

New Hampshire Gas Corporation

Calculation of the Cost of Gas Rate

Period Covered: Summer Period May 1, 2014 through October 31, 2014

Projected Gas Sales - therms 340,323

Total Anticipated Cost of Propane Sendout \$552,856

Add: Prior Period Deficiency Uncollected Interest \$0

Deduct: Prior Period Excess Collected Interest (\$982)
 (\$894)

Prior Period Adjustments and Interest (\$1,876)

Total Anticipated Cost \$550,980

Cost of Gas Rate - Beginning Period (per therm) \$1.6190

Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis to the following rate:

Maximum Cost of Gas Rate (per therm) \$2.0238

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 Effective: May 1, 2014

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 Treasurer