## Tariff Pages

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

Compliance Tariff Sheets

Forty-eighth Revised Page No. 38
Statement of anticipated Cost of Gas

Fifty-fifth Revised Page No. 39
Calculation of proposed Cost of Gas Adjustment

| Fiftieth Revised Page No. 94 <br> Rate Summary |
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| Fiftieth Revised Page No. 95 |
| Rate Summary |

Forty-first Revised Page No. 96
Rate Summary

Northern Utilities, Inc.
New Hampshire Division

## CHECK SHEET

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

| Pages | Revision | Proposed |
| :---: | :---: | :---: |
| Title | Original |  |
| i | Original |  |
| ii | Third Revised |  |
| iii | Second Revised |  |
| iv | Second Revised |  |
| V | Second Revised |  |
| 1 | Original |  |
| 2 | Original |  |
| 3 | Original |  |
| 4 | Original |  |
| 5 | Original |  |
| 6 | Original |  |
| 7 | Original |  |
| 8 | Original |  |
| 9 | Original |  |
| 10 | First Revised |  |
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| 15 | Original |  |
| 16 | First Revised |  |
| 17 | First Revised |  |
| 18 | Third Revised |  |
| 19 | Third Revised |  |
| 20 | Fourth Revised |  |
| 20.1 | Original |  |
| 21 | Third Revised |  |
| 21.1 | Original |  |
| 22 | Second Revised |  |
| 23 | Second Revised |  |
| 24 | Second Revised |  |
| 25 | Second Revised |  |
| 26 | Second Revised |  |
| 27 | Second Revised |  |
| 28 | Second Revised |  |
| 29 | Second Revised |  |
| 30 | Second Revised |  |
| 31 | Second Revised |  |
| 32 | Fourth Revised |  |
| 33 | Second Revised |  |
| 34 | Second Revised |  |
| 35 | Second Revised |  |
| 36 | Second Revised |  |
| 37 | Third Revised |  |
| 37.1 | Second Revised |  |
| 37.2 | First Revised |  |
| 38 | Forty-sixth Revised | Forty-eighth Revised |
| 39 | Fiftieth Revised | Fifty-fifth Revised |

Northern Utilities, Inc.
New Hampshire Division

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Northern Utilities, Inc.
New Hampshire Division

## CHECK SHEET

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Thirteenth Revised Forty-first Revised

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First Revised
Eleventh Revised
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Original
Original
Original
First Revised
Original
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Northern Utilities, Inc.
New Hampshire Division

## CHECK SHEET

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Original
Original
Original
Original
Original
Original
Original
Original
Original
Original
Original
Original
Original
Original
Eighth Revised
Original
Original
Second Revised
First Revised

| Anticipated Cost of Gas <br> New Hampshire Division Period Covered: May 1, 2011 - October 31, 2011 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| (Col 1) |  | (Col 2) |  | (Col 3) |
| ANTICIPATED DIRECT COST OF GAS |  |  |  |  |
| Purchased Gas: |  |  |  |  |
| Demand Costs: | \$ | 419,038 |  |  |
| Supply Costs: | \$ | 3,307,415 |  |  |
| Storage \& Peaking Gas: |  |  |  |  |
| Demand, Capacity: | \$ | 644,179 |  |  |
| Commodity Costs: | \$ | 25,185 |  |  |
| Hedging (Gain)/Loss | \$ | 93,792 |  |  |
| Interruptible Included Above | \$ | - |  |  |
| Inventory Finance Charge | \$ | - |  |  |
| Capacity Release | \$ | - |  |  |
| Total Anticipated Direct Cost of Gas |  |  | \$ | 4,489,610 |
| ANTICIPATED INDIRECT COST OF GAS |  |  |  |  |
| Adjustments: |  |  |  |  |
| Prior Period Under/(Over) Collection | \$ | 124,276 |  |  |
| NHPUC Consultant Costs | \$ | 28,990 |  |  |
| Interest | \$ | 2,579 |  |  |
| Refunds | \$ | - |  |  |
| Capacity Reserve Charge Revenue | \$ | - |  |  |
| Interruptible Margins | \$ | - |  |  |
| Total Adjustments |  |  | \$ | 155,845 |
| Working Capital: |  |  |  |  |
| Total Anticipated Direct Cost of Gas | \$ | 4,489,610 |  |  |
| Working Capital Percentage |  | 0.190\% |  |  |
| Working Capital Allowance | \$ | 8,530 |  |  |
| Plus: Bad Debt Reconciliation (Acct 182.11) | \$ | $(7,494)$ |  |  |
| Total Working Capital Allowance |  |  | \$ | 1,036 |
| Bad Debt: |  |  |  |  |
| Total Anticipated Direct Cost of Gas | \$ | 4,489,610 |  |  |
| Plus: Prior Period Under/(Over) Collection | \$ | 124,276 |  |  |
| Plus: Prior Period Adjustment | \$ | 28,990 |  |  |
| Plus: Total Working Capital | \$ | 1,036 |  |  |
| Subtotal | \$ | 4,643,912 |  |  |
| Bad Debt Percentage |  | 0.450\% |  |  |
| Bad Debt Allowance | \$ | 20,898 |  |  |
| Plus: Bad Debt Reconciliation (Acct 182.16) | \$ | 3,159 |  |  |
| Total Bad Debt Allowance |  |  | \$ | 24,057 |
| Local Production and Storage Capacity |  |  | \$ | - |
| Miscellaneous Overhead-25.15\% Allocated to Winter Seasor |  |  | \$ | 31,261 |
| Total Anticipated Indirect Cost of Gas |  |  | \$ | 212,198 |
| Total Cost of Gas |  |  | \$ | 4,701,808 |

## CALCULATION OF FIRM SALES COST OF GAS RATE

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

| (Col 1) | (Col 2) |  | (Col 3) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total Anticipated Direct Cost of Gas | \$ | 4,489,610 |  |  |  |
| Projected Prorated Sales (05/01/11-10/31/11) |  | 7,400,642 |  |  |  |
| Direct Cost of Gas Rate |  |  | \$ | 0.6067 | per therm |
| Demand Cost of Gas Rate | \$ | 1,063,214 | \$ | 0.1437 | per therm |
| Commodity Cost of Gas Rate | \$ | 3,426,393 | \$ | 0.4630 | per therm |
| Total Direct Cost of Gas Rate | \$ | 4,489,608 | \$ | 0.6067 | per therm |
| Total Anticipated Indirect Cost of Gas | \$ | 212,301 |  |  |  |
| Projected Prorated Sales (05/01/11-10/31/11) |  | 7,400,642 |  |  |  |
| Indirect Cost of Gas |  |  | \$ | 0.0287 | per therm |
| TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/11 |  |  | \$ | 0.6354 | per therm |
| RESIDENTIAL COST OF GAS RATE - 05/01/11 | COGwr |  | \$ | 0.6354 | per therm |
|  | Maximum | 5\%) | \$ | 0.7943 |  |


| COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/11 |  |  | COGwl | \$ | 0.5697 | per therm |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Maximum (COG+25\%) | \$ | 0.7121 |  |
| C\&I HLF Demand Costs Allocated per SMBA | \$ | 140,596 |  |  |  |  |
| PLUS: Residential Demand Reallocation to C\& HLF | \$ | 7,901 |  |  |  |  |
| C\&I HLF Total Adjusted Demand Costs | \$ | 148,497 |  |  |  |  |
| C\&I HLF Projected Prorated Sales (05/01/11-10/31/11) |  | 1,834,095 |  |  |  |  |
| Demand Cost of Gas Rate | \$ | 0.0810 |  |  |  |  |
| C\&I HLF Commodity Costs Allocated per SMBA | \$ | 844,207 |  |  |  |  |
| PLUS: Residential Commodity Reallocation to C\&I HLF | \$ | (467) |  |  |  |  |
| C\&I HLF Total Adjusted Commodity Costs | \$ | 843,740 |  |  |  |  |
| C\&I HLF Projected Prorated Sales (05/01/11-10/31/11) |  | 1,834,095 |  |  |  |  |
| Commodity Cost of Gas Rate | \$ | 0.4600 |  |  |  |  |
| Indirect Cost of Gas | \$ | 0.0287 |  |  |  |  |
| Total C\&I HLF Cost of Gas Rate | \$ | 0.5697 |  |  |  |  |


| COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/11 |  |  | COGwh | \$ | 0.6878 | per therm |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Maximum (COG+25\%) | \$ | 0.8598 |  |
| C\&I LLF Demand Costs Allocated per SMBA | \$ | 420,516 |  |  |  |  |
| PLUS: Residential Demand Reallocation to C\&I LLF | \$ | 23,631 |  |  |  |  |
| C\&I LLF Total Adjusted Demand Costs | \$ | 444,147 |  |  |  |  |
| C\&I LLF Projected Prorated Sales (05/01/11-10/31/11) |  | 2,291,857 |  |  |  |  |
| Demand Cost of Gas Rate | \$ | 0.1938 |  |  |  |  |
| C\&I LLF Commodity Costs Allocated per SMBA | \$ | 1,067,061 |  |  |  |  |
| PLUS: Residential Commodity Reallocation to C\&I LLF | \$ | (590) |  |  |  |  |
| C\&I LLF Total Adjusted Commodity Costs | \$ | 1,066,471 |  |  |  |  |
| C\&I LLF Projected Prorated Sales (05/01/11-10/31/11) |  | 2,291,857 |  |  |  |  |
| Commodity Cost of Gas Rate | \$ | 0.4653 |  |  |  |  |
| Indirect Cost of Gas | \$ | 0.0287 |  |  |  |  |
| Total C\&I LLF Cost of Gas Rate | \$ | 0.6878 |  |  |  |  |

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

|  | Summer Season May 2011 - October 2011 | Tariff <br> Rates | Total Delivery Rates (Includes LDAC) | Total Billed Rates <br> Tariff Rates, LDAC <br> Plus Cost of Gas |
| :---: | :---: | :---: | :---: | :---: |
| Residential Heating | Tariff Rate R 5: <br> Monthly Customer Charge | \$9.50 | \$9.50 | \$9.50 |
|  | First 50 therms | \$0.4102 | \$0.4558 | \$1.0912 |
|  | All usage over 50 therms | \$0.2990 | \$0.3446 | \$0.9800 |
|  | LDAC | \$0.0456 |  |  |
|  | Gas Cost Adjustment: |  |  |  |
|  | Cost of Gas | \$0.6354 |  |  |


| Residential Heating | Tariff Rate R 10: |  |  |  |
| :--- | :--- | ---: | ---: | ---: |
| Low Income | Monthly Customer Charge | $\$ 3.80$ | $\$ 3.80$ | $\$ 0.80$ |
|  | First 50 therms | $\$ 0.1641$ | $\$ 0.2097$ | $\$ 0.8451$ |
|  | All usage over 50 therms | $\$ 0.1196$ | $\$ 0.1652$ | $\$ 0.8006$ |
|  | LDAC | $\$ 0.0456$ |  |  |
|  | Gas Cost Adjustment: |  |  |  |



| Residential Non-Heating Low Income | Tariff Rate R 11: <br> Bi-monthly Customer Charge <br> First 20 therms <br> All usage over 20 therms <br> Monthly Customer Charge <br> First 10 therms <br> All usage over 10 therms LDAC <br> Gas Cost Adjustment: <br> Cost of Gas | $\$ 13.80$ $\$ 0.3084$ $\$ 0.2335$ $\$ 6.90$ $\$ 0.3084$ $\$ 0.2335$ $\$ 0.0456$ $\$ 0.6354$ | $\quad \$ 13.80$ <br> $\$ 0.3540$ <br> $\$ 0.2791$ <br> $\$ 6.90$ <br> $\$ 0.3540$ <br> $\$ 0.2791$ | $\quad \$ 13.80$ <br> $\$ 0.9894$ <br> $\$ 0.9145$ <br> $\$ 6.90$ <br> $\$ 0.9894$ <br> $\$ 0.9145$ |
| :---: | :---: | :---: | :---: | :---: |

Issued: March 15, 2011
Effective: With Service Rendered On and After May 1, 2011

Issued by
Title:
$\qquad$
Treasurer

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

|  | Summer Season <br> May 2011 - October 2011 | Total <br> Tariff <br> Rates | Total Billed Rates <br> Delivery Rates <br> (Includes LDAC) | Tariff Rates, LDAC <br> Plus Cost of Gas |
| :--- | :--- | :--- | :--- | :--- |
| C\&I Low Annual/High Winter | Tariff Rate G 40: |  |  |  |
|  | Monthly Customer Charge | $\$ 18.70$ | $\$ 18.70$ | $\$ 18.70$ |
|  | First 75 therms | All usage over 75 therms | $\$ 0.3077$ | $\$ 0.3326$ |
|  | LDAC | $\$ 0.2007$ | $\$ 0.2256$ | $\$ 0.0204$ |
|  | Gas Cost Adjustment: | $\$ 0.0249$ |  |  |
|  | Cost of Gas | $\$ 0.6878$ |  |  |


| C\&I Low Annual/Low Winter | Tariff Rate G 50: <br> Monthly Customer Charge <br> First 75 therms <br> All usage over 75 therms <br> LDAC <br> Gas Cost Adjustment: <br> Cost of Gas | $\begin{array}{r} \$ 18.70 \\ \$ 0.3018 \\ \$ 0.1969 \\ \$ 0.0249 \\ \$ 0.5697 \end{array}$ | $\begin{aligned} & \text { \$0.3267 } \\ & \$ 0.2218 \end{aligned}$ | $\begin{array}{ll}  & \$ 18.70 \\ \$ 0.8964 \\ \$ 0.7915 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |


| C\&1 Medium Annual/High Winter | Tariff Rate G 41: |  |  | $\$ 60.30$ |
| :--- | :--- | :--- | :--- | :--- |


| C\&l Medium Annual/Low Winter | Tariff Rate G 51: |  |  |  |
| :--- | :--- | :--- | :--- | :--- |
|  | Monthly Customer Charge | $\$ 60.30$ | $\$ 6.30$ | $\$ \mathbf{\$ 6 0 . 3 0}$ |
|  | First 1000 therms | $\$ 0.1112$ | $\$ 0.1361$ | $\$ 0.7058$ |
|  | All usage over 1000 therms | $\$ 0.0780$ | $\$ 0.1029$ | $\$ 0.6726$ |
|  | LDAC | $\$ 0.0249$ |  |  |
|  | Gas Cost Adjustment: |  |  |  |
|  |  |  |  |  |


| C\&I High Annual/High Winter | Tariff Rate G 42: <br> Monthly Customer Charge <br> All usage <br> LDAC <br> Gas Cost Adjustment: <br> Cost of Gas | $\begin{gathered} \$ 254.00 \\ \$ 0.0964 \\ \$ 0.0249 \\ \$ 0.6878 \end{gathered}$ | $\begin{array}{r} \$ 254.00 \\ \$ 0.1213 \end{array}$ | $\begin{aligned} & \quad \$ 254.00 \\ & \$ 0.8091 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |


| C\&l High Annual/Low Winter | Tariff Rate G 52: <br> Monthly Customer Charge <br> All usage <br> LDAC <br> Gas Cost Adjustment: <br> Cost of Gas | $\begin{aligned} & \$ 254.00 \\ & \$ 0.0653 \\ & \$ 0.0249 \\ & \$ 0.5697 \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ 254.00 \\ & \$ 0.0902 \end{aligned}$ | $\begin{array}{r} \$ 254.00 \\ \$ 0.6599 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |

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Issued by:
Title:
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## NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION SUMMER SEASON DELIVERY RATES

|  | Summer Season <br> May 2011 - October 2011 |  | Tariff <br> Rates | Total <br> Delivery Rates <br> (Includes LDAC) |
| :--- | :--- | :---: | :---: | :---: |
| C\&I Low Annual/High Winter | Tariff Rate T 40: |  | $\$ 18.70$ | $\$ 18.70$ |
|  | Monthly Customer Charge |  | $\$ 0.3077$ | $\$ 0.3326$ |
|  | First 75 therms | $\$ 0.2007$ | $\$ 0.2256$ |  |
|  | All usage over 75 therms |  | $\$ 0.0249$ |  |
|  | LDAC |  |  |  |


| C\&I Low Annual/Low Winter | Tariff Rate T 50: <br> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC | $\begin{array}{r} \$ 18.70 \\ \$ 0.3018 \\ \$ 0.1969 \\ \\ \$ 0.0249 \end{array}$ | $\begin{aligned} & \quad \$ 18.70 \\ & \$ 0.3267 \\ & \$ 0.2218 \end{aligned}$ |
| :---: | :---: | :---: | :---: |
| C\&I Medium Annual/High Winter | Tariff Rate T 41: <br> Monthly Customer Charge <br> All usage <br> LDAC | $\begin{array}{r} \$ 60.30 \\ \$ 0.1124 \\ \$ 0.0249 \end{array}$ | $\begin{aligned} \$ 60.30 \\ \$ 0.1373 \end{aligned}$ |
| C\&I Medium Annual/Low Winter | Tariff Rate T 51: <br> Monthly Customer Charge <br> First 1000 therms <br> All usage over 1000 therms <br> LDAC | $\begin{array}{r} \$ 60.30 \\ \$ 0.1112 \\ \$ 0.0780 \\ \\ \$ 0.0249 \end{array}$ | $\begin{aligned} & \quad \$ 60.30 \\ & \$ 0.1361 \\ & \$ 0.1029 \end{aligned}$ |
| C\&l High Annual/High Winter | Tariff Rate T 42: <br> Monthly Customer Charge <br> All usage <br> LDAC | $\begin{array}{r} \$ 254.00 \\ \$ 0.0964 \\ \$ 0.0249 \end{array}$ | $\begin{array}{r} \$ 254.00 \\ \$ 0.1213 \end{array}$ |
| C\&I High Annual/Low Winter | Tariff Rate T 52: <br> Monthly Customer Charge <br> All usage <br> LDAC | $\begin{array}{r} \$ 254.00 \\ \$ 0.0653 \\ \$ 0.0249 \end{array}$ | $\begin{array}{r} \$ 254.00 \\ \$ 0.0902 \end{array}$ |
| C\&l Interruptible Transportation | Tariff Rate IT: <br> Monthly Customer Charge <br> First 20,000 therms <br> All usage over 20,000 therms | $\begin{aligned} & \$ 170.21 \\ & \$ 0.0407 \\ & \$ 0.0347 \\ & \hline \end{aligned}$ | $\begin{aligned} & \quad \$ 170.21 \\ & \$ 0.0407 \\ & \$ 0.0347 \end{aligned}$ |

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

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Treasurer

## Anticipated Cost of Gas

New Hampshire Division
Period Covered: November 1, 2010May 1, 2011 - April 30October 31, 2011
(Col 1)
(Col 2)
(Col 3)

| ANTICIPATED DIRECT COST OF GAS |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Purchased Gas: |  |  |  |  |  |  |
| Demand Costs: | \$ 1,916,476 | \$ | 419,038 |  |  |  |
| Supply Costs: | \$ 5,588,474 | \$ | 3,307,415 |  |  |  |
| Storage \& Peaking Gas: |  |  |  |  |  |  |
| Demand, Capacity: | \$ 13,349,125 | \$ | 644,179 |  |  |  |
| Commodity Costs: | \$ 7,057,012 | \$ | 25,185 |  |  |  |
| Hedging (Gain)/Loss | \$ 1,120,010 | \$ | 93,792 |  |  |  |
| Interruptible Included Above | \$ | \$ | - |  |  |  |
| Inventory Finance Charge | \$ 12,234 | \$ | - |  |  |  |
| Capacity Release | \$ (1,761,855) | \$ | - |  |  |  |
| PNGTS Refund |  |  |  |  |  |  |
| Total Anticipated Direct Cost of Gas |  |  |  | \$ 27,281,475 | \$ | 4,489,609 |
| ANTICIPATED INDIRECT COST OF GAS |  |  |  |  |  |  |
| Adjustments: |  |  |  |  |  |  |
| Prior Period Under/(Over) Collection | \$ 2,527,403 | \$ | 124,276 |  |  |  |
| NHPUC Consultant Costs | \$ | \$ | 28,990 |  |  |  |
| Interest | \$ 99,469 | \$ | 2,682 |  |  |  |
| Refunds | \$ | \$ | - |  |  |  |
| Interruptible Margins | \$ | \$ | - |  |  |  |
| Total Adjustments |  |  |  | \$ 2,626,872 | \$ | 155,948 |
| Working Capital: |  |  |  |  |  |  |
| Total Anticipated Direct Cost of Gas | \$ 27,281,475 | \$ | 4,489,609 |  |  |  |
| Working Capital Percentage | 0.19\% |  | 0.19\% |  |  |  |
| Working Capital Allowance | \$ 51,835 | \$ | 8,530 |  |  |  |
| Plus: Working Capital Reconciliation (Acct 182.11) | \$ $(83,069)$ | \$ | $(7,494)$ |  |  |  |
| Total Working Capital Allowance |  |  |  | \$ $(31,234)$ | \$ | 1,036 |
| Bad Debt: |  |  |  |  |  |  |
| Total Anticipated Direct Cost of Gas | \$ 27,281,475 | \$ | 4,489,609 |  |  |  |
| Plus: Prior Period Under/(Over) Collection | \$ 2,527,403 | \$ | 124,276 |  |  |  |
| Plus: Prior Period Adjustment | \$ 1,823,180 | \$ | 28,990 |  |  |  |
| Plus: Total Working Capital | \$ $(31,234)$ | \$ | 1,036 |  |  |  |
| Subtotal | \$ 29,777,645 | \$ | 4,643,912 |  |  |  |
| Bad Debt Percentage | 0.450\% |  | 0.450\% |  |  |  |
| Bad Debt Allowance | \$ 133,999 | \$ | 20,898 |  |  |  |
| Plus: Bad Debt Reconciliation (Acct 182.16) | \$ (2,655) | \$ | 3,159 |  |  |  |
| Total Bad Debt Allowance |  |  |  | \$ 131,344 | \$ | 24,057 |
| Local Production and Storage Capacity |  |  |  | \$ 686,673 | \$ |  |
| Miscellaneous Overhead-25.15\% Allocated to Wint | ason |  |  | \$ 98,333 | \$ | 31,261 |
| Total Anticipated Indirect Cost of Gas |  |  |  | \$ 3,511,989 | \$ | 212,301 |
| Total Cost of Gas |  |  |  | \$ 30,793,465 | \$ | 4,701,911 |

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NORTHERN UTILITIES, INC. Superseding Fifty-thirdfourth Revised Page 39

| Period Covered: November 1, 2010May 1, 2011 - April 300ctober 31, 2011 |  |  |
| :---: | :---: | :---: |
| (Col 1) | (Col 2 ) | (Col 3) |
| Total Anticipated Direct Cost of Gas | \$27281475 \$4,489,610 |  |
| Projected Prorated Sales (11/01/1-04/30/11)(05/01/11-10/31/11) | 28028950 7,400,642 |  |
| Direct Cost of Gas Rate |  | \$0.973 \$ $\$ 0.6067$ per therm |
| Demand Cost of Gas Rate | \$13,503746 \$1,063,217 | \$0.4818 $\$$ \$0.1437 per therm |
| Commodity Cost of Gas Rate | \$13,777,730 \$3,426,393 | \$0.016 $\$ 0.4630$ per therm |
| Total Direct Cost of Gas Rate | \$27,281,476 \$4,489,610 | \$0.9734 \$0.6067 per therm |
| Total Anticipated Indirect Cost of Gas | \$3,511,989 \$212,301 |  |
| Projected Prorated Sales (1101/12. 04/3011)(05/01/11-10/31/11) | 28,028,950 7,400,642 |  |
| Indirect Cost of Gas |  | \$0.253 \$0.0287 per therm |
| TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/11 |  | \$1.0987 \$0.6354 |
| Period Ending Under-collection as determined on 11/23/10 ${ }^{1}$ | $(\$ 626,426)$ |  |
| PROJECTED SALES (12/01/10-04/30/10) | 24,981,850 |  |
| PER UNIT CHANGE IN COST OF GAS ( $12 / 01 / 10-04 / 30111)$ | (\$0.0251) |  |
| Period Ending Under-collection as determined on 12/22/102 | \$938,491 |  |
| PROJECTED SALES (1/01/11-04/30/11) | 20,259,333 |  |
| PER UNIT CHANGE IN COST OF GAS (01/01/11-04/30110) | \$0.0463 |  |
| Period Ending Under-collection as determined on $1 / 25 / 11^{1}$ | \$577,058 |  |
| PROJECTED SALES (02/01/10-04/30/11) | 13,879,104 |  |
| PER UNIT CHANGE IN COST OF GAS (02/01/11-04/30111) | \$0.0416 |  |
| RESIDENTIAL COST OF GAS RATE -020111050101/11 | COGwr | \$1.1615 \$0.5697 per therm |
|  | Maximum (COG+25\%) | \$1.3734 $\mathbf{\$ 0 . 7 1 2 1}$ |
| RESIDENTIAL COST OF GAS RATE - $11 / 01 / 10$ |  | \$1.0987 per therm |
| CHANGE IN PER UNIT COST |  | (\$0.0251) per therm |
| RESIDENTIAL COST OF GAS RATE - $12 / 01 / 10$ |  | \$1.0736 per therm |
| CHANGE IN PER UNIT COST |  | \$0.0463 per therm |
| RESIDENTIAL COST OF GAS RATE - 01/01/11 |  | \$1.1199 per therm |
| CHANGE IN PER UNIT COST |  | \$0.0416 per therm |
| RESIDENTIAL COST OF GAS RATE - 02/01/11 |  | \$1.1615 per therm |
| COM/IND LOW WINTER USE COST OF GAS RATE - 0201/1105/01/11 | COGwl | \$1.0330 $\$ 0.5697$ per therm |
|  | Maximum (COG+25\%) | \$1.2128 ${ }^{\$ 0.7121}$ |
| C\&I HLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C\&I HLF | 140,596 |  |
| PLUS: Residential Demand Reallocation to C\&I HLF C\&l HLF Total Adjusted Demand Costs | 7,901 |  |
| C\&I HLF Projected Prorated Sales (05/01/11-10/31/11) | 1,834,095 |  |
| Demand Cost of Gas Rate | 0.0810 |  |
| C\&I HLF Commodity Costs Allocated per SMBA | 844,207 |  |
| PLUS: Residential Commodity Reallocation to C\&1 HLF | (467) |  |
| C\&I HLF Total Adjusted Commodity Costs | 843,740 |  |
| C\&I HLF Projected Prorated Sales (05/01/11-10/31/11) | 1,834,095 |  |
| Commodity Cost of Gas Rate | 0.4600 |  |
| Indirect Cost of Gas | 0.0287 |  |
| Total C\&l HLF Cost of Gas Rate | 0.5697 |  |
| COM/IND LOW WINTER USE COST OF GAS RATE - $11 / 01 / 10$ GHANGE IN PER UNIT COST |  | $\begin{array}{cc}\$ 0.9702 & \text { per therm } \\ (\$ 0.0251) & \text { per therm }\end{array}$ |
| COMAIND LOW WINTER USECOST OF GAS RATE - 12/01/10 |  | \$0.9451 |
| CHANGE IN PER UNIT COST |  | \$0.0463 |
| COMAIND LOW WINTER USE COST OF GAS RATE-01/01/11 |  | \$0.9914 per therm |
| GHANGE IN PER UNIT COST |  | \$0.0416 per therm |
| COMIND LOW WINTER USE COST OF GAS RATE-02/01/11 |  | \$1.0330 per therm |
| COMIIND HIGH WINTER USE COST OF GAS RATE - 020111105/01/11 | COGwh | \$1.1859 ${ }^{\text {S }}$. 6878 per therm |
|  | Maximum (COG+25\%) | \$1.4039 $\mathbf{\$ 0 . 8 5 9 8}^{\mathbf{S}}$ |
| C\&ILLF Demand Costs Allocated per SMBA | 420,516 |  |
| PLUS: Residential Demand Reallocation to C\&ILLF C\&l LLF Total Adjusted Demand Costs | 444,631 |  |
| C\&I LLF Projected Prorated Sales (05/01/11-10/31/11) | 2,291,857 |  |
| Demand Cost of Gas Rate | 0.1938 |  |
| C\&I LLF Commodity Costs Allocated per SMBA | 1,067,061 |  |
| PLUS: Residential Commodity Reallocation to C\&I LLF | (590) |  |
| C\&I LLF Total Adjusted Commodity Costs | 1,066,471 |  |
| C\&I LLF Projected Prorated Sales (05/01/11-10/31/11) | 2,291,857 |  |
| Commodity Cost of Gas Rate | 0.4653 |  |
| Indirect Cost of Gas | 0.0287 |  |
| Total C\&I LLF Cost of Gas Rate | 0.6878 |  |
| COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/10 |  | \$1.1231 per therm |
| CHANGE IN PER UNIT COST |  | (\$0.0251) per therm |
| COM/IND HIGH WINTER USE COST OF GAS RATE-12/01/10 |  | \$1.0980 |
| CHANGE IN PER UNIT COST |  | \$0.0463 |
| COM/IND HIGH WINTER USE COST OF GAS RATE-01/01/11 |  | \$1.1443 per therm |
| GHANGE IN PER UNIT COST |  | \$0.0416 per therm |
| COM/IND HIGH WINTER USE COST OF GAS RATE -02/01/11 |  | \$1.1859 per therm |
| $\begin{aligned} & \text { Issued: Lanuary 27,2009March 15, } 2011 \\ & \text { Effective Date: February 12010-May 1, } 2011 \end{aligned}$ | Issued By: | Treasurer |

## NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

WINTERSUMMER SEASON RESIDENTIAL RATES

|  | WinterSummer Season FebruaryMay 2011 - AprilOctober 2011 | Tariff <br> Rates | Total Delivery Rates (Includes LDAC) | Total Billed Rates <br> Tariff Rates, LDAC <br> Plus Cost of Gas |
| :---: | :---: | :---: | :---: | :---: |
|  | Tariff Rate R 5: <br> Monthly Customer Charge <br> First 50 therms <br> All usage over 50 therms LDAC <br> Gas Cost Adjustment: <br> Cost of Gas | $\$ 9.50$ $\$ 0.4102$ $\$ 0.2990$ $\$ 0.0456$ $\$ 1.1615 \$ 0.6354$ | \$0.4558 $\$ 0.50$ $\$ 0.3446$ | $\$ 9.50$ $\$ 1.6173 \$ 1.0912$ $\$ 1.506 \$ \underline{0.9800}$ |
| Residential Heating Low Income | Tariff Rate R 10: <br> Monthly Customer Charge <br> First 50 therms <br> All usage over 50 therms LDAC <br> Gas Cost Adjustment: <br> Cost of Gas | $\$ 3.80$ $\$ 0.1641$ $\$ 0.1196$ $\$ 0.0456$ $\$ 1.1615 \$ 0.6354$ | \$0.2097 $\$ 0.1652$ | $\begin{array}{r} \$ 3.80 \\ \$ 1.3712 \$ 0.8451 \\ \$ 1.3267 \$ 0.8006 \end{array}$ |
| Residential Non-Heating | Tariff Rate R 6: <br> Bi-monthly Customer Charge <br> First 20 therms <br> All usage over 20 therms <br> Monthly Customer Charge <br> First 10 therms <br> All usage over 10 therms LDAC <br> Gas Cost Adjustment: <br> Cost of Gas | $\$ 19.00$ $\$ 0.4067$ $\$ 0.3082$ $\$ 9.50$ $\$ 0.4067$ $\$ 0.3082$ $\$ 0.0456$ $\$ 1.1615 \$ 0.6354$ | $\$ 19.00$ <br> $\$ 0.4523$ <br> $\$ 0.3538$ <br> $\$ 0.4523$ <br> $\$ 0.50$ <br> $\$ 0.3538$ | $\$ 19.00$ $\$ 1.6138 \$ 1.0877$ $\$ 1.5153 \$ 0.9892$ $\$ 9.50$ $\$ 1.6138 \$ 1.0877$ $\$ 1.5153 \$ 0.9892$ |
| Residential Non-Heating Low Income | Tariff Rate R 11: <br> Bi-monthly Customer Charge <br> First 20 therms <br> All usage over 20 therms <br> Monthly Customer Charge <br> First 10 therms <br> All usage over 10 therms LDAC <br> Gas Cost Adjustment: <br> Cost of Gas | $\$ 13.80$ $\$ 0.3084$ $\$ 0.2335$ $\$ 6.90$ $\$ 0.3084$ $\$ 0.2335$ $\$ 0.0456$ $\$ 1.1615 \$ 0.6354$ | $\quad \$ 13.80$ <br> $\$ 0.3540$ <br> $\$ 0.2791$ <br> $\$ 6.90$ <br> $\$ 0.3540$ <br> $\$ 0.2791$ | $\$ 13.80$ $\$ 1.5155 \$ \underline{0.9894}$ $\$ 1.4406 \$ \underline{0.9145}$ $\$ 6.90$ $\$ 1.5155 \$ \underline{0.9894}$ $\$ 1.4406 \$ \underline{0.9145}$ |

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Title:

## NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

WINTER SUMMER SEASON C\&I RATES

| WinterSummer Season <br> FebruaryMay 2011 - AprilOctober 2011 | Tariff <br> Rates | Total Delivery Rates (Includes LDAC) | Total Billed Rates <br> Tariff Rates, LDAC Plus Cost of Gas |
| :---: | :---: | :---: | :---: |
| C\&I Low Annual/High Winter Tariff Rate G 40: |  |  |  |
| Monthly Customer Charge | \$18.70 | \$18.70 | \$18.70 |
| First 75 therms | \$0.3077 | \$0.3326 | \$1.4079\$1.0539 |
| All usage over 75 therms | \$0.2007 | \$0.2256 | \$1.3009\$0.9469 |
| LDAC | \$0.0249 |  |  |
| Gas Cost Adjustment: Cost of Gas | \$1.1859\$0.6878 |  |  |


| C\&I Low Annual/Low Winter | Tariff Rate G 50: <br> Monthly Customer Charge <br> First 75 therms <br> All usage over 75 therms <br> LDAC <br> Gas Cost Adjustment: <br> Cost of Gas | $\begin{array}{r} \$ 18.70 \\ \$ 0.3018 \\ \$ 0.1969 \\ \$ 0.0249 \\ \$ 1.0330 \$ 0.5697 \end{array}$ | $\begin{aligned} & \quad \$ 18.70 \\ & \$ 0.3267 \\ & \$ 0.2218 \end{aligned}$ | $\begin{array}{r} \$ 18.70 \\ \$ 1.3592 \$ \mathbf{0 . 9 7 5 5} \\ \$ 1.2543 \$ \mathbf{0 . 8 7 0 6} \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |


| C\&l Medium Annual/High Wir Tariff Rate G 41: |  |  |  |
| :---: | :---: | :---: | :---: |
| Monthly Customer Charge | \$60.30 | \$60.30 | \$60.30 |
| All usage | \$0.1942\$0.1124 | \$0.2108\$0.1290 | \$1.2944\$0.8586 |
| LDAC | \$0.0249 |  |  |
| Gas Cost Adjustment: |  |  |  |
| C\&l Medium Annual/Low Wir Tariff Rate G 51: |  |  |  |
| Monthly Customer Charge | \$60.30 | \$60.30 | \$60.30 |
| First 13001000 therms | \$0.1862\$0.1112 | \$0.2028\$0.1278 | \$1.2436\$0.7849 |
| All usage over 13001000 therms | \$0.1467\$0.0780 | \$0.1633\$0.0946 | \$1.2041\$0.7517 |
| LDAC | \$0.0249 |  |  |
| Gas Cost Adjustment: | 1 330 0 5697 |  |  |


| C\&l High Annual/High Winter Tariff Rate G 42: |  |  |  |
| :---: | :---: | :---: | :---: |
| Monthly Customer Charge | \$254.00 | \$254.00 | \$254.00 |
| All usage | \$0.1725\$0.0964 | \$0.1891\$0.1130 | \$1.2727\$0.8426 |
| LDAC | \$0.0249 |  |  |
| Gas Cost Adjustment: | \$1.18596\$0.6878 |  |  |
| C\&I High Annual/Low Winter Tariff Rate G 52: |  |  |  |
|  |  |  |  |
| Monthly Customer Charge | \$254.00 | \$254.00 | \$254.00 |
| All usage | \$0.1262\$0.0653 | \$0.1428\$0.0819 | \$1.1836\$0.7390 |
| LDAC | \$0.0249 |  |  |
| Gas Cost Adjustment: |  |  |  |
| Cost of Gas | \$1.0330\$0.5697 |  |  |

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## NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

 WINTER SUMMER SEASON DELIVERY RATES|  | WinterSummer Season <br> November 2010May 2011 - AprilOctober 2011 | Total <br> Tariff <br> Rates | Tolivery Rates <br> Deliver <br> (Includes LDAC) |
| :--- | :--- | ---: | :---: |
| C\&I Low Annual/High Winter | Tariff Rate T 40: | $\$ 18.70$ | $\mathbf{\$ 1 8 . 7 0}$ |
|  | Monthly Customer Charge | $\$ 0.3077$ | $\$ 0.3326$ |
|  | First 75 therms | $\$ 0.2007$ | $\$ 0.2256$ |
|  | All usage over 75 therms | $\$ 0.0249$ |  |


| C\&I Low Annual/Low Winter | Tariff Rate T 50: <br> Monthly Customer Charge <br> First 75 therms <br> All usage over 75 therms <br> LDAC | $\begin{array}{r} \$ 18.70 \\ \$ 0.3018 \\ \$ 0.1969 \\ \$ 0.0249 \end{array}$ | $\begin{aligned} & \quad \$ 18.70 \\ & \$ 0.3267 \\ & \$ 0.2218 \end{aligned}$ |
| :---: | :---: | :---: | :---: |
| C\&l Medium Annual/High Winter | Tariff Rate T 41: <br> Monthly Customer Charge <br> All usage <br> LDAC | $\begin{gathered} \$ 60.30 \\ \$ 0.1942 \$ \underline{0.1124} \\ \$ 0.0249 \end{gathered}$ | $\begin{array}{r} \$ 60.30 \\ \$ 0.2108 \$ 0.1290 \end{array}$ |
| C\&l Medium Annual/Low Winter | Tariff Rate T 51: <br> Monthly Customer Charge <br> First 13001000 therms <br> All usage over 13001000 therms <br> LDAC | $\begin{gathered} \$ 60.30 \\ \$ 0.1862 \$ \underline{0.1112} \\ \$ 0.1467 \$ \underline{0.0780} \\ \$ 0.0249 \end{gathered}$ | $\begin{aligned} & \$ 60.30 \\ & \$ 0.2028 \$ \underline{0.1278} \\ & \$ 0.1633 \$ \underline{0.0946} \end{aligned}$ |
| C\&I High Annual/High Winter | Tariff Rate T 42: <br> Monthly Customer Charge <br> All usage <br> LDAC | $\begin{gathered} \$ 254.00 \\ \$ 0.1725 \$ 0.0964 \\ \$ 0.0249 \end{gathered}$ | $\begin{array}{r} \$ 254.00 \\ \$ 0.1891 \$ 0.1130 \end{array}$ |
| C\&I High Annual/Low Winter | Tariff Rate T 52: <br> Monthly Customer Charge <br> All usage <br> LDAC | $\begin{gathered} \$ 254.00 \\ \$ 0.1262 \$ \underline{0.0653} \\ \$ 0.0249 \\ \hline \end{gathered}$ | $\begin{array}{r} \$ 254.00 \\ \$ 0.1428 \$ \underline{0.0819} \end{array}$ |
| C\&I Interruptible Transportation | Tariff Rate IT: <br> Monthly Customer Charge <br> First 20,000 therms <br> All usage over 20,000 therms | $\begin{array}{r} \$ 170.21 \\ \$ 0.1299 \$ 0.0407 \\ \$ 0.1108 \$ 0.0347 \end{array}$ | $\begin{gathered} \$ 170.21 \\ \$ 0.1299 \$ 0.0407 \\ \$ 0.1108 \$ 0.0347 \\ \hline \end{gathered}$ |

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