Supplement No. 2

NHPUC No. 10 - Gas Fourth Revised Page 2

NORTHERN UTILITIES, INC. Superseding Third Revised Page 2

This Schedule has been deleted

Issued: May 5, 2014

Effective: With Service Rendered On and After May 1, 2014

Issued by:

Treasurer

Effective: With Service Rendered On and After May 1, 2014 Title:

Authorized by NHPUC Order No. 25,657 in Docket No. DG 14-077, dated April 30, 2014

NHPUC No. 10 - Gas NORTHERN UTILITIES, INC. Supplement No. 2 Fourth Revised Page 3 Superseding Third Revised Page 3

This Schedule has been deleted

Issued: May 5, 2014 Issued by:

Effective: With Service Rendered On and After May 1, 2014

Title: Treasurer

NHPUC No. 10 - Gas NORTHERN UTILITIES, INC. Supplement No. 2 Second Revised Page 4 Superseding First Revised Page 4

This Schedule has been deleted

Issued: May 5, 2014

Effective: With Service Rendered On and After May 1, 2014

Title: Treasurer

Authorized by NHPUC Order No. 25,657 in Docket No. DG 14-077, dated April 30, 2014

#### **Anticipated Cost of Gas**

### New Hampshire Division Period Covered: May1, 2014 - October 31, 2014

Period Covered: May	y1, 2014 - October 31, 20	14
(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	\$533,794	
Supply Costs:	\$3,143,535	
Storage & Peaking Gas:		
Demand, Capacity:	\$378,936	
Commodity Costs:	\$29,861	
Hedging (Gain)/Loss	\$0	
Interruptible Included Above	\$0	
Inventory Finance Charge	\$0	
Capacity Release, Asset Management, PNGTS Cost	\$0	
Total Anticipated Direct Cost of Gas		<u>\$4,086,126</u>
ANTICIPATED INDIRECT COST OF GAS		
Adjustments:		
Prior Period Under/(Over) Collection	\$394,545	
Miscellaneous	\$0 \$40.204	
Interest Refunds	\$10,204 (\$105,725)	
Total Adjustments	(\$100,120)	\$299,024
Working Capital:		
Total Anticipated Direct Cost of Gas	\$4,086,127	
Working Capital Percentage	0.082%	
Working Capital Allowance	\$3,365	
Plus: Working Capital Reconciliation (Acct 182.11)	\$861	
Total Working Capital Allowance		\$4,226
Bad Debt:		
Bad Debt Allowance	\$22,890	
Plus: Bad Debt Reconciliation (Acct 182.16)	(\$3,098)	
Total Bad Debt Allowance		\$19,792
Local Production and Storage Capacity		\$0
Miscellaneous Overhead-19.06% Allocated to Summer Seas	on	\$78,440
Total Anticipated Indirect Cost of Gas		\$401,483
Total Cost of Gas		\$4,487,609
Issued: May 5, 2014	Issued By:	WEHCOO
Effective Date: May 1, 2014		Treasurer

Authorized by NHPUC Order No. 25,657 in Docket No. DG 14-077 , dated April 30, 2014

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

#### Period Covered: May 1, 2014 - October 30, 2014

(Col 1)	(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas Projected Prorated Sales (05/01/14 - 10/31/14) Direct Cost of Gas Rate	\$4,086,126 6,566,792	\$0.6222	per therm
Demand Cost of Gas Rate Commodity Cost of Gas Rate Total Direct Cost of Gas Rate	\$912,730 \$ <u>3,173,396</u> \$4,086,126	\$0.1390 \$ <u>0.4832</u> \$0.6222	per therm per therm per therm
Total Anticipated Indirect Cost of Gas Projected Prorated Sales (05/01/14 - 10/31/14) Indirect Cost of Gas	\$401,483 6,566,792	\$0.0611	per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$0.6833	per therm

RESIDENTIAL COST OF GAS RATE - 05/01/14	COGwr	0.6833 per therm
	Maximum (COG+25%)	\$0.8541

/IND LOW WINTER USE COST OF GAS RATE - 05/01/14	COGwl		\$0.6318	per thern
	Maximum (	\$0.7898		
C&I HLF Demand Costs Allocated per SMBA	\$	122,096		
PLUS: Residential Demand Reallocation to C&I HLF	\$	3,182		
C&I HLF Total Adjusted Demand Costs	\$	125,278		
C&I HLF Projected Prorated Sales (05/01/14 - 10/31/14)		1,432,851		
Demand Cost of Gas Rate	\$	0.0874		
C&I HLF Commodity Costs Allocated per SMBA	\$	692,424		
PLUS: Residential Commodity Reallocation to C&I HLF	\$	65		
C&I HLF Total Adjusted Commodity Costs	\$	692,489		
C&I HLF Projected Prorated Sales (05/01/14 - 10/31/14)		1,432,851		
Commodity Cost of Gas Rate	\$	0.4833		
Indirect Cost of Gas	\$	0.0611		
Total C&I HLF Cost of Gas Rate	\$	0.6318		

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/14 COGwh		\$0.7209	per therm	
	Maximum (	COG+25%)	\$0.9011	
C&I LLF Demand Costs Allocated per SMBA	\$	338,375		
PLUS: Residential Demand Reallocation to C&I LLF	\$	8,819		
C&I LLF Total Adjusted Demand Costs	\$	347,194		
C&I LLF Projected Prorated Sales (05/01/14 - 10/31/14)		1,966,619		
Demand Cost of Gas Rate	\$	0.1765		
C&I LLF Commodity Costs Allocated per SMBA	\$	950,367		
PLUS: Residential Commodity Reallocation to C&I LLF	\$	90		
C&I LLF Total Adjusted Commodity Costs	\$	950,457		
C&I LLF Projected Prorated Sales (05/01/14 - 10/31/14)		1,966,619		
Commodity Cost of Gas Rate	\$	0.4833		
Indirect Cost of Gas	\$	0.0611		
Total C&I LLF Cost of Gas Rate	\$	0.7209		

Issued: May 5, 2014 Effective Date: May 1, 2014 Authorized by NHPUC Order No. 25,657 in Docket No. DG 14-077, dated April 30, 2014 Issued By: LACOLO

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

	Summer Season		Total	Total Bille	d Rates
	May 2014 - October 2014	Tariff	Delivery Rates	Tariff Rate	s, LDAC
		Rates	(Includes LDAC)	Plus Cost	of Gas
Residential Heating	Tariff Rate R 5:				
	Monthly Customer Charge	\$20.01	\$20.01		\$20.01
	First 50 therms	\$0.5104	\$0.5796	\$1.2629	
	All usage over 50 therms	\$0.5104	\$0.5796	\$1.2629	
	LDAC	\$0.0692			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.6833			
Residential Heating	Tariff Rate R 10:	11			
Low Income	Monthly Customer Charge	\$8.00	\$8.00		\$8.00
Low meanic	First 50 therms	\$0.2041	\$0.2733	\$0.9566	ψ0.00
	All usage over 50 therms	\$0.2041	\$0.2733	\$0.9566	
	LDAC	\$0.0692	ψ0.2700	ψ0.0000	
	Gas Cost Adjustment:	ψο.σσ2			
	Cost of Gas	\$0.6833			
Residential Non-Heating	Tariff Rate R 6:				
nesidential Non-Heating	Monthly Customer Charge	\$20.01	\$20.01		\$20.01
	First 10 therms	\$0.3947	\$0.4639	\$1,1472	Ψ20.01
	All usage over 10 therms	\$0.3947	\$0.4639	\$1.1472	
	LDAC	\$0.0692	ψ0.4000	Ψ1.1.412	
	Gas Cost Adjustment:	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			
	Cost of Gas	\$0.6833			
Residential Non-Heating	Tariff Rate R 11:				
Low Income	Monthly Customer Charge	\$14.54	\$14.54		\$14.54
	First 10 therms	\$0.2993	\$0.3685	\$1.0518	
	All usage over 10 therms	\$0.2993	\$0.3685	\$1.0518	
	LDAC	\$0.0692			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.6833			

Issued: May 5, 2014

Issued by:

Effective: With Service Rendered On and After May 1, 2014

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Title:

Treasurer

#### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

#### SUMMER SEASON C&I RATES

	Summer Season		Total	Total Billed Rates
	May 2014 - October 2014	Tariff	Delivery Rates	Tariff Rates, LDAC
	2010	Rates	(Includes LDAC)	Plus Cost of Gas
C&I Low Annual/High Winter	Tariff Rate G 40:	Rates	(morades EBAO)	1 145 5051 01 545
ear tow Amidaly riight winter	Monthly Customer Charge	\$63.18	\$63.18	\$63.18
	First 75 therms	\$0.1513	\$0.1943	\$0.9152
	All usage over 75 therms	\$0.1513	\$0.1943	\$0.9152
	LDAC	\$0.0430	ψ0.1343	ψ0.9132
		φυ.υ430		
	Gas Cost Adjustment: Cost of Gas	\$0.7209		
		ψο 200		
C&I Low Annual/Low Winter	Tariff Rate G 50:		_	
	Monthly Customer Charge	\$63.18	\$63.18	\$63.18
	First 75 therms	\$0.1513	\$0.1943	\$0.8261
	All usage over 75 therms	\$0.1513	\$0.1943	\$0.8261
	LDAC	\$0.0430		
	Gas Cost Adjustment:			
	Cost of Gas	\$0.6318		
C&I Medium Annual/High Winter	Tariff Rate G 41:			
C&I Medium Amidal/ Fight Winter		\$184.26	\$184.26	\$184.26
	Monthly Customer Charge	\$104.20	φ104.20	\$104.20
	All usage	\$0.1519	\$0.1949	\$0.9158
	LDAC	\$0.0430	<b>4011010</b>	ψοιο 100
	Gas Cost Adjustment:	ψ0.0430		
	Cost of Gas	\$0.7209		
		1 1 40200		
C&I Medium Annual/Low Winter	Tariff Rate G 51:			
	Monthly Customer Charge	\$184.26	\$184.26	\$184.26
	First 1,000 therms	\$0.1108	\$0.1538	\$0.7856
	All usage over 1,000 therms	\$0.0897	\$0.1327	\$0.7645
	LDAC	\$0.0430		
	Gas Cost Adjustment:			
	Cost of Gas	\$0.6318		
C&I High Annual/High Winter	Tariff Rate G 42:			
Con riigii / tiiridai / riigii VVIIItei	Monthly Customer Charge	\$1,052.94	\$1,052.94	\$1,052.94
	Working Customer Charge	ψ1,002.01	ψ1,00 <u>2</u> 101	<b>V</b> 1,002101
	All usage	\$0.0998	\$0.1428	\$0.8637
	LDAC	\$0.0430	ψοι20	ψοισσο:
	Gas Cost Adjustment:	ψο.σ-σσ		
	Cost of Gas	\$0.7209		
		11		
C&I High Annual/Low Winter	Tariff Rate G 52:		44.050.04	44 050 04
	Monthly Customer Charge	\$1,052.94	\$1,052.94	\$1,052.94
	Allucado	\$0,0660	\$0.4002	¢0.7410
	All usage	\$0.0662	\$0.1092	\$0.7410
	LDAC	\$0.0430		
	Gas Cost Adjustment:	00.0045		
	Cost of Gas	\$0.6318		

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Authorized by NHPUC Order No. 25,657 in Docket No. DG 14-077, dated April 30, 2014

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

	Summer Season May 2014 - October 2014	Tariff	Total Delivery Rates
C&I Low Annual/High Winter	Tariff RateT 40:	Rates	(Includes LDAC)
Car Low Annual/High Winter	Monthly Customer Charge	\$63.18	\$63.18
	First 75 therms	\$0.1513	\$0.1943
	All usage over 75 therms	\$0.1513	\$0.1943
	All dadge over 73 therms	φοιιστο	<b>4011010</b>
	LDAC	\$0.0430	
C&I Low Annual/Low Winter	Tariff Rate T 50:		
	Monthly Customer Charge	\$63.18	\$63.18
	First 75 therms	\$0.1513	\$0.1943
	All usage over 75 therms	\$0.1513	\$0.1943
	LDAC	\$0.0430	
C&I Medium Annual/High Winter	Tariff Rate T 41:		
_	Monthly Customer Charge	\$184.26	\$184.26
	All usage	\$0.1519	\$0.1949
	LDAC	\$0.0430	
C&I Medium Annual/Low Winter	Tariff Rate T 51:		
ear Wediam / miladi, 2014 Willies	Monthly Customer Charge	\$184.26	\$184.26
	First 1,000 therms	\$0.1108	\$0.1538
	All usage over 1,000 therms	\$0.0897	\$0.1327
	7 III 434ge 67e. 2,000 tile3	ψοισσο.	ψοσ
	LDAC	\$0.0430	
C&I High Annual/High Winter	Tariff Rate T 42:		
	Monthly Customer Charge	\$1,052.94	\$1,052.94
	All usage	\$0.0998	\$0.1428
	LDAC	\$0.0430	
C&I High Annual/Low Winter	Tariff Rate T 52:		
Section Administration with the section of the sect	Monthly Customer Charge	\$1,052.94	\$1,052.94
	All usage	\$0.0662	\$0.1092
	LDAC	\$0.0430	
CO. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Towitt Data IT:		
C&I Interruptible Transportation	Tariff Rate IT:	£470.0400	6470.04
	Monthly Customer Charge	\$170.2100	\$170.21
	First 20,000 therms	\$0.0407	\$0.0000
	All usage over 20,000 therms	\$0.0347	\$0.0000

Issued: May 5, 2014

Issued by:

WHERE

Effective: With Service Rendered On and After May 1, 2014

Title:

Authorized by NHPUC Order No. 25,657 in Docket No. DG 14-077, dated April 30, 2014

#### This Schedule has been deleted

### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION WINTER SEASON RESIDENTIAL RATES

	Winter Season		Total-	Total Bille	d Rates
	November 2013 - April 2014	Tariff	Delivery Rates	Tariff Rate	s, LDAC
	-	Rates	(Includes LDAC)	Plus Cost	of Gas
Residential Heating	Tariff Rate R 5:				
	Monthly Customer Charge	<del>\$13.73</del>	<del>\$13.73</del>		<del>\$13.73</del>
	First 50 therms	<del>\$0.4831</del>	\$0.5320	\$1.2516	
	— All usage over 50 therms	<del>\$0.4250</del>	<del>\$0.4739</del>	<del>\$1.1935</del>	
	LDAC	\$ <del>0.0489</del>			
	Gas Cost Adjustment:				
	—Cost of Gas	<del>\$0.7196</del>			
Residential Heating	Tariff Rate R 10:				
<del>Low Income</del>	Monthly Customer Charge	<del>\$5.50</del>	\$ <del>5.50</del>		<del>\$5.50</del>
	<del>- First 50 therms</del>	<del>\$0.2185</del>	<del>\$0.2674</del>	\$ <del>0.9870</del>	
	— All usage over 50 therms	<del>\$0.1953</del>	<del>\$0.2442</del>	\$0.9638	
	LDAC	\$0.0489			
	Gas Cost Adjustment:				
	- Cost of Gas	<del>\$0.7196</del>			
Residential Non-Heating	Tariff Rate R 6:				
	Monthly Customer Charge	<del>\$13.73</del>	<del>\$13.73</del>		<del>\$13.73</del>
	First 10 therms	<del>\$0.3717</del>	<del>\$0.4206</del>	<del>\$1.1402</del>	
	— All usage over 10 therms	<del>\$0.3717</del>	<del>\$0.4206</del>	<del>\$1.1402</del>	
	<del>LDAC</del>	\$0.0489			
-	Gas Cost Adjustment:				
	—Cost of Gas	<del>\$0.7196</del>			
Residential Non-Heating	Tariff Rate R 11:				
Low Income	Monthly Customer Charge	\$9.98	\$9.98		\$9.98
<del>LOW ITTO STITE</del>	First 10 thorms	\$0.2920	\$0.3409	\$1.0605	Ψ0.00
	— All usage over 10 therms	\$0.2920	\$0.3409	\$1.0605	
	LDAC	\$0.0489	Ψ0.0-100	<del>ψ1.0000</del>	
	Gas Cost Adjustment:	Ψ0.0-103			
	Cost of Gas	<del>\$0.7196</del>			
	<del>- cost or das</del>	<del>\$0.7 130</del>			

Issued: March 25 May 5, 2014

Effective: With Service Rendered On and After  $\frac{\text{April May}}{\text{Authorized by NHPUC Order No. in Docket No. DG}}$ , dated

Issued by:

Title: Treasurer

#### This Schedule has been deleted

#### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

#### WINTER SEASON C&I RATES

	Winter Season		Total	Total Billed Rates
	November 2013 - April 2014	Tariff	Delivery Rates	Tariff Rates, LDAC
		Rates	(Includes LDAC)	Plus Cost of Gas
C&I Low Annual/High Winter	Tariff Rate G 40:	110100	(	
Car 2011 / Illinaal, mgm viniter	Monthly Customer Charge	\$31.40	\$31.40	\$31.40
	First 75 therms	<del>\$0.3122</del>	<del>\$0.3349</del>	\$1.0679
	— All usage over 75 therms	\$0.2647	\$0.2874	\$1.0204
	LDAC	\$0.0227	ψ0.207 4	Ψ1.0204
	Gas Cost Adjustment:	Ψ0.0221		
	Cost of Gas	\$ <del>0.7330</del>		
C&I Low Annual/Low Winter	Tariff Rate G 50:			
C&I LOW /\nnual/Low winter		¢24.40	\$31.40	\$31.40
	Monthly Customer Charge	\$31.40	*	*
	<del>- First 75 therms</del>	\$0.3122	\$0.3349	<del>\$0.9777</del>
	All usage over 75 therms	\$0.2647	<del>\$0.2874</del>	\$ <del>0.9302</del>
	LDAC	<del>\$0.0227</del>		
	Gas Cost Adjustment:			
	—Cost of Gas	\$0.6428		
C&I Medium Annual/High Winter	Tariff Rate G 41:			
	Monthly Customer Charge	\$94.21	\$94.21	\$94.21
	monany customer enange	ψο	<b>40</b>	<b>***-</b> .
	—All usage	\$0.2437	<del>\$0.2664</del>	\$0.9994
	LDAC	\$0.0227	ψ0.2004	ψ0.0004
	Gas Cost Adjustment:	<del>\$0.0221</del>		
	Cost of Gas	\$0.7330		
	<del>- Cost or das</del>	<del>\$0.7330</del>		
C&I Medium Annual/Low Winter	Tariff Rate G 51:			
	Monthly Customer Charge	<del>\$94.21</del>	<del>\$94.21</del>	<del>\$94.21</del>
	First 1,300 therms	<del>\$0.2270</del>	<del>\$0.2497</del>	<del>\$0.8925</del>
	- All usage over 1,300 therms	\$0.1903	\$0.2130	\$0.8558
	LDAC	\$0.0227		
	Gas Cost Adjustment:			
	Cost of Gas	\$ <del>0.6428</del>		
C&I High Annual/High Winter	Tariff Rate G 42:			
Carringii 7 iiii dai, 7 iigii Wiireer	Monthly Customer Charge	\$314.05	\$314.05	\$314.05
	<del>Monthly customer charge</del>	ΨΟ 14.00	<del>\$014.00</del>	<del>ψο 14.00</del>
	—All usage	\$0.2354	\$0.2581	\$0.9911
	LDAC	\$0.0227	<del>ψυ.Συυ Ι</del>	<del>φυ.σστ Ι</del>
	Gas Cost Adjustment:	<del>φυ.υΖΖ1</del>		
		£0.7000		
	—Cost of Gas	\$0.7330		
C&I High Annual/Low Winter	Tariff Rate G 52:			
	Monthly Customer Charge	\$314.05	<del>\$314.05</del>	\$314.0 <b>5</b>
	-			
	— All usage	\$0.1901	\$ <del>0.2128</del>	\$0.8556
	LDAC	<del>\$0.0227</del>	•	•
	Gas Cost Adjustment:			
	Cost of Gas	\$0.6428		
		, <del>, ,</del>		

Issued: March 25 May 5, 2014

Effective: With Service Rendered On and After April May 1, 2014

Title: Treasurer

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

#### This Schedule has been deleted

#### **NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION**

#### WINTER SEASON C&I RATES

	Winter Season		Total-		
	November 2013 - April 2014	Tariff	Delivery Rates		
		Rates	(Includes LDAC)		
C&I Low Annual/High Winter	Tariff RateT 40:				
	Monthly Customer Charge	<del>\$31.40</del>	<del>\$31.40</del>		
	First 75 therms	\$0.31 <u>22</u>	<del>\$0.3349</del>		
	All usage over 75 therms	<del>\$0.2647</del>	<del>\$0.2874</del>		
	LDAC	\$ <del>0.0227</del>			
C&I Low Annual/Low Winter	Tariff Rate T 50:				
	Monthly Customer Charge	\$ <del>31.40</del>	<del>\$31.40</del>		
	First 75 therms	<del>\$0.3122</del>	<del>\$0.3349</del>		
	All usage over 75 therms	<del>\$0.2647</del>	<del>\$0.2874</del>		
	LDAC	\$ <del>0.0227</del>			
C&I Medium Annual/High Winter	Tariff Rate T 41:				
	Monthly Customer Charge	<del>\$94.21</del>	<del>\$94.21</del>		
	– All usage	\$ <del>0.2437</del>	<del>\$0.2664</del>		
	LDAC	<del>\$0.0227</del>			
&I Medium Annual/Low Winter	Tariff Rate T 51:				
	Monthly Customer Charge	\$ <del>94.21</del>	<del>\$94.21</del>		
	First 1,300 therms	\$0.2270	\$0.2497		
	All usage over 1,300 therms	\$0.1903	<del>\$0.2130</del>		
	LDAC	\$ <del>0.0227</del>			
COLHigh Appual/High Winter	Tariff Rate T 42:				
C&I High Annual/High Winter	Monthly Customer Charge	<del>\$314.05</del>	<del>\$314.05</del>		
	– All usage	<del>\$0.235</del> 4	<del>\$0.2581</del>		
	LDAC	<del>\$0.0227</del>			
C&I High Annual/Low Winter	Tariff Rate T 52:				
<del>-car righ /Amuay LOW Wifiter</del>	Monthly Customer Charge	<del>\$314.05</del>	\$314.05		
	<del>- All usage</del>	<del>\$0.1901</del>	<del>\$0.212</del> 8		
	LDAC	\$ <del>0.0227</del>			
	T ''( D . 17				
C&I Interruptible Transportation	Tariff Rate IT:	<b>*</b> * * <b>*</b> * * <b>*</b> * * <b>*</b> * <b>*</b> * <b>*</b> * * <b>*</b> * * * *	A.= :		
	Monthly Customer Charge	\$170.2100	\$170.21		
	First 20,000 therms	\$0.1720	<del>\$0.1720</del>		
	— All usage over 20,000 therms	<del>\$0.1529</del>	<del>\$0.1529</del>		

Issued: November 4, 2013 May 5, 2014

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

Issued by: Whales

Title:

#### CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: Nevember 1, 2013 May 1, 2014 - April 30, 2014 October 31, 2014

(Col 1)	(Col 2)		(Col 3)		
Total Anticipated Direct Cost of Gas	\$25,588,624	\$4,086,126	,		
Projected Prorated Sales (41/01/13-04/30/14) (05/01/14 - 10/31/14)  Direct Cost of Gas Rate	<del>27,891,158</del>	6,566,792	<del>\$0.9174</del>	\$0.6222	per therm
			,		pertiletti
Demand Cost of Gas Rate	\$9,410,416	\$912,730	\$0.3374	\$0.1390	per therm
Commodity Cost of Gas Rate Total Direct Cost of Gas Rate	<del>\$16,178,209</del> <del>\$25,588,62</del> 4	\$ <u>3,173,396</u> \$ <u>4,086,126</u>	\$ <u>0.5800</u> <b>\$0.9174</b>	\$0.4832 <b>\$0.6222</b>	per therm per therm
Total Anticipated Indirect Cost of Gas	(\$1,796,492)	\$401,483			
Projected Prorated Sales <del>(11/01/13-04/30/14)</del> <u>(05/01/14 - 10/31/14)</u> Indirect Cost of Gas	<del>27,891,158</del>	6,566,792	(\$0.0644)	\$0.0611	per therm
TOTAL PERIOD AVERAGE COST OF GAS			<del>\$0.8530</del>	\$0.6833	per therm
Period ending under-collection as determined on 12/24/131  Projected sales (01/01/43 - 04/30/14)	\$1,977,978.74 19.039.268				
Per unit change in Cost of Gas (01/01/14 - 04/30/14)	\$0.1039				
Period ending under-collection as determined on 3/25/131	<del>(\$1,642,804)</del>				
Projected sales (04/01/43 - 04/30/14)	<del>2,527,995</del>				
Per unit change in Cost of Gas (04/01/14 - 04/30/14)	<del>(\$0.2373)</del>				
-4 Under-collection w/o rate adjustement as contained in NUI's COG Report	dated March 25, 2014				
RESIDENTIAL COST OF GAS RATE - 94-05/01/14	COGwr		\$0.71696 0.6833	¢0.0544	per therm
	Maximum (COG+25%)		<del>\$1.0663</del>	<u>\$0.8541</u>	
RESIDENTIAL COST OF GAS RATE - 11/01/13			<del>\$0.8530</del>		
CHANGE IN PER UNIT COST			<del>\$0.1039</del>		
RESIDENTIAL COST OF GAS RATE - 01/01/14 CHANGE IN PER UNIT COST			\$0.9569 (\$0.2272)		
RESIDENTIAL COST OF GAS RATE - 04/01/14			<del>(\$0.2373)</del> <del>\$0.7196</del>		
NEODE THE COOK OF CHOICE CHOCKET			<b>40.1.100</b>		
COM/IND LOW WINTER USE COST OF GAS RATE - 04 05/01/14	COGwl		\$ <del>06428</del> 0 <u>.6318</u>		per therm
	Maximum (COG+25%)		<del>\$0.9703</del>	\$0.7898	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13			<del>\$0.7762</del>		
CHANGE IN PER UNIT COST			<del>\$0.1039</del>		
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/14 CHANGE IN PER UNIT COST			<del>\$0.8801</del> <del>(\$0.2373)</del>		
COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/14			\$0.6428		
C&I HLF DEMAND COSTS ALLOCATED PER SMBA		\$122,096			
PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF		\$3,182			
C&I HLF TOTAL ADJUSTED DEMAND COSTS C&I HLF PROJECTED PRORATED SALES (05/01/14-10/31/14)		<u>\$125,278</u> 1,432,851			
DEMAND COST OF GAS RATE		\$0.0874			
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA		\$692,424			
PLUS: RESIDENTIAL COMMODITY COSTS C&I HLF TOTAL ADJUSTED COMMODITY COSTS		\$65 \$602 480			
C&I HLF PROJECTED PRORATED SALES (05/01/14-10/31/14)		\$692,489 1,432,851			
COMMODITY COST OF GAS RATE		\$0.4833			
INDIRECT COST OF GAS		<u>\$0.0611</u>			
TOTAL C&I HLF COST OF GAS RATE		<u>\$0.6318</u>			
COM/IND HIGH WINTER USE COST OF GAS RATE - 94 05/01/14	COGwh		\$ <del>0.7330</del> 0 <u>.7209</u>		per therm
	Maximum (COG+25%)		<del>\$1.0830</del>	<u>\$0.9011</u>	
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13			<del>\$0.866</del> 4		
CHANGE IN PER UNIT COST  COM/IND HIGH WINTER USE COST OF GAS RATE ~ 01/01/14			\$0.1039		
CHANGE IN PER UNIT COST  CHANGE IN PER UNIT COST			<del>\$0.9703</del> <del>(\$0.2373)</del>		
COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/14			\$0.7330		
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA		<u>\$338,375</u>			
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS		\$8,819 \$347,404			
C&I LLF PROJECTED PRORATED SALES (05/01/14-10/31/14)		<u>\$347,194</u> 1,966,619			
DEMAND COST OF GAS RATE		\$0.1765			
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA		\$950,367			
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF		\$90			
C&I LLF TOTAL ADJUSTED COMMODITY COSTS		<u>\$950,457</u>			
C&I LLF PROJECTED PRORATED SALES (05/01/14-10/31/14) COMMODITY COST OF GAS RATE		1,966,619 \$0.4833			
INDIRECT COST OF GAS					
		<u>\$0.0611</u>			
TOTAL C&I LLF COST OF GAS RATE		<u>\$0.7209</u>	1 5	420	_
Issued: <del>March 25, 2014 May 5, 2014</del>		Issued By:	Nell	400	
Effective Date: April 1, 2014 May 1, 2014 Authorized by NHPUC Order No., in Docket No., dated.		,		Freasurer	-

Effective Date: April 1, 2014 May 1, 2014
Authorized by NHPUC Order No. , in Docket No. , dated .

### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

#### SUMMER SEASON RESIDENTIAL RATES

	Summer Season May <del>2013</del> 2014 - October <del>2013</del> 2014	Tariff	Total Delivery Rates	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas	
		Rates	(Includes LDAC)		
Residential Heating	Tariff Rate R 5:		, , , , , , , , , , , , , , , , , , , ,		
	Monthly Customer Charge	\$13.73 <b>\$20.01</b>	\$13.73 <b>\$20.01</b>	\$13.73 <b>\$20.01</b>	
	First 50 therms	\$0.4410 <b>\$0.5104</b>	\$0.4961 \$0.5796	\$1.0819 \$1.2629	
	All usage over 50 therms	<del>\$0.4410</del> <b>\$0.5104</b>	<del>\$0.4961</del> <u>\$0.5796</u>	<del>\$1.0819</del> <u>\$1.2629</u>	
	LDAC	\$0.0551 \$0.0692			
	Gas Cost Adjustment:				
	Cost of Gas	<del>\$0.5858</del> <u>\$0.6833</u>			
Residential Heating	Tariff Rate R 10:				
Low income	Monthly Customer Charge	\$5.50 <b>\$8.00</b>	\$5.50 <b>\$8.00</b>	\$5.50 <b>\$8.00</b>	
	First 50 therms	\$0.1764 <b>\$0.204</b> 1	\$ <del>0.2315</del> \$0.2733	\$0.8173 \$0.9566	
	All usage over 50 therms	\$0.1764 <b>\$0.2041</b>	\$0.2315 \$0.2733	\$0.8173 \$0.9566	
	LDAC	\$0.0551 \$0.0692	· · · · · · · · · · · · · · · · · · ·	<u></u>	
	Gas Cost Adjustment:				
	Cost of Gas	\$0.5858 \$0.6833			
				_	
Residential Non-Heating	Tariff Rate R 6:				
	Monthly Customer Charge	\$13.73 <b>\$20.01</b>	<del>\$13.73</del> <b>\$20.01</b>	<del>\$13.73</del> <b>\$20.01</b>	
	First 10 therms	\$0.3296 <b>\$0.3947</b>	\$0.3847 \$0.4639	\$0.9705 <u>\$1.1472</u>	
	All usage over 10 therms	\$0.3296 <b>\$0.3947</b>	\$0.3847 \$0.4639	\$0.9705 <u>\$1.1472</u>	
	LDAC	\$0.0551 \$0.0692			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.5858 \$0.6833			
Residential Non-Heating	Tariff Rate R 11:				
Low income	Monthly Customer Charge	<del>\$9.98</del> <b>\$14.54</b>	<del>\$9.98</del> <b>\$14.54</b>	<del>\$9.98</del> <u><b>\$14.54</b></u>	
	First 10 therms	\$0.2499 <b>\$0.2993</b>	\$0.3050 \$0.3685	\$0.8908 <u>\$1.0518</u>	
	All usage over 10 therms	\$0.2499 <b>\$0.2993</b>	\$0.3050 \$0.3685	\$0.8908 \$1.0518	
	LDAC	\$0.0551 \$0.0692			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.5858 \$0.6833			

Issued: May 24, 2013 May 5, 2014	Issued by:	WZHCROS		
Effective: With Service Rendered On and After June 1, 2013 May 1, 2014		Title:	Treasurer	
Authorized by NHPUC Order No. in Docket No., dated				

#### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

#### SUMMER SEASON C&I RATES

	Summer Season			-	tal	Total Bille		
May 2013 2014 - October 2013 2014  C&I Low Annual/High Winter Tariff Rate G 40:			Tariff Rates		Delivery Rates (Includes LDAC)		Tariff Rates, LDAC Plus Cost of Gas	
		Ra						
C&I Low Annual/High Winter	Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$31.40 \$0.2701 \$0.2226 <b>\$0.0266</b>	\$63.18 \$0.1513 \$0.1513 \$0.0430	\$31.40 <b>\$0.2967</b> <b>\$0.2492</b>	\$63.18 \$0.1943 \$0.1943	\$31.40 <b>\$0.9052</b> <b>\$0.8577</b>	\$63.18 \$0.9152 \$0.9152	
	Gas Cost Adjustment: Cost of Gas	<del>\$0.6085</del>	<u>\$0.7209</u>					
C&I Low Annual/Low Winter	Tariff Rate G 50:  Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$31.40 \$0.2701 \$0.2226 \$0.0266	\$63.18 \$0.1513 \$0.1513 \$0.0430 \$0.6318	\$31.40 <b>\$0.2967</b> <b>\$0.2492</b>	\$63.18 \$0.1943 \$0.1943	\$31.40 <b>\$0.8452</b> <b>\$0.7977</b>	\$63.18 \$0.8261 \$0.8261	
C&I Medium Annual/High Winter	Tariff Rate G 41:							
ear mediam / midaly mgm winter	Monthly Customer Charge	<del>\$94.21</del>	<u>\$184.26</u>	<del>\$94.21</del>	<u>\$184.26</u>	<del>\$94.21</del>	<u>\$184.26</u>	
	All usage LDAC Gas Cost Adjustment:	\$0.1557 \$0.0266	\$0.1519 \$0.0430	<del>\$0.1823</del>	<u>\$0.1949</u>	\$ <del>0.7908</del>	<u>\$0.9158</u>	
	Cost of Gas	<del>\$0.6085</del>	<u>\$0.7209</u>					
C&I Medium Annual/Low Winter	Tariff Rate G 51:  Monthly Customer Charge First 1,000 therms All usage over 1,000 therms LDAC Gas Cost Adjustment: Cost of Gas	\$94.21 \$0.1325 \$0.1011 \$0.0266	\$184.26 \$0.1108 \$0.0897 \$0.0430		\$184.26 \$0.1538 \$0.1327	\$94.21 <b>\$0.7076</b> <b>\$0.6762</b>	\$184.26 \$0.7856 \$0.7645	
	<del>'</del>	ψ0.0400	ψ0.0010					
C&I High Annual/High Winter	Tariff Rate G 42: Monthly Customer Charge	<del>\$314.05</del>	<u>\$1,052.94</u>	<del>\$314.05</del>	<u>\$1,052.94</u>	<del>\$314.05</del>	<u>\$1,052.94</u>	
	All usage LDAC Gas Cost Adjustment: Cost of Gas	\$0.1200 \$0.0266 \$0.6085	\$0.0998 \$0.0430 \$0.7209	\$ <del>0.1466</del>	<u>\$0.1428</u>	<del>\$0.755</del> 1	<u>\$0.8637</u>	
C&I High Annual/Low Winter	Tariff Rate G 52:						1	
Con riigh Annual/Low winter	Monthly Customer Charge	<del>\$314.05</del>	<u>\$1,052.94</u>	<del>\$314.05</del>	<u>\$1,052.94</u>	<del>\$314.05</del>	<u>\$1,052.94</u>	
	All usage LDAC	\$0.0694 \$0.0266	\$0.0662 \$0.0430	\$ <del>0.0960</del>	<u>\$0.1092</u>	<del>\$0.6445</del>	<u>\$0.7410</u>	
	Gas Cost Adjustment: Cost of Gas	<del>\$0.5485</del>	<u>\$0.6318</u>					

Issued: May 24, 2013 May 5, 2014 Issued b
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Issued by:

N.C. H. Caller

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

Summer Season May <del>2013</del> <u>2014</u> - October <del>2013</del> <u>2014</u>		Tariff Rates		Total Delivery Rates (Includes LDAC)		
C&I Low Annual/High Winter	Tariff Rate T 40:			(		
Jan 2011 / Illinaal, mgm Trimes	Monthly Customer Charge	<del>\$31.40</del>	\$63.18	<del>\$31.40</del>	\$63.18	
	First 75 therms	\$0.2701	\$0.1513	\$0.296 <del>7</del>	\$0.1943	
	All usage over 75 therms	<del>\$0.2226</del>	\$0.1513	<del>\$0.2492</del>	\$0.1943	
	LDAC	*0.00ee		·	<del> </del>	
	LDAC	<del>\$0.0266</del>	<u>\$0.0430</u>			
C&I Low Annual/Low Winter	Tariff Rate T 50:					
	Monthly Customer Charge	<del>\$31.40</del>	\$63.18	<del>\$31.40</del>	<u>\$63.18</u>	
	First 75 therms	\$ <del>0.2701</del>	\$0.1513	<del>\$0.2967</del>	\$0.1943	
	All usage over 75 therms	<del>\$0.2226</del>	<u>\$0.1513</u>	<del>\$0.2492</del>	\$0.1943	
	LDAC	\$ <del>0.0266</del>	<u>\$0.0430</u>			
C&I Medium Annual/High Winter	Tariff Rate T 41:					
	Monthly Customer Charge	<del>\$94.21</del>	<u>\$184.26</u>	<del>\$94.21</del>	<u>\$184.26</u>	
	All usage	<del>\$0.1557</del>	<u>\$0.1519</u>	<del>\$0.1823</del>	<u>\$0.1949</u>	
	LDAC	<del>\$0.0266</del>	<u>\$0.0430</u>			
C&I Medium Annual/Low Winter	Tariff Rate T 51:					
Con Wediam Amidaly Low Winter	Monthly Customer Charge	<del>\$94.21</del>	\$184.26	<del>\$94.21</del>	\$184.26	
	First 1,000 therms	\$0.1325	\$0.1108	\$0.1591	\$0.1538	
	All usage over 1,000 therms	\$0.1020	\$0.0897	\$0.1277	\$0.1327	
	7 iii usuge over 1,000 therms	φοιτοττ	φο.σσστ	φοΣ	<u> </u>	
	LDAC	<del>\$0.0266</del>	<u>\$0.0430</u>			
C&I High Annual/High Winter	Tariff Rate T 42:					
	Monthly Customer Charge	<del>\$314.05</del>	<u>\$1,052.94</u>	<del>\$314.05</del>	<u>\$1,052.94</u>	
	Allusage	\$0.1200	9000 02	<del>\$0.1466</del>	\$0.1428	
	All usage	₩.1200	<u>\$0.0998</u>	<del>\$0.1400</del>	<u>\$0.1420</u>	
	LDAC	<del>\$0.0266</del>	<u>\$0.0430</u>			
C&I High Annual/Low Winter	Tariff Rate G 52:					
• • • • • • • • • • • • • • • • • • • •	Monthly Customer Charge	<del>\$314.05</del>	<u>\$1,052.94</u>	<del>\$314.05</del>	\$1,052.94	
	All usage	<del>\$0.0694</del>	<u>\$0.0662</u>	<del>\$0.0960</del>	<u>\$0.1092</u>	
	LDAC	<del>\$0.0266</del>	\$0.0430			
		1				
C&I Interruptible Transportation	Tariff Rate IT:				<b>.</b>	
	Monthly Customer Charge	\$170.21			\$170.21	
	First 20,000 therms	\$0.0407			\$0.0000	
	All usage over 20,000 therms	\$0.0347			\$0.0000	

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