N.H.P.U.C No.10 NORTHERN UTILITIES, INC.

Anticipated Cost of Gas

New Hampshire Division

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

	Column A	Column B	Column C
1	ANTICIPATED DIRECT COST OF GAS		
2	Purchased Gas for Sales Service:		
3	Demand Costs:	\$ 2,599,470	
4	Supply Costs:	\$ 11,417,690	
5			
6	Storage & Peaking Gas for Sales Service:		
7	Demand, Capacity:	\$ 11,484,880	
8	Commodity Costs:	\$ 4,717,787	
9			
10	Hedging (Gain)/Loss	\$ 37,205	
11			
12	Interruptible Sendout Cost	\$ -	
13			
14	Inventory Finance Charge	\$ 5,527	
15	O-marks Dalance	Ф (4.070.00E)	
16	Capacity Release	\$ (4,673,935)	
17	Adjustment for Actual Costs	¢	
18	Adjustment for Actual Costs	<u> </u>	
19	Total Anticipated Direct Cost of Cos		¢ 25 500 625
20 21	Total Anticipated Direct Cost of Gas		\$ 25,588,625
22	ANTICIDATED INDIDECT COST OF GAS		
23	ANTICIPATED INDIRECT COST OF GAS Adjustments:		
24	Prior Period Under/(Over) Collection	\$ (2,128,249)	
25	Miscellaneous	\$ -	
26	Interest	\$ 23,726	
27	Refunds	\$ (543,335)	
28	Interruptible Margins	\$ -	
29	Total Adjustments	•	\$ (2,647,857)
30	· • · · · · · · · · · · · · · · · · · ·		+ (=,=::,==:)
31	Working Capital:		
32	Total Anticipated Direct Cost of Gas	\$ 25,588,625	
33	Working Capital Percentage	0.0824%	
34	Working Capital Allowance	\$ 21,076	
35			
36	Plus: Working Capital Reconciliation (Acct 182.11)	\$ (1,852)	
37			
38	Total Working Capital Allowance		\$ 19,224
39			
40	Bad Debt:	Φ 000 100	
41	Bad Debt Allowance	\$ 263,169	
42	Plus: Bad Debt Reconciliation (Acct 182.16)	\$ (71,949)	A 404 000
43	Total Bad Debt Allowance		\$ 191,220
44 45	Local Production and Storage Capacity		\$ 307.762
45 46	Local i roudolion and Storage Capacity		\$ 307,762
47	Miscellaneous Overhead-80.94% Allocated to Winter Season		\$ 333,160
48	missonaneeds evenieur eeleva missoneur to viintei eenson		Ψ 000,100
49	Total Anticipated Indirect Cost of Gas		\$ (1,796,492)
50	Total / amorpatou munoot oost or ods		ψ (1,100, 1 02)
51	Total Cost of Gas		\$ 23,792,131
52			<u> </u>
~-			

54					
55	CALCULATION OF FIRM SALES COST OF GAS RATE				
56	Period Covered: November 1, 2013 - April 30, 2014				
57	, , ,				
58	Column A	Column B	C	olumn C	
59					
60	Total Anticipated Direct Cost of Gas	\$ 25,588,625			
61	Projected Prorated Sales (11/01/13 - 04/30/14)	27,891,158			
62	Direct Cost of Gas Rate	, ,	\$	0.9174 per therm	
63			•	,	
64	Demand Cost of Gas Rate	\$ 9,410,416	\$	0.3374 per therm	
65	Commodity Cost of Gas Rate	\$ 16,178,209	\$	0.5800 per therm	
66	Total Direct Cost of Gas Rate	\$ 25,588,625	\$	0.9174 per therm	
67	Total Bilect Cost of Cas Nate	Ψ 23,300,023	Ψ	0.3174 per menn	
68	Total Anticipated Indirect Cost of Gas	\$ (1,796,492)			
69	Projected Prorated Sales (11/01/13 - 04/30/14)	27,891,158			
70	Indirect Cost of Gas		\$	(0.0644) per therm	
71					
72			_		
73	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/05		\$	0.8530 per therm	
74	DECIDENTIAL COST OF CAS DATE 44/04/42	000		0.0520	_
75 70	RESIDENTIAL COST OF GAS RATE - 11/01/13	COGwr Maximum (COG+25%)	<u>\$</u>	0.8530 per therm	
76		Maximum (COG+25%)	Ф	1.0663	
77 78					
79	COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13	COGwl	\$	0.7762 per therm	\neg
80	COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13	Maximum (COG+25%)	 \$	0.7762 per therm 0.9703	
		Maximum (COG+25%)	Ф	0.9703	
81	COLUMN E Demand Coate Allegated non CMDA	Ф F04 440			
	C&I HLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I HLF	\$ 521,112 \$ 10,166			
					
	C&I HLF Total Adjusted Demand Costs	\$ 531,279			
	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14)	2,073,984			
86	Demand Cost of Gas Rate	\$ 0.2562			
87	00111150	^			
88	C&I HLF Commodity Costs Allocated per SMBA	\$ 1,212,097			
89	PLUS: Residential Commodity Reallocation to C&I HLF	\$ (150)			
	•				
90	C&I HLF Total Adjusted Commodity Costs	\$ 1,211,946			
90 91	C&I HLF Total Adjusted Commodity Costs C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14)				
		\$ 1,211,946			
91	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14)	\$ 1,211,946 2,073,984			
91 92	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14)	\$ 1,211,946 2,073,984			
91 92 93 94	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate	\$ 1,211,946 2,073,984 \$ 0.5844			
91 92 93 94 95	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644)			
91 92 93 94	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate	\$ 1,211,946 2,073,984 \$ 0.5844			
91 92 93 94 95 96	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644)			
91 92 93 94 95 96 97	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644)	\$	0.8664 per therm	
91 92 93 94 95 96 97 98	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762	\$ \$	0.8664 per therm 1.0830	
91 92 93 94 95 96 97 98 99	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762		.	
91 92 93 94 95 96 97 98 99 100 101	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%)		.	
91 92 93 94 95 96 97 98 99 100 101 102	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762		.	
91 92 93 94 95 96 97 98 99 100 101 102 103	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14)	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14)	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Demand Cost of Gas Rate	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823 \$ 0.3515		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Demand Cost of Gas Rate C&I LLF Commodity Costs Allocated per SMBA	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823 \$ 0.3515 \$ 6,907,730		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Demand Cost of Gas Rate C&I LLF Commodity Costs Allocated per SMBA PLUS: Residential Commodity Reallocation to C&I LLF	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823 \$ 0.3515 \$ 6,907,730 \$ (857)		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Demand Cost of Gas Rate C&I LLF Commodity Costs Allocated per SMBA PLUS: Residential Commodity Reallocation to C&I LLF C&I LLF Total Adjusted Commodity Costs	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823 \$ 0.3515 \$ 6,907,730 \$ (857) \$ 6,906,873		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Demand Cost of Gas Rate C&I LLF Commodity Costs Allocated per SMBA PLUS: Residential Commodity Reallocation to C&I LLF C&I LLF Total Adjusted Commodity Costs C&I LLF Total Adjusted Commodity Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14)	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823 \$ 0.3515 \$ 6,907,730 \$ (857) \$ 6,906,873 11,922,823		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111 112	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Demand Cost of Gas Rate C&I LLF Commodity Costs Allocated per SMBA PLUS: Residential Commodity Reallocation to C&I LLF C&I LLF Total Adjusted Commodity Costs C&I LLF Total Adjusted Commodity Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14)	\$ 1,211,946 2,073,984 \$ 0.5844 \$ (0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823 \$ 0.3515 \$ 6,907,730 \$ (857) \$ 6,906,873 11,922,823		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 110 111 111 112 113 114	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Demand Cost of Gas Rate C&I LLF Commodity Costs Allocated per SMBA PLUS: Residential Commodity Reallocation to C&I LLF C&I LLF Total Adjusted Commodity Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate	\$ 1,211,946 2,073,984 \$ 0.5844 \$ 0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823 \$ 0.3515 \$ 6,907,730 \$ (857) \$ 6,906,873 11,922,823 \$ 0.5793		.	
91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111 111 111 111 111 111	C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate Indirect Cost of Gas Total C&I HLF Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13 C&I LLF Demand Costs Allocated per SMBA PLUS: Residential Demand Reallocation to C&I LLF C&I LLF Total Adjusted Demand Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Demand Cost of Gas Rate C&I LLF Commodity Costs Allocated per SMBA PLUS: Residential Commodity Reallocation to C&I LLF C&I LLF Total Adjusted Commodity Costs C&I LLF Projected Prorated Sales (11/01/13 - 04/30/14) Commodity Cost of Gas Rate	\$ 1,211,946 2,073,984 \$ 0.5844 \$ 0.0644) \$ 0.7762 COGwh Maximum (COG+25%) \$ 4,111,012 \$ 80,201 \$ 4,191,214 11,922,823 \$ 0.3515 \$ 6,907,730 \$ (857) \$ 6,906,873 11,922,823 \$ 0.5793		.	

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N.H.P.U.C No.10 NORTHERN UTILITIES, INC.

Summary

Anticipated Cost of Gas

New Hampshire Division

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

Reference Column D

Column A

4

5

7

1 ANTICIPATED DIRECT COST OF GAS

Purchased Gas for Sales Service:Demand Costs:

Demand Costs: Schedule 1A, LN 71
Supply Costs: Schedule 1B, LN 14

6 Storage & Peaking Gas for Sales Service:

Demand, Capacity: Schedule 1A, LN 73

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

12 Interruptible Sendout Cost -(Schedule 1B, LN 22)
13

14 Inventory Finance ChargeSchedule 22, LN 105

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 ANTICIPATED INDIRECT COST OF GAS

23 Adjustments:

Prior Period Under/(Over) Collection
 Schedule 3, LN 106: April
 Miscellaneous

26 Interest Schedule 3, LN 114

27 Refunds Schedule 25, PG 2, LN 6 Nov - Apr

 28
 Interruptible Margins
 -(Schedule 1A, LN 77)

 29
 Total Adjustments
 Sum (LN 24 : LN 28)

 30

31 Working Capital:

32

33

37

46

Total Anticipated Direct Cost of Gas LN 20

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 84: April

38 Total Working Capital Allowance Sum (LN 34 : LN 36)

39 40 **Bad Debt**:

 41
 Bad Debt Allowance
 Schedule 3B, LN 19

 42
 Plus: Bad Debt Reconciliation (Acct 182.16)
 Schedule 3, LN 95: April

43 Total Bad Debt Allowance LN 41 + LN 42 44

45 Local Production and Storage Capacity Schedule 1A, LN 84

47 Miscellaneous Overhead-80.94% Allocated to Winter Season Schedule 1A, LN 83

48
49 Total Anticipated Indirect Cost of Gas Sum (LN 29:LN 47)

50 51 **Total Cost of Gas** LN 49 + LN 20

52

54 55 CALCULATION OF FIRM SALES COST OF GAS RATE 56 Period Covered: November 1, 2013 - April 30, 2014 57 58 Column A Column D 59 60 Total Anticipated Direct Cost of Gas LN 20 Projected Prorated Sales (11/01/13 - 04/30/14) 61 Schedule 10B, LN 11 **Direct Cost of Gas Rate** 62 LN 60 / LN 61 63 **Demand Cost of Gas Rate** 64 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 Projected Prorated Sales (11/01/13 - 04/30/14) 69 LN 61 **Indirect Cost of Gas** 70 LN 68 / LN 69 71 72 73 74 TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/05 LN 66 + LN 70 **RESIDENTIAL COST OF GAS RATE - 11/01/13** 75 76 LN 75 * 1.25 77 78 79 COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13 LN 96 80 IN 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 (11/01/13 - 04/30/14) Schedule 10B, LN 14 86 Demand Cost of Gas Rate IN 84 / IN 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) C&I HLF Projected Prorated Sales (11/01/13 - 04/30/14) 91 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 - 11/01/13 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 (11/01/13 - 04/30/14) 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 (11/01/13 - 04/30/14) IN 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)

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