,966	\$ 564,755	\$ 22,212
60	G52 High Annual-Low Winter	\$ 1,864	\$ 3,678	\$ 6,795	\$ 3,880	\$ 2,729	\$ 1,091	\$ 257	\$ 54	\$ -	\$ 1	\$ 41	\$ 434	\$ 20,825	\$ 20,037	\$ 788
61	G42 High Annual-High Winter	\$ 14,260	\$ 28,129	\$ 51,969	\$ 29,678	\$ 20,871	\$ 8,341	\$ 1,967	\$ 413	\$ -	\$ 10	\$ 317	\$ 3,320	\$ 159,275	\$ 153,247	\$ 6,027
62	TOTAL	\$ 330,811	\$ 652,570	\$ 1,205,635	\$ 688,512	\$ 484,185	\$ 193,494	\$ 45,637	\$ 9,591	\$ -	\$ 239	\$ 7,348	\$ 77,011	\$ 3,695,032	\$ 3,555,207	\$ 139,825
63																
64	Residential	\$ 166,164	\$ 327,781	\$ 605,581	\$ 345,834	\$ 243,202	\$ 97,190	\$ 22,923	\$ 4,818	\$ -	\$ 120	\$ 3,691	\$ 38,682	\$ 1,855,986	\$ 1,785,752	\$ 70,233
65	SALES HLF CLASSES	\$ 10,902	\$ 21,505	\$ 39,731	\$ 22,689	\$ 15,956	\$ 6,376	\$ 1,504	\$ 316	\$ -	\$ 8	\$ 242	\$ 2,538	\$ 121,767	\$ 117,159	\$ 4,608
66	SALES LLF CLASSES	\$ 153,745	\$ 303,285	\$ 560,324	\$ 319,988	\$ 225,027	\$ 89,927	\$ 21,210	\$ 4,458	\$ -	\$ 111	\$ 3,415	\$ 35,791	\$ 1,717,280	\$ 1,652,296	\$ 64,984

STORAGE AND ON-SYSTEM PEAKING DEMAND

		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	SUMMER
69	NH DIVISION TOTAL - PEAKING & STORA	\$ 1,178,155	\$ 2,324,077	\$ 4,293,772	\$ 2,452,079	\$ 1,724,385	\$ 689,113	\$ 162,531	\$ 34,159	\$ -	\$ 851	\$ 26,169	\$ 274,267	\$ 13,159,559	\$ 12,661,582	\$ 497,977
70																
71	Res Heat	\$ 587,740	\$ 1,159,400	\$ 2,142,012	\$ 1,223,256	\$ 860,235	\$ 343,774	\$ 81,081	\$ 17,041	\$ -	\$ 424	\$ 13,055	\$ 136,822	\$ 6,564,840	\$ 6,316,417	\$ 248,423
72	Res General	\$ 4,038	\$ 7,966	\$ 14,716	\$ 8,404	\$ 5,910	\$ 2,362	\$ 557	\$ 117	\$ -	\$ 3	\$ 90	\$ 940	\$ 45,103	\$ 43,396	\$ 1,707
73	G50 Low Annual-Low Winter	\$ 12,391	\$ 24,444	\$ 45,160	\$ 25,790	\$ 18,136	\$ 7,248	\$ 1,709	\$ 359	\$ -	\$ 9	\$ 275	\$ 2,885	\$ 138,407	\$ 133,170	\$ 5,238
74	G40 Low Annual-High Winter	\$ 309,614	\$ 610,758	\$ 1,128,386	\$ 644,396	\$ 453,161	\$ 181,096	\$ 42,713	\$ 8,977	\$ -	\$ 224	\$ 6,877	\$ 72,076	\$ 3,458,279	\$ 3,327,412	\$ 130,866
75	G51 Med Annual-Low Winter	\$ 19,794	\$ 39,046	\$ 72,137	\$ 41,196	\$ 28,970	\$ 11,577	\$ 2,731	\$ 574	\$ -	\$ 14	\$ 440	\$ 4,608	\$ 221,087	\$ 212,721	\$ 8,366
76	G41 Med Annual-High Winter	\$ 187,153	\$ 369,186	\$ 682,078	\$ 389,520	\$ 273,923	\$ 109,468	\$ 25,819	\$ 5,426	\$ -	\$ 135	\$ 4,157	\$ 43,568	\$ 2,090,433	\$ 2,011,328	\$ 79,105
77	G52 High Annual-Low Winter	\$ 6,640	\$ 13,099	\$ 24,200	\$ 13,820	\$ 9,719	\$ 3,884	\$ 916	\$ 193	\$ -	\$ 5	\$ 147	\$ 1,546	\$ 74,168	\$ 71,361	\$ 2,807
78	G42 High Annual-High Winter	\$ 50,784	\$ 100,179	\$ 185,083	\$ 105,697	\$ 74,330	\$ 29,704	\$ 7,006	\$ 1,472	\$ -	\$ 37	\$ 1,128	\$ 11,822	\$ 567,243	\$ 545,778	\$ 21,465
79																
80	TOTAL	\$ 1,178,155	\$ 2,324,077	\$ 4,293,772	\$ 2,452,079	\$ 1,724,385	\$ 689,113	\$ 162,531	\$ 34,159	\$ -	\$ 851	\$ 26,169	\$ 274,267	\$ 13,159,559	\$ 12,661,582	\$ 497,977
81																
82	Residential	\$ 591,778	\$ 1,167,366	\$ 2,156,728	\$ 1,231,660	\$ 866,145	\$ 346,136	\$ 81,638	\$ 17,158	\$ -	\$ 427	\$ 13,145	\$ 137,762	\$ 6,609,943	\$ 6,359,813	\$ 250,130
83	SALES HLF CLASSES	\$ 38,825	\$ 76,588	\$ 141,498	\$ 80,806	\$ 56,826	\$ 22,709	\$ 5,356	\$ 1,126	\$ -	\$ 28	\$ 862	\$ 9,038	\$ 433,662	\$ 417,251	\$ 16,410
84	SALES LLF CLASSES	\$ 547,552	\$ 1,080,124	\$ 1,995,547	\$ 1,139,613	\$ 801,415	\$ 320,268	\$ 75,537	\$ 15,876	\$ -	\$ 395	\$ 12,162	\$ 127,467	\$ 6,115,955	\$ 5,884,518	\$ 231,437

OFF-SYSTEM PEAKING DEMAND & OUTAGE REPLACEMENT

	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	SUMMER
87															
88	NH DIVISION - OFF-SYSTEM PEAKING	\$ 48,520	\$ 92,119	\$ 181,022	\$ 98,876	\$ 71,529	\$ 30,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522,295	\$ 522,295	\$ -
89															
90	Res Heat	\$ 24,205	\$ 45,955	\$ 90,306	\$ 49,326	\$ 35,683	\$ 15,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,554	\$ 260,554	\$ -
91	Res General	\$ 166	\$ 316	\$ 620	\$ 339	\$ 245	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,790	\$ 1,790	\$ -
92	G50 Low Annual-Low Winter	\$ 510	\$ 969	\$ 1,904	\$ 1,040	\$ 752	\$ 318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,493	\$ 5,493	\$ -
93	G40 Low Annual-High Winter	\$ 12,751	\$ 24,209	\$ 47,572	\$ 25,984	\$ 18,798	\$ 7,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,257	\$ 137,257	\$ -
94	G51 Med Annual-Low Winter	\$ 815	\$ 1,548	\$ 3,041	\$ 1,661	\$ 1,202	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,775	\$ 8,775	\$ -
95	G41 Med Annual-High Winter	\$ 7,708	\$ 14,633	\$ 28,756	\$ 15,707	\$ 11,363	\$ 4,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,968	\$ 82,968	\$ -
96	G52 High Annual-Low Winter	\$ 273	\$ 519	\$ 1,020	\$ 557	\$ 403	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,944	\$ 2,944	\$ -
97	G42 High Annual-High Winter	\$ 2,091	\$ 3,971	\$ 7,803	\$ 4,262	\$ 3,083	\$ 1,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,514	\$ 22,514	\$ -
98	TOTAL	\$ 48,520	\$ 92,119	\$ 181,022	\$ 98,876	\$ 71,529	\$ 30,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522,295	\$ 522,295	\$ -
99															
100	Residential	\$ 24,371	\$ 46,271	\$ 90,926	\$ 49,665	\$ 35,928	\$ 15,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,345	\$ 262,345	\$ -
101	SALES HLF CLASSES	\$ 1,765	\$ 3,351	\$ 6,586	\$ 3,597	\$ 2,602	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,002	\$ 19,002	\$ -
102	SALES LLF CLASSES	\$ 46,755	\$ 88,768	\$ 174,436	\$ 95,279	\$ 68,927	\$ 29,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,293	\$ 503,293	\$ -

Remaining Capacity Costs

39		
40	Res Heat	Company Analysis
41	Res General	Company Analysis
42	G50 Low Annual-Low Winter	Company Analysis
43	G40 Low Annual-High Winter	Company Analysis
44	G51 Med Annual-Low Winter	Company Analysis
45	G41 Med Annual-High Winter	Company Analysis
46	G52 High Annual-Low Winter	Company Analysis
47	G42 High Annual-High Winter	Company Analysis
48	TOTAL	Sum LN 40 : LN 47
49		

REMAINING PIPELINE DEMAND

51		
52	NH DIVISION TOTAL - REMAINING PIPELINE DEMAND	Attachment NUI-CAK-2, LN 70
53		
54	Res Heat	LN 40 Col D * LN 52
55	Res General	LN 41 Col D * LN 52
56	G50 Low Annual-Low Winter	LN 42 Col D * LN 52
57	G40 Low Annual-High Winter	LN 43 Col D * LN 52
58	G51 Med Annual-Low Winter	LN 44 Col D * LN 52
59	G41 Med Annual-High Winter	LN 45 Col D * LN 52
60	G52 High Annual-Low Winter	LN 46 Col D * LN 52
61	G42 High Annual-High Winter	LN 47 Col D * LN 52
62	TOTAL	Sum LN 54 : LN 61
63		
64	Residential	LN 54 + LN 55
65	SALES HLF CLASSES	LN 56 + LN 58 + LN 60
66	SALES LLF CLASSES	LN 57 + LN 59 + LN 61
67		

STORAGE AND ON-SYSTEM PEAKING DEMAND

69		
70	NH DIVISION TOTAL - PEAKING & STORAGE DEMAND	Attachment NUI-CAK-2, LN 73
71		
72	Res Heat	LN 40 Col D * LN 70
73	Res General	LN 41 Col D * LN 70
74	G50 Low Annual-Low Winter	LN 42 Col D * LN 70
75	G40 Low Annual-High Winter	LN 43 Col D * LN 70
76	G51 Med Annual-Low Winter	LN 44 Col D * LN 70
77	G41 Med Annual-High Winter	LN 45 Col D * LN 70
78	G52 High Annual-Low Winter	LN 46 Col D * LN 70
79	G42 High Annual-High Winter	LN 47 Col D * LN 70
80	TOTAL	Sum LN 72 : LN 79
81		
82	Residential	LN 72 + LN 73
83	SALES HLF CLASSES	LN 74 + LN 76 + LN 78
84	SALES LLF CLASSES	LN 75 + LN 77 + LN 79
85		

Off-SYSTEM PEAKING DEMAND & OUTAGE

87		
88	NH DIVISION - OFF-SYSTEM PEAKING	Attachment NUI-CAK-2, LN 74
89		
90	Res Heat	LN 40 Col D * LN 88
91	Res General	LN 41 Col D * LN 88
92	G50 Low Annual-Low Winter	LN 42 Col D * LN 88
93	G40 Low Annual-High Winter	LN 43 Col D * LN 88
94	G51 Med Annual-Low Winter	LN 44 Col D * LN 88
95	G41 Med Annual-High Winter	LN 45 Col D * LN 88
96	G52 High Annual-Low Winter	LN 46 Col D * LN 88
97	G42 High Annual-High Winter	LN 47 Col D * LN 88
98	TOTAL	Sum LN 90 : LN 97
99		
100	Residential	LN 90 + LN 91
101	SALES HLF CLASSES	LN 92 + LN 94 + LN 96
102	SALES LLF CLASSES	LN 93 + LN 95 + LN 97
103		
104		

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

106		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	SUMMER
107	NH DIVISION - MONTHLY CAP. RELEASE	\$ (986,966)	\$ (1,883,755)	\$ (3,425,222)	\$ (1,983,928)	\$ (1,414,441)	\$ (604,246)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,298,558)	\$ (10,298,558)	\$ -
108																
109	Res Heat	\$ (492,363)	\$ (939,739)	\$ (1,708,722)	\$ (989,712)	\$ (705,615)	\$ (301,437)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,137,587)	\$ (5,137,587)	\$ -
110	Res General	\$ (3,383)	\$ (6,456)	\$ (11,740)	\$ (6,800)	\$ (4,848)	\$ (2,071)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (35,297)	\$ (35,297)	\$ -
111	G50 Low Annual-Low Winter	\$ (10,381)	\$ (19,813)	\$ (36,025)	\$ (20,866)	\$ (14,877)	\$ (6,355)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (108,316)	\$ (108,316)	\$ -
112	G40 Low Annual-High Winter	\$ (259,371)	\$ (495,043)	\$ (900,134)	\$ (521,368)	\$ (371,709)	\$ (158,793)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,706,419)	\$ (2,706,419)	\$ -
113	G51 Med Annual-Low Winter	\$ (16,582)	\$ (31,648)	\$ (57,545)	\$ (33,331)	\$ (23,763)	\$ (10,152)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (173,021)	\$ (173,021)	\$ -
114	G41 Med Annual-High Winter	\$ (156,782)	\$ (299,240)	\$ (544,106)	\$ (315,152)	\$ (224,688)	\$ (95,986)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,635,955)	\$ (1,635,955)	\$ -
115	G52 High Annual-Low Winter	\$ (5,563)	\$ (10,617)	\$ (19,305)	\$ (11,182)	\$ (7,972)	\$ (3,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58,043)	\$ (58,043)	\$ -
116	G42 High Annual-High Winter	\$ (42,543)	\$ (81,199)	\$ (147,644)	\$ (85,517)	\$ (60,970)	\$ (26,046)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (443,920)	\$ (443,920)	\$ -
117	TOTAL	\$ (986,966)	\$ (1,883,755)	\$ (3,425,222)	\$ (1,983,928)	\$ (1,414,441)	\$ (604,246)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,298,558)	\$ (10,298,558)	\$ -
118																
119	Residential	\$ (495,745)	\$ (946,195)	\$ (1,720,462)	\$ (996,511)	\$ (710,463)	\$ (303,508)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,172,884)	\$ (5,172,884)	\$ -
120	SALES HLF CLASSES	\$ (32,525)	\$ (62,077)	\$ (112,875)	\$ (65,379)	\$ (46,612)	\$ (19,912)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (339,380)	\$ (339,380)	\$ -
121	SALES LLF CLASSES	\$ (458,696)	\$ (875,482)	\$ (1,591,885)	\$ (922,038)	\$ (657,367)	\$ (280,826)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,786,294)	\$ (4,786,294)	\$ -
122																

123 **MISCELLANEOUS CREDITS BY CLASS (Includes Re-entry Rate & Conversion Rate Revenues)**

124		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	SUMMER
125	NH DIVISION - MISCELLANEOUS CREDIT	\$ (2,396)	\$ (4,573)	\$ (8,315)	\$ (4,816)	\$ (3,434)	\$ (1,467)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	\$ (25,000)	\$ -
126																
127	Res Heat	\$ (1,195)	\$ (2,281)	\$ (4,148)	\$ (2,403)	\$ (1,713)	\$ (732)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,472)	\$ (12,472)	\$ -
128	Res General	\$ (8)	\$ (16)	\$ (28)	\$ (17)	\$ (12)	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (86)	\$ (86)	\$ -
129	G50 Low Annual-Low Winter	\$ (25)	\$ (48)	\$ (87)	\$ (51)	\$ (36)	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (263)	\$ (263)	\$ -
130	G40 Low Annual-High Winter	\$ (630)	\$ (1,202)	\$ (2,185)	\$ (1,266)	\$ (902)	\$ (385)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,570)	\$ (6,570)	\$ -
131	G51 Med Annual-Low Winter	\$ (40)	\$ (77)	\$ (140)	\$ (81)	\$ (58)	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (420)	\$ (420)	\$ -
132	G41 Med Annual-High Winter	\$ (381)	\$ (726)	\$ (1,321)	\$ (765)	\$ (545)	\$ (233)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,971)	\$ (3,971)	\$ -
133	G52 High Annual-Low Winter	\$ (14)	\$ (26)	\$ (47)	\$ (27)	\$ (19)	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (141)	\$ (141)	\$ -
134	G42 High Annual-High Winter	\$ (103)	\$ (197)	\$ (358)	\$ (208)	\$ (148)	\$ (63)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,078)	\$ (1,078)	\$ -
135	TOTAL	\$ (2,396)	\$ (4,573)	\$ (8,315)	\$ (4,816)	\$ (3,434)	\$ (1,467)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	\$ (25,000)	\$ -
136																
137	Residential	\$ (1,203)	\$ (2,297)	\$ (4,176)	\$ (2,419)	\$ (1,725)	\$ (737)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,557)	\$ (12,557)	\$ -
138	SALES HLF CLASSES	\$ (87)	\$ (166)	\$ (303)	\$ (175)	\$ (125)	\$ (53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (910)	\$ (910)	\$ -
139	SALES LLF CLASSES	\$ (2,309)	\$ (4,406)	\$ (8,012)	\$ (4,641)	\$ (3,309)	\$ (1,413)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24,090)	\$ (24,090)	\$ -
140																

141 **TOTAL NON-BASE CAPACITY COSTS**

142		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	SUMMER
143	Res Heat	\$ 283,417	\$ 588,879	\$ 1,120,896	\$ 623,941	\$ 430,133	\$ 153,213	\$ 103,848	\$ 21,826	\$ -	\$ 543	\$ 16,721	\$ 175,240	\$ 3,518,656	\$ 3,200,479	\$ 318,177
144	Res General	\$ 1,947	\$ 4,046	\$ 7,701	\$ 4,287	\$ 2,955	\$ 1,053	\$ 713	\$ 150	\$ -	\$ 4	\$ 115	\$ 1,204	\$ 21,988	\$ 2,186	\$ -
145	G50 Low Annual-Low Winter	\$ 5,975	\$ 12,415	\$ 23,632	\$ 13,155	\$ 9,069	\$ 3,230	\$ 2,189	\$ 460	\$ -	\$ 11	\$ 353	\$ 3,695	\$ 74,184	\$ 67,476	\$ 6,708
146	G40 Low Annual-High Winter	\$ 149,301	\$ 310,215	\$ 590,474	\$ 328,685	\$ 226,589	\$ 80,711	\$ 54,706	\$ 11,497	\$ -	\$ 286	\$ 8,808	\$ 92,314	\$ 1,853,586	\$ 1,685,974	\$ 167,612
147	G51 Med Annual-Low Winter	\$ 9,545	\$ 19,832	\$ 37,749	\$ 21,013	\$ 14,486	\$ 5,160	\$ 3,497	\$ 735	\$ -	\$ 18	\$ 563	\$ 5,902	\$ 118,499	\$ 107,784	\$ 10,715
148	G41 Med Annual-High Winter	\$ 90,248	\$ 187,516	\$ 356,925	\$ 198,681	\$ 136,967	\$ 48,787	\$ 33,068	\$ 6,950	\$ -	\$ 173	\$ 5,324	\$ 55,801	\$ 1,120,441	\$ 1,019,124	\$ 101,317
149	G52 High Annual-Low Winter	\$ 3,202	\$ 6,653	\$ 12,664	\$ 7,049	\$ 4,860	\$ 1,731	\$ 1,173	\$ 247	\$ -	\$ 6	\$ 189	\$ 1,980	\$ 39,753	\$ 36,158	\$ 3,595
150	G42 High Annual-High Winter	\$ 24,489	\$ 50,883	\$ 96,852	\$ 53,912	\$ 37,166	\$ 13,239	\$ 8,973	\$ 1,886	\$ -	\$ 47	\$ 1,445	\$ 15,142	\$ 304,034	\$ 276,541	\$ 27,492
151	TOTAL	\$ 568,123	\$ 1,180,439	\$ 2,246,893	\$ 1,250,722	\$ 862,224	\$ 307,123	\$ 208,168	\$ 43,750	\$ -	\$ 1,089	\$ 33,517	\$ 351,277	\$ 7,053,328	\$ 6,415,525	\$ 637,802
152																
153	Residential	\$ 285,364	\$ 592,925	\$ 1,128,597	\$ 628,228	\$ 433,088	\$ 154,265	\$ 104,561	\$ 21,976	\$ -	\$ 547	\$ 16,835	\$ 176,444	\$ 3,542,831	\$ 3,222,468	\$ 320,363
154	SALES HLF CLASSES	\$ 18,722	\$ 38,900	\$ 74,044	\$ 41,216	\$ 28,414	\$ 10,121	\$ 6,860	\$ 1,442	\$ -	\$ 36	\$ 1,105	\$ 11,576	\$ 232,436	\$ 211,418	\$ 21,018
155	SALES LLF CLASSES	\$ 264,038	\$ 548,613	\$ 1,044,252	\$ 581,278	\$ 400,722	\$ 142,736	\$ 96,747	\$ 20,333	\$ -	\$ 506	\$ 15,577	\$ 163,257	\$ 3,278,061	\$ 2,981,640	\$ 296,421
156																

157 **TOTAL CAPACITY COSTS**

158		Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	SUMMER
159	Res Heat	\$ 333,905	\$ 639,367	\$ 1,171,384	\$ 674,429	\$ 480,621	\$ 204,109	\$ 154,336	\$ 72,314	\$ 50,488	\$ 51,032	\$ 67,209	\$ 225,728	\$ 4,124,921	\$ 3,503,816	\$ 621,106
160	Res General	\$ 3,401	\$ 5,499	\$ 9,155	\$ 5,740	\$ 4,409	\$ 2,518	\$ 2,167	\$ 1,604	\$ 1,454	\$ 1,457	\$ 1,568	\$ 2,658	\$ 41,629	\$ 30,722	\$ 10,908
161	G50 Low Annual-Low Winter	\$ 17,609	\$ 24,049	\$ 35,266	\$ 24,788	\$ 20,702	\$ 14,958	\$ 13,823	\$ 12,094	\$ 11,634	\$ 11,645	\$ 11,986	\$ 15,328	\$ 213,883	\$ 137,372	\$ 76,510
162	G40 Low Annual-High Winter	\$ 171,432	\$ 332,346	\$ 612,606	\$ 350,816	\$ 248,721	\$ 103,021	\$ 76,837	\$ 33,629	\$ 22,132	\$ 22,418	\$ 30,940	\$ 114,446	\$ 2,119,344	\$ 1,818,943	\$ 300,402
163	G51 Med Annual-Low Winter	\$ 26,168	\$ 36,456	\$ 54,373	\$ 37,636	\$ 31,109	\$ 21,918	\$ 20,121	\$ 17,359	\$ 16,624	\$ 16,642	\$ 17,187	\$ 22,525	\$ 318,118	\$ 207,661	\$ 110,458
164	G41 Med Annual-High Winter	\$ 108,397	\$ 205,665	\$ 375,075	\$ 216,830	\$ 155,116	\$ 67,083	\$ 51,217	\$ 25,099	\$ 18,149	\$ 18,322	\$ 23,474	\$ 73,951	\$ 1,338,379	\$ 1,128,167	\$ 210,213
165	G52 High Annual-Low Winter	\$ 10,654	\$ 14,105	\$ 20,116	\$ 14,501	\$ 12,312	\$ 8,149	\$ 8,625	\$ 7,699	\$ 7,452	\$ 7,458	\$ 7,641	\$ 9,432	\$ 128,146	\$ 79,838	\$ 48,308
166	G42 High Annual-High Winter	\$ 31,917	\$ 58,310	\$ 104,280	\$ 61,340	\$ 44,594	\$ 20,726	\$ 16,401	\$ 9,313	\$ 7,428	\$ 7,474	\$ 8,872	\$ 22,569	\$ 393,224	\$ 321,167	\$ 72,058
167	TOTAL	\$ 703,483	\$ 1,315,799	\$ 2,382,253	\$ 1,386,082	\$ 997,584	\$ 442,483	\$ 343,528	\$ 179,110	\$ 135,360	\$ 136,449	\$ 168,877	\$ 486,637	\$ 8,677,645	\$ 7,227,684	\$ 1,449,961
168																
169	Residential	\$ 337,306	\$ 644,867	\$ 1,180,538	\$ 680,170	\$ 485,030	\$ 206,627	\$ 156,503	\$ 73,917	\$ 51,942	\$ 52,489	\$ 68,777	\$ 228,386	\$ 4,166,551	\$ 3,534,538	\$ 632,013
170	SALES HLF CLASSES	\$ 54,432	\$ 74,610	\$ 109,754	\$ 76,926	\$ 64,124	\$ 45,025	\$ 42,570	\$ 37,151	\$ 35,710	\$ 35,746	\$ 36,814	\$ 47,286	\$ 660,147	\$ 424,870	\$ 235,276
171	SALES LLF CLASSES	\$ 311,746	\$ 596,322	\$ 1,091,961	\$ 628,986	\$ 448,430	\$ 190,831	\$ 144,455	\$ 68,042	\$ 47,708	\$ 48,215	\$ 63,286	\$ 210,966	\$ 3,850,948	\$ 3,268,276	\$ 582,672
172																

173 % ALLOCATION BETWEEN SALES HLF AND LLF

174	SALES HLF CLASSES															
175	SALES LLF CLASSES															

105	CAPACITY RELEASE MARGINS & ASSET MANAGEMENT CREDIT BY CLASS	
106		
107	NH DIVISION - MONTHLY CAP. RELEASE	Attachment NUI-CAK-2, LN 77
108		
109	Res Heat	LN 40 Col D * LN 107
110	Res General	LN 41 Col D * LN 107
111	G50 Low Annual-Low Winter	LN 42 Col D * LN 107
112	G40 Low Annual-High Winter	LN 43 Col D * LN 107
113	G51 Med Annual-Low Winter	LN 44 Col D * LN 107
114	G41 Med Annual-High Winter	LN 45 Col D * LN 107
115	G52 High Annual-Low Winter	LN 46 Col D * LN 107
116	G42 High Annual-High Winter	LN 47 Col D * LN 107
117	TOTAL	Sum LN 109 : LN 116
118		
119	Residential	LN 109 + LN 110
120	SALES HLF CLASSES	LN 111 + LN 113 + LN 115
121	SALES LLF CLASSES	LN 112 + LN 114 + LN 116
122		
123	MISCELLANEOUS CREDITS BY CLASS (Includes Re-entry Rate & Conversion Ra	
124		
125	NH DIVISION - MISCELLANEOUS CREDIT	Attachment NUI-CAK-2, LN 78 + LN 79
126		
127	Res Heat	LN 40 Col D * LN 125
128	Res General	LN 41 Col D * LN 125
129	G50 Low Annual-Low Winter	LN 42 Col D * LN 125
130	G40 Low Annual-High Winter	LN 43 Col D * LN 125
131	G51 Med Annual-Low Winter	LN 44 Col D * LN 125
132	G41 Med Annual-High Winter	LN 45 Col D * LN 125
133	G52 High Annual-Low Winter	LN 46 Col D * LN 125
134	G42 High Annual-High Winter	LN 47 Col D * LN 125
135	TOTAL	Sum LN 127 : LN 134
136		
137	Residential	LN 127 + LN 128
138	SALES HLF CLASSES	LN 129 + LN 131 + LN 133
139	SALES LLF CLASSES	LN 130 + LN 132 + LN 134
140		
141	TOTAL NON-BASE CAPACITY COSTS	
142		
143	Res Heat	Sum of Ln 54, 72, 90, 109, 127
144	Res General	Sum of Ln 55, 73, 91, 110, 128
145	G50 Low Annual-Low Winter	Sum of Ln 56, 74, 92, 111, 129
146	G40 Low Annual-High Winter	Sum of Ln 57, 75, 93, 112, 130
147	G51 Med Annual-Low Winter	Sum of Ln 58, 76, 94, 113, 131
148	G41 Med Annual-High Winter	Sum of Ln 59, 77, 95, 114, 132
149	G52 High Annual-Low Winter	Sum of Ln 60, 78, 96, 115, 133
150	G42 High Annual-High Winter	Sum of Ln 61, 79, 97, 116, 134
151	TOTAL	Sum LN 143 : LN 150
152		
153	Residential	LN 143 + LN 144
154	SALES HLF CLASSES	LN 145 + LN 147 + LN 149
155	SALES LLF CLASSES	LN 146 + LN 148 + LN 150
156		
157	TOTAL CAPACITY COSTS	
158		
159	Res Heat	LN 143 + LN 26
160	Res General	LN 144 + LN 27
161	G50 Low Annual-Low Winter	LN 145 + LN 28
162	G40 Low Annual-High Winter	LN 146 + LN 29
163	G51 Med Annual-Low Winter	LN 147 + LN 30
164	G41 Med Annual-High Winter	LN 148 + LN 31
165	G52 High Annual-Low Winter	LN 149 + LN 32
166	G42 High Annual-High Winter	LN 150 + LN 33
167	TOTAL	Sum LN 159 : LN 166
168		
169	Residential	LN 159 + LN 160
170	SALES HLF CLASSES	LN 161 + LN 163 + LN 165
171	SALES LLF CLASSES	LN 162 + LN 164 + LN 166
172		
173	% ALLOCATION BETWEEN SALES HLF A	
174	SALES HLF CLASSES	LN 170 / (LN170 + LN 171)
175	SALES LLF CLASSES	LN 171 / (LN 170 + LN 171)

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	Summer
1 Supply Volumes - MMBtu															
2 Total Pipeline	1,206,814	776,970	723,894	677,191	568,894	968,631	507,876	343,509	319,203	322,747	347,012	593,569	7,356,309	4,922,393	2,433,916
3 Total Storage	0	836,527	981,647	930,169	868,704	0	0	0	0	0	0	0	3,617,047	3,617,047	0
4 Total Peaking	1,800	89,272	276,119	132,373	94,387	1,800	1,860	1,800	1,860	1,860	1,800	1,860	606,791	595,751	11,040
5 Total Off-system Sales													0	0	
6 Subtotal	1,208,614	1,702,769	1,981,660	1,739,732	1,531,985	970,431	509,736	345,309	321,063	324,607	348,812	595,429	11,580,147	9,135,191	2,444,956
7 Less Interruptible - Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Less Interruptible - New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Total Firm Supply	1,208,614	1,702,769	1,981,660	1,739,732	1,531,985	970,431	509,736	345,309	321,063	324,607	348,812	595,429	11,580,147	9,135,191	2,444,956
10 Total Firm Pipeline Sendout	1,206,814	776,970	723,894	677,191	568,894	968,631	507,876	343,509	319,203	322,747	347,012	593,569	7,356,309	4,922,393	2,433,916
11 Variable Costs															
12 Base Pipeline Costs Modeled in Sendout™	\$ 3,259,675	\$ 3,439,438	\$ 4,470,111	\$ 4,053,327	\$ 2,102,517	\$ 2,625,100	\$ 1,245,374	\$ 829,905	\$ 784,411	\$ 800,585	\$ 791,384	\$ 1,490,203	\$ 25,892,031	\$ 19,950,169	\$ 5,941,862
13 NYMEX Price Used for Forecast	\$2,991	\$3,453	\$3,706	\$3,634	\$3,328	\$3,052	\$3,051	\$3,161	\$3,279	\$3,320	\$3,302	\$3,395			
14 NYMEX Price Used for Update	\$2,991	\$3,453	\$3,706	\$3,634	\$3,328	\$3,052	\$3,051	\$3,161	\$3,279	\$3,320	\$3,302	\$3,395			
15 Increase/(Decrease) NYMEX Price	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
16 Increase/(Decrease) in Pipeline Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Total Updated Pipeline Costs	\$ 3,259,675	\$ 3,439,438	\$ 4,470,111	\$ 4,053,327	\$ 2,102,517	\$ 2,625,100	\$ 1,245,374	\$ 829,905	\$ 784,411	\$ 800,585	\$ 791,384	\$ 1,490,203	\$ 25,892,031	\$ 19,950,169	\$ 5,941,862
18															
19 Total Pipeline	\$ 3,259,675	\$ 3,439,438	\$ 4,470,111	\$ 4,053,327	\$ 2,102,517	\$ 2,625,100	\$ 1,245,374	\$ 829,905	\$ 784,411	\$ 800,585	\$ 791,384	\$ 1,490,203	\$ 25,892,031	\$ 19,950,169	\$ 5,941,862
20 Total Storage	\$ -	\$ 2,195,510	\$ 2,542,469	\$ 2,408,310	\$ 2,243,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,390,022	\$ 9,390,022	\$ -
21 Total Peaking	\$ 67,102	\$ 2,674,984	\$ 8,217,129	\$ 3,974,344	\$ 2,814,196	\$ 37,137	\$ 30,158	\$ 26,565	\$ 25,062	\$ 25,062	\$ 20,311	\$ 19,669	\$ 17,931,719	\$ 17,784,892	\$ 146,827
22 Total Off-sytem Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23															
24 Subtotal	\$ 3,326,777	\$ 8,309,932	\$ 15,229,709	\$ 10,435,981	\$ 7,160,447	\$ 2,662,237	\$ 1,275,532	\$ 856,470	\$ 809,473	\$ 825,647	\$ 811,695	\$ 1,509,872	\$ 53,213,772	\$ 47,125,083	\$ 6,088,689
25															
26 Interruptible Cost Estimate															
27 Variable Pipeline Costs	\$ 3,259,675	\$ 3,439,438	\$ 4,470,111	\$ 4,053,327	\$ 2,102,517	\$ 2,625,100	\$ 1,245,374	\$ 829,905	\$ 784,411	\$ 800,585	\$ 791,384	\$ 1,490,203	\$ 25,892,031	\$ 19,950,169	\$ 5,941,862
28 Average Supply Cost (\$/MMBtu)	\$ 2.701	\$ 4.427	\$ 6.175	\$ 5.986	\$ 3.696	\$ 2.710	\$ 2.452	\$ 2.416	\$ 2.457	\$ 2.481	\$ 2.281	\$ 2.511			
29 Interruptible Cost - Maine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 Interruptible Cost - New Hampshire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31															
32 Total Pipeline	\$ 3,259,675	\$ 3,439,438	\$ 4,470,111	\$ 4,053,327	\$ 2,102,517	\$ 2,625,100	\$ 1,245,374	\$ 829,905	\$ 784,411	\$ 800,585	\$ 791,384	\$ 1,490,203	\$ 25,892,031	\$ 19,950,169	\$ 5,941,862
33 Total Storage	\$ -	\$ 2,195,510	\$ 2,542,469	\$ 2,408,310	\$ 2,243,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,390,022	\$ 9,390,022	\$ -
34 Total Peaking	\$ 67,102	\$ 2,674,984	\$ 8,217,129	\$ 3,974,344	\$ 2,814,196	\$ 37,137	\$ 30,158	\$ 26,565	\$ 25,062	\$ 25,062	\$ 20,311	\$ 19,669	\$ 17,931,719	\$ 17,784,892	\$ 146,827
35 Off-system Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Total Firm Sales Variable Costs	\$ 3,326,777	\$ 8,309,932	\$ 15,229,709	\$ 10,435,981	\$ 7,160,447	\$ 2,662,237	\$ 1,275,532	\$ 856,470	\$ 809,473	\$ 825,647	\$ 811,695	\$ 1,509,872	\$ 53,213,772	\$ 47,125,083	\$ 6,088,689

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

1	Supply Volumes - MMBtu	
2	Total Pipeline	Attachment NUI-FXW-8, Page 2
3	Total Storage	Attachment NUI-FXW-8, Page 2
4	Total Peaking	Attachment NUI-FXW-8, Page 2
5	Total Off-system Sales	NA
6	Subtotal	SUM LN 2: LN 6
7	Less Interruptible - Maine	Company Analysis
8	Less Interruptible - New Hampshire	Company Analysis
9	Total Firm Supply	LN 7 - LN 8 - LN 9
10	Total Firm Pipeline Sendout	LN 2 + LN 3- LN 8 - LN 9
11	Variable Costs	
12	Pipeline Costs Modeled in Sendout™	Attachment NUI-FXW-8, Page 1
13	NYMEX Price Used for Forecast	Attachment NUI-FXW10, Page 1
14	NYMEX Price Used for Update	Attachment NUI-FXW10, Page 1
15	Increase/(Decrease) NYMEX Price	LN 13 - LN 14
16	Increase/(Decrease) in Pipeline Costs	LN 2 * LN 15
17	Total Updated Pipeline Costs	LN 12 + LN 16
18		
19	Total Pipeline Baseload	LN 17
20	Total Storage	Attachment NUI-FXW-8, Page 1
21	Total Peaking	Attachment NUI-FXW-8, Page 1
22	Total Off-sytem Sales	NA
23		
24	Subtotal	Sum LN 19 : LN 22
25		
26	Interruptible Cost Estimate	Company Analysis
27	Variable Pipeline Costs Excl'd Hedges	LN 17
28	Average Supply Cost (\$/MMBtu)	LN 27 / LN 2
29	Interruptible Cost - Maine	LN 28 * LN 7
30	Interruptible Cost - New Hampshire	LN 28 * LN 8
31		
32	Firm Sales Pipeline Commodity	LN 19 - LN 29 - LN 30
33	Total Storage	LN 20
34	Total Peaking	LN 21
35	Off-system Sales	LN 22
36	Total Firm Sales Variable Costs	SUM LN 32 : LN 35

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

37 **Commodity Allocation Factors**

38 Firm Sales Sendout for Normal Winter, MMBtu

	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	Summer
40 Maine	772,527	1,064,869	1,238,946	1,094,536	983,978	657,183	356,530	246,165	236,350	238,959	253,261	403,142	7,546,445	5,812,037	1,734,408
41 New Hampshire	436,087	637,900	742,714	645,196	548,007	313,248	153,206	99,144	84,713	85,648	95,551	192,287	4,033,701	3,323,152	710,549
42 Total	1,208,614	1,702,769	1,981,660	1,739,732	1,531,985	970,431	509,736	345,309	321,063	324,607	348,812	595,429	11,580,146	9,135,189	2,444,957

44 **Percentage of Total**

45 Maine	63.92%	62.54%	62.52%	62.91%	64.23%	67.72%	69.94%	71.29%	73.61%	73.61%	72.61%	67.71%	65.17%	63.62%	70.94%
46 New Hampshire	36.08%	37.46%	37.48%	37.09%	35.77%	32.28%	30.06%	28.71%	26.39%	26.39%	27.39%	32.29%	34.83%	36.38%	29.06%
47 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%	100.00%	100.00%

49 **Commodity Allocation by Jurisdiction**

50 **Maine**

51 Total Pipeline	\$ 2,083,533	\$ 2,150,938	\$ 2,794,741	\$ 2,550,112	\$ 1,350,425	\$ 1,777,736	\$ 871,065	\$ 591,626	\$ 577,443	\$ 589,350	\$ 574,598	\$ 1,008,959	\$ 16,920,525	\$ 12,707,485	\$ 4,213,040
52 Storage	\$ -	\$ 1,373,016	\$ 1,589,567	\$ 1,515,165	\$ 1,441,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,918,875	\$ 5,918,875	\$ -
53 Peaking	\$ 42,891	\$ 1,672,868	\$ 5,137,399	\$ 2,500,421	\$ 1,807,528	\$ 25,150	\$ 21,094	\$ 18,938	\$ 18,449	\$ 18,449	\$ 14,747	\$ 13,317	\$ 11,291,251	\$ 11,186,256	\$ 104,994
54 Off-system Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Total Maine Commodity Costs	\$ 2,126,424	\$ 5,196,822	\$ 9,521,707	\$ 6,565,698	\$ 4,599,080	\$ 1,802,886	\$ 892,159	\$ 610,563	\$ 595,892	\$ 607,799	\$ 589,345	\$ 1,022,276	\$ 34,130,651	\$ 29,812,616	\$ 4,318,035
56 Maine Inventory Finance Costs	\$ 2,144	\$ 3,270	\$ 3,958	\$ 3,448	\$ 2,950	\$ 1,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,458	\$ 17,458	\$ -
57 Total Maine Variable Costs	\$ 2,128,568	\$ 5,200,092	\$ 9,525,664	\$ 6,569,146	\$ 4,602,030	\$ 1,804,574	\$ 892,159	\$ 610,563	\$ 595,892	\$ 607,799	\$ 589,345	\$ 1,022,276	\$ 34,148,109	\$ 29,830,074	\$ 4,318,035

58 **New Hampshire**

59 Total Pipeline	\$ 1,176,142	\$ 1,288,500	\$ 1,675,371	\$ 1,503,215	\$ 752,092	\$ 847,363	\$ 374,309	\$ 238,280	\$ 206,968	\$ 211,235	\$ 216,786	\$ 481,244	\$ 8,971,505	\$ 7,242,684	\$ 1,728,822
60 Storage	\$ -	\$ 822,493	\$ 952,902	\$ 893,145	\$ 802,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,471,147	\$ 3,471,147	\$ -
61 Peaking	\$ 24,212	\$ 1,002,116	\$ 3,079,730	\$ 1,473,923	\$ 1,006,667	\$ 11,988	\$ 9,064	\$ 7,627	\$ 6,613	\$ 6,613	\$ 5,564	\$ 6,352	\$ 6,640,469	\$ 6,598,636	\$ 41,833
62 Off-system Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Total New Hampshire Commodity Costs	\$ 1,200,354	\$ 3,113,110	\$ 5,708,003	\$ 3,870,283	\$ 2,561,367	\$ 859,351	\$ 383,373	\$ 245,907	\$ 213,580	\$ 217,848	\$ 222,350	\$ 487,595	\$ 19,083,121	\$ 17,312,467	\$ 1,770,654
64 New Hampshire Inventory Finance Costs	\$ 1,082	\$ 1,691	\$ 2,012	\$ 1,730	\$ 1,416	\$ 708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,639	\$ 8,639	\$ -
65 Total New Hampshire Variable Costs	\$ 1,201,436	\$ 3,114,801	\$ 5,710,015	\$ 3,872,013	\$ 2,562,783	\$ 860,059	\$ 383,373	\$ 245,907	\$ 213,580	\$ 217,848	\$ 222,350	\$ 487,595	\$ 19,091,760	\$ 17,321,106	\$ 1,770,654

66 **Northern Utilities**

67 Total Pipeline	\$ 3,259,675	\$ 3,439,438	\$ 4,470,111	\$ 4,053,327	\$ 2,102,517	\$ 2,625,100	\$ 1,245,374	\$ 829,905	\$ 784,411	\$ 800,585	\$ 791,384	\$ 1,490,203	\$ 25,892,031	\$ 19,950,169	\$ 5,941,862
68 Storage	\$ -	\$ 2,195,510	\$ 2,542,469	\$ 2,408,310	\$ 2,243,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,390,022	\$ 9,390,022	\$ -
69 Peaking	\$ 67,102	\$ 2,674,984	\$ 8,217,129	\$ 3,974,344	\$ 2,814,196	\$ 37,137	\$ 30,158	\$ 26,565	\$ 25,062	\$ 25,062	\$ 20,311	\$ 19,669	\$ 17,931,719	\$ 17,784,892	\$ 146,827
70 Off-system Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71 Total Northern Commodity Costs	\$ 3,326,777	\$ 8,309,932	\$ 15,229,709	\$ 10,435,981	\$ 7,160,447	\$ 2,662,237	\$ 1,275,532	\$ 856,470	\$ 809,473	\$ 825,647	\$ 811,695	\$ 1,509,872	\$ 53,213,772	\$ 47,125,083	\$ 6,088,689
72 Northern Inventory Finance Costs	\$ 3,227	\$ 4,961	\$ 5,970	\$ 5,178	\$ 4,366	\$ 2,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,097	\$ 26,097	\$ -
73 Total Northern Variable Costs	\$ 3,330,004	\$ 8,314,893	\$ 15,235,679	\$ 10,441,159	\$ 7,164,813	\$ 2,664,633	\$ 1,275,532	\$ 856,470	\$ 809,473	\$ 825,647	\$ 811,695	\$ 1,509,872	\$ 53,239,869	\$ 47,151,181	\$ 6,088,689

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Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

37 **Commodity Allocation Factors**

38 Firm Sales Sendout for Normal Winter, MMBtu

39		
40	Maine	Company Analysis
41	New Hampshire	NUI-CAK-3, LN 33/10
42	Total	LN 40 + LN 41

43		
44	Percentage of Total	
45	Maine	LN 40 / LN 42
46	New Hampshire	LN 41 / LN 42
47	Total	LN 45 + LN 46

48
49 **Commodity Allocation by Jurisdiction**

50 **Maine**

51	Firm Sales Pipeline Commodity	LN 32 * LN 45
52	Storage	LN 33 * LN 45
53	Peaking	LN 34 * LN 45
54	Off-system Sales	LN 35 * LN 45
55	Total Maine Commodity Costs	SUM LN 51 : LN 54
56	Maine Inventory Finance Costs	LN 95
57	Total Maine Variable Costs	LN 55 + LN 56

58 **New Hampshire**

59	Firm Sales Pipeline Commodity Excl'd Hedge	LN 32 * LN 46
60	Storage	LN 33 * LN 46
61	Peaking	LN 34 * LN 46
62	Off-system Sales	LN 35 * LN 46
63	Total New Hampshire Commodity Costs	SUM LN 59 : LN 62
64	New Hampshire Inventory Finance Costs	LN 100
65	Total New Hampshire Variable Costs	LN 63 + LN 64

66 **Northern Utilities**

67	Firm Sales Pipeline Commodity Excl'd Hedge	LN 51 + LN 59
68	Storage	LN 52 + LN 60
69	Peaking	LN 53 + LN 61
70	Off-system Sales	LN 54 + LN 62
71	Total Northern Commodity Costs	LN 55 + LN 63
72	Northern Inventory Finance Costs	LN 56 + LN 64
73	Total Northern Variable Costs	LN 57 + LN 65

74

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

75 Northern Utilities

76 Simplified Market Based Allocator (MBA) Calculations

77 ALLOCATION OF NORTHERN INVENTORY FINANCE CHARGE

78	Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I	Col J	Col K	Col L	Col M	Col N	Col O	Col P
79																
80																
81	Inventory Finance Charge	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	Summer
82	Storage	\$ 1,711	\$ 1,659	\$ 1,332	\$ 801	\$ 272	\$ (0)	\$ 226	\$ 678	\$ 1,121	\$ 1,339	\$ 1,529	\$ 1,912	\$ 12,581		\$ 6,806
83	Peaking	\$ 2,186	\$ 1,893	\$ 1,575	\$ 1,267	\$ 1,116	\$ 1,028	\$ 918	\$ 853	\$ 777	\$ 694	\$ 624	\$ 596	\$ 13,516		\$ 4,451
84	Total	\$ 3,897	\$ 3,552	\$ 2,907	\$ 2,069	\$ 1,388	\$ 1,028	\$ 1,144	\$ 1,531	\$ 1,898	\$ 2,023	\$ 2,153	\$ 2,508	\$ 26,097		\$ 11,257
85	Inventory Finance Charge Allocation by Jurisdiction															
86	Maine	\$ 2,491	\$ 2,221	\$ 1,818	\$ 1,301	\$ 892	\$ 696	\$ 800	\$ 1,091	\$ 1,398	\$ 1,489	\$ 1,563	\$ 1,698	\$ 17,458		\$ 8,039
87	New Hampshire	\$ 1,406	\$ 1,331	\$ 1,090	\$ 767	\$ 497	\$ 332	\$ 344	\$ 439	\$ 501	\$ 534	\$ 590	\$ 810	\$ 8,639		\$ 3,218
88	Total	\$ 3,897	\$ 3,552	\$ 2,907	\$ 2,069	\$ 1,388	\$ 1,028	\$ 1,144	\$ 1,531	\$ 1,898	\$ 2,023	\$ 2,153	\$ 2,508	\$ 26,097		\$ 11,257

90 Inventory Finance Charge Allocation by Month

91	Maine	542,539	827,214	1,001,291	872,213	746,323	427,194	0	0	0	0	0	0	0	4,416,774	0
92	Firm Sales Normal Remaining Sendout	12.28%	18.73%	22.67%	19.75%	16.90%	9.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
93	Monthly % Sendout of Total Winter	2,144	3,270	3,958	3,448	2,950	1,689	-	-	-	-	-	-	-	17,458	-
94	ME Allocated Inventory Finance Charge															
95																
96																
97	New Hampshire	353,654	552,720	657,534	565,511	482,827	231,476	0	0	0	0	0	0	0	2,823,721	0
98	Firm Sales Normal Remaining Sendout	12.52%	19.57%	23.29%	20.03%	16.39%	8.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
99	Monthly % Sendout of Total Winter	1,082	1,691	2,012	1,730	1,416	708	-	-	-	-	-	-	-	8,639	-
100	NH Allocated Inventory Finance Charge															

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

75 **Northern Utilities**
76 **Simplified Market Based Allocator (MBA) Calculations**
77 **ALLOCATION OF NORTHERN INVENTORY FINANCE CHARGE**
78
79
80

81	Inventory Finance Charge	
82	Storage	Attachment NUI-CAK-7 - 'Carrying Costs'
83	Peaking	Attachment NUI-CAK-7 - 'Carrying Costs'
84	Total	SUM LN 82 : LN 83

85	Inventory Finance Charge Allocation by Jurisdiction	
86		
87	Maine	LN 45 * LN 84
88	New Hampshire	LN 46 * LN 84
89	Total	SUM LN 87 : LN 88

90
91 **Inventory Finance Charge Allocation by Month**

92	Maine	
93	Firm Sales Remaining Sendout	Attachment NUI-CAK-3, LN 80/10
94	Monthly % Sendout of Total Winter	LN 93 / LN 93 COL O
95	ME Allocated Inventory Finance Charge	LN 94 * LN 87 COL N

96	New Hampshire	
97		
98	Firm Sales Remaining Sendout	Attachment NUI-CAK-3, LN 80/10
99	Monthly % Sendout of Total Winter	LN 98 / LN 98 COL O
100	NH Allocated Inventory Finance Charge	LN 99 * LN 88 COL N

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

	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	Summer
Supply Volumes - Therms															
New Hampshire Sales Pipeline	4,354,375	2,910,727	2,713,109	2,511,426	2,034,992	3,126,671	1,526,470	986,272	842,221	851,572	950,579	1,916,862	24,725,278	17,651,301	7,073,977
New Hampshire Sales Storage	0	3,133,840	3,679,155	3,449,619	3,107,445	0	0	0	0	0	0	0	13,370,059	13,370,059	0
New Hampshire Sales Peaking	6,495	334,434	1,034,878	490,916	337,633	5,810	5,590	5,168	4,908	4,908	4,931	6,007	2,241,678	2,210,167	31,511
Total New Hampshire Firm Sales Sendout	4,360,870	6,379,002	7,427,142	6,451,961	5,480,071	3,132,481	1,532,061	991,440	847,129	856,480	955,510	1,922,869	40,337,014	33,231,526	7,105,488
New Hampshire Interruptible Sendout (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Firm Sendout	4,360,870	6,379,002	7,427,142	6,451,961	5,480,071	3,132,481	1,532,061	991,440	847,129	856,480	955,510	1,922,869	40,337,014	33,231,526	7,105,488
Total Firm Sales	4,329,473	6,333,071	7,373,664	6,405,502	5,440,616	3,109,925	1,521,025	984,300	841,027	850,309	948,632	1,909,028	40,046,575	32,992,252	7,054,322
Difference (LAUF & Company Use)	31,397	45,931	53,477	46,459	39,454	22,556	11,036	7,140	6,102	6,171	6,877	13,840	290,440	239,274	51,165
Percent Difference	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%
Variable Costs															
New Hampshire Sales Pipeline	\$ 1,176,142	\$ 1,288,500	\$ 1,675,371	\$ 1,503,215	\$ 752,092	\$ 847,363	\$ 374,309	\$ 238,280	\$ 206,968	\$ 211,235	\$ 216,786	\$ 481,244	\$ 8,971,505	\$ 7,242,684	\$ 1,728,822
New Hampshire Total Storage	\$ -	\$ 822,493	\$ 952,902	\$ 893,145	\$ 802,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,471,147	\$ 3,471,147	\$ -
New Hampshire Total Peaking	\$ 24,212	\$ 1,002,116	\$ 3,079,730	\$ 1,473,923	\$ 1,006,667	\$ 11,988	\$ 9,064	\$ 7,627	\$ 6,613	\$ 6,613	\$ 5,564	\$ 6,352	\$ 6,640,469	\$ 6,598,636	\$ 41,833
New Hampshire Inventory Finance Charge	\$ 1,082	\$ 1,691	\$ 2,012	\$ 1,730	\$ 1,416	\$ 708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,639	\$ 8,639	\$ -
Total New Hampshire Sales Variable Costs	\$ 1,201,436	\$ 3,114,801	\$ 5,710,015	\$ 3,872,013	\$ 2,562,783	\$ 860,059	\$ 383,373	\$ 245,907	\$ 213,580	\$ 217,848	\$ 222,350	\$ 487,595	\$ 19,091,760	\$ 17,321,106	\$ 1,770,654
New Hampshire Interruptible Commodity Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total New Hampshire Commodity Costs	\$ 1,201,436	\$ 3,114,801	\$ 5,710,015	\$ 3,872,013	\$ 2,562,783	\$ 860,059	\$ 383,373	\$ 245,907	\$ 213,580	\$ 217,848	\$ 222,350	\$ 487,595	\$ 19,091,760	\$ 17,321,106	\$ 1,770,654
Supply Cost/Therm															
New Hampshire Sales Pipeline	\$ 0.270	\$ 0.443	\$ 0.618	\$ 0.599	\$ 0.370	\$ 0.271	\$ 0.245	\$ 0.242	\$ 0.246	\$ 0.248	\$ 0.228	\$ 0.251	\$ 0.363	\$ 0.410	\$ 0.244
New Hampshire Storage Excl Inventory Finance Costs	\$ -	\$ 0.262	\$ 0.259	\$ 0.259	\$ 0.258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.260	\$ 0.260	\$ -
New Hampshire Peaking Excl Inventory Finance Costs	\$ 3.728	\$ 2.996	\$ 2.976	\$ 3.002	\$ 2.982	\$ 2.063	\$ 1.621	\$ 1.476	\$ 1.347	\$ 1.347	\$ 1.128	\$ 1.057	\$ 2.962	\$ 2.986	\$ 1.328
New Hampshire Inventory Finance Costs per Dth Stor and Peak	\$ 0.167	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.001	\$ 0.001	\$ -
Weighted Average Cost per Dth Sendout	\$ 0.276	\$ 0.488	\$ 0.769	\$ 0.600	\$ 0.468	\$ 0.275	\$ 0.250	\$ 0.248	\$ 0.252	\$ 0.254	\$ 0.233	\$ 0.254	\$ 0.473	\$ 0.521	\$ 0.249
New Hampshire Interruptible Cost / Therm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity Costs															
Base Commodity, therms	824,327	851,805	851,805	796,850	851,805	817,717	851,805	824,327	847,130	851,805	824,327	851,805	10,045,509	4,994,309	5,051,200
Base Commodity Cost	\$ 222,656	\$ 377,071	\$ 525,998	\$ 476,955	\$ 314,810	\$ 221,611	\$ 208,873	\$ 199,154	\$ 208,174	\$ 211,293	\$ 187,993	\$ 213,853	\$ 3,368,440	\$ 2,139,100	\$ 1,229,341
Remaining Commodity	\$ 978,780	\$ 2,737,730	\$ 5,184,017	\$ 3,395,058	\$ 2,247,973	\$ 638,448	\$ 174,500	\$ 46,752	\$ 5,406	\$ 6,555	\$ 34,356	\$ 273,743	\$ 15,723,320	\$ 15,182,006	\$ 541,314
Total Commodity	\$ 1,201,436	\$ 3,114,801	\$ 5,710,015	\$ 3,872,013	\$ 2,562,783	\$ 860,059	\$ 383,373	\$ 245,907	\$ 213,580	\$ 217,848	\$ 222,350	\$ 487,595	\$ 19,091,760	\$ 17,321,106	\$ 1,770,654

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

	Supply Volumes - Therms	
1	New Hampshire Sales Pipeline	Attachment NUI-CAK-5, LN 2 * LN 46 * 10
2	New Hampshire Sales Storage	Attachment NUI-CAK-5, LN 3 * LN 46 * 10
3	New Hampshire Sales Peaking	Attachment NUI-CAK-5, LN 4 * LN 46 * 10
4	Total New Hampshire Firm Sales Sendout	Sum LN 1 : LN 3
5		
6	New Hampshire Interruptible Sendout (Pipeline)	Attachment NUI-CAK-5, LN 8 * 10
7		
8	Total Firm Sendout	LN 4
9	Total Firm Sales	Attachment NUI-CAK-3, 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	Attachment NUI-CAK-5, LN 59
15	New Hampshire Total Storage	Attachment NUI-CAK-5, LN 60
16	New Hampshire Total Peaking	Attachment NUI-CAK-5, LN 61
17	New Hampshire Inventory Finance Charge	Attachment NUI-CAK-5, LN 64
18	Total New Hampshire Sales Variable Costs	Sum LN 14 : LN 17
19		
20	New Hampshire Interruptible Commodity Costs	Attachment NUI-CAK-5, LN 30
21	Total New Hampshire Commodity Costs	LN 18 + LN 20
22		
23	Supply Cost/Therm	
24	New Hampshire Sales Pipeline Commodity	LN 14 / LN 1
25	New Hampshire Storage Excl'd Inventory Finance Costs	LN 15 / LN 2
26	New Hampshire Peaking Excl'd Inventory Finance Costs	LN 16 / LN 3
27	New Hampshire Inventory Finance Costs per Dth Stor and Peak	LN 17 / Sum (LN 2 : LN 3)
28	Weighted Average Cost per Dth Sendout	LN 18 / LN 8
29		
30	New Hampshire Interruptible Cost / Therm	LN 20 / LN 6
31		
32	Commodity Costs	
33	Base Commodity, therms	Attachment NUI-CAK-3, LN 64
34	Base Commodity Cost	Min (LN 24 * LN 33), LN 18
35	Remaining Commodity	LN 21 - LN 34
36	Total Commodity	LN 34 + LN 35

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Northern Utilities, Inc.
New Hampshire Division
Attachment NUI-CAK-7
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Northern Utilities, Inc.
Storage Inventory and Activity Costs

Denotes Confidential Information

Tennessee Storage

Month	Beginning Inventory Volume	Injections	Withdrawals	Ending Inventory Volume	Beginning Inventory Cost	Beginning Inventory Rate	Injection Rate	Injected Value	Withdrawal Rate	Withdrawn Value	Ending Inventory Value	Interest Rate	Carrying Costs	Ending Inventory Value Excluding	Withdrawn Value plus Charges
Nov-23	207,271	-	-	207,271	\$ 372,881	\$ 1.80	NA	\$ -	\$ 1.80	\$ -	\$ 372,881	5.51%	\$ 1,711	\$ 372,881	\$ -
Dec-23	207,271	-	12,599	194,672	\$ 372,881	\$ 1.80	NA	\$ -	\$ 1.80	\$ 22,666	\$ 350,215	5.51%	\$ 1,659	\$ 350,215	\$ 22,666
Jan-24	194,672	-	66,471	128,201	\$ 350,215	\$ 1.80	NA	\$ -	\$ 1.80	\$ 119,582	\$ 230,633	5.51%	\$ 1,332	\$ 230,633	\$ 119,582
Feb-24	128,201	-	62,183	66,018	\$ 230,633	\$ 1.80	NA	\$ -	\$ 1.80	\$ 111,867	\$ 118,767	5.51%	\$ 801	\$ 118,767	\$ 111,867
Mar-24	66,018	-	66,018	(0)	\$ 118,767	\$ 1.80	NA	\$ -	\$ 1.80	\$ 118,767	\$ (0)	5.51%	\$ 272	\$ (0)	\$ 118,767
Apr-24	-	-	-	-	\$ (0)	NA	NA	\$ -	\$ -	\$ -	\$ (0)	5.51%	\$ (0)	\$ (0)	\$ -
May-24	-	42,842	-	42,842	\$ (0)	NA	\$ 2.30	\$ 98,557	\$ -	\$ -	\$ 98,557	5.51%	\$ 226	\$ 98,557	\$ -
Jun-24	42,842	41,460	-	84,302	\$ 98,557	\$ 2.30	\$ 2.38	\$ 98,519	\$ 2.34	\$ -	\$ 197,076	5.51%	\$ 678	\$ 197,076	\$ -
Jul-24	84,302	38,667	-	122,969	\$ 197,076	\$ 2.34	\$ 2.45	\$ 94,734	\$ 2.37	\$ -	\$ 291,810	5.51%	\$ 1,121	\$ 291,810	\$ -
Aug-24	122,969	-	-	122,969	\$ 291,810	\$ 2.37	NA	\$ -	\$ 2.37	\$ -	\$ 291,810	5.51%	\$ 1,339	\$ 291,809	\$ -
Sep-24	122,969	41,460	-	164,429	\$ 291,810	\$ 2.37	\$ 2.00	\$ 83,012	\$ 2.28	\$ -	\$ 374,822	5.51%	\$ 1,529	\$ 374,821	\$ -
Oct-24	164,429	42,842	-	207,271	\$ 374,822	\$ 2.28	\$ 1.96	\$ 84,039	\$ 2.21	\$ -	\$ 458,861	5.51%	\$ 1,912	\$ 458,860	\$ -

Union Storage

Month	Beginning Inventory Volume	Injections	Withdrawals	Ending Inventory Volume	Beginning Inventory Cost	Beginning Inventory Rate	Injection Rate	Injected Value	Withdrawal Rate	Withdrawn Value	Ending Inventory Value	Interest Rate	Carrying Costs	Ending Inventory Value Excluding	Withdrawn Value plus Charges
Nov-23	4,795,394	-	-	4,795,394	\$12,117,961	\$ 2.53	NA	\$ -	\$ 2.53	\$ -	\$ 12,117,961			\$ 12,117,961	\$ -
Dec-23	4,795,394	-	855,651	3,939,743	\$12,117,961	\$ 2.53	NA	\$ -	\$ 2.53	\$ 2,162,230	\$ 9,955,730			\$ 9,955,730	\$ 2,162,230
Jan-24	3,939,743	-	951,597	2,988,146	\$ 9,955,730	\$ 2.53	NA	\$ -	\$ 2.53	\$ 2,404,686	\$ 7,551,045			\$ 7,551,045	\$ 2,404,686
Feb-24	2,988,146	-	902,155	2,085,991	\$ 7,551,045	\$ 2.53	NA	\$ -	\$ 2.53	\$ 2,279,746	\$ 5,271,298			\$ 5,271,298	\$ 2,279,746
Mar-24	2,085,991	-	834,415	1,251,576	\$ 5,271,298	\$ 2.53	NA	\$ -	\$ 2.53	\$ 2,108,566	\$ 3,162,732			\$ 3,162,732	\$ 2,108,566
Apr-24	1,251,576	1,078,950	-	2,330,526	\$ 3,162,732	\$ 2.53	\$ 2.86	\$3,087,599	\$ 5.83	\$ -	\$ 6,250,331			\$ 6,250,331	\$ -
May-24	2,330,526	1,114,915	-	3,445,441	\$ 6,250,331	\$ 2.68	\$ 2.83	\$3,155,654	\$ 2.73	\$ -	\$ 9,405,985			\$ 9,405,985	\$ -
Jun-24	3,445,441	719,336	-	4,164,777	\$ 9,405,985	\$ 2.73	\$ 2.92	\$2,101,060	\$ 2.76	\$ -	\$ 11,507,045			\$ 11,507,045	\$ -
Jul-24	4,164,777	-	-	4,164,777	\$11,507,045	\$ 2.76	NA	\$ -	\$ 2.76	\$ -	\$ 11,507,045			\$ 11,507,045	\$ -
Aug-24	4,164,777	-	-	4,164,777	\$11,507,045	\$ 2.76	NA	\$ -	\$ 2.76	\$ -	\$ 11,507,045			\$ 11,507,045	\$ -
Sep-24	4,164,777	630,617	-	4,795,394	\$11,507,045	\$ 2.76	\$ 3.03	\$1,911,022	\$ 2.80	\$ -	\$ 13,418,067			\$ 13,418,067	\$ -
Oct-24	4,795,394	-	-	4,795,394	\$13,418,067	\$ 2.80	\$ -	\$ -	\$ 2.80	\$ -	\$ 13,418,067			\$ 13,418,067	\$ -

LNG Storage

Month	Beginning Inventory Volume	Injections	Withdrawals	Ending Inventory Volume	Beginning Inventory Cost	Beginning Inventory Rate	Injection Rate	Injected Value	Withdrawal Rate	Withdrawn Value	Ending Inventory Value	Interest Rate	Carrying Costs	Ending Inventory Value Excluding	Withdrawn Value plus Charges
Nov-23	12,000	1,800	1,800	12,000											
Dec-23	12,000	-	1,860	10,140											
Jan-24	10,140	-	1,860	8,280											
Feb-24	8,280	-	1,740	6,540											
Mar-24	6,540	7,080	1,860	11,760											
Apr-24	11,760	-	1,800	9,960											
May-24	9,960	3,900	1,860	12,000											
Jun-24	12,000	1,800	1,800	12,000											
Jul-24	12,000	1,860	1,860	12,000											
Aug-24	12,000	-	1,860	10,140											
Sep-24	10,140	3,660	1,800	12,000											
Oct-24	12,000	1,620	1,860	11,760											

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

Base Commodity Costs

1	BASE SENDOUT BY CLASS	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	Summer
2	Total Therms															
3	Res Heat	307,467	317,716	317,716	297,218	317,716	307,467	317,716	307,467	315,972	317,716	307,467	317,716	3,749,357	1,865,301	1,884,055
4	Res General	8,852	9,147	9,147	8,557	9,147	8,852	9,147	8,852	9,097	9,147	8,852	9,147	107,947	53,703	54,243
5	G50 Low Annual-Low Winter	70,848	73,210	73,210	68,486	73,210	70,848	73,210	70,848	72,808	73,210	70,848	73,210	863,945	429,812	434,133
6	G40 Low Annual-High Winter	134,779	139,272	139,272	130,287	139,272	134,779	139,272	134,779	138,508	139,272	134,779	139,272	1,643,544	817,661	825,882
7	G51 Med Annual-Low Winter	101,237	104,611	104,611	97,862	104,611	101,237	104,611	101,237	104,037	104,611	101,237	104,611	1,234,515	614,170	620,345
8	G41 Med Annual-High Winter	110,528	114,212	114,212	106,843	114,212	110,528	114,212	110,528	113,585	114,212	110,528	114,212	1,347,809	670,534	677,275
9	G52 High Annual-Low Winter	45,383	46,896	46,896	43,871	46,896	45,383	46,896	45,383	46,639	46,896	45,383	46,896	546,809	268,715	278,094
10	G42 High Annual-High Winter	45,233	46,741	46,741	43,725	46,741	45,233	46,741	45,233	46,484	46,741	45,233	46,741	551,585	274,413	277,172
11	Total Firm Sales	824,327	851,805	851,805	796,850	851,805	817,717	851,805	824,327	847,130	851,805	824,327	851,805	10,045,509	4,994,309	5,051,200
12	% of Total															
13	Res Heat	37.30%	37.30%	37.30%	37.30%	37.30%	37.60%	37.30%	37.30%	37.30%	37.30%	37.30%	37.30%	37.30%		
14	Res General	1.07%	1.07%	1.07%	1.07%	1.07%	1.08%	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%		
15	G50 Low Annual-Low Winter	8.59%	8.59%	8.59%	8.59%	8.59%	8.66%	8.59%	8.59%	8.59%	8.59%	8.59%	8.59%	8.59%		
16	G40 Low Annual-High Winter	16.35%	16.35%	16.35%	16.35%	16.35%	16.48%	16.35%	16.35%	16.35%	16.35%	16.35%	16.35%	16.35%		
17	G51 Med Annual-Low Winter	12.28%	12.28%	12.28%	12.28%	12.28%	12.38%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%		
18	G41 Med Annual-High Winter	13.41%	13.41%	13.41%	13.41%	13.41%	13.52%	13.41%	13.41%	13.41%	13.41%	13.41%	13.41%	13.41%		
19	G52 High Annual-Low Winter	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%		
20	G42 High Annual-High Winter	5.49%	5.49%	5.49%	5.49%	5.49%	5.53%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%		
21	Total Firm Sales	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%		
22	BASE COMMODITY COSTS															
23	TOTAL BASE COMMODITY	\$ 222,656	\$ 377,071	\$ 525,998	\$ 476,955	\$ 314,810	\$ 221,611	\$ 208,873	\$ 199,154	\$ 208,174	\$ 211,293	\$ 187,993	\$ 213,853	\$ 3,368,440	\$ 2,139,100	\$ 1,229,341
24	Res Heat	\$ 83,049	\$ 140,644	\$ 196,193	\$ 177,900	\$ 117,422	\$ 83,327	\$ 77,908	\$ 74,283	\$ 77,647	\$ 78,811	\$ 70,120	\$ 79,765	\$ 1,257,068	\$ 798,535	\$ 458,534
25	Res General	\$ 2,391	\$ 4,049	\$ 5,649	\$ 5,122	\$ 3,381	\$ 2,399	\$ 2,243	\$ 2,139	\$ 2,236	\$ 2,269	\$ 2,019	\$ 2,296	\$ 36,192	\$ 22,990	\$ 13,202
26	G50 Low Annual-Low Winter	\$ 19,136	\$ 32,408	\$ 45,208	\$ 40,993	\$ 27,057	\$ 19,201	\$ 17,952	\$ 17,117	\$ 17,892	\$ 18,160	\$ 16,157	\$ 18,380	\$ 289,660	\$ 184,002	\$ 105,658
27	G40 Low Annual-High Winter	\$ 36,405	\$ 61,652	\$ 86,002	\$ 77,983	\$ 51,472	\$ 36,527	\$ 34,151	\$ 32,562	\$ 34,037	\$ 34,547	\$ 30,737	\$ 34,965	\$ 551,040	\$ 350,040	\$ 201,000
28	G51 Med Annual-Low Winter	\$ 27,345	\$ 46,309	\$ 64,599	\$ 58,575	\$ 38,662	\$ 27,436	\$ 25,652	\$ 24,458	\$ 25,566	\$ 25,949	\$ 23,088	\$ 26,264	\$ 413,903	\$ 262,926	\$ 150,977
29	G41 Med Annual-High Winter	\$ 29,854	\$ 50,558	\$ 70,527	\$ 63,951	\$ 42,210	\$ 29,954	\$ 28,006	\$ 26,703	\$ 27,912	\$ 28,331	\$ 25,207	\$ 28,674	\$ 451,888	\$ 287,055	\$ 164,832
30	G52 High Annual-Low Winter	\$ 12,258	\$ 20,760	\$ 28,959	\$ 26,259	\$ 17,332	\$ 10,508	\$ 11,499	\$ 10,964	\$ 11,461	\$ 11,633	\$ 10,350	\$ 11,774	\$ 183,756	\$ 116,075	\$ 67,681
31	G42 High Annual-High Winter	\$ 12,218	\$ 20,691	\$ 28,863	\$ 26,172	\$ 17,274	\$ 12,259	\$ 11,461	\$ 10,928	\$ 11,423	\$ 11,594	\$ 10,316	\$ 11,735	\$ 184,933	\$ 117,476	\$ 67,457
32																
33	Residential	\$ 85,440	\$ 144,694	\$ 201,841	\$ 183,022	\$ 120,802	\$ 85,726	\$ 80,151	\$ 76,422	\$ 79,883	\$ 81,080	\$ 72,139	\$ 82,062	\$ 1,293,260	\$ 821,525	\$ 471,735
34	SALES HLF CLASSES	\$ 58,739	\$ 99,476	\$ 138,765	\$ 125,827	\$ 83,051	\$ 57,145	\$ 55,103	\$ 52,540	\$ 54,919	\$ 55,742	\$ 49,595	\$ 56,417	\$ 887,319	\$ 563,003	\$ 324,316
35	SALES LLF CLASSES	\$ 78,476	\$ 132,901	\$ 185,391	\$ 168,106	\$ 110,957	\$ 78,740	\$ 73,619	\$ 70,193	\$ 73,372	\$ 74,472	\$ 66,260	\$ 75,374	\$ 1,187,861	\$ 754,572	\$ 433,289

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	Attachment NUI-CAK-3, LN 52
4	Res General	Attachment NUI-CAK-3, LN 53
5	G50 Low Annual-Low Winter	Attachment NUI-CAK-3, LN 54
6	G40 Low Annual-High Winter	Attachment NUI-CAK-3, LN 55
7	G51 Med Annual-Low Winter	Attachment NUI-CAK-3, LN 56
8	G41 Med Annual-High Winter	Attachment NUI-CAK-3, LN 57
9	G52 High Annual-Low Winter	Attachment NUI-CAK-3, LN 58
10	G42 High Annual-High Winter	Attachment NUI-CAK-3, 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	
23	TOTAL BASE COMMODITY	Attachment NUI-CAK-6, LN 34
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

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

Remaining Commodity Costs

REMAINING SENDOUT BY CLASS	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	Summer
Total Therms															
Res Heat	1,814,307	2,785,976	3,295,947	2,841,972	2,348,603	1,216,636	253,729	62,332	-	1,744	48,930	399,498	15,069,673	14,303,440	766,233
Res General	10,747	19,522	24,233	20,440	15,482	5,226	7,305	1,795	-	50	1,409	11,502	117,712	95,651	22,060
G50 Low Annual-Low Winter	33,473	79,390	104,464	85,858	57,886	4,088	58,466	14,363	-	402	11,275	92,054	541,718	365,159	176,559
G40 Low Annual-High Winter	892,852	1,363,928	1,610,921	1,390,107	1,152,097	603,384	111,223	27,323	-	764	21,449	175,121	7,349,170	7,013,289	335,881
G51 Med Annual-Low Winter	68,285	143,361	184,106	152,947	108,417	20,533	83,543	20,523	-	574	16,111	131,539	929,939	677,648	252,290
G41 Med Annual-High Winter	553,940	857,758	1,017,464	876,244	720,788	366,769	91,210	22,407	-	627	17,589	143,611	4,668,406	4,392,963	275,443
G52 High Annual-Low Winter	8,594	32,061	45,035	35,990	20,934	-	37,451	9,200	-	257	7,222	58,967	255,713	142,614	113,099
G42 High Annual-High Winter	154,345	245,198	293,166	251,552	204,058	98,127	37,327	9,170	-	257	7,198	58,772	1,359,170	1,246,446	112,724
Total Firm Sales	3,536,543	5,527,195	6,575,335	5,655,110	4,628,265	2,314,763	680,255	167,113	-	4,675	131,183	1,071,065	30,291,501	28,237,211	2,054,290
% of Total															
Res Heat	51.30%	50.40%	50.13%	50.25%	50.74%	52.56%	37.30%	37.30%	37.30%	37.30%	37.30%	37.30%	37.30%		
Res General	0.30%	0.35%	0.37%	0.36%	0.33%	0.23%	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%	1.07%		
G50 Low Annual-Low Winter	0.95%	1.44%	1.59%	1.52%	1.25%	0.18%	8.59%	8.59%	8.59%	8.59%	8.59%	8.59%	8.59%		
G40 Low Annual-High Winter	25.25%	24.68%	24.50%	24.58%	24.89%	26.07%	16.35%	16.35%	16.35%	16.35%	16.35%	16.35%	16.35%		
G51 Med Annual-Low Winter	1.93%	2.59%	2.80%	2.70%	2.34%	0.89%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%	12.28%		
G41 Med Annual-High Winter	15.66%	15.52%	15.47%	15.49%	15.57%	15.84%	13.41%	13.41%	13.41%	13.41%	13.41%	13.41%	13.41%		
G52 High Annual-Low Winter	0.24%	0.58%	0.68%	0.64%	0.45%	0.00%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%	5.51%		
G42 High Annual-High Winter	4.36%	4.44%	4.46%	4.45%	4.41%	4.24%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%		
Total Firm Sales	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%		

REMAINING COMMODITY COSTS	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	Summer
REMAINING COMMODITY	\$ 978,780	\$ 2,737,730	\$ 5,184,017	\$ 3,395,058	\$ 2,247,973	\$ 638,448	\$ 174,500	\$ 46,752	\$ 5,406	\$ 6,555	\$ 34,356	\$ 273,743	\$ 15,723,320	\$ 15,182,006	\$ 541,314
Res Heat	\$ 502,131	\$ 1,379,949	\$ 2,598,536	\$ 1,706,184	\$ 1,140,729	\$ 335,567	\$ 65,087	\$ 17,438	\$ 2,017	\$ 2,445	\$ 12,815	\$ 102,104	\$ 7,865,002	\$ 7,663,097	\$ 201,905
Res General	\$ 2,974	\$ 9,670	\$ 19,105	\$ 12,271	\$ 7,520	\$ 1,442	\$ 1,874	\$ 502	\$ 58	\$ 70	\$ 369	\$ 2,940	\$ 58,795	\$ 52,982	\$ 5,813
G50 Low Annual-Low Winter	\$ 9,264	\$ 39,323	\$ 82,360	\$ 51,545	\$ 28,115	\$ 1,127	\$ 14,998	\$ 4,018	\$ 465	\$ 563	\$ 2,953	\$ 23,527	\$ 258,259	\$ 211,735	\$ 46,524
G40 Low Annual-High Winter	\$ 247,107	\$ 675,581	\$ 1,270,056	\$ 834,554	\$ 559,580	\$ 166,423	\$ 28,531	\$ 7,644	\$ 884	\$ 1,072	\$ 5,617	\$ 44,758	\$ 3,841,806	\$ 3,753,300	\$ 88,506
G51 Med Annual-Low Winter	\$ 18,899	\$ 71,010	\$ 145,150	\$ 91,822	\$ 52,659	\$ 5,663	\$ 21,431	\$ 5,742	\$ 664	\$ 805	\$ 4,219	\$ 33,619	\$ 451,681	\$ 385,202	\$ 66,479
G41 Med Annual-High Winter	\$ 153,309	\$ 424,865	\$ 802,172	\$ 526,055	\$ 350,091	\$ 101,161	\$ 23,397	\$ 6,269	\$ 725	\$ 879	\$ 4,607	\$ 36,704	\$ 2,430,233	\$ 2,357,652	\$ 72,580
G52 High Annual-Low Winter	\$ 2,379	\$ 15,881	\$ 35,505	\$ 21,607	\$ 10,168	\$ -	\$ 9,607	\$ 2,574	\$ 298	\$ 361	\$ 1,891	\$ 15,071	\$ 115,341	\$ 85,539	\$ 29,802
G42 High Annual-High Winter	\$ 42,717	\$ 121,451	\$ 231,133	\$ 151,020	\$ 99,112	\$ 27,065	\$ 9,575	\$ 2,565	\$ 297	\$ 360	\$ 1,885	\$ 15,021	\$ 702,202	\$ 672,498	\$ 29,703
Residential	\$ 505,105	\$ 1,389,619	\$ 2,617,641	\$ 1,718,456	\$ 1,148,249	\$ 337,009	\$ 66,961	\$ 17,940	\$ 2,075	\$ 2,515	\$ 13,184	\$ 105,043	\$ 7,923,798	\$ 7,716,079	\$ 207,718
SALES HLF CLASSES	\$ 30,541	\$ 126,214	\$ 263,015	\$ 164,974	\$ 90,942	\$ 6,791	\$ 46,035	\$ 12,334	\$ 1,426	\$ 1,729	\$ 9,064	\$ 72,217	\$ 825,282	\$ 682,476	\$ 142,805
SALES LLF CLASSES	\$ 443,134	\$ 1,221,897	\$ 2,303,361	\$ 1,511,629	\$ 1,008,782	\$ 294,649	\$ 61,504	\$ 16,478	\$ 1,906	\$ 2,310	\$ 12,109	\$ 96,483	\$ 6,974,241	\$ 6,783,451	\$ 190,790

Total Commodity Costs

TOTAL COMMODITY COSTS	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Annual	Winter	Summer
TOTAL COMMODITY	\$ 1,201,436	\$ 3,114,801	\$ 5,710,015	\$ 3,872,013	\$ 2,562,783	\$ 860,059	\$ 383,373	\$ 245,907	\$ 213,580	\$ 217,848	\$ 222,350	\$ 487,595	\$ 19,091,760	\$ 17,321,106	\$ 1,770,654
Res Heat	\$ 585,180	\$ 1,520,594	\$ 2,794,729	\$ 1,884,085	\$ 1,258,150	\$ 418,895	\$ 142,995	\$ 91,721	\$ 79,664	\$ 81,256	\$ 82,935	\$ 181,869	\$ 9,122,071	\$ 8,461,632	\$ 660,439
Res General	\$ 5,365	\$ 13,719	\$ 24,754	\$ 17,393	\$ 10,900	\$ 3,841	\$ 4,117	\$ 2,641	\$ 2,294	\$ 2,339	\$ 2,388	\$ 5,236	\$ 94,987	\$ 75,973	\$ 19,015
G50 Low Annual-Low Winter	\$ 28,401	\$ 71,731	\$ 127,567	\$ 92,538	\$ 55,172	\$ 20,328	\$ 32,950	\$ 21,135	\$ 18,357	\$ 18,723	\$ 19,110	\$ 41,907	\$ 547,919	\$ 395,737	\$ 152,182
G40 Low Annual-High Winter	\$ 283,512	\$ 737,233	\$ 1,356,057	\$ 912,537	\$ 611,052	\$ 202,950	\$ 62,682	\$ 40,206	\$ 34,921	\$ 35,619	\$ 36,355	\$ 79,723	\$ 4,392,846	\$ 4,103,340	\$ 289,506
G51 Med Annual-Low Winter	\$ 46,243	\$ 117,318	\$ 209,748	\$ 150,397	\$ 91,321	\$ 33,100	\$ 47,083	\$ 30,200	\$ 26,230	\$ 26,754	\$ 27,307	\$ 59,882	\$ 865,584	\$ 648,128	\$ 217,456
G41 Med Annual-High Winter	\$ 183,163	\$ 475,423	\$ 872,699	\$ 590,006	\$ 392,301	\$ 131,115	\$ 51,404	\$ 32,972	\$ 28,637	\$ 29,210	\$ 29,813	\$ 65,378	\$ 2,882,120	\$ 2,644,708	\$ 237,413
G52 High Annual-Low Winter	\$ 14,637	\$ 36,640	\$ 64,464	\$ 47,865	\$ 27,500	\$ 10,508	\$ 21,107	\$ 13,538	\$ 11,759	\$ 11,994	\$ 12,241	\$ 26,845	\$ 299,098	\$ 201,614	\$ 97,483
G42 High Annual-High Winter	\$ 54,934	\$ 142,142	\$ 259,996	\$ 177,192	\$ 116,386	\$ 39,324	\$ 21,037	\$ 13,494	\$ 11,720	\$ 11,954	\$ 12,201	\$ 26,756	\$ 887,135	\$ 789,974	\$ 97,160
Residential	\$ 590,545	\$ 1,534,313	\$ 2,819,483	\$ 1,901,478	\$ 1,269,051	\$ 422,735	\$ 147,112	\$ 94,362	\$ 81,957	\$ 83,595	\$ 85,322	\$ 187,105	\$ 9,217,058	\$ 8,537,604	\$ 679,454
SALES HLF CLASSES	\$ 89,281	\$ 225,690	\$ 401,780	\$ 290,801	\$ 173,993	\$ 63,936	\$ 101,139	\$ 64,873	\$ 56,345	\$ 57,471	\$ 58,659	\$ 128,634	\$ 1,712,601	\$ 1,245,479	\$ 467,121
SALES LLF CLASSES	\$ 521,610	\$ 1,354,798	\$ 2,488,752	\$ 1,679,734	\$ 1,119,739	\$ 373,388	\$ 135,123	\$ 86,672	\$ 75,278	\$ 76,782	\$ 78,369	\$ 171,856	\$ 8,162,102	\$ 7,538,022	\$ 624,079
% ALLOCATION BETWEEN HLF & LLF															
HLF CLASSES%														14.18%	42.81%
LLF CLASSES %														85.82%	57.19%

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

Remaining Commodity Costs

36	REMAINING SENDOUT BY CLASS	
37	Total Therms	
38	Res Heat	Attachment NUI-CAK-3, LN 68
39	Res General	Attachment NUI-CAK-3, LN 69
40	G50 Low Annual-Low Winter	Attachment NUI-CAK-3, LN 70
41	G40 Low Annual-High Winter	Attachment NUI-CAK-3, LN 71
42	G51 Med Annual-Low Winter	Attachment NUI-CAK-3, LN 72
43	G41 Med Annual-High Winter	Attachment NUI-CAK-3, LN 73
44	G52 High Annual-Low Winter	Attachment NUI-CAK-3, LN 74
45	G42 High Annual-High Winter	Attachment NUI-CAK-3, LN 75
46	Total Firm Sales	Sum LN 38 : LN 45
47	% of Total	
48	Res Heat	LN 38 / LN 46
49	Res General	LN 39 / LN 46
50	G50 Low Annual-Low Winter	LN 40 / LN 46
51	G40 Low Annual-High Winter	LN 41 / LN 46
52	G51 Med Annual-Low Winter	LN 42 / LN 46
53	G41 Med Annual-High Winter	LN 43 / LN 46
54	G52 High Annual-Low Winter	LN 44 / LN 46
55	G42 High Annual-High Winter	LN 45 / LN 46
56	Total Firm Sales	Sum LN 62 : LN 69

57	REMAINING COMMODITY COSTS	
58	REMAINING COMMODITY	Attachment NUI-CAK-6, LN 35
59	Res Heat	LN 58 * LN 48
60	Res General	LN 58 * LN 49
61	G50 Low Annual-Low Winter	LN 58 * LN 50
62	G40 Low Annual-High Winter	LN 58 * LN 51
63	G51 Med Annual-Low Winter	LN 58 * LN 52
64	G41 Med Annual-High Winter	LN 58 * LN 53
65	G52 High Annual-Low Winter	LN 58 * LN 54
66	G42 High Annual-High Winter	LN 58 * LN 55
67		
68	Residential	LN 59 + LN 60
69	SALES HLF CLASSES	LN 61 + LN 63 + LN 65
70	SALES LLF CLASSES	LN 62 + LN 64 + LN 66

Total Commodity Costs

71	TOTAL COMMODITY COSTS	
72	TOTAL COMMODITY	Attachment NUI-CAK-6, LN 36
73	Res Heat	LN 24 + LN 59
74	Res General	LN 25 + LN 60
75	G50 Low Annual-Low Winter	LN 26 + LN 61
76	G40 Low Annual-High Winter	LN 27 + LN 62
77	G51 Med Annual-Low Winter	LN 28 + LN 63
78	G41 Med Annual-High Winter	LN 29 + LN 64
79	G52 High Annual-Low Winter	LN 30 + LN 65
80	G42 High Annual-High Winter	LN 31 + LN 66
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

Northern Utilities - NEW HAMPSHIRE DIVISION
Supporting Detail to Proposed Tariff Sheets
Demand and Commodity Cost Reallocation to HLF and LLF Customers

		Winter	Summer	Annual	
1	Demand	\$ 7,227,684	\$ 1,449,961	\$ 8,677,645	Attachment NUI-CAK-2, LN 80
2	Commodity	\$ 17,321,106	\$ 1,770,654	\$ 19,091,760	Attachment NUI-CAK-6, LN 36
3	Total	\$ 24,548,790	\$ 3,220,615	\$ 27,769,405	LN 1 + LN 2
4					
5	Forecasted Firm Sales (Therms)	32,992,252	7,054,322	40,046,575	Attachment NUI-CAK-3, LN 11
6	Forecasted Residential Sales (Therms)	16,200,606	2,706,958	18,907,563	Attachment NUI-CAK-3, LN 3
7	Average Residential Rate:	Winter	Summer	Annual	
8	Average Demand Rate	\$0.2191	\$0.2055		LN 1 / LN 5
9	Average Commodity Rate	\$0.5250	\$0.2510		LN 2 / LN 5
10	Average Rate	\$0.7441	\$0.4565		LN 3 / LN 5
11					
12	Residential Reallocation:	Winter	Summer	Annual	
13	Demand Costs Allocated To Residential per SMBA	\$ 3,534,538	\$ 632,013	\$ 4,166,551	Attachment NUI-CAK-4, LN 169
14	Demand Costs Allocated To Residential per Avg Res. Rate	\$ 3,549,102	\$ 556,280	\$ 4,105,382	LN 8 * LN 6
15	Demand Reallocation:	\$ (14,564)	\$ 75,733	\$ 61,169	LN 13 - LN 14
16	HLF Allocation	\$ (1,676)	\$ 21,784	\$ 20,109	LN 15 * LN 20
17	LLF Allocation	\$ (12,889)	\$ 53,949	\$ 41,061	LN 15 * LN 21
18					
19	SMBA Capacity Cost Allocation (%)				
20	HLF	11.50%	28.76%		Attachment NUI-CAK-4, LN 174
21	LLF	88.50%	71.24%		Attachment NUI-CAK-4, LN 175
22					
23	Commodity Costs Allocated To Residential per SMBA	\$ 8,537,604	\$ 679,454	\$ 9,217,058	Attachment NUI-CAK-8, LN 82
24	Commodity Costs Allocated To Residential per Avg Res. Rate	\$ 8,505,403	\$ 679,446	\$ 9,184,850	LN 9 * LN 6
25	Commodity Reallocation:	\$ 32,201	\$ 7	\$ 32,208	LN 23 - LN 24
26	HLF Allocation	\$ 4,566	\$ 3	\$ 4,569	LN 25 * LN 30
27	LLF Allocation	\$ 27,635	\$ 4	\$ 27,639	LN 25 * LN 31
28					
29	SMBA Commodity Cost Allocation (%)				
30	HLF	14.18%	42.81%		Attachment NUI-CAK-8, LN 87
31	LLF	85.82%	57.19%		Attachment NUI-CAK-8, LN 88

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2022-23 ANNUAL COG RECONCILIATION
SCHEDULE 1: SUMMARY OF ANNUAL BALANCE
August 2022 - October 2023

	AMOUNT	
Annual Beginning Balance	\$ (3,597,851)	FORM III SCHEDULE 2
Less: Reported Collections	\$ (37,423,634)	FORM III SCHEDULE 3
Add: Cost of Firm Gas Allowable	\$ 40,210,134	FORM III SCHEDULE 4
Add: Interest	\$ (265,789)	FORM III SCHEDULE 2
Annual Ending Balance	\$ (1,077,140)	
Summer Season Reconciliation	\$ 298,724	FORM III ATTACHMENT F
Winter Season Reconciliation	\$ (1,375,864)	FORM III ATTACHMENT F

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2022-23 ANNUAL COG RECONCILIATION
SCHEDULE 2: ADJUSTMENTS TO REPORTED SUMMER, WINTER AND ANNUAL ACCOUNTS
August 2022 - October 2023
Acct 191

	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	-----Estimated-----		Aug-23	Sep-23	Oct-23	Total
Initial Account Beginning Balance	\$(3,623,802)																	
Adjustment (1)	\$ 25,951																	
Adjusted Beginning Balance	\$(3,597,851)	\$(2,900,813)	\$(2,465,092)	\$(2,863,963)	\$(3,605,471)	\$(3,304,602)	\$(2,957,231)	\$(2,750,970)	\$(3,959,669)	\$(4,747,564)	\$(4,340,988)	\$(3,703,856)	\$(3,120,698)	\$(2,377,884)	\$(1,668,923)			
Plus: Cost of Firm Gas (Schedule 4)	\$1,483,552	\$1,535,697	\$1,640,074	\$3,546,489	\$5,957,900	\$7,558,957	\$6,823,298	\$3,883,175	\$1,270,885	\$938,189	\$938,897	\$884,130	\$1,144,034	\$1,146,972	\$1,457,884			\$40,210,134
Less: Reported Collections (Schedule 3)	\$(775,702)	\$(1,091,048)	\$(2,026,760)	\$(4,273,205)	\$(5,641,232)	\$(7,193,375)	\$(6,600,437)	\$(5,072,358)	\$(2,030,754)	\$(502,359)	\$(275,870)	\$(277,593)	\$(382,384)	\$(424,147)	\$(856,410)			\$(37,423,634)
Annual Account Ending Balance	\$(2,890,000)	\$(2,456,164)	\$(2,851,779)	\$(3,590,679)	\$(3,288,803)	\$(2,939,020)	\$(2,734,370)	\$(3,940,153)	\$(4,719,538)	\$(4,311,734)	\$(3,677,962)	\$(3,097,319)	\$(2,359,048)	\$(1,655,059)	\$(1,067,448)			
Month's Average Balance	\$(3,243,925)	\$(2,678,489)	\$(2,658,435)	\$(3,227,321)	\$(3,447,137)	\$(3,121,811)	\$(2,845,800)	\$(3,345,562)	\$(4,339,603)	\$(4,529,649)	\$(4,009,475)	\$(3,400,588)	\$(2,739,873)	\$(2,016,472)	\$(1,368,185)			
Interest Rate (Prime Rate)	4.00%	4.00%	5.50%	5.50%	5.50%	7.00%	7.00%	7.00%	7.75%	7.75%	7.75%	8.25%	8.25%	8.25%	8.50%			
Interest Applied	\$(10,813)	\$(8,928)	\$(12,184)	\$(14,792)	\$(15,799)	\$(18,211)	\$(16,601)	\$(19,516)	\$(28,027)	\$(29,254)	\$(25,895)	\$(23,379)	\$(18,837)	\$(13,863)	\$(9,691)			\$(265,789)
Annual Account Ending Balance w/int	\$(2,900,813)	\$(2,465,092)	\$(2,863,963)	\$(3,605,471)	\$(3,304,602)	\$(2,957,231)	\$(2,750,970)	\$(3,959,669)	\$(4,747,564)	\$(4,340,988)	\$(3,703,856)	\$(3,120,698)	\$(2,377,884)	\$(1,668,923)	\$(1,077,140)			

(1) Reflects ATV charges of \$25,705 plus interest, not included in the 2021-2022 reconciliation.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2022-23 ANNUAL COG RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
August 2022 - October 2023
completed

	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	----- <u>Aug-23</u>	Estimated ⁽¹⁾ <u>Sep-23</u>	----- <u>Oct-23</u>	<u>Total</u>
Accrued Revenue	\$ (10,886)	\$ 97,834	\$ 343,773	\$ 1,701,318	\$ 405,320	\$ 231,477	\$ (357,859)	\$ (898,271)	\$ (934,106)	\$ (590,963)	\$ (155,912)	\$ (46,643)				
Billed Revenue	\$ 786,588	\$ 993,214	\$ 1,682,987	\$ 2,571,887	\$ 5,235,912	\$ 6,961,899	\$ 6,958,297	\$ 5,970,629	\$ 2,964,860	\$ 1,093,322	\$ 431,782	\$ 324,236				
Calendarized Revenue	<u>\$ 775,702</u>	<u>\$ 1,091,048</u>	<u>\$ 2,026,760</u>	<u>\$ 4,273,205</u>	<u>\$ 5,641,232</u>	<u>\$ 7,193,375</u>	<u>\$ 6,600,437</u>	<u>\$ 5,072,358</u>	<u>\$ 2,030,754</u>	<u>\$ 502,359</u>	<u>\$ 275,870</u>	<u>\$ 277,593</u>	<u>\$ 382,384</u>	<u>\$ 424,147</u>	<u>\$ 856,410</u>	<u>\$ 37,423,634</u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2022-23 ANNUAL COG RECONCILIATION
SCHEDULE 4: PURCHASED GAS COSTS
August 2022 - October 2023

													-----Estimated ⁽¹⁾ -----			
Commodity Costs	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
Emera Energy Services Corp.	\$ 519,748	\$ 659,612	\$ 791,379	\$ 910,128	\$ 1,190,713	\$ 3,734,445	\$ 4,140,258	\$ 3,050,933	\$ 1,223,890	\$ 325,881	\$ 250,086	\$ 184,544				\$ 16,981,617
Repsol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,309	\$ 353,532	\$ 1,292,734	\$ 168,398	\$ -	\$ -	\$ -				\$ 2,118,972
Shell	\$ -	\$ -	\$ -	\$ -	\$ 108,899	\$ 138,503	\$ 82,694	\$ 41,940	\$ 33,562	\$ -	\$ -	\$ -				\$ 405,599
Subtotal - Commodity	\$ 519,748	\$ 659,612	\$ 791,379	\$ 910,128	\$ 1,299,612	\$ 4,177,258	\$ 4,576,485	\$ 4,385,606	\$ 1,425,850	\$ 325,881	\$ 250,086	\$ 184,544				\$ 19,506,188
Transportation																
Granite	\$ 94	\$ 128	\$ 187	\$ 276	\$ 580	\$ 714	\$ 681	\$ 384	\$ 166	\$ 114	\$ 121	\$ 117				\$ 3,562
Emera	\$ 85	\$ 62	\$ 147	\$ 273	\$ 476	\$ 1,005	\$ 1,288	\$ 1,070	\$ 574	\$ 234	\$ 262	\$ 136				\$ 5,611
Emera Energy Services	\$ -	\$ -	\$ -	\$ -	\$ 1,002	\$ 1,489	\$ 2,183	\$ 1,697	\$ 1,207	\$ -	\$ 21	\$ -				\$ 7,598
Maritimes	\$ -	\$ -	\$ -	\$ -	\$ 3,228	\$ 12,504	\$ 11,988	\$ 6,597	\$ -	\$ 1,345	\$ -	\$ -				\$ 35,662
Tennessee	\$ 2,011	\$ 1,981	\$ 1,900	\$ 2,048	\$ 1,885	\$ 2,395	\$ 2,504	\$ 2,242	\$ 2,500	\$ 2,273	\$ -	\$ 1,758				\$ 23,498
Subtotal - Commodity Transportation	\$ 2,191	\$ 2,171	\$ 2,233	\$ 2,596	\$ 7,171	\$ 18,108	\$ 18,643	\$ 11,989	\$ 4,447	\$ 3,966	\$ 404	\$ 2,012				\$ 75,931
Commodity Cost Estimates	\$ 661,658	\$ 793,511	\$ 913,628	\$ 1,306,565	\$ 4,193,175	\$ 4,595,661	\$ 4,397,492	\$ 1,430,220	\$ 329,781	\$ 256,976	\$ 186,638	\$ 189,665				\$ 19,254,970
Commodity Cost Reversals	\$ (521,844)	\$ (661,658)	\$ (793,511)	\$ (913,628)	\$ (1,306,565)	\$ (4,193,175)	\$ (4,595,661)	\$ (4,397,492)	\$ (1,430,220)	\$ (329,781)	\$ (256,976)	\$ (186,638)				\$ (19,587,149)
Subtotal - Estimates	\$ 139,814	\$ 131,853	\$ 120,117	\$ 392,937	\$ 2,886,610	\$ 402,486	\$ (198,169)	\$ (2,967,272)	\$ (1,100,439)	\$ (72,805)	\$ (70,338)	\$ 3,027				\$ 39,174,686
Subtotal - Supply	\$ 661,753	\$ 793,636	\$ 913,729	\$ 1,305,661	\$ 4,193,393	\$ 4,597,851	\$ 4,396,959	\$ 1,430,324	\$ 329,858	\$ 257,042	\$ 180,152	\$ 189,583				\$ 19,249,940
Withdrawal - Underground Storage	\$ 6,688	\$ (6,611)	\$ -	\$ 1,022,132	\$ 1,387,988	\$ 1,960,161	\$ 1,585,232	\$ 1,339,656	\$ 17	\$ 44	\$ 3	\$ 79				\$ 7,295,388
ATV Reconciliation Charges	\$ (9,321)	\$ 9,405	\$ 17,355	\$ 29,390	\$ 45,029	\$ (1,520)	\$ 15,595	\$ 14,206	\$ 11,023	\$ -	\$ -	\$ -				\$ 131,163
Off System Sales	\$ -	\$ -	\$ -	\$ -	\$ (13,270)	\$ (353,596)	\$ (151,659)	\$ (334,058)	\$ -	\$ -	\$ (28,668)	\$ -				\$ (881,252)
Net OBA Adjustment	\$ (395)	\$ 29	\$ (167)	\$ (87)	\$ 2,336	\$ (659)	\$ (8,334)	\$ (521)	\$ (10,707)	\$ 280	\$ (154)	\$ 196				\$ (18,182)
Company Managed	\$ -	\$ -	\$ -	\$ -	\$ (110,920)	\$ (278,560)	\$ (237,019)	\$ (114,488)	\$ (70,938)	\$ -	\$ -	\$ -				\$ (811,925)
LNG Withdrawal / Boiloff	\$ 2,879	\$ 2,527	\$ 3,111	\$ 2,953	\$ 6,979	\$ 9,782	\$ 127,898	\$ 26,523	\$ 15,102	\$ 15,501	\$ 13,271	\$ 13,489				\$ 240,015
Supplier Balancing	\$ 66,654	\$ 29,880	\$ (12,901)	\$ (9,609)	\$ (31,366)	\$ 246,343	\$ 40,613	\$ 19,346	\$ 20,824	\$ 6,065	\$ (573)	\$ (38,385)				\$ 336,891
Inventory Finance Charge	\$ 787	\$ 1,099	\$ 1,599	\$ 1,920	\$ 2,239	\$ 1,966	\$ 1,318	\$ 1,021	\$ 764	\$ 811	\$ 746	\$ 783				\$ 15,052
Subtotal - Other Commodity	\$ 67,292	\$ 36,329	\$ 8,997	\$ 1,046,699	\$ 1,289,016	\$ 1,583,915	\$ 1,373,644	\$ 951,685	\$ (33,915)	\$ 22,701	\$ (15,375)	\$ (23,837)				\$ 6,307,151
Sales for Resale Estimates	\$ -	\$ (2,757)	\$ -	\$ (124,190)	\$ (632,156)	\$ (388,678)	\$ (448,546)	\$ (70,938)	\$ -	\$ (28,668)	\$ -	\$ (12,626)				\$ (1,708,559)
Sales for Resale Reversals	\$ -	\$ -	\$ -	\$ -	\$ 124,190	\$ 632,156	\$ 388,678	\$ 448,546	\$ 70,938	\$ -	\$ 28,668	\$ -				\$ 1,693,176
Subtotal - Estimates	\$ -	\$ (2,757)	\$ -	\$ (124,190)	\$ (507,966)	\$ 243,479	\$ (59,868)	\$ 377,608	\$ 70,938	\$ (28,668)	\$ 28,668	\$ (12,626)				\$ (15,383)
Total Commodity Costs	\$ 729,044	\$ 827,208	\$ 922,726	\$ 2,228,171	\$ 4,974,442	\$ 6,425,245	\$ 5,710,736	\$ 2,759,617	\$ 366,881	\$ 251,074	\$ 193,445	\$ 153,120	\$ 227,237	\$ 230,175	\$ 541,088	\$ 26,540,209
	\$ 729,044	\$ 827,208	\$ 922,725	\$ 2,228,171	\$ 4,974,442	\$ 6,425,245	\$ 5,710,736	\$ 2,759,617	\$ 366,881	\$ 251,074	\$ 193,445	\$ 153,120				

(1) Monthly estimates provided in Table 2 of Northern 's August 2023 Monthly Cost of Gas Report, submitted in DG 22-059 on August 22, 2023.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2022-23 ANNUAL COG RECONCILIATION
SCHEDULE 4: PURCHASED GAS COSTS
August 2022 - October 2023

Demand Costs	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	-----Estimated ⁽¹⁾ -----			Total
Pipeline Reservation																
Algonquin	\$ 190,295	\$ 190,269	\$ 190,271	\$ 186,159	\$ 57,033	\$ 53,095	\$ 53,499	\$ 66,928	\$ 54,081	\$ 55,644	\$ 55,790	\$ 60,375				\$ 1,213,440
Emera	\$ 416,406	\$ 400,046	\$ 394,187	\$ 402,996	\$ 476,742	\$ 484,517	\$ 476,918	\$ 476,406	\$ 479,269	\$ 478,840	\$ 490,737	\$ 491,628				\$ 5,468,693
Emera Energy Services LLC	\$ -	\$ -	\$ -	\$ -	\$ 164,561	\$ 169,426	\$ 168,834	\$ 152,264	\$ 168,175	\$ 162,419	\$ 166,104	\$ 149,342				
Granite State	\$ 188,943	\$ 196,830	\$ 196,830	\$ 306,887	\$ 306,887	\$ 306,887	\$ 306,887	\$ 306,887	\$ 306,887	\$ 196,206	\$ 196,206	\$ 196,206				\$ 3,012,542
Iroquois	\$ 14,098	\$ 14,098	\$ 13,030	\$ 13,030	\$ 12,989	\$ 12,989	\$ 12,989	\$ 12,989	\$ 12,989	\$ 12,989	\$ 12,989	\$ 12,989				\$ 158,170
Maritimes	\$ 41,144	\$ 41,144	\$ 39,946	\$ 31,648	\$ 9,110	\$ 8,164	\$ 8,276	\$ 11,489	\$ -	\$ 8,739	\$ 8,811	\$ 9,909				
Portland	\$ 393,890	\$ 393,890	\$ 390,838	\$ 393,890	\$ 490,114	\$ 496,507	\$ 496,507	\$ 477,326	\$ 496,507	\$ 490,114	\$ 496,507	\$ 490,114				\$ 5,506,205
Tennessee	\$ 129,546	\$ 129,546	\$ 129,546	\$ 129,546	\$ 127,639	\$ 127,635	\$ 127,639	\$ 127,639	\$ 127,639	\$ 127,634	\$ 127,634	\$ 127,634				\$ 1,539,275
Texas Eastern	\$ 4,792	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,785	\$ 4,781	\$ 4,781	\$ 4,758	\$ (9,366)	\$ 3,747	\$ 3,747	\$ 3,747				\$ 40,171
Total Pipeline Reservation	\$ 1,379,114	\$ 1,370,623	\$ 1,359,448	\$ 1,468,956	\$ 1,649,860	\$ 1,664,001	\$ 1,656,331	\$ 1,636,686	\$ 1,636,180	\$ 1,536,331	\$ 1,558,525	\$ 1,541,943				\$ 18,458,000
Product Demand																
Excelon	\$ -	\$ -	\$ -	\$ -	\$ 147,648	\$ 147,648	\$ 147,648	\$ 147,648	\$ 147,648	\$ -	\$ -	\$ -				\$ 738,238
Repsol	\$ 328,660	\$ 328,660	\$ 328,660	\$ 328,660	\$ 323,816	\$ 323,816	\$ 323,816	\$ 323,816	\$ 323,816	\$ 323,816	\$ 323,816	\$ 323,816				\$ 3,905,164
Total Product Demand	\$ 328,660	\$ 328,660	\$ 328,660	\$ 328,660	\$ 471,463	\$ 471,463	\$ 471,463	\$ 471,463	\$ 471,463	\$ 323,816	\$ 323,816	\$ 323,816				\$ 4,643,402
Storage Pipeline Transportation and Demand Reservation																
Emera	\$ 97,010	\$ 97,010	\$ 97,010	\$ 97,010	\$ 96,702	\$ 96,702	\$ 96,702	\$ 96,702	\$ 96,702	\$ 169,569	\$ 169,569	\$ 169,569				\$ 1,380,256
Tennessee	\$ 4,087	\$ 4,087	\$ 4,087	\$ 4,087	\$ 4,027	\$ 4,027	\$ 4,027	\$ 4,027	\$ 4,027	\$ 4,027	\$ 4,027	\$ 4,027				\$ 48,564
Total Storage & Demand Reservation	\$ 101,096	\$ 101,096	\$ 101,096	\$ 101,096	\$ 100,729	\$ 100,729	\$ 100,729	\$ 100,729	\$ 100,729	\$ 173,596	\$ 173,596	\$ 173,596				\$ 1,428,820
Demand Cost Estimates	\$ 980,490	\$ 963,684	\$ 951,775	\$ 1,407,376	\$ 1,235,337	\$ 1,230,630	\$ 1,221,376	\$ 1,221,574	\$ 992,678	\$ 948,268	\$ 951,958	\$ 955,206				\$ 13,060,354
Demand Cost Reversals	\$ (975,293)	\$ (980,490)	\$ (963,684)	\$ (951,775)	\$ (1,407,376)	\$ (1,235,337)	\$ (1,230,630)	\$ (1,221,376)	\$ (1,221,574)	\$ (992,678)	\$ (948,268)	\$ (951,958)				\$ (13,080,440)
Subtotal	\$ 5,197	\$ (16,806)	\$ (11,909)	\$ 455,600	\$ (172,038)	\$ (4,707)	\$ (9,254)	\$ 198	\$ (228,896)	\$ (44,410)	\$ 3,690	\$ 3,248				\$ (20,087)
Capacity Release ⁽²⁾	\$ (1,080,199)	\$ (1,074,039)	\$ (1,069,744)	\$ (1,098,790)	\$ (1,126,572)	\$ (1,139,944)	\$ (1,146,574)	\$ (1,129,628)	\$ (1,137,824)	\$ (1,308,342)	\$ (1,320,589)	\$ (1,317,871)				\$ (13,950,114)
Company Managed	\$ -	\$ (21,575)	\$ (10,732)	\$ (10,732)	\$ (54,664)	\$ (55,465)	\$ (57,115)	\$ (57,115)	\$ (51,620)	\$ (56,118)	\$ (9,597)	\$ (9,307)				
Other A&G Allowance	\$ -	\$ -	\$ -	\$ -	\$ 35,756	\$ 35,756	\$ 35,756	\$ 35,756	\$ 35,756	\$ -	\$ -	\$ -				\$ 214,538
Local Production and Storage Allowance	\$ 20,529	\$ 20,529	\$ 20,529	\$ 82,048	\$ 82,048	\$ 82,048	\$ 82,048	\$ 82,048	\$ 82,048	\$ 19,931	\$ 19,931	\$ 19,931				\$ 613,668
Conversion & Re-entry Fees	\$ -	\$ -	\$ -	\$ (344)	\$ (2,815)	\$ (18,519)	\$ (20,822)	\$ (17,691)	\$ (4,212)	\$ (4,211)	\$ (4,210)	\$ (4,209)				\$ (77,034)
Fuel Tax Recovery	\$ -	\$ -	\$ -	\$ -	\$ 490	\$ -	\$ -	\$ -	\$ 495	\$ -	\$ -	\$ -				\$ 986
Total Indirect Demand Costs	\$ (1,059,670)	\$ (1,075,085)	\$ (1,059,948)	\$ (992,062)	\$ (1,065,757)	\$ (1,096,124)	\$ (1,106,706)	\$ (1,086,629)	\$ (1,075,358)	\$ (1,348,739)	\$ (1,314,464)	\$ (1,311,456)				\$ (13,591,997)
Estimates - Cap Release & Comp Managed	\$ (7,732)	\$ (7,732)	\$ (7,732)	\$ (51,664)	\$ (52,465)	\$ (54,115)	\$ (54,115)	\$ (53,003)	\$ (53,118)	\$ (6,597)	\$ (6,307)	\$ (6,444)				\$ (361,025)
Reversals - Cap Release & Comp Managed	\$ 7,842	\$ 7,732	\$ 7,732	\$ 7,732	\$ 51,664	\$ 52,465	\$ 54,115	\$ 54,115	\$ 53,003	\$ 53,118	\$ 6,597	\$ 6,307				\$ 362,423
Subtotal	\$ 110	\$ -	\$ -	\$ (43,932)	\$ (800)	\$ (1,650)	\$ -	\$ 1,112	\$ (114)	\$ 46,521	\$ 290	\$ (137)				\$ 1,398
Annual Demand Costs	\$ 754,508	\$ 708,489	\$ 717,348	\$ 1,318,319	\$ 983,457	\$ 1,133,712	\$ 1,112,563	\$ 1,123,559	\$ 904,004	\$ 687,115	\$ 745,452	\$ 731,011	\$ 916,797	\$ 916,797	\$ 916,797	\$ 13,669,926
Total Gas Costs																
	\$ 1,483,552	\$ 1,535,697	\$ 1,640,074	\$ 3,546,489	\$ 5,957,900	\$ 7,558,957	\$ 6,823,298	\$ 3,883,175	\$ 1,270,885	\$ 938,189	\$ 938,897	\$ 884,130	\$ 1,144,034	\$ 1,146,972	\$ 1,457,884	\$ 40,210,134
	\$ 733,979	\$ 687,960	\$ 696,819	\$ 1,200,514	\$ 865,653	\$ 1,015,908	\$ 994,759	\$ 1,005,754	\$ 786,200	\$ 667,183	\$ 725,520	\$ 711,079				
	\$ 20,529	\$ 20,529	\$ 20,529	\$ 117,804	\$ 117,804	\$ 117,804	\$ 117,804	\$ 117,804	\$ 117,804	\$ 19,931	\$ 19,931	\$ 19,931				
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ -	\$ (0)	\$ 0	\$ (0)			

(1) Monthly estimates provided in Table 2 of Northern 's August 2023 Monthly Cost of Gas Report, submitted in DG 22-059 on August 22, 2023.

(2) Includes Asset Management Agreement Revenue

REDACTED

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2022-23 ANNUAL COG RECONCILIATION
COST OF GAS ADJUSTMENT - FORM III, Schedule 4 - UNITS
August 2022 - October 2023

Indicates Confidential Data

Commodity Volumes:	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Total</u>
Emera Energy Services Corp.																
Repsol																
Shell																
Subtotal - Commodity Supply																
<u>Transportation Volumes</u>																
Granite																
Emera																
Emera Energy Services																
Maritimes																
Tennessee																
Subtotal - Commodity Transportation																
Commodity Volume Estimates																
Commodity Volume Reversals																
Subtotal - Estimates																
Subtotal - Supply																
Withdrawal - Underground Storage																
ATV Reconciliation Charges																
Off System Sales																
Net OBA Adjustment																
Company Managed																
LNG Withdrawal / Boiloff																
Supplier Balancing																
Inventory Finance Charge																
Subtotal - Other Commodity																
Sales for Resale Estimates																
Sales for Resale Reversals																
Subtotal - Estimates																
Total Commodity Volumes													109,042	120,812	236,943	

(1) Monthly estimates provided in Table 2 of Northern 's August 2023 Monthly Cost of Gas Report, submitted in DG 22-059 on August 22, 2023.

REDACTED

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2022-23 ANNUAL COG RECONCILIATION
COST OF GAS ADJUSTMENT - FORM III, Schedule 4 - IN COST PER UNIT
August 2022 - October 2023

Indicates Confidential Data

Commodity Costs per Unit:	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
Emera Energy Services Corp.																
Repsol																
Shell																
Subtotal - Commodity Supply	\$	-	\$	-	\$	-										
Granite																
Emera																
Maritimes																
Tennessee																
Subtotal - Commodity Transportation	n/a	n/a	n/a													
Commodity Cost Estimates																
Commodity Cost Reversals																
Subtotal - Estimates	n/a	n/a	n/a													
Subtotal - Supply																
Withdrawal - Underground Storage																
ATV Reconciliation Charges																
Off System Sales																
Net OBA Adjustment																
Company Managed																
LNG Withdrawal / Boiloff																
Supplier Balancing																
Inventory Finance Charge																
Subtotal - Other Commodity	n/a	n/a	n/a													
Off System Sales Estimates																
Off System Sales Reversals																
Subtotal - Estimates																
Total Commodity Costs per unit	n/a	n/a	n/a													

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2022-23 ANNUAL COG RECONCILIATION
SCHEDULE 5: PURCHASED AND MADE VOLUMES
August 2022 - October 2023

<i>New Hampshire</i>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Total</u>
Throughput IN													
<i>BTU Factor</i>	1.03	1.031	1.032	1.034	1.038	1.04	1.04	1.037	1.031	1.031	1.03	1.03	
<i>GST Meter Throughput (MCF)</i>	346,491	373,549	512,525	704,589	981,198	1,014,095	982,711	897,634	604,549	441,957	360,562	323,711	7,543,571
<i>Salem Meter (MCF)</i>	12,613	15,456	25,356	42,368	70,296	72,318	73,085	64,676	33,384	19,838	15,503	13,456	458,349
<i>GST Meter Throughput (DTH)</i>	356,886	385,129	528,926	728,545	1,018,484	1,054,659	1,022,019	930,846	623,290	455,658	371,379	333,422	7,809,243
<i>Salem Meter (DTH)</i>	12,991	15,935	26,167	43,809	72,967	75,211	76,008	67,069	34,419	20,453	15,968	13,860	474,857
<i>LNG/Propane</i>													-
<i>Total Throughput</i>	369,877	401,064	555,093	772,354	1,091,451	1,129,870	1,098,028	997,915	657,709	476,111	387,347	347,282	8,284,100
Throughput OUT													
<i>Residential Gas</i>													
Charged	31,814	35,267	61,546	96,916	218,491	304,937	307,644	279,770	175,816	98,259	51,802	37,814	1,700,076
Uncharged Current	17,409	17,822	39,142	131,090	144,144	162,617	130,561	112,878	88,653	50,619	26,581	19,316	940,832
Uncharged Prior	(19,923)	(17,409)	(17,822)	(39,142)	(131,090)	(144,144)	(162,617)	(130,561)	(112,878)	(88,653)	(50,619)	(26,581)	(941,439)
Total Residential Gas	29,300	35,680	82,866	188,864	231,545	323,410	275,588	262,087	151,591	60,225	27,764	30,549	1,699,469
Interruptible				-	-	-	-	-	-	-	-	-	-
<i>Commercial/Industrial Gas</i>													
Charged	55,212	62,246	88,664	132,508	253,817	342,461	353,048	323,573	190,787	111,247	64,944	50,713	2,029,220
Uncharged Current	30,214	31,455	56,389	134,302	159,263	181,735	149,738	136,614	100,124	57,309	33,325	25,905	1,096,373
Uncharged Prior	(30,976)	(30,214)	(31,455)	(56,389)	(134,302)	(159,263)	(181,735)	(149,738)	(136,614)	(100,124)	(57,309)	(33,325)	(1,101,444)
Total C/I Gas	54,450	63,487	113,598	210,421	278,778	364,933	321,051	310,449	154,297	68,432	40,960	43,293	2,024,149
<i>Transportation</i>													
Charged	273,883	280,508	320,899	362,615	439,182	496,849	483,841	460,790	391,542	336,284	286,509	269,626	4,402,528
Uncharged Current	95,392	91,844	141,203	215,258	201,139	207,008	164,416	164,161	162,175	127,091	100,310	91,393	1,761,390
Uncharged Prior	(88,983)	(95,392)	(91,844)	(141,203)	(215,258)	(201,139)	(207,008)	(164,416)	(164,161)	(162,175)	(127,091)	(100,310)	(1,758,980)
Total Transportation	280,292	276,960	370,258	436,670	425,063	502,718	441,249	460,535	389,556	301,200	259,728	260,709	4,404,938
Company Use	136	95	63	70	167	300	325	290	212	119	49	60	1,887
Total Throughput OUT	364,178	376,222	566,785	836,025	935,553	1,191,361	1,038,213	1,033,361	695,656	429,976	328,501	334,611	8,130,443
Total Throughput IN	369,877	401,064	555,093	772,354	1,091,451	1,129,870	1,098,028	997,915	657,709	476,111	387,347	347,282	8,284,100
Difference IN/OUT	5,699	24,842	(11,692)	(63,671)	155,898	(61,492)	59,815	(35,446)	(37,947)	46,134	58,846	12,671	153,657
%													1.85%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
DEFERRED WORKING CAPITAL ALLOWANCE ON PURCHASED GAS COSTS
August 2022 - October 2023

ANNUAL BALANCE SEASON - Acct 173

	<u>BEGINNING</u> <u>BALANCE</u>	<u>WORKING CAP</u> <u>ALLOWANCE (1)</u>	<u>WORKING CAP</u> <u>PERCENTAGE</u>	<u>WORKING CAP</u> <u>COLLECTIONS</u>	<u>WORKING CAP</u> <u>DEFERRED</u>	<u>ENDING</u> <u>BALANCE</u>	<u>AVE MONTHLY</u> <u>BALANCE</u>	<u>INTEREST</u> <u>RATE</u>	<u>INTEREST</u>	<u>ENDING BAL</u> <u>W/ INTEREST</u>
	A	B	C	D	E = B + D	F = A + E	G = (A + F) / 2	H	I = G * (H / 12)	K = F + I + J
August 2022	\$ 6,302									
Adjustment	\$ 21									
August 2022	\$ 6,324	1,507	0.1016%	(227)	1,280	7,604	6,964	4.00%	23	7,627
September	\$ 7,627	1,560	0.1016%	(228)	1,332	8,959	8,293	4.00%	28	8,987
October	\$ 8,987	2,293	0.1398%	(531)	1,762	10,749	9,868	5.50%	45	10,794
November	\$ 10,794	4,958	0.1398%	(7,327)	(2,369)	8,425	9,610	5.50%	44	8,469
December	\$ 8,469	8,329	0.1398%	(10,817)	(2,488)	5,981	7,225	5.50%	33	6,014
January 2023	\$ 6,014	13,447	0.1779%	(14,273)	(826)	5,188	5,601	7.00%	33	5,221
February	\$ 5,221	12,139	0.1779%	(13,160)	(1,022)	4,199	4,710	7.00%	27	4,226
March	\$ 4,226	6,908	0.1779%	(11,320)	(4,411)	(185)	2,021	7.00%	12	(173)
April	\$ (173)	2,502	0.1969%	(6,394)	(3,892)	(4,065)	(2,119)	7.75%	(14)	(4,079)
May	\$ (4,079)	1,847	0.1969%	(1,860)	(13)	(4,092)	(4,085)	7.75%	(26)	(4,118)
June	\$ (4,118)	1,849	0.1969%	(983)	866	(3,252)	(3,685)	7.75%	(24)	(3,276)
July	\$ (3,276)	1,853	0.2096%	(980)	873	(2,402)	(2,839)	8.25%	(20)	(2,422)
Estimated August	\$ (2,422)	1,910	0.2096%	(950)	960	(1,462)	(1,942)	8.25%	(13)	(1,475)
Estimated September	\$ (1,475)	1,950	0.2096%	(1,010)	940	(535)	(1,005)	8.25%	(7)	(542)
Estimated October	\$ (542)	2,000	0.2160%	(1,200)	800	258	(142)	8.50%	(1)	257

(1) Working Capital Allowance calculated by taking monthly Total Gas Costs from Schedule 4, Page 2, and multiplying by (9.30/366)* prime interest rate.

Winter Season Sales Percentage	82.38%
Summer Season Sales Percentage	17.62%
Reconciliation Allocated to Winter Season	\$ 212
Reconciliation Allocated to Summer Season	\$ 45

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
BAD DEBT EXPENSE - CALCULATION OF COLLECTION ALLOWANCE
August 2022 - October 2023

ANNUAL BALANCE- Acct 173

	<u>BEGINNING BALANCE</u>	<u>ACUTAL BAD DEBT</u>	<u>BAD DEBT COLLECTIONS</u>	<u>DEFERRED BALANCE</u>	<u>ENDING BALANCE</u>	<u>AVE MO BALANCE</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>END BAL W/ INTEREST</u>
	A	B	C	D = B + C	E = A + D	F = (A + E) / 2	G	H = (F * G) / 12	J = E + H + I
August 2022	(\$53,152)	17,008	53	17,061	(36,091)	(44,622)	4.00%	(149)	(36,240)
September	(\$36,240)	27,539	62	27,600	(8,639)	(22,440)	4.00%	(75)	(8,714)
October	(\$8,714)	13,618	138	13,756	5,042	(1,836)	5.50%	(8)	5,033
November	\$5,033	7,329	(10,700)	(3,371)	1,663	3,348	5.50%	15	1,678
December	\$1,678	11,806	(15,969)	(4,164)	(2,486)	(404)	5.50%	(2)	(2,488)
January 2023	(\$2,488)	12,501	(21,071)	(8,570)	(11,058)	(6,773)	7.00%	(40)	(11,097)
February	(\$11,097)	9,274	(19,428)	(10,154)	(21,252)	(16,175)	7.00%	(94)	(21,346)
March	(\$21,346)	(302)	(16,711)	(17,013)	(38,360)	(29,853)	7.00%	(174)	(38,534)
April	(\$38,534)	2,629	(9,437)	(6,808)	(45,342)	(41,938)	7.75%	(271)	(45,613)
May	(\$45,613)	16,762	(2,672)	14,090	(31,523)	(38,568)	7.75%	(249)	(31,772)
June	(\$31,772)	14,043	(1,471)	12,573	(19,199)	(25,485)	7.75%	(165)	(19,364)
July	(\$19,364)	10,010	(1,463)	8,546	(10,817)	(15,091)	8.25%	(104)	(10,921)
Estimated August	(\$10,921)	12,500	(850)	11,650	729	(5,096)	8.25%	(35)	694
Estimated September	\$694	12,500	(875)	11,625	12,319	6,506	8.25%	45	12,364
Estimated October	\$12,364	12,500	(1,000)	11,500	23,864	18,114	8.50%	128	23,992
Winter Season Allocation			92.00%						
Summer Season Allocation			8.00%						
Reconciliation Allocated to Winter Season		\$	22,073						
Reconciliation Allocated to Summer Season		\$	1,919						

Northern Utilities, Inc. - New Hampshire Division
Environmental Response Costs
May 2022 - October 2023

		Beginning Balance	Firm Sales and Transportation (therms)	ERC Rate Recoveries /Passback	Current ERC Recoveries/ Passbacks	Ending Balance
May 2022	(act)	\$ 138,795		\$ 0.0056	\$ 26,265	\$ 112,529.85
June 2022	(act)	\$ 112,530		\$ 0.0056	\$ 16,612	\$ 95,917.63
July 2022	(act)	\$ 95,918		\$ 0.0056	\$ 14,181	\$ 81,736.95
August 2022	(act)	\$ 81,737		\$ 0.0056	\$ 14,629	\$ 67,108.20
September 2022	(act)	\$ 67,108		\$ 0.0056	\$ 15,633	\$ 51,475.70
October 2022	(act)	\$ 51,476		\$ 0.0056	\$ 20,851	\$ 30,624.67
November 2022	(act)	\$ 454,109 ⁽¹⁾		\$ 0.0057 ⁽²⁾	\$ 28,483	\$ 425,626.83
December 2022	(act)	\$ 425,627		\$ 0.0058	\$ 47,084	\$ 378,542.37
January 2023	(act)	\$ 378,542		\$ 0.0058	\$ 60,350	\$ 318,192.70
February 2023	(act)	\$ 318,193		\$ 0.0058	\$ 60,821	\$ 257,371.33
March 2023	(act)	\$ 257,371		\$ 0.0058	\$ 55,956	\$ 201,415.31
April 2023	(act)	\$ 201,415		\$ 0.0058	\$ 38,059	\$ 163,356.24
May 2023	(act)	\$ 163,356		\$ 0.0058	\$ 26,458	\$ 136,898.30
June 2023	(act)	\$ 136,898		\$ 0.0058	\$ 18,124	\$ 118,774.55
July 2023	(act)	\$ 118,775		\$ 0.0058	\$ 15,524	\$ 103,250.53
August 2023	(est)	\$ 103,251	2,655,550	\$ 0.0058	\$ 15,402	\$ 87,848
September 2023	(est)	\$ 87,848	2,806,015	\$ 0.0058	\$ 16,275	\$ 71,573
October 2023	(est)	\$ 71,573	3,476,822	\$ 0.0058	\$ 20,166	\$ 51,408

(1) November Beginning Balance includes \$423,485 amortization from all prior years at 1/7 of annual costs.
(See Section 4.7 of Tariff.)

(2) November Current ERC Recoveries/Passbacks reflect an Average ERC Rate based on actual Firm Sales and Transportation (therms) at \$0.0056 and actual Firm Sales and Transportation (therms) at \$0.0061.

**NORTHERN UTILITIES
NEW HAMPSHIRE DIVISION
GAP Reconciliation (1)
May 2022 - October 2023**

		<u>Beginning Balance</u>	<u>Program Costs</u>	<u>Regulatory Assessments</u>	<u>GAP Recoveries</u>	<u>Ending Balance</u>	<u>Average Monthly Balance</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Ending Balance w/Interest</u>
		A	B	C	D	E = A+B+C-D	F = (A+E)/2	G	H = F*(G/12)	I = E+H
May 2022	Actual	\$ 52,371	\$ 23,931	\$ -	\$ 19,779	\$ 56,523	\$ 54,447	3.25%	\$ 147	\$ 56,671
June 2022	Actual	\$ 56,671	\$ -	\$ -	\$ 9,792	\$ 46,879	\$ 51,775	3.25%	\$ 140	\$ 47,019
July 2022	Actual	\$ 47,019	\$ -	\$ -	\$ 8,335	\$ 38,684	\$ 42,852	4.00%	\$ 143	\$ 38,827
August 2022	Actual	\$ 38,827	\$ 475	\$ (106,953) (2)	\$ 8,631	\$ (76,282)	\$ (18,728)	4.00%	\$ (2,696)	\$ (78,978)
September 2022	Actual	\$ (78,978)	\$ (14)	\$ -	\$ 9,211	\$ (88,204)	\$ (83,591)	4.00%	\$ (279)	\$ (88,482)
October 2022	Actual	\$ (88,482)	\$ 61	\$ -	\$ 12,275	\$ (100,696)	\$ (94,589)	5.50%	\$ (434)	\$ (101,130)
November 2022	Actual	\$ (101,130)	\$ 15,833	\$ -	\$ 17,783	\$ (103,080)	\$ (102,105)	5.50%	\$ (468)	\$ (103,548)
December 2022	Actual	\$ (103,548)	\$ 53,614	\$ -	\$ 30,038	\$ (79,972)	\$ (91,760)	5.50%	\$ (421)	\$ (80,392)
January 2023	Actual	\$ (80,392)	\$ 78,188	\$ -	\$ 38,499	\$ (40,704)	\$ (60,548)	7.00%	\$ (353)	\$ (41,057)
February 2023	Actual	\$ (41,057)	\$ 78,495	\$ -	\$ 38,800	\$ (1,361)	\$ (21,209)	7.00%	\$ (124)	\$ (1,485)
March 2023	Actual	\$ (1,485)	\$ 104,092	\$ -	\$ 35,698	\$ 66,909	\$ 32,712	7.00%	\$ 191	\$ 67,100
April 2023	Actual	\$ 67,100	\$ 70,089	\$ -	\$ 24,278	\$ 112,911	\$ 90,005	7.75%	\$ 581	\$ 113,492
May 2023	Actual	\$ 113,492	\$ 48,482	\$ -	\$ 16,867	\$ 145,107	\$ 129,300	7.75%	\$ 835	\$ 145,942
June 2023	Actual	\$ 145,942	\$ 1,072	\$ -	\$ 11,553	\$ 135,461	\$ 140,702	7.75%	\$ 909	\$ 136,369
July 2023	Actual	\$ 136,369	\$ (203)	\$ -	\$ 9,903	\$ 126,263	\$ 131,316	8.25%	\$ 903	\$ 127,166
August 2023	Est.	\$ 127,166	\$ -	\$ -	\$ 9,826	\$ 117,341	\$ 122,254	8.25%	\$ 840	\$ 118,181
September 2023	Est.	\$ 118,181	\$ -	\$ -	\$ 10,382	\$ 107,799	\$ 112,990	8.25%	\$ 777	\$ 108,576
October 2023	Est.	\$ 108,576	\$ -	\$ -	\$ 12,864	\$ 95,712	\$ 102,144	8.25%	\$ 702	\$ 96,414

(1) RLIAP renamed GAPRA and subsequently renamed GAP when Regulatory Assessments were removed to the RAAM.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SALES VARIANCE ANALYSIS

	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>TOTAL</u>
Forecast Bill Month Sales	100,593	108,572	157,888	326,939	593,095	749,255	781,107	658,414	441,931	247,972	143,812	105,855	4,415,433
Actual Sales	87,026	97,513	150,209	229,424	472,308	647,398	660,691	603,343	366,603	209,507	116,746	88,527	3,729,295
Difference	(13,566)	(11,059)	(7,679)	(97,515)	(120,788)	(101,857)	13,698	(55,070)	(75,328)	(38,466)	(27,067)	(17,327)	(686,138)
Normal Bill Month Actual Sales	87,026	97,513	135,883	256,717	473,677	701,414	696,207	600,184	383,399	213,026	116,746	88,528	3,850,319
Actual Sales	87,026	97,513	150,209	229,424	472,308	647,398	660,691	603,343	366,603	209,507	116,746	88,527	3,729,295
Weather Variance	(0)	0	(14,326)	27,293	1,369	54,016	35,515	(3,159)	16,796	3,519	(0)	0	121,024
Total Variance Excluding Weather (excl weather effect)	(13,566)	(11,059)	(22,005)	(70,222)	(119,419)	(47,842)	49,213	(58,229)	(58,532)	(34,946)	(27,067)	(17,327)	(565,114)
Variance-difference due to meter count													(12,865)
-difference in load pattern													(552,249)
Total Sales Variance													(565,114)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SALES VARIANCE ANALYSIS

	<u>NORMAL MMBtu</u>			<u>METERS</u>		
	2022-23 Forecast	2022-23 Actual	Difference	2022-23 Forecast	2022-23 Actual	Difference
Res Heat	2,017,597	1,735,701	(281,896)	335,018	335,023	5
Res General	23,570	22,688	(882)	15,111	15,079	(32)
Total Res	2,041,167	1,758,389	(282,778)	350,129	350,102	(27)
G-40	969,704	834,505	(135,199)	55,418	56,145	727
G-50	153,134	138,916	(14,218)	9,186	8,776	(410)
G-41	719,913	652,787	(67,126)	5,132	4,482	(650)
G-51	270,271	236,358	(33,913)	1,828	1,700	(128)
G-42	185,006	161,409	(23,597)	129	159	30
G-52	76,237	67,955	(8,282)	30	48	18
Total C & I	2,374,266	2,091,930	(282,336)	71,722	71,310	(412)
Total Company	4,415,433	3,850,319	(565,114)	421,851	421,412	(439)

	<u>NORMAL AVERAGE USE</u>			<u>Change in Sales Due to</u>		<u>Total Chg MMBtu</u>	<u>% Difference</u>
	2022-23 Forecast	2022-23 Actual	Difference	Change In: Meter Count	Load Pattern		
Res Heat	6.02	5.18	(0.84)	30	(281,926)	(281,896)	-13.97%
Res General	1.56	1.50	(0.06)	(50)	(832)	(882)	-3.74%
Total Res	7.58	6.69	(0.90)	(20)	(282,759)	(282,778)	-13.85%
G-40	17.50	14.86	(2.63)	12,722	(147,921)	(135,199)	-13.94%
G-50	16.67	15.83	(0.84)	(6,840)	(7,378)	(14,218)	-9.28%
G-41	140.28	145.65	5.37	(91,179)	24,053	(67,126)	-9.32%
G-51	147.87	139.03	(8.84)	(18,892)	(15,021)	(33,913)	-12.55%
G-42	1,437.61	1,015.15	(422.46)	43,574	(67,172)	(23,597)	-12.75%
G-52	2,583.50	1,415.74	(1,167.76)	47,770	(56,052)	(8,282)	-10.86%
Total C & I	33.10	29.34	(3.77)	(12,845)	(269,490)	(282,336)	-11.89%
Total Company	10.47	9.14	(1.33)	(12,865)	(552,249)	(565,114)	-12.80%

Northern Utilities, Inc.
Winter and Summer Season Reconciliations

Section A

April 30, 2023 COG Balance - All Components

1	Actual Ending Balance	-\$4,797,256	Sum of Schedule 2, Atts A & B
2	Target Ending Balance	-\$4,229,669	Table 3 - Monthly COG Reports
3			
4	Total Over-collection - All Components	-\$567,587	LN 2 - LN 1
5	Less Working Capital Balance	-\$4,079	Attachment A
6	Less Bad Debt Balance	-\$45,613	Attachment B
7			
8	Demand & Commodity Over-collection	-\$517,896	LN 4 - Ln 5 - LN 6
9			
10	AMA Adjustment - Allocation to Winter	-\$863,886	LN 26
11			
12	Interest	\$5,918	LN 20 - Section B October
13			
14	Calculated Winter Ending Balance	-\$1,375,864	LN 8 + LN 10 + LN 12
15			
16	Annual Reconciliation Balance	-\$1,077,140	Schedule 1
17			
18	Summer Reconciliation Balance	\$298,724	LN 16 - LN 14
19			
20	Monthly AMA Revenue		
21	April 22 to March 23	-\$714,232	Annual Revenue / 12
22	April 23 to March 24	-\$858,213	Annual Revenue / 12
23			
24	Monthly Increase in AMA Revenue	-\$143,981	LN 22- LN 21
25			
26	AMA revenue Impact May to Oct	-\$863,886	LN 24 * 6

Section B

AMA Adjustment & Interest

	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Total
Starting balance	\$0.00	-\$929.88	-\$1,865.76	-\$2,868.46	-\$3,878.05	-\$4,894.58	
AMA Adjustment	-\$143,981.05	-\$143,981.05	-\$143,981.05	-\$143,981.05	-\$143,981.05	-\$143,981.05	-863,886.32
AMA Plus Interest	\$0	-\$144,911	-\$145,847	-\$146,850	-\$147,859	-\$148,876	
Interest Rate	7.75%	7.75%	8.25%	8.25%	8.25%	8.25%	
Monthly Interest	-\$929.88	-\$935.88	-\$1,002.70	-\$1,009.59	-\$1,016.53	-\$1,023.52	-5,918.10
Ending Interest	-\$929.88	-\$1,865.76	-\$2,868.46	-\$3,878.05	-\$4,894.58	-\$5,918.10	

Northern Utilities Inc.
Calculation of Bad Debt Expense

1	Actual Bad Debt Expense 12 Months Ended July 31, 2023				
2					
3	Total		\$	339,568	Company Analysis
4	Distribution		\$	197,351	Company Analysis
5	Distribution (%)			58.12%	LN 4 / LN 3
6	Non-Distribution		\$	142,217	Company Analysis
7	Non-Distribution(%)			41.88%	LN 6 / LN 3
8					
9	Winter Demand Cost %			86.96%	Attachment NUI-CAK-2, LN 80
10	Summer Demand Cost %			13.04%	Attachment NUI-CAK-2, LN 80
11					
12	Forecast Bad Debt Expense 12 Months Ended December 31, 2024				*
13					
14	Annual Total		\$	375,000	Company Forecast
15	Annual Non-Distribution		\$	157,056	LN 14 * LN 7
16	Winter Non-Distribution		\$	136,573	LN 15 * LN 9
17	Summer Non-Distribution		\$	20,484	LN 15 * LN 10

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

Sales Revenues	Oct-23	Winter						Summer					
		(Forecast) Nov-23	(Forecast) Dec-23	(Forecast) Jan-24	(Forecast) Feb-24	(Forecast) Mar-24	(Forecast) Apr-24	(Forecast) May-24	(Forecast) Jun-24	(Forecast) Jul-24	(Forecast) Aug-24	(Forecast) Sep-24	(Forecast) Oct-24
Volumes													
Residential Heat & Non Heat		2,125,956	3,109,808	3,620,784	3,145,375	2,671,575	1,527,106	583,664	377,706	322,728	326,289	364,019	732,552
Sales HLF Classes		325,480	476,077	554,302	481,522	408,988	233,783	401,266	259,671	221,874	224,323	250,261	503,626
Sales LLF Classes		1,878,057	2,747,186	3,198,579	2,778,605	2,360,053	1,349,036	536,096	346,923	296,426	299,697	334,352	672,850
Total		4,329,473	6,333,071	7,373,664	6,405,502	5,440,616	3,109,925	1,521,025	984,300	841,027	850,309	948,632	1,909,028
Rates													
Residential Heat & Non Heat CGA		\$0.7282	\$0.7282	\$0.7282	\$0.7282	\$0.7282	\$0.7282	\$0.5117	\$0.5117	\$0.5117	\$0.5117	\$0.5117	\$0.5117
Sales HLF Classes CGA		\$0.6587	\$0.6587	\$0.6587	\$0.6587	\$0.6587	\$0.6587	\$0.4443	\$0.4443	\$0.4443	\$0.4443	\$0.4443	\$0.4443
Sales LLF Classes CGA		\$0.7402	\$0.7402	\$0.7402	\$0.7402	\$0.7402	\$0.7402	\$0.5622	\$0.5622	\$0.5622	\$0.5622	\$0.5622	\$0.5622
Revenues													
Residential Heat & Non Heat		\$ (1,548,121)	\$ (2,264,563)	\$ (2,636,655)	\$ (2,290,462)	\$ (1,945,441)	\$ (1,112,039)	\$ (298,661)	\$ (193,272)	\$ (165,140)	\$ (166,962)	\$ (186,269)	\$ (374,847)
Sales HLF Classes		\$ (214,381)	\$ (313,592)	\$ (365,118)	\$ (317,178)	\$ (269,401)	\$ (153,993)	\$ (178,283)	\$ (115,372)	\$ (98,579)	\$ (99,667)	\$ (111,191)	\$ (223,761)
Sales LLF Classes		\$ (1,390,137)	\$ (2,033,467)	\$ (2,367,588)	\$ (2,056,724)	\$ (1,746,911)	\$ (998,557)	\$ (301,393)	\$ (195,040)	\$ (166,651)	\$ (168,490)	\$ (187,973)	\$ (378,276)
Total Sales		\$ (3,152,639)	\$ (4,611,621)	\$ (5,369,361)	\$ (4,664,364)	\$ (3,961,753)	\$ (2,264,588)	\$ (778,336)	\$ (503,684)	\$ (430,369)	\$ (435,119)	\$ (485,432)	\$ (976,884)

Gas Costs and Credits	Oct-23	Winter						Summer					
		(Forecast) Nov-23	(Forecast) Dec-23	(Forecast) Jan-24	(Forecast) Feb-24	(Forecast) Mar-24	(Forecast) Apr-24	(Forecast) May-24	(Forecast) Jun-24	(Forecast) Jul-24	(Forecast) Aug-24	(Forecast) Sep-24	(Forecast) Oct-24
Demand Costs (net of Capacity Assignment)													
Pipeline		\$ 305,595	\$ 305,595	\$ 297,310	\$ 297,310	\$ 297,310	\$ 547,694	\$ 547,694	\$ 547,694	\$ 547,694	\$ 547,694	\$ 538,881	\$ 538,881
Storage		\$ 944,617	\$ 944,617	\$ 944,617	\$ 944,617	\$ 944,617	\$ 944,617	\$ 943,112	\$ 943,112	\$ 943,112	\$ 943,112	\$ 943,112	\$ 943,112
On-system Peaking		\$ 290,051	\$ 290,051	\$ 290,051	\$ 290,051	\$ 290,051	\$ 132,428	\$ 41,750	\$ 41,750	\$ 41,750	\$ 41,750	\$ 41,750	\$ 41,750
Off-System Peaking		\$ 104,459	\$ 104,459	\$ 104,459	\$ 104,459	\$ 104,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Demand Costs		\$ 1,644,722	\$ 1,644,722	\$ 1,636,437	\$ 1,636,437	\$ 1,636,437	\$ 1,624,739	\$ 1,532,556	\$ 1,532,556	\$ 1,532,556	\$ 1,532,556	\$ 1,523,743	\$ 1,523,743
Asset Management and Capacity Release													
NUI AMA Revenue		\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)	\$ (2,164,517)
NUI Capacity Release								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NUI AMA Rev & Cap. Release Subtotal													
NH AMA Revenue		\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)
NH Capacity Release													
NH Total Asset Management and Capacity Release		\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)	\$ (858,213)
Re-entry Rate & Conversion Rate Revenue		\$ (4,167)	\$ (4,167)	\$ (4,167)	\$ (4,167)	\$ (4,167)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Demand Costs		\$ 782,342	\$ 782,342	\$ 774,057	\$ 774,057	\$ 774,057	\$ 766,526	\$ 674,343	\$ 674,343	\$ 674,343	\$ 674,343	\$ 665,529	\$ 665,529
NUI Commodity Costs													
NUI Total Pipeline Volumes		1,206,814	776,970	723,894	677,191	568,894	968,631	507,876	343,509	319,203	322,747	347,012	593,569
Pipeline Costs Modeled in Sendout™		\$ 3,259,675	\$ 3,439,438	\$ 4,470,111	\$ 4,053,327	\$ 2,102,517	\$ 2,625,100	\$ 1,245,374	\$ 829,905	\$ 784,411	\$ 800,585	\$ 791,384	\$ 1,490,203
NYMEX Price Used for Forecast		\$ 2,9910	\$ 3,4530	\$ 3,7060	\$ 3,6340	\$ 3,3280	\$ 3,0520	\$ 3,0510	\$ 3,1610	\$ 3,2790	\$ 3,3200	\$ 3,3020	\$ 3,3950
NYMEX Price Used for Update		\$ 2,9910	\$ 3,4530	\$ 3,7060	\$ 3,6340	\$ 3,3280	\$ 3,0520	\$ 3,0510	\$ 3,1610	\$ 3,2790	\$ 3,3200	\$ 3,3020	\$ 3,3950
Increase/(Decrease) NYMEX Price		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase/(Decrease) in Pipeline Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Updated Pipeline Costs		\$ 3,259,675	\$ 3,439,438	\$ 4,470,111	\$ 4,053,327	\$ 2,102,517	\$ 2,625,100	\$ 1,245,374	\$ 829,905	\$ 784,411	\$ 800,585	\$ 791,384	\$ 1,490,203
New Hampshire Allocated Percentage		36.08%	37.46%	37.48%	37.09%	35.77%	32.28%	30.06%	28.71%	26.39%	27.39%	27.39%	32.29%
NH Updated Pipeline Costs		\$ 1,176,142	\$ 1,288,500	\$ 1,675,371	\$ 1,503,215	\$ 752,092	\$ 847,363	\$ 374,309	\$ 238,280	\$ 206,968	\$ 211,235	\$ 216,786	\$ 481,244
NH Peaking Volumes		6,495	334,434	1,034,878	490,916	337,633	5,810						
NH Peaking Costs Modeled in Sendout		\$ 24,212	\$ 1,002,116	\$ 3,079,730	\$ 1,473,923	\$ 1,006,667	\$ 11,988	\$ 9,064	\$ 7,627	\$ 6,613	\$ 6,613	\$ 5,564	\$ 6,352
Change in NYMEX Price		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Peaking Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NH Updated Peaking Costs		\$ 24,212	\$ 1,002,116	\$ 3,079,730	\$ 1,473,923	\$ 1,006,667	\$ 11,988	\$ 9,064	\$ 7,627	\$ 6,613	\$ 6,613	\$ 5,564	\$ 6,352
NH Commodity Costs													
Pipeline		\$ 1,176,142	\$ 1,288,500	\$ 1,675,371	\$ 1,503,215	\$ 752,092	\$ 847,363	\$ 374,309	\$ 238,280	\$ 206,968	\$ 211,235	\$ 216,786	\$ 481,244
Storage		\$ -	\$ 822,493	\$ 952,902	\$ 893,145	\$ 802,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Peaking		\$ 24,212	\$ 1,002,116	\$ 3,079,730	\$ 1,473,923	\$ 1,006,667	\$ 11,988	\$ 9,064	\$ 7,627	\$ 6,613	\$ 6,613	\$ 5,564	\$ 6,352
Total Commodity Costs		\$ 1,200,354	\$ 3,113,110	\$ 5,708,003	\$ 3,870,283	\$ 2,561,367	\$ 859,351	\$ 383,373	\$ 245,907	\$ 213,580	\$ 217,848	\$ 222,350	\$ 487,595
Inventory Finance Charge		\$ 1,082	\$ 1,691	\$ 2,012	\$ 1,730	\$ 1,416	\$ 708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Anticipated Direct Cost of Gas		\$ 1,983,778	\$ 3,897,143	\$ 6,484,072	\$ 4,646,070	\$ 3,336,840	\$ 1,626,585	\$ 1,057,716	\$ 920,250	\$ 887,923	\$ 892,191	\$ 887,879	\$ 1,153,125

Northern Utilities
NEW HAMPSHIRE (Over) / Undercollection Anal

Sales Revenues					
Volumes		Winter	Summer	Prior Period	Total
Residential Heat & Non Heat					18,907,563
Sales HLF Classes					4,341,153
Sales LLF Classes					16,797,859
Total		32,992,252	7,054,322		40,046,575
Rates					
Residential Heat & Non Heat CGA					
Sales HLF Classes CGA					
Sales LLF Classes CGA					
Revenues					
Residential Heat & Non Heat					\$ (13,182,431)
Sales HLF Classes					\$ (2,460,514)
Sales LLF Classes					\$ (11,991,206)
Total Sales		\$ (24,024,327)	\$ (3,609,824)		\$ (27,634,151)
Gas Costs and Credits					Total
Demand Costs (net of Capacity Assignment)					
Pipeline	\$ 2,050,814	\$ 3,268,536			\$ 5,319,350
Storage	\$ 5,667,701	\$ 5,658,670			\$ 11,326,371
On-system Peaking	\$ 1,582,685	\$ 250,502			\$ 1,833,187
Off-System Peaking	\$ 522,295	\$ -			\$ 522,295
Total Demand Costs	\$ 9,823,495	\$ 9,177,709			\$ 19,001,203
Asset Management and Capacity Release					
NUI AMA Revenue					\$ (25,974,200)
NUI Capacity Release					\$ -
NUI AMA Rev & Cap. Release Subtotal					\$ -
NH AMA Revenue					\$ (10,298,558)
NH Capacity Release					\$ -
NH Total Asset Management and Capacity Release		\$ -	\$ -		\$ (10,298,558)
Re-entry Rate & Conversion Rate Revenue	\$ (25,000)	\$ -			\$ (25,000)
Net Demand Costs	\$ 4,653,382	\$ 4,028,430			\$ 8,681,812
NUI Commodity Costs					
NUI Total Pipeline Volumes					
Pipeline Costs Modeled in Sendout™					
NYMEX Price Used for Forecast					
NYMEX Price Used for Update					
Increase/(Decrease) NYMEX Price					
Increase/(Decrease) in Pipeline Costs					
Updated Pipeline Costs					
New Hampshire Allocated Percentage					
NH Updated Pipeline Costs					\$ 8,971,505
NH Peaking Volumes					
NH Peaking Costs Modeled in Sendout					
Change in NYMEX Price					
Change in Peaking Costs					
NH Updated Peaking Costs					
NH Commodity Costs					
Pipeline					\$ 8,971,505
Storage					\$ 3,471,147
Peaking					\$ 6,640,469
Total Commodity Costs	\$ 17,312,467	\$ 1,770,654			\$ 19,083,121
Inventory Finance Charge	\$ 8,639	\$ -			\$ 8,639
Total Anticipated Direct Cost of Gas	\$ 21,974,488	\$ 5,799,084			\$ 27,773,572

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

	Oct-23	Winter						Summer					
		(Forecast) Nov-23	(Forecast) Dec-23	(Forecast) Jan-24	(Forecast) Feb-24	(Forecast) Mar-24	(Forecast) Apr-24	(Forecast) May-24	(Forecast) Jun-24	(Forecast) Jul-24	(Forecast) Aug-24	(Forecast) Sep-24	(Forecast) Oct-24
Working Capital													
Total Anticipated Direct Cost of Gas		\$ 1,983,778	\$ 3,897,143	\$ 6,484,072	\$ 4,646,070	\$ 3,336,840	\$ 1,626,585	\$ 1,057,716	\$ 920,250	\$ 887,923	\$ 892,191	\$ 887,879	\$ 1,153,125
Working Capital Percentage		0.1398%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%
Working Capital Allowance		\$ 2,772	\$ 5,446	\$ 9,062	\$ 6,493	\$ 4,663	\$ 2,273	\$ 1,478	\$ 1,286	\$ 1,241	\$ 1,247	\$ 1,241	\$ 1,612
Beginning Period Working Capital Balance		\$ 212	\$ 2,995	\$ 8,482	\$ 17,636	\$ 24,277	\$ 29,129	\$ 31,617	\$ 33,324	\$ 34,851	\$ 36,343	\$ 37,852	\$ 39,365
End of Period Working Capital Allowance		\$ 2,984	\$ 8,442	\$ 17,544	\$ 24,129	\$ 28,941	\$ 31,402	\$ 33,095	\$ 34,610	\$ 36,092	\$ 37,590	\$ 39,092	\$ 40,976
Interest		\$ 11	\$ 41	\$ 92	\$ 148	\$ 188	\$ 214	\$ 229	\$ 241	\$ 251	\$ 262	\$ 273	\$ 285
End of period with Interest	\$ 212	\$ 2,995	\$ 8,482	\$ 17,636	\$ 24,277	\$ 29,129	\$ 31,617	\$ 33,324	\$ 34,851	\$ 36,343	\$ 37,852	\$ 39,365	\$ 41,261
Bad Debt													
Projected Bad Debt	\$ -	\$ 22,762.08	\$ 22,762.08	\$ 22,762.08	\$ 22,762.08	\$ 22,762.08	\$ 22,762.08	\$ 3,413.97	\$ 3,413.97	\$ 3,413.97	\$ 3,413.97	\$ 3,413.97	\$ 3,413.97
Beginning Period Bad Debt Balance		\$ 20,873	\$ 43,864	\$ 67,017	\$ 90,334	\$ 113,817	\$ 137,466	\$ 161,282	\$ 165,851	\$ 170,452	\$ 175,085	\$ 179,751	\$ 184,451
End of Period Bad Debt Balance		\$ 43,635	\$ 66,626	\$ 89,779	\$ 113,096	\$ 136,579	\$ 160,228	\$ 164,696	\$ 169,265	\$ 173,866	\$ 178,499	\$ 183,165	\$ 187,864
Interest		\$ 228	\$ 391	\$ 555	\$ 720	\$ 887	\$ 1,054	\$ 1,155	\$ 1,187	\$ 1,219	\$ 1,252	\$ 1,285	\$ 1,319
End of Period Bad Debt Balance with Interest	\$ 20,873	\$ 43,864	\$ 67,017	\$ 90,334	\$ 113,817	\$ 137,466	\$ 161,282	\$ 165,851	\$ 170,452	\$ 175,085	\$ 179,751	\$ 184,451	\$ 189,183
Local Production and Storage Capacity		\$ 35,756	\$ 35,756	\$ 35,756	\$ 35,756	\$ 35,756	\$ 35,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Overhead		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 84,015	\$ 84,015	\$ 84,015	\$ 84,015	\$ 84,015	\$ 84,015	\$ 17,964	\$ 17,964	\$ 17,964	\$ 17,964	\$ 17,964	\$ 17,964
Gas Cost Other than Bad Debt and Working Capital Over/Under Collection													
Beginning Balance Over/Under Collection	\$ (1,077,140)	\$ (1,077,140)	\$ (2,137,575)	\$ (2,749,528)	\$ (1,530,150)	\$ (1,439,152)	\$ (1,956,276)	\$ (2,490,200)	\$ (2,209,442)	\$ (1,789,024)	\$ (1,324,494)	\$ (857,157)	\$ (441,329)
Net Costs - Revenues		\$ (1,049,090)	\$ (594,706)	\$ 1,234,482	\$ 101,477	\$ (505,141)	\$ (518,232)	\$ 297,344	\$ 434,530	\$ 475,518	\$ 475,036	\$ 420,411	\$ 194,205
Ending Balance before Interest		\$ (2,126,229)	\$ (2,732,281)	\$ (1,515,046)	\$ (1,428,672)	\$ (1,944,293)	\$ (2,474,508)	\$ (2,192,856)	\$ (1,774,912)	\$ (1,313,505)	\$ (849,457)	\$ (436,746)	\$ (247,124)
Average Balance		\$ (1,601,685)	\$ (2,434,928)	\$ (2,132,287)	\$ (1,479,411)	\$ (1,691,722)	\$ (2,215,392)	\$ (2,341,528)	\$ (1,992,177)	\$ (1,551,265)	\$ (1,086,975)	\$ (646,951)	\$ (344,226)
Interest Rate		8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%
Interest Expense		\$ (11,345)	\$ (17,247)	\$ (15,104)	\$ (10,479)	\$ (11,983)	\$ (15,692)	\$ (16,586)	\$ (14,111)	\$ (10,988)	\$ (7,699)	\$ (4,583)	\$ (2,438)
Ending Balance Incl Interest Expense	\$ (1,077,140)	\$ (2,137,575)	\$ (2,749,528)	\$ (1,530,150)	\$ (1,439,152)	\$ (1,956,276)	\$ (2,490,200)	\$ (2,209,442)	\$ (1,789,024)	\$ (1,324,494)	\$ (857,157)	\$ (441,329)	\$ (249,562)
Total Over/Under Collection Ending Balance	\$ (1,056,055)	\$ (2,090,716)	\$ (2,674,029)	\$ (1,422,179)	\$ (1,301,058)	\$ (1,789,681)	\$ (2,297,301)	\$ (2,010,267)	\$ (1,583,721)	\$ (1,113,066)	\$ (639,554)	\$ (217,513)	\$ (19,118)
Total Indirect Cost of Gas	\$ (1,056,055)	\$ 134,201	\$ 131,164	\$ 137,139	\$ 139,416	\$ 136,289	\$ 130,383	\$ 7,654	\$ 9,980	\$ 13,101	\$ 16,439	\$ 19,594	\$ 22,154
Total Cost of Gas	\$ (1,056,055)	\$ 2,117,979	\$ 4,028,308	\$ 6,621,211	\$ 4,785,486	\$ 3,473,129	\$ 1,756,968	\$ 1,065,370	\$ 930,230	\$ 901,025	\$ 908,630	\$ 907,473	\$ 1,175,279
Total Interest	\$ -	\$ (11,105)	\$ (16,816)	\$ (14,456)	\$ (9,611)	\$ (10,908)	\$ (14,424)	\$ (15,202)	\$ (12,684)	\$ (9,517)	\$ (6,185)	\$ (3,025)	\$ (835)

Northern Utilities
NEW HAMPSHIRE (Over) / Undercollection Anal

	Winter	Summer	Prior Period	Total
Working Capital				
Total Anticipated Direct Cost of Gas				\$ 27,773,572
Working Capital Percentage				
Working Capital Allowance	\$ 30,710	\$ 8,104	\$ 212	\$ 39,026
Beginning Period Working Capital Balance				
End of Period Working Capital Allowance				
Interest	\$ 695	\$ 1,540		\$ 2,235
End of period with Interest				
Bad Debt				
Projected Bad Debt	\$ 136,573	\$ 20,484	\$ 20,873	\$ 177,929
Beginning Period Bad Debt Balance				
End of Period Bad Debt Balance				
Interest	\$ 3,837	\$ 7,417		\$ 11,254
End of Period Bad Debt Balance with Interest				
Local Production and Storage Capacity				\$ 214,538
				\$ -
Miscellaneous Overhead				\$ 611,875
Gas Cost Other than Bad Debt and Working Capital Over/L				
Beginning Balance Over/Under Collection				\$ (20,001,465)
Net Costs - Revenues				\$ 965,834
Ending Balance before Interest				\$ (19,035,632)
Average Balance				\$ (19,518,548)
Interest Rate				
Interest Expense				\$ (138,256)
Ending Balance Incl Interest Expense			\$ (1,077,140)	
Total Over/Under Collection Ending Balance				
Total Indirect Cost of Gas	\$ 808,593	\$ 88,923	\$ (1,056,055)	\$ (158,539)
Total Cost of Gas	\$ 22,783,081	\$ 5,888,007	\$ (1,056,055)	\$ 27,615,033
Total Interest	\$ (77,319)	\$ (47,448)		\$ (124,768)

N.H.P.U.C No. 12
NORTHERN UTILITIES, INC.

Anticipated Cost of Gas

New Hampshire Division
Period Covered: November 1, 2023 - April 31, 2024

Column A	Column B	Column C
1 <u>ANTICIPATED DIRECT COST OF GAS</u>		
2 Purchased Gas for Sales Service:		
3 Demand Costs:	\$ 4,367,366	
4 Supply Costs:	\$ 7,242,684	
5		
6 Storage & Peaking Gas for Sales Service:		
7 Demand, Capacity:	\$ 13,183,877	
8 Commodity Costs:	\$ 10,069,783	
9		
10 Inventory Finance Charge	\$ 8,639	
11		
12 Capacity Release	\$ (10,298,558)	
13		
14 Re-entry Rate & Conversion Rate Revenues	\$ (25,000)	
15		
16 Total Anticipated Direct Cost of Gas		\$ 24,548,790
17		
18 <u>ANTICIPATED INDIRECT COST OF GAS</u>		
19 Adjustments:		
20 Prior Period Under/(Over) Collection	\$ (1,375,864)	
21 Interest	\$ (77,319)	
22 Refunds	\$ -	
23 <u>Interruptible Margins</u>	\$ -	
24 Total Adjustments		\$ (1,453,183)
25		
26 Working Capital:		
27 Total Anticipated Direct Cost of Gas	\$ 24,548,790	
28 Working Capital Allowance Percentage (9.30 [lag days]/366* prime rate)	<u>0.2160%</u>	
29 Working Capital Allowance	\$ 53,021	
30		
31 Plus: Working Capital Reconciliation (Acct 173)	<u>\$ 212</u>	
32		
33 Total Working Capital Allowance		\$ 53,233
34		
35 Bad Debt:		
36 Bad Debt Allowance	\$ 136,573	
37 Plus: Bad Debt Reconciliation (Acct 173)	<u>\$ 20,873</u>	
38 Total Bad Debt Allowance		\$ 157,446
39		
40 Local Production and Storage Capacity		\$ 214,538
41		
42 Miscellaneous Overhead-82.38% Allocated to Winter Season		<u>\$ 504,091</u>
43		
44 Total Anticipated Indirect Cost of Gas		\$ (523,875)
45		
46 Total Cost of Gas		<u>\$ 24,024,915</u>

(*) Prime Rate is 8.50%

**N.H.P.U.C No. 12
NORTHERN UTILITIES, INC.**

Summary

Anticipated Cost of Gas

New Hampshire Division

Period Covered: November 1, 2023 - April 31, 2024

Column A

Column D

1	<u>ANTICIPATED DIRECT COST OF GAS</u>	
2	Purchased Gas for Sales Service:	
3	Demand Costs:	Attachment NUI-CAK-2, LN 71 + LN 75
4	Supply Costs:	Attachment NUI-CAK-6, LN 14
5		
6	Storage & Peaking Gas for Sales Service:	
7	Demand, Capacity:	Attachment NUI-CAK-2, LN 73 + LN 74
8	Commodity Costs:	Attachment NUI-CAK-6, LN 15 + LN 16
9		
10	Inventory Finance Charge	Attachment NUI-CAK-6, LN 17
11		
12	Capacity Release	-(Attachment NUI-CAK-2, LN 77)
13		
14	Re-entry Rate & Conversion Rate Revenues	Attachment NUI-CAK-2, LN 79
15		
16	Total Anticipated Direct Cost of Gas	Sum (LN 3 : LN 14)
17		
18	<u>ANTICIPATED INDIRECT COST OF GAS</u>	
19	Adjustments:	
20	Prior Period Under/(Over) Collection	Attachment NUI-CAK-10, Page 1
21	Interest	Attachment NUI-CAK-12, LN 94: Total
22	Refunds	
23	Interruptible Margins	-(Attachment NUI-CAK-2, LN 78)
24	Total Adjustments	Sum (LN 20 : LN 23)
25		
26	Working Capital:	
27	Total Anticipated Direct Cost of Gas	LN 16
28	Working Capital Allowance Percentage (9.30 [lag days]/366* primeTariff - NHPUC No. 12 , Section 6.1	
29	Working Capital Allowance	LN 27 * LN 28
30		
31	Plus: Working Capital Reconciliation (Acct 173)	Attachment NUI-CAK-10, Attachment A
32		
33	Total Working Capital Allowance	Sum (LN 29 : LN 31)
34		
35	Bad Debt:	
36	Bad Debt Allowance	Attachment NUI-CAK-11, LN 16
37	Plus: Bad Debt Reconciliation (Acct 173)	Attachment NUI-10-CAK, Attachment B
38	Total Bad Debt Allowance	LN 36 + LN 37
39		
40	Local Production and Storage Capacity	Attachment NUI-CAK-2, LN 84
41		
42	Miscellaneous Overhead-82.38% Allocated to Winter Season	Attachment NUI-CAK-2, LN 83
43		
44	Total Anticipated Indirect Cost of Gas	Sum (LN 24 : LN 42)
45		
46	Total Cost of Gas	LN 44 + LN 16

(*) Prime Rate is 8.50%

48 CALCULATION OF FIRM SALES COST OF GAS RATE
49 Period Covered: November 1, 2023 - April 31, 2024

51 Column A	Column B	Column C
52		
53 Total Anticipated Direct Cost of Gas	\$ 24,548,790	
54 Projected Prorated Sales (11/01/23 - 04/30/24)	32,992,252	
55 Direct Cost of Gas Rate		\$ 0.7441 per therm
56		
57 Demand Cost of Gas Rate	\$ 7,227,684	\$ 0.2191 per therm
58 Commodity Cost of Gas Rate	\$ 17,321,106	\$ 0.5250 per therm
59 Total Direct Cost of Gas Rate	\$ 24,548,790	\$ 0.7441 per therm
60		
61 Total Anticipated Indirect Cost of Gas	\$ (523,875)	
62 Projected Prorated Sales (11/01/23 - 04/30/24)	32,992,252	
63 Indirect Cost of Gas		\$ (0.0159) per therm
64		
65		
66 TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/23		\$ 0.7282 per therm

68 RESIDENTIAL COST OF GAS RATE - 11/01/23	COGwr	\$ 0.7282 per therm
69	Maximum (COG+25%)	\$ 0.9103

72 COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/23	COGwl	\$ 0.6587 per therm
73	Maximum (COG+25%)	\$ 0.8234

75 C&I HLF Demand Costs Allocated per SMBA	\$ 424,870
76 PLUS: Residential Demand Reallocation to C&I HLF	\$ (1,676)
77 C&I HLF Total Adjusted Demand Costs	\$ 423,195
78 C&I HLF Projected Prorated Sales (11/01/23 - 04/30/24)	2,480,131
79 Demand Cost of Gas Rate	\$ 0.1706
80	
81 C&I HLF Commodity Costs Allocated per SMBA	\$ 1,245,479
82 PLUS: Residential Commodity Reallocation to C&I HLF	\$ 4,566
83 C&I HLF Total Adjusted Commodity Costs	\$ 1,250,045
84 C&I HLF Projected Prorated Sales (11/01/23 - 05/30/24)	2,480,131
85 Commodity Cost of Gas Rate	\$ 0.5040
86	
87 Indirect Cost of Gas	\$ (0.0159)
88	
89 Total C&I HLF Cost of Gas Rate	\$ 0.6587

92 COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/23	COGwh	\$ 0.7402 per therm
93	Maximum (COG+25%)	\$ 0.9253

95 C&I LLF Demand Costs Allocated per SMBA	\$ 3,268,276
96 PLUS: Residential Demand Reallocation to C&I LLF	\$ (12,889)
97 C&I LLF Total Adjusted Demand Costs	\$ 3,255,387
98 C&I LLF Projected Prorated Sales (11/01/23 - 04/30/24)	14,311,515
99 Demand Cost of Gas Rate	\$ 0.2275
100	
101 C&I LLF Commodity Costs Allocated per SMBA	\$ 7,538,022
102 PLUS: Residential Commodity Reallocation to C&I LLF	\$ 27,635
103 C&I LLF Total Adjusted Commodity Costs	\$ 7,565,657
104 C&I LLF Projected Prorated Sales (11/01/23 - 04/30/24)	14,311,515
105 Commodity Cost of Gas Rate	\$ 0.5286
106	
107 Indirect Cost of Gas	\$ (0.0159)
108	
109 Total C&I LLF Cost of Gas Rate	\$ 0.7402

48	CALCULATION OF FIRM SALES COST OF GAS RATE	
49	Period Covered: November 1, 2023 - April 31, 2024	
50		
51	Column A	Column D
52		
53	Total Anticipated Direct Cost of Gas	LN 16
54	Projected Prorated Sales (11/01/23 - 04/30/24)	Attachment NUI-CAK-3, LN 11
55	Direct Cost of Gas Rate	LN 53 / LN 54
56		
57	Demand Cost of Gas Rate	Column B : SUM (LN 3 , LN 7 , LN 12) : COLUMN C: LN 57 / LN 54
58	Commodity Cost of Gas Rate	Column B : SUM (LN 4 , LN 8) : COLUMN C: LN 58 / LN 54
59	Total Direct Cost of Gas Rate	SUM (LN 57 : LN 58)
60		
61	Total Anticipated Indirect Cost of Gas	Column B : LN 44
62	Projected Prorated Sales (11/01/23 - 04/30/24)	Column B : LN 54
63	Indirect Cost of Gas	LN 61 / LN 62
64		
65		
66	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/23	LN 59 + LN 63
67		
68	RESIDENTIAL COST OF GAS RATE - 11/01/23	LN 66
69		LN 68 * 1.25
70		
71		
72	COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/23	LN 89
73		LN 72 * 1.25
74		
75	C&I HLF Demand Costs Allocated per SMBA	Attachment NUI-CAK-4, LN 170
76	PLUS: Residential Demand Reallocation to C&I HLF	Attachment NUI-CAK-9, LN 16
77	C&I HLF Total Adjusted Demand Costs	Sum (LN 75 : LN 76)
78	C&I HLF Projected Prorated Sales (11/01/23 - 04/30/24)	Attachment NUI-CAK-3, LN 14
79	Demand Cost of Gas Rate	LN 77 / LN 78
80		
81	C&I HLF Commodity Costs Allocated per SMBA	Attachment NUI-CAK-8, LN 83
82	PLUS: Residential Commodity Reallocation to C&I HLF	Attachment NUI-CAK-9, LN 26
83	C&I HLF Total Adjusted Commodity Costs	Sum (LN 81 : LN 82)
84	C&I HLF Projected Prorated Sales (11/01/23 - 05/30/24)	LN 78
85	Commodity Cost of Gas Rate	LN 83 / LN 84
86		
87	Indirect Cost of Gas	LN 63
88		
89	Total C&I HLF Cost of Gas Rate	Sum (LN 79, LN 85, LN 87)
90		
91		
92	COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/23	LN 109
93		LN 92 * 1.25
94		
95	C&I LLF Demand Costs Allocated per SMBA	Attachment NUI-CAK-4, LN 171
96	PLUS: Residential Demand Reallocation to C&I LLF	Attachment NUI-CAK-9, LN 17
97	C&I LLF Total Adjusted Demand Costs	Sum (LN 95 : LN 96)
98	C&I LLF Projected Prorated Sales (11/01/23 - 04/30/24)	Attachment NUI-CAK-3, LN 15
99	Demand Cost of Gas Rate	LN 97 / LN 98
100		
101	C&I LLF Commodity Costs Allocated per SMBA	Attachment NUI-CAK-8, LN 84
102	PLUS: Residential Commodity Reallocation to C&I LLF	Attachment NUI-CAK-9, LN 27
103	C&I LLF Total Adjusted Commodity Costs	Sum (LN 101 : LN 102)
104	C&I LLF Projected Prorated Sales (11/01/23 - 04/30/24)	LN 98
105	Commodity Cost of Gas Rate	LN 103 / LN 104
106		
107	Indirect Cost of Gas	LN 63
108		
109	Total C&I LLF Cost of Gas Rate	Sum (LN 99, LN 105, LN 107)

N.H.P.U.C No.12
NORTHERN UTILITIES, INC.

Anticipated Cost of Gas

Summary Schedule

New Hampshire Division
Period Covered: May 1, 2024 - October 31, 2024

Column A	Column B	Column C
110 <u>ANTICIPATED DIRECT COST OF GAS</u>		
111 Purchased Gas:		
112 Demand Costs:	\$ 951,984	
113 Supply Costs:	\$ 1,728,822	
114		
115 Storage & Peaking Gas:		
116 Demand, Capacity:	\$ 497,977	
117 Commodity Costs:	\$ 41,833	
118		
119 Inventory Finance Charge	\$ -	
120		
121 Capacity Release	\$ -	
122		
123 Re-entry Rate & Conversion Rate Revenues	\$ -	
124		
125 Total Anticipated Direct Cost of Gas		\$ 3,220,615
126		
127 <u>ANTICIPATED INDIRECT COST OF GAS</u>		
128 Adjustments:		
129 Prior Period Under/(Over) Collection	\$ 298,724	
130 Interest	\$ (47,448)	
131 Refunds	\$ -	
132 Interruptible Margins	\$ -	
133 Total Adjustments		\$ 251,276
134		
135 Working Capital:		
136 Total Anticipated Direct Cost of Gas	\$ 3,220,615	
137 Working Capital Allowance Percentage (9.30 [lag days]/366* prime rate)	0.216%	
138 Working Capital Allowance	\$ 6,956	
139 Plus: Working Capital Reconciliation (Acct. 173)	\$ 45	
140		
141 Total Working Capital Allowance		\$ 7,001
142		
143 Bad Debt:		
144 Projected Bad Debt	\$ 20,484	
145 Plus: Bad Debt Reconciliation (Acct 173)	\$ 3,119	
146 Total Bad Debt Expense		\$ 23,603
147		
148 Local Production and Storage Capacity		\$ -
149		
150 Miscellaneous Overhead-17.62% Allocated to Summer Season		\$ 107,784
151		
152 Total Anticipated Indirect Cost of Gas		\$ 389,663
153		
154 Total Cost of Gas		\$ 3,610,279
155		

(*) Prime Rate is 8.50%

N.H.P.U.C No.12
NORTHERN UTILITIES, INC.

Anticipated Cost of Gas

New Hampshire Division
Period Covered: May 1, 2024 - October 31, 2024

Column A	Column D
110 <u>ANTICIPATED DIRECT COST OF GAS</u>	
111 Purchased Gas:	
112 Demand Costs:	Attachment NUI-CAK-2, LN 71 + LN 75
113 Supply Costs:	Attachment NUI-CAK-6, LN 14
114	
115 Storage & Peaking Gas:	
116 Demand, Capacity:	Attachment NUI-CAK-2, LN 73
117 Commodity Costs:	Attachment NUI-CAK-6, LN 15 + LN 16
118	
119 Inventory Finance Charge	- (Attachment NUI-CAK-6, LN 20)
120	
121 Capacity Release	- (Attachment NUI-CAK-2, LN 77)
122	
123 Re-entry Rate & Conversion Rate Revenues	
124	
125 Total Anticipated Direct Cost of Gas	Sum (LN 112 : LN 123)
126	
127 <u>ANTICIPATED INDIRECT COST OF GAS</u>	
128 Adjustments:	
129 Prior Period Under/(Over) Collection	Attachment NUI-CAK-10, Page 1
130 Interest	Attachment NUI-CAK-12, LN 92: Total
131 Refunds	Company Analysis
132 Interruptible Margins	- (Attachment NUI-CAK-2, LN 78)
133 Total Adjustments	Sum (LN 129 : LN 132)
134	
135 Working Capital:	
136 Total Anticipated Direct Cost of Gas	LN 125
137 Working Capital Allowance Percentage (9.30 [lag days]/366* prime	Tariff - NHPUC No. 12 , Section 6.1
138 Working Capital Allowance	LN 136 * LN 137
139 Plus: Working Capital Reconciliation (Acct. 173)	Attachment NUI-CAK-10, Attachment A
140	
141 Total Working Capital Allowance	Sum (LN 138 : LN 139)
142	
143 Bad Debt:	
144 Projected Bad Debt	Attachment NUI-CAK-11, LN 17
145 Plus: Bad Debt Reconciliation (Acct 173)	Attachment NUI-10-CAK, Attachment B
146 Total Bad Debt Expense	Sum (LN 144 : LN 145)
147	
148 Local Production and Storage Capacity	Attachment NUI-CAK-2, LN 84
149	
150 Miscellaneous Overhead-17.62% Allocated to Summer Season	Attachment NUI-CAK-2, LN 83
151	
152 Total Anticipated Indirect Cost of Gas	Sum (LN 133 : LN 150)
153	
154 Total Cost of Gas	LN 152 + LN 125
155	

(*) Prime Rate is 8.50%

NORTHERN UTILITIES, INC.

156
157 CALCULATION OF FIRM SALES COST OF GAS RATE
158 Period Covered: May 1, 2024 - October 31, 2024

160 Column A	Column B	Column C
161		
162 Total Anticipated Direct Cost of Gas	\$ 3,220,615	
163 Projected Prorated Sales (05/01/24 - 10/31/24)	7,054,322	
164 Direct Cost of Gas Rate		\$ 0.4565 per therm
165		
166 Demand Cost of Gas Rate	\$ 1,449,961	\$ 0.2055 per therm
167 Commodity Cost of Gas Rate	\$ 1,770,654	\$ 0.2510 per therm
168 Total Direct Cost of Gas Rate	\$ 3,220,615	\$ 0.4565 per therm
169		
170 Total Anticipated Indirect Cost of Gas	\$ 389,663	
171 Projected Prorated Sales (05/01/24 - 10/31/24)	7,054,322	
172 Indirect Cost of Gas		\$ 0.0552 per therm
173		
174		
175 TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/24		\$ 0.5117 per therm

177 RESIDENTIAL COST OF GAS RATE - 05/01/24	COGwr	\$ 0.5117 per therm
178	Maximum (COG+25%)	\$ 0.6396

181 COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/24	COGwl	\$ 0.4443 per therm
182	Maximum (COG+25%)	\$ 0.5554

184 C&I HLF Demand Costs Allocated per SMBA	\$ 235,276
185 PLUS: Residential Demand Reallocation to C&I HLF	\$ 21,784
186 C&I HLF Total Adjusted Demand Costs	\$ 257,060
187 C&I HLF Projected Prorated Sales (05/01/24 - 10/31/24)	1,861,021
188 Demand Cost of Gas Rate	\$ 0.1381
189	
190 C&I HLF Commodity Costs Allocated per SMBA	\$ 467,121
191 PLUS: Residential Commodity Reallocation to C&I HLF	\$ 3
192 C&I HLF Total Adjusted Commodity Costs	\$ 467,125
193 C&I HLF Projected Prorated Sales (05/01/24 - 10/31/24)	1,861,021
194 Commodity Cost of Gas Rate	\$ 0.2510
195	
196 Indirect Cost of Gas	\$ 0.0552
197	
198 Total C&I HLF Cost of Gas Rate	\$ 0.4443

201 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/24	COGwh	\$ 0.5622 per therm
202	Maximum (COG+25%)	\$ 0.7028

204 C&I LLF Demand Costs Allocated per SMBA	\$ 582,672
205 PLUS: Residential Demand Reallocation to C&I LLF	\$ 53,949
206 C&I LLF Total Adjusted Demand Costs	\$ 636,621
207 C&I LLF Projected Prorated Sales (05/01/24 - 10/31/24)	2,486,344
208 Demand Cost of Gas Rate	\$ 0.2560
209	
210 C&I LLF Commodity Costs Allocated per SMBA	\$ 624,079
211 PLUS: Residential Commodity Reallocation to C&I LLF	\$ 4
212 C&I LLF Total Adjusted Commodity Costs	\$ 624,083
213 C&I LLF Projected Prorated Sales (05/01/24 - 10/31/24)	2,486,344
214 Commodity Cost of Gas Rate	\$ 0.2510
215	
216 Indirect Cost of Gas	\$ 0.0552
217	
218 Total C&I LLF Cost of Gas Rate	\$ 0.5622

NORTHERN UTILITIES, INC.

156		
157	CALCULATION OF FIRM SALES COST OF GAS RATE	
158	Period Covered: May 1, 2024 - October 31, 2024	
159		
160	Column A	Column D
161		
162	Total Anticipated Direct Cost of Gas	LN 125
163	Projected Prorated Sales (05/01/24 - 10/31/24)	Attachment NUI-CAK-3, LN 11
164	Direct Cost of Gas Rate	LN 162 / LN 163
165		
166	Demand Cost of Gas Rate	Column B : SUM (LN 112 , LN 116 , LN 121 , LN 123) : Column C: LN
167	Commodity Cost of Gas Rate	Column B : SUM (LN 113 , LN 117 , LN 119) : COLUMN C: LN167 / L
168	Total Direct Cost of Gas Rate	SUM (LN 166 : LN 167)
169		
170	Total Anticipated Indirect Cost of Gas	Column B : LN 152
171	Projected Prorated Sales (05/01/24 - 10/31/24)	Column B : LN 163
172	Indirect Cost of Gas	LN 170 / LN 171
173		
174		
175	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/24	LN 168 + LN 172
176		
177	RESIDENTIAL COST OF GAS RATE - 05/01/24	LN 175
178		LN 177 * 1.25
179		
180		
181	COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/24	LN 198
182		LN 181 * 1.25
183		
184	C&I HLF Demand Costs Allocated per SMBA	Attachment NUI-CAK-4, LN 170
185	PLUS: Residential Demand Reallocation to C&I HLF	Attachment NUI-CAK-9, LN 16
186	C&I HLF Total Adjusted Demand Costs	Sum (LN 184 : LN 185)
187	C&I HLF Projected Prorated Sales (05/01/24 - 10/31/24)	Attachment NUI-CAK-3, LN 14
188	Demand Cost of Gas Rate	LN 186 / LN 187
189		
190	C&I HLF Commodity Costs Allocated per SMBA	Attachment NUI-CAK-8, LN 83
191	PLUS: Residential Commodity Reallocation to C&I HLF	Attachment NUI-CAK-9, LN 26
192	C&I HLF Total Adjusted Commodity Costs	Sum (LN 190 : LN 191)
193	C&I HLF Projected Prorated Sales (05/01/24 - 10/31/24)	LN 187
194	Commodity Cost of Gas Rate	LN 192 / LN 193
195		
196	Indirect Cost of Gas	LN 172
197		
198	Total C&I HLF Cost of Gas Rate	Sum (LN 188, LN 194, LN 196)
199		
200		
201	COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/24	LN 218
202		LN 201 * 1.25
203		
204	C&I LLF Demand Costs Allocated per SMBA	Attachment NUI-CAK-4, LN 171
205	PLUS: Residential Demand Reallocation to C&I LLF	Attachment NUI-CAK-9, LN 17
206	C&I LLF Total Adjusted Demand Costs	Sum (LN 204 : LN 205)
207	C&I LLF Projected Prorated Sales (05/01/24 - 10/31/24)	Attachment NUI-CAK-3, LN 15
208	Demand Cost of Gas Rate	LN 206 / LN 207
209		
210	C&I LLF Commodity Costs Allocated per SMBA	Attachment NUI-CAK-8, LN 84
211	PLUS: Residential Commodity Reallocation to C&I LLF	Attachment NUI-CAK-9, LN 27
212	C&I LLF Total Adjusted Commodity Costs	Sum (LN 210 : LN 211)
213	C&I LLF Projected Prorated Sales (05/01/24 - 10/31/24)	LN 207
214	Commodity Cost of Gas Rate	LN 212 / LN 213
215		
216	Indirect Cost of Gas	LN 172
217		
218	Total C&I LLF Cost of Gas Rate	Sum (LN 208, LN 214, LN 216)

NORTHERN UTILITIES, INC.

**N.H.P.U.C No. 12
NORTHERN UTILITIES, INC.**

Anticipated Cost of Gas

New Hampshire Division
Period Covered: November 1, 2023 - October 31, 2024

	Column A	Column B	Column C
219	<u>ANTICIPATED DIRECT COST OF GAS</u>		
220	Purchased Gas for Sales Service:		
221	Demand Costs:	\$ 5,319,350	
222	Supply Costs:	\$ 8,971,505	
223			
224	Storage & Peaking Gas for Sales Service:		
225	Demand, Capacity:	\$ 13,681,854	
226	Commodity Costs:	\$ 10,111,616	
227			
228	Inventory Finance Charge	\$ 8,639	
229			
230	Capacity Release	\$ (10,298,558)	
231			
232	Re-entry Rate & Conversion Rate Revenues	\$ (25,000)	
233			
234	Total Anticipated Direct Cost of Gas		\$ 27,769,405
235			
236	<u>ANTICIPATED INDIRECT COST OF GAS</u>		
237	Adjustments:		
238	Prior Period Under/(Over) Collection	\$ (1,077,140)	
239	Interest	\$ (124,768)	
240	Refunds	\$ -	
241	<u>Interruptible Margins</u>	\$ -	
242	Total Adjustments		\$ (1,201,908)
243			
244	Working Capital:		
245	Total Anticipated Direct Cost of Gas	\$ 27,769,405	
246	Working Capital Percentage	<u>0.2160%</u>	
247	Working Capital Allowance	\$ 59,977	
248			
249	Plus: Working Capital Reconciliation (Acct 173)	\$ 257	
250			
251	Total Working Capital Allowance		\$ 60,234
252			
253	Bad Debt:		
254	Bad Debt Allowance	\$ 157,056	
255	Plus: Bad Debt Reconciliation (Acct 173)	\$ 23,992	
256	Total Bad Debt Allowance		\$ 181,048
257			
258	Local Production and Storage Capacity		\$ 214,538
259			
260	Miscellaneous Overhead		\$ 611,875
261			
262	Total Anticipated Indirect Cost of Gas		\$ (134,212)
263			
264	Total Cost of Gas		<u>\$ 27,635,193</u>

NORTHERN UTILITIES, INC.

**N.H.P.U.C No. 12
NORTHERN UTILITIES, INC.**

Anticipated Cost of Gas

New Hampshire Division
Period Covered: November 1, 2023 - October 31, 2024

Column A	Column D
219 <u>ANTICIPATED DIRECT COST OF GAS</u>	
220 Purchased Gas for Sales Service:	
221 Demand Costs:	LN 3 + LN 112
222 Supply Costs:	LN 4 + LN 113
223	
224 Storage & Peaking Gas for Sales Service:	
225 Demand, Capacity:	LN 7 + LN 116
226 Commodity Costs:	LN 8 + LN 117
227	
228 Inventory Finance Charge	LN 10 + LN 119
229	
230 Capacity Release	LN 12 + LN 121
231	
232 Re-entry Rate & Conversion Rate Revenues	LN 14 + LN 123
233	
234 Total Anticipated Direct Cost of Gas	LN 16 + LN 125
235	
236 <u>ANTICIPATED INDIRECT COST OF GAS</u>	
237 Adjustments:	
238 Prior Period Under/(Over) Collection	LN 20 + LN 129
239 Interest	LN 21 + LN 130
240 Refunds	LN 22 + LN 131
241 <u>Interruptible Margins</u>	LN 23 + LN 132
242 Total Adjustments	LN 24 + LN 133
243	
244 Working Capital:	
245 Total Anticipated Direct Cost of Gas	LN 27 + LN 136
246 Working Capital Percentage	LN 28 + LN 137
247 Working Capital Allowance	LN 29 + LN 138
248	
249 Plus: Working Capital Reconciliation (Acct 173)	LN 31 + LN 139
250	
251 Total Working Capital Allowance	LN 33 + LN 141
252	
253 Bad Debt:	
254 Bad Debt Allowance	LN 36 + LN 144
255 Plus: Bad Debt Reconciliation (Acct 173)	LN 37 + LN 145
256 Total Bad Debt Allowance	LN 38 + LN 146
257	
258 Local Production and Storage Capacity	LN 40 + LN 148
259	
260 Miscellaneous Overhead	LN 42 + LN 150
261	
262 Total Anticipated Indirect Cost of Gas	LN 44 + LN 152
263	
264 Total Cost of Gas	LN 46 + LN 154

Northern Utilities New Hampshire Division
Cost of Gas Rate Comparison - Residential Rate Classes
(rates per therm)

Proposed Rates	2022-2023 Actual Cost of Gas Rates							Variance
November 2023 - April 2024	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Average Winter 22-23	
\$0.7282	\$1.1289	\$1.0992	\$1.0578	\$1.0578	\$0.9474	\$0.6902	\$0.9969	(\$0.2687)
May 2024 - October 2024	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Average Summer 2023	
\$0.5117	\$0.3708	\$0.3708	\$0.3708	\$0.3708	\$0.3708	\$0.3708	\$0.3708	\$0.1409

Formula for Supplier Balancing Charge

Balancing Resources

Line	NU Storage Capacity Costs (Fixed)		NU Storage Space (Dth)	Reference
1	\$ 119,638	TGP	259,337	Attachment NUI-FXW-5, Page 4
2	<u>\$ 4,980,000</u>	Union	<u>6,000,000</u>	Attachment NUI-FXW-5, Page 4
3	\$ 5,099,638	TOTAL	6,259,337	LN 1 + LN 2
4	Weighted Average Capacity Cost		\$ 0.8147 per Dth	LN 3 Cost / LN3 Space
NU Storage Commodity Costs (Variable)				
5	TGP FS-MA	Withdraw/Inject	\$ 0.0174	Attachment NUI-FXW-9, PG 11, LN 11 * 2
6	Union	Withdraw/Inject	\$ 0.0094	Attachment NUI-FXW-9, PG 12, LN 10 * 2
7	Weighted Average Commodity Cost		\$ 0.0097 per Dth	LN 5, LN 6 (weighted)
8	Supplier Balancing Charge		\$ 0.82 per Dth	LN 4 + LN 7

Re-entry Rate & Conversion Rate Revenues

	Re-entry Revenues	Conversion Revenues
Nov-22	\$0.00	\$344.46
Dec-22	\$2,287.85	\$527.23
Jan-23	\$2,098.72	\$16,420.67
Feb-23	\$2,164.55	\$18,657.39
Mar-23	\$2,017.36	\$15,673.24
Apr-23	\$1,390.09	\$2,822.15
May-23	\$20.89	\$0.00
Total	\$9,979.46	\$54,445.14

Northern Utilities, Inc.
Short-Term Debt Limit
(\$ in thousands)

NU Short-Term Debt Limit Calculation (11/1/2023 - 10/31/2024)		
<u>Fuel Financing Purposes</u>		
NU ME winter gas costs	43,959	
NU NH winter gas costs	24,025	
Total	67,984	
30% of total winter gas costs	20,395	(a)
<u>Non-Fuel Financing Purposes</u>		
Estimated net utility plant @ 12/31/23	669,289	
15% of Net Utility Plant	100,393	(b)
<u>Short-Term Debt Limit</u>		
Short Term Debt Limit	120,789	(a) + (b)