

Northern Utilities, Inc.

New Hampshire Division

2014 / 2015 WINTER SEASON PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE NOVEMBER 1, 2014

FILED SEPTEMBER 16, 2014

Tariff Sheets

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Calculation of proposed Cost of Gas Adjustment

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Calculation of proposed Cost of Gas Adjustment

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Anticipated Cost of Gas

New Hampshire Division
Period Covered: November 1, 2014 - April 30, 2015

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$3,149,210	
Supply Costs:	\$20,393,655	
Storage & Peaking Gas:		
Demand, Capacity:	\$14,197,961	
Commodity Costs:	\$4,932,932	
Hedging (Gain)/Cost	\$27,935	
Interruptible Included Above	\$0	
Inventory Finance Charge	\$6,234	
Capacity Release, Asset Management, PNGTS Cost	<u>(\$4,741,845)</u>	
Total Anticipated Direct Cost of Gas		<u>\$37,966,080</u>
<u>ANTICIPATED INDIRECT COST OF GAS</u>		
Adjustments:		
Prior Period Under/(Over) Collection	(\$3,607,559)	
Interest	\$10,648	
Refunds	\$0	
<u>Interruptible Margins</u>	<u>\$0</u>	
Total Adjustments		(\$3,596,911)
Working Capital:		
Total Anticipated Direct Cost of Gas	\$37,966,081	
Working Capital Percentage	0.082%	
Working Capital Allowance	\$31,270	
Plus: Working Capital Reconciliation (Acct 182.11)	<u>(\$1,796)</u>	
Total Working Capital Allowance		\$29,474
Bad Debt:		
Bad Debt Allowance	\$356,163	
Plus: Bad Debt Reconciliation (Acct 182.16)	(\$118,517)	
Total Bad Debt Allowance		\$237,646
Local Production and Storage Capacity		\$420,658
Miscellaneous Overhead-81.30% Allocated to Winter Season		\$416,811
Total Anticipated Indirect Cost of Gas		(\$2,492,322)
Total Cost of Gas		<u>\$35,473,760</u>

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CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: November 1, 2014 - April 30, 2015

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$37,966,081	
Projected Prorated Sales (11/01/14- 04/30/15)	32,046,338	
Direct Cost of Gas Rate		\$1.1847 per therm
Demand Cost of Gas Rate	\$12,605,326	\$0.3933 per therm
Commodity Cost of Gas Rate	<u>\$25,360,756</u>	<u>\$0.7914</u> per therm
Total Direct Cost of Gas Rate	\$37,966,081	\$1.1847 per therm
Total Anticipated Indirect Cost of Gas	(\$2,492,322)	
Projected Prorated Sales (11/01/14- 04/30/15)	32,046,338	
Indirect Cost of Gas		(\$0.0778) per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$1.1069 per therm

RESIDENTIAL COST OF GAS RATE - 11/01/14	COGwr	\$1.1069 per therm
	Maximum (COG+25%)	\$1.3836

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/14	COGwl	\$1.0063 per therm
	Maximum (COG+25%)	\$1.2579

C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$622,919
PLUS: RESIDENTIAL DEMAND REALLOCATION TO C7I HLF	<u>(\$5,512)</u>
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$617,406
C&I HLF PROJECTED PRORATED SALES (11/1/13-04/30/14)	2,214,258
DEMAND COST OF GAS RATE	\$0.2788
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$1,783,094
PLUS: RESIDENTIAL COMMODITY COSTS	<u>\$47</u>
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$1,783,141
C&I HLF PROJECTED PRORATED SALES (11/01/13-04/30/14)	2,214,258
COMMODITY COST OF GAS RATE	\$0.8053
INDIRECT COST OF GAS	(\$0.0778)
TOTAL C&I HLF COST OF GAS RATE	\$1.0063

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14	COGwh	\$1.1217 per therm
	Maximum (COG+25%)	\$1.4021

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$6,238,694
PLUS: RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	<u>(\$55,206)</u>
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$6,183,488
C&I LLF PROJECTED PRORATED SALES (11/01/13-04/30/13)	15,075,559
DEMAND COST OF GAS RATE	\$0.4102
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$11,899,318
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	<u>\$316</u>
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$11,899,633
C&I LLF PROJECTED PRORATED SALES (11/1/12-04/30/13)	15,075,559
COMMODITY COST OF GAS RATE	\$0.7893
INDIRECT COST OF GAS	(\$0.0778)
TOTAL C&I LLF COST OF GAS RATE	\$1.1217

Local Delivery Adjustment Clause

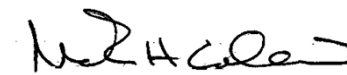
Rate Schedule	RLIARA	DSM	ERC	ITM	RCE	RPC	LDAC
Residential Heating	\$0.0078	\$0.0350	\$0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0649
Residential Non-Heating	\$0.0078	\$0.0350	\$0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0649
Small C&I	\$0.0078	\$0.0138	\$0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0437
Medium C&I	\$0.0078	\$0.0138	\$0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0437
Large C&I	\$0.0078	\$0.0138	\$0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0437
No Previous Sales Service							

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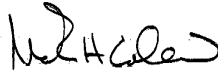
NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
WINTER SEASON RESIDENTIAL RATES

Winter Season November 2014 - April 2015		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	\$20.01	\$20.01	\$20.01
	First 50 therms	\$0.5844	\$0.6493	\$1.7562
	All usage over 50 therms	\$0.4780	\$0.5429	\$1.6498
	LDAC	\$0.0649		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$1.1069		
Residential Heating Low Income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$8.00	\$8.00	\$8.00
	First 50 therms	\$0.2338	\$0.2987	\$1.4056
	All usage over 50 therms	\$0.1912	\$0.2561	\$1.3630
	LDAC	\$0.0649		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$1.1069		
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Monthly Customer Charge	\$20.01	\$13.73	\$13.73
	First 10 therms	\$0.3947	\$0.4596	\$1.5665
	All usage over 10 therms	\$0.3947	\$0.4596	\$1.5665
	LDAC	\$0.0649		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$1.1069		
Residential Non-Heating Low Income	<u>Tariff Rate R 11:</u>			
	Monthly Customer Charge	\$14.54	\$9.98	\$9.98
	First 10 therms	\$0.2993	\$0.3642	\$1.4711
	All usage over 10 therms	\$0.2993	\$0.3642	\$1.4711
	LDAC	\$0.0649		
	<u>Gas Cost Adjustment:</u>			
	Cost of Gas	\$1.1069		

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

Winter Season November 2014 - April 2015		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	\$63.18	\$63.18	\$63.18
	First 75 therms	\$0.1513	\$0.1950	\$1.3167
	All usage over 75 therms	\$0.1513	\$0.1950	\$1.3167
	LDAC	\$0.0437		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$1.1217		
C&I Low Annual/Low Winter	<u>Tariff Rate G 50:</u>			
	Monthly Customer Charge	\$63.18	\$63.18	\$63.18
	First 75 therms	\$0.1513	\$0.1950	\$1.2013
	All usage over 75 therms	\$0.1513	\$0.1950	\$1.2013
	LDAC	\$0.0437		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$1.0063		
C&I Medium Annual/High Winter	<u>Tariff Rate G 41:</u>			
	Monthly Customer Charge	\$184.26	\$184.26	\$184.26
	All usage	\$0.1965	\$0.2402	\$1.3619
	LDAC	\$0.0437		
	<u>Gas Cost Adjustment:</u>			
Cost of Gas		\$1.1217		
C&I Medium Annual/Low Winter	<u>Tariff Rate G 51:</u>			
	Monthly Customer Charge	\$184.26	\$184.26	\$184.26
	First 1,300 therms	\$0.1424	\$0.1861	\$1.1924
	All usage over 1,300 therms	\$0.1160	\$0.1597	\$1.1660
	LDAC	\$0.0437		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$1.0063		
C&I High Annual/High Winter	<u>Tariff Rate G 42:</u>			
	Monthly Customer Charge	\$1,052.94	\$1,052.94	\$1,052.94
	All usage	\$0.1652	\$0.2089	\$1.3306
	LDAC	\$0.0437		
	<u>Gas Cost Adjustment:</u>			
Cost of Gas		\$1.1217		
C&I High Annual/Low Winter	<u>Tariff Rate G 52:</u>			
	Monthly Customer Charge	\$1,052.94	\$1,052.94	\$1,052.94
	All usage	\$0.1443	\$0.1880	\$1.1943
	LDAC	\$0.0437		
	<u>Gas Cost Adjustment:</u>			
Cost of Gas		\$1.0063		

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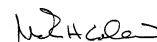
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Title:

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


Winter Season November 2014 - April 2015		Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter	<u>Tariff Rate T 40:</u>		
	Monthly Customer Charge	\$63.18	\$63.18
	First 75 therms	\$0.1513	\$0.1950
	All usage over 75 therms	\$0.1513	\$0.1950
LDAC		\$0.0437	
C&I Low Annual/Low Winter	<u>Tariff Rate T 50:</u>		
	Monthly Customer Charge	\$63.18	\$63.18
	First 75 therms	\$0.1513	\$0.1950
	All usage over 75 therms	\$0.1513	\$0.1950
LDAC		\$0.0437	
C&I Medium Annual/High Winter	<u>Tariff Rate T 41:</u>		
	Monthly Customer Charge	\$184.26	\$184.26
	All usage	\$0.1965	\$0.2402
	LDAC	\$0.0437	
C&I Medium Annual/Low Winter	<u>Tariff Rate T 51:</u>		
	Monthly Customer Charge	\$184.26	\$184.26
	First 1,300 therms	\$0.1424	\$0.1861
	All usage over 1,300 therms	\$0.1160	\$0.1597
LDAC		\$0.0437	
C&I High Annual/High Winter	<u>Tariff Rate T 42:</u>		
	Monthly Customer Charge	\$1,052.94	\$1,052.94
	All usage	\$0.1652	\$0.2089
	LDAC	\$0.0437	
C&I High Annual/Low Winter	<u>Tariff Rate T 52:</u>		
	Monthly Customer Charge	\$1,052.94	\$1,052.94
	All usage	\$0.1443	\$0.1880
	LDAC	\$0.0437	
C&I Interruptible Transportation	<u>Tariff Rate IT:</u>		
	Monthly Customer Charge	\$170.21	\$170.21
	First 20,000 therms	\$0.1299	\$0.1299
	All usage over 20,000 therms	\$0.1108	\$0.1108

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Title:

VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX A

Schedule of Administrative Fees and Charges

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

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

II. Peaking Service Demand Charge: **\$ 18.86 per MMBtu** per MDPQ per month for November 2014 through April 2015.

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

III. Company Allowance Calculation: **0.65% -** Provided in Attachment 3 to Schedule 10

IV. Supplier Services and Associated Fees:

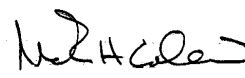
<u>SERVICE</u>	<u>PRICING</u>
Pool Administration (required) Non-Daily Metered Pools only	• \$0.10/month/customer billed @ marketer level
Standard Passthrough Billing (required)	• \$0.60/customer/month billed @ marketer level
Standard Complete Billing (optional – Passthrough Billing fee not required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

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VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX C

Capacity Allocators

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

Commercial and Industrial

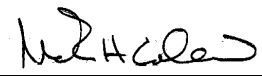
	<u>High Winter Use</u>	<u>Low Winter Use</u>
Pipeline:	29.50%	62.06%
Storage:	31.86%	17.14%
Peaking:	38.64%	20.80%

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Effective: November 1, 2014

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VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX D

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

The Re-Entry Fee shall be calculated and filed with the Commission each year with the Winter Cost of Gas filing. The following Firm Sales Service Re-Entry Fee Unit Charge shall be applicable for the period of November 1, 2014 through October 31, 2015.

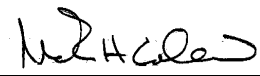
Effective Dates:	November 1, 2014 – October 31, 2015
Annual Average Unit Cost:	\$ 277.85
25% - Annual Charge for Re-Entry Fee:	\$ 69.46
Monthly Unit Charge for Re-Entry Fee:	\$ 5.79

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Anticipated Cost of Gas

New Hampshire Division

Period Covered: ~~May 1, 2014~~ November 1, 2014 - ~~October 31, 2014~~ April 30, 2015

(Col 1)

(Col 2)

(Col 3)

ANTICIPATED DIRECT COST OF GAS

Purchased Gas:

Demand Costs:	\$ 533,794	\$ 3,149,210
Supply Costs:	\$ 3,143,535	\$ 20,393,655

Storage & Peaking Gas:

Demand, Capacity:	\$ 378,936	\$ 14,197,961
Commodity Costs:	\$ 29,861	\$ 4,932,932

Hedging (Gain)/Loss

	\$ 	\$ 27,935
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Interruptible Included Above

	\$ 	\$ -
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Inventory Finance Charge

	\$ 	\$ 6,234
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Capacity Release

	\$ 	\$ (4,741,845)
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Total Anticipated Direct Cost of Gas

	\$ 4,086,126	\$ 37,966,081
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ANTICIPATED INDIRECT COST OF GAS

Adjustments:

Prior Period Under/(Over) Collection	\$ 394,545	\$ (3,607,559)
Interest	\$ 	\$ 10,648
Refunds	\$ 10,204	\$ -
<u>Interruptible Margins</u>	\$ (105,725)	\$ -
Total Adjustments	\$ 299,024	\$ (3,596,911)

Working Capital:

Total Anticipated Direct Cost of Gas	\$ 4,086,127	\$ 37,966,081
Working Capital Percentage	<u>0.082%</u>	<u>0.082%</u>
Working Capital Allowance	\$ 3,365	\$ 31,270
Plus: Working Capital Reconciliation (Acct 182.11)	\$ 861	\$ (1,796)
Total Working Capital Allowance	\$ 4,226	\$ 29,474

Bad Debt:

Bad Debt Allowance	\$ 22,890	\$ 356,163
Plus: Bad Debt Reconciliation (Acct 182.16)	\$ (3,098)	\$ (118,517)
Total Bad Debt Allowance	\$ 19,792	\$ 237,646

Local Production and Storage Capacity

	\$ 	\$ 420,658
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Miscellaneous Overhead ~~19.06~~ 81.3 % Allocated to ~~Summer~~ Winter Season

	\$ 78,440	\$ 416,811
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Total Anticipated Indirect Cost of Gas

	\$ 401,483	\$ (2,492,321)
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Total Cost of Gas

	\$ 4,487,608	\$ 35,473,760
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Issued: ~~July 1, 2014~~ September 16, 2014

Effective Date: ~~May 1, 2014~~ November 1, 2014

Issued By: _____
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CALCULATION OF FIRM SALES COST OF GAS RATE

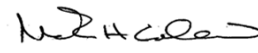
Period Covered: ~~May 1, 2014 – October 31, 2014~~ **November 1, 2014 - April 30, 2015**

(Col 1)	(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas	\$4,086,426	\$37,966,081	
Projected Prorated Sales (06/01/14 – 10/31/14) (11/01/14 - 04/30/14)	\$6,666,792	32,046,338	
Direct Cost of Gas Rate		\$0.6222	\$1.1847 per therm
Demand Cost of Gas Rate	\$942,730	\$12,605,326	\$0.1390 \$0.3933 per therm
Commodity Cost of Gas Rate	\$3,173,396	\$25,360,756	\$0.4832 \$0.7914 per therm
Total Direct Cost of Gas Rate	\$4,086,426	\$37,966,081	\$0.6222 \$1.1847 per therm
Total Anticipated Indirect Cost of Gas	\$401,483	(\$2,492,322)	
Projected Prorated Sales (06/01/14 – 10/31/14) (11/01/14 - 04/30/14)	\$6,666,792	32,046,338	
Indirect Cost of Gas		\$0.0614	(\$0.0778) per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$0.6833	\$1.1069 per therm
Period-Ending Under-collection as determined on 6/24/14 ⁺	(\$292,095)		
Projected Sales (07/01/14 – 10/31/14)	4,295,175		
Per Unit Change in Cost of Gas (07/01/14 – 10/31/14)	(\$0.0680)		
⁺ Under-collection w/o rate adjustment as contained in NUI's COG Report dated June 24, 2013			

RESIDENTIAL COST OF GAS RATE – 07/01/14 11/01/14	COGwr	\$0.6453	\$1.1069	per therm
	Maximum (COG+25%)	\$0.8541	\$1.3836	
RESIDENTIAL COST OF GAS RATE – 06/01/14			\$0.6833	
CHANGE IN PER UNIT COST			(\$0.0680)	
RESIDENTIAL COST OF GAS RATE – 07/01/14			\$0.6153	

COM/IND LOW WINTER USE COST OF GAS RATE - 07/01/14 11/01/14	COGwl	\$0.5638	\$1.0063	per therm
	Maximum (COG+25%)	\$0.7898	\$1.2579	
COM/IND LOW WINTER USE COST OF GAS RATE – 06/01/14			\$0.6318	
CHANGE IN PER UNIT COST			(\$0.0680)	
COM/IND LOW WINTER USE COST OF GAS RATE – 07/01/14			\$0.5638	
C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$622,919			
PLUS: RESIDENTIAL DEMAND REALLOCATION TO C7I HLF	(\$5,512)			
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$617,406			
C&I HLF PROJECTED PRORATED SALES (11/1/13-04/30/14)	2,214,258			
DEMAND COST OF GAS RATE	\$0.2788			
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$1,783,094			
PLUS: RESIDENTIAL COMMODITY COSTS	\$47			
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$1,783,141			
C&I HLF PROJECTED PRORATED SALES (11/01/13-04/30/14)	2,214,258			
COMMODITY COST OF GAS RATE	\$0.8053			
INDIRECT COST OF GAS	(\$0.0778)			
TOTAL C&I HLF COST OF GAS RATE	\$1.0063			

COM/IND HIGH WINTER USE COST OF GAS RATE - 07/01/14 11/01/14	COGwh	\$0.6529	\$1.1217	per therm
	Maximum (COG+25%)	\$0.9044	\$1.4021	
COM/IND HIGH WINTER USE COST OF GAS RATE – 06/01/14			\$0.7209	
CHANGE IN PER UNIT COST			(\$0.0680)	
COM/IND HIGH WINTER USE COST OF GAS RATE – 07/01/14			\$0.6529	
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$6,238,694			
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	(\$55,206)			
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$6,183,488			
C&I LLF PROJECTED PRORATED SALES (11/01/13-04/30/13)	15,075,559			
DEMAND COST OF GAS RATE	\$0.4102			
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$11,899,318			
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	\$316			
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$11,899,633			
C&I LLF PROJECTED PRORATED SALES (11/1/12-04/30/13)	15,075,559			
COMMODITY COST OF GAS RATE	\$0.7893			
INDIRECT COST OF GAS	(\$0.0778)			
TOTAL C&I LLF COST OF GAS RATE	\$1.1217			



Local Delivery Adjustment Clause

Rate Schedule	RLIARA	DSM	ERC	ITM	RCE	RPC	LDAC
Residential Heating	\$0.0065 0.0078	\$0.0393 0.0350	\$0.0034 0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0692 0.0649
Residential Non-Heating	\$0.0065 0.0078	\$0.0393 0.0350	\$0.0034 0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0692 0.0649
Small C&I	\$0.0065 0.0078	\$0.0134 0.0138	\$0.0034 0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0430 0.0437
Medium C&I	\$0.0065 0.0078	\$0.0134 0.0138	\$0.0034 0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0430 0.0437
Large C&I	\$0.0065 0.0078	\$0.0134 0.0138	\$0.0034 0.0018	\$0.0000	\$0.0042	\$0.0161	\$0.0430 0.0437
No Previous Sales Service							

Issued: July 1, 2014 - September 16, 2014

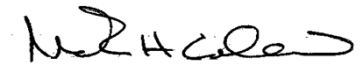
Effective: With Service Rendered On and After May 1, 2014 - November 1, 2014

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Treasurer



NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

~~SUMMER~~ WINTER SEASON RESIDENTIAL RATES

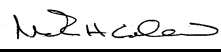
<p>Summer <u>Winter</u> Season May 2014 - October 2014 <u>November 2014 - April 2015</u></p>		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	<u>Tariff Rate R 5:</u>			
	Monthly Customer Charge	\$20.01	\$20.01	\$20.01
	First 50 therms	\$0.5104 <u>\$0.5844</u>	\$0.5796 <u>\$0.5753</u>	\$1.1949 <u>\$1.6822</u>
	All usage over 50 therms	\$0.5104 <u>\$0.4780</u>	\$0.5796 <u>\$0.5429</u>	\$1.1949 <u>\$1.6498</u>
	<u>LDAC</u>	\$0.0692 <u>\$0.0649</u>		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$0.6153 <u>\$1.1069</u>		
Residential Heating Low income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$8.00	\$8.00	\$8.00
	First 50 therms	\$0.2041 <u>\$0.2338</u>	\$0.2733 <u>\$0.2690</u>	\$0.8886 <u>\$1.3759</u>
	All usage over 50 therms	\$0.2041 <u>\$0.1912</u>	\$0.2733 <u>\$0.2561</u>	\$0.8886 <u>\$1.3630</u>
	<u>LDAC</u>	\$0.0692 <u>\$0.0649</u>		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$0.6153 <u>\$1.1069</u>		
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Monthly Customer Charge	\$20.01	\$20.01	\$20.01
	First 10 therms	\$0.3947	\$0.4639 <u>\$0.4596</u>	\$1.0792 <u>\$1.5665</u>
	All usage over 10 therms	\$0.3947	\$0.4639 <u>\$0.4596</u>	\$1.0792 <u>\$1.5665</u>
	<u>LDAC</u>	\$0.0692 <u>\$0.0649</u>		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$0.6153 <u>\$1.1069</u>		
Residential Non-Heating Low income	<u>Tariff Rate R 11:</u>			
	Monthly Customer Charge	\$14.54	\$14.54	\$14.54
	First 10 therms	\$0.2993	\$0.3685 <u>\$0.3642</u>	\$0.9838 <u>\$1.4711</u>
	All usage over 10 therms	\$0.2993	\$0.3685 <u>\$0.3642</u>	\$0.9838 <u>\$1.4711</u>
	<u>LDAC</u>	\$0.0692 <u>\$0.0649</u>		
<u>Gas Cost Adjustment:</u>				
Cost of Gas		\$0.6153 <u>\$1.1069</u>		

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

~~SUMMER~~ WINTER SEASON C&I RATES

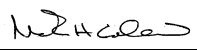
<p>Summer <u>Winter</u> Season May 2014 - October 2014 <u>November 2014 - April 2015</u></p>		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	<p><u>Tariff Rate G 40:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas</p>	<p>\$63.18 \$0.1513 \$0.1513 \$0.0430 <u>\$0.0437</u> \$0.6529 <u>\$1.1217</u></p>	<p>\$63.18 \$0.1943 <u>\$0.1950</u> \$0.1943 <u>\$0.1950</u></p>	<p>\$63.18 \$0.8472 <u>\$1.3167</u> \$0.8472 <u>\$1.3167</u></p>
C&I Low Annual/Low Winter	<p><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</p>	<p>\$63.18 \$0.1513 \$0.1513 \$0.0430 <u>\$0.0437</u> \$0.5638 <u>\$1.0063</u></p>	<p>\$63.18 \$0.1943 <u>\$0.1950</u> \$0.1943 <u>\$0.1950</u></p>	<p>\$63.18 \$0.7581 <u>\$1.2013</u> \$0.7581 <u>\$1.2013</u></p>
C&I Medium Annual/High Winter	<p><u>Tariff Rate G 41:</u> Monthly Customer Charge All usage LDAC <u>Gas Cost Adjustment:</u> Cost of Gas</p>	<p>\$184.26 \$0.1519 <u>\$0.1965</u> \$0.0430 <u>\$0.0437</u> \$0.6529 <u>\$1.1217</u></p>	<p>\$184.26 \$0.1949 <u>\$0.2402</u></p>	<p>\$184.26 \$0.8478 <u>\$1.3619</u></p>
C&I Medium Annual/Low Winter	<p><u>Tariff Rate G 51:</u> Monthly Customer Charge First 4,000 <u>1,300</u> therms All usage over 4,000 <u>1,300</u> therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas</p>	<p>\$184.26 \$0.1108 <u>\$0.1424</u> \$0.0897 <u>\$0.1160</u> \$0.0430 <u>\$0.0437</u> \$0.5638 <u>\$1.0063</u></p>	<p>\$184.26 \$0.1538 <u>\$0.1861</u> \$0.1327 <u>\$0.1597</u></p>	<p>\$184.26 \$0.7176 <u>\$1.1924</u> \$0.6965 <u>\$1.1660</u></p>
C&I High Annual/High Winter	<p><u>Tariff Rate G 42:</u> Monthly Customer Charge All usage LDAC <u>Gas Cost Adjustment:</u> Cost of Gas</p>	<p>\$1,052.94 \$0.0998 <u>\$0.1652</u> \$0.0430 <u>\$0.0437</u> \$0.6529 <u>\$1.1217</u></p>	<p>\$1,052.94 \$0.1428 <u>\$0.2089</u></p>	<p>\$1,052.94 \$0.7957 <u>\$1.3306</u></p>
C&I High Annual/Low Winter	<p><u>Tariff Rate G 52:</u> Monthly Customer Charge All usage LDAC <u>Gas Cost Adjustment:</u> Cost of Gas</p>	<p>\$1,052.94 \$0.0662 <u>\$0.1443</u> \$0.0430 <u>\$0.0437</u> \$0.5638 <u>\$1.0063</u></p>	<p>\$1,052.94 \$0.1092 <u>\$0.1880</u></p>	<p>\$1,052.94 \$0.6730 <u>\$1.1943</u></p>

Issued: ~~July 1~~ September 16, 2014

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

~~SUMMER~~WINTER SEASON C&I RATES

<p>Summer <u>Winter</u> Season May 2013 - October 2014 <u>November 2014 - April 2015</u></p>		Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter	<p><u>Tariff Rate T 40:</u> Monthly Customer Charge First 75 therms All usage over 75 therms</p> <p>LDAC</p>	<p>\$63.18 \$0.1513 \$0.1513</p> <p>\$0.0430 <u>\$0.0437</u></p>	<p>\$63.18 \$0.1943 <u>\$0.1950</u> \$0.1943 <u>\$0.1950</u></p>
C&I Low Annual/Low Winter	<p><u>Tariff Rate T 50:</u> Monthly Customer Charge First 75 therms All usage over 75 therms</p> <p>LDAC</p>	<p>\$63.18 \$0.1513 \$0.1513</p> <p>\$0.0430 <u>\$0.0437</u></p>	<p>\$63.18 \$0.1943 <u>\$0.1950</u> \$0.1943 <u>\$0.1950</u></p>
C&I Medium Annual/High Winter	<p><u>Tariff Rate T 41:</u> Monthly Customer Charge All usage</p> <p>LDAC</p>	<p>\$184.26 \$0.1519 <u>\$0.1965</u></p> <p>\$0.0430 <u>\$0.0437</u></p>	<p>\$184.26 \$0.1949 <u>\$0.2402</u></p>
C&I Medium Annual/Low Winter	<p><u>Tariff Rate T 51:</u> Monthly Customer Charge First 1,000 <u>1,300</u> therms All usage over 1,000 <u>1,300</u> therms</p> <p>LDAC</p>	<p>\$184.26 \$0.1108 <u>\$0.1424</u> \$0.0897 <u>\$0.1160</u></p> <p>\$0.0430 <u>\$0.0437</u></p>	<p>\$184.26 \$0.1538 <u>\$0.1545</u> \$0.1327 <u>\$0.1334</u></p>
C&I High Annual/High Winter	<p><u>Tariff Rate T 42:</u> Monthly Customer Charge All usage</p> <p>LDAC</p>	<p>\$1,052.94 \$0.0998 <u>\$0.1652</u></p> <p>\$0.0430 <u>\$0.0437</u></p>	<p>\$1,052.94 \$0.1428 <u>\$0.2089</u></p>
C&I High Annual/Low Winter	<p><u>Tariff Rate G 52:</u> Monthly Customer Charge All usage</p> <p>LDAC</p>	<p>\$1,052.94 \$0.0662 <u>\$0.1443</u></p> <p>\$0.0430 <u>\$0.0437</u></p>	<p>\$1,052.94 \$0.1092 <u>\$0.1880</u></p>
C&I Interruptible Transportation	<p><u>Tariff Rate IT:</u> Monthly Customer Charge First 20,000 therms All usage over 20,000 therms</p>	<p>\$170.21 \$0.0407 <u>\$0.1299</u> \$0.0347 <u>\$0.1108</u></p>	<p>\$170.21 \$0.0407 <u>\$0.1299</u> \$0.0347 <u>\$0.1108</u></p>

Issued: ~~July 1, 2014~~ September 16, 2014

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Effective: With Service Rendered On and After ~~May~~ November 1, 2014

Authorized by NHPUC Order No. in Docket No. DG 14-, dated

Title:

W. H. Cole

VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX A

Schedule of Administrative Fees and Charges

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

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

II. Peaking Service Demand Charge: **\$ ~~14.89~~ 18.86 per MMBtu** per MDPQ per month for November 201~~3~~⁴ through April 201~~4~~⁵.

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

III. Company Allowance Calculation: **0.60~~5~~%** - Provided in Attachment 3 to Schedule 10

IV. Supplier Services and Associated Fees:

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

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VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX C

Capacity Allocators

Capacity Allocators shall be calculated and filed with the Commission each year with the Winter Cost of Gas filing. The following Capacity Allocators shall be applicable for capacity assignments during the period of November 1, 201~~2~~³ through October 31, 201~~3~~⁴.

Commercial and Industrial

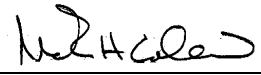
	<u>High Winter Use</u>	<u>Low Winter Use</u>
Pipeline:	20.51 <u>29.50%</u>	70.08 <u>62.06%</u>
Storage:	43.13 <u>31.86%</u>	16.23 <u>17.14%</u>
Peaking:	36.36 <u>38.64%</u>	13.68 <u>20.80%</u>

Issued: ~~July~~September 16, 2014

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VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX D

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

The Re-Entry Fee shall be calculated and filed with the Commission each year with the Winter Cost of Gas filing. The following Firm Sales Service Re-Entry Fee Unit Charge shall be applicable for the period of November 1, 201~~3~~4 through October 31, 201~~4~~5.

Effective Dates:	November 1, 2013<u>4</u> – October 31, 2014<u>5</u>
Annual Average Unit Cost:	\$ 235.78 <u>277.85</u>
25% - Annual Charge for Re-Entry Fee:	\$ 58.94 <u>69.46</u>
Monthly Unit Charge for Re-Entry Fee:	\$ 4.91 <u>5.79</u>

Issued: ~~July 1~~ September 16, 2014

Effective: ~~May~~ November 1, 2014

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