

**Northern Utilities, Inc.
New Hampshire Division
Winter 2013 - 2014 Cost of Gas
March 2014 Update**

Tariff Sheets

Seventy-fifth Revised Page 39
Calculation of proposed Cost of Gas Adjustment

Supplement No. 2, Third Revised Page 2
Rate Summary

Supplement No. 2, Third Revised Page 3
Rate Summary

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	
Supplement No. 1 Title	Original	
Supplement No.1 Page 1	First Revised	
Supplement No.1 Page 2	Second Revised	Third Revised
Supplement No.1 Page 3	Second Revised	Third Revised
Supplement No.1 Page 4	First Revised	
i	Original	
ii	Third Revised	
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1	Original	
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5	Original	
6	Original	
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9	Original	
10	First Revised	
11	Original	
12	Original	
13	Original	
14	Original	
15	Original	
16	Second Revised	
17	Second Revised	
18	Third Revised	
19	Third Revised	
20	Fourth Revised	
20.1	Original	
21	Fourth Revised	
21.1	Original	
22	Second Revised	
23	Second Revised	
24	Third Revised	
25	Second Revised	
26	Second Revised	
27	Second Revised	
28	Third Revised	
29	Third Revised	
30	Second Revised	
31	Second Revised	
32	Fourth Revised	
33	Third Revised	
34	Second Revised	
35	Second Revised	
36	Second Revised	
37	Third 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>
37.1	Second Revised	
37.2	First Revised	
38	Fifty-third Revised	
39	Seventy-fourth Revised	Seventy-fifth Revised
40	Twenty-fourth Revised	
41	First Revised	
42	First Revised	
43	Third Revised	
44	Fourth Revised	
45	Third Revised	
46	Second Revised	
47	Second Revised	
48	Second Revised	
49	Second Revised	
50	Second Revised	
51	Second Revised	
52	Second Revised	
53	Third Revised	
54	Third Revised	
55	Third Revised	
55-a	Second Revised	
55-b	Second Revised	
55-c	First Revised	
55-d	First Revised	
55-e	First Revised	
56	Nineteenth Revised	
57	Third Revised	
58	First Revised	
59	Fourth Revised	
60	Third Revised	
60-a	First Revised	
61	Fourth Revised	
62	Second Revised	
63	Fourth Revised	
64	Second Revised	
65	First Revised	
66	First Revised	
67	First Revised	
68	First Revised	
69	First Revised	
70	Fourth Revised	
71	First Revised	
72	Third Revised	
73	First Revised	
74	Third Revised	
75	First Revised	
76	Third Revised	
77	First Revised	
78	Third Revised	
79	First Revised	

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>
80	Third Revised	
81	First Revised	
82	Third Revised	
83	First Revised	
84	Third Revised	
85	First Revised	
86	Third Revised	
87	First Revised	
88	Third Revised	
89	First Revised	
90	Third Revised	
91	First Revised	
92	Third Revised	
93	First Revised	
94	Sixty-second Revised	
95	Sixty-second Revised	
96	Forty-fourth Revised	
97	First Revised	
98	First Revised	
99	Eleventh Revised	
99-a	Eighteenth Revised	
100	Original	
101	Original	
102	Original	
103	Original	
104	First Revised	
105	Original	
106	Original	
107	Original	
108	Original	
109	Original	
110	Original	
111	Original	
112	Original	
113	Original	
114	Original	
115	Original	
116	Original	
117	Original	
118	Original	
119	Original	
120	Original	
121	First Revised	
122	First Revised	
122-a	Original	
123	Original	
124	First Revised	
125	First Revised	
126	First Revised	
127	First Revised	

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>
128	First Revised	
129	First Revised	
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131	First Revised	
132	First Revised	
133	First Revised	
134	First Revised	
135	First Revised	
136	First Revised	
137	First Revised	
138	First Revised	
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	
152-a	Original	
153	Second Revised	
154	Thirteenth Revised	
155	Original	
156	Original	
157	Original	
158	Original	
159	Original	
160	Original	
161	Original	
162	Original	
163	Original	
164	Original	
165	Original	
166	Original	
167	Original	
168	Original	
169	Twelfth Revised	
170	Original	
170-a	Original	
170-b	Sixth Revised	
171	First Revised	

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

Winter Season November 2013 - April 2014		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	<u>Tariff Rate R 5:</u>			
	Monthly Customer Charge	\$13.73	\$13.73	\$13.73
	First 50 therms	\$0.4831	\$0.5320	\$1.2516
	All usage over 50 therms	\$0.4250	\$0.4739	\$1.1935
	LDAC	\$0.0489		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.7196		
Residential Heating Low Income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$5.50	\$5.50	\$5.50
	First 50 therms	\$0.2185	\$0.2674	\$0.9870
	All usage over 50 therms	\$0.1953	\$0.2442	\$0.9638
	LDAC	\$0.0489		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.7196		
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Monthly Customer Charge	\$13.73	\$13.73	\$13.73
	First 10 therms	\$0.3717	\$0.4206	\$1.1402
	All usage over 10 therms	\$0.3717	\$0.4206	\$1.1402
	LDAC	\$0.0489		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.7196		
Residential Non-Heating Low Income	<u>Tariff Rate R 11:</u>			
	Monthly Customer Charge	\$9.98	\$9.98	\$9.98
	First 10 therms	\$0.2920	\$0.3409	\$1.0605
	All usage over 10 therms	\$0.2920	\$0.3409	\$1.0605
	LDAC	\$0.0489		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.7196		

Issued: March 25, 2014

Effective: With Service Rendered On and After April 1, 2014

Authorized by NHPUC Order No. 25,590 in Docket No. DG 13-257, dated October 31, 2013

Issued by:



Title: Treasurer

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

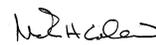
Winter Season November 2013 - April 2014		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	<u>Tariff Rate G 40:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$31.40 \$0.3122 \$0.2647 \$0.0227 \$0.7330	\$31.40 \$0.3349 \$0.2874	\$31.40 \$1.0679 \$1.0204
C&I Low Annual/Low Winter	<u>Tariff Rate G 50:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$31.40 \$0.3122 \$0.2647 \$0.0227 \$0.6428	\$31.40 \$0.3349 \$0.2874	\$31.40 \$0.9777 \$0.9302
C&I Medium Annual/High Winter	<u>Tariff Rate G 41:</u> Monthly Customer Charge All usage LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$94.21 \$0.2437 \$0.0227 \$0.7330	\$94.21 \$0.2664	\$94.21 \$0.9994
C&I Medium Annual/Low Winter	<u>Tariff Rate G 51:</u> Monthly Customer Charge First 1,300 therms All usage over 1,300 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$94.21 \$0.2270 \$0.1903 \$0.0227 \$0.6428	\$94.21 \$0.2497 \$0.2130	\$94.21 \$0.8925 \$0.8558
C&I High Annual/High Winter	<u>Tariff Rate G 42:</u> Monthly Customer Charge All usage LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$314.05 \$0.2354 \$0.0227 \$0.7330	\$314.05 \$0.2581	\$314.05 \$0.9911
C&I High Annual/Low Winter	<u>Tariff Rate G 52:</u> Monthly Customer Charge All usage LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$314.05 \$0.1901 \$0.0227 \$0.6428	\$314.05 \$0.2128	\$314.05 \$0.8556

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CALCULATION OF FIRM SALES COST OF GAS RATE

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

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

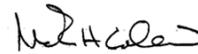
Period ending under-collection as determined on 12/24/13	\$1,977,979
Projected sales (01/01/13 - 04/30/14)	19,039,268
Per unit change in Cost of Gas (01/01/14 - 04/30/14)	\$0.1039
Period ending under-collection as determined on 3/25/14 ¹	(\$1,642,804)
Amount of under-collection used to adjust rates	(\$600,000)
Projected sales (04/01/14 - 04/30/14)	2,527,995
Per unit change in Cost of Gas (04/01/14 - 04/30/14)	(\$0.2373)

⁻¹ Under-collection w/o rate adjustment as contained in NUI's COG Report dated March 24, 2014

RESIDENTIAL COST OF GAS RATE - 04/01/14	COGwr	\$0.7196 per therm
	Maximum (COG+25%)	\$1.0663
RESIDENTIAL COST OF GAS RATE - 11/01/13		\$0.8530
CHANGE IN PER UNIT COST		\$0.1039
RESIDENTIAL COST OF GAS RATE - 01/01/14		\$0.9569
CHANGE IN PER UNIT COST		(\$0.2373)
RESIDENTIAL COST OF GAS RATE - 04/01/14		\$0.7196

COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/14	COGwl	\$0.6428 per therm
	Maximum (COG+25%)	\$0.9703
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13		\$0.7762
CHANGE IN PER UNIT COST		\$0.1039
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/14		\$0.8801
CHANGE IN PER UNIT COST		(\$0.2373)
COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/14		\$0.6428

COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/14	COGwh	\$0.7330 per therm
	Maximum (COG+25%)	\$1.0830
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13		\$0.8664
CHANGE IN PER UNIT COST		\$0.1039
COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/14		\$0.9703
CHANGE IN PER UNIT COST		(\$0.2373)
COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/14		\$0.7330



NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
 WINTER SEASON RESIDENTIAL RATES

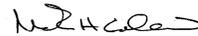
Winter Season November 2013 - April 2014		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	Tariff Rate R 5: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$13.73 \$0.4831 \$0.4250 \$0.0489 \$0.9569 \$0.7196	\$13.73 \$0.5320 \$0.4739	\$13.73 \$1.4889 \$1.2516 \$1.4308 \$1.1935
Residential Heating Low income	Tariff Rate R 10: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$5.50 \$0.2185 \$0.1953 \$0.0489 \$0.9569 \$0.7196	\$5.50 \$0.2674 \$0.2442	\$5.50 \$1.2243 \$0.9870 \$1.2014 \$0.9638
Residential Non-Heating	Tariff Rate R 6: Monthly Customer Charge First 10 therms All usage over 10 therms LDAC Gas Cost Adjustment: Cost of Gas	\$13.73 \$0.3717 \$0.3717 \$0.0489 \$0.9569 \$0.7196	\$13.73 \$0.4206 \$0.4206	\$13.73 \$1.3775 \$1.1402 \$1.3775 \$1.1402
Residential Non-Heating Low income	Tariff Rate R 11: Monthly Customer Charge First 10 therms All usage over 10 therms LDAC Gas Cost Adjustment: Cost of Gas	\$9.98 \$0.2920 \$0.2920 \$0.0489 \$0.9569 \$0.7196	\$9.98 \$0.3409 \$0.3409	\$9.98 \$1.2978 \$1.0605 \$1.2978 \$1.0605

Issued: ~~December 24, 2013~~ March 25, 2014

Issued by:

Effective Date: ~~January 1,~~ April 1, 2014

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Title: _____ Treasurer

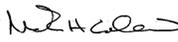
NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
WINTER SEASON C&I RATES

Winter Season November 2013 - April 2014	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
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C&I Low Annual/Low Winter <u>Tariff Rate G 50:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$31.40 \$0.3122 \$0.2647 \$0.0227 \$0.8804 \$0.6428	\$31.40 \$0.3349 \$0.2874	\$0.00 \$31.40 \$1.2150 \$0.9777 \$1.1675 \$0.9302
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Issued: ~~December 24, 2013~~ April 25, 2014

Issued by:

Effective Date: ~~January 4,~~ April 1, 2014


Title: _____ Treasurer

Authorized by NHPUC Order No. 25,590 in Docket No. DG 13-257, dated October 31, 2013

CALCULATION OF FIRM SALES COST OF GAS RATE

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

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$25,588,624	
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Total Direct Cost of Gas Rate	\$25,588,624	\$0.9174 per therm
Total Anticipated Indirect Cost of Gas	(\$1,796,492)	
Projected Prorated Sales (11/01/13- 04/30/14)	27,891,158	
Indirect Cost of Gas		(\$0.0644) per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$0.8530 per therm

Period ending under-collection as determined on 12/24/13	\$1,977,979
Projected sales (01/01/14 - 04/30/14)	19,039,268
Per unit change in Cost of Gas (01/01/14 - 04/30/14)	\$0.1039
<u>Period ending under-collection as determined on 3/24/14¹</u>	<u>(\$1,642,804)</u>
<u>Amount of under-collection used to adjust rates</u>	<u>(\$600,000)</u>
<u>Projected sales (04/01/14 - 04/30/14)</u>	<u>2,527,995</u>
<u>Per unit change in Cost of Gas (04/01/14 - 04/30/14)</u>	<u>(\$0.2373)</u>

¹ Under-collection w/o rate adjustment as contained in NUI's COG Report dated March 25, 2014

RESIDENTIAL COST OF GAS RATE - 01/01/14 04/01/14	COGwr	\$0.9596 <u>\$0.7196</u>	per therm
	Maximum (COG+25%)	\$1.0663	
RESIDENTIAL COST OF GAS RATE - 11/01/13		<u>\$0.8530</u>	
CHANGE IN PER UNIT COST		<u>\$0.1039</u>	
RESIDENTIAL COST OF GAS RATE - 01/01/14		<u>\$0.9569</u>	
CHANGE IN PER UNIT COST		<u>(\$0.2373)</u>	
RESIDENTIAL COST OF GAS RATE - 04/01/14		<u>\$0.7196</u>	

COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/14 04/01/14	COGwl	\$0.8801 <u>\$0.6428</u>	per therm
	Maximum (COG+25%)	\$0.9703	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13		<u>\$0.7762</u>	
CHANGE IN PER UNIT COST		<u>\$0.1039</u>	
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/14		<u>\$0.8801</u>	
CHANGE IN PER UNIT COST		<u>(\$0.2373)</u>	
COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/14		<u>\$0.6428</u>	

COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/14 04/01/14	COGwh	\$0.9703 <u>\$0.7330</u>	per therm
	Maximum (COG+25%)	\$1.0830	
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13		<u>\$0.8664</u>	
CHANGE IN PER UNIT COST		<u>\$0.1039</u>	
COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/14		<u>\$0.9703</u>	
CHANGE IN PER UNIT COST		<u>(\$0.2373)</u>	
COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/14		<u>\$0.7330</u>	