NORTHERN UTILTIES, INC. - NEW HAMSHIRE DIVISION
Winter 2012-2013 Revised Cost of Gas Filing

Table of Contents

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

Anticipated Cost of Gas

New Hampshire Division
Period Covered: November 1, 2012 - April 30, 2013

Column A	**Column B**	**Column C**
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas for Sales Service:		
Demand Costs:	$ 2,385,180	
Supply Costs:	$ 9,365,605	
Storage & Peaking Gas for Sales Service:		
Demand, Capacity:	$ 11,638,072	
Commodity Costs:	$ 3,182,658	
Hedging (Gain)/Loss	$ 400,309	
Interruptible Sendout Cost	$ -	
Inventory Finance Charge	$ 4,654	
Capacity Release	$ (2,180,758)	
Adjustment for Actual Costs	$ -	
Total Anticipated Direct Cost of Gas		$ 24,795,720
ANTICIPATED INDIRECT COST OF GAS		
Adjustments:		
Prior Period Under/(Over) Collection	$ (3,105,739)	
Miscellaneous	$ -	
Interest	$ (11,369)	
Refunds	$ (168,825)	
Interruptible Margins	$ -	
Total Adjustments		$ (3,285,933)
Working Capital:		
Total Anticipated Direct Cost of Gas	$ 24,795,720	
Working Capital Percentage	0.0824%	
Working Capital Allowance	$ 20,423	
Plus: Working Capital Reconciliation (Acct 182.11)	$ (9,592)	
Total Working Capital Allowance		$ 10,831
Bad Debt:		
Bad Debt Allowance	$ 271,636	
Plus: Bad Debt Reconciliation (Acct 182.16)	$ (142,934)	
Total Bad Debt Allowance		$ 128,702
Local Production and Storage Capacity		$ 307,762
Miscellaneous Overhead-78.17% Allocated to Winter Season		$ 321,744
Total Anticipated Indirect Cost of Gas		$ (2,516,894)
Total Cost of Gas		$ 22,278,826

CALCULATION OF FIRM SALES COST OF GAS RATE
Period Covered: November 1, 2012 - April 30, 2013

Column A		**Column B**	**Column C**	
Total Anticipated Direct Cost of Gas		$ 24,795,720		
Projected Prorated Sales (11/01/12 - 04/30/13)		27,305,924		
Direct Cost of Gas Rate			$ 0.9081	per therm
Demand Cost of Gas Rate		$ 11,842,494	$ 0.4337	per therm
Commodity Cost of Gas Rate		$ 12,953,226	$ 0.4744	per therm
Total Direct Cost of Gas Rate		$ 24,795,720	$ 0.9081	per therm
Total Anticipated Indirect Cost of Gas		$ (2,516,894)		
Projected Prorated Sales (11/01/12 - 04/30/13)		27,305,924		
Indirect Cost of Gas			$ (0.0922)	per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/05			**$ 0.8159**	**per therm**
RESIDENTIAL COST OF GAS RATE - 11/01/12		**COGwr**	**$ 0.8159**	**per therm**
	Maximum (COG+25%)		**$ 1.0199**	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12		**COGwl**	**$ 0.7507**	**per therm**
	Maximum (COG+25%)		**$ 0.9384**	
C&I HLF Demand Costs Allocated per SMBA	$ 720,765			
PLUS: Residential Demand Reallocation to C&I HLF	$ 15,939			
C&I HLF Total Adjusted Demand Costs	$ 736,704			
C&I HLF Projected Prorated Sales (11/01/12 - 04/30/13)	2,179,467			
Demand Cost of Gas Rate	**$ 0.3380**			
C&I HLF Commodity Costs Allocated per SMBA	$ 1,103,662			
PLUS: Residential Commodity Reallocation to C&I HLF	$ (3,272)			
C&I HLF Total Adjusted Commodity Costs	$ 1,100,390			
C&I HLF Projected Prorated Sales (11/01/12 - 04/30/13)	2,179,467			
Commodity Cost of Gas Rate	**$ 0.5049**			
Indirect Cost of Gas	**$ (0.0922)**			
Total C&I HLF Cost of Gas Rate	**$ 0.7507**			
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/12		**COGwh**	**$ 0.8279**	**per therm**
	Maximum (COG+25%)		**$ 1.0349**	
C&I LLF Demand Costs Allocated per SMBA	$ 5,204,304			
PLUS: Residential Demand Reallocation to C&I LLF	$ 115,087			
C&I LLF Total Adjusted Demand Costs	$ 5,319,391			
C&I LLF Projected Prorated Sales (11/01/12 - 04/30/13)	11,784,423			
Demand Cost of Gas Rate	**$ 0.4514**			
C&I LLF Commodity Costs Allocated per SMBA	$ 5,540,143			
PLUS: Residential Commodity Reallocation to C&I LLF	$ (16,423)			
C&I LLF Total Adjusted Commodity Costs	$ 5,523,719			
C&I LLF Projected Prorated Sales (11/01/12 - 04/30/13)	11,784,423			
Commodity Cost of Gas Rate	**$ 0.4687**			
Indirect Cost of Gas	**$ (0.0922)**			
Total C&I LLF Cost of Gas Rate	**$ 0.8279**			

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

Anticipated Cost of Gas

New Hampshire Division
Period Covered: November 1, 2012 - April 30, 2013

	Column A	Reference **Column D**
1	**ANTICIPATED DIRECT COST OF GAS**	
2	**Purchased Gas for Sales Service:**	
3	Demand Costs:	Schedule 1A, LN 71
4	Supply Costs:	Schedule 1B, LN 14
5		
6	**Storage & Peaking Gas for Sales Service:**	
7	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)
13		
14	**Inventory Finance Charge**	Schedule 22, LN 105
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	**ANTICIPATED INDIRECT COST OF GAS**	
23	**Adjustments:**	
24	Prior Period Under/(Over) Collection	Schedule 3, LN 105: April
25	Miscellaneous	
26	Interest	Schedule 3, LN 113
27	Refunds	Schedule 25, PG 2, LN 5 + PG 4, LN 5 Nov - Apr
28	Interruptible Margins	-(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 84: April
37		
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
46		
47	**Miscellaneous Overhead-78.17% 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		

53		
54		
55	CALCULATION OF FIRM SALES COST OF GAS RATE	
56	Period Covered: November 1, 2012 - April 30, 2013	
57		
58	**Column A**	**Column D**
59		
60	Total Anticipated Direct Cost of Gas	LN 20
61	Projected Prorated Sales (11/01/12 - 04/30/13)	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 (11/01/12 - 04/30/13)	LN 61
70	**Indirect Cost of Gas**	LN 68 / LN 69
71		
72		
73	**TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/05**	LN 66 + LN 70
74		
75	**RESIDENTIAL COST OF GAS RATE - 11/01/12**	LN 73
76		LN 75 * 1.25
77		
78		
79	**COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12**	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 (11/01/12 - 04/30/13)	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 (11/01/12 - 04/30/13)	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 - 11/01/12**	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 (11/01/12 - 04/30/13)	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 (11/01/12 - 04/30/13)	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)

Northern Utilities, Inc.
New Hampshire Division

Updated 2012-2013 Winter Period Cost of Gas Filing
DG 12-273

Prepared by: George H. Simmons Jr., Manager Regulatory Services, Unitil Service Corp.

<u>Cost of Gas (COG) Factor Updates and Revisions to September 14, 2012 Initial Filing</u>

1. The NYMEX price forecast, on Page 1, Line 13 of Revised Schedule 22, was updated from settlement prices on August 28, 2012 to settlement prices on October 10, 2012. The average monthly NYMEX price for the November 2012 through April 2013 period increased from $3.13 per Dth to $3.82 per Dth. This price change increases expected gas costs for the New Hampshire Division by $1,248,597.

2. Due to the NYMEX changes in Schedule 22, as summarized in Item 1, above, the winter hedging losses, presented in on Page 1, LinE 30 of Revised Attachment Schedule 22, have decreased from $1,630,690 in the initial filing to $793,740 in this updated filing, or by $836,950. The New Hampshire Division's portion of this increase is $421,966.

3. Revised Page 2 of Schedule 5B has been updated to reflect one capacity contract being reassigned from a storage resource to a pipeline resource. The impact of this change increases the amount of costs assigned to pipeline resources while reducing storage resource costs by the same amount.

4. Revised Page 4 to Attachment to Schedule 5A provides updated LNG demand costs for the 2012-2013 Winter Period. This update increases total peaking demand costs as listed on Line 6 of Schedule 21 from $2,391,536 to $2,609,036, in this filing, an increase of $217,500. In addition, the increased LNG cost boosts capacity assigned demand revenue estimates as shown on Revised Page 1 of Schedule 5B.

5. Due to the cost changes summarized above, Revised versions of Schedule 1A, Schedule 1B, Schedule 3A, Schedule 8, Schedule 9, Schedule 10A,Schedule 10C, Schedule 21, Schedule 22, Schedule 23 and the Summary Schedule have been submitted. These schedules reflect all cost revisions and updates.

6. Tariff Pages Twelfth Revised Page 154, Schedule of Administrative Fees and Charges, and Fifth Revised Page 170-b, Sales Service Re-Entry Fee, have been updated to reflect the changes to demand costs discussed in Item 4 above.

7. Lastly, monthly and annual typical bill comparisons, as shown in Revised Attachment Schedule 8, have been updated to reflect the 2012-2013 Winter Period COG rates shown on Fifty-first revised Sheet No. 38 and Sixty-seventh revised Sheet No 39. Residential heating bills at typical use are expected to decrease by $226.62 or 15 percent from those experienced in the 2011-2012 Winter Period, as shown on page 1 of 5, under the column “Winter”.

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

NH Division Total Annual Demand Cost Allocation

Line		
1	**Resource**	**Costs**
2	Pipeline & Product Demand	$ 4,010,433
3	Storage	$ 14,466,973
4	Peaking	$ 1,213,889
5	Total Gross Demand Cost	$ 19,691,296
6		
7	Capacity Assignment Demand Revenue Estimate	$ 4,618,096
8	NH Total Pipeline, Storage & Peaking Demand Cost	$ 19,691,296
9	Capacity Assignment as % of Total Gross Demand Cost	23.45%
10		
11	NH Non-Grandfathered Transportation Allocated Capacity Assignment Costs	
12		**Costs**
13	Pipeline & Product Demand	$ 940,546
14	Storage	$ 3,392,863
15	Peaking	$ 284,687
16	Total Capacity Assignment Credit	$ 4,618,096
17		
18	NH Net Annual Demand Cost (Less Capacity Assignment)	
19		**Costs**
20	Pipeline & Product Demand	$ 3,069,887
21	Storage	$ 11,074,110
22	Peaking	$ 929,202
23	Total Net Demand Cost (Less Capacity Assignment)	$ 15,073,200
24		
25	**DEVELOPMENT OF BASE AND REMAINING PIPELINE DEMAND COSTS**	
26		MMBtu/day
27	Pipeline MDQ	11,201
28	Less 23.45% NH Transp. Capacity Assignment	(2,627)
29	Net Pipeline MDQ	8,574
30		
31	Net Pipeline MDQ	8,574
32	Less: Firm Sales Base Use	3,517
33	Remaining Pipeline MDQ	5,057
34		
35		**Unit Cost**
36	Pipeline Unit Cost	$358.03
37		
38		**Costs**
39	Pipeline & Product Demand	$ 3,069,887
40	Less: Base Pipeline Use	$ 1,259,223
41	Remaining Pipeline Use	$ 1,810,664

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

NH Division Total Annual Demand Cost Allocation

1	**Resource**	
2	Pipeline & Product Demand	Schedule 21, LN 84 + Schedule 21, LN 87
3	Storage	Schedule 21, LN 85
4	Peaking	Schedule 21, LN 86
5	Total Gross Demand Cost	Sum (LN 2 : LN 4)
6		
7	Capacity Assignment Demand Revenue Estimate	Schedule 5B, Page 1
8	NH Total Pipeline, Storage & Peaking Demand Cost	LN 5
9	Capacity Assignment as % of Total Gross Demand Cost	LN 7 / LN 8
10		
11	NH Non-Grandfathered Transportation Allocated Capacity Assignment Costs	
12		
13	Pipeline & Product Demand	LN 2 * LN 9
14	Storage	LN 3 * LN 9
15	Peaking	LN 4 * LN 9
16	Total Capacity Assignment Credit	Sum (LN 13 : LN 15)
17		
18	NH Net Annual Demand Cost (Less Capacity Assignment)	
19		
20	Pipeline & Product Demand	LN 2 - LN 13
21	Storage	LN 3 - LN 14
22	Peaking	LN 4 - LN 15
23	Total Net Demand Cost (Less Capacity Assignment)	LN 5 - LN 16
24		
25	**DEVELOPMENT OF BASE AND REMAINING PIPELINE DEMAND (**	
26		
27	Pipeline MDQ	Company Analysis
28	Less 23.45% NH Transp. Capacity Assignment	-(LN 27) * LN 9
29	Net Pipeline MDQ	Sum (LN 27 : LN 28)
30		
31	Net Pipeline MDQ	LN 29
32	Less: Firm Sales Base Use	Schedule 10B, LN 48 / 10
33	Remaining Pipeline MDQ	LN 31 - LN 32
34		
35		
36	Pipeline Unit Cost	LN 20 / LN 31
37		
38		
39	Pipeline & Product Demand	LN 20
40	Less: Base Pipeline Use	LN 36 * LN 32
41	Remaining Pipeline Use	LN 39 - LN 40

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR ALLOCATORS)
(Based on NH Firm Sales Sendout for Remaining Temperature Sensitive Load)

All Months	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**
Remaining Load for All Months	2,477,390	4,103,796	4,877,822	4,218,975	3,457,242	1,974,053
Rank	5	3	1	2	4	6
% Max Month	50.79%	84.13%	100.00%	86.49%	70.88%	40.47%
PR	2.06%	4.42%	13.51%	1.18%	5.02%	4.40%
CumPR	8.30%	17.74%	32.43%	18.92%	13.32%	6.24%

Peak Months Only	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**
Remaining Load for Peak Months Only	2,477,390	4,103,796	4,877,822	4,218,975	3,457,242	1,974,053
Rank	5	3	1	2	4	6
% Max Month	50.79%	84.13%	100.00%	86.49%	70.88%	40.47%
PR	2.06%	4.42%	13.51%	1.18%	5.02%	6.74%
CumPR	8.81%	18.25%	32.94%	19.43%	13.83%	6.74%

DEMAND COST PR ALLOCATORS

	Nov	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**
Pipeline - Base	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%
Pipeline - Remaining	8.30%	17.74%	32.43%	18.92%	13.32%	6.24%
Storage & Peaking	8.30%	17.74%	32.43%	18.92%	13.32%	6.24%
Capacity Release	8.81%	18.25%	32.94%	19.43%	13.83%	6.74%
Interr. Margins & Off Sys Sales	8.81%	18.25%	32.94%	19.43%	13.83%	6.74%

DEMAND COSTS ALLOCATED TO MONTHS

	Nov	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**
Pipeline - Base	$ 104,935	$ 104,935	$ 104,935	$ 104,935	$ 104,935	$ 104,935
Pipeline - Remaining	$ 150,315	$ 321,247	$ 587,190	$ 342,624	$ 241,246	$ 112,947
Total Pipeline	$ 255,250	$ 426,182	$ 692,126	$ 447,559	$ 346,181	$ 217,882
Storage & Peaking	$ 996,471	$ 2,129,620	$ 3,892,621	$ 2,271,335	$ 1,599,274	$ 748,749
Less Credits to Demand Cost						
Cap Rel Margins & Asset Mgt Credit net of PNGTS expense	$ 192,098	$ 397,968	$ 718,270	$ 423,715	$ 301,615	$ 147,092
Interruptible Margins	$ -	$ -	$ -	$ -	$ -	$ -
Re-Entry Fee Credits	$ -	$ -	$ -	$ -	$ -	$ -
Total Direct Demand Costs	$ 1,059,623	$ 2,157,834	$ 3,866,477	$ 2,295,180	$ 1,643,840	$ 819,539

Indirect Demand Costs/(Credits)
Miscellaneous Overhead
Local Production & Storage
Subtotal

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

42 **NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR /**
43 (Based on NH Firm Sales Sendout for Remaining Temperature Sensit
44

Line		May	Jun	Jul	Aug	Sep	Oct	Total	Winter	Summer
45	**All Months**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Total**	**Winter**	**Summer**
46	Remaining Load for All Months	314,158	61,603	0	17,239	142,328	684,994	22,329,601	21,109,278	1,220,323
47	Rank	8	10	12	11	9	7			
48	% Max Month	6.44%	1.26%	0.00%	0.35%	2.92%	14.04%			
49	PR	0.44%	0.09%	0.00%	0.03%	0.18%	1.09%	32.43%		
50	CumPR	0.75%	0.12%	0.00%	0.03%	0.31%	1.83%	100.00%	96.96%	3.04%

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Line		Total	Winter	Summer
52	**Peak Months Only**	**Total**	**Winter**	**Summer**
53	Remaining Load for Peak Months Only	21,109,278	21,109,278	
54	Rank			
55	% Max Month			
56	PR	32.94%		
57	CumPR	100.00%	100.00%	0.00%

58

59 **DEMAND COST PR ALLOCATORS**

Line		May	Jun	Jul	Aug	Sep	Oct	Total	Winter	Summer
60		**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Total**	**Winter**	**Summer**
61	Pipeline - Base	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	100.00%	50.00%	50.00%
62	Pipeline - Remaining	0.75%	0.12%	0.00%	0.03%	0.31%	1.83%	100.00%	96.96%	3.04%
63	Storage & Peaking	0.75%	0.12%	0.00%	0.03%	0.31%	1.83%	100.00%	96.96%	3.04%
64	Capacity Release	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
65	Interr. Margins & Off Sys Sales	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%

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67 **DEMAND COSTS ALLOCATED TO MONTHS**

Line		May	Jun	Jul	Aug	Sep	Oct	Total	Winter	Summer	Winter
68		**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Total**	**Winter**	**Summer**	**Winter**
69	Pipeline - Base	$ 104,935	$ 104,935	$ 104,935	$ 104,935	$ 104,935	$ 104,935	$ 1,259,223	$ 629,612	$ 629,612	50.00%
70	Pipeline - Remaining	$ 13,531	$ 2,229	$ -	$ 582	$ 5,558	$ 33,196	$ 1,810,664	$ 1,755,569	$ 55,095	96.96%
71	Total Pipeline	$ 118,466	$ 107,164	$ 104,935	$ 105,517	$ 110,493	$ 138,131	$ 3,069,887	$ 2,385,180	$ 684,707	77.70%
72											
73	Storage & Peaking	$ 89,700	$ 14,774	$ -	$ 3,857	$ 36,846	$ 220,065	$ 12,003,312	$ 11,638,072	$ 365,241	96.96%
74											
75	Less Credits to Demand Cost										
76	Cap Rel Margins & Asset Mgt Credit net of PNGTS expense	$ -	$ -	$ -	$ -	$ -	$ -	$2,180,758	$ 2,180,758	$ -	100.00%
77	Interruptible Margins	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
78	Re-Entry Fee Credits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
79											
80	Total Direct Demand Costs	$ 208,167	$ 121,937	$ 104,935	$ 109,374	$ 147,339	$ 358,196	$ 12,892,441	$ 11,842,494	$ 1,049,948	91.86%
81											
82	Indirect Demand Costs/(Credits)										
83	Miscellaneous Overhead							$ 411,600	$ 321,744	$ 89,856	78.17%
84	Local Production & Storage							$ 307,762	$ 307,762	$ -	100.00%
85	Subtotal							$ 719,362	$ 629,506	$ 89,856	87.51%

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
DEMAND COSTS

LN	Description	Source
42	**NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR /**	
43	(Based on NH Firm Sales Sendout for Remaining Temperature Sensit	
44		
45	**All Months**	
46	Remaining Load for All Months	Schedule 10B, LN 80
47	Rank	Rank LN 46
48	% Max Month	LN 46 / MAX Month LN 46
49	PR	The difference between LN 48 for the month and LN 48 for next highest rank
50	CumPR	Cumulative Values, LN 49
51		
52	**Peak Months Only**	
53	Remaining Load for Peak Months Only	LN 46
54	Rank	Rank LN 53
55	% Max Month	LN 53 / MAX Month LN 53
56	PR	The difference between LN 55 for the month and LN 55 for next highest rank
57	CumPR	Cumulative Values, LN 56
58		
59	**DEMAND COST PR ALLOCATORS**	
60		
61	Pipeline - Base	1/12
62	Pipeline - Remaining	LN 50
63	Storage & Peaking	LN 50
64	Capacity Release	LN 57
65	Interr. Margins & Off Sys Sales	LN 57
66		
67	**DEMAND COSTS ALLOCATED TO MONTHS**	
68		
69	Pipeline - Base	LN 40 * LN 61
70	Pipeline - Remaining	LN 41 * LN 62
71	Total Pipeline	LN 69 + LN 70
72		
73	Storage & Peaking	LN 63 * (Sum LN 21 : LN 22)
74		
75	Less Credits to Demand Cost	
76	Cap Rel Margins & Asset Mgt Credit net of PNGTS expense	Schedule 1A, Page 6, Line 6
77	Interruptible Margins	
78	Re-Entry Fee Credits	
79		
80	Total Direct Demand Costs	LN 71 + LN 73 - (Sum LN 76 : LN 78)
81		
82	Indirect Demand Costs/(Credits)	
83	Miscellaneous Overhead	Company Analysis
84	Local Production & Storage	Company Analysis
85	Subtotal	LN 83 + LN 84

Northern Utilities - NEW HAMPSHIRE DIVISION
COMMODITY COSTS

		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	WINTER
	Supply Volumes - Therms								
1	New Hampshire Sales Pipeline	3,525,757	4,119,456	2,695,303	2,332,848	2,688,084	2,957,449	25,950,506	18,318,897
2	New Hampshire Sales Storage	0	1,067,542	3,265,744	2,864,527	1,852,449	65,090	9,115,351	9,115,351
3	New Hampshire Sales Peaking	6,808	7,091	7,039	6,361	7,022	6,703	84,069	41,023
4	Total New Hampshire Firm Sales Sendout	3,532,565	5,194,088	5,968,086	5,203,736	4,547,555	3,029,241	35,149,926	27,475,272
5									
6	New Hampshire Interruptible Sendout (Pipeline)	0	0	0	0	0	0	0	0
7									
8	Total Firm Sendout	3,532,565	5,194,088	5,968,086	5,203,736	4,547,555	3,029,241	35,149,926	27,475,272
9	Total Firm Sales	3,510,752	5,162,091	5,931,347	5,171,697	4,519,520	3,010,516	34,931,833	27,305,924
10	Difference (LAUF & Company Use)	21,813	31,997	36,739	32,039	28,035	18,725	218,093	169,348
11	Percent Difference	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
12									
13	**Variable Costs**								
14	New Hampshire Sales Pipeline Commodity	$ 1,706,792	$ 2,080,999	$ 1,519,030	$ 1,330,524	$ 1,507,533	$ 1,220,728	$ 12,538,962	$ 9,365,605
15	New Hampshire Hedging (Gains) Losses	$ 51,788	$ 70,313	$ 99,187	$ 72,540	$ 72,869	$ 33,612	$ 385,336	$ 400,309
16	New Hampshire Total Storage	$ -	$ 376,278	$ 1,135,041	$ 995,172	$ 637,017	$ 19,512	$ 3,163,020	$ 3,163,020
17	New Hampshire Total Peaking	$ 3,074	$ 3,221	$ 3,368	$ 3,169	$ 3,501	$ 3,305	$ 40,774	$ 19,638
18	New Hampshire Inventory Finance Charge	$ 546	$ 905	$ 1,075	$ 930	$ 762	$ 435	$ 4,654	$ 4,654
19	Total New Hampshire Sales Variable Costs	$ 1,762,200	$ 2,531,715	$ 2,757,702	$ 2,402,335	$ 2,221,681	$ 1,277,593	$ 16,132,746	$ 12,953,226
20	Total New Hampshire Sales Variable Costs Excld Hedges	$ 1,710,411	$ 2,461,402	$ 2,658,515	$ 2,329,795	$ 2,148,812	$ 1,243,981	$ 15,747,410	$ 12,552,917
21								$ -	$ -
22	New Hampshire Interruptible Commodity Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Total New Hampshire Commodity Costs	$ 1,762,200	$ 2,531,715	$ 2,757,702	$ 2,402,335	$ 2,221,681	$ 1,277,593	$ 16,132,746	$ 12,953,226
24									
25	**Supply Cost/Therm**								
26	New Hampshire Sales Pipeline Commodity Excld Hedges	0.4841	0.5052	0.5636	0.5703	0.5608	0.4128	$ 0.4832	$ 0.5113
27	New Hampshire Hedging (Gains) Losses	0.0147	0.0171	0.0368	0.0311	0.0271	0.0114	$ 0.0148	$ 0.0219
28	New Hampshire Storage Excld Inventory Finance Costs	0.0000	0.3525	0.3476	0.3474	0.3439	0.2998	$ 0.3470	$ 0.3470
29	New Hampshire Peaking Excld Inventory Finance Costs	0.4515	0.4542	0.4785	0.4982	0.4986	0.4931	$ 0.4850	$ 0.4787
30	New Hampshire Inventory Finance Costs per Dth Stor and P	0.0802	0.0008	0.0003	0.0003	0.0004	0.0061	$ 0.0005	$ 0.0005
31	Weighted Average Cost per Dth Sendout	0.4988	0.4874	0.4621	0.4617	0.4885	0.4218	$ 0.4590	$ 0.4715
32									
33	New Hampshire Interruptible Cost / Therm	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	$ -	$ -
34									
35	**Commodity Costs**								
36	Base Commodity, therms	1,055,129	1,090,300	1,090,300	984,787	1,090,300	1,055,129	12,820,158	6,365,942
37	Base Commodity Cost Excld Hedging	$ 510,780	$ 550,780	$ 614,475	$ 561,667	$ 611,462	$ 435,519	$ 5,964,750	$ 3,284,682
38	Base Hedging Commodity Cost	$ 15,498	$ 18,610	$ 40,123	$ 30,622	$ 29,556	$ 11,992	$ 135,916	$ 146,401
39	Remaining Commodity Excld Hedging	$ 1,199,632	$ 1,910,623	$ 2,044,039	$ 1,768,129	$ 1,537,350	$ 808,462	$ 9,782,660	$ 9,268,235
40	Remaining Hedging Commodity	$ 36,290	$ 51,703	$ 59,064	$ 41,918	$ 43,313	$ 21,621	$ 249,420	$ 253,909
41	Total Commodity Excld Hedging	$ 1,710,411	$ 2,461,402	$ 2,658,515	$ 2,329,795	$ 2,148,812	$ 1,243,981	$ 15,747,410	$ 12,552,917
42	Total Hedging	$ 51,788	$ 70,313	$ 99,187	$ 72,540	$ 72,869	$ 33,612	$ 385,336	$ 400,309
43	Total Commodity (Incl Hedging)	$ 1,762,200	$ 2,531,715	$ 2,757,702	$ 2,402,335	$ 2,221,681	$ 1,277,593	$ 16,132,746	$ 12,953,226

Northern Utilities - NEW HAMPSHIRE DIVISION
COMMODITY COSTS

	Supply Volumes - Therms	
1	New Hampshire Sales Pipeline	Schedule 22, LN 9 * LN 60 * 10
2	New Hampshire Sales Storage	Schedule 22, LN 3 * LN 60 * 10
3	New Hampshire Sales Peaking	Schedule 22, LN 4 * LN 60 * 10
4	Total New Hampshire Firm Sales Sendout	Sum LN 1 : LN 3
5		
6	New Hampshire Interruptible Sendout (Pipeline)	Schedule 22, LN 7 * 10
7		
8	Total Firm Sendout	LN 4
9	Total Firm Sales	Schedule 10B, LN 11
10	Difference (LAUF & Company Use)	LN 8 - LN 9
11	Percent Difference	LN 10 / LN 8
12		
13	**Variable Costs**	
14	New Hampshire Sales Pipeline Commodity	Schedule 22, LN 74 * 10
15	New Hampshire Hedging (Gains) Losses	Schedule 22, LN 75 * 10
16	New Hampshire Total Storage	Schedule 22, LN 76 * 10
17	New Hampshire Total Peaking	Schedule 22, LN 77 * 10
18	New Hampshire Inventory Finance Charge	Schedule 22, LN 80 * 10
19	Total New Hampshire Sales Variable Costs	Sum LN 14 : LN 18
20	Total New Hampshire Sales Variable Costs Excld Hedges	LN 19 - LN 15
21		
22	New Hampshire Interruptible Commodity Costs	Schedule 22, LN 78
23	Total New Hampshire Commodity Costs	LN 19
24		
25	**Supply Cost/Therm**	
26	New Hampshire Sales Pipeline Commodity Excld Hedges	LN 14 / LN 1
27	New Hampshire Hedging (Gains) Losses	LN 15 / LN 1
28	New Hampshire Storage Excld Inventory Finance Costs	LN 16 / LN 2
29	New Hampshire Peaking Excld Inventory Finance Costs	LN 17 / LN 3
30	New Hampshire Inventory Finance Costs per Dth Stor and Peak	LN 18 / Sum (LN 2 : LN 3)
31	Weighted Average Cost per Dth Sendout	LN 19 / LN 8
32		
33	New Hampshire Interruptible Cost / Therm	LN 22 / LN 6
34		
35	**Commodity Costs**	
36	Base Commodity, therms	Schedule 10B, LN 64
37	Base Commodity Cost Excld Hedging	Min (LN 26 * LN 36), LN 19
38	Base Hedging Commodity Cost	Min (LN 27 * LN 36), (LN 19 - LN 37)
39	Remaining Commodity Excld Hedging	LN 20 - LN 37
40	Remaining Hedging Commodity	LN 15 - LN 38
41	Total Commodity Excld Hedging	LN 37 + LN 39
42	Total Hedging	LN 38 + LN 40
43	Total Commodity (Incl Hedging)	LN 41 + LN 42

Northern Utilities
NEW HAMPSHIRE (Over) / Undercollection Analysis, Balances and Interest Calculation

			Summer						Winter						
	Sales Revenues		(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	
1	Volumes	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
2	Residential Heat & Non Heat								1,714,224	2,522,640	2,899,263	2,527,797	2,208,243	1,469,868	13,342,035
3	Sales HLF Classes								282,431	411,315	471,294	411,211	360,836	242,379	2,179,467
4	Sales LLF Classes								1,514,097	2,228,135	2,560,789	2,232,690	1,950,442	1,298,269	11,784,423
5	Total								3,510,752	5,162,091	5,931,347	5,171,697	4,519,520	3,010,516	27,305,924
6	Rates														
7	Residential Heat & Non Heat CGA								$0.8159	$0.8159	$0.8159	$0.8159	$0.8159	$0.8159	
8	Sales HLF Classes CGA								$0.7507	$0.7507	$0.7507	$0.7507	$0.7507	$0.7507	
9	Sales LLF Classes CGA								$0.8279	$0.8279	$0.8279	$0.8279	$0.8279	$0.8279	
10	Revenues														
11	Residential Heat & Non Heat								$ (1,398,635)	$ (2,058,222)	$ (2,365,509)	$ (2,062,429)	$ (1,801,705)	$ (1,199,265)	$(10,885,766)
12	Sales HLF Classes								$ (212,021)	$ (308,774)	$ (353,801)	$ (308,696)	$ (270,879)	$ (181,954)	$ (1,636,126)
13	Sales LLF Classes								$ (1,253,521)	$ (1,844,673)	$ (2,120,078)	$ (1,848,444)	$ (1,614,771)	$ (1,074,837)	$ (9,756,324)
14	Total Sales Revenues								$ (2,864,177)	$ (4,211,670)	$ (4,839,387)	$ (4,219,569)	$ (3,687,356)	$ (2,456,056)	$(22,278,215)
15															

			Summer						Winter						
16															
17	**Gas Costs and Credits**		(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	
18			May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
19	Net Demand Costs (Net of Injection Fees & Cap. Assign.)														
20	Pipeline		$ 198,485	$ 198,485	$ 198,485	$ 199,606	$ 199,606	$ 199,606	$ 198,485	$ 198,485	$ 198,485	$ 198,485	$ 198,485	$ 198,485	$ 2,385,180
21	Storage		$ 519,984	$ 519,984	$ 519,984	$ 522,323	$ 522,323	$ 522,323	$ 1,415,569	$ 1,415,569	$ 1,415,569	$ 1,415,569	$ 1,415,569	$ 519,984	$ 10,724,748
22	Peaking		$ 49,035	$ 49,035	$ 49,035	$ 51,884	$ 51,884	$ 51,884	$ 106,374	$ 112,129	$ 112,129	$ 112,129	$ 106,374	$ 49,035	$ 900,928
23	Total Demand Costs		$ 767,504	$ 767,504	$ 767,504	$ 773,813	$ 773,813	$ 773,813	$ 1,720,427	$ 1,726,182	$ 1,726,182	$ 1,726,182	$ 1,720,427	$ 767,504	$ 14,010,856
24	NUI Commodity Costs														
25	NUI Total Pipeline Volumes								699,185	810,382	534,130	462,099	534,049	595,669	3,635,515
26	Pipeline Costs Modeled in Sendout™								$ 2,920,441	$ 3,521,623	$ 2,635,313	$ 2,313,006	$ 2,634,575	$ 2,075,692	$ 16,100,651
27	NYMEX Price Used for Forecast								$ 2.8110	$ 3.0770	$ 3.2210	$ 3.2390	$ 3.2310	$ 3.2270	
28	NYMEX Price Used for Update								$ 3.4750	$ 3.7830	$ 3.9230	$ 3.9370	$ 3.9060	$ 3.8700	
29	Increase/(Decrease) NYMEX Price								$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	
30	Increase/(Decrease) in Pipeline Costs								$ 464,259	$ 572,129	$ 374,959	$ 322,545	$ 360,483	$ 383,015	
31	Updated Pipeline Costs								$ 3,384,700	$ 4,093,753	$ 3,010,273	$ 2,635,551	$ 2,995,058	$ 2,458,707	
32	Interruptible Volumes - NH								0	0	0	0	0	0	
33	Average Supply Cost ($/MMBtu)								$ 4.84	$ 5.05	$ 5.64	$ 5.70	$ 5.61	$ 4.13	
34	Interruptible Cost - NH								$ -	$ -	$ -	$ -	$ -	$ -	
35	Total Updated Pipeline Costs								$ 3,384,700	$ 4,093,753	$ 3,010,273	$ 2,635,551	$ 2,995,058	$ 2,458,707	
36	New Hampshire Allocated Percentage								50.43%	50.83%	50.46%	50.48%	50.33%	49.65%	
37	NH Updated Pipeline Costs								$ 1,706,792	$ 2,080,999	$ 1,519,030	$ 1,330,524	$ 1,507,533	$ 1,220,728	$ 9,365,605
38	Hedging (Gain)/Loss Estimate														
39	Time Triggered NYMEX Contracts (Allocated between ME and NH)														
40	NYMEX NG Futures Contracts								13	21	28	23	23	14	
41	Average Purchase Price								$ 4.2650	$ 4.4417	$ 4.6250	$ 4.5617	$ 4.5354	$ 4.3536	
42	NYMEX Price Used for Forecast								$ 2.8110	$ 3.0770	$ 3.2210	$ 3.2390	$ 3.2310	$ 3.2270	
43	NYMEX Price Used for Update								$ 3.4750	$ 3.7830	$ 3.9230	$ 3.9370	$ 3.9060	$ 3.8700	
44	Increase/(Decrease) NYMEX Price								0.6640	0.7060	0.7020	0.6980	0.6750	0.6430	
45	NUI Futures Hedging (Gain)/Loss - Allocate								$ 102,700	$ 138,320	$ 196,560	$ 143,690	$ 144,770	$ 67,700	$ 793,740
46	New Hampshire Allocated Percentage								50.43%	50.83%	50.46%	50.48%	50.33%	49.65%	
47	NH Futures Hedging (Gain)/Loss, Time Triggered								$ 51,788	$ 70,313	$ 99,187	$ 72,540	$ 72,869	$ 33,612	$ 400,309
48	Price Triggered NYMEX Contracts (NH Only)														
49	NYMEX NG Futures Contracts								0	0	0	0	0	0	
50	Average Purchase Price								$ -	$ -	$ -	$ -	$ -	$ -	
51	NYMEX Price Used for Forecast								$ 2.8110	$ 3.0770	$ 3.2210	$ 3.2390	$ 3.2310	$ 3.2270	
52	NYMEX Price Used for Update								$ 3.4750	$ 3.7830	$ 3.9230	$ 3.9370	$ 3.9060	$ 3.8700	
53	Increase/(Decrease) NYMEX Price								0.6640	0.7060	0.7020	0.6980	0.6750	0.6430	
54	NUI Futures Hedging (Gain)/Loss - Allocate								$ -	$ -	$ -	$ -	$ -	$ -	$ -
55	New Hampshire Allocated Percentage								100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
56	NH Futures Hedging (Gain)/Loss, Price Triggered								$ -	$ -	$ -	$ -	$ -	$ -	$ -
57	NH Commodity Costs														
58	Pipeline Excl Hedging								$ 1,706,792	$ 2,080,999	$ 1,519,030	$ 1,330,524	$ 1,507,533	$ 1,220,728	$ 9,365,605
59	Hedging (Gain)/Loss Estimate								$ 51,788	$ 70,313	$ 99,187	$ 72,540	$ 72,869	$ 33,612	$ 400,309
60	Storage								$ -	$ 376,278	$ 1,135,041	$ 995,172	$ 637,017	$ 19,512	$ 3,163,020
61	Peaking								$ 3,074	$ 3,221	$ 3,368	$ 3,169	$ 3,501	$ 3,305	$ 19,638
62	Total Commodity Costs								$ 1,761,653	$ 2,530,810	$ 2,756,626	$ 2,401,405	$ 2,220,919	$ 1,277,158	$ 12,948,572
63	Inventory Finance Charge		$ 119	$ 242	$ 371	$ 500	$ 628	$ 684	$ 547	$ 549	$ 464	$ 315	$ 165	$ 70	$ 4,654

		Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
64	Asset Management and Capacity Release														
65	NUI AMA Revenue		$ (397,917)	$ (397,917)	$ (397,917)	$ (397,917)	$ (397,917)	$ (397,917)	$ (404,917)	$ (404,917)	$ (404,917)	$ (404,917)	$ (404,917)	$ (397,917)	$ (4,810,000)
66	PNGTS Litigation Cost		$ -	$ -	$ -	$ -	$ -	$ -	$ 25,320.33	$ 25,320.33	$ 25,320.33	$ 25,320.33	$ 25,320.33	$ 25,320.33	$ 151,922
67	NUI Capacity Release		$ (22,348)	$ (22,348)	$ (38,048)	$ (38,048)	$ (38,048)	$ (21,258)	$ (5,558)	$ (5,558)	$ (5,558)	$ (5,558)	$ (5,558)	$ (5,558)	$ (213,450)
68	NUI AMA Rev & Cap. Release Subtotal		$ (420,265)	$ (420,265)	$ (435,965)	$ (435,965)	$ (435,965)	$ (419,175)	$ (385,155)	$ (385,155)	$ (385,155)	$ (385,155)	$ (385,155)	$ (378,155)	$ (4,871,528)
69	NH AMA Revenue		$ (184,748)	$ (184,748)	$ (184,748)	$ (184,748)	$ (184,748)	$ (184,748)	$ (162,677)	$ (162,677)	$ (162,677)	$ (162,677)	$ (162,677)	$ (159,427)	$ (2,081,299)
70	NH Capacity Release		$ (10,413)	$ (10,413)	$ (17,729)	$ (17,729)	$ (17,729)	$ (9,905)	$ (2,590)	$ (2,590)	$ (2,590)	$ (2,590)	$ (2,590)	$ (2,590)	$ (99,458)
71	NH Total Asset Management and Capacity Release		$ (195,161)	$ (195,161)	$ (202,476)	$ (202,476)	$ (202,476)	$ (194,653)	$ (165,267)	$ (165,267)	$ (165,267)	$ (165,267)	$ (165,267)	$ (162,017)	$ (2,180,758)
72															
73	**Total Anticipated Direct Cost of Gas**		$ 572,462	$ 572,585	$ 565,399	$ 571,836	$ 571,964	$ 579,844	$ 3,317,360	$ 4,092,275	$ 4,318,006	$ 3,962,636	$ 3,776,244	$ 1,882,715	$ 24,783,325
74					Winter							Summer			
75			(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	
76		Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	Total
77	Working Capital														
78	Total Anticipated Direct Cost of Gas		$ 572,462	$ 572,585	$ 565,399	$ 571,836	$ 571,964	$ 579,844	$ 3,317,360	$ 4,092,275	$ 4,318,006	$ 3,962,636	$ 3,776,244	$ 1,882,715	$ 24,783,325
79	Working Capital Percentage		0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	
80	Working Capital Allowance		$ 471	$ 472	$ 466	$ 471	$ 471	$ 478	$ 2,732	$ 3,371	$ 3,556	$ 3,264	$ 3,110	$ 1,551	$ 20,412
81	Beginning Period Working Capital Balance		$ (9,592)	$ (9,138)	$ (8,682)	$ (8,232)	$ (7,775)	$ (7,318)	$ (6,853)	$ (4,131)	$ (765)	$ 2,793	$ 6,065	$ 9,189	
82	End of Period Working Capital Allowance		$ (9,121)	$ (8,666)	$ (8,216)	$ (7,761)	$ (7,304)	$ (6,841)	$ (4,121)	$ (761)	$ 2,791	$ 6,057	$ 9,175	$ 10,740	
83	Interest		$ (17)	$ (16)	$ (15)	$ (15)	$ (14)	$ (13)	$ (10)	$ (4)	$ 2	$ 8	$ 14	$ 18	$ (62)
84	End of period with Interest	$ (9,592)	$ (9,138)	$ (8,682)	$ (8,232)	$ (7,775)	$ (7,318)	$ (6,853)	$ (4,131)	$ (765)	$ 2,793	$ 6,065	$ 9,189	$ 10,758	
85	Bad Debt														
89															$ -
90	Bad Debt Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
91	Bad Debt Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,272.67	$ 45,272.67	$ 45,272.67	$ 45,272.67	$ 45,272.67	$ 45,272.67	$ 271,636
92	Beginning Period Bad Debt Balance		$ (142,934)	$ (143,194)	$ (143,455)	$ (143,717)	$ (143,979)	$ (144,241)	$ (144,504)	$ (99,453)	$ (54,320)	$ (9,105)	$ 36,192	$ 81,572	
93	End of Period Bad Debt Balance		$ (142,934)	$ (143,194)	$ (143,455)	$ (143,717)	$ (143,979)	$ (144,241)	$ (99,231)	$ (54,180)	$ (9,048)	$ 36,167	$ 81,465	$ 126,845	
94	Interest		$ (260)	$ (261)	$ (261)	$ (262)	$ (262)	$ (263)	$ (222)	$ (140)	$ (58)	$ 25	$ 107	$ 190	$ (1,668)
95	End of Period Bad Debt Balance with Interest	$ (142,934)	$ (143,194)	$ (143,455)	$ (143,717)	$ (143,979)	$ (144,241)	$ (144,504)	$ (99,453)	$ (54,320)	$ (9,105)	$ 36,192	$ 81,572	$ 127,034	
96	Local Production and Storage Capacity								$ 51,294	$ 51,294	$ 51,294	$ 51,294	$ 51,294	$ 51,294	$ 307,762
97	Miscellaneous Overhead								$ 53,624	$ 53,624	$ 53,624	$ 53,624	$ 53,624	$ 53,624	$ 321,744
	Refunds								$ (21,599)	$ (31,874)	$ (36,425)	$ (31,948)	$ (28,336)	$ (18,643)	$ (168,825)
98	Gas Cost Other than Bad Debt and Working Capital Over/Under Collection														
99	Beginning Balance Over/Under Collection		$ (3,105,739)	$ (2,538,414)	$ (1,969,932)	$ (1,407,607)	$ (837,815)	$ (266,856)	$ 313,030	$ 872,209	$ 859,308	$ 444,030	$ 292,685	$ 487,201	
100	Net Costs - Revenues		$ 572,462	$ 572,585	$ 565,399	$ 571,836	$ 571,964	$ 579,844	$ 558,101	$ (14,478)	$ (416,463)	$ (152,016)	$ 193,806	$ (468,424)	
101	Ending Balance before Interest		$ (2,533,277)	$ (1,965,829)	$ (1,404,533)	$ (835,771)	$ (265,851)	$ 312,988	$ 871,131	$ 857,732	$ 442,844	$ 292,015	$ 486,491	$ 18,777	
102	Average Balance		$ (2,819,508)	$ (2,252,121)	$ (1,687,233)	$ (1,121,689)	$ (551,833)	$ 23,066	$ 592,080	$ 864,970	$ 651,076	$ 368,023	$ 389,588	$ 252,989	
103	Interest Rate		2.19%	2.19%	2.19%	2.19%	2.19%	2.19%	2.19%	2.19%	2.19%	2.19%	2.19%	2.19%	
104	Interest Expense		$ (5,137)	$ (4,103)	$ (3,074)	$ (2,044)	$ (1,005)	$ 42	$ 1,079	$ 1,576	$ 1,186	$ 671	$ 710	$ 461	$ (9,639)
105	Ending Balance Incl Interest Expense	$ (3,105,739)	$ (2,538,414)	$ (1,969,932)	$ (1,407,607)	$ (837,815)	$ (266,856)	$ 313,030	$ 872,209	$ 859,308	$ 444,030	$ 292,685	$ 487,201	$ 19,238	
106	**Total Over/Under Collection Ending Balance**		$ (2,690,746)	$ (2,122,069)	$ (1,559,556)	$ (989,569)	$ (418,415)	$ 161,673	$ 768,625	$ 804,222	$ 437,718	$ 334,942	$ 577,962	$ 157,030	
107	ATV Reconciliation														$ -
108															
109	**Total Indirect Cost of Gas**	$ (3,258,265)	$ (4,943)	$ (3,909)	$ (2,885)	$ (1,849)	$ (810)	$ 244	$ 132,170	$ 123,118	$ 118,452	$ 122,210	$ 125,795	$ 133,767	$ (2,516,905)
110															
111	**Total Cost of Gas**	$ (3,258,265)	$ 567,519	$ 568,676	$ 562,514	$ 569,987	$ 571,154	$ 580,088	$ 3,449,531	$ 4,215,393	$ 4,436,458	$ 4,084,845	$ 3,902,039	$ 2,016,482	$ 22,266,420
112															
113	**Total Interest**	$ -	$ (5,414)	$ (4,380)	$ (3,351)	$ (2,320)	$ (1,281)	$ (234)	$ 847	$ 1,431	$ 1,130	$ 703	$ 831	$ 669	$ (11,369)

Northern Utilities, Inc.
Estimated Gas Supply Demand Costs
November 1, 2012 through October 31, 2013

Line	Description	Amount	Reference
1.	Pipeline Demand Costs	$ 9,964,773	Sch 5A, Page 3 - Pipeline Allocated Cost
2.	Storage Allocated Pipeline Demand Costs	$ 26,827,274	Sch 5A, Page 3 - Storage Allocated Cost
3.	Storage Demand Costs	$ 3,035,662	Sch 5A, Page 4 - Annual Fixed Charges
4.	Peaking Allocated Pipeline Demand Costs	$ 1,728,786	Sch 5A, Page 3 - Peaking Allocated Cost
5.	Peaking Contract Costs	$ 880,250	Sch 5A, Page 5, Annual Fixed Charges
6.	Asset Management and Capacity Release Revenue	$ (5,023,450)	Sch 5A, Page 6 - Total Asset Management and Capacity Release Revenue
7.	Total Demand Costs	$ 37,413,294	Sum Lines 1 through 6.

Northern Utilities, Inc.

Pipeline Contract Demand Cost Estimates

November 1, 2012 through October 31, 2013

Pipeline	Contract ID	Rate	Negotiated Rate	MDQ (Dth)	Receipt Zone	Delivery Zone	Demand Rate ($/MDQ)	Months Per Year	Support for Demand Rate	Monthly Demand	Annual Demand
Algonquin	93002F	AFT-1 (AFT-2)	No	4,211	Mendon, MA	Brockton, MA	$ 6.1138	12	Line 1 of Page 2, Att NUI-FXW-10	$ 25,745	$ 308,943
Algonquin	93201A1C	AFT-1 (F-2/F-3)	No	1,251	Centerville, NJ	Taunton, MA	$ 6.5734	12	Line 2 of Page 2, Att NUI-FXW-10	$ 8,223	$ 98,680
Granite	10-010-FT-NN	FT-NN	No	100,000	NA	NA	$ 3.2913	9	Line 3 of Page 2, Att NUI-FXW-10	$ 329,130	$ 2,962,170
Granite	10-010-FT-NN	FT-NN	No	100,000	NA	NA	$ 3.4825	3	Line 3 of Page 2, Att NUI-FXW-10	$ 348,250	$ 1,044,750
Iroquois	R181001	RTS-1	No	6,569	Zone 1	Zone 1	$ 6.5971	12	Line 4 of Page 2, Att NUI-FXW-10	$ 43,336	$ 520,036
PNGTS	1997-003	FT	No	1,100	Pittsburgh	GSGT	$ 40.2456	12	Line 5 of Page 2, Att NUI-FXW-10	$ 44,270	$ 531,242
PNGTS	1997-004	FT	Yes	33,000	Pittsburgh	GSGT	$ 76.4666	5	Line 6 of Page 2, Att NUI-FXW-10	$ 2,523,398	$ 12,616,989
Tennessee	5083	FT-A	No	4,605	Zone 0	Zone 6	$ 24.4547	12	Line 7 of Page 2, Att NUI-FXW-10	$ 112,614	$ 1,351,367
Tennessee	5083	FT-A	No	8,550	Zone L	Zone 6	$ 21.6916	12	Line 8 of Page 2, Att NUI-FXW-10	$ 185,463	$ 2,225,558
Tennessee	5265	FT-A	No	2,653	Zone 4	Zone 6	$ 8.4896	12	Line 9 of Page 2, Att NUI-FXW-10	$ 22,523	$ 270,275
Tennessee	5292	FT-A	No	1,406	Zone 5	Zone 6	$ 7.4396	12	Line 10 of Page 2, Att NUI-FXW-10	$ 10,460	$ 125,521
Tennessee	31861	FT-A	No	2,226	Zone 5	Zone 6	$ 7.4396	12	Line 10 of Page 2, Att NUI-FXW-10	$ 16,561	$ 198,727
Tennessee	39735	FT-A	No	929	Zone 5	Zone 6	$ 7.4396	12	Line 10 of Page 2, Att NUI-FXW-10	$ 6,911	$ 82,937
Tennessee	41099	FT-A	No	4,267	Zone 5	Zone 6	$ 7.4396	12	Line 10 of Page 2, Att NUI-FXW-10	$ 31,745	$ 380,937
Texas Eastern	800384	FT-1	No	965	M3	M3	$ 5.7640	12	Line 11 of Page 2, Att NUI-FXW-10	$ 5,562	$ 66,747
TransCanada	33322	FT	No	34,000	Dawn	E. Hereford	$ 29.7221	12	Line 12 of Page 2, Att NUI-FXW-10	$ 1,010,551	$ 12,126,617
TransCanada	29594	FT	No	5,937	Parkway	Iroquois	$ 12.1808	12	Line 13 of Page 2, Att NUI-FXW-10	$ 72,317	$ 867,809
Union	M12205	M12	No	6,003	Dawn	Parkway	$ 2.5252	12	Line 14 of Page 2, Att NUI-FXW-10	$ 15,159	$ 181,905
Vector	CRL-NUI-0725	FT-1	Yes	17,172	Alliance	Dawn	$ 7.6042	12	Line 15 of Page 2, Att NUI-FXW-10	$ 130,579	$ 1,566,952
Vector	CRL-NUI-0727	FT-1	Yes	17,086	W-10	Dawn	$ 4.5625	5	Line 16 of Page 2, Att NUI-FXW-10	$ 77,955	$ 389,774
Vector	FT-1-NUI-0122	FT-1	Yes	6,070	Alliance	St. Clair	$ 7.7745	12	Line 17 of Page 2, Att NUI-FXW-10	$ 47,191	$ 566,295
Vector	FT-1-NUI-C0122	FT-1	Yes	6,070	St. Clair	Dawn	$ 0.5025	12	Line 18 of Page 2, Att NUI-FXW-10	$ 3,050	$ 36,602

Total Annual Demand Costs $ 38,520,832

Northern Utilities, Inc.
Pipeline Contract Demand Cost Allocations
November 1, 2012 through October 31, 2013

Pipeline	Contract ID	MDQ	Pipeline MDQ	Storage MDQ	Peaking MDQ	Pipeline %	Storage %	Peaking %	Annual Demand	Annual Pipeline Allocated Cost	Annual Storage Allocated Cost	Annual Peaking Allocated Cost
Algonquin	93002F	4,211	4,211			100%	0%	0%	$ 308,943	$ 308,943	$ -	$ -
Algonquin	93201A1C	1,251	1,251			100%	0%	0%	$ 98,680	$ 98,680	$ -	$ -
Granite	10-010-FT-NN	100,000	21,326	35,529	43,145	21%	36%	43%	$ 2,962,170	$ 631,712	$ 1,052,429	$ 1,278,028
Granite	10-010-FT-NN	100,000	21,326	35,529	43,145	21%	36%	43%	$ 1,044,750	$ 222,803	$ 371,189	$ 450,757
Iroquois	R181001	6,569	6,569			100%	0%	0%	$ 520,036	$ 520,036	$ -	$ -
PNGTS	1997-003	1,100	1,100			100%	0%	0%	$ 531,242	$ 531,242	$ -	$ -
PNGTS	1997-004	33,000		33,000		0%	100%	0%	$ 12,616,989	$ -	$ 12,616,989	$ -
Tennessee	5083	4,605	4,605			100%	0%	0%	$ 1,351,367	$ 1,351,367	$ -	$ -
Tennessee	5083	8,550	8,550			100%	0%	0%	$ 2,225,558	$ 2,225,558	$ -	$ -
Tennessee	5265	2,653		2,653		0%	100%	0%	$ 270,275	$ -	$ 270,275	$ -
Tennessee	5292	1,406	1,406	-		100%	0%	0%	$ 125,521	$ 125,521	$ -	$ -
Tennessee	31861	2,226	2,226			100%	0%	0%	$ 198,727	$ 198,727	$ -	$ -
Tennessee	39735	929	929	-		100%	0%	0%	$ 82,937	$ 82,937	$ -	$ -
Tennessee	41099	4,267	4,267	-		100%	0%	0%	$ 380,937	$ 380,937	$ -	$ -
Texas Eastern	800384	965	965	-		100%	0%	0%	$ 66,747	$ 66,747	$ -	$ -
TransCanada	33322	34,000		34,000		0%	100%	0%	$ 12,126,617	$ -	$ 12,126,617	$ -
TransCanada	29594	5,937	5,937	-		100%	0%	0%	$ 867,809	$ 867,809	$ -	$ -
Union	M12205	6,003	6,003	-		100%	0%	0%	$ 181,905	$ 181,905	$ -	$ -
Vector	CRL-NUI-0725	17,172	17,172			100%	0%	0%	$ 1,566,952	$ 1,566,952	$ -	$ -
Vector	CRL-NUI-0727	17,086		17,086		0%	100%	0%	$ 389,774	$ -	$ 389,774	$ -
Vector	FT-1-NUI-0122	6,070	6,070	-		100%	0%	0%	$ 566,295	$ 566,295	$ -	$ -
Vector	FT-1-NUI-C0122	6,070	6,070	-		100%	0%	0%	$ 36,602	$ 36,602	$ -	$ -
Annual Total Demand Costs									$ 38,520,832	$ 9,964,773	$ 26,827,274	$ 1,728,786

REDACTED

Northern Utilities, Inc.

Peaking Contract Demand Cost Estimates

November 1, 2012 through October 31, 2013

Resource	Contract Quantity	Maximum Daily Quantity	Months Per Year	Support for Demand Rates	Monthly Fixed Charges	Annual Fixed Charges
LNG Supply	125,000	5,000	5	FXW-10, Page 4	[redacted]	[redacted]
Peaking Supply 1	70,000	10,000	5	FXW-10, Page 4		
Peaking Supply 2	30,000	5,000	5	FXW-10, Page 4		
Peaking Supply 3	30,000	5,000	5	FXW-10, Page 4		
Peaking Supply 4	1,440,000	16,000	3	FXW-10, Page 4		
Total Peaking Supply Contract Demand Costs						$ 880,250

REDACTED

Northern Utilities, Inc. Peaking Supply Demand Cost				
Line	Peaking Supply Contract	Notes	Reference	Monthly Demand Cost
1	LNG Supply		Page 43	[redacted]
2	Peaking Supply 1	1		
3	Peaking Supply 2	1		
4	Peaking Supply 3	1		
5	Peaking Supply 4	1		

Note 1 Contracts for Peaking Supplies are pending.

REDACTED

CONFIDENTIAL
OUTLINE OF PRICING AND OTHER TERMS FOR FIRM LIQUID SERVICE NORTHERN UTILITIES INC

DATE:	October 3, 2012
SELLER:	[redacted] ("Seller")
BUYER:	Northern Utilities Inc ("Buyer")
LEVEL OF SERVICE:	Firm Liquid Service
COMMENCE:	November 1, 2012
TERMINATE:	October 31, 2013
DELIVERY PERIOD:	November 1, 2012 through October 31, 2013
MDQ:	5,000 MMBtu
ACQ:	125,000 MMBtu
DELIVERY POINT:	Tailgate of Seller's Everett Marine Terminal
NOMINATION:	Pursuant to Liquid Annex guidelines (48 hrs prior notice)
PRICING:	<u>Call Payment</u> The Call Payment shall equal [redacted] which shall be payable to Seller in five equal monthly installments o[redacted] November through March. <u>Commodity Charge</u> For each MMBtu of LNG ordered and delivered to Buyer, Buyer will pay to Seller a commodity rate per MMBtu equal to the [redacted] for the month in which the gas is purchased.
OTHER:	This outline is strictly confidential. Other contract provisions including metering, measurement, billing and payment, force majeure and related provisions will be pursuant to Seller's NAESB agreement. This proposal, and any agreement resulting there from, is subject to final [redacted] approval or equivalent. This proposal is also subject to

Northern Utilities, Inc. Retail Marketer Capacity Assignment Revenue Projections November 2012 through October 2013		
Item	Revenue	Reference
NH Division Pipeline Contract Capacity Assignment	$ (4,325,026)	Page 2
NH Division Storage Contract Capacity Assignment	$ (313,407)	Page 3
NH Division Peaking Demand	$ (308,571)	Page 4
NH Division Asset Management and Capacity Release Revenue Assigned to Retail Suppliers	$ 344,864	Page 5
NH Division Net PNGTS Litigation Costs Assigned to Retail Suppliers	$ (15,956)	Page 6
NH Division Capacity Assignment Demand Revenue - Updated Forecast	$ (4,618,096)	Sum of Items Above

Northern Utilities, Inc.
New Hampshire Division Pipeline Capacity Assignment Estimates
November 1, 2012 through October 31, 2013

Pipeline	Contract ID	Pipeline Allocated Cost	Storage Allocated Cost	Capacity Assigned? (Y/N)	Pipeline Allocated MDQ	Storage Allocated MDQ	Assigned Pipeline MDQ	Assigned Storage MDQ	Assigned Pipeline Credits	Assigned Storage Credits	NH Annual Cap Assign Credit
Algonquin	93002F	$ 308,943	$ -	Y	4,211	-	(661)	-	$ (48,495)	$ -	$ (48,495)
Algonquin	93201A1C	$ 98,680	$ -	Y	1,251	-	(196)	-	$ (15,461)	$ -	$ (15,461)
Granite	10-010-FT-NN	$ 631,712	$ 1,052,429	Y	21,326	35,529	(3,347)	(3,670)	$ (99,144)	$ (108,712)	$ (207,855)
Granite	10-010-FT-NN	$ 222,803	$ 371,189	Y	21,326	35,529	(3,347)	(3,670)	$ (34,968)	$ (38,342)	$ (73,310)
Iroquois	R181001	$ 520,036	$ -	Y	6,569	-	(1,031)	-	$ (81,619)	$ -	$ (81,619)
PNGTS	1997-003	$ 531,242	$ -	Y	1,100	-	(173)	-	$ (83,550)	$ -	$ (83,550)
PNGTS	1997-004	$ -	$ 12,616,989	Y	-	33,000	-	(3,409)	$ -	$ (1,303,373)	$ (1,303,373)
Tennessee	5083	$ 1,351,367	$ -	Y	4,605	-	(723)	-	$ (212,169)	$ -	$ (212,169)
Tennessee	5083	$ 2,225,558	$ -	Y	8,550	-	(1,342)	-	$ (349,322)	$ -	$ (349,322)
Tennessee	5265	$ -	$ 270,275	Y	-	2,653	-	(274)	$ -	$ (27,914)	$ (27,914)
Tennessee	5292	$ 125,521	$ -	Y	1,406	-	(221)	-	$ (19,730)	$ -	$ (19,730)
Tennessee	31861	$ 198,727	$ -	Y	2,226	-	(349)	-	$ (31,157)	$ -	$ (31,157)
Tennessee	39735	$ 82,937	$ -	Y	929	-	(146)	-	$ (13,034)	$ -	$ (13,034)
Tennessee	41099	$ 380,937	$ -	Y	4,267	-	(670)	-	$ (59,814)	$ -	$ (59,814)
Texas Eastern	800384	$ 66,747	$ -	N	NA	NA	-	-	$ -	$ -	$ -
TransCanada	33322	$ -	$ 12,126,617	Y	-	34,000	-	(3,512)	$ -	$ (1,252,608)	$ (1,252,608)
TransCanada	29594	$ 867,809	$ -	Y	5,937	-	(932)	-	$ (136,230)	$ -	$ (136,230)
Union	M12205	$ 181,905	$ -	Y	6,003	-	(942)	-	$ (28,545)	$ -	$ (28,545)
Vector	CRL-NUI-0725	$ 1,566,952	$ -	Y	17,172	-	(2,695)	-	$ (245,920)	$ -	$ (245,920)
Vector	CRL-NUI-0727	$ -	$ 389,774	Y	-	17,086	-	(1,765)	$ -	$ (40,264)	$ (40,264)
Vector	FT-1-NUI-0122	$ 566,295	$ -	Y	6,070	-	(953)	-	$ (88,909)	$ -	$ (88,909)
Vector	FT-1-NUI-C0122	$ 36,602	$ -	Y	6,070	-	(953)	-	$ (5,747)	$ -	$ (5,747)
Total NH Capacity Assignment Credits									$ (1,553,813)	$ (2,771,213)	$ (4,325,026)

Northern Utilities, Inc.
New Hampshire Division
Peaking Demand Capacity Assignment Revenues
November 2012 through October 2013

Month	Total Peaking Demand TCQ	Rate	Demand Revenue
Nov-11	4,329	$ 11.88	$ (51,429)
Dec-11	4,329	$ 11.88	$ (51,429)
Jan-12	4,329	$ 11.88	$ (51,429)
Feb-12	4,329	$ 11.88	$ (51,429)
Mar-12	4,329	$ 11.88	$ (51,429)
Apr-12	4,329	$ 11.88	$ (51,429)

Total Division Peaking Demand Revenue $ (308,571)

Northern Utilities, Inc.
NH Division Peaking Capacity Assignment Demand Rate
November 2012 through April 2013

Line	Description	Northern	NH Division
1	Capacity Allocation Factor		46.40%
2	Peaking Contracts	35,910	16,662
3	Peaking Plants	10,000	4,640
4	Total	45,910	21,302
5	Peaking Contracts Costs	$ 880,250	$ 408,436
6	Peaking Allocated Pipeline Demand Costs	$ 1,728,786	$ 802,157
7	Peaking Plants		$ 307,762
8	Capacity Costs (Before Cap Assignment)		$ 1,518,355
9	NH Division Peaking Capacity Assignment Rate		$ 11.88

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

Typical Residential Heating Bill - 1,250 therms/year

Comparison of Winter 2012-2013 vs. Winter 2011-2012

				Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
1				**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**Winter**	**May**	**June**	**July**	**August**	**Sept**	**October**	**Summer**	**Annual**
2		Typical Usage: therms		109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
3	**Winter 2012- 2013**																	
4	Customer Charge	units @	$ 13.73	$13.73	$13.73	$13.73	$13.73	$13.73	$13.73	$82.38								
5	First	50 units @	$0.4410	$22.05	$22.05	$22.05	$22.05	$22.05	$22.05	$132.30								
6	Over	50 units @	$0.3829	$22.59	$38.29	$52.46	$52.84	$44.42	$31.40	$241.99								
7		COG 1	$0.8159	$88.93						$88.93								
8		COG 2	$0.8159		$122.39					$122.39								
9		COG 3	$0.8159			$152.57				$152.57								
10		COG 4	$0.8159				$153.39			$153.39								
11		COG 5	$0.8159					$135.44		$135.44								
12		COG 6	$0.8159						$107.70	$107.70								
13		LDAC	$0.0720	$7.85	$10.80	$13.46	$13.54	$11.95	$9.50	$67.10								
14	**Summer 2012**																	
15	Customer Charge	units @	$ 13.73								$ 13.73	$13.73	$13.73	$13.73	$ 13.73	$13.73	$82.38	
16	First	50 units @	$0.4410								$22.05	$22.05	$13.23	$13.23	$18.52	$22.05	$111.13	
17	Over	50 units @	$0.4410								$17.64	$2.21	$0.00	$0.00	$0.00	$9.26	$29.11	
18		COG 1	$0.4264								$38.38						$38.38	
19		COG 2	$0.4006									$22.03					$22.03	
20		COG 3	$0.4006										$12.02				$12.02	
21		COG 4	$0.4297											$12.89			$12.89	
22		COG 5	$0.4014												$16.86		$16.86	
23		COG 6	$0.4014													$28.50	$28.50	
24	Summer Period 2012 Weighted Avg. COG		$0.4109															
25		LDAC	$ 0.0642								$5.78	$3.53	$1.93	$1.93	$2.70	$4.56	$20.42	
26			**TOTAL**	$155.15	$207.26	$254.27	$255.55	$227.59	$184.38	**$1,284.20**	$97.57	$63.55	$40.90	$41.78	$51.81	$78.10	$373.71	$1,657.91
27				**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**Winter**	**May**	**June**	**July**	**August**	**Sept**	**October**	**Summer**	**Annual**
28		Typical Usage: therms		109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
29	**Winter 2011 - 2012**																	
30	Customer Charge	units @	$ 9.50	$9.50	$9.50	$9.50	$9.50	$9.50	$9.50	$57.00								
31	First	50 units @	$0.4395	$21.98	$21.98	$21.98	$21.98	$21.98	$21.98	$131.85								
32	Over	50 units @	$0.3283	$19.37	$32.83	$44.98	$45.31	$38.08	$26.92	$207.49								
33		COG 1	$1.0837	$118.12						$118.12								
34		COG 2	$1.0837		$162.56					$162.56								
35		COG 3	$1.1560			$216.17				$216.17								
36		COG 4	$1.1560				$217.33			$217.33								
37		COG 5	$1.2961					$215.15		$215.15								
38		COG 6	$1.0920						$144.14	$144.14								
39	Winter Period 11-12 Weighted Avg. COG		$1.1518															
40		LDAC	$ 0.0440	$4.80	$6.60	$8.23	$8.27	$7.30	$5.81	$41.01								
41	**Summer 2011**																	
42	Customer Charge	units @	$ 9.50								$9.50	$9.50	$9.50	$9.50	$9.50	$9.50	$57.00	
43	First	50 units @	$0.4102								$20.51	$20.51	$12.31				$53.33	
44	Temp First	50 units @	$0.4395											$13.19	$18.46	$21.98	$53.62	
45	Over	50 units @	$0.2990								$11.96	$1.50	$0.00	$0.00	$0.00	$6.28	$19.73	
46	Temp Over	50 units @	$0.3283															
47		COG 1	$0.6673								$60.06						$60.06	
48		COG 2	$0.6673									$36.70					$36.70	
49		COG 3	$0.5992										$17.98				$17.98	
50		COG 4	$0.6685											$20.06			$20.06	
51		COG 5	$0.5570												$23.39		$23.39	
52		COG 6	$0.5570													$39.55	$39.55	
53	Summer Period 2011 Wighted Avg. COG		$0.6218															
54		LDAC	$ 0.0456								$4.10	$2.51	$1.37	$1.37	$1.92	$3.24	$14.50	
55			**TOTAL**	$173.76	$233.46	$300.85	$302.38	$292.01	$208.35	**$1,510.82**	$106.13	$70.71	$41.15	$44.11	$53.27	$80.54	$395.91	$1,906.73
56			**Change**	($18.61)	($26.21)	($46.58)	($46.84)	($64.43)	($23.97)	**($226.62)**	($8.56)	($7.17)	($0.25)	($2.33)	($1.46)	($2.44)	**($22.20)**	($248.82)
57			**% Chg**	-10.71%	-11.22%	-15.48%	-15.49%	-22.06%	-11.50%	**-15.00%**	-8.06%	-10.13%	-0.60%	-5.28%	-2.74%	-3.03%	**-5.61%**	-13.05%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

Typical G-40 Commercial & Industrial Bill - 2,000 therms/year
Comparison of Winter 2012-2013 vs. Winter 2011-2012

1				Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
2		Typical Usage: therms		193	269	298	262	234	171	1,427	117	81	72	72	89	142	573	2,000
3	**Winter 2012 - 2013**																	
4	Customer Charge	units @	$ 31.40	$31.40	$31.40	$31.40	$31.40	$31.40	$31.40	$188.40								
5	First	75 units @	$0.2701	$20.26	$20.26	$20.26	$20.26	$20.26	$20.26	$121.55								
6	Over	75 units @	$0.2226	$26.27	$43.18	$49.64	$41.63	$35.39	$21.37	$217.48								
7		COG 1	$0.8279	$159.78						$159.78								
8		COG 2	$0.8279		$222.71					$222.71								
9		COG 3	$0.8279			$246.71				$246.71								
10		COG 4	$0.8279				$216.91			$216.91								
11		COG 5	$0.8279					$193.73		$193.73								
12		COG 6	$0.8279						$141.57	$141.57								
13		LDAC	$0.0435	$8.40	$11.70	$12.96	$11.40	$10.18	$7.44	$62.07								
14	**Summer 2012**																	
15	Customer Charge	units @	$ 31.40								$ 31.40	$31.40	$31.40	$31.40	$ 31.40	$31.40	$188.40	
16	First	75 units @	$0.2701								$20.26	$20.26	$19.45	$19.45	$20.26	$20.26	$119.92	
17	Over	75 units @	$0.2226								$9.35	$1.34	$0.00	$0.00	$3.12	$14.91	$28.72	
18		COG 1	$0.4597								$53.78						$53.78	
19		COG 2	$0.4339									$35.15					$35.15	
20		COG 3	$0.4339										$31.24				$31.24	
21		COG 4	$0.4630											$33.34			$33.34	
22		COG 5	$0.4347												$38.69		$38.69	
23		COG 6	$0.4347													$61.73	$61.73	
24	Summer Period 2012 Weighted Avg. COG		$0.4431															
25		LDAC	$ 0.0435								$5.09	$3.52	$3.13	$3.13	$3.87	$6.18	$24.93	
26		**TOTAL**		$246.10	$329.25	$360.97	$321.59	$290.96	$222.04	**$1,770.91**	$119.88	$91.66	$85.22	$87.32	$97.33	$134.48	$615.89	$2,386.80
27				**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**Winter**	**May**	**June**	**July**	**August**	**Sept**	**October**	**Summer**	**Annual**
28		Typical Usage: therms		193	269	298	262	234	171	1,427	117	81	72	72	89	142	573	2,000
29	**Winter 2011 - 2012**																	
30	Customer Charge	units @	$ 18.70	$18.70	$18.70	$18.70	$18.70	$18.70	$18.70	$112.20								
31	First	75 units @	$0.3370	$25.28	$25.28	$25.28	$25.28	$25.28	$25.28	$151.65								
32	Over	75 units @	$0.2300	$27.14	$44.62	$51.29	$43.01	$36.57	$22.08	$224.71								
33		COG 1	$1.1166	$215.50						$215.50								
34		COG 2	$1.1166		$300.37					$300.37								
35		COG 3	$1.1889			$354.29				$354.29								
36		COG 4	$1.1859				$310.71			$310.71								
37		COG 5	$1.3290					$310.99		$310.99								
38		COG 6	$1.1249						$192.36	$192.36								
39	Winter Period 11-12 Weighted Avg. COG		$1.1802															
40		LDAC	$ 0.0233	$4.50	$6.27	$6.94	$6.10	$5.45	$3.98	$33.25								
41	**Summer 2011**																	
42	Customer Charge	units @	$ 18.70								$18.70	$18.70	$18.70	$18.70	$18.70	$18.70	$112.20	
43	First	75 units @	$0.3077								$23.08	$23.08	$22.15				$68.31	
44	First	75 units (Temp)	$0.3370											$24.26	$25.28	$25.28	$74.81	
45	Over	75 units @	$0.2007								$8.43	$1.20	$0.00				$9.63	
46	Over	75 units (Temp)	$0.2300											$0.00	$3.22	$15.41	$18.63	
47		COG 1	$0.7234								$84.64						$84.64	
48		COG 2	$0.7234									$58.60					$58.60	
49		COG 3	$0.6553										$47.18				$47.18	
50		COG 4	$0.7246											$52.17			$52.17	
51		COG 5	$0.6131												$54.57		$54.57	
52		COG 6	$0.6131													$87.06	$87.06	
53	Summer Period 2011 Wighted Avg. COG		$0.6705															
54		LDAC	$ 0.0297								$3.47	$2.41	$2.14	$2.14	$2.64	$4.22	$17.02	
55		**TOTAL**		$291.12	$395.23	$456.50	$403.80	$396.98	$262.40	**$2,206.02**	$138.32	$103.98	$90.17	$97.27	$104.40	$150.66	$684.82	$2,890.84
56		**Change**		($45.01)	($65.98)	($95.53)	($82.20)	($106.02)	($40.36)	**($435.11)**	($18.44)	($12.32)	($4.95)	($9.96)	($7.07)	($16.19)	**($68.93)**	($504.04)
57		**% Chg**		-15.46%	-16.69%	-20.93%	-20.36%	-26.71%	-15.38%	**-19.72%**	-13.33%	-11.85%	-5.49%	-10.24%	-6.77%	-10.74%	**-10.07%**	-17.44%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

Typical G-41 Commercial & Industrial Bill - 21,023 therms/year

Comparison of Winter 2012-2013 vs. Winter 2011-2012

				Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
1				Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
2		Typical Usage: therms		1,553	2,578	3,265	4,103	3,402	2,473	17,374	1,258	701	414	213	364	699	3,649	21,023
3	**Winter 2012 - 2013**																	
4	Customer Charge	units @	$ 94.21	$94.21	$94.21	$94.21	$94.21	$94.21	$94.21	$565.26								
5	All	units @	$0.2016	$313.08	$519.72	$658.22	$827.16	$685.84	$498.56	$3,502.60								
6		COG 1	$0.8279	$1,285.73						$1,285.73								
7		COG 2	$0.8279		$2,134.33					$2,134.33								
8		COG 3	$0.8279			$2,703.09				$2,703.09								
9		COG 4	$0.8279				$3,396.87			$3,396.87								
10		COG 5	$0.8279					$2,816.52		$2,816.52								
11		COG 6	$0.8279						$2,047.40	$2,047.40								
12		LDAC	$0.0435	$67.56	$112.14	$142.03	$178.48	$147.99	$107.58	$755.77								
13	**Summer 2012**																	
14	Customer Charge	units @	$ 94.21								$ 94.21	$94.21	$94.21	$94.21	$ 94.21	$94.21	$565.26	
15	All	units @	$0.1557								$195.87	$109.15	$64.46	$33.16	$56.67	$108.83	$568.15	
16		COG 1	$0.4597								$578.30						$578.30	
17		COG 2	$0.4339									$304.16					$304.16	
18		COG 3	$0.4339										$179.63				$179.63	
19		COG 4	$0.4630											$98.62			$98.62	
20		COG 5	$0.4347												$158.23		$158.23	
21		COG 6	$0.4347													$303.86	$303.86	
22	Summer Period 2012 Weighted Avg. COG		$0.4447															
23		LDAC	$ 0.0435								$54.72	$30.49	$18.01	$9.27	$15.83	$30.41	$158.73	
24		**TOTAL**		$1,760.58	$2,860.40	$3,597.56	$4,496.73	$3,744.56	$2,747.74	**$19,207.56**	$923.11	$538.01	$356.31	$235.26	$324.95	$537.31	$2,914.95	$22,122.51
25				Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
26		Typical Usage: therms		1,553	2,578	3,265	4,103	3,402	2,473	17,374	1,258	701	414	213	364	699	3,649	21,023
27	**Winter 2011 - 2012**																	
28	Customer Charge	units @	$ 60.30	$60.30	$60.30	$60.30	$60.30	$60.30	$60.30	$361.80								
29	All	units @	$0.2235	$347.10	$576.18	$729.73	$917.02	$760.35	$552.72	$3,883.09								
30		COG 1	$1.1166	$1,734.08						$1,734.08								
31		COG 2	$1.1166		$2,878.59					$2,878.59								
32		COG 3	$1.1889			$3,881.76				$3,881.76								
33		COG 4	$1.1859				$4,865.75			$4,865.75								
34		COG 5	$1.3290					$4,521.26		$4,521.26								
35		COG 6	$1.1249						$2,781.88	$2,781.88								
36	Winter Period 11-12 Weighted Avg. COG		$1.1893															
37		LDAC	$ 0.0233	$36.18	$60.07	$76.07	$95.60	$79.27	$57.62	$404.81								
38	**Summer 2011**																	
39	Customer Charge	units @	$ 60.30								$60.30	$60.30	$60.30	$60.30	$60.30	$60.30	$361.80	
40	All	units @	$0.1124								$141.40	$78.79	$46.53				$266.73	
41	All	units (Temp)	$0.1417											$30.18	$51.58	$99.05	$180.81	
42		COG 1	$0.7234								$910.04						$910.04	
43		COG 2	$0.7234									$507.10					$507.10	
44		COG 3	$0.6553										$271.29				$271.29	
45		COG 4	$0.7246											$154.34			$154.34	
46		COG 5	$0.6131												$223.17		$223.17	
47		COG 6	$0.6131													$428.56	$428.56	
48	Summer Period 2011 Wighted Avg. COG		$0.6836															
49		LDAC	$ 0.0297								$37.36	$20.82	$12.30	$6.33	$10.81	$20.76	$108.38	
50		**TOTAL**		$2,177.66	$3,575.15	$4,747.86	$5,938.67	$5,421.17	$3,452.51	**$25,313.02**	$1,149.10	$667.02	$390.42	$251.15	$345.86	$608.67	$3,412.21	$28,725.23
51		**Change**		($417.08)	($714.74)	($1,150.31)	($1,441.94)	($1,676.62)	($704.78)	**($6,105.46)**	($225.99)	($129.00)	($34.11)	($15.89)	($20.91)	($71.36)	**($497.26)**	($6,602.72)
52		**% Chg**		-19.15%	-19.99%	-24.23%	-24.28%	-30.93%	-20.41%	**-24.12%**	-19.67%	-19.34%	-8.74%	-6.33%	-6.05%	-11.72%	**-14.57%**	-22.99%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

Typical G-51 Commercial & Industrial Bill - 20,489 therms/year

Comparison of Winter 2012-2013 vs. Winter 2011-2012

				Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
1				Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
2		Typical Usage: therms		1,722	2,086	2,330	2,333	2,291	1,872	12,634	1,510	1,374	1,247	1,190	1,210	1,324	7,855	20,489
3	**Winter 2012 - 2013**																	
4	Customer Charge	units @	$ 94.21	$94.21	$94.21	$94.21	$94.21	$94.21	$94.21	$565.26								
5	First	1,300 units @	$0.1849	$240.37	$240.37	$240.37	$240.37	$240.37	$240.37	$1,442.22								
6	Over	1,300 units @	$0.1482	$62.54	$116.49	$152.65	$153.09	$146.87	$84.77	$716.40								
7		COG 1	$0.7507	$1,292.71						$1,292.71								
8		COG 2	$0.7507		$1,565.96					$1,565.96								
9		COG 3	$0.7507			$1,749.13				$1,749.13								
10		COG 4	$0.7507				$1,751.38			$1,751.38								
11		COG 5	$0.7507					$1,719.85		$1,719.85								
12		COG 6	$0.7507						$1,405.31	$1,405.31								
13		LDAC	$0.0435	$74.91	$90.74	$101.36	$101.49	$99.66	$81.43	$549.58								
14	**Summer 2012**																	
15	Customer Charge	units @	$ 94.21								$ 94.21	$94.21	$94.21	$94.21	$ 94.21	$94.21	$565.26	
16	First	1,000 units @	$0.1325								$132.50	$132.50	$132.50	$132.50	$132.50	$132.50	$795.00	
17	Over	1,000 units @	$0.1011								$51.56	$37.81	$24.97	$19.21	$21.23	$32.76	$187.54	
18		COG 1	$0.3835								$579.09						$579.09	
19		COG 2	$0.3577									$491.48					$491.48	
20		COG 3	$0.3577										$446.05				$446.05	
21		COG 4	$0.3868											$460.29			$460.29	
22		COG 5	$0.3868												$468.03		$468.03	
23		COG 6	$0.3585													$474.65	$474.65	
24	Summer Period 2012 Weighted Avg. COG		$0.3717															
25		LDAC	$ 0.0435								$65.69	$59.77	$54.24	$51.77	$52.64	$57.59	$341.69	
26		**TOTAL**		$1,764.73	$2,107.77	$2,337.71	$2,340.54	$2,300.96	$1,906.09	**$12,757.80**	$923.04	$815.77	$751.98	$757.98	$768.60	$791.71	$4,809.08	$17,566.89
27				Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
28		Typical Usage: therms		1,722	2,086	2,330	2,333	2,291	1,872	12,634	1,510	1,374	1,247	1,190	1,210	1,324	7,855	20,489
29	**Winter 2011 - 2012**																	
30	Customer Charge	units @	$ 60.30	$60.30	$60.30	$60.30	$60.30	$60.30	$60.30	$361.80								
31	First	1,300 units @	$0.2155	$280.15	$280.15	$280.15	$280.15	$280.15	$280.15	$1,680.90								
32	Over	1,300 units @	$0.1760	$74.27	$138.34	$181.28	$181.81	$174.42	$100.67	$850.78								
33		COG 1	$0.9232	$1,589.75						$1,589.75								
34		COG 2	$0.9232		$1,925.80					$1,925.80								
35		COG 3	$0.9955			$2,319.52				$2,319.52								
36		COG 4	$0.9955				$2,322.50			$2,322.50								
37		COG 5	$1.1356					$2,601.66		$2,601.66								
38		COG 6	$0.9315						$1,743.77	$1,743.77								
39	Winter Period 11-12 Weighted Avg. COG		$0.9896															
40		LDAC	$ 0.0233	$40.12	$48.60	$54.29	$54.36	$53.38	$43.62	$294.37								
41	**Summer 2011**																	
42	Customer Charge	units @	$ 60.30								$60.30	$60.30	$60.30	$60.30	$60.30	$60.30	$361.80	
43	First	1,000 units @	$0.1112								$111.20	$111.20	$111.20				$333.60	
44	First	1,000 Units (Temp)	$0.1405											$140.50	$140.50	$140.50	$421.50	
45	Over	1,000 units @	$0.0780								$39.78	$29.17	$19.27				$88.22	
46	Over	1,000 Units (Temp)	$0.1073											$20.39	$22.53	$34.77	$77.69	
47		COG 1	$0.5975								$902.23						$902.23	
48		COG 2	$0.5975									$820.97					$820.97	
49		COG 3	$0.5294										$660.16				$660.16	
50		COG 4	$0.5987											$712.45			$712.45	
51		COG 5	$0.4872												$589.51		$589.51	
52		COG 6	$0.4872													$645.05	$645.05	
53	Summer Period 2011 Wighted Avg. COG		$0.5513															
54		LDAC	$ 0.0297								$44.85	$40.81	$37.04	$35.34	$35.94	$39.32	$233.29	
55		**TOTAL**		$2,044.60	$2,453.19	$2,895.53	$2,899.12	$3,169.91	$2,228.51	**$15,690.85**	$1,158.35	$1,062.44	$887.96	$968.98	$848.78	$919.94	$5,846.47	$21,537.31
56		**Change**		($279.86)	($345.42)	($557.82)	($558.58)	($868.95)	($322.41)	**($2,933.04)**	($235.31)	($246.67)	($135.99)	($211.01)	($80.18)	($128.23)	**($1,037.38)**	($3,970.43)
57		**% Chg**		-13.69%	-14.08%	-19.26%	-19.27%	-27.41%	-14.47%	**-18.69%**	-20.31%	-23.22%	-15.31%	-21.78%	-9.45%	-13.94%	**-17.74%**	-18.44%

NORTHERN UTILITIES, INC. -- NEW HAMPSHIRE DIVISION

Impact of Rate Changes on Residential Heating Bills by Usage Level

Forecast Winter 2012-2013 vs. Actual Winter 2011-2012

Residential Heating	Winter 2011-2012	Winter 2012- 2013
Customer Charge	$9.50	$13.73
First 50 Therms	$0.4395	$0.4410
Over 50 therms	$0.3283	$0.3829
LDAC	$0.0440	$0.0720
CGA	$1.1518	$0.8159

	Usage (Therms)	Winter 2011-2012 Bill Amount	Winter 2012-2013 Bill Amount	Total Bill		Base Rate		CGA		LDAC	
	5	$17.68	$20.37	$2.70	15.3%	$0.01	0.1%	($1.68)	-9.5%	$0.14	0.8%
	10	$25.85	$27.02	$1.17	4.5%	$0.02	0.1%	($3.36)	-13.0%	$0.28	1.1%
	20	$42.21	$40.31	($1.90)	-4.5%	$0.03	0.1%	($6.72)	-15.9%	$0.56	1.3%
	25	$50.38	$46.95	($3.43)	-6.8%	$0.04	0.1%	($8.40)	-16.7%	$0.70	1.4%
	30	$58.56	$53.60	($4.96)	-8.5%	$0.05	0.1%	($10.08)	-17.2%	$0.84	1.4%
	45	$83.09	$73.53	($9.56)	-11.5%	$0.07	0.1%	($15.12)	-18.2%	$1.26	1.5%
Average Monthly	50	$91.26	$80.18	($11.09)	-12.2%	$0.08	0.1%	($16.79)	-18.4%	$1.40	1.5%
	75	$129.37	$111.95	($17.42)	-13.5%	$0.12	0.1%	($25.19)	-19.5%	$2.10	1.6%
	125	$205.57	$175.49	($30.09)	-14.6%	$0.19	0.1%	($41.99)	-20.4%	$3.50	1.7%
	150	$243.67	$207.26	($36.42)	-14.9%	$0.23	0.1%	($50.38)	-20.7%	$4.20	1.7%
	200	$319.88	$270.80	($49.08)	-15.3%	$0.31	0.1%	($67.18)	-21.0%	$5.60	1.8%

Northern Utilities, Inc.
New Hampshire Division
Revised Schedule 9

Northern Utilities New Hampshire Division
Period Covered: November 1, 2012 - April 30, 2013
Variance Analysis

		2011-2012 Winter (6 months actual)			Forecast Winter 2012-2013 (6 months proposed)			Variance		
1	Therm Sales	23,069,370			27,305,924			4,236,554		
2										
3				EFFECT			EFFECT			EFFECT
4		THERM SENDOUT	COSTS	ON COST OF GAS	THERM SENDOUT	COSTS	ON COST OF GAS	THERM SENDOUT	COSTS	ON COST OF GAS
5										
6	Demand Charges		$ 16,502,810	$ 0.7154		$ 14,023,252	$ 0.5136		$ (2,479,558)	$ (0.2018)
7										
8	Purchased Gas		7,360,732	0.3191		9,365,605	0.3430		$ 2,004,873	$ 0.0239
9										
10	Storage & Peaking Gas		2,249,838	0.0975		3,182,658	0.1166		$ 932,820	$ 0.0190
11										
12	Hedging (Gain)/Loss		1,195,000	0.0518		400,309	0.0147		(794,691)	(0.0371)
13										
14										
15	Total Volumes and Cost		$ 27,308,380	$ 1.1838	$ -	$ 26,971,824	$ 0.9878	$ -	$ (336,556)	$ (0.1960)
16										
17	Prior Period Balance		$973,628	$ 0.0422		$ (3,105,739)	$ (0.1137)		$ (4,079,367)	$ (0.1559)
18						$ -	$ -		$ -	$ -
19	Interest		$ 7,603	$ 0.0003		(11,369)	$ (0.0004)		(18,972)	$ (0.0007)
20	Refunds from Suppliers		-	$ -		(168,825)	$ (0.0062)		(168,825)	$ (0.0062)
21	Misc Credits & Costs									
22	Prior Period Adjustment									
23	Interruptible Sales Margin		-	$ -		-	$ -		-	$ -
24	Capacity Release		(2,496,446)	$ (0.0914)		$ (2,180,758)	$ (0.0799)		315,688	$ 0.0116
25	Working Capital Allowance		(9,592)	$ (0.0004)		10,831	$ 0.0004		20,423	$ 0.0008
26	Bad Debt Allowance		(142,934)	$ (0.0062)		$ 128,702	$ 0.0047		271,636	$ 0.0109
27	Fuel Inventory Financing		6,864			4,654			(2,210)	$ -
28	Local Production and Storage		307,762			307,762	$ 0.0113		-	$ -
29	Misc Overhead		382,438	$ 0.0166		321,744	$ 0.0118		(60,694)	$ (0.0048)
30										
31	Total Anticipated Indirect Cost of Gas		($970,677)	$ (0.0421)		(4,692,998)	$ (0.1719)		(3,722,321)	$ (0.1298)
32	Total Adjusted Cost		26,337,703	$ 1.1417		22,278,826	$ 0.8158		(4,058,877)	$ (0.3259)

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Demand Costs to Customer Classes

Base Capacity Costs

LN	BASE SENDOUT BY CLASS	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	WINTER	
2	**Total Therms**									
3	Res Heat	460,839	476,200	476,200	430,116	476,200	460,839	5,599,341	2,780,395	Schedule 10B, LN 52
4	Res General	16,934	17,498	17,498	15,805	17,498	16,934	205,753	102,168	Schedule 10B, LN 53
5	G50 Low Annual-Low Winter	97,212	100,452	100,452	90,731	100,452	97,212	1,181,152	586,510	Schedule 10B, LN 54
6	G40 Low Annual-High Winter	153,575	158,695	158,695	143,337	158,695	153,575	1,865,992	926,572	Schedule 10B, LN 55
7	G51 Med Annual-Low Winter	115,280	119,122	119,122	107,594	119,122	115,280	1,400,683	695,520	Schedule 10B, LN 56
8	G41 Med Annual-High Winter	189,408	195,721	195,721	176,780	195,721	189,408	2,301,363	1,142,759	Schedule 10B, LN 57
9	G52 High Annual-Low Winter	5,739	5,930	5,930	5,356	5,930	5,739	69,735	34,625	Schedule 10B, LN 58
10	G42 High Annual-High Winter	16,143	16,681	16,681	15,067	16,681	16,143	196,140	97,395	Schedule 10B, LN 59
11	Total Firm Sales	1,055,129	1,090,300	1,090,300	984,787	1,090,300	1,055,129	12,820,158	6,365,942	Sum LN 3 : LN 10
12										
13	**% of Total**									
14	Res Heat	43.68%	43.68%	43.68%	43.68%	43.68%	43.68%			LN 3 / LN 11
15	Res General	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%			LN 4 / LN 11
16	G50 Low Annual-Low Winter	9.21%	9.21%	9.21%	9.21%	9.21%	9.21%			LN 5 / LN 11
17	G40 Low Annual-High Winter	14.56%	14.56%	14.56%	14.56%	14.56%	14.56%			LN 6 / LN 11
18	G51 Med Annual-Low Winter	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%			LN 7 / LN 11
19	G41 Med Annual-High Winter	17.95%	17.95%	17.95%	17.95%	17.95%	17.95%			LN 8 / LN 11
20	G52 High Annual-Low Winter	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%			LN 9 / LN 11
21	G42 High Annual-High Winter	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%			LN 10 / LN 11
22	Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%			LN 11 / LN 11
23										
24	**PIPELINE BASE DEMAND COSTS**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	**WINTER**	
25	TOTAL PIPELINE BASE DEMAND COST	$ 104,935	$ 104,935	$ 104,935	$ 104,935	$ 104,935	$ 104,935	$ 1,259,223	$ 629,612	Schedule 1A, LN 69
26	Res Heat	$ 45,832	$ 45,832	$ 45,832	$ 45,832	$ 45,832	$ 45,832	$ 549,979	$ 274,990	LN 25 * LN 14
27	Res General	$ 1,684	$ 1,684	$ 1,684	$ 1,684	$ 1,684	$ 1,684	$ 20,209	$ 10,105	LN 25 * LN 15
28	G50 Low Annual-Low Winter	$ 9,668	$ 9,668	$ 9,668	$ 9,668	$ 9,668	$ 9,668	$ 116,015	$ 58,008	LN 25 * LN 16
29	G40 Low Annual-High Winter	$ 15,273	$ 15,273	$ 15,273	$ 15,273	$ 15,273	$ 15,273	$ 183,282	$ 91,641	LN 25 * LN 17
30	G51 Med Annual-Low Winter	$ 11,465	$ 11,465	$ 11,465	$ 11,465	$ 11,465	$ 11,465	$ 137,578	$ 68,789	LN 25 * LN 18
31	G41 Med Annual-High Winter	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 18,837	$ 226,045	$ 113,022	LN 25 * LN 19
32	G52 High Annual-Low Winter	$ 571	$ 571	$ 571	$ 571	$ 571	$ 571	$ 6,850	$ 3,424	LN 25 * LN 20
33	G42 High Annual-High Winter	$ 1,605	$ 1,605	$ 1,605	$ 1,605	$ 1,605	$ 1,605	$ 19,265	$ 9,633	LN 25 * LN 21
34										
35	Residential	$ 47,516	$ 47,516	$ 47,516	$ 47,516	$ 47,516	$ 47,516	$ 570,189	$ 285,094	LN 26 + LN 27
36	SALES HLF CLASSES	$ 21,704	$ 21,704	$ 21,704	$ 21,704	$ 21,704	$ 21,704	$ 260,443	$ 130,221	LN 28 + LN 30 + LN 32
37	SALES LLF CLASSES	$ 35,716	$ 35,716	$ 35,716	$ 35,716	$ 35,716	$ 35,716	$ 428,592	$ 214,296	LN 29 + LN 31 + LN 33
38										

Remaining Capacity Costs

LN		Column A Design Day Demand (MMBtu)	Column B Avg Daily Base Use Load (MMBtu)	Column C Remaining Design Day Demand (MMBtu)	Column D % of Total Remaining Design Day Demand	
39						
40	Res Heat	21,167	1,536	19,631	49.41%	Company Analysis
41	Res General	383	56	326	0.82%	Company Analysis
42	G50 Low Annual-Low Winter	1,181	324	857	2.16%	Company Analysis
43	G40 Low Annual-High Winter	9,329	512	8,817	22.19%	Company Analysis
44	G51 Med Annual-Low Winter	1,579	384	1,195	3.01%	Company Analysis
45	G41 Med Annual-High Winter	8,368	631	7,737	19.47%	Company Analysis
46	G52 High Annual-Low Winter	59	19	40	0.10%	Company Analysis
47	G42 High Annual-High Winter	1,181	54	1,127	2.84%	Company Analysis
48	TOTAL	43,248	3,517	39,731	100.00%	Sum LN 40 : LN 47

49

50 **REMAINING PIPELINE DEMAND**

LN		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	WINTER	
51										
52	NH DIVISION TOTAL - REMAINING PIPELINE	$ 150,315	$ 321,247	$ 587,190	$ 342,624	$ 241,246	$ 112,947	$ 1,810,664	$ 1,755,569	Schedule 1A, LN 70
53										
54	Res Heat	$ 74,270	$ 158,727	$ 290,129	$ 169,289	$ 119,199	$ 55,807	$ 894,643	$ 867,420	LN 40 Col D * LN 52
55	Res General	$ 1,234	$ 2,638	$ 4,822	$ 2,814	$ 1,981	$ 928	$ 14,870	$ 14,418	LN 41 Col D * LN 52
56	G50 Low Annual-Low Winter	$ 3,243	$ 6,931	$ 12,668	$ 7,392	$ 5,205	$ 2,437	$ 39,064	$ 37,875	LN 42 Col D * LN 52
57	G40 Low Annual-High Winter	$ 33,356	$ 71,288	$ 130,304	$ 76,032	$ 53,535	$ 25,064	$ 401,806	$ 389,579	LN 43 Col D * LN 52
58	G51 Med Annual-Low Winter	$ 4,521	$ 9,663	$ 17,662	$ 10,306	$ 7,256	$ 3,397	$ 54,463	$ 52,806	LN 44 Col D * LN 52
59	G41 Med Annual-High Winter	$ 29,272	$ 62,559	$ 114,348	$ 66,722	$ 46,980	$ 21,995	$ 352,606	$ 341,876	LN 45 Col D * LN 52
60	G52 High Annual-Low Winter	$ 152	$ 326	$ 595	$ 347	$ 244	$ 114	$ 1,835	$ 1,779	LN 46 Col D * LN 52
61	G42 High Annual-High Winter	$ 4,265	$ 9,116	$ 16,662	$ 9,722	$ 6,846	$ 3,205	$ 51,379	$ 49,815	LN 47 Col D * LN 52
62	TOTAL	$ 150,315	$ 321,247	$ 587,190	$ 342,624	$ 241,246	$ 112,947	$ 1,810,664	$ 1,755,569	Sum LN 54 : LN 61
63										
64	Residential	$ 75,504	$ 161,365	$ 294,951	$ 172,103	$ 121,180	$ 56,734	$ 909,513	$ 881,838	LN 54 + LN 55
65	SALES HLF CLASSES	$ 7,917	$ 16,919	$ 30,925	$ 18,045	$ 12,706	$ 5,949	$ 95,361	$ 92,460	LN 56 + LN 58 + LN 60
66	SALES LLF CLASSES	$ 66,894	$ 142,963	$ 261,314	$ 152,476	$ 107,360	$ 50,264	$ 805,790	$ 781,271	LN 57 + LN 59 + LN 61

67

68 **PEAKING AND STORAGE DEMAND**

LN		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	WINTER	
69										
70	NH DIVISION TOTAL - PEAKING & STORAGE	$ 996,471	$ 2,129,620	$ 3,892,621	$ 2,271,335	$ 1,599,274	$ 748,749	$ 12,003,312	$ 11,638,072	Schedule 1A, LN 73
71										
72	Res Heat	$ 492,353	$ 1,052,238	$ 1,923,330	$ 1,122,259	$ 790,196	$ 369,954	$ 5,930,794	$ 5,750,330	LN 40 Col D * LN 70
73	Res General	$ 8,183	$ 17,489	$ 31,968	$ 18,653	$ 13,134	$ 6,149	$ 98,577	$ 95,577	LN 41 Col D * LN 70
74	G50 Low Annual-Low Winter	$ 21,498	$ 45,945	$ 83,980	$ 49,002	$ 34,503	$ 16,154	$ 258,962	$ 251,082	LN 42 Col D * LN 70
75	G40 Low Annual-High Winter	$ 221,128	$ 472,585	$ 863,814	$ 504,033	$ 354,896	$ 166,155	$ 2,663,662	$ 2,582,611	LN 43 Col D * LN 70
76	G51 Med Annual-Low Winter	$ 29,973	$ 64,057	$ 117,086	$ 68,320	$ 48,105	$ 22,522	$ 361,048	$ 350,062	LN 44 Col D * LN 70
77	G41 Med Annual-High Winter	$ 194,051	$ 414,719	$ 758,042	$ 442,316	$ 311,440	$ 145,810	$ 2,337,505	$ 2,266,378	LN 45 Col D * LN 70
78	G52 High Annual-Low Winter	$ 1,010	$ 2,158	$ 3,944	$ 2,302	$ 1,621	$ 759	$ 12,163	$ 11,793	LN 46 Col D * LN 70
79	G42 High Annual-High Winter	$ 28,276	$ 60,429	$ 110,456	$ 64,451	$ 45,381	$ 21,246	$ 340,602	$ 330,238	LN 47 Col D * LN 70
80	TOTAL	$ 996,471	$ 2,129,620	$ 3,892,621	$ 2,271,335	$ 1,599,274	$ 748,749	$ 12,003,312	$ 11,638,072	Sum LN 72 : LN 79
81										
82	Residential	$ 500,536	$ 1,069,727	$ 1,955,298	$ 1,140,912	$ 803,330	$ 376,103	$ 6,029,370	$ 5,845,907	LN 72 + LN 73
83	SALES HLF CLASSES	$ 52,481	$ 112,160	$ 205,011	$ 119,623	$ 84,228	$ 39,434	$ 632,173	$ 612,937	LN 74 + LN 76 + LN 78
84	SALES LLF CLASSES	$ 443,454	$ 947,733	$ 1,732,312	$ 1,010,800	$ 711,716	$ 333,212	$ 5,341,769	$ 5,179,228	LN 75 + LN 77 + LN 79

85

86 **CAPACITY RELEASE MARGINS & ASSET MANAGEMENT CREDIT BY CLASS**

Ln		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	WINTER	
87										
88	NH DIVISION - MONTHLY CAP. RELEASE	$ (192,098)	$ (397,968)	$ (718,270)	$ (423,715)	$ (301,615)	$ (147,092)	$ (2,180,758)	$ (2,180,758)	Schedule 1A, LN 76
89										
90	Res Heat	$ (94,915)	$ (196,635)	$ (354,894)	$ (209,356)	$ (149,027)	$ (72,678)	$ (1,077,505)	$ (1,077,505)	LN 40 Col D * LN 88
91	Res General	$ (1,578)	$ (3,268)	$ (5,899)	$ (3,480)	$ (2,477)	$ (1,208)	$ (17,909)	$ (17,909)	LN 41 Col D * LN 88
92	G50 Low Annual-Low Winter	$ (4,144)	$ (8,586)	$ (15,496)	$ (9,141)	$ (6,507)	$ (3,173)	$ (47,048)	$ (47,048)	LN 42 Col D * LN 88
93	G40 Low Annual-High Winter	$ (42,629)	$ (88,313)	$ (159,392)	$ (94,027)	$ (66,932)	$ (32,641)	$ (483,933)	$ (483,933)	LN 43 Col D * LN 88
94	G51 Med Annual-Low Winter	$ (5,778)	$ (11,971)	$ (21,605)	$ (12,745)	$ (9,072)	$ (4,424)	$ (65,595)	$ (65,595)	LN 44 Col D * LN 88
95	G41 Med Annual-High Winter	$ (37,409)	$ (77,500)	$ (139,875)	$ (82,514)	$ (58,736)	$ (28,644)	$ (424,677)	$ (424,677)	LN 45 Col D * LN 88
96	G52 High Annual-Low Winter	$ (195)	$ (403)	$ (728)	$ (429)	$ (306)	$ (149)	$ (2,210)	$ (2,210)	LN 46 Col D * LN 88
97	G42 High Annual-High Winter	$ (5,451)	$ (11,293)	$ (20,381)	$ (12,023)	$ (8,559)	$ (4,174)	$ (61,881)	$ (61,881)	LN 47 Col D * LN 88
98	TOTAL	$ (192,098)	$ (397,968)	$ (718,270)	$ (423,715)	$ (301,615)	$ (147,092)	$ (2,180,758)	$ (2,180,758)	Sum LN 90 : LN 97
99										
100	Residential	$ (96,493)	$ (199,903)	$ (360,793)	$ (212,836)	$ (151,504)	$ (73,886)	$ (1,095,414)	$ (1,095,414)	LN 90 + LN 91
101	SALES HLF CLASSES	$ (10,117)	$ (20,960)	$ (37,829)	$ (22,316)	$ (15,885)	$ (7,747)	$ (114,853)	$ (114,853)	LN 92 + LN 94 + LN 96
102	SALES LLF CLASSES	$ (85,488)	$ (177,106)	$ (319,648)	$ (188,564)	$ (134,226)	$ (65,460)	$ (970,491)	$ (970,491)	LN 93 + LN 95 + LN 97

103

104 **INTERRUPTIBLE MARGINS BY CLASS**

Ln		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	WINTER	
105										
106	NH DIVISION - MONTHLY INTERR MARGINS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Schedule 1A, LN 77
107										
108	Res Heat	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 40 Col D * LN 106
109	Res General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 41 Col D * LN 106
110	G50 Low Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 42 Col D * LN 106
111	G40 Low Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 43 Col D * LN 106
112	G51 Med Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 44 Col D * LN 106
113	G41 Med Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 45 Col D * LN 106
114	G52 High Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 46 Col D * LN 106
115	G42 High Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 47 Col D * LN 106
116	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Sum LN 108 : LN 115
117										
118	Residential	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 108 + LN 109
119	SALES HLF CLASSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 110 + LN 112 + LN 114
120	SALES LLF CLASSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 111 + LN 113 + LN 115

121

LN		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	WINTER	
122	**REMAINING RE-ENTRY FEE CREDIT**									
123		**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	**WINTER**	
124	NH DIVISION - RE-ENTRY FEE CREDITS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Schedule 1A, LN 78
125										
126	Res Heat	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 40 Col D * LN 124
127	Res General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 41 Col D * LN 124
128	G50 Low Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 42 Col D * LN 124
129	G40 Low Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 43 Col D * LN 124
130	G51 Med Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 44 Col D * LN 124
131	G41 Med Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 45 Col D * LN 124
132	G52 High Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 46 Col D * LN 124
133	G42 High Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 47 Col D * LN 124
134	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Sum LN 126 : LN 133
135										
136	Residential	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 126 + LN 127
137	SALES HLF CLASSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 128 + LN 130 + LN 132
138	SALES LLF CLASSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 129 + LN 131 + LN 133
139										
140	**TOTAL NON-BASE CAPACITY COSTS**									
141		**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	**WINTER**	
142	Res Heat	$ 471,708	$ 1,014,330	$ 1,858,564	$ 1,082,192	$ 760,367	$ 353,083	$ 5,747,932	$ 5,540,245	Sum of Ln 54, 72, 90, 108, 126
143	Res General	$ 7,840	$ 16,859	$ 30,892	$ 17,987	$ 12,638	$ 5,869	$ 95,537	$ 92,085	Sum of Ln 55, 73, 91, 109, 127
144	G50 Low Annual-Low Winter	$ 20,597	$ 44,290	$ 81,152	$ 47,253	$ 33,201	$ 15,417	$ 250,977	$ 241,909	Sum of Ln 56, 74, 92, 110, 128
145	G40 Low Annual-High Winter	$ 211,855	$ 455,560	$ 834,726	$ 486,038	$ 341,499	$ 158,578	$ 2,581,534	$ 2,488,257	Sum of Ln 57, 75, 93, 111, 129
146	G51 Med Annual-Low Winter	$ 28,716	$ 61,749	$ 113,144	$ 65,880	$ 46,289	$ 21,495	$ 349,916	$ 337,273	Sum of Ln 58, 76, 94, 112, 130
147	G41 Med Annual-High Winter	$ 185,914	$ 399,778	$ 732,516	$ 426,525	$ 299,684	$ 139,161	$ 2,265,433	$ 2,183,578	Sum of Ln 59, 77, 95, 113, 131
148	G52 High Annual-Low Winter	$ 967	$ 2,080	$ 3,812	$ 2,219	$ 1,559	$ 724	$ 11,788	$ 11,362	Sum of Ln 60, 78, 96, 114, 132
149	G42 High Annual-High Winter	$ 27,090	$ 58,252	$ 106,736	$ 62,150	$ 43,667	$ 20,277	$ 330,101	$ 318,173	Sum of Ln 61, 79, 97, 115, 133
150	TOTAL	$ 954,688	$ 2,052,899	$ 3,761,542	$ 2,190,245	$ 1,538,905	$ 714,604	$ 11,633,218	$ 11,212,882	Sum LN 142 : LN 149
151										
152	Residential	$ 479,548	$ 1,031,189	$ 1,889,456	$ 1,100,179	$ 773,006	$ 358,952	$ 5,843,469	$ 5,632,330	LN 142 + LN 143
153	SALES HLF CLASSES	$ 50,280	$ 108,119	$ 198,107	$ 115,353	$ 81,049	$ 37,636	$ 612,681	$ 590,544	LN 144 + LN 146 + LN 148
154	SALES LLF CLASSES	$ 424,860	$ 913,590	$ 1,673,978	$ 974,713	$ 684,851	$ 318,016	$ 5,177,068	$ 4,990,008	LN 145 + LN 147 + LN 149
155										
156	**TOTAL CAPACITY COSTS**									
157		**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	**WINTER**	
158	Res Heat	$ 517,540	$ 1,060,162	$ 1,904,396	$ 1,128,024	$ 806,199	$ 398,915	$ 6,297,911	$ 5,815,235	LN 142 + LN 26
159	Res General	$ 9,524	$ 18,543	$ 32,576	$ 19,671	$ 14,322	$ 7,553	$ 115,747	$ 102,190	LN 143 + LN 27
160	G50 Low Annual-Low Winter	$ 30,265	$ 53,958	$ 90,820	$ 56,921	$ 42,869	$ 25,085	$ 366,992	$ 299,916	LN 144 + LN 28
161	G40 Low Annual-High Winter	$ 227,129	$ 470,833	$ 849,999	$ 501,312	$ 356,773	$ 173,852	$ 2,764,816	$ 2,579,898	LN 145 + LN 29
162	G51 Med Annual-Low Winter	$ 40,181	$ 73,214	$ 124,608	$ 77,345	$ 57,754	$ 32,959	$ 487,494	$ 406,062	LN 146 + LN 30
163	G41 Med Annual-High Winter	$ 204,751	$ 418,615	$ 751,353	$ 445,362	$ 318,521	$ 157,998	$ 2,491,478	$ 2,296,600	LN 147 + LN 31
164	G52 High Annual-Low Winter	$ 1,538	$ 2,651	$ 4,382	$ 2,790	$ 2,130	$ 1,295	$ 18,638	$ 14,787	LN 148 + LN 32
165	G42 High Annual-High Winter	$ 28,695	$ 59,858	$ 108,342	$ 63,755	$ 45,273	$ 21,883	$ 349,366	$ 327,806	LN 149 + LN 33
166	TOTAL	$ 1,059,623	$ 2,157,834	$ 3,866,477	$ 2,295,180	$ 1,643,840	$ 819,539	$ 12,892,441	$ 11,842,494	Sum LN 158 : LN 165
167										
168	Residential	$ 527,064	$ 1,078,705	$ 1,936,972	$ 1,147,695	$ 820,521	$ 406,468	$ 6,413,658	$ 5,917,425	LN 158 + LN 159
169	SALES HLF CLASSES	$ 71,984	$ 129,823	$ 219,811	$ 137,056	$ 102,752	$ 59,339	$ 873,124	$ 720,765	LN 160 + LN 162 + LN 164
170	SALES LLF CLASSES	$ 460,576	$ 949,306	$ 1,709,694	$ 1,010,429	$ 720,567	$ 353,732	$ 5,605,659	$ 5,204,304	LN 161 + LN 163 + LN 165
171										
172	% ALLOCATION BETWEEN SALES HLF AND LLF									
173	SALES HLF CLASSES								12.16%	LN 169 / (LN169 + LN 170)
174	SALES LLF CLASSES								87.84%	LN 170 / (LN 169 + LN 170)

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Base Commodity Costs

1	**BASE SENDOUT BY CLASS**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	**WINTER**
2	**Total Therms**								
3	Res Heat	460,839	476,200	476,200	430,116	476,200	460,839	5,599,341	2,780,395
4	Res General	16,934	17,498	17,498	15,805	17,498	16,934	205,753	102,168
5	G50 Low Annual-Low Winter	97,212	100,452	100,452	90,731	100,452	97,212	1,181,152	586,510
6	G40 Low Annual-High Winter	153,575	158,695	158,695	143,337	158,695	153,575	1,865,992	926,572
7	G51 Med Annual-Low Winter	115,280	119,122	119,122	107,594	119,122	115,280	1,400,683	695,520
8	G41 Med Annual-High Winter	189,408	195,721	195,721	176,780	195,721	189,408	2,301,363	1,142,759
9	G52 High Annual-Low Winter	5,739	5,930	5,930	5,356	5,930	5,739	69,735	34,625
10	G42 High Annual-High Winter	16,143	16,681	16,681	15,067	16,681	16,143	196,140	97,395
11	Total Firm Sales	1,055,129	1,090,300	1,090,300	984,787	1,090,300	1,055,129	12,820,158	6,365,942
12	**% of Total**								
13	Res Heat	43.68%	43.68%	43.68%	43.68%	43.68%	43.68%		
14	Res General	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%		
15	G50 Low Annual-Low Winter	9.21%	9.21%	9.21%	9.21%	9.21%	9.21%		
16	G40 Low Annual-High Winter	14.56%	14.56%	14.56%	14.56%	14.56%	14.56%		
17	G51 Med Annual-Low Winter	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%		
18	G41 Med Annual-High Winter	17.95%	17.95%	17.95%	17.95%	17.95%	17.95%		
19	G52 High Annual-Low Winter	0.54%	0.54%	0.54%	0.54%	0.54%	0.54%		
20	G42 High Annual-High Winter	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%		
21	Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

22	**BASE COMMODITY COSTS Excld Hedging**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	**WINTER**
23	TOTAL BASE COMMODITY Excld Hedging	$ 510,780	$ 550,780	$ 614,475	$ 561,667	$ 611,462	$ 435,519	$ 5,964,750	$ 3,284,682
24	Res Heat	$ 223,089	$ 240,559	$ 268,379	$ 245,314	$ 267,063	$ 190,218	$ 2,605,168	$ 1,434,621
25	Res General	$ 8,198	$ 8,840	$ 9,862	$ 9,014	$ 9,813	$ 6,990	$ 95,729	$ 52,716
26	G50 Low Annual-Low Winter	$ 47,059	$ 50,745	$ 56,613	$ 51,748	$ 56,336	$ 40,125	$ 549,547	$ 302,626
27	G40 Low Annual-High Winter	$ 74,345	$ 80,167	$ 89,438	$ 81,751	$ 88,999	$ 63,390	$ 868,178	$ 478,090
28	G51 Med Annual-Low Winter	$ 55,806	$ 60,176	$ 67,135	$ 61,366	$ 66,806	$ 47,583	$ 651,687	$ 358,872
29	G41 Med Annual-High Winter	$ 91,691	$ 98,871	$ 110,305	$ 100,826	$ 109,764	$ 78,181	$ 1,070,740	$ 589,638
30	G52 High Annual-Low Winter	$ 2,778	$ 2,996	$ 3,342	$ 3,055	$ 3,326	$ 2,369	$ 32,445	$ 17,866
31	G42 High Annual-High Winter	$ 7,815	$ 8,427	$ 9,401	$ 8,593	$ 9,355	$ 6,663	$ 91,257	$ 50,253
32									
33	Residential	$ 231,286	$ 249,399	$ 278,241	$ 254,328	$ 276,876	$ 197,207	$ 2,700,898	$ 1,487,337
34	SALES HLF CLASSES	$ 105,643	$ 113,917	$ 127,091	$ 116,168	$ 126,467	$ 90,077	$ 1,233,678	$ 679,364
35	SALES LLF CLASSES	$ 173,850	$ 187,464	$ 209,144	$ 191,170	$ 208,119	$ 148,234	$ 2,030,174	$ 1,117,981

36	**NEW HAMPSHIRE BASE HEDGING COMMODITY COSTS**							**TOTAL**	**WINTER**
37	TOTAL BASE HEDGING COMMODITY	$ 15,498	$ 18,610	$ 40,123	$ 30,622	$ 29,556	$ 11,992	$ 135,916	$ 146,401
38	Res Heat	$ 6,769	$ 8,128	$ 17,524	$ 13,374	$ 12,909	$ 5,238	$ 59,363	$ 63,942
39	Res General	$ 249	$ 299	$ 644	$ 491	$ 474	$ 192	$ 2,181	$ 2,350
40	G50 Low Annual-Low Winter	$ 1,428	$ 1,715	$ 3,697	$ 2,821	$ 2,723	$ 1,105	$ 12,522	$ 13,488
41	G40 Low Annual-High Winter	$ 2,256	$ 2,709	$ 5,840	$ 4,457	$ 4,302	$ 1,745	$ 19,783	$ 21,309
42	G51 Med Annual-Low Winter	$ 1,693	$ 2,033	$ 4,384	$ 3,346	$ 3,229	$ 1,310	$ 14,850	$ 15,995
43	G41 Med Annual-High Winter	$ 2,782	$ 3,341	$ 7,203	$ 5,497	$ 5,306	$ 2,153	$ 24,398	$ 26,281
44	G52 High Annual-Low Winter	$ 84	$ 101	$ 218	$ 167	$ 161	$ 65	$ 739	$ 796
45	G42 High Annual-High Winter	$ 237	$ 285	$ 614	$ 468	$ 452	$ 183	$ 2,079	$ 2,240
46									
47	Residential	$ 7,018	$ 8,427	$ 18,168	$ 13,866	$ 13,383	$ 5,430	$ 61,544	$ 66,292
48	SALES HLF CLASSES	$ 3,205	$ 3,849	$ 8,299	$ 6,333	$ 6,113	$ 2,480	$ 28,111	$ 30,280
49	SALES LLF CLASSES	$ 5,275	$ 6,334	$ 13,656	$ 10,423	$ 10,060	$ 4,082	$ 46,261	$ 49,829

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Base Commodity Costs

1	**BASE SENDOUT BY CLASS**	
2	**Total Therms**	
3	Res Heat	Schedule 10B, LN 52
4	Res General	Schedule 10B, LN 53
5	G50 Low Annual-Low Winter	Schedule 10B, LN 54
6	G40 Low Annual-High Winter	Schedule 10B, LN 55
7	G51 Med Annual-Low Winter	Schedule 10B, LN 56
8	G41 Med Annual-High Winter	Schedule 10B, LN 57
9	G52 High Annual-Low Winter	Schedule 10B, LN 58
10	G42 High Annual-High Winter	Schedule 10B, LN 59
11	Total Firm Sales	Sum LN 3 : LN 10
12	**% of Total**	
13	Res Heat	LN 3 / LN 11
14	Res General	LN 4 / LN 11
15	G50 Low Annual-Low Winter	LN 5 / LN 11
16	G40 Low Annual-High Winter	LN 6 / LN 11
17	G51 Med Annual-Low Winter	LN 7 / LN 11
18	G41 Med Annual-High Winter	LN 8 / LN 11
19	G52 High Annual-Low Winter	LN 9 / LN 11
20	G42 High Annual-High Winter	LN 10 / LN 11
21	Total Firm Sales	Sum LN 13 : LN 20

22	**BASE COMMODITY COSTS Excld Hedging**	
23	TOTAL BASE COMMODITY Excld Hedging	Schedule 1B, LN 37
24	Res Heat	LN 23 * LN 13
25	Res General	LN 23 * LN 14
26	G50 Low Annual-Low Winter	LN 23 * LN 15
27	G40 Low Annual-High Winter	LN 23 * LN 16
28	G51 Med Annual-Low Winter	LN 23 * LN 17
29	G41 Med Annual-High Winter	LN 23 * LN 18
30	G52 High Annual-Low Winter	LN 23 * LN 19
31	G42 High Annual-High Winter	LN 23 * LN 20
32		
33	Residential	LN 24 + LN 25
34	SALES HLF CLASSES	LN 26 + LN 28 + LN 30
35	SALES LLF CLASSES	LN 27 + LN 29 + LN 31

36	**NEW HAMPSHIRE BASE HEDGING COMMODITY COSTS**	
37	TOTAL BASE HEDGING COMMODITY	Schedule 1B, LN 38
38	Res Heat	LN 37 * LN 13
39	Res General	LN 37 * LN 14
40	G50 Low Annual-Low Winter	LN 37 * LN 15
41	G40 Low Annual-High Winter	LN 37 * LN 16
42	G51 Med Annual-Low Winter	LN 37 * LN 17
43	G41 Med Annual-High Winter	LN 37 * LN 18
44	G52 High Annual-Low Winter	LN 37 * LN 19
45	G42 High Annual-High Winter	LN 37 * LN 20
46		
47	Residential	LN 38 + LN 39
48	SALES HLF CLASSES	LN 40 + LN 42 + LN 44
49	SALES LLF CLASSES	LN 41 + LN 43 + LN 45

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Remaining Commodity Costs

#		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	WINTER
50	**REMAINING SENDOUT BY CLASS**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	**WINTER**
51	**Total Therms**								
52	Res Heat	1,232,057	2,015,054	2,386,991	2,066,230	1,704,568	990,742	10,930,067	10,395,642
53	Res General	15,022	29,528	36,549	31,317	23,667	10,467	166,188	146,550
54	G50 Low Annual-Low Winter	27,015	82,359	109,652	92,454	59,575	9,307	493,095	380,361
55	G40 Low Annual-High Winter	714,918	1,119,375	1,310,187	1,137,345	960,089	591,118	6,011,129	5,833,031
56	G51 Med Annual-Low Winter	31,637	97,079	129,357	109,049	70,134	10,695	581,638	447,951
57	G41 Med Annual-High Winter	406,447	681,135	812,047	701,868	571,852	321,511	3,714,512	3,494,860
58	G52 High Annual-Low Winter	7,301	8,923	9,703	8,576	7,859	5,651	51,381	48,013
59	G42 High Annual-High Winter	42,993	70,343	83,336	72,135	59,497	34,564	381,589	362,869
60	Total Firm Sales	2,477,390	4,103,796	4,877,822	4,218,975	3,457,242	1,974,053	22,329,601	21,109,278
61	**% of Total**								
62	Res Heat	49.73%	49.10%	48.94%	48.97%	49.30%	50.19%		
63	Res General	0.61%	0.72%	0.75%	0.74%	0.68%	0.53%		
64	G50 Low Annual-Low Winter	1.09%	2.01%	2.25%	2.19%	1.72%	0.47%		
65	G40 Low Annual-High Winter	28.86%	27.28%	26.86%	26.96%	27.77%	29.94%		
66	G51 Med Annual-Low Winter	1.28%	2.37%	2.65%	2.58%	2.03%	0.54%		
67	G41 Med Annual-High Winter	16.41%	16.60%	16.65%	16.64%	16.54%	16.29%		
68	G52 High Annual-Low Winter	0.29%	0.22%	0.20%	0.20%	0.23%	0.29%		
69	G42 High Annual-High Winter	1.74%	1.71%	1.71%	1.71%	1.72%	1.75%		
70	Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
71	**REMAINING COMMODITY COSTS EXCLD HEDGING**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	**WINTER**
72	REMAINING COMMODITY Excld Hedging	$ 1,199,632	$ 1,910,623	$ 2,044,039	$ 1,768,129	$ 1,537,350	$ 808,462	$ 9,782,660	$ 9,268,235
73	Res Heat	$ 596,602	$ 938,158	$ 1,000,263	$ 865,936	$ 757,979	$ 405,752	$ 4,789,976	$ 4,564,690
74	Res General	$ 7,274	$ 13,747	$ 15,316	$ 13,125	$ 10,524	$ 4,287	$ 72,551	$ 64,273
75	G50 Low Annual-Low Winter	$ 13,081	$ 38,344	$ 45,949	$ 38,746	$ 26,492	$ 3,812	$ 213,948	$ 166,425
76	G40 Low Annual-High Winter	$ 346,186	$ 521,152	$ 549,031	$ 476,649	$ 426,928	$ 242,089	$ 2,637,113	$ 2,562,035
77	G51 Med Annual-Low Winter	$ 15,320	$ 45,198	$ 54,207	$ 45,701	$ 31,187	$ 4,380	$ 252,348	$ 195,992
78	G41 Med Annual-High Winter	$ 196,815	$ 317,119	$ 340,286	$ 294,146	$ 254,289	$ 131,673	$ 1,626,921	$ 1,534,327
79	G52 High Annual-Low Winter	$ 3,535	$ 4,154	$ 4,066	$ 3,594	$ 3,495	$ 2,314	$ 22,578	$ 21,159
80	G42 High Annual-High Winter	$ 20,819	$ 32,750	$ 34,922	$ 30,231	$ 26,457	$ 14,155	$ 167,226	$ 159,334
81									
82	Residential	$ 603,876	$ 951,905	$ 1,015,578	$ 879,061	$ 768,504	$ 410,039	$ 4,862,527	$ 4,628,963
83	SALES HLF CLASSES	$ 31,936	$ 87,696	$ 104,222	$ 88,042	$ 61,173	$ 10,506	$ 488,873	$ 383,575
84	SALES LLF CLASSES	$ 563,820	$ 871,021	$ 924,239	$ 801,026	$ 707,673	$ 387,917	$ 4,431,259	$ 4,255,697
85	**REMAINING COMMODITY HEDGING COSTS**							**TOTAL**	**WINTER**
86	TOTAL REMAINING COMMODITY HEDGING	$ 36,290	$ 51,703	$ 59,064	$ 41,918	$ 43,313	$ 21,621	$ 249,420	$ 253,909
87	Res Heat	$ 18,048	$ 25,387	$ 28,903	$ 20,529	$ 21,355	$ 10,851	$ 123,108	$ 125,074
88	Res General	$ 220	$ 372	$ 443	$ 311	$ 297	$ 115	$ 1,685	$ 1,757
89	G50 Low Annual-Low Winter	$ 396	$ 1,038	$ 1,328	$ 919	$ 746	$ 102	$ 4,113	$ 4,528
90	G40 Low Annual-High Winter	$ 10,472	$ 14,103	$ 15,865	$ 11,300	$ 12,028	$ 6,474	$ 69,587	$ 70,242
91	G51 Med Annual-Low Winter	$ 463	$ 1,223	$ 1,566	$ 1,083	$ 879	$ 117	$ 4,840	$ 5,332
92	G41 Med Annual-High Winter	$ 5,954	$ 8,582	$ 9,833	$ 6,973	$ 7,164	$ 3,521	$ 41,219	$ 42,027
93	G52 High Annual-Low Winter	$ 107	$ 112	$ 117	$ 85	$ 98	$ 62	$ 571	$ 582
94	G42 High Annual-High Winter	$ 630	$ 886	$ 1,009	$ 717	$ 745	$ 379	$ 4,297	$ 4,366
95								$ -	$ -
96	Residential	$ 18,268	$ 25,759	$ 29,346	$ 20,840	$ 21,652	$ 10,966	$ 124,792	$ 126,831
97	SALES HLF CLASSES	$ 966	$ 2,373	$ 3,012	$ 2,087	$ 1,723	$ 281	$ 9,525	$ 10,443
98	SALES LLF CLASSES	$ 17,056	$ 23,571	$ 26,707	$ 18,990	$ 19,938	$ 10,374	$ 115,103	$ 116,635

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Remaining Commodity Costs

50	**REMAINING SENDOUT BY CLASS**	
51	**Total Therms**	
52	Res Heat	Schedule 10B, LN 68
53	Res General	Schedule 10B, LN 69
54	G50 Low Annual-Low Winter	Schedule 10B, LN 70
55	G40 Low Annual-High Winter	Schedule 10B, LN 71
56	G51 Med Annual-Low Winter	Schedule 10B, LN 72
57	G41 Med Annual-High Winter	Schedule 10B, LN 73
58	G52 High Annual-Low Winter	Schedule 10B, LN 74
59	G42 High Annual-High Winter	Schedule 10B, LN 75
60	Total Firm Sales	Sum LN 52 : LN 59
61	**% of Total**	
62	Res Heat	LN 52 / LN 60
63	Res General	LN 53 / LN 60
64	G50 Low Annual-Low Winter	LN 54 / LN 60
65	G40 Low Annual-High Winter	LN 55 / LN 60
66	G51 Med Annual-Low Winter	LN 56 / LN 60
67	G41 Med Annual-High Winter	LN 57 / LN 60
68	G52 High Annual-Low Winter	LN 58 / LN 60
69	G42 High Annual-High Winter	LN 59 / LN 60
70	Total Firm Sales	Sum LN 62 : LN 69

71	**REMAINING COMMODITY COSTS EXCLD HEDGING**	
72	REMAINING COMMODITY Excld Hedging	Schedule 1B, LN 39
73	Res Heat	LN 72 * LN 62
74	Res General	LN 72 * LN 63
75	G50 Low Annual-Low Winter	LN 72 * LN 64
76	G40 Low Annual-High Winter	LN 72 * LN 65
77	G51 Med Annual-Low Winter	LN 72 * LN 66
78	G41 Med Annual-High Winter	LN 72 * LN 67
79	G52 High Annual-Low Winter	LN 72 * LN 68
80	G42 High Annual-High Winter	LN 72 * LN 69
81		
82	Residential	LN 73 + LN 74
83	SALES HLF CLASSES	LN 75 + LN 77 + LN 79
84	SALES LLF CLASSES	LN 76 + LN 78 + LN 80

85	**REMAINING COMMODITY HEDGING COSTS**	
86	TOTAL REMAINING COMMODITY HEDGING	Schedule 1B, LN 40
87	Res Heat	LN 86 * LN 62
88	Res General	LN 86 * LN 63
89	G50 Low Annual-Low Winter	LN 86 * LN 64
90	G40 Low Annual-High Winter	LN 86 * LN 65
91	G51 Med Annual-Low Winter	LN 86 * LN 66
92	G41 Med Annual-High Winter	LN 86 * LN 67
93	G52 High Annual-Low Winter	LN 86 * LN 68
94	G42 High Annual-High Winter	LN 86 * LN 69
95		
96	Residential	LN 87 + LN 88
97	SALES HLF CLASSES	LN 89 + LN 91 + LN 93
98	SALES LLF CLASSES	LN 90 + LN 92 + LN 94

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Total Commodity Costs

99	**TOTAL COMMODITY COSTS Excluding Hedging**							**TOTAL**	**WINTER**
100	TOTAL COMMODITY Excld Hedging	$ 1,710,411	$ 2,461,402	$ 2,658,515	$ 2,329,795	$ 2,148,812	$ 1,243,981	$ 15,747,410	$ 12,552,917
101	Res Heat	$ 819,690	$ 1,178,717	$ 1,268,642	$ 1,111,250	$ 1,025,042	$ 595,970	$ 7,395,144	$ 5,999,310
102	Res General	$ 15,472	$ 22,587	$ 25,178	$ 22,139	$ 20,338	$ 11,276	$ 168,281	$ 116,989
103	G50 Low Annual-Low Winter	$ 60,141	$ 89,089	$ 102,563	$ 90,494	$ 82,827	$ 43,937	$ 763,494	$ 469,050
104	G40 Low Annual-High Winter	$ 420,531	$ 601,319	$ 638,468	$ 558,401	$ 515,927	$ 305,479	$ 3,505,290	$ 3,040,126
105	G51 Med Annual-Low Winter	$ 71,126	$ 105,374	$ 121,342	$ 107,067	$ 97,993	$ 51,963	$ 904,035	$ 554,865
106	G41 Med Annual-High Winter	$ 288,506	$ 415,990	$ 450,592	$ 394,971	$ 364,053	$ 209,853	$ 2,697,661	$ 2,123,965
107	G52 High Annual-Low Winter	$ 6,313	$ 7,150	$ 7,408	$ 6,649	$ 6,821	$ 4,683	$ 55,023	$ 39,024
108	G42 High Annual-High Winter	$ 28,633	$ 41,177	$ 44,323	$ 38,824	$ 35,812	$ 20,818	$ 258,482	$ 209,587
109									
110	Residential	$ 835,162	$ 1,201,304	$ 1,293,819	$ 1,133,389	$ 1,045,380	$ 607,246	$ 7,563,425	$ 6,116,300
111	SALES HLF CLASSES	$ 137,580	$ 201,613	$ 231,313	$ 204,210	$ 187,641	$ 100,583	$ 1,722,551	$ 1,062,939
112	SALES LLF CLASSES	$ 737,670	$ 1,058,486	$ 1,133,383	$ 992,196	$ 915,792	$ 536,151	$ 6,461,433	$ 5,373,678
113	**TOTAL HEDGING COMMODITY COSTS**							**TOTAL**	**WINTER**
114	TOTAL HEDGING COMMODITY	$ 51,788	$ 70,313	$ 99,187	$ 72,540	$ 72,869	$ 33,612	$ 385,336	$ 400,309
115	Res Heat	$ 24,817	$ 33,515	$ 46,428	$ 33,904	$ 34,264	$ 16,089	$ 182,470	$ 189,016
116	Res General	$ 469	$ 671	$ 1,087	$ 803	$ 771	$ 307	$ 3,866	$ 4,107
117	G50 Low Annual-Low Winter	$ 1,824	$ 2,752	$ 5,024	$ 3,740	$ 3,469	$ 1,207	$ 16,635	$ 18,016
118	G40 Low Annual-High Winter	$ 12,728	$ 16,812	$ 21,705	$ 15,757	$ 16,330	$ 8,220	$ 89,370	$ 91,551
119	G51 Med Annual-Low Winter	$ 2,157	$ 3,256	$ 5,950	$ 4,429	$ 4,108	$ 1,427	$ 19,690	$ 21,327
120	G41 Med Annual-High Winter	$ 8,736	$ 11,922	$ 17,035	$ 12,470	$ 12,470	$ 5,674	$ 65,618	$ 68,308
121	G52 High Annual-Low Winter	$ 191	$ 214	$ 336	$ 252	$ 259	$ 127	$ 1,311	$ 1,379
122	G42 High Annual-High Winter	$ 867	$ 1,171	$ 1,623	$ 1,185	$ 1,198	$ 562	$ 6,376	$ 6,606
123									
124	Residential	$ 25,286	$ 34,186	$ 47,514	$ 34,706	$ 35,035	$ 16,396	$ 186,336	$ 193,122
125	SALES HLF CLASSES	$ 4,172	$ 6,222	$ 11,310	$ 8,421	$ 7,836	$ 2,761	$ 37,636	$ 40,722
126	SALES LLF CLASSES	$ 22,331	$ 29,905	$ 40,363	$ 29,413	$ 29,997	$ 14,456	$ 161,364	$ 166,465
127	TOTAL COMMODITY	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	**WINTER**
128	Res Heat	$ 844,507	$ 1,212,232	$ 1,315,069	$ 1,145,153	$ 1,059,306	$ 612,059	$ 7,577,615	$ 6,188,326
129	Res General	$ 15,941	$ 23,258	$ 26,264	$ 22,942	$ 21,108	$ 11,583	$ 172,147	$ 121,096
130	G50 Low Annual-Low Winter	$ 61,964	$ 91,841	$ 107,587	$ 94,234	$ 86,296	$ 45,144	$ 780,130	$ 487,067
131	G40 Low Annual-High Winter	$ 433,259	$ 618,131	$ 660,173	$ 574,158	$ 532,257	$ 313,699	$ 3,594,660	$ 3,131,677
132	G51 Med Annual-Low Winter	$ 73,282	$ 108,630	$ 127,292	$ 111,496	$ 102,101	$ 53,390	$ 923,725	$ 576,192
133	G41 Med Annual-High Winter	$ 297,242	$ 427,912	$ 467,627	$ 407,442	$ 376,523	$ 215,527	$ 2,763,279	$ 2,192,273
134	G52 High Annual-Low Winter	$ 6,505	$ 7,364	$ 7,744	$ 6,901	$ 7,080	$ 4,810	$ 56,333	$ 40,403
135	G42 High Annual-High Winter	$ 29,500	$ 42,348	$ 45,946	$ 40,010	$ 37,010	$ 21,381	$ 264,859	$ 216,193
136	Total Firm Sales	$ 1,762,200	$ 2,531,715	$ 2,757,702	$ 2,402,335	$ 2,221,681	$ 1,277,593	$ 16,132,746	$ 12,953,226
137									
138	Residential	$ 860,447	$ 1,235,490	$ 1,341,333	$ 1,168,095	$ 1,080,415	$ 623,642	$ 7,749,761	$ 6,309,422
139	SALES HLF CLASSES	$ 141,751	$ 207,835	$ 242,623	$ 212,631	$ 195,477	$ 103,344	$ 1,760,188	$ 1,103,662
140	SALES LLF CLASSES	$ 760,001	$ 1,088,391	$ 1,173,746	$ 1,021,609	$ 945,789	$ 550,607	$ 6,622,797	$ 5,540,143
141									
142	% ALLOCATION BETWEEN SALES HLF AND LLF								
143	SALES HLF CLASSES								16.61%
144	SALES LLF CLASSES								83.39%

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Total Commodity Costs

99	**TOTAL COMMODITY COSTS Excluding Hedging**	
100	TOTAL COMMODITY Excld Hedging	Schedule 1B, LN 41
101	Res Heat	LN 24 + LN 73
102	Res General	LN 25 + LN 74
103	G50 Low Annual-Low Winter	LN 26 + LN 75
104	G40 Low Annual-High Winter	LN 27 + LN 76
105	G51 Med Annual-Low Winter	LN 28 + LN 77
106	G41 Med Annual-High Winter	LN 29 + LN 78
107	G52 High Annual-Low Winter	LN 30 + LN 79
108	G42 High Annual-High Winter	LN 31 + LN 80
109		
110	Residential	LN 101 + LN 102
111	SALES HLF CLASSES	LN 103 + LN 105 + LN 107
112	SALES LLF CLASSES	LN 104 + LN 106 + LN 108

113	**TOTAL HEDGING COMMODITY COSTS**	
114	TOTAL HEDGING COMMODITY	Schedule 1B, LN 42
115	Res Heat	LN 38 + LN 87
116	Res General	LN 39 + LN 88
117	G50 Low Annual-Low Winter	LN 40 + LN 89
118	G40 Low Annual-High Winter	LN 41 + LN 90
119	G51 Med Annual-Low Winter	LN 42 + LN 91
120	G41 Med Annual-High Winter	LN 43 + LN 92
121	G52 High Annual-Low Winter	LN 44 + LN 93
122	G42 High Annual-High Winter	LN 45 + LN 94
123		
124	Residential	LN 115 + LN 116
125	SALES HLF CLASSES	LN 117 + LN 119 + LN 121
126	SALES LLF CLASSES	LN 118 + LN 120 + LN 122

127	**TOTAL COMMODITY**	
128	Res Heat	LN 101 + LN 115
129	Res General	LN 102 + LN 116
130	G50 Low Annual-Low Winter	LN 103 + LN 117
131	G40 Low Annual-High Winter	LN 104 + LN 118
132	G51 Med Annual-Low Winter	LN 105 + LN 119
133	G41 Med Annual-High Winter	LN 106 + LN 120
134	G52 High Annual-Low Winter	LN 107 + LN 121
135	G42 High Annual-High Winter	LN 108 + LN 122
136	Total Firm Sales	Sum LN 128 : LN 135
137		
138	Residential	LN 128 + LN 129
139	SALES HLF CLASSES	LN 130 + LN 132 + LN 134
140	SALES LLF CLASSES	LN 131 + LN 133 + LN 135
141		
142	% ALLOCATION BETWEEN SALES HLF AND LLF	
143	SALES HLF CLASSES	LN 139 / (LN 139 + LN 140)
144	SALES LLF CLASSES	LN 140 / (LN 139 + LN 140)

NORTHERN UTILITIES, INC.- NEW HAMPSHIRE DIVISION
Residential Low Income Assistance and Regulatory Assessment Costs (RLIARA)

		Customer Charge	First Block	Last Block	Total
1	**Peak Period**				
2	R-5 Base Rates	$13.73	$0.4410	$0.3829	
3	R-10 Rate at 40% of R5	$5.50	$0.1764	$0.1532	
4	Program Subsidy	$8.23	$0.2646	$0.2297	
5	Average Annual Therms		203	412	615
6					
7	Peak Period Subsidy	$49.37	$53.70	$94.66	$197.73
8					
9	**Off Peak Period**				
10	R-5 Base Rates	$13.73	$0.4410	$0.4410	
11	R10 Rate at 40% of R5	$5.50	$0.1764	$0.1764	
12	Program Subsidy	$8.23	$0.2646	$0.2646	
13	Average Annual Therms		142	35	177
14					
15	Off Peak Period Subsidy	$49.38	$37.47	$9.37	$96.21
16					
17	Estimated Annual Subsidy				$293.95
18					
19	Number of Estimated 2012/13 Participants				1,198
20					
21	Annual Subsidy times Number of Participants (Ln 17 *Ln 19)				$352,149
22	Prior Year Ending Balance - RLIARA Page 2				$100,375
23	Estimated Annual Administrative Costs				$0
24	Estimated 12 month Regulatory Assessment				$190,332
25	Total Program Costs				$642,856
26					
27	Estimated weather normalized firm therms billed for				
28	the twelve months ended 10/31/13 sales and transportation				62,063,926
29	(Attachment 2 to Schedule 10B, Revised Page 1 of 3, Line 41, "Total Division"				
30	subtract Line 41 "Special Contracts").				
31	**Total Residential Low Income Assistance and Regulatory Assessment Costs Charge**				**$0.0104**

NORTHERN UTILITIES, INC., NEW HAMPSHIRE DIVISION
NOVEMBER 2011 THROUGH OCTOBER 2012
RESIDENTIAL LOW INCOME ASSISTANCE AND REGULATORY ASSESSMENT COSTS (RLIARA) RECONCILIATION

													(Estimate)	(Estimate)
1	**FOR THE MONTH OF:**	**Nov-11**	**Dec-11**	**Jan-12**	**Feb-12**	**Mar-12**	**Apr-12**	**May-12**	**Jun-12**	**Jul-12**	**Aug-12**	**Sep-12**	**Oct-12**	**Total**
2	**DAYS IN MONTH**	30	31	31	28	31	30	31	30	31	31	30	31	365
3														**Average**
4	RLIA Participant Count	1,109	1,112	1,116	1,579	1,329	1,334	1,114	1,223	1,180	2,005	964	1,042	1,259
5														**Total**
6	Beginning Balance	($15,948)	($20,340)	($30,619)	($47,504)	($52,237)	($59,538)	($61,920)	$76,074	$84,254	$94,962	$86,067	$84,164	($15,948)
7														
8	Add: Actual Costs	$18,393	$22,445	$31,132	$41,685	$32,705	$24,970	$24,071	$15,339	$14,333	$12,968	$11,531	$11,515	$261,086
9														
10	Add: Regulatory Assessments							$137,625	$15,861	$15,861	($2,771)	$6,545	$15,861	$188,983
11														
12	Less: Collected Revenue	$22,735	$32,653	$47,910	$46,289	$39,852	$27,191	$25,180	$23,230	$19,733	$19,314	$20,206	$11,419	($335,712)
13														
14	Add: Administrative and Start Up Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
15														
16	Ending Balance Pre-Interest	($20,291)	($30,548)	($47,396)	($52,108)	($59,384)	($61,759)	$74,597	$84,044	$94,715	$85,844	$83,938	$100,121	
17														
18	Month's Average Balance	($18,120)	($25,444)	($39,008)	($49,806)	($55,810)	($60,648)	$6,339	$80,059	$89,485	$90,403	$85,002	$92,143	
19														
20	Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
21														
22	Interest Applied	($48.40)	($70.23)	($107.67)	($128.61)	($154.05)	($161.56)	$1,477.24	$209.59	$247.00	$223.18	$226.44	$254.34	$1,967
23														
24	Ending Balance	($20,340)	($30,619)	($47,504)	($52,237)	($59,538)	($61,920)	$76,074	$84,254	$94,962	$86,067	$84,164	**$100,375**	$100,375

Note- Regulatory Assessement costs reflect an adjustment to include costs for the period August 2011 through April 2012 consistant with the Settlement Agreement approved in DG 11-069.
May and June 2012 Interest Applied line items includes true ups for Regulatory Assessment Costs.
August and September 2012 Regulatory Assessments include true ups after actual Assessments invoice was received.

Northern Utilities, Inc. -- New Hampshire Division

Energy Efficiency Budget

	Residential	Low-Income	Gen Service	Total
September-12	$77,532	$8,776	$13,592	$99,899
October-12	$30,261	$8,776	$23,428	$62,464
November-12	$30,261	$8,776	$31,237	$70,274
December-12	$145,254	$42,123	$31,237	$218,613
January-13	$25,375	$7,250	$29,400	$62,025
February-13	$30,450	$8,700	$39,200	$78,350
March-13	$35,525	$10,150	$30,810	$76,485
April-13	$35,525	$10,150	$49,000	$94,675
May-13	$25,375	$7,250	$29,400	$62,025
June-13	$88,154	$24,650	$70,010	$182,814
July-13	$20,300	$5,800	$19,600	$45,700
August-13	$50,750	$14,500	$58,800	$124,050
September-13	$27,254	$7,250	$60,210	$94,714
October-13	$25,375	$7,250	$29,400	$62,025
Total	$659,871	$173,558	$526,915	$1,360,344

Budget with Low-Income Costs Allocated to Residential and General Service Classes

	Residential	Low-Income	Gen Service	Total
September-12	$78,839	0	$21,060	$99,899
October-12	$31,988	0	$30,477	$62,464
November-12	$32,434	0	$37,840	$70,274
December-12	$156,837	0	$61,777	$218,613
January-13	$27,575	0	$34,450	$62,025
February-13	$33,182	0	$45,168	$78,350
March-13	$38,685	0	$37,800	$76,485
April-13	$38,552	0	$56,123	$94,675
May-13	$27,321	0	$34,704	$62,025
June-13	$93,550	0	$89,264	$182,814
July-13	$21,362	0	$24,338	$45,700
August-13	$53,048	0	$71,002	$124,050
September-13	$28,328	0	$66,386	$94,714
October-13	$26,792	0	$35,233	$62,025
Total	$701,315	$0	$659,029	$1,360,344

DSM Charge Factor Calculation

DSM Charge Factors for Residential Customers

DSM Reconciliation Adjustment	$56,772	Schedule 16 DSM B Nov '12 - Oct '13 Totals- November 2012 Beginning Balance
DSM Costs	$539,599	Schedule 16 DSM B Nov '12 - Oct '13 Totals- Column 2
DSM Share Holder Incentive	$40,246	Schedule 16 DSM B Nov '12 - Oct '13 Totals- Column 3
DSM Low-Income Costs	$38,066	Schedule 16 DSM B Nov '12 - Oct '13 Totals- Column 4
DSM Allocated Low-Income Share Holder Incentive	$2,703	Schedule 16 DSM B Nov '12 - Oct '13 Totals- Column 5
Total	$677,385	
Forecasted Annual Throughput Volumes for Residential Customers	16,796,601	Schedule 16 DSM B Nov '12 - Oct '13 Totals- Column 6
Conservation Charge Factor for Residential Customers	**$0.0403**	

DSM Charge Factors for Commercial and Industrial Customers (C&I)

DSM Reconciliation Adjustment	($107,266)	Schedule 16 DSM C Nov '12 - Oct '13 Totals- November 2011 Beginning Balance
DSM Costs	$478,303	Schedule 16 DSM C Nov '12 - Oct '13 Totals- Column 2
DSM Share Holder Incentive	$39,648	Schedule 16 DSM C Nov '12 - Oct '13 Totals- Column 3
DSM Low-Income Costs	$115,783	Schedule 16 DSM C Nov '12 - Oct '13 Totals- Column 4
DSM Allocated Low-Income Share Holder Incentive	$8,433	Schedule 16 DSM C Nov '12 - Oct '13 Totals- Column 5
Total	$534,901	
Forecasted Annual Throughput Volumes for C&I Customers	45,267,325	Schedule 16 DSM C Nov '12 - Oct '13 Totals- Column 6
Conservation Charge Factor for C&I Customers	**$0.0118**	

Northern Utilities, Inc.

New Hampshire Division

Calculation of the DSM Charge, a Component of the Local Distribution Adjustment Charge

To Be Effective November 1, 2012 through October 31, 2013

Residential Customers

		Beginning Balance (Over)/Under	DSM Rate per Therm	DSM Collections	DSM Costs	DSM SHI	Allocated Low Income Costs	Allocated Low Income SHI	Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Prime Rate	Interest @ Prime Rate	Ending Balance plus Interest (Over)/Under	Therm Sales	# of Days
August-11	Actual	($76,282)	$0.0359	$11,515	$19,087	$1,724	$5,071	$267	($65,277)	($70,779)	3.25%	($195)	($65,472)	320,645	31
September-11	Actual	($65,472)	$0.0359	$12,820	$33,308	$1,724	$2,713	$143	($41,502)	($53,487)	3.25%	($143)	($41,645)	357,042	30
October-11	Actual	($41,645)	$0.0359	$15,368	$24,593	$1,724	$560	$29	($29,044)	($35,344)	3.25%	($98)	($29,141)	427,943	31
November-11	Actual	($29,141)	$0.0333	$38,694	$40,058	$1,724	$888	$47	$9,208	($9,967)	3.25%	($27)	$9,181	1,106,163	30
December-11	Actual	$9,181	$0.0333	$49,654	$35,361	$1,724	$581	$31	$4,008	$6,595	3.25%	$18	$4,026	1,491,037	31
January-12	Actual	$4,026	$0.0333	$86,497	$15,572	$2,973	$1,569	$83	($62,913)	($29,444)	3.25%	($81)	($62,995)	2,597,346	31
February-12	Actual	($62,995)	$0.0333	$84,517	$15,463	$2,973	$1,245	$66	($127,737)	($95,366)	3.25%	($238)	($127,975)	2,537,994	28
March-12	Actual	($127,975)	$0.0333	$71,845	$26,591	$2,973	$1,291	$68	($168,455)	($148,215)	3.25%	($409)	($168,864)	2,157,556	31
April-12	Actual	($168,864)	$0.0333	$45,053	$11,485	$2,973	$2,952	$155	($197,713)	($183,288)	3.25%	($490)	($198,203)	1,352,927	30
May-12	Actual	($198,203)	$0.0333	$28,250	$128,906	$2,973	$4,045	$213	($93,606)	($145,904)	3.25%	($403)	($94,009)	848,247	31
June-12	Actual	($94,009)	$0.0333	$17,202	$38,333	$2,973	$507	$27	($69,082)	($81,545)	3.25%	($218)	($69,299)	516,605	30
July-12	Actual	($69,299)	$0.0333	$12,616	$41,310	$2,973	$591	$31	($35,080)	($52,190)	3.25%	($144)	($35,224)	379,010	31
August-12	Actual	($35,224)	$0.0333	$10,977	$12,480	$2,973	$344	$117	($28,039)	($31,631)	3.25%	($87)	($28,126)	329,672	31
September-12	Actual	($28,124)	$0.0333	$11,892	$77,532	$2,973	$1,308	$109	$43,654	$7,765	3.25%	$21	$43,675	358,975	30
October-12	Forecast	$43,675	$0.0333	$22,146	$30,261	$2,973	$1,726	$144	$56,634	$50,154	3.25%	$138	$56,772	665,059	31
November-12	Forecast	**$56,772**	$0.0403	$48,157	$30,261	$2,973	$2,173	$181	$44,204	$50,488	3.25%	$135	$44,338	1,194,118	30
December-12	Forecast	$44,338	$0.0403	$80,148	$145,254	$2,973	$11,583	$202	$124,202	$84,270	3.25%	$233	$124,434	1,987,378	31
January-13	Forecast	$124,434	$0.0403	$110,895	$25,375	$3,430	$2,200	$293	$44,838	$84,636	3.25%	$234	$45,071	2,749,786	31
February-13	Forecast	$45,071	$0.0403	$120,362	$30,450	$3,430	$2,732	$304	($38,375)	$3,348	3.25%	$8	($38,367)	2,984,525	28
March-13	Forecast	($38,367)	$0.0403	$103,822	$35,525	$3,430	$3,160	$301	($99,773)	($69,070)	3.25%	($191)	($99,963)	2,574,384	31
April-13	Forecast	($99,963)	$0.0403	$74,682	$35,525	$3,430	$3,027	$288	($132,375)	($116,169)	3.25%	($310)	($132,686)	1,851,842	30
May-13	Forecast	($132,686)	$0.0403	$43,402	$25,375	$3,430	$1,946	$260	($145,077)	($138,881)	3.25%	($383)	($145,460)	1,076,194	31
June-13	Forecast	($145,460)	$0.0403	$24,644	$88,154	$3,430	$5,395	$212	($72,913)	($109,187)	3.25%	($292)	($73,205)	611,070	30
July-13	Forecast	($73,205)	$0.0403	$15,972	$20,300	$3,430	$1,062	$177	($64,208)	($68,706)	3.25%	($190)	($64,397)	396,053	31
August-13	Forecast	($64,397)	$0.0403	$13,988	$50,750	$3,430	$2,298	$153	($21,754)	($43,076)	3.25%	($119)	($21,873)	346,842	31
September-13	Forecast	($21,873)	$0.0403	$14,106	$27,254	$3,430	$1,073	$143	($4,078)	($12,976)	3.25%	($35)	($4,113)	349,769	30
October-13	Forecast	($4,113)	$0.0403	$27,207	$25,375	$3,430	$1,417	$189	($909)	($2,511)	3.25%	($7)	($916)	674,638	31
Nov 12 thru Oct 13 Totals				$677,385	$539,599	$40,246	$38,066	$2,703						16,796,601	

Forecast therm Sales from Company Forecast as seen in Attachment 2 to Schedule 10 B, Page 1 of 3, Lines 26 through 41 filed on September 14, 2012 in this Cost of Gas Docket.

Northern Utilities, Inc.

New Hampshire Division

Calculation of the DSM Charge, a Component of the Local Distribution Adjustment Charge

To Be Effective November 1, 2012 through October 31, 2013

General Service Customers

		Beginning Balance (Over)/Under	DSM Rate per Therm	DSM Collections	DSM Costs	DSM SHI	Allocated Low Income Costs	Allocated Low Income SHI	Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Prime Rate	Interest @ Prime Rate	Ending Balance plus Interest (Over)/Under	Therm Sales	# of Days
August-11	Actual	($242,646)	$0.0152	$25,700	$36,527	$2,894	$25,930	$1,365	($227,142)	($234,571)	3.25%	($647)	($227,790)	1,690,750	31
September-11	Actual	($227,790)	$0.0152	$29,659	$35,276	$2,894	$13,685	$720	($216,438)	($221,495)	3.25%	($592)	($217,030)	1,951,241	30
October-11	Actual	($217,030)	$0.0152	$33,971	$24,447	$2,894	$2,803	$148	($221,597)	($218,702)	3.25%	($604)	($222,201)	2,234,860	31
November-11	Actual	($222,201)	$0.0126	$45,645	$106,272	$2,894	$2,749	$145	($128,412)	($175,051)	3.25%	($468)	($128,879)	3,383,296	30
December-11	Actual	($128,879)	$0.0126	$54,683	$18,219	$2,894	$1,500	$79	($149,224)	($138,627)	3.25%	($383)	($149,607)	4,339,703	31
January-12	Actual	($149,607)	$0.0126	$75,074	$34,019	$2,870	$3,726	$196	($186,131)	($167,447)	3.25%	($1,191)	($187,322)	6,007,712	31
February-12	Actual	($187,322)	$0.0126	$72,169	$38,388	$2,870	$2,628	$138	($215,121)	($200,367)	3.25%	($517)	($215,638)	5,727,655	29
March-12	Actual	($215,638)	$0.0126	$62,484	$29,333	$2,870	$2,980	$157	($242,463)	($228,477)	3.25%	$627	($241,836)	4,958,839	31
April-12	Actual	($241,836)	$0.0126	$44,127	$120,115	$2,870	$6,719	$354	($160,169)	($201,026)	3.25%	($537)	($160,706)	3,502,134	30
May-12	Actual	($160,706)	$0.0126	$32,737	$61,130	$2,870	$11,081	$583	($127,265)	($143,519)	3.25%	($396)	($127,662)	2,598,065	31
June-12	Actual	($127,662)	$0.0126	$26,374	$14,563	$2,870	$1,753	$92	($134,270)	($130,594)	3.25%	($349)	($134,619)	2,093,258	30
July-12	Actual	($134,619)	$0.0126	$23,148	$25,155	$2,870	$2,522	$133	($118,620)	($126,271)	3.25%	($349)	($118,968)	1,837,235	31
August-12	Actual	($118,968)	$0.0126	$23,181	$11,593	$2,870	$1,814	$616	($113,977)	($116,138)	3.25%	($321)	($114,297)	1,806,829	31
September-12	Actual	($114,297)	$0.0126	$24,091	$13,592	$2,870	$7,468	$624	($106,398)	($110,041)	3.25%	($294)	($106,692)	1,970,185	30
October-12	Forecast	($106,692)	$0.0126	$34,215	$23,428	$2,870	$7,049	$589	($106,971)	($106,831)	3.25%	($295)	($107,266)	2,715,501	31
November-12	Forecast	**($107,266)**	$0.0118	$42,876	$31,237	$3,304	$6,603	$552	($108,447)	($107,856)	3.25%	($288)	($108,735)	3,628,507	30
December-12	Forecast	($108,735)	$0.0118	$61,917	$31,237	$3,304	$30,540	$531	($105,040)	($106,887)	3.25%	($295)	($105,335)	5,239,916	31
January-13	Forecast	($105,335)	$0.0118	$74,580	$29,400	$3,304	$5,050	$674	($141,487)	($123,411)	3.25%	($341)	($141,828)	6,311,549	31
February-13	Forecast	($141,828)	$0.0118	$77,048	$39,200	$3,304	$5,968	$663	($169,741)	($155,784)	3.25%	($388)	($170,129)	6,520,343	28
March-13	Forecast	($170,129)	$0.0118	$67,294	$30,810	$3,304	$6,990	$666	($195,653)	($182,891)	3.25%	($505)	($196,158)	5,694,947	31
April-13	Forecast	($196,158)	$0.0118	$51,494	$49,000	$3,304	$7,123	$679	($187,546)	($191,852)	3.25%	($512)	($188,058)	4,357,818	30
May-13	Forecast	($188,058)	$0.0118	$34,660	$29,400	$3,304	$5,304	$707	($184,003)	($186,030)	3.25%	($513)	($184,516)	2,933,176	31
June-13	Forecast	($184,516)	$0.0118	$25,768	$70,010	$3,304	$19,255	$755	($116,960)	($150,738)	3.25%	($403)	($117,363)	2,180,721	30
July-13	Forecast	($117,363)	$0.0118	$20,886	$19,600	$3,304	$4,738	$790	($109,817)	($113,590)	3.25%	($314)	($110,131)	1,767,530	31
August-13	Forecast	($110,131)	$0.0118	$21,761	$58,800	$3,304	$12,202	$814	($56,772)	($83,452)	3.25%	($230)	($57,002)	1,841,594	31
September-13	Forecast	($57,002)	$0.0118	$23,788	$60,210	$3,304	$6,177	$824	($10,276)	($33,639)	3.25%	($90)	($10,366)	2,013,083	30
October-13	Forecast	($10,366)	$0.0118	$32,828	$29,400	$3,304	$5,833	$778	($3,878)	($7,122)	3.25%	($20)	($3,898)	2,778,139	31
Nov 12 thru Oct 13 Totals				$534,900	$478,303	$39,648	$115,783	$8,433						45,267,324	

Forecast therm Sales from Company Forecast as seen in Attachment 2 to Schedule 10 B, Page 1 of 3, Lines 26 through 41 filed on September 14, 2012 in this Cost of Gas Docket.

CALCULATION OF ENVIRONMENTAL RESPONSE COST RATE

November 1, 2012 through October 31, 2013

Total ERC Costs for the Period	$235,688	
Less Current Under Collection (Estimated)	$36,527	(See page 2 of 2)
Total ERC Cost to be Recovered	$272,215	
Forcasted Firm Sales & Firm Transportation Volumes (Attachment 2 to Schedule 10B, Revised Page 1 of 3, Line 41, "Total Division" subtract Line 41 "Special Contracts").	62,063,926	
ERC Recovery Rate	**$0.0044**	

Northern Utilities, Inc. - New Hampshire Division
Environmental Response Cost 12 Month Reconciliation

Month	Actual or Forecast	Beginning Balance (Over)/Under	Monthly Amortization of ERC costs	New ERC Costs To be recovered	Ending Balance
August	Actual	($3,692)	$10,860		($14,553)
September	Actual	($14,553)	$12,467		($27,020)
October	Actual	($27,020)	$14,380		($41,400)
November-'11	Actual	($41,400)	$23,464	$342,842	$277,978
December	Actual	$277,978	$29,740		$248,238
January- '12	Actual	$248,238	$43,634		$204,604
February	Actual	$204,604	$42,157		$162,447
March	Actual	$162,447	$36,296		$126,151
April	Actual	$126,151	$24,764		$101,387
May	Actual	$101,387	$17,579		$83,808
June	Actual	$83,808	$13,320		$70,489
July	Actual	$70,489	$11,311		$59,177
August	Actual	$59,177	$11,070		$48,107
September	Actual	$48,107	$11,580		**$36,527**

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

Total Fixed Capacity Costs To Be Allocated

	NUI Total
Pipeline Demand	$ 9,964,773
Storage Demand	$ 29,862,936
Peaking Demand	$ 2,609,036
Subtotal Demand	$ 42,436,744
Capacity Release (Credit)	$ (213,450)
Asset Management (Credit)	$ (4,810,000)
Total Net Demand Costs	$ 37,413,294

Proportional Responsibility (PR) Allocators

Allocation of Product and Pipeline Demand Costs (including Injections) to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
Design Year Pipeline Sendout	1,200,612	1,036,548	894,806	806,994	851,301	750,718	565,888	463,400	428,421	444,101	462,409	637,572	8,542,771
Rank	1	2	3	5	4	6	8	9	12	11	10	7	
% Max Month	100.00%	86.33%	74.53%	67.22%	70.91%	62.53%	47.13%	38.60%	35.68%	36.99%	38.51%	53.10%	
PR	13.67%	5.90%	1.21%	0.94%	0.92%	1.57%	1.07%	0.01%	2.97%	0.12%	0.15%	0.85%	29.38%
CumPR	29.38%	15.72%	9.81%	7.68%	8.60%	6.74%	4.32%	3.25%	2.97%	3.09%	3.24%	5.17%	100.00%
Product and Pipeline Demand Costs	$ 2,927,701	$ 1,566,012	$ 977,802	$ 765,507	$ 857,440	$ 672,092	$ 430,583	$ 324,255	$ 296,315	$ 308,146	$ 323,342	$ 515,578	$ 9,964,773

Allocation of Storage Injection Fees to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
Storage Injection Volume	-	-	-	-	-	504,390	574,802	556,260	574,802	574,802	551,060	240,566	3,576,682
Design Year Pipeline Sendout	1,200,612	1,036,548	894,806	806,994	851,301	750,718	565,888	463,400	428,421	444,101	462,409	637,572	8,542,771
% of Deliveries Injected	0.0%	0.0%	0.0%	0.0%	0.0%	40.2%	50.4%	54.6%	57.3%	56.4%	54.4%	27.4%	29.5%
Injection Fees	$ -	$ -	$ -	$ -	$ -	$ 270,093	$ 216,974	$ 176,893	$ 169,775	$ 173,837	$ 175,813	$ 141,243	$ 1,324,628

Allocation of Storage Demand Costs to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
Design Year Storage	-	633,108	1,000,249	910,767	662,958	300,043	-	-	-	-	-	-	3,507,125
Rank	6	4	1	2	3	5	6	6	6	6	6	6	
% Max Month	0.00%	63.30%	100.00%	91.05%	66.28%	30.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PR	0.00%	8.32%	8.95%	12.39%	0.99%	6.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.65%
CumPR	0.00%	14.32%	36.65%	27.71%	15.32%	6.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Storage Demand Costs	$ -	$ 4,277,544	$ 10,945,374	$ 8,273,831	$ 4,574,603	$1,791,584	$ -	$ -	$ -	$ -	$ -	$ -	$ 29,862,936
Plus Injection Fees	$ -	$ -	$ -	$ -	$ -	$ 270,093	$ 216,974	$ 176,893	$ 169,775	$ 173,837	$ 175,813	$ 141,243	$ 1,324,628
TOTAL	$ -	$ 4,277,544	$ 10,945,374	$ 8,273,831	$ 4,574,603	$2,061,677	$ 216,974	$ 176,893	$ 169,775	$ 173,837	$ 175,813	$ 141,243	$ 31,187,564

Allocation of Peaking Demand Costs to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
Design Year Peaking Volumes	1,350	20,942	52,053	18,307	1,395	21,414	1,395	1,350	1,395	1,395	1,350	4,325	126,671
Rank	12	3	1	4	9	2	8	11	7	6	10	5	
% Max Month	2.59%	40.23%	100.00%	35.17%	2.68%	41.14%	2.68%	2.59%	2.68%	2.68%	2.59%	8.31%	
PR	0.22%	1.69%	58.86%	6.72%	0.01%	0.45%	0.00%	0.00%	0.00%	0.00%	0.00%	1.13%	69.07%
CumPR	0.22%	9.75%	69.07%	8.07%	0.23%	10.21%	0.23%	0.22%	0.23%	0.23%	0.22%	1.35%	100.00%
Peaking Demand Costs	$ 5,639	$ 254,484	$ 1,802,045	$ 210,470	$ 5,889	$ 266,307	$ 5,889	$ 5,639	$ 5,889	$ 5,889	$ 5,639	$ 35,256	$ 2,609,036

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

LN	Description	Source
1		
2		
3	Pipeline Demand	Schedule 5
4	Storage Demand	Schedule 5
5	Peaking Demand	Schedule 5
6	Subtotal Demand	Sum LN 3 : LN 5
7		
8	Capacity Release (Credit)	Schedule 5
9	Asset Management (Credit)	Schedule 5
10	Total Net Demand Costs	Sum LN 6 : LN 9
11		
12		
13	**Proportional Responsibility (PR) Allocators**	
14		
15	**Allocation of Product and Pipeline Demand Costs (including Injections) to Months**	
16		
17	Design Year Pipeline Sendout	Company Analysis
18	Rank	LN 17 Ranking
19	% Max Month	LN 17 / LN 17 MAX
20	PR	The difference between LN 19 for the month and LN 19 for next highest rank
21	CumPR	Cumulative Values, LN 20
22	Product and Pipeline Demand Costs	LN 21 * LN 3
23		
24	**Allocation of Storage Injection Fees to Months**	
25		
26	Storage Injection Volume	Company Analysis
27	Design Year Pipeline Sendout	LN 17
28	% of Deliveries Injected	LN 26 / Sum (LN 26 : LN 27)
29	Injection Fees	LN 28 * LN 22
30		
31	**Allocation of Storage Demand Costs to Months**	
32		
33	Design Year Storage	Company Analysis
34	Rank	LN 33 Ranking
35	% Max Month	LN 33 / LN 33 MAX
36	PR	The difference between LN 35 for the month and LN 35 for next highest rank
37	CumPR	Cumulative Values, LN 36
38	Storage Demand Costs	LN 37 * LN 4
39	Plus Injection Fees	LN 29
40	TOTAL	LN 38 + LN 39
41		
42	**Allocation of Peaking Demand Costs to Months**	
43		
44	Design Year Peaking Volumes	Company Analysis
45	Rank	Rank LN 44
46	% Max Month	LN 44 / LN 44 MAX
47	PR	The difference between LN 46 for the month and LN 46 for next highest rank
48	CumPR	Cumulative Values, LN 47
49	Peaking Demand Costs	LN 48 * LN 5

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	TOTAL
Pipeline & Product Demand	$ 2,927,701	$ 1,566,012	$ 977,802	$ 765,507	$ 857,440	$ 672,092	$ 430,583	$ 324,255	$ 296,315	$ 308,146	$ 323,342	$ 515,578	$ 9,964,773
Storage Incld Inj Fees	$ -	$ 4,277,544	$ 10,945,374	$ 8,273,831	$ 4,574,603	$2,061,677	$ 216,974	$ 176,893	$ 169,775	$ 173,837	$ 175,813	$ 141,243	$ 31,187,564
Peaking	$ 5,639	$ 254,484	$ 1,802,045	$ 210,470	$ 5,889	$ 266,307	$ 5,889	$ 5,639	$ 5,889	$ 5,889	$ 5,639	$ 35,256	$ 2,609,036
Less Injection Fees	$ -	$ -	$ -	$ -	$ -	$ (270,093)	$ (216,974)	$ (176,893)	$ (169,775)	$ (173,837)	$ (175,813)	$ (141,243)	$ (1,324,628)
Less: Capacity Release	$ (42,690)	$ (42,690)	$ (42,690)	$ (42,690)	$ (42,690)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (213,450)
Less: Asset Mgmt	$ (801,667)	$ (801,667)	$ (801,667)	$ (801,667)	$ (801,667)	$ (801,667)	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,810,000)
Total Demand	$ 2,088,983	$ 5,253,683	$ 12,880,864	$ 8,405,451	$ 4,593,575	$1,928,316	$ 436,473	$ 329,894	$ 302,205	$ 314,036	$ 328,980	$ 550,834	$ 37,413,294

Capacity Cost Allocator based on Design Year Firm Sendout

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	TOTAL
Therms													
Maine	641,270	892,614	1,037,642	941,523	808,574	583,326	311,865	254,226	238,272	246,185	253,792	352,200	6,561,489
New Hampshire	560,699	797,991	909,474	794,552	707,086	488,856	255,425	210,531	191,551	199,318	209,974	289,704	5,615,161
Total	1,201,969	1,690,605	1,947,116	1,736,075	1,515,660	1,072,182	567,290	464,757	429,823	445,503	463,766	641,904	12,176,650

Percentage of Total	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	TOTAL
Maine	53.35%	52.80%	53.29%	54.23%	53.35%	54.41%	54.97%	54.70%	55.43%	55.26%	54.72%	54.87%	53.60%
New Hampshire	46.65%	47.20%	46.71%	45.77%	46.65%	45.59%	45.03%	45.30%	44.57%	44.74%	45.28%	45.13%	46.40%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Allocation of Demand Costs by Division

Maine	$1,114,506	$2,773,866	$6,864,371	$4,558,516	$2,450,580	$1,049,110	$239,949	$180,455	$167,527	$173,536	$180,032	$302,232	$20,054,678
New Hampshire	$974,476	$2,479,817	$6,016,494	$3,846,935	$2,142,996	$879,206	$196,524	$149,439	$134,678	$140,499	$148,949	$248,602	$17,358,616
Total	$ 2,088,983	$ 5,253,683	$ 12,880,864	$ 8,405,451	$ 4,593,575	$ 1,928,316	$ 436,473	$ 329,894	$ 302,205	$ 314,036	$ 328,980	$ 550,834	$ 37,413,294

Detailed Allocation of Demand Costs by Division

Maine	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	TOTAL	
Pipeline & Product Demand	$ 1,561,976	$ 826,831	$ 521,083	$ 415,156	$ 457,427	$ 365,655	$ 236,711	$ 177,370	$ 164,262	$ 170,282	$ 176,946	$ 282,887	$ 5,356,586	53.76%
Storage Incld Injection Fees	$ -	$ 2,258,479	$ 5,832,924	$ 4,487,134	$ 2,440,458	$ 1,121,666	$ 119,280	$ 96,762	$ 94,115	$ 96,062	$ 96,212	$ 77,497	$ 16,720,590	53.61%
Peaking	$ 3,008	$ 134,364	$ 960,332	$ 114,144	$ 3,142	$ 144,886	$ 3,238	$ 3,084	$ 3,265	$ 3,254	$ 3,086	$ 19,344	$ 1,395,147	53.47%
Less: Injection Fees	$ -	$ -	$ -	$ -	$ -	$ (146,946)	$ (119,280)	$ (96,762)	$ (94,115)	$ (96,062)	$ (96,212)	$ (77,497)	$ (726,874)	
Capacity Release (Credit)	$ (22,776)	$ (22,540)	$ (22,750)	$ (23,152)	$ (22,774)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (113,992)	53.40%
Asset Management (Credit)	$ (427,702)	$ (423,268)	$ (427,218)	$ (434,767)	$ (427,673)	$ (436,151)	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,576,779)	53.57%
Total Allocated Demand	$ 1,114,506	$ 2,773,866	$ 6,864,371	$ 4,558,516	$ 2,450,580	$ 1,049,110	$ 239,949	$ 180,455	$ 167,527	$ 173,536	$ 180,032	$ 302,232	$ 20,054,678	53.60%

New Hampshire	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	TOTAL	
Pipeline & Product Demand	$ 1,365,725	$ 739,181	$ 456,719	$ 350,351	$ 400,013	$ 306,437	$ 193,872	$ 146,885	$ 132,053	$ 137,865	$ 146,396	$ 232,691	$ 4,608,187	46.24%
Storage Incld Injection Fees	$ -	$ 2,019,065	$ 5,112,450	$ 3,786,696	$ 2,134,145	$ 940,011	$ 97,694	$ 80,131	$ 75,661	$ 77,775	$ 79,601	$ 63,746	$ 14,466,973	46.39%
Peaking	$ 2,630	$ 120,120	$ 841,713	$ 96,326	$ 2,748	$ 121,421	$ 2,652	$ 2,554	$ 2,625	$ 2,635	$ 2,553	$ 15,912	$ 1,213,889	46.53%
Less: Injection Fees	$ -	$ -	$ -	$ -	$ -	$ (123,148)	$ (97,694)	$ (80,131)	$ (75,661)	$ (77,775)	$ (79,601)	$ (63,746)	$ (597,754)	
Capacity Release	$ (19,914)	$ (20,150)	$ (19,940)	$ (19,538)	$ (19,916)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (99,458)	46.60%
Asset Management	$ (373,964)	$ (378,399)	$ (374,449)	$ (366,900)	$ (373,994)	$ (365,516)	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,233,221)	46.43%
Total Allocated Demand	$ 974,476	$ 2,479,817	$ 6,016,494	$ 3,846,935	$ 2,142,996	$ 879,206	$ 196,524	$ 149,439	$ 134,678	$ 140,499	$ 148,949	$ 248,602	$ 17,358,616	46.40%

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

50	Pipeline & Product Demand	LN 22
51	Storage	LN 40
52	Peaking	LN 49
53	Less: Injection Fees	-(LN 29)
54	Less: Capacity Release	LN 8 / 5
55	Less: Asset Management	(LN 9 / 6)
56	Total Demand	Sum (LN 50 : LN 55)
57		
58	**Capacity Cost Allocator based on Design Year Firm Sendout**	
59		
60	**Therms**	
61	Maine	Company Analysis
62	New Hampshire	Company Analysis
63	Total	LN 61 + LN 62
64	**Percentage of Total**	
65	Maine	LN 61 / LN 63
66	New Hampshire	LN 62 / LN 63
67	Total	LN 65 + LN 66
68		
69	**Allocation of Demand Costs by Division**	
70	Maine	LN 56 * LN 65
71	New Hampshire	LN 56 * LN 66
72	Total	LN 70 + LN 71
73	**Detailed Allocation of Demand Costs by Division**	
74	**Maine**	
75	Pipeline & Product Demand	LN 50 * LN 65
76	Storage	LN 51 * LN 65
77	Peaking	LN 52 * LN 65
78	Injection Fees	LN 53 * LN 65
79	Capacity Release (Credit)	LN 54 * LN 65
80	Asset Management (Credit)	LN 55 * LN 65
81	**Total Allocated Demand**	Sum (LN 75 : LN 80)
82		
83	**New Hampshire**	
84	Pipeline & Product Demand	LN 50 * LN 66
85	Storage	LN 51 * LN 66
86	Peaking	LN 52 * LN 66
87	Injection Fees	LN 53 * LN 66
88	Capacity Release	LN 54 * LN 66
89	Asset Management (Credit)	LN 55 * LN 66
90	**Total Allocated Demand**	Sum (LN 84 : LN 89)

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

		Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	PEAK
1	**Supply Volumes - MMBtu**								
2	Total Pipeline	699,185	810,382	534,130	462,099	534,049	595,669	5,103,124	3,635,515
3	Total Storage	0	210,007	647,175	567,416	368,031	13,110	1,805,740	1,805,740
4	Total Peaking	1,350	1,395	1,395	1,260	1,395	1,350	16,425	8,145
5	Subtotal	700,535	1,021,784	1,182,700	1,030,775	903,476	610,129	6,925,288	5,449,399
6	Less Interruptible - Maine	0	0	0	0	0	0	0	0
7	Less Interruptible - New Hampshire	0	0	0	0	0	0	0	0
8	Total Firm Supply	700,535	1,021,784	1,182,700	1,030,775	903,476	610,129	6,925,288	5,449,399
9	Total Firm Pipeline Sendout	699,185	810,382	534,130	462,099	534,049	595,669	5,103,124	3,635,515
10	**Variable Costs**								
11	Pipeline Costs Modeled in Sendout™	$ 2,920,441	$ 3,521,623	$ 2,635,313	$ 2,313,006	$ 2,634,575	$ 2,075,692	$ 21,296,681	$ 16,100,651
12	NYMEX Price Used for Forecast	$2.811	$3.077	$3.221	$3.239	$3.231	$3.227		
13	NYMEX Price Used for Update	$3.475	$3.783	$3.923	$3.937	$3.906	$3.870		
14	Increase/(Decrease) NYMEX Price	$0.664	$0.706	$0.702	$0.698	$0.675	$0.643		
15	Increase/(Decrease) in Pipeline Costs	$ 464,259	$ 572,129	$ 374,959	$ 322,545	$ 360,483	$ 383,015		$ 2,477,392
16	Total Updated Pipeline Costs	$ 3,384,700	$ 4,093,753	$ 3,010,273	$ 2,635,551	$ 2,995,058	$ 2,458,707	$ 24,679,842	$ 18,578,043
17									
18	Total Pipeline	$ 3,384,700	$ 4,093,753	$ 3,010,273	$ 2,635,551	$ 2,995,058	$ 2,458,707	$ 24,679,842	$ 18,578,043
19	Total Storage	$ -	$ 740,216	$ 2,249,319	$ 1,971,272	$ 1,265,580	$ 39,300	$ 6,265,688	$ 6,265,688
20	Total Peaking	$ 6,095	$ 6,336	$ 6,675	$ 6,278	$ 6,955	$ 6,657	$ 79,653	$ 38,997
21	Subtotal	$ 3,390,795	$ 4,840,305	$ 5,266,268	$ 4,613,101	$ 4,267,593	$ 2,504,665	$ 31,025,182	$ 24,882,727
22									
23	Hedging (Gain)/Loss Estimate								
24	Time Triggered NYMEX Contracts (Allocated between ME and NH)								
25	NYMEX NG Futures Contracts	13	21	28	23	23	14	128	122
26	Average Purchase Price	$ 4.265	$ 4.442	$ 4.625	$ 4.562	$ 4.535	$ 4.354		
27	NYMEX Price Used for Forecast	$ 2.811	$ 3.077	$ 3.221	$ 3.239	$ 3.231	$ 3.227		
28	NYMEX Price Used for Update	$ 3.475	$ 3.783	$ 3.923	$ 3.937	$ 3.906	$ 3.870		
29	Increase/(Decrease) NYMEX Price	$0.664	$0.706	$0.702	$0.698	$0.675	$0.643		
30	Futures Hedging (Gain)/Loss - Allocate	$ 102,700	$ 138,320	$ 196,560	$ 143,690	$ 144,770	$ 67,700	$ 764,840	$ 793,740
31	Price Triggered NYMEX Contracts (NH Only)								
32	NYMEX NG Futures Contracts	-	-	-	-	-	-	-	-
33	Average Purchase Price	$ -	$ -	$ -	$ -	$ -	$ -		
34	NYMEX Price Used for Forecast	$ 2.811	$ 3.077	$ 3.221	$ 3.239	$ 3.231	$ 3.227		
35	NYMEX Price Used for Update	$ 3.475	$ 3.783	$ 3.923	$ 3.937	$ 3.906	$ 3.870		
36	Increase/(Decrease) NYMEX Price	$ 0.664	$ 0.706	$ 0.702	$ 0.698	$ 0.675	$ 0.643		
37	Futures Hedging (Gain)/Loss (NH ONLY)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38									
39	Interruptible Cost Estimate								
40	Variable Pipeline Costs Excld Hedges	$ 3,384,700	$ 4,093,753	$ 3,010,273	$ 2,635,551	$ 2,995,058	$ 2,458,707	$ 24,679,842	$ 18,578,043
41	Average Supply Cost ($/MMBtu)	$ 4.841	$ 5.052	$ 5.636	$ 5.703	$ 5.608	$ 4.128		
42	Interruptible Cost - Maine	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	Interruptible Cost - New Hampshire	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44									
45	Firm Sales Pipeline Commodity Excld Hedge	$ 3,384,700	$ 4,093,753	$ 3,010,273	$ 2,635,551	$ 2,995,058	$ 2,458,707	$ 24,679,842	$ 18,578,043
46	Total Storage	$ -	$ 740,216	$ 2,249,319	$ 1,971,272	$ 1,265,580	$ 39,300	$ 6,265,688	$ 6,265,688
47	Total Peaking	$ 6,095	$ 6,336	$ 6,675	$ 6,278	$ 6,955	$ 6,657	$ 79,653	$ 38,997
48	Firm Sales Variable Costs Excld Hedge	$ 3,390,795	$ 4,840,305	$ 5,266,268	$ 4,613,101	$ 4,267,593	$ 2,504,665	$ 31,025,182	$ 24,882,727
49	Plus Hedging (Gain)/Loss	$ 102,700	$ 138,320	$ 196,560	$ 143,690	$ 144,770	$ 67,700	$ 764,840	$ 793,740
50	Total Firm Sales Variable Costs	$ 3,493,495	$ 4,978,625	$ 5,462,828	$ 4,756,791	$ 4,412,363	$ 2,572,365	$ 31,790,022	$ 25,676,467

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

1	Supply Volumes - MMBtu	
2	Total Pipeline	Schedule 6A, page 2
3	Total Storage	Schedule 6A, page 2
4	Total Peaking	Schedule 6A, page 2
5	Subtotal	SUM LN 2: LN 4
6	Less Interruptible - Maine	Company Analysis
7	Less Interruptible - New Hampshire	Company Analysis
8	Total Firm Supply	LN 5 - LN 6 - LN 7
9	Total Firm Pipeline Sendout	LN 2 - LN 6 - LN 7
10	Variable Costs	
11	Pipeline Costs Modeled in Sendout™	Schedule 6A, page 1
12	NYMEX Price Used for Forecast	Attachment to Schedule 6B, page 1, Line 1
13	NYMEX Price Used for Update	Attachment to Schedule 6B, page 1, Line 1
14	Increase/(Decrease) NYMEX Price	LN 13 - LN 12
15	Increase/(Decrease) in Pipeline Costs	LN 2 * LN 14
16	Total Updated Pipeline Costs	LN 15 + LN 11
17		
18	Total Pipeline	LN 16
19	Total Storage	Attachment NUI-FXW-6, Page 1
20	Total Peaking	Attachment NUI-FXW-6, Page 1
21	Subtotal	Sum LN 18 : LN 20
22		
23	Hedging (Gain)/Loss Estimate	
24	Time Triggered NYMEX Contracts (Allocated between ME and NH)	
25	NYMEX NG Futures Contracts	Schedule 7
26	Average Purchase Price	Schedule 7
27	NYMEX Price Used for Forecast	Line 14
28	NYMEX Price Used for Update	
29	Increase/(Decrease) NYMEX Price	LN 28 - LN 27
30	Futures Hedging (Gain)/Loss - Allocate	(LN 26 - LN 27 - LN 29) * LN 25*10,000
31	Price Triggered NYMEX Contracts (NH Only)	
32	NYMEX NG Futures Contracts	Schedule 7
33	Average Purchase Price	Schedule 7
34	NYMEX Price Used for Forecast	Line 14
35	NYMEX Price Used for Update	
36	Increase/(Decrease) NYMEX Price	LN 35 - LN 34
37	Futures Hedging (Gain)/Loss (NH ONLY)	(LN 33 - LN 34 - LN 36) * LN 32*10,000
38		
39	Interruptible Cost Estimate	
40	Variable Pipeline Costs Excld Hedges	LN 16
41	Average Supply Cost ($/MMBtu)	LN 40 / LN 2
42	Interruptible Cost - Maine	LN 41 * LN 6
43	Interruptible Cost - New Hampshire	LN 41 * LN 7
44		
45	Firm Sales Pipeline Commodity Excld Hedge	LN 40 - LN 42 - LN 43
46	Total Storage	LN 19
47	Total Peaking	LN 20
48	Firm Sales Variable Costs Excld Hedge	Sum LN 45 : LN 47
49	Plus Hedging (Gain)/Loss	LN 30
50	Total Firm Sales Variable Costs	LN 48 + LN 49

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL	PEAK
Commodity Allocation Factors								
Firm Sales Sendout for Normal Winter, MMBtu								
Maine	347,274	502,376	585,895	510,404	448,719	307,199	3,410,280	2,701,867
New Hampshire	353,252	519,410	596,812	520,376	454,754	302,918	3,514,976	2,747,522
Total	700,526	1,021,786	1,182,707	1,030,780	903,473	610,117	6,925,256	5,449,389
Percentage of Total								
Maine	49.57%	49.17%	49.54%	49.52%	49.67%	50.35%	49.24%	49.58%
New Hampshire	50.43%	50.83%	50.46%	50.48%	50.33%	49.65%	50.76%	50.42%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Commodity Allocation by Jurisdiction								
Maine								
Firm Sales Pipeline Commodity Excld Hedge	$ 1,677,908	$ 2,012,754	$ 1,491,243	$ 1,305,027	$ 1,487,526	$ 1,237,979	$ 12,140,880	$ 9,212,438
Hedging (Gains) Losses	$ 50,912	$ 68,007	$ 97,373	$ 71,150	$ 71,901	$ 34,088	$ 379,504	$ 393,431
Storage	$ -	$ 363,938	$ 1,114,278	$ 976,101	$ 628,563	$ 19,788	$ 3,102,668	$ 3,102,668
Peaking	$ 3,022	$ 3,115	$ 3,307	$ 3,108	$ 3,454	$ 3,352	$ 38,879	$ 19,358
Maine Interruptible	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Maine Commodity Costs	$ 1,731,842	$ 2,447,815	$ 2,706,201	$ 2,355,386	$ 2,191,444	$ 1,295,207	$ 15,661,930	$ 12,727,895
Maine Inventory Finance Costs	$ 519	$ 835	$ 1,008	$ 871	$ 723	$ 436	$ 4,393	$ 4,393
Total Maine Variable Costs	$ 1,732,361	$ 2,448,649	$ 2,707,209	$ 2,356,258	$ 2,192,168	$ 1,295,643	$ 15,666,323	$ 12,732,288
New Hampshire								
Firm Sales Pipeline Commodity Excld Hedge	$ 1,706,792	$ 2,080,999	$ 1,519,030	$ 1,330,524	$ 1,507,533	$ 1,220,728	$ 12,538,962	$ 9,365,605
Hedging (Gains) Losses	$ 51,788	$ 70,313	$ 99,187	$ 72,540	$ 72,869	$ 33,612	$ 385,336	$ 400,309
Storage	$ -	$ 376,278	$ 1,135,041	$ 995,172	$ 637,017	$ 19,512	$ 3,163,020	$ 3,163,020
Peaking	$ 3,074	$ 3,221	$ 3,368	$ 3,169	$ 3,501	$ 3,305	$ 40,774	$ 19,638
New Hampshire Interruptible	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total New Hampshire Commodity Costs	$ 1,761,653	$ 2,530,810	$ 2,756,626	$ 2,401,405	$ 2,220,919	$ 1,277,158	$ 16,128,092	$ 12,948,572
New Hampshire Inventory Finance Costs	$ 546	$ 905	$ 1,075	$ 930	$ 762	$ 435	$ 4,654	$ 4,654
Total New Hampshire Variable Costs	$ 1,762,200	$ 2,531,715	$ 2,757,702	$ 2,402,335	$ 2,221,681	$ 1,277,593	$ 16,132,746	$ 12,953,226
Northern Utilities								
Firm Sales Pipeline Commodity Excld Hedge	$ 3,384,700	$ 4,093,753	$ 3,010,273	$ 2,635,551	$ 2,995,058	$ 2,458,707	$ 24,679,842	$ 18,578,043
Hedging (Gains) Losses	$ 102,700	$ 138,320	$ 196,560	$ 143,690	$ 144,770	$ 67,700	$ 764,840	$ 793,740
Storage	$ -	$ 740,216	$ 2,249,319	$ 1,971,272	$ 1,265,580	$ 39,300	$ 6,265,688	$ 6,265,688
Peaking	$ 6,095	$ 6,336	$ 6,675	$ 6,278	$ 6,955	$ 6,657	$ 79,653	$ 38,997
Northern Interruptible	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Northern Commodity Costs	$ 3,493,495	$ 4,978,625	$ 5,462,828	$ 4,756,791	$ 4,412,363	$ 2,572,365	$ 31,790,022	$ 25,676,467
Northern Inventory Finance Costs	$ 1,066	$ 1,739	$ 2,083	$ 1,802	$ 1,485	$ 871	$ 9,047	$ 9,047
Total Northern Variable Costs	$ 3,494,561	$ 4,980,365	$ 5,464,911	$ 4,758,593	$ 4,413,849	$ 2,573,236	$ 31,799,069	$ 25,685,514

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

51	**Commodity Allocation Factors**	
52	Firm Sales Sendout for Normal Winter, MMBtu	
53		
54	Maine	Company Analysis
55	New Hampshire	NH Schedule 10B, LN 33 / 10
56	Total	LN 54 + LN 55
57		
58	**Percentage of Total**	
59	Maine	LN 54 / LN 56
60	New Hampshire	LN 55 / LN 56
61	Total	LN 59 + LN 60
62		
63	**Commodity Allocation by Jurisdiction**	
64	**Maine**	
65	Firm Sales Pipeline Commodity Excld Hedge	LN 45 * LN 59
66	Hedging (Gains) Losses	LN 30 * LN 59
67	Storage	LN 46 * LN 59
68	Peaking	LN 47 * LN 59
69	Maine Interruptible	LN 42
70	Total Maine Commodity Costs	Sum LN 65 : LN 69
71	Maine Inventory Finance Costs	LN 112
72	Total Maine Variable Costs	LN 70 + LN 71
73	**New Hampshire**	
74	Firm Sales Pipeline Commodity Excld Hedge	LN 45 * LN 60
75	Hedging (Gains) Losses	LN 30 * LN 60
76	Storage	LN 46 * LN 60
77	Peaking	LN 47 * LN 60
78	New Hampshire Interruptible	LN 43
79	Total New Hampshire Commodity Costs	Sum LN 74 : LN 78
80	New Hampshire Inventory Finance Costs	LN 117
81	Total New Hampshire Variable Costs	LN 79 + LN 80
82	**Northern Utilities**	
83	Firm Sales Pipeline Commodity Excld Hedge	LN 65 + LN 74
84	Hedging (Gains) Losses	LN 66 + LN 75
85	Storage	LN 67 + LN 76
86	Peaking	LN 68 + LN 77
87	Northern Interruptible	LN 69 + LN 78
88	Total Northern Commodity Costs	LN 70 + LN 79
89	Northern Inventory Finance Costs	LN 71 + LN 80
90	Total Northern Variable Costs	LN 88 + LN 89
91		

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

92 **Northern Utilities**
93 **Simplified Market Based Allocator (MBA) Calculations**
94 **ALLOCATION OF NORTHERN INVENTORY FINANCE CHARGE**

Line	Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col N	Col O
95									
97									
98	**Inventory Finance Charge**	**Nov-12**	**Dec-12**	**Jan-13**	**Feb-13**	**Mar-13**	**Apr-13**	**TOTAL**	
99	Storage	$ 982	$ 982	$ 824	$ 524	$ 225	$ 34	$ 7,781	
100	Peaking	$ 103	$ 98	$ 96	$ 100	$ 102	$ 107	$ 1,266	
101	Total	$ 1,084	$ 1,080	$ 920	$ 624	$ 327	$ 141	$ 9,047	
102									
103	**Inventory Finance Charge Allocation by Jurisdiction**								
104	Maine	$ 538	$ 531	$ 456	$ 309	$ 163	$ 71	$ 4,393	
105	New Hampshire	$ 547	$ 549	$ 464	$ 315	$ 165	$ 70	$ 4,654	
106	Total	$ 1,084	$ 1,080	$ 920	$ 624	$ 327	$ 141	$ 9,047	
107									
108	**Inventory Finance Charge Allocation by Month**								
109	**Maine**								
110	Firm Sales Normal Remaining Sendout	250,293	402,162	485,681	419,888	348,505	210,218	2,116,747	2,116,747
111	Monthly % Sendout of Total Winter	11.82%	19.00%	22.94%	19.84%	16.46%	9.93%	100.00%	100.00%
112	ME Allocated Inventory Finance Charge	$ 519	$ 835	$ 1,008	$ 871	$ 723	$ 436	$ 4,393	$ 4,393
113									
114	**New Hampshire**								
115	Firm Sales Normal Remaining Sendout	247,739	410,380	487,782	421,897	345,724	197,405	2,110,928	2,110,928
116	Monthly % Sendout of Total Winter	11.74%	19.44%	23.11%	19.99%	16.38%	9.35%	100.00%	100.00%
117	NH Allocated Inventory Finance Charge	$ 546	$ 905	$ 1,075	$ 930	$ 762	$ 435	$ 4,654	$ 4,654

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

92 **Northern Utilities**
93 **Simplified Market Based Allocator (MBA) Calculations**
94 **ALLOCATION OF NORTHERN INVENTORY FINANCE CHARGE**
95
96
97

98	**Inventory Finance Charge**	
99	Storage	"Schedule 14 - Carrying Costs"
100	Peaking	"Schedule 14 - Carrying Costs"
101	Total	Sum LN 99 : LN 100
102		
103	**Inventory Finance Charge Allocation by Jurisdiction**	
104	Maine	LN 101 * LN 59
105	New Hampshire	LN 101 * LN 60
106	Total	Sum LN 104 : LN 105
107		
108	**Inventory Finance Charge Allocation by Month**	
109	**Maine**	
110	Firm Sales Remaining Sendout	Company Analysis
111	Monthly % Sendout of Total Winter	LN 110 / LN 110 Col N
112	ME Allocated Inventory Finance Charge	LN 104 Col N * LN 111
113		
114	**New Hampshire**	
115	Firm Sales Remaining Sendout	NH Schedule 10B, LN 80 / 10
116	Monthly % Sendout of Total Winter	LN 115 / LN 115 Col N
117	NH Allocated Inventory Finance Charge	LN 105 Col N* LN 116

Northern Utilities - NEW HAMPSHIRE DIVISION
Supporting Detail to Proposed Tariff Sheets
Average Cost of Gas Calculation

		Winter	Summer	Total	
1	Demand	$ 11,842,494	$ 1,049,948	$ 12,892,441	Schedule 1A, LN 80
2	Commodity	$ 12,953,226	$ 3,179,520	$ 16,132,746	Schedule 1B, LN 43
3	Total	$ 24,795,720	$ 4,229,467	$ 29,025,187	LN 1 + LN 2
4					
5	Forecasted Firm Sales (Therms)	27,305,924	7,625,909	34,931,833	Schedule 10B, LN 12
6	Forecasted Residential Sales (Therms)	13,342,035	3,454,565	16,796,599	Schedule 10B, LN 3
7	Average Residential Rate:	**Winter**	**Summer**	**Total**	
8	Average Demand Rate	$0.4337	$0.1377		LN 1 / LN 5
9	Average Commodity Rate	$0.4744	$0.4169		LN 2 / LN 5
10	Average Rate	$0.9081	$0.5546		LN 3 / LN 5
11					
12	**Residential Reallocation:**	**Winter**	**Summer**	**Total**	
13	Demand Costs Allocated To Residential per SMBA	$ 5,917,425	$ 496,233	$ 6,413,658	Schedule 10A, LN 168
14	Demand Costs Allocated To Residential per Avg Res. Rate	$ 5,786,399	$ 475,694	$ 6,262,092	LN 8 * LN 6
15	**Demand Reallocation:**	$ 131,026	$ 20,539	$ 151,566	LN 13 - LN 14
16	**HLF Allocation**	$ 15,939	$ 5,652	$ 21,590	LN 15 / LN 20
17	**LLF Allocation**	$ 115,087	$ 14,888	$ 129,975	LN 15 / LN 21
18					
19	**SMBA Capacity Cost Allocation (%)**				
20	HLF	12.16%	27.52%		Schedule 10A, LN 173
21	LLF	87.84%	72.48%		Schedule 10A, LN 174
22					
23	Commodity Costs Allocated To Residential per SMBA	$ 6,309,422	$ 1,440,339	$ 7,749,761	Schedule 10C, LN 138
24	Commodity Costs Allocated To Residential per Avg Res. Rate	$ 6,329,117	$ 1,440,208	$ 7,769,325	LN 9 * LN 6
25	**Commodity Reallocation:**	$ (19,695)	$ 131	$ (19,564)	LN 23 - LN 24
26	**HLF Allocation**	$ (3,272)	$ 50	$ (3,222)	LN 25 * LN 30
27	**LLF Allocation**	$ (16,423)	$ 82	$ (16,342)	LN 25 * LN 31
28					
29	**SMBA Commodity Cost Allocation (%)**				
30	HLF	16.61%	37.75%		Schedule 10C, LN 143
31	LLF	83.39%	62.25%		Schedule 10C, LN 144