

Northern Utilities, Inc.

New Hampshire Division

2016 SUMMER PERIOD PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE MAY 1, 2016

FILED MARCH 16, 2016

Tariff Sheets

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Calculation of proposed Cost of Gas Adjustment

Tenth Revised Page No. 43
Calculation of proposed Cost of Gas Adjustment

Tenth Revised Page No. 96
Rate Summary

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Rate Summary

Fourth Revised Page No. 98
Rate Summary

CHECK SHEET

The title page and pages i-173 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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The title page and pages i-173 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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The title page and pages i-173 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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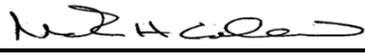
The title page and pages i-173 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
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Anticipated Cost of Gas
New Hampshire Division
Period Covered: May 1, 2016 - October 31, 2016

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$525,885	
Supply Costs:	\$2,040,682	
Storage & Peaking Gas:		
Demand, Capacity:	\$407,523	
Commodity Costs:	\$49,933	
Hedging (Gain)/Cost	\$0	
Interruptible Included Above	\$0	
Inventory Finance Charge	\$0	
Capacity Release, & Asset Management	\$0	
Total Anticipated Direct Cost of Gas		<u>\$3,024,024</u>
<u>ANTICIPATED INDIRECT COST OF GAS</u>		
Adjustments:		
Prior Period Under/(Over) Collection	\$23,260	
Interest	(\$335)	
Refunds	\$0	
<u>Interruptible Margins</u>	\$0	
Total Adjustments		\$22,925
Working Capital:		
Total Anticipated Direct Cost of Gas	\$3,024,024	
Working Capital Percentage	0.0887%	
Working Capital Allowance	\$2,682	
Plus: Working Capital Reconciliation (Acct 182.11)	(\$431)	
Total Working Capital Allowance		\$2,251
Bad Debt:		
Bad Debt Allowance	\$22,890	
Plus: Bad Debt Reconciliation (Acct 182.16)	(\$12,773)	
Total Bad Debt Allowance		\$10,117
Local Production and Storage Capacity		\$0
Miscellaneous Overhead-22.99% Allocated to Summer Season		\$117,870
Total Anticipated Indirect Cost of Gas		\$153,163
Total Cost of Gas		<u>\$3,177,188</u>

Issued: March 16, 2016
 Effective Date: May 1, 2016

Issued By: 
 Senior Vice President

Authorized by NHPUC Order No. _____, in Docket No. DG 16-____, dated _____, 2016

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: May 1, 2016 - October 31, 2016

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$3,024,024	
Projected Prorated Sales (05/01/16- 10/31/16)	9,940,234	
Direct Cost of Gas Rate		\$0.3042 per therm
Demand Cost of Gas Rate	\$933,408	\$0.0939 per therm
Commodity Cost of Gas Rate	<u>\$2,090,615</u>	<u>\$0.2103</u> per therm
Total Direct Cost of Gas Rate	\$3,024,024	\$0.3042 per therm
Total Anticipated Indirect Cost of Gas	\$153,163	
Projected Prorated Sales (05/01/16- 10/31/16)	9,940,234	
Indirect Cost of Gas		\$0.0154 per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$0.3196 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/16	COGwr	\$0.3196 per therm
	Maximum (COG+25%)	\$0.3995

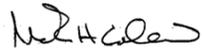
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/16	COGwl	\$0.2832 per therm
	Maximum (COG+25%)	\$0.3540

C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$173,257
PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF	<u>\$26,630</u>
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$199,887
C&I HLF PROJECTED PRORATED SALES (05/1/16-10/31/16)	3,477,731
DEMAND COST OF GAS RATE	\$0.0575
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$731,431
PLUS: RESIDENTIAL COMMODITY COSTS	<u>\$35</u>
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$731,466
C&I HLF PROJECTED PRORATED SALES (05/1/16-10/31/16)	3,477,731
COMMODITY COST OF GAS RATE	\$0.2103
INDIRECT COST OF GAS	\$0.0154
TOTAL C&I HLF COST OF GAS RATE	\$0.2832

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/16	COGwh	\$0.3619 per therm
	Maximum (COG+25%)	\$0.4524

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$353,322
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	<u>\$54,307</u>
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$407,629
C&I LLF PROJECTED PRORATED SALES (05/1/16-10/31/16)	2,991,879
DEMAND COST OF GAS RATE	\$0.1362
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$629,248
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	<u>\$30</u>
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$629,277
C&I LLF PROJECTED PRORATED SALES (05/1/16-10/31/16)	2,991,879
COMMODITY COST OF GAS RATE	\$0.2103
INDIRECT COST OF GAS	\$0.0154
TOTAL C&I LLF COST OF GAS RATE	\$0.3619

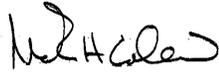
Issued: March 16, 2016
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Issued By: 
 Senior Vice President

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

Summer Season May 2016 - October 2016		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	\$21.36	\$21.36	\$21.36
	First 50 therms	\$0.5449	\$0.5823	\$0.9019
	All usage over 50 therms	\$0.5449	\$0.5823	\$0.9019
	LDAC	\$0.0374		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.3196		
Residential Heating Low Income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$8.54	\$8.54	\$8.54
	First 50 therms	\$0.2179	\$0.2553	\$0.5749
	All usage over 50 therms	\$0.2179	\$0.2553	\$0.5749
	LDAC	\$0.0374		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.3196		
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Monthly Customer Charge	\$21.36	\$21.36	\$21.36
	First 10 therms	\$0.4214	\$0.4588	\$0.7784
	All usage over 10 therms	\$0.4214	\$0.4588	\$0.7784
	LDAC	\$0.0374		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.3196		
Residential Non-Heating Low Income	<u>Tariff Rate R 11:</u>			
	Monthly Customer Charge	\$15.52	\$15.52	\$15.52
	First 10 therms	\$0.3196	\$0.3570	\$0.6766
	All usage over 10 therms	\$0.3196	\$0.3570	\$0.6766
	LDAC	\$0.0374		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.3196		

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 Title: Senior Vice President

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

Summer Season May 2016 - October 2016		Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter	Tariff Rate T 40:		
	Monthly Customer Charge	\$67.45	\$67.45
	First 75 therms	\$0.1615	\$0.1838
	All usage over 75 therms	\$0.1615	\$0.1838
LDAC		\$0.0223	
C&I Low Annual/Low Winter	Tariff Rate T 50:		
	Monthly Customer Charge	\$67.45	\$67.45
	First 75 therms	\$0.1615	\$0.1838
	All usage over 75 therms	\$0.1615	\$0.1838
LDAC		\$0.0223	
C&I Medium Annual/High Winter	Tariff Rate T 41:		
	Monthly Customer Charge	\$196.73	\$196.73
	All usage	\$0.1622	\$0.1845
LDAC		\$0.0223	
C&I Medium Annual/Low Winter	Tariff Rate T 51:		
	Monthly Customer Charge	\$196.73	\$196.73
	First 1,000 therms	\$0.1183	\$0.1406
	All usage over 1,000 therms	\$0.0958	\$0.1181
LDAC		\$0.0223	
C&I High Annual/High Winter	Tariff Rate T 42:		
	Monthly Customer Charge	\$1,124.49	\$1,124.49
	All usage	\$0.1066	\$0.1289
LDAC		\$0.0223	
C&I High Annual/Low Winter	Tariff Rate T 52:		
	Monthly Customer Charge	\$1,124.49	\$1,124.49
	All usage	\$0.0707	\$0.0930
LDAC		\$0.0223	
C&I Interruptible Transportation	Tariff Rate IT:		
	Monthly Customer Charge	\$170.21	\$170.21
	First 20,000 therms	\$0.0407	\$0.0407
	All usage over 20,000 therms	\$0.0347	\$0.0347

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 Title: Senior Vice President

Anticipated Cost of Gas

New Hampshire Division

Period Covered: ~~November 1, 2015~~ May 1, 2016 - ~~April 30, 2015~~ October 31, 2016

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$ 2,512,004	\$ 525,885
Supply Costs:	\$ 14,488,622	\$ 2,040,682
Storage & Peaking Gas:		
Demand, Capacity:	\$ 6,035,707	\$ 407,523
Commodity Costs:	\$ 3,129,204	\$ 49,933
Hedging (Gain)/Loss	\$ 83,993	\$ -
Interruptible Included Above	\$ -	\$ -
Inventory Finance Charge	\$ 3,483	\$ -
Capacity Release	\$ (3,401,720)	\$ -
Total Anticipated Direct Cost of Gas	\$ 22,851,290	\$ 3,024,024
<u>ANTICIPATED INDIRECT COST OF GAS</u>		
Adjustments:		
Prior Period Under/(Over) Collection	\$ (2,001,586)	\$ 23,260
Interest	\$ 3,131	\$ (335)
Refunds	\$ -	\$ -
<u>Interruptible Margins</u>	\$ -	\$ -
Total Adjustments	\$ (1,998,455)	\$ 22,925
Working Capital:		
Total Anticipated Direct Cost of Gas	\$ 22,851,290	\$ 3,024,024
Working Capital Percentage	0.0824%	0.0887%
Working Capital Allowance	\$ 18,821	\$ 2,682
Plus: Working Capital Reconciliation (Acct 182.11)	\$ (3,542)	\$ (431)
Total Working Capital Allowance	\$ 15,279	\$ 2,251
Bad Debt:		
Bad Debt Allowance	\$ 251,100	\$ 22,890
Plus: Bad Debt Reconciliation (Acct 182.16)	\$ (62,204)	\$ (12,773)
Total Bad Debt Allowance	\$ 188,896	\$ 10,117
Local Production and Storage Capacity	\$ 420,658	\$ -
Miscellaneous Overhead 77.01 22.99% Allocated to Winter <u>Summer</u> Season	\$ 394,798	\$ 117,870
Total Anticipated Indirect Cost of Gas	\$ (978,824)	\$ 153,164
Total Cost of Gas	\$ 21,872,467	\$ 3,177,187

Issued: ~~November 4, 2015~~ March 16, 2016
 Effective Date: ~~November 1, 2015~~ May 1, 2016

Issued By: Senior Vice President

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: ~~November 1, 2015 – April 30, 2016~~ **May 1, 2016 - October 31, 2016**

(Col 1)	(Col 2)	(Col 3)		
Total Anticipated Direct Cost of Gas	\$22,851,294	\$3,024,024		
Projected Prorated Sales (11/01/15 – 04/30/16) (05/01/16 - 10/31/16)	\$93,294,126	<u>9,940,234</u>		
Direct Cost of Gas Rate			\$0.6863	\$0.3042 per therm
Demand Cost of Gas Rate	\$5,145,991	\$933,408	\$0.1546	\$0.0939 per therm
Commodity Cost of Gas Rate	\$17,705,300	\$2,090,615	\$0.5318	\$0.2103 per therm
Total Direct Cost of Gas Rate	\$22,851,294	\$3,024,024	\$0.6864	\$0.3042 per therm
Total Anticipated Indirect Cost of Gas	(\$978,824)	\$153,163		
Projected Prorated Sales (11/01/15 – 04/30/16) (05/01/16 - 10/31/16)	\$93,294,126	<u>9,940,234</u>		
Indirect Cost of Gas			(\$0.0294)	\$0.0154 per therm
TOTAL PERIOD AVERAGE COST OF GAS			\$0.6570	\$0.3196 per therm
Period Ending Under-collection as determined on 11/24/14 ⁴	(\$1,503,430)			
Projected Sales (12/01/15 – 04/30/16)	29,021,690			
Per Unit Change in Cost of Gas (12/01/15 – 4/30/16)			(\$0.0518)	
Period Ending Under-collection as determined on 1/22/15 ⁵	\$922,312			
Projected Sales (02/01/16 – 04/30/16)	14,781,281			
Per Unit Change in Cost of Gas (02/01/16 – 4/30/16)			\$0.0624	

RESIDENTIAL COST OF GAS RATE - 02/01/16 05/01/16	COGwr	\$0.6676	\$0.3196	per therm
	Maximum (COG+25%)	\$0.8213	\$0.3995	
RESIDENTIAL COST OF GAS RATE - 11/01/15			\$0.6570	
CHANGE IN PER UNIT COST			(\$0.0518)	
RESIDENTIAL COST OF GAS RATE - 12/01/15			\$0.6052	
CHANGE IN PER UNIT COST			\$0.0624	
RESIDENTIAL COST OF GAS RATE - 02/01/16			\$0.6676	

COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/16 05/01/16	COGwl	\$0.6568	\$0.2832	per therm
	Maximum (COG+25%)	\$0.8078	\$0.3540	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/15			\$0.6462	
CHANGE IN PER UNIT COST			(\$0.0518)	
COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/15			\$0.5944	
CHANGE IN PER UNIT COST			\$0.0624	
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/16			\$0.6568	

C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$173,257
PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF	\$26,630
C&I HLF TOTAL ADJUSTED DEMAND COSTS	<u>\$199,887</u>
C&I HLF PROJECTED PRORATED SALES	3,477,731
DEMAND COST OF GAS RATE	\$0.0575
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$731,431
PLUS: RESIDENTIAL COMMODITY COSTS	\$35
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	<u>\$731,466</u>
C&I HLF PROJECTED PRORATED SALES	3,477,731
COMMODITY COST OF GAS RATE	\$0.2103
INDIRECT COST OF GAS	\$0.0154
TOTAL C&I HLF COST OF GAS RATE	\$0.2832

COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/16 05/01/16	COGwh	\$0.6722	\$0.3619	per therm
	Maximum (COG+25%)	\$0.8270	\$0.4524	
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/15			\$0.6616	
CHANGE IN PER UNIT COST			(\$0.0518)	
COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/15			\$0.6098	
CHANGE IN PER UNIT COST			\$0.0624	
COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/16			\$0.6722	

C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$353,322
PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF	\$54,307
C&I HLF TOTAL ADJUSTED DEMAND COSTS	<u>\$407,629</u>
C&I HLF PROJECTED PRORATED SALES	2,991,879
DEMAND COST OF GAS RATE	\$0.1362
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$629,248
PLUS: RESIDENTIAL COMMODITY COSTS	\$30
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	<u>\$629,277</u>
C&I HLF PROJECTED PRORATED SALES	2,991,879
COMMODITY COST OF GAS RATE	\$0.2103
INDIRECT COST OF GAS	\$0.0154
TOTAL C&I LLF COST OF GAS RATE	\$0.3619

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
~~WINTER~~ SUMMER SEASON RESIDENTIAL RATES

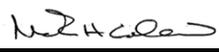
	<u>Winter</u> Summer Season November 2015 - April 2016 <u>May 2016 - October 2016</u>	Tariff Rates		Total Delivery Rates (Includes LDAC)		Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas	
Residential Heating	Tariff Rate R 5: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$21.36 \$0.6239 <u>\$0.5449</u> \$0.5403 <u>\$0.5449</u> \$0.0374 \$0.6676 <u>\$0.3196</u>		\$21.36 \$0.6613 <u>\$0.5823</u> \$0.5477 <u>\$0.5823</u>		\$21.36 \$1.3289 <u>\$0.9019</u> \$1.2153 <u>\$0.9019</u>	
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	\$8.54 \$0.2496 <u>\$0.2179</u> \$0.2044 <u>\$0.2179</u> \$0.0374 \$0.6676 <u>\$0.3196</u>		\$8.54 \$0.2870 <u>\$0.2553</u> \$0.2415 <u>\$0.2553</u>		\$8.54 \$0.9546 <u>\$0.5749</u> \$0.9094 <u>\$0.5749</u>	
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	\$21.36 \$0.4214 \$0.4214 \$0.0374 \$0.6676 <u>\$0.3196</u>		\$21.36 \$0.4588 \$0.4588		\$21.36 \$1.1264 <u>\$0.7784</u> \$1.1264 <u>\$0.7784</u>	
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	\$15.52 \$0.3196 \$0.3196 \$0.0374 \$0.6676 <u>\$0.3196</u>		\$15.52 \$0.3570 \$0.3570		\$15.52 \$1.0246 <u>\$0.6766</u> \$1.0246 <u>\$0.6766</u>	

Issued: ~~January 22,~~ March 16, 2016

Effective Date: ~~February~~ May 1, 2016

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Issued by:


Title: Senior Vice President

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

WINTER/SUMMER SEASON C&I RATES

Winter Season November 2015 - April 2016		Summer Season May 2016 - October 2016		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas	
C&I Low Annual/High Winter 32323.2	Tariff Rate G 40: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$67.45 \$0.1615 \$0.1615 \$0.0223 \$0.6722	\$0.3619			\$67.45 \$0.1838 \$0.1838	\$67.45 \$0.8560 \$0.8560
C&I Low Annual/Low Winter 32323.1	Tariff Rate G 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$67.45 \$0.1615 \$0.1615 \$0.0223 \$0.6568	\$0.2832	\$67.45 \$0.1838 \$0.1838	\$67.45 \$0.8406 \$0.8406	\$0.4670 \$0.4670	
C&I Medium Annual/High Winter 32323.4	Tariff Rate G 41: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$196.73 \$0.2098 \$0.0223 \$0.6722	\$0.1622 \$0.3619	\$196.73 \$0.2324 \$0.1845	\$196.73 \$0.9043 \$0.5464		
C&I Medium Annual/Low Winter 32323.3	Tariff Rate G 51: Monthly Customer Charge First 1,000 1,000 therms All usage over 1,000 1,000 therms LDAC Gas Cost Adjustment: Cost of Gas	\$196.73 \$0.1520 \$0.1183 \$0.1238 \$0.0958 \$0.0223 \$0.6568	\$0.2832	\$196.73 \$0.1743 \$0.1406 \$0.1464 \$0.1181	\$196.73 \$0.8311 \$0.4238 \$0.8029 \$0.4013		
C&I High Annual/High Winter 32323.6	Tariff Rate G 42: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$1,124.19 \$0.1764 \$0.1066 \$0.0223 \$0.6722	\$0.3619	\$1,124.19 \$0.1987 \$0.1289	\$1,124.19 \$0.8709 \$0.4908		
C&I High Annual/Low Winter 32323.5	Tariff Rate G 52: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$1,124.19 \$0.1544 \$0.0707 \$0.0223 \$0.6568	\$0.2832	\$1,124.19 \$0.1764 \$0.0930	\$1,124.19 \$0.8332 \$0.3762		

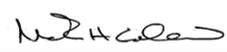
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Authorized by NHPUC Order No. in Docket No. DG 16, dated

Issued by:

Title:


Senior Vice President

