

Sample Summary Schedule

N.H.P.U.C No. 11
NORTHERN UTILITIES, INC.

Anticipated Cost of Gas

New Hampshire Division
 Winter Season: November 1, 2016 - April 30, 2017

Column A	Column B	Column C
1 <u>ANTICIPATED DIRECT COST OF GAS</u>		
2 Purchased Gas for Sales Service:		
3 Demand Costs:	\$ 2,512,004	
4 Supply Costs:	\$ 14,488,622	
5		
6 Storage & Peaking Gas for Sales Service:		
7 Demand, Capacity:	\$ 6,035,707	
8 Commodity Costs:	\$ 3,129,201	
9		
10 Hedging (Gain)/Loss	\$ 83,993	
11		
12 Interruptible Sendout Cost	\$ -	
13		
14 Inventory Finance Charge	\$ 3,483	
15		
16 Capacity Release	\$ (3,401,720)	
17		
18 Adjustment for Actual Costs	<u>\$ -</u>	
19		
20 Total Anticipated Direct Cost of Gas		\$ 22,851,291
21		
22 <u>ANTICIPATED INDIRECT COST OF GAS</u>		
23 Adjustments:		
24 Prior Period Under/(Over) Collection	\$ (1,582,661)	
25 Miscellaneous	\$ -	
26 Interest	\$ (27,977)	
27 Refunds	\$ -	
28 <u>Interruptible Margins</u>	\$ -	
29 Total Adjustments		\$ (1,610,638)
30		
31 Working Capital:		
32 Total Anticipated Direct Cost of Gas	\$ 22,851,291	
33 Working Capital Percentage	<u>0.0824%</u>	
34 Working Capital Allowance	\$ 18,821	
35		
36 Plus: Working Capital Reconciliation (Acct 182.11)	<u>\$ (3,178)</u>	
37		
38 Total Working Capital Allowance		\$ 15,643
39		
40 Bad Debt:		
41 Bad Debt Allowance	\$ 251,100	
42 Plus: Bad Debt Reconciliation (Acct 182.16)	<u>\$ (59,982)</u>	
43 Total Bad Debt Allowance		\$ 191,118
44		
45 Local Production and Storage Capacity		\$ 420,658
46		
47 Miscellaneous Overhead-77.01% Allocated to Winter Season		<u>\$ 394,798</u>
48		
49 Total Anticipated Indirect Cost of Gas		\$ (588,421)
50		
51 Total Cost of Gas		<u>\$ 22,262,870</u>

**N.H.P.U.C No. 11
 NORTHERN UTILITIES, INC.**

Summary

Anticipated Cost of Gas

New Hampshire Division
 Winter Season: November 1, 2016 - April 30, 2017

Column A	Column D
1 <u>ANTICIPATED DIRECT COST OF GAS</u>	
2 Purchased Gas for Sales Service:	
3 Demand Costs:	Schedule 1A, LN 71 + Schedule 1A, LN 80
4 Supply Costs:	Schedule 1B, LN 14
5	
6 Storage & Peaking Gas for Sales Service:	
7 Demand, Capacity:	Schedule 1A, LN 73 + Schedule 10C, LN 79
8 Commodity Costs:	Schedule 1B, LN 16 + Schedule 1B, LN 17
9	
10 Hedging (Gain)/Loss	Schedule 1B, LN 15
11	
12 Interruptible Sendout Cost	-(Schedule 1B, LN 22)
13	
14 Inventory Finance Charge	Schedule 22, LN 10
15	
16 Capacity Release	-(Schedule 1A, LN 76)
17	
18 Adjustment for Actual Costs	
19	
20 Total Anticipated Direct Cost of Gas	Sum (LN 3 : LN 18)
21	
22 <u>ANTICIPATED INDIRECT COST OF GAS</u>	
23 Adjustments:	
24 Prior Period Under/(Over) Collection	Schedule 3, LN 99: April
25 Miscellaneous	
26 Interest	Schedule 3, LN 101: Total
27 Refunds	
28 <u>Interruptible Margins</u>	-(Schedule 1A, LN 77)
29 Total Adjustments	Sum (LN 24 : LN 28)
30	
31 Working Capital:	
32 Total Anticipated Direct Cost of Gas	LN 20
33 Working Capital Percentage	NHPUC No. 10 Section 4.06.1
34 Working Capital Allowance	LN 32 * LN 33
35	
36 Plus: Working Capital Reconciliation (Acct 182.11)	Schedule 3, LN 80: April
37	
38 Total Working Capital Allowance	Sum (LN 34 : LN 36)
39	
40 Bad Debt:	
41 Bad Debt Allowance	Schedule 4, LN 20
42 Plus: Bad Debt Reconciliation (Acct 182.16)	Schedule 3, LN 75: Oct 2016 *80%
43 Total Bad Debt Allowance	LN 41 + LN 42
44	
45 Local Production and Storage Capacity	Schedule 1A, LN 85
46	
47 Miscellaneous Overhead-77.01% Allocated to Winter Season	Schedule 1A, LN 84
48	
49 Total Anticipated Indirect Cost of Gas	Sum (LN 29 : LN 47)
50	
51 Total Cost of Gas	LN 49 + LN 20

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CALCULATION OF FIRM SALES COST OF GAS RATE
 Winter Season: November 1, 2016 - April 30, 2017

Column A	Column B	Column C
Total Anticipated Direct Cost of Gas	\$ 22,851,291	
Projected Prorated Sales (11/01/16 - 04/30/17)	33,294,125	
Direct Cost of Gas Rate		\$ 0.6863 per therm
Demand Cost of Gas Rate	\$ 5,145,991	\$ 0.1546 per therm
Commodity Cost of Gas Rate	<u>\$ 17,705,300</u>	<u>\$ 0.5318 per therm</u>
Total Direct Cost of Gas Rate	\$ 22,851,291	\$ 0.6864 per therm
Total Anticipated Indirect Cost of Gas	\$ (588,421)	
Projected Prorated Sales (11/01/16 - 04/30/17)	33,294,125	
Indirect Cost of Gas		\$ (0.0177) per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/16		\$ 0.6687 per therm
RESIDENTIAL COST OF GAS RATE - 11/01/16	COGwr	\$ 0.6687 per therm
	Maximum (COG+25%)	\$ 0.8359
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/16	COGwl	\$ 0.6572 per therm
	Maximum (COG+25%)	\$ 0.8215
C&I HLF Demand Costs Allocated per SMBA	\$ 353,913	
PLUS: Residential Demand Reallocation to C&I HLF	<u>\$ 9,361</u>	
C&I HLF Total Adjusted Demand Costs	\$ 363,275	
C&I HLF Projected Prorated Sales (11/01/16 - 04/30/17)	3,239,784	
Demand Cost of Gas Rate	\$ 0.1121	
C&I HLF Commodity Costs Allocated per SMBA	\$ 1,831,480	
PLUS: Residential Commodity Reallocation to C&I HLF	<u>\$ (8,037)</u>	
C&I HLF Total Adjusted Commodity Costs	\$ 1,823,443	
C&I HLF Projected Prorated Sales (11/01/16 - 04/30/17)	3,239,784	
Commodity Cost of Gas Rate	\$ 0.5628	
Indirect Cost of Gas	\$ (0.0177)	
Total C&I HLF Cost of Gas Rate	\$ 0.6572	
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/16	COGwh	\$ 0.6734 per therm
	Maximum (COG+25%)	\$ 0.8418
C&I LLF Demand Costs Allocated per SMBA	\$ 2,404,210	
PLUS: Residential Demand Reallocation to C&I LLF	<u>\$ 63,592</u>	
C&I LLF Total Adjusted Demand Costs	\$ 2,467,802	
C&I LLF Projected Prorated Sales (11/01/16 - 04/30/17)	15,077,044	
Demand Cost of Gas Rate	\$ 0.1637	
C&I LLF Commodity Costs Allocated per SMBA	\$ 7,952,057	
PLUS: Residential Commodity Reallocation to C&I LLF	<u>\$ (7)</u>	
C&I LLF Total Adjusted Commodity Costs	\$ 7,952,050	
C&I LLF Projected Prorated Sales (11/01/16 - 04/30/17)	15,077,044	
Commodity Cost of Gas Rate	\$ 0.5274	
Indirect Cost of Gas	\$ (0.0177)	
Total C&I LLF Cost of Gas Rate	\$ 0.6734	

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55	CALCULATION OF FIRM SALES COST OF GAS RATE	
56	Winter Season: November 1, 2016 - April 30, 2017	
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58	Column A	Column D
59		
60	Total Anticipated Direct Cost of Gas	LN 20
61	Projected Prorated Sales (11/01/16 - 04/30/17)	Schedule 10B, LN 11
62	Direct Cost of Gas Rate	LN 60 / LN 61
63		
64	Demand Cost of Gas Rate	Column B : SUM (LN 3 , LN 7 , LN 16)
65	Commodity Cost of Gas Rate	Column B : SUM (LN 4 , LN 8 , LN 10 , LN 12 , LN 14)
66	Total Direct Cost of Gas Rate	SUM (LN 64 : LN 65)
67		
68	Total Anticipated Indirect Cost of Gas	LN 49
69	Projected Prorated Sales (11/01/16 - 04/30/17)	LN 61
70	Indirect Cost of Gas	LN 68 / LN 69
71		
72		
73	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/16	LN 66 + LN 70
74		
75	RESIDENTIAL COST OF GAS RATE - 11/01/16	LN 73
76		LN 75 * 1.25
77		
78		
79	COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/16	LN 96
80		LN 79 * 1.25
81		
82	C&I HLF Demand Costs Allocated per SMBA	Schedule 10A, LN 169
83	PLUS: Residential Demand Reallocation to C&I HLF	Schedule 23, LN 16
84	C&I HLF Total Adjusted Demand Costs	Sum (LN 82 : LN 83)
85	C&I HLF Projected Prorated Sales (11/01/16 - 04/30/17)	Schedule 10B, LN 14
86	Demand Cost of Gas Rate	LN 84 / LN 85
87		
88	C&I HLF Commodity Costs Allocated per SMBA	Schedule 10C, LN 139
89	PLUS: Residential Commodity Reallocation to C&I HLF	Schedule 23, LN 26
90	C&I HLF Total Adjusted Commodity Costs	Sum (LN 88 : LN 89)
91	C&I HLF Projected Prorated Sales (11/01/16 - 04/30/17)	LN 85
92	Commodity Cost of Gas Rate	LN 90 / LN 91
93		
94	Indirect Cost of Gas	LN 70
95		
96	Total C&I HLF Cost of Gas Rate	Sum (LN 86, LN 92, LN 94)
97		
98		
99	COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/16	LN 116
100		LN 99 * 1.25
101		
102	C&I LLF Demand Costs Allocated per SMBA	Schedule 10A, LN 170
103	PLUS: Residential Demand Reallocation to C&I LLF	Schedule 23, LN 17
104	C&I LLF Total Adjusted Demand Costs	Sum (LN 102 : LN 103)
105	C&I LLF Projected Prorated Sales (11/01/16 - 04/30/17)	Schedule 10B, LN 15
106	Demand Cost of Gas Rate	LN 104 / LN 105
107		
108	C&I LLF Commodity Costs Allocated per SMBA	Schedule 10C, LN 140
109	PLUS: Residential Commodity Reallocation to C&I LLF	Schedule 23, LN 27
110	C&I LLF Total Adjusted Commodity Costs	Sum (LN 108 : LN 109)
111	C&I LLF Projected Prorated Sales (11/01/16 - 04/30/17)	LN 105
112	Commodity Cost of Gas Rate	LN 110 / LN 111
113		
114	Indirect Cost of Gas	LN 70
115		
116	Total C&I LLF Cost of Gas Rate	Sum (LN 106, LN 112, LN 114)

**N.H.P.U.C No. 11
 NORTHERN UTILITIES, INC.**

Anticipated Cost of Gas

New Hampshire Division
 Summer Season: May 1, 2017 - October 31, 2017

Column A	Column B	Column C
117 <u>ANTICIPATED DIRECT COST OF GAS</u>		
118 Purchased Gas for Sales Service:		
119 Demand Costs:	\$ 510,251	
120 Supply Costs:	\$ 2,479,267	
121		
122 Storage & Peaking Gas for Sales Service:		
123 Demand, Capacity:	\$ 288,952	
124 Commodity Costs:	\$ 59,427	
125		
126 Hedging (Gain)/Loss	\$ -	
127		
128 Interruptible Sendout Cost	\$ -	
129		
130 Inventory Finance Charge	\$ -	
131		
132 Capacity Release	\$ -	
133		
134 Adjustment for Actual Costs	<u>\$ -</u>	
135		
136 Total Anticipated Direct Cost of Gas		\$ 3,337,898
137		
138 <u>ANTICIPATED INDIRECT COST OF GAS</u>		
139 Adjustments:		
140 Prior Period Under/(Over) Collection	\$ (395,665)	
141 Miscellaneous	\$ -	
142 Interest	\$ (21,601)	
143 Refunds	\$ -	
144 <u>Interruptible Margins</u>	\$ -	
145 Total Adjustments		\$ (417,267)
146		
147 Working Capital:		
148 Total Anticipated Direct Cost of Gas	\$ 3,337,898	
149 Working Capital Percentage	<u>0.0824%</u>	
150 Working Capital Allowance	\$ 2,749	
151		
152 Plus: Working Capital Reconciliation (Acct 182.11)	<u>\$ (795)</u>	
153		
154 Total Working Capital Allowance		\$ 1,955
155		
156 Bad Debt:		
157 Bad Debt Allowance	\$ 18,900	
158 Plus: Bad Debt Reconciliation (Acct 182.16)	<u>\$ (14,995)</u>	
159 Total Bad Debt Allowance		\$ 3,905
160		
161 Local Production and Storage Capacity		\$ -
162		
163 Miscellaneous Overhead-22.99% Allocated to Summer Season		<u>\$ 117,870</u>
164		
165 Total Anticipated Indirect Cost of Gas		\$ (293,537)
166		
167 Total Cost of Gas		<u>\$ 3,044,361</u>

**N.H.P.U.C No. 11
 NORTHERN UTILITIES, INC.**

Summary

Anticipated Cost of Gas

New Hampshire Division
 Summer Season: May 1, 2017 - October 31, 2017

Column A	Column D
117 <u>ANTICIPATED DIRECT COST OF GAS</u>	
118 Purchased Gas for Sales Service:	
119 Demand Costs:	Schedule 1A, LN 71 + , LN 80
120 Supply Costs:	Schedule 1B, LN 14
121	
122 Storage & Peaking Gas for Sales Service:	
123 Demand, Capacity:	Schedule 1A, LN 73 + Schedule 10C, LN 79
124 Commodity Costs:	Schedule 1B, LN 0 + Schedule 1B, LN 0
125	
126 Hedging (Gain)/Loss	Schedule 1B, LN 15
127	
128 Interruptible Sendout Cost	-(Schedule 1B, LN 22)
129	
130 Inventory Finance Charge	Schedule 22, LN 10
131	
132 Capacity Release	-(Schedule 1A, LN 76)
133	
134 Adjustment for Actual Costs	
135	
136 Total Anticipated Direct Cost of Gas	Sum (LN 119 : LN 134)
137	
138 <u>ANTICIPATED INDIRECT COST OF GAS</u>	
139 Adjustments:	
140 Prior Period Under/(Over) Collection	Schedule 3, LN 99: April
141 Miscellaneous	
142 Interest	Schedule 3, LN 101: Total
143 Refunds	
144 <u>Interruptible Margins</u>	-(Schedule 1A, LN 77)
145 Total Adjustments	Sum (LN 24 : LN 28)
146	
147 Working Capital:	
148 Total Anticipated Direct Cost of Gas	LN 136
149 Working Capital Percentage	NHPUC No. 10 Section 4.06.1
150 Working Capital Allowance	LN 148 * LN 149
151	
152 Plus: Working Capital Reconciliation (Acct 182.11)	Schedule 3, LN 80: April
153	
154 Total Working Capital Allowance	Sum (LN 150 : LN 152)
155	
156 Bad Debt:	
157 Bad Debt Allowance	Schedule 4, LN 20
158 Plus: Bad Debt Reconciliation (Acct 182.16)	Schedule 3, LN 75: Oct 2016 *20%
159 Total Bad Debt Allowance	LN 41 + LN 42
160	
161 Local Production and Storage Capacity	Schedule 1A, LN 85
162	
163 Miscellaneous Overhead-22.99% Allocated to Summer Season	Schedule 1A, LN 84
164	
165 Total Anticipated Indirect Cost of Gas	Sum (LN 29 : LN 47)
166	
167 Total Cost of Gas	LN 165 + LN 136

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171	CALCULATION OF FIRM SALES COST OF GAS RATE		
172	Summer Season: May 1, 2017 - October 31, 2017		
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174	Column A	Column B	Column C
175			
176	Total Anticipated Direct Cost of Gas	\$ 3,337,898	
177	Projected Prorated Sales (05/01/17 - 10/31/17)	9,940,234	
178	Direct Cost of Gas Rate		\$ 0.3358 per therm
179			
180	Demand Cost of Gas Rate	\$ 799,203	\$ 0.0804 per therm
181	Commodity Cost of Gas Rate	\$ 2,538,695	\$ 0.2554 per therm
182	Total Direct Cost of Gas Rate	\$ 3,337,898	\$ 0.3358 per therm
183			
184	Total Anticipated Indirect Cost of Gas	\$ (293,537)	
185	Projected Prorated Sales (05/01/17 - 10/31/17)	9,940,234	
186	Indirect Cost of Gas		\$ (0.0295) per therm
187			
188			
189	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/17		\$ 0.3063 per therm
190			
191	RESIDENTIAL COST OF GAS RATE - 05/01/17	COGwr	\$ 0.3063 per therm
192		Maximum (COG+25%)	\$ 0.3829
193			
194			
195	COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/17	COGwl	\$ 0.2771 per therm
196		Maximum (COG+25%)	\$ 0.3464
197			
198	C&I HLF Demand Costs Allocated per SMBA	\$ 161,525	
199	PLUS: Residential Demand Reallocation to C&I HLF	\$ 16,476	
200	C&I HLF Total Adjusted Demand Costs	\$ 178,001	
201	C&I HLF Projected Prorated Sales (05/01/17 - 10/31/17)	3,477,731	
202	Demand Cost of Gas Rate	\$ 0.0512	
203			
204	C&I HLF Commodity Costs Allocated per SMBA	\$ 888,198	
205	PLUS: Residential Commodity Reallocation to C&I HLF	\$ (8)	
206	C&I HLF Total Adjusted Commodity Costs	\$ 888,191	
207	C&I HLF Projected Prorated Sales (05/01/17 - 10/31/17)	3,477,731	
208	Commodity Cost of Gas Rate	\$ 0.2554	
209			
210	Indirect Cost of Gas	\$ (0.0295)	
211			
212	Total C&I HLF Cost of Gas Rate	\$ 0.2771	
213			
214			
215	COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/17	COGwh	\$ 0.3403 per therm
216		Maximum (COG+25%)	\$ 0.4254
217			
218	C&I LLF Demand Costs Allocated per SMBA	\$ 310,492	
219	PLUS: Residential Demand Reallocation to C&I LLF	\$ 31,672	
220	C&I LLF Total Adjusted Demand Costs	\$ 342,164	
221	C&I LLF Projected Prorated Sales (05/01/17 - 10/31/17)	2,991,879	
222	Demand Cost of Gas Rate	\$ 0.1144	
223			
224	C&I LLF Commodity Costs Allocated per SMBA	\$ 764,114	
225	PLUS: Residential Commodity Reallocation to C&I LLF	\$ (7)	
226	C&I LLF Total Adjusted Commodity Costs	\$ 764,107	
227	C&I LLF Projected Prorated Sales (05/01/17 - 10/31/17)	2,991,879	
228	Commodity Cost of Gas Rate	\$ 0.2554	
229			
230	Indirect Cost of Gas	\$ (0.0295)	
231			
232	Total C&I LLF Cost of Gas Rate	\$ 0.3403	
233			

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171	CALCULATION OF FIRM SALES COST OF GAS RATE	
172	Summer Season: May 1, 2017 - October 31, 2017	
173		
174	Column A	Column D
175		
176	Total Anticipated Direct Cost of Gas	LN 136
177	Projected Prorated Sales (05/01/17 - 10/31/17)	Schedule 10B, LN 11
178	Direct Cost of Gas Rate	LN 176 / LN 177
179		
180	Demand Cost of Gas Rate	Column B : SUM (LN 119 , LN 123 , LN 132)
181	Commodity Cost of Gas Rate	Column B : SUM (LN 120 , LN 124 , LN 126 , LN 128)
182	Total Direct Cost of Gas Rate	SUM (LN 180 : LN 181)
183		
184	Total Anticipated Indirect Cost of Gas	LN 165
185	Projected Prorated Sales (05/01/17 - 10/31/17)	LN 177
186	Indirect Cost of Gas	LN 184 / LN 185
187		
188		
189	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/17	LN 182 + LN 186
190		
191	RESIDENTIAL COST OF GAS RATE - 05/01/17	LN 189
192		LN 191 * 1.25
193		
194		
195	COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/17	LN 212
196		LN 195 * 1.25
197		
198	C&I HLF Demand Costs Allocated per SMBA	Schedule 10A, LN 169
199	PLUS: Residential Demand Reallocation to C&I HLF	Schedule 23, LN 16
200	C&I HLF Total Adjusted Demand Costs	Sum (LN 198 : LN 199)
201	C&I HLF Projected Prorated Sales (05/01/17 - 10/31/17)	Schedule 10B, LN 14
202	Demand Cost of Gas Rate	LN 200 / LN 201
203		
204	C&I HLF Commodity Costs Allocated per SMBA	Schedule 10C, LN 139
205	PLUS: Residential Commodity Reallocation to C&I HLF	Schedule 23, LN 26
206	C&I HLF Total Adjusted Commodity Costs	Sum (LN 204 : LN 205)
207	C&I HLF Projected Prorated Sales (05/01/17 - 10/31/17)	LN 201
208	Commodity Cost of Gas Rate	LN 206 / LN 207
209		
210	Indirect Cost of Gas	LN 186
211		
212	Total C&I HLF Cost of Gas Rate	Sum (LN 202, LN 208, LN 210)
213		
214		
215	COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/17	LN 232
216		LN 215 * 1.25
217		
218	C&I LLF Demand Costs Allocated per SMBA	Schedule 10A, LN 170
219	PLUS: Residential Demand Reallocation to C&I LLF	Schedule 23, LN 17
220	C&I LLF Total Adjusted Demand Costs	Sum (LN 218 : LN 219)
221	C&I LLF Projected Prorated Sales (05/01/17 - 10/31/17)	Schedule 10B, LN 15
222	Demand Cost of Gas Rate	LN 220 / LN 221
223		
224	C&I LLF Commodity Costs Allocated per SMBA	Schedule 10C, LN 140
225	PLUS: Residential Commodity Reallocation to C&I LLF	Schedule 23, LN 27
226	C&I LLF Total Adjusted Commodity Costs	Sum (LN 224 : LN 225)
227	C&I LLF Projected Prorated Sales (05/01/17 - 10/31/17)	LN 221
228	Commodity Cost of Gas Rate	LN 226 / LN 227
229		
230	Indirect Cost of Gas	LN 186
231		
232	Total C&I LLF Cost of Gas Rate	Sum (LN 222, LN 228, LN 230)
233		

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 NORTHERN UTILITIES, INC.**

Anticipated Cost of Gas

New Hampshire Division
 Annual Period: November 1, 2016 - October 31, 2017

Column A	Column B	Column C
234 <u>ANTICIPATED DIRECT COST OF GAS</u>		
235 Purchased Gas for Sales Service:		
236 Demand Costs:	\$ 3,022,256	
237 Supply Costs:	\$ 16,967,890	
238		
239 Storage & Peaking Gas for Sales Service:		
240 Demand, Capacity:	\$ 6,324,658	
241 Commodity Costs:	\$ 3,188,628	
242		
243 Hedging (Gain)/Loss	\$ 83,993	
244		
245 Interruptible Sendout Cost		
246		
247 Inventory Finance Charge	\$ 3,483	
248		
249 Capacity Release	\$ (3,401,720)	
250		
251 Adjustment for Actual Costs		
252		
253 Total Anticipated Direct Cost of Gas		\$ 26,189,189
254		
255 <u>ANTICIPATED INDIRECT COST OF GAS</u>		
256 Adjustments:		
257 Prior Period Under/(Over) Collection	\$ (1,978,326)	
258 Miscellaneous	\$ -	
259 Interest	\$ (49,578)	
260 Refunds		
261 <u>Interruptible Margins</u>		
262 Total Adjustments		\$ (2,027,904)
263		
264 Working Capital:		
265 Total Anticipated Direct Cost of Gas	\$ 26,189,189	
266 Working Capital Percentage	<u>0.0824%</u>	
267 Working Capital Allowance	\$ 21,570	
268		
269 Plus: Working Capital Reconciliation (Acct 182.11)	\$ (3,973)	
270		
271 Total Working Capital Allowance		\$ 17,597
272		
273 Bad Debt:		
274 Bad Debt Allowance	\$ 270,000	
275 Plus: Bad Debt Reconciliation (Acct 182.16)	\$ (74,977)	
276 Total Bad Debt Allowance		\$ 195,023
277		
278 Local Production and Storage Capacity		\$ 420,658
279		
280 Miscellaneous Overhead		\$ 512,668
281		
282 Total Anticipated Indirect Cost of Gas		\$ (881,958)
283		
284 Total Cost of Gas		\$ 25,307,231

**N.H.P.U.C No. 11
 NORTHERN UTILITIES, INC.**

Summary

Anticipated Cost of Gas

New Hampshire Division
 Annual Period: November 1, 2016 - October 31, 2017

Column A	Column D
234 <u>ANTICIPATED DIRECT COST OF GAS</u>	
235 Purchased Gas for Sales Service:	
236 Demand Costs:	LN 3 + LN 119
237 Supply Costs:	LN 4 + LN 120
238	
239 Storage & Peaking Gas for Sales Service:	
240 Demand, Capacity:	LN 7 + LN 123
241 Commodity Costs:	LN 8 + LN 124
242	
243 Hedging (Gain)/Loss	LN 10 + LN 126
244	
245 Interruptible Sendout Cost	LN 12 + LN 128
246	
247 Inventory Finance Charge	LN 14 + LN 130
248	
249 Capacity Release	LN16 + LN 132
250	
251 Adjustment for Actual Costs	LN 18 + LN 134
252	
253 Total Anticipated Direct Cost of Gas	LN 20 + LN 136
254	
255 <u>ANTICIPATED INDIRECT COST OF GAS</u>	
256 Adjustments:	
257 Prior Period Under/(Over) Collection	LN 24 + LN 140
258 Miscellaneous	LN 25 + LN 141
259 Interest	LN 26 + LN 142
260 Refunds	LN 27 + LN 143
261 <u>Interruptible Margins</u>	LN 28 + LN 144
262 Total Adjustments	LN 29 + LN 145
263	
264 Working Capital:	
265 Total Anticipated Direct Cost of Gas	LN 32 + LN 148
266 Working Capital Percentage	LN 33 + LN 149
267 Working Capital Allowance	LN 34 + LN 150
268	
269 Plus: Working Capital Reconciliation (Acct 182.11)	LN 36 + LN 152
270	
271 Total Working Capital Allowance	LN 38 + LN 154
272	
273 Bad Debt:	
274 Bad Debt Allowance	LN 41 + LN 157
275 Plus: Bad Debt Reconciliation (Acct 182.16)	LN 42 + LN 158
276 Total Bad Debt Allowance	LN 43 + LN 159
277	
278 Local Production and Storage Capacity	LN 45 + LN 161
279	
280 Miscellaneous Overhead	LN 47 + LN 163
281	
282 Total Anticipated Indirect Cost of Gas	LN 49 + LN 165
283	
284 Total Cost of Gas	LN 51 + LN 167