

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

**Filed Tariff Sheets**

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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.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
Title	Original	
i	Original	
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iii	Second Revised	
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16	First Revised	
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20	Fourth Revised	
20.1	Original	
21	Third Revised	
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22	Second Revised	
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24	Second Revised	
25	Second Revised	
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28	Second Revised	
29	Second Revised	
30	Second Revised	
31	Second Revised	
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33	Second Revised	
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37	Third Revised	
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38	Forty-seventh Revised	Forty-eighth Revised
39	Fifty-fourth Revised	Fifty-fifth Revised

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

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
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41	First Revised	
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44	Third Revised	
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47	First Revised	
48	First Revised	
49	First Revised	
50	First Revised	
51	First Revised	
52	First Revised	
53	Second Revised	
54	Second Revised	
55	Second Revised	
55-a	First Revised	
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57	Second Revised	
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74	Second Revised	
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81	Original	
82	Second Revised	

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90	Second Revised	
91	Original	
92	Second Revised	
93	Original	
94	Forty-ninth Revised	Fiftieth Revised
95	Forty-ninth Revised	Fiftieth Revised
96	Fortieth Revised	Forty-first Revised
97	First Revised	
98	First Revised	
99	Eleventh Revised	
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121	First Revised	
122	First Revised	
122-a	Original	
123	Original	
124	First Revised	
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126	First Revised	
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129	First Revised	

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<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
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139	First Revised	
140	First Revised	
141	First Revised	
142	First Revised	
143	First Revised	
144	First Revised	
145	First Revised	
146	First Revised	
147	First Revised	
148	First Revised	
149	First Revised	
150	First Revised	
151	First Revised	
152	First Revised	
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160	Original	
161	Original	
162	Original	
163	Original	
164	Original	
165	Original	
166	Original	
167	Original	
168	Original	
169	Eighth Revised	
170	Original	
170-a	Original	
170-b	Second Revised	
171	Original	

**Anticipated Cost of Gas**

**New Hampshire Division**  
**Period Covered: May 1, 2011 - October 31, 2011**

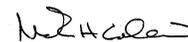
(Col 1)	(Col 2)	(Col 3)
<b><u>ANTICIPATED DIRECT COST OF GAS</u></b>		
<b>Purchased Gas:</b>		
Demand Costs:	\$ 497,292	
Supply Costs:	\$ 3,441,521	
<b>Storage &amp; Peaking Gas:</b>		
Demand, Capacity:	\$ 701,178	
Commodity Costs:	\$ 25,185	
<b>Hedging (Gain)/Loss</b>	<b>\$ 72,585</b>	
<b>Interruptible Included Above</b>	<b>\$ -</b>	
<b>Inventory Finance Charge</b>	<b>\$ -</b>	
<b>Capacity Release</b>	<b>\$ -</b>	
<b>Total Anticipated Direct Cost of Gas</b>		<b>\$ 4,737,763</b>
<b><u>ANTICIPATED INDIRECT COST OF GAS</u></b>		
<b>Adjustments:</b>		
Prior Period Under/(Over) Collection	\$ 124,276	
NHPUC Consultant Costs	\$ 28,990	
Interest	\$ 2,150	
Refunds	\$ -	
Capacity Reserve Charge Revenue	\$ -	
<u>Interruptible Margins</u>	<u>\$ -</u>	
Total Adjustments		<b>\$ 155,415</b>
<b>Working Capital:</b>		
Total Anticipated Direct Cost of Gas	\$ 4,737,762	
Working Capital Percentage	<u>0.056%</u>	
Working Capital Allowance	\$ 2,670	
Plus: Bad Debt Reconciliation (Acct 182.11)	<u>\$ (7,494)</u>	
Total Working Capital Allowance		<b>\$ (4,824)</b>
<b>Bad Debt:</b>		
Total Anticipated Direct Cost of Gas	\$ 4,737,762	
Plus: Prior Period Under/(Over) Collection	\$ 124,276	
Plus: Total Working Capital	<u>\$ (4,824)</u>	
Subtotal	\$ 4,857,215	
Bad Debt Percentage	<u>0.450%</u>	
Bad Debt Allowance	\$ 21,857	
Plus: Bad Debt Reconciliation (Acct 182.16)	<u>\$ 3,159</u>	
Total Bad Debt Allowance		<b>\$ 25,016</b>
<b>Local Production and Storage Capacity</b>		<b>\$ -</b>
<b>Miscellaneous Overhead-20.89% of \$124,297</b>		<b>\$ 25,964</b>
<b>Total Anticipated Indirect Cost of Gas</b>		<b>\$ 201,572</b>
<b>Total Cost of Gas</b>		<b>\$ 4,939,335</b>

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**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	\$ 4,737,762	
Projected Prorated Sales (05/01/11 - 10/31/11)	7,400,642	
<b>Direct Cost of Gas Rate</b>		\$ 0.6402 per therm
<b>Demand Cost of Gas Rate</b>	\$ 1,198,470	\$ 0.1619 per therm
<b>Commodity Cost of Gas Rate</b>	<u>\$ 3,539,292</u>	<u>\$ 0.4782 per therm</u>
<b>Total Direct Cost of Gas Rate</b>	\$ 4,737,763	\$ 0.6401 per therm
Total Anticipated Indirect Cost of Gas	\$ 201,572	
Projected Prorated Sales (05/01/11 - 10/31/11)	7,400,642	
<b>Indirect Cost of Gas</b>		\$ 0.0272 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/11</b>		<b>\$ 0.6673 per therm</b>

<b>RESIDENTIAL COST OF GAS RATE - 05/01/11</b>	<b>COGwr</b>	<b>\$ 0.6673 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$ 0.8341</b>

<b>COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/11</b>	<b>COGwl</b>	<b>\$ 0.5975 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$ 0.7469</b>

C&I HLF Demand Costs Allocated per SMBA	\$ 163,969
PLUS: Residential Demand Reallocation to C&I HLF	<u>\$ 9,244</u>
C&I HLF Total Adjusted Demand Costs	\$ 173,212
C&I HLF Projected Prorated Sales (05/01/11 - 10/31/11)	1,834,095
<b>Demand Cost of Gas Rate</b>	<b>\$ 0.0944</b>
C&I HLF Commodity Costs Allocated per SMBA	\$ 873,408
PLUS: Residential Commodity Reallocation to C&I HLF	<u>\$ (553)</u>
C&I HLF Total Adjusted Commodity Costs	\$ 872,856
C&I HLF Projected Prorated Sales (05/01/11 - 10/31/11)	1,834,095
<b>Commodity Cost of Gas Rate</b>	<b>\$ 0.4759</b>
<b>Indirect Cost of Gas</b>	<b>\$ 0.0272</b>
<b>Total C&amp;I HLF Cost of Gas Rate</b>	<b>\$ 0.5975</b>

<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/11</b>	<b>COGwh</b>	<b>\$ 0.7234 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$ 0.9043</b>

C&I LLF Demand Costs Allocated per SMBA	\$ 468,664
PLUS: Residential Demand Reallocation to C&I LLF	<u>\$ 26,421</u>
C&I LLF Total Adjusted Demand Costs	\$ 495,086
C&I LLF Projected Prorated Sales (05/01/11 - 10/31/11)	2,291,857
<b>Demand Cost of Gas Rate</b>	<b>\$ 0.2160</b>
C&I LLF Commodity Costs Allocated per SMBA	\$ 1,101,176
PLUS: Residential Commodity Reallocation to C&I LLF	<u>\$ (697)</u>
C&I LLF Total Adjusted Commodity Costs	\$ 1,100,479
C&I LLF Projected Prorated Sales (05/01/11 - 10/31/11)	2,291,857
<b>Commodity Cost of Gas Rate</b>	<b>\$ 0.4802</b>
<b>Indirect Cost of Gas</b>	<b>\$ 0.0272</b>
<b>Total C&amp;I LLF Cost of Gas Rate</b>	<b>\$ 0.7234</b>

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

Summer Season May 2011 - October 2011		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas	
Residential Heating	<b><u>Tariff Rate R 5:</u></b>				
	Monthly Customer Charge	\$9.50	\$9.50	\$9.50	
	First 50 therms	\$0.4102	\$0.4558	\$1.1231	
	All usage over 50 therms	\$0.2990	\$0.3446	\$1.0119	
	<b>LDAC</b>	<b>\$0.0456</b>			
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.6673</b>			
Residential Heating Low Income	<b><u>Tariff Rate R 10:</u></b>				
	Monthly Customer Charge	\$3.80	\$3.80	\$3.80	
	First 50 therms	\$0.1641	\$0.2097	\$0.8770	
	All usage over 50 therms	\$0.1196	\$0.1652	\$0.8325	
	<b>LDAC</b>	<b>\$0.0456</b>			
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.6673</b>			
Residential Non-Heating	<b><u>Tariff Rate R 6:</u></b>				
	<b>Bi-monthly</b> Customer Charge	\$19.00	\$19.00	\$19.00	
	First 20 therms	\$0.4067	\$0.4523	\$1.1196	
	All usage over 20 therms	\$0.3082	\$0.3538	\$1.0211	
	<b>Monthly</b> Customer Charge	\$9.50	\$9.50	\$9.50	
	First 10 therms	\$0.4067	\$0.4523	\$1.1196	
	All usage over 10 therms	\$0.3082	\$0.3538	\$1.0211	
	<b>LDAC</b>	<b>\$0.0456</b>			
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.6673</b>			
	Residential Non-Heating Low Income	<b><u>Tariff Rate R 11:</u></b>			
		<b>Bi-monthly</b> Customer Charge	\$13.80	\$13.80	\$13.80
		First 20 therms	\$0.3084	\$0.3540	\$1.0213
All usage over 20 therms		\$0.2335	\$0.2791	\$0.9464	
<b>Monthly</b> Customer Charge		\$6.90	\$6.90	\$6.90	
First 10 therms		\$0.3084	\$0.3540	\$1.0213	
All usage over 10 therms		\$0.2335	\$0.2791	\$0.9464	
<b>LDAC</b>		<b>\$0.0456</b>			
<b><u>Gas Cost Adjustment:</u></b> Cost of Gas		<b>\$0.6673</b>			

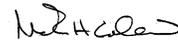
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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION  
SUMMER SEASON C&I RATES

Summer Season May 2011 - October 2011	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
<b>C&amp;I Low Annual/High Winter</b> <u><b>Tariff Rate G 40:</b></u> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <u><b>Gas Cost Adjustment:</b></u> Cost of Gas	\$18.70 \$0.3077 \$0.2007 <b>\$0.0249</b> <b>\$0.7234</b>	\$18.70 <b>\$0.3326</b> <b>\$0.2256</b>	\$18.70 <b>\$1.0560</b> <b>\$0.9490</b>
<b>C&amp;I Low Annual/Low Winter</b> <u><b>Tariff Rate G 50:</b></u> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <u><b>Gas Cost Adjustment:</b></u> Cost of Gas	\$18.70 \$0.3018 \$0.1969 <b>\$0.0249</b> <b>\$0.5975</b>	\$18.70 <b>\$0.3267</b> <b>\$0.2218</b>	\$18.70 <b>\$0.9242</b> <b>\$0.8193</b>
<b>C&amp;I Medium Annual/High Winter</b> <u><b>Tariff Rate G 41:</b></u> Monthly Customer Charge  All usage <b>LDAC</b> <u><b>Gas Cost Adjustment:</b></u> Cost of Gas	\$60.30  \$0.1124 <b>\$0.0249</b> <b>\$0.7234</b>	\$60.30  <b>\$0.1373</b>	\$60.30  <b>\$0.8607</b>
<b>C&amp;I Medium Annual/Low Winter</b> <u><b>Tariff Rate G 51:</b></u> Monthly Customer Charge First 1000 therms All usage over 1000 therms <b>LDAC</b> <u><b>Gas Cost Adjustment:</b></u> Cost of Gas	\$60.30 \$0.1112 \$0.0780 <b>\$0.0249</b> <b>\$0.5975</b>	\$60.30 <b>\$0.1361</b> <b>\$0.1029</b>	\$60.30 <b>\$0.7336</b> <b>\$0.7004</b>
<b>C&amp;I High Annual/High Winter</b> <u><b>Tariff Rate G 42:</b></u> Monthly Customer Charge  All usage <b>LDAC</b> <u><b>Gas Cost Adjustment:</b></u> Cost of Gas	\$254.00  \$0.0964 <b>\$0.0249</b> <b>\$0.7234</b>	\$254.00  <b>\$0.1213</b>	\$254.00  <b>\$0.8447</b>
<b>C&amp;I High Annual/Low Winter</b> <u><b>Tariff Rate G 52:</b></u> Monthly Customer Charge  All usage <b>LDAC</b> <u><b>Gas Cost Adjustment:</b></u> Cost of Gas	\$254.00  \$0.0653 <b>\$0.0249</b> <b>\$0.5975</b>	\$254.00  <b>\$0.0902</b>	\$254.00  <b>\$0.6877</b>

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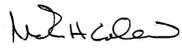


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**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION**  
**SUMMER SEASON DELIVERY RATES**

<b>Summer Season May 2011 - October 2011</b>		<b>Tariff Rates</b>	<b>Total Delivery Rates (Includes LDAC)</b>
C&I Low Annual/High Winter	<b>Tariff Rate T 40:</b> Monthly Customer Charge First 75 therms All usage over 75 therms  <b>LDAC</b>	\$18.70 \$0.3077 \$0.2007  <b>\$0.0249</b>	\$18.70 <b>\$0.3326</b> <b>\$0.2256</b>
C&I Low Annual/Low Winter	<b>Tariff Rate T 50:</b> Monthly Customer Charge First 75 therms All usage over 75 therms  <b>LDAC</b>	\$18.70 \$0.3018 \$0.1969  <b>\$0.0249</b>	\$18.70 <b>\$0.3267</b> <b>\$0.2218</b>
C&I Medium Annual/High Winter	<b>Tariff Rate T 41:</b> Monthly Customer Charge  All usage  <b>LDAC</b>	\$60.30  \$0.1124  <b>\$0.0249</b>	\$60.30  <b>\$0.1373</b>
C&I Medium Annual/Low Winter	<b>Tariff Rate T 51:</b> Monthly Customer Charge First 1000 therms All usage over 1000 therms  <b>LDAC</b>	\$60.30 \$0.1112 \$0.0780  <b>\$0.0249</b>	\$60.30 <b>\$0.1361</b> <b>\$0.1029</b>
C&I High Annual/High Winter	<b>Tariff Rate T 42:</b> Monthly Customer Charge  All usage  <b>LDAC</b>	\$254.00  \$0.0964  <b>\$0.0249</b>	\$254.00  <b>\$0.1213</b>
C&I High Annual/Low Winter	<b>Tariff Rate T 52:</b> Monthly Customer Charge  All usage  <b>LDAC</b>	\$254.00  \$0.0653  <b>\$0.0249</b>	\$254.00  <b>\$0.0902</b>
C&I Interruptible Transportation	<b>Tariff Rate IT:</b> Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	\$170.21 \$0.0407 \$0.0347	\$170.21 <b>\$0.0407</b> <b>\$0.0347</b>

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