

## Tariff Pages

**Northern Utilities, Inc.**  
**New Hampshire Division**  
**Winter 2010-2011 Cost of Gas - Compliance Filing**

**Compliance Tariff Sheets**

Forty-seventh Revised Page No. 38  
Statement of anticipated Cost of Gas

Fifty-first Revised Page No. 39  
Calculation of proposed Cost of Gas Adjustment

Fourteenth Revised Page No. 56  
Company's proposed LDAC Rates

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Rate Summary

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Rate Summary

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Rate Summary

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Appendix D

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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>
Title	Original	
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iii	Second Revised	
iv	Second Revised	
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2	Original	
3	Original	
4	Original	
5	Original	
6	Original	
7	Original	
8	Original	
9	Original	
10	First Revised	
11	Original	
12	Original	
13	Original	
14	Original	
15	Original	
16	First Revised	
17	First Revised	
18	Third Revised	
19	Third Revised	
20	Fourth Revised	
20.1	Original	
21	Third Revised	
21.1	Original	
22	Second Revised	
23	Second Revised	
24	Second Revised	
25	Second Revised	
26	Second Revised	
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34	Second Revised	
35	Second Revised	
36	Second Revised	
37	Third Revised	
37.1	Second Revised	
37.2	First Revised	
38	Forty-sixth Revised	Forty-seventh Revised
39	Fiftieth Revised	Fifty-first Revised

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40	Twenty-fourth Revised	
41	First Revised	
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45	Second Revised	
46	First Revised	
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51	First Revised	
52	First Revised	
53	Second Revised	
54	Second Revised	
55	Second Revised	
55-a	First Revised	
55-b	First Revised	
55-c	Original	
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55-e	Original	
56	Thirteenth Revised	Fourteenth Revised
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60	Second Revised	
60-a	Original	
61	Third Revised	
62	First Revised	
63	Third Revised	
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65	Original	
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67	Original	
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71	Original	
72	Second Revised	
73	Original	
74	Second Revised	
75	Original	
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78	Second Revised	
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80	Second 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.

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89	Original	
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91	Original	
92	Second Revised	
93	Original	
94	Forty-fifth Revised	Forty-sixth Revised
95	Forty-fifth Revised	Forty-sixth Revised
96	Thirteenth Revised	Fortieth Revised
97	First Revised	
98	First Revised	
99	Eleventh Revised	
99-a	Eighteenth Revised	
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103	Original	
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121	First Revised	
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122-a	Original	
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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.

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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	Ninth Revised	Tenth Revised
155	Original	
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164	Original	
165	Original	
166	Original	
167	Original	
168	Original	
169	Eighth Revised	Ninth Revised
170	Original	
170-a	Original	
170-b	Second Revised	Third Revised
171	First Revised	

**Anticipated Cost of Gas**

**New Hampshire Division**

**Period Covered: November 1, 2010 - April 30, 2011**

	(Col 1)	(Col 2)	(Col 3)
<b><u>ANTICIPATED DIRECT COST OF GAS</u></b>			
<b>Purchased Gas:</b>			
Demand Costs:		\$1,944,296	
Supply Costs:		\$5,408,538	
<b>Storage &amp; Peaking Gas:</b>			
Demand, Capacity:		\$13,538,806	
Commodity Costs:		\$7,629,178	
<b>Hedging (Gain)/Loss</b>		\$1,054,446	
<b>Interruptible Included Above</b>		\$0	
<b>Inventory Finance Charge</b>		\$10,094	
<b>Capacity Release, Asset Management, PNGTS Cost</b>		<u>(\$1,771,080)</u>	
<b>PNGTS Refund</b>			
<b>Total Anticipated Direct Cost of Gas</b>			<u>\$27,814,277</u>
<b><u>ANTICIPATED INDIRECT COST OF GAS</u></b>			
<b>Adjustments:</b>			
Prior Period Under/(Over) Collection		\$2,527,403	
Prior Period Adjustment (ATV Reconciliation)		\$0	
Interest		\$99,945	
Refunds		\$0	
Interruptible Margins		<u>\$0</u>	
Total Adjustments			\$2,627,348
<b>Working Capital:</b>			
Total Anticipated Direct Cost of Gas		\$27,814,277	
Working Capital Percentage		0.19%	
Working Capital Allowance		\$52,847	
Plus: Working Capital Reconciliation (Acct 182.11)		<u>(\$83,069)</u>	
Total Working Capital Allowance			(\$30,222)
<b>Bad Debt:</b>			
Total Anticipated Direct Cost of Gas		\$27,814,277	
Plus: Prior Period Under/(Over) Collection		\$2,527,403	
Plus: Interest		\$0	
Plus: Total Working Capital		(\$30,222)	
Subtotal		\$30,311,459	
Bad Debt Percentage		0.45%	
Bad Debt Allowance		\$136,402	
Plus: Bad Debt Reconciliation (Acct 182.16)		<u>(\$2,655)</u>	
Total Bad Debt Allowance			\$133,747
<b>Local Production and Storage Capacity</b>			\$686,673
<b>Miscellaneous Overhead-25.15% Allocated to Winter Season</b>			\$98,333
<b>Total Anticipated Indirect Cost of Gas</b>			\$3,515,879
<b>Total Cost of Gas</b>			<u>\$31,330,157</u>

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**CALCULATION OF FIRM SALES COST OF GAS RATE**

Period Covered: November 1, 2010 - April 30, 2011

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$27,814,277	
Projected Prorated Sales (11/01/10-04/30/11)	28,028,950	
<b>Direct Cost of Gas Rate</b>		\$0.9923 per therm
<b>Demand Cost of Gas Rate</b>	\$13,712,022	\$0.4892 per therm
<b>Commodity Cost of Gas Rate</b>	<u>\$14,102,256</u>	<u>\$0.5031</u> per therm
<b>Total Direct Cost of Gas Rate</b>	\$27,814,278	<b>\$0.9923</b> per therm
Total Anticipated Indirect Cost of Gas	\$3,515,879	
Projected Prorated Sales (11/01/10-04/30/11)	28,028,950	
<b>Indirect Cost of Gas</b>		\$0.1254 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS</b>		<b>\$1.1177 per therm</b>

<b>RESIDENTIAL COST OF GAS RATE - 11/01/10</b>	<b>COGwr</b>	<b>\$1.1177 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$1.3971</b>

<b>COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/10</b>	<b>COGwl</b>	<b>\$1.0019 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$1.2524</b>

C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$712,743
PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF	\$12,540
C&I HLF TOTAL ADJUSTED DEMAND COSTS	<u>\$725,283</u>
C&I HLF PROJECTED PRORATED SALES (11/1/10-04/30/11)	2,402,246
<b>DEMAND COST OF GAS RATE</b>	<b>\$0.3019</b>

C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$1,378,807
PLUS: RESIDENTIAL COMMODITY COSTS	\$1,419
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	<u>\$1,380,226</u>
C&I HLF PROJECTED PRORATED SALES (11/01/10-04/30/11)	2,402,246
<b>COMMODITY COST OF GAS RATE</b>	<b>\$0.5746</b>

<b>INDIRECT COST OF GAS</b>	<b>\$0.1254</b>
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<b>TOTAL C&amp;I HLF COST OF GAS RATE</b>	<b>\$1.0019</b>
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<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/10</b>	<b>COGwh</b>	<b>\$1.1398 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$1.4248</b>

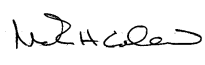
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$6,495,498
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	\$114,281
C&I LLF TOTAL ADJUSTED DEMAND COSTS	<u>\$6,609,779</u>
C&I LLF PROJECTED PRORATED SALES (11/01/10-04/30/11)	12,591,463
<b>DEMAND COST OF GAS RATE</b>	<b>\$0.5249</b>

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$6,157,247
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	\$6,338
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	<u>\$6,163,585</u>
C&I LLF PROJECTED PRORATED SALES (11/1/10-04/30/11)	12,591,463
<b>COMMODITY COST OF GAS RATE</b>	<b>\$0.4895</b>

<b>INDIRECT COST OF GAS</b>	<b>\$0.1254</b>
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<b>TOTAL C&amp;I LLF COST OF GAS RATE</b>	<b>\$1.1398</b>
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**Local Delivery Adjustment Clause**

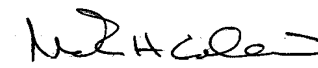
Rate Schedule	RLIAP	DSM	ERC	ITM	WLNG	CCE	RCE	LDAC
Residential Heating	\$0.0043	\$0.0355	\$0.0056	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0454
Residential Non-Heating	\$0.0043	\$0.0355	\$0.0056	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0454
Small C&I	\$0.0043	\$0.0160	\$0.0056	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0259
Medium C&I	\$0.0043	\$0.0160	\$0.0056	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0259
Large C&I	\$0.0043	\$0.0160	\$0.0056	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0259
No Previous Sales Service								

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Treasurer

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

<b>Winter Season November 2010- April 2011</b>		<b>Tariff Rates</b>	<b>Total Delivery Rates (Includes LDAC)</b>	<b>Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas</b>
Residential Heating	<b><u>Tariff Rate R 5:</u></b>			
	Monthly Customer Charge	\$9.50	<b>\$9.50</b>	<b>\$9.50</b>
	First 50 therms	\$0.4102	<b>\$0.4556</b>	<b>\$1.5733</b>
	All usage over 50 therms	\$0.2990	<b>\$0.3444</b>	<b>\$1.4621</b>
	<b>LDAC</b>	<b>\$0.0454</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$1.1177</b>		
Residential Heating Low Income	<b><u>Tariff Rate R 10:</u></b>			
	Monthly Customer Charge	\$3.80	<b>\$3.80</b>	<b>\$3.80</b>
	First 50 therms	\$0.1641	<b>\$0.2095</b>	<b>\$1.3272</b>
	All usage over 50 therms	\$0.1196	<b>\$0.1650</b>	<b>\$1.2827</b>
	<b>LDAC</b>	<b>\$0.0454</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$1.1177</b>		
Residential Non-Heating	<b><u>Tariff Rate R 6:</u></b>			
	<b>Bi-monthly</b> Customer Charge	\$19.00	<b>\$19.00</b>	<b>\$19.00</b>
	First 20 therms	\$0.4067	<b>\$0.4521</b>	<b>\$1.5698</b>
	All usage over 20 therms	\$0.3082	<b>\$0.3536</b>	<b>\$1.4713</b>
	 <b>Monthly</b> Customer Charge	 \$9.50	 <b>\$9.50</b>	 <b>\$9.50</b>
	First 10 therms	\$0.4067	<b>\$0.4521</b>	<b>\$1.5698</b>
	All usage over 10 therms	\$0.3082	<b>\$0.3536</b>	<b>\$1.4713</b>
	<b>LDAC</b>	<b>\$0.0454</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$1.1177</b>		
Residential Non-Heating Low Income	<b><u>Tariff Rate R 11:</u></b>			
	<b>Bi-monthly</b> Customer Charge	\$13.80	<b>\$13.80</b>	<b>\$13.80</b>
	First 20 therms	\$0.3084	<b>\$0.3538</b>	<b>\$1.4715</b>
	All usage over 20 therms	\$0.2335	<b>\$0.2789</b>	<b>\$1.3966</b>
	 <b>Monthly</b> Customer Charge	 \$6.90	 <b>\$6.90</b>	 <b>\$6.90</b>
	First 10 therms	\$0.3084	<b>\$0.3538</b>	<b>\$1.4715</b>
	All usage over 10 therms	\$0.2335	<b>\$0.2789</b>	<b>\$1.3966</b>
	<b>LDAC</b>	<b>\$0.0454</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$1.1177</b>		

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

WINTER SEASON C&I RATES

Winter Season November 2010-April 2011		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	<b><u>Tariff Rate G 40:</u></b> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$18.70 \$0.3077 \$0.2007 <b>\$0.0259</b> <b>\$1.1398</b>	<b>\$18.70</b> <b>\$0.3336</b> <b>\$0.2266</b> <b>\$0.0259</b> <b>\$1.1398</b>	<b>\$18.70</b> <b>\$1.4734</b> <b>\$1.3664</b> <b>\$0.0259</b> <b>\$1.3664</b>
C&I Low Annual/Low Winter	<b><u>Tariff Rate G 50:</u></b> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$18.70 \$0.3018 \$0.1969 <b>\$0.0259</b> <b>\$1.0019</b>	<b>\$18.70</b> <b>\$0.3277</b> <b>\$0.2228</b> <b>\$0.0259</b> <b>\$1.0019</b>	<b>\$18.70</b> <b>\$1.3296</b> <b>\$1.2247</b> <b>\$0.0259</b> <b>\$1.2247</b>
C&I Medium Annual/High Winter	<b><u>Tariff Rate G 41:</u></b> Monthly Customer Charge  All usage <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$60.30  \$0.1942 <b>\$0.0259</b> <b>\$1.1398</b>	<b>\$60.30</b>  \$0.2201 <b>\$0.0259</b> <b>\$1.1398</b>	<b>\$60.30</b>  \$1.3599 <b>\$0.0259</b> <b>\$1.3599</b>
C&I Medium Annual/Low Winter	<b><u>Tariff Rate G 51:</u></b> Monthly Customer Charge First 1300 therms All usage over 1300 therms <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$60.30 \$0.1862 \$0.1467 <b>\$0.0259</b> <b>\$1.0019</b>	<b>\$60.30</b> <b>\$0.2121</b> <b>\$0.1726</b> <b>\$0.0259</b> <b>\$1.0019</b>	<b>\$60.30</b> <b>\$1.2140</b> <b>\$1.1745</b> <b>\$0.0259</b> <b>\$1.1745</b>
C&I High Annual/High Winter	<b><u>Tariff Rate G 42:</u></b> Monthly Customer Charge  All usage <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$254.00  \$0.1725 <b>\$0.0259</b> <b>\$1.1398</b>	<b>\$254.00</b>  \$0.1984 <b>\$0.0259</b> <b>\$1.1398</b>	<b>\$254.00</b>  \$1.3382 <b>\$0.0259</b> <b>\$1.3382</b>
C&I High Annual/Low Winter	<b><u>Tariff Rate G 52:</u></b> Monthly Customer Charge  All usage <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$254.00  \$0.1262 <b>\$0.0259</b> <b>\$1.0019</b>	<b>\$254.00</b>  \$0.1521 <b>\$0.0259</b> <b>\$1.0019</b>	<b>\$254.00</b>  \$1.1540 <b>\$0.0259</b> <b>\$1.1540</b>

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Title: \_\_\_\_\_

Treasurer

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

	<b>Winter Season November 2010-April 2011</b>		<b>Tariff Rates</b>	<b>Total Delivery Rates (Includes LDAC)</b>
C&I Low Annual/High Winter	<b><u>Tariff Rate T 40:</u></b> Monthly Customer Charge First 75 therms All usage over 75 therms  <b>LDAC</b>		\$18.70 \$0.3077 \$0.2007  <b>\$0.0259</b>	<b>\$18.70</b> <b>\$0.3336</b> <b>\$0.2266</b>  <b>\$0.0259</b>
C&I Low Annual/Low Winter	<b><u>Tariff Rate T 50:</u></b> Monthly Customer Charge First 75 therms All usage over 75 therms  <b>LDAC</b>		\$18.70 \$0.3018 \$0.1969  <b>\$0.0259</b>	<b>\$18.70</b> <b>\$0.3277</b> <b>\$0.2228</b>  <b>\$0.0259</b>
C&I Medium Annual/High Winter	<b><u>Tariff Rate T 41:</u></b> Monthly Customer Charge  All usage  <b>LDAC</b>		\$60.30  \$0.1942  <b>\$0.0259</b>	<b>\$60.30</b>  <b>\$0.2201</b>  <b>\$0.0259</b>
C&I Medium Annual/Low Winter	<b><u>Tariff Rate T 51:</u></b> Monthly Customer Charge First 1300 therms All usage over 1300 therms  <b>LDAC</b>		\$60.30 \$0.1862 \$0.1467  <b>\$0.0259</b>	<b>\$60.30</b> <b>\$0.2121</b> <b>\$0.1726</b>  <b>\$0.0259</b>
C&I High Annual/High Winter	<b><u>Tariff Rate T 42:</u></b> Monthly Customer Charge  All usage  <b>LDAC</b>		\$254.00  \$0.1725  <b>\$0.0259</b>	<b>\$254.00</b>  <b>\$0.1984</b>  <b>\$0.0259</b>
C&I High Annual/Low Winter	<b><u>Tariff Rate T 52:</u></b> Monthly Customer Charge  All usage  <b>LDAC</b>		\$254.00  \$0.1262  <b>\$0.0259</b>	<b>\$254.00</b>  <b>\$0.1521</b>  <b>\$0.0259</b>
C&I Interruptible Transportation	<b><u>Tariff Rate IT:</u></b> Monthly Customer Charge First 20,000 therms All usage over 20,000 therms		\$170.21 \$0.0407 \$0.0347	<b>\$170.21</b> <b>\$0.0407</b> <b>\$0.0347</b>

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Title: Treasurer

## **VII. DELIVERY SERVICE TERMS AND CONDITIONS**

### **APPENDIX A**

#### **Schedule of Administrative Fees and Charges**

**I. Supplier Balancing Charge:**      **\$0.75 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:**      **\$24.24 per MMBtu** per MDPQ per month for November 2010 through April 2011.

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

**III. Supplier Services and Associated Fees:**

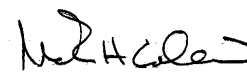
<b><u>SERVICE</u></b>	<b><u>PRICING</u></b>
Pool Administration (required) <b>Non-Daily Metered Pools only</b>	<ul style="list-style-type: none"><li>• \$0.10/month/customer billed @ marketer level</li></ul>
Standard Passthrough Billing (required)	<ul style="list-style-type: none"><li>• \$0.60/customer/month billed @ marketer level</li></ul>
Standard Complete Billing (optional – Passthrough Billing fee not required if this service is elected)	<ul style="list-style-type: none"><li>• \$1.50/customer/month billed @ marketer level</li></ul>
Customer Administration (required)	<ul style="list-style-type: none"><li>• \$10/customer/switch billed @ marketer level</li></ul>

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Treasurer

**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, 2010 through October 31, 2011.

**Commercial and Industrial**

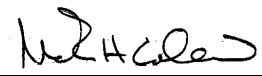
	<b><u>High Winter Use</u></b>	<b><u>Low Winter Use</u></b>
Pipeline:	6.89%	64.97%
Storage:	33.75%	12.70%
Peaking:	59.37%	22.34%

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**VII. DELIVERY SERVICE TERMS AND CONDITIONS**

**APPENDIX D**

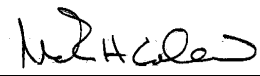
**Firm Sales Service Re-Entry Fee Bill Adjustment  
(continued)**

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, 2010 through October 31, 2011.

Effective Dates:	<b>November 1, 2010 – October 31, 2011</b>
Annual Average Unit Cost:	\$ 311.63
25% - Annual Charge for Re-Entry Fee:	\$ 77.91
Monthly Unit Charge for Re-Entry Fee:	\$ 6.49

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Treasurer

Effective: November 1, 2010

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**Anticipated Cost of Gas**

New Hampshire Division

Period Covered: ~~May 1, 2010 - October 31, 2010~~ **November 1, 2010 - April 30, 2011**

(Col 1)

(Col 2)

(Col 3)

**ANTICIPATED DIRECT COST OF GAS**

**Purchased Gas:**

Demand Costs:	\$ 474,873	\$ 1,944,296
Supply Costs:	\$ 4,171,677	\$ 5,408,538

**Storage & Peaking Gas:**

Demand, Capacity:	\$ 583,148	\$ 13,538,806
Commodity Costs:	\$ 26,514	\$ 7,629,178

Hedging (Gain)/Loss	\$ 343,585	\$ 1,054,446
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Interruptible Included Above	\$	\$ -
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Inventory Finance Charge	\$	\$ 10,094
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Capacity Release, <u>Asset Management</u> , PNGTS Cost	\$	\$ (1,771,080)
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**PNGTS Refund**

Total Anticipated Direct Cost of Gas	\$ 5,599,797	27,814,277
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**ANTICIPATED INDIRECT COST OF GAS**

**Adjustments:**

Prior Period Under/(Over) Collection	\$ (536,749)	\$ 2,527,403
--------------------------------------	--------------	--------------

Prior Period Adjustment (ATV Reconciliation)	\$ 433,436	
--	------------	--

Interest	\$ (17,510)	\$ 99,945
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Refunds	\$	
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Capacity Reserve Charge Revenue	\$ (90,228)	
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Interruptible Margins	\$	
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Total Adjustments	\$ (120,823)	\$ 2,627,348
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**Working Capital:**

Total Anticipated Direct Cost of Gas	\$ 5,599,797	\$ 27,814,277
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Working Capital Percentage	0.190%	
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Working Capital Allowance	\$ 10,640	\$ 52,847
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Plus: Working Capital Reconciliation (Acct 182.11)	\$ (8,299)	\$ (83,069)
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Total Working Capital Allowance	\$ 2,341	\$ (30,222)
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**Bad Debt:**

Total Anticipated Direct Cost of Gas	\$ 5,599,797	\$ 27,814,277
--------------------------------------	--------------	---------------

Less: Capacity Reserve Charge Revenue	\$	
---------------------------------------	----	--

Plus: Prior Period Under/(Over) Collection	\$ (536,749)	\$ 2,527,403
--	--------------	--------------

Plus: Interest	\$ 433,436	
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Plus: Total Working Capital	\$ 2,341	\$ (30,222)
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Subtotal	\$ 5,498,825	\$ 30,311,459
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Bad Debt Percentage	0.450%	
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Bad Debt Allowance	\$ 24,745	\$ 136,402
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Plus: Bad Debt Reconciliation (Acct 182.16)	\$ (4,888)	\$ (2,655)
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Total Bad Debt Allowance	\$ 19,857	\$ 133,747
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**Local Production and Storage Capacity**

	\$	
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Miscellaneous Overhead-25.15% Allocated to Winter Season	\$ 31,261	\$98,333
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Total Anticipated Indirect Cost of Gas	\$ (67,365)	\$3,515,879
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Total Cost of Gas	\$ 5,532,433	\$ 31,330,157
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Issued: April 30, 2010 - September 15, 2010

Effective Date: May November 1, 2010

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Treasurer

Authorized by NHPUC Order No. \_\_\_\_\_, in Docket No. DG 09-10-\_\_\_\_\_, dated \_\_\_\_\_, 2009 2010.



CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: May 1, 2010—October 31, 2010 November 1, 2010 - April 30, 2011

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 5,599,798	\$27,814,277
Projected Prorated Sales (05/01/10—10/31/10-11/1/10 - 04/30/11)	8,452,584	28,028,950
Direct Cost of Gas Rate		\$ 0.6625 \$0.9923 per therm
Demand Cost of Gas Rate	\$ 1,058,022	\$13,712,022
Commodity Cost of Gas Rate	\$ 4,541,776	\$14,102,256
Total Direct Cost of Gas Rate	\$ 5,599,798	\$27,814,277
Total Anticipated Indirect Cost of Gas	\$ (67,365)	\$3,515,879
Projected Prorated Sales (05/01/10—10/31/10-11/1/10 - 04/30/11)	8,452,584	28,028,950
Indirect Cost of Gas		\$ (0.0080) \$0.1254 per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$ 0.6545 \$1.1177 per therm
Period-Ending Over-collection as determined on 6/25/10 <sup>1</sup>	\$ (467,966)	
PROJECTED SALES (05/01/10—10/31/10)	7,949,035	
PER UNIT CHANGE IN COST OF GAS (06/01/10—10/31/10)	\$ (0.0576)	
Period-Ending Under-collection as determined on 6/24/10 <sup>2</sup>	\$ 551,768	
PROJECTED SALES (07/01/10—10/31/10)	4,209,415	
PER UNIT CHANGE IN COST OF GAS (07/01/10—10/31/10)	\$ 0.1311	
<sup>1</sup> Over-collection w/o rate adjustment as contained in NUI's COG Report dated May 25, 2010		
<sup>2</sup> Under-collection w/o rate adjustment as contained in NUI's COG Report dated June 24, 2010		

RESIDENTIAL COST OF GAS RATE - 07/01/10-11/01/10	COGwr	\$ 0.7280	\$1.1177 per therm
	Maximum (COG+25%)	\$ 0.8181	\$1.3971
RESIDENTIAL COST OF GAS RATE - 05/01/10		\$ 0.6545	
CHANGE IN PER UNIT COST		\$ (0.0576)	
RESIDENTIAL COST OF GAS RATE - 06/01/10		\$ 0.5969	
CHANGE IN PER UNIT COST		\$ 0.1311	
RESIDENTIAL COST OF GAS RATE - 07/01/10		\$ 0.7280	

COM/IND LOW WINTER USE COST OF GAS RATE - 07/01/10-11/01/10	COGwl	\$ 0.6810	\$1.0019 per therm
	Maximum (COG+25%)	\$ 0.7694	\$1.2524
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/10		\$ 0.6075	
CHANGE IN PER UNIT COST		\$ (0.0576)	
COM/IND LOW WINTER USE COST OF GAS RATE - 06/01/10		\$ 0.5499	
CHANGE IN PER UNIT COST		\$ 0.1311	
COM/IND LOW WINTER USE COST OF GAS RATE - 07/01/10		\$ 0.6810	
C&I HLF Demand Costs Allocated per SMBA	\$712,743		
PLUS: Residential Demand Relocation to C&I HLF	\$12,540		
C&I HLF Total Adjusted Demand Costs	\$725,283		
C&I HLF Projected Prorated Sales (11/01/10-04/20/11)	2,402,246		
Demand Cost of Gas Rate	\$0.3019		
C&I HLF Commodity Costs Allocated per SMBA	\$1,378,807		
PLUS: Residential Commodity Reallocation to C&I HLF	\$1,419		
C&I HLF Total Adjusted Commodity Costs	\$1,380,226		
C&I HLF Projected Prorated Sales (11/01/10-04/30/11)	2,402,246		
Commodity Cost of Gas Rate	\$0.5746		
Indirect Cost of Gas	\$0.1254		
Total C&I HLF Cost of Gas Rate	\$1.0019		

COM/IND HIGH WINTER USE COST OF GAS RATE - 07/01/10-11/01/10	COGwh	\$ 0.7640	\$1.1398 per therm
	Maximum (COG+25%)	\$ 0.8631	\$1.4248
COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10		\$ 0.6905	
CHANGE IN PER UNIT COST		\$ (0.0576)	
COM/IND HIGH WINTER USE COST OF GAS RATE - 06/01/10		\$ 0.6329	
CHANGE IN PER UNIT COST		\$ 0.1311	
COM/IND HIGH WINTER USE COST OF GAS RATE - 07/01/10		\$ 0.7640	
C&I LLF Demand Costs Allocated per SMBA	\$6,495,498		
PLUS: Residential Demand Reallocation to C&I LLF	\$114,281		
C&I LLF Total Adjusted Demand Costs	\$6,609,779		
C&I LLF Projected Prorated Sales (11/01/10-04/30/11)	12,591,463		
Demand Cost of Gas Rate	\$0.5249		
C&I LLF Commodity Costs Allocated per SMBA	\$6,157,247		
PLUS: Residential Commodity Reallocation to C&I LLF	\$6,338		
C&I LLF Total Adjusted Commodity Costs	\$6,163,585		
C&I LLF Projected Prorated Sales (11/01/10-04/30/11)	12,591,463		
Commodity Cost of Gas Rate	\$0.4895		
Indirect Cost of Gas	\$0.1254		
Total C&I LLF Cost of Gas Rate	\$1.1398		

Local Delivery Adjustment Clause

Rate Schedule	RLIAP	DSM	ERC	ITM	WLNG	CCE	RCE	LDAC
Residential Heating	<del>-\$0.0055</del> <u>\$0.0043</u>	<del>-\$0.0204</del> <u>\$0.0355</u>	<del>-\$0.0057</del> <u>-\$0.0056</u>	\$0.0000	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0297</del> <u>-\$0.0454</u>
Residential Non-Heating	<del>-\$0.0055</del> <u>\$0.0043</u>	<del>-\$0.0204</del> <u>\$0.0355</u>	<del>-\$0.0057</del> <u>-\$0.0056</u>	\$0.0000	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0297</del> <u>-\$0.0454</u>
Small C&I	<del>-\$0.0055</del> <u>\$0.0043</u>	<del>-\$0.0204</del> <u>\$0.0160</u>	<del>-\$0.0057</del> <u>-\$0.0056</u>	\$0.0000	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0466</del> <u>-\$0.0259</u>
Medium C&I	<del>-\$0.0055</del> <u>\$0.0043</u>	<del>-\$0.0204</del> <u>\$0.0160</u>	<del>-\$0.0057</del> <u>-\$0.0056</u>	\$0.0000	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0466</del> <u>-\$0.0259</u>
Large C&I	<del>-\$0.0055</del> <u>\$0.0043</u>	<del>-\$0.0204</del> <u>\$0.0160</u>	<del>-\$0.0057</del> <u>-\$0.0056</u>	\$0.0000	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0466</del> <u>-\$0.0259</u>
No Previous Sales Service	<del>-\$0.0055</del> <u>\$0.0043</u>	<del>-\$0.0204</del> <u>\$0.0160</u>	<del>-\$0.0057</del> <u>-\$0.0056</u>	\$0.0000	\$0.0000	\$0.0000	\$0.0000	<del>\$0.0466</del> <u>-\$0.0259</u>

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Issued

Title:

Treasurer

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

<u>Summer-Winter Season</u> <u>May 2010 - October 2010 November 2010- April 2011</u>		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 First 50 therms All usage over 50 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$9.50 \$0.4102 \$0.2990 <del>\$0.0297</del> <u>\$0.0454</u> <del>\$0.7280</del> <u>\$1.1177</u>	\$9.50 <del>\$0.4399</del> <u>\$0.4556</u> <del>\$0.3287</del> <u>\$0.3444</u>	\$9.50 <del>\$1.1679</del> <u>\$1.5733</u> <del>\$1.0567</del> <u>\$1.4621</u>
Residential Heating Low Income	<u>Tariff Rate R 10:</u> Monthly Customer Charge First 50 therms All usage over 50 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$3.80 \$0.1641 \$0.1196 <del>\$0.0297</del> <u>\$0.0454</u> <del>\$0.7280</del> <u>\$1.1177</u>	\$3.80 <del>\$0.4938</del> <u>\$0.2095</u> <del>\$0.4493</del> <u>\$0.1650</u>	\$3.80 <del>\$0.9248</del> <u>\$1.3272</u> <del>\$0.8773</del> <u>\$1.2827</u>
Residential Non-Heating	<u>Tariff Rate R 6:</u> Bi-monthly Customer Charge First 20 therms All usage over 20 therms  Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$19.00 \$0.4067 \$0.3082  \$9.50 \$0.4067 \$0.3082 <del>\$0.0297</del> <u>\$0.0454</u> <del>\$0.7280</del> <u>\$1.1177</u>	\$19.00 <del>\$0.4364</del> <u>\$0.4521</u> <del>\$0.3379</del> <u>\$0.3536</u>  \$9.50 <del>\$0.4364</del> <u>\$0.4521</u> <del>\$0.3379</del> <u>\$0.3536</u>	\$19.00 <del>\$1.1644</del> <u>\$1.5698</u> <del>\$1.0659</del> <u>\$1.4713</u>  \$9.50 <del>\$1.1644</del> <u>\$1.5698</u> <del>\$1.0659</del> <u>\$1.4713</u>
Residential Non-Heating Low Income	<u>Tariff Rate R 11:</u> Bi-monthly Customer Charge First 20 therms All usage over 20 therms  Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$13.80 \$0.3084 \$0.2335  \$6.90 \$0.3084 \$0.2335 <del>\$0.0297</del> <u>\$0.0454</u> <del>\$0.7280</del> <u>\$1.1177</u>	\$13.80 <del>\$0.3384</del> <u>\$0.3538</u> <del>\$0.2632</del> <u>\$0.2789</u>  \$6.90 <del>\$0.3384</del> <u>\$0.3538</u> <del>\$0.2632</del> <u>\$0.2789</u>	\$13.80 <del>\$1.0664</del> <u>\$1.4715</u> <del>\$0.9942</del> <u>\$1.3966</u>  \$6.90 <del>\$1.0664</del> <u>\$1.4715</u> <del>\$0.9942</del> <u>\$1.3966</u>

Issued: ~~June 25~~, September 15, 2010

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Issued by:

Title:

Treasurer

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

SummerWinter Season May-2010--October-2010 November 2010-April 2011		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	<b>Tariff Rate G 40:</b>			
	Monthly Customer Charge	\$18.70	\$18.70	\$18.70
	First 75 therms	\$0.3077	<del>\$0.3243</del> <u>\$0.3336</u>	<del>\$1.0883</del> <u>\$1.4734</u>
	All usage over 75 therms	\$0.2007	<del>\$0.2173</del> <u>\$0.2266</u>	<del>\$0.9813</del> <u>\$1.3664</u>
	LDAC	<del>\$0.0166</del> <u>\$0.0259</u>		
<b>Gas Cost Adjustment:</b>				
Cost of Gas		<del>\$0.764</del> <u>\$1.1398</u>		
C&I Low Annual/Low Winter	<b>Tariff Rate G 50:</b>			
	Monthly Customer Charge	\$18.70	\$18.70	\$18.70
	First 75 therms	\$0.3018	<del>\$0.3184</del> <u>\$0.3277</u>	<del>\$0.9994</del> <u>\$1.3296</u>
	All usage over 75 therms	\$0.1969	<del>\$0.2135</del> <u>\$0.2228</u>	<del>\$0.8945</del> <u>\$1.2247</u>
	LDAC	<del>\$0.0166</del> <u>\$0.0259</u>		
<b>Gas Cost Adjustment:</b>				
Cost of Gas		<del>\$0.681</del> <u>\$1.0019</u>		
C&I Medium Annual/High Winter	<b>Tariff Rate G 41:</b>			
	Monthly Customer Charge	\$60.30	\$60.30	\$60.30
	All usage	<del>\$0.1124</del> <u>\$0.1942</u>	<del>\$0.1290</del> <u>\$0.2201</u>	<del>\$0.8930</del> <u>\$1.3599</u>
	LDAC	<del>\$0.0166</del> <u>\$0.0259</u>		
	<b>Gas Cost Adjustment:</b>			
Cost of Gas		<del>\$0.764</del> <u>\$1.1398</u>		
C&I Medium Annual/Low Winter	<b>Tariff Rate G 51:</b>			
	Monthly Customer Charge	\$60.30	\$60.30	\$60.30
	First 4000 <del>1300</del> therms	<del>\$0.1112</del> <u>\$0.1862</u>	<del>\$0.1278</del> <u>\$0.2121</u>	<del>\$0.8088</del> <u>\$1.2140</u>
	All usage over 4000 <del>1300</del> therms	<del>\$0.078</del> <u>\$0.1467</u>	<del>\$0.0946</del> <u>\$0.1726</u>	<del>\$0.7756</del> <u>\$1.1745</u>
	LDAC	<del>\$0.0166</del> <u>\$0.0259</u>		
<b>Gas Cost Adjustment:</b>				
Cost of Gas		<del>\$0.681</del> <u>\$1.0019</u>		
C&I High Annual/High Winter	<b>Tariff Rate G 42:</b>			
	Monthly Customer Charge	\$254.00	\$254.00	\$254.00
	All usage	<del>\$0.0964</del> <u>\$0.1725</u>	<del>\$0.1130</del> <u>\$0.1984</u>	<del>\$0.8770</del> <u>\$1.3382</u>
	LDAC	<del>\$0.0166</del> <u>\$0.0259</u>		
	<b>Gas Cost Adjustment:</b>			
Cost of Gas		<del>\$0.764</del> <u>\$1.1398</u>		
C&I High Annual/Low Winter	<b>Tariff Rate G 52:</b>			
	Monthly Customer Charge	\$254.00	\$254.00	\$254.00
	All usage	<del>\$0.0653</del> <u>\$0.1262</u>	<del>\$0.0819</del> <u>\$0.1521</u>	<del>\$0.7629</del> <u>\$1.1540</u>
	LDAC	<del>\$0.0166</del> <u>\$0.0259</u>		
	<b>Gas Cost Adjustment:</b>			
Cost of Gas		<del>\$0.681</del> <u>\$1.0019</u>		

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Issued by:

Title: Treasurer

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

<del>May 2010 - October 2010</del> Summer <del>Winter</del> Season November 2010-April 2011		Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter	<u>Tariff Rate T 40:</u> Monthly Customer Charge First 75 therms All usage over 75 therms  LDAC	 \$18.70 \$0.3077 \$0.2007  \$0.0166 \$0.0259	 \$18.70 \$0.3243 \$0.3336 \$0.2173 \$0.2266  
C&I Low Annual/Low Winter	<u>Tariff Rate T 50:</u> Monthly Customer Charge First 75 therms All usage over 75 therms  LDAC	 \$18.70 \$0.3018 \$0.1969  \$0.0166 \$0.0259	 \$18.70 \$0.3184 \$0.3277 \$0.2135 \$0.2228  
C&I Medium Annual/High Winter	<u>Tariff Rate T 41:</u> Monthly Customer Charge  All usage  LDAC	 \$60.30  \$0.1124 \$0.1942  \$0.0166 \$0.0259	 \$60.30  \$1.290 \$0.2201  
C&I Medium Annual/Low Winter	<u>Tariff Rate T 51:</u> Monthly Customer Charge First 4000 1300 therms All usage over 4000 1300 therms  LDAC	 \$60.30 \$0.1112 \$0.1862 \$0.078 \$0.1467  \$0.0166 \$0.0259	 \$60.30 \$0.4278 \$0.2121 \$0.0946 \$0.1726  
C&I High Annual/High Winter	<u>Tariff Rate T 42:</u> Monthly Customer Charge  All usage  LDAC	 \$254.00  \$0.0964 \$0.1725  \$0.0166 \$0.0259	 \$254.00  \$0.1130 \$0.1984  
C&I High Annual/Low Winter	<u>Tariff Rate T 52:</u> Monthly Customer Charge  All usage  LDAC	 \$254.00  \$0.0653 \$0.1262  \$0.0166 \$0.0259	 \$254.00  \$0.0819 \$0.1521  
C&I Interruptible Transportation	<u>Tariff Rate IT:</u> Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	 \$170.21 \$0.0407 \$0.0347	 \$170.21 \$0.0407 \$0.0347

Issued: ~~April 30,~~ September 15, 2010

Effective: With Service Rendered On and After ~~May~~ November 1, 2010

Authorized by NHPUC Order No. 25,097\_\_\_, in Docket No. DG 40-050\_\_\_, dated April 29\_\_\_, 2010

Issued by:

Title: Treasurer

## VII. DELIVERY SERVICE TERMS AND CONDITIONS

### APPENDIX A

#### Schedule of Administrative Fees and Charges

**I. Supplier Balancing Charge:**     **\$0.75 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:**     **\$16.4913.84 per MMBtu** per MDPQ per month for November ~~2009~~ 2010 through April ~~2010~~ 2011.

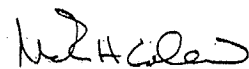
- Updated effective every November 1 to reflect the Company's Peaking resources and associated costs.

**III. Supplier Services and Associated Fees:**

<b><u>SERVICE</u></b>	<b><u>PRICING</u></b>
Pool Administration (required) <b>Non-Daily Metered Pools only</b>	• \$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

Issued:     November ~~2009~~  
              September 15, 2010

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Treasurer

Effective:     November 1, ~~2009~~ 2010

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**VII. DELIVERY SERVICE TERMS AND CONDITIONS**

**APPENDIX C**

**Capacity Allocators**

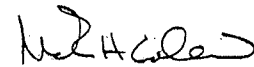
Capacity Allocators shall be calculated and filed with the Commission each year with the Winter Cost of Gas filing. The following Capacity Allocators shall be applicable for capacity assignments during the period of November 1, ~~09~~2010 through October 31, ~~2010~~2011.

Commercial and Industrial

	<u>High Winter Use</u>	<u>Low Winter Use</u>
Pipeline:	<del>6.09</del> <u>6.89%</u>	<del>53.98</del> <u>64.97%</u>
Storage:	<del>32.91</del> <u>33.75%</u>	<del>16.13</del> <u>12.70%</u>
Peaking:	<del>60.99</del> <u>59.37%</u>	<del>29.89</del> <u>22.34%</u>

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~~2009~~ 2010

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**VII. DELIVERY SERVICE TERMS AND CONDITIONS**

**APPENDIX D**

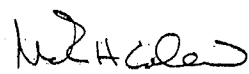
**Firm Sales Service Re-Entry Fee Bill Adjustment  
(continued)**

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, ~~2009-2010~~ through October 31, ~~2010~~2011.

Effective Dates:	November 1, <del>2009-2010</del> – October 31, <del>2010</del> <u>2011</u>
Annual Average Unit Cost:	\$ <del>231.48</del> <u>311.63</u>
25% - Annual Charge for Re-Entry Fee:	\$ <del>57.87</del> <u>77.91</u>
Monthly Unit Charge for Re-Entry Fee:	\$ <del>4.823</del> <u>6.49</u>

Issued: ~~November~~ September 15  
~~2009~~ 2010

Issued by:



Treasurer

Effective: November 1, ~~2009~~ 2010

Authorized by NHPUC Order No. \_\_\_\_\_ in Docket No. DG-09-167 ~~10~~-, dated \_\_\_\_\_.