

Northern Utilities, Inc.

New Hampshire Division

2014 SUMMER PERIOD PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE MAY 1, 2014

FILED MARCH 17, 2014

Tariff Sheets

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Rate Summary

Supplement No. 2, Third Revised Page 3
Rate Summary

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Rate Summary

Fifty-fourth Revised Page No. 38
Calculation of proposed Cost of Gas Adjustment

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Calculation of proposed Cost of Gas Adjustment

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The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
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50	Second Revised	
51	Second Revised	
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65	First Revised	
66	First Revised	
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70	Fourth Revised	
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72	Third Revised	
73	First Revised	
74	Third Revised	
75	First Revised	
76	Third Revised	
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78	Third Revised	
79	First Revised	

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The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
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83	First Revised	
84	Third Revised	
85	First Revised	
86	Third Revised	
87	First Revised	
88	Third Revised	
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92	Third Revised	
93	First Revised	
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116	Original	
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119	Original	
120	Original	
121	First Revised	
122	First Revised	
122-a	Original	
123	Original	
124	First Revised	
125	First Revised	
126	First Revised	
127	First Revised	

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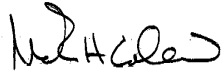
The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
128	First Revised	
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134	First Revised	
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138	First Revised	
139	First Revised	
140	First Revised	
141	First Revised	
142	First Revised	
143	First Revised	
144	First Revised	
145	First Revised	
146	First Revised	
147	First Revised	
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**NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
 SUMMER SEASON RESIDENTIAL RATES**

Summer Season May 2014 - October 2014		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	<u>Tariff Rate R 5:</u>			
	Monthly Customer Charge	\$13.73	\$13.73	\$13.73
	First 50 therms	\$0.4831	\$0.5320	\$1.2153
	All usage over 50 therms	\$0.4831	\$0.5320	\$1.2153
	LDAC	\$0.0489		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.6833		
Residential Heating Low Income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$5.50	\$5.50	\$5.50
	First 50 therms	\$0.2185	\$0.2674	\$0.9507
	All usage over 50 therms	\$0.2185	\$0.2674	\$0.9507
	LDAC	\$0.0489		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.6833		
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Monthly Customer Charge	\$13.73	\$13.73	\$13.73
	First 10 therms	\$0.3717	\$0.4206	\$1.1039
	All usage over 10 therms	\$0.3717	\$0.4206	\$1.1039
	LDAC	\$0.0489		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.6833		
Residential Non-Heating Low Income	<u>Tariff Rate R 11:</u>			
	Monthly Customer Charge	\$9.98	\$9.98	\$9.98
	First 10 therms	\$0.2920	\$0.3409	\$1.0242
	All usage over 10 therms	\$0.2920	\$0.3409	\$1.0242
	LDAC	\$0.0489		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.6833		

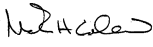
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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
SUMMER SEASON C&I RATES

Summer Season May 2014 - October 2014		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	Tariff Rate G 40: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$31.40 \$0.3122 \$0.2647 \$0.0227	\$31.40 \$0.3349 \$0.2874	\$31.40 \$1.0558 \$1.0083
C&I Low Annual/Low Winter	Tariff Rate G 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$31.40 \$0.3122 \$0.2647 \$0.0227	\$31.40 \$0.3349 \$0.2874	\$31.40 \$0.9667 \$0.9192
C&I Medium Annual/High Winter	Tariff Rate G 41: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$94.21 \$0.1978 \$0.0227	\$94.21 \$0.2205	\$94.21 \$0.9414
C&I Medium Annual/Low Winter	Tariff Rate G 51: Monthly Customer Charge First 1,000 therms All usage over 1,000 therms LDAC Gas Cost Adjustment: Cost of Gas	\$94.21 \$0.1746 \$0.1432 \$0.0227	\$94.21 \$0.1973 \$0.1659	\$94.21 \$0.8291 \$0.7977
C&I High Annual/High Winter	Tariff Rate G 42: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$314.05 \$0.1621 \$0.0227	\$314.05 \$0.1848	\$314.05 \$0.9057
C&I High Annual/Low Winter	Tariff Rate G 52: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$314.05 \$0.1115 \$0.0227	\$314.05 \$0.1342	\$314.05 \$0.7660

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

Summer Season May 2014 - October 2014	Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter <u>Tariff Rate T 40:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$31.40 \$0.3122 \$0.2647 \$0.0227	\$31.40 \$0.3349 \$0.2874 \$0.0227
C&I Low Annual/Low Winter <u>Tariff Rate T 50:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$31.40 \$0.3122 \$0.2647 \$0.0227	\$31.40 \$0.3349 \$0.2874 \$0.0227
C&I Medium Annual/High Winter <u>Tariff Rate T 41:</u> Monthly Customer Charge All usage LDAC	\$94.21 \$0.1978 \$0.0227	\$94.21 \$0.2205 \$0.0227
C&I Medium Annual/Low Winter <u>Tariff Rate T 51:</u> Monthly Customer Charge First 1,000 therms All usage over 1,000 therms LDAC	\$94.21 \$0.1746 \$0.1432 \$0.0227	\$94.21 \$0.1973 \$0.1659 \$0.0227
C&I High Annual/High Winter <u>Tariff Rate T 42:</u> Monthly Customer Charge All usage LDAC	\$314.05 \$0.1621 \$0.0227	\$314.05 \$0.1848 \$0.0227
C&I High Annual/Low Winter <u>Tariff Rate T 52:</u> Monthly Customer Charge All usage LDAC	\$314.05 \$0.1115 \$0.0227	\$314.05 \$0.1342 \$0.0227
C&I Interruptible Transportation <u>Tariff Rate IT:</u> Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	\$170.2100 \$0.0828 \$0.0768	\$170.21 \$0.0828 \$0.0768


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Anticipated Cost of Gas
New Hampshire Division
Period Covered: May1, 2014 - October 31, 2014

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

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CALCULATION OF FIRM SALES COST OF GAS RATE

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

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

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

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/14	COGwl	\$0.6318 per therm
	Maximum (COG+25%)	\$0.7898

C&I HLF Demand Costs Allocated per SMBA	\$	122,096
PLUS: Residential Demand Reallocation to C&I HLF	<u>\$</u>	<u>3,182</u>
C&I HLF Total Adjusted Demand Costs	\$	125,278
C&I HLF Projected Prorated Sales (05/01/14 - 10/31/14)		1,432,851
Demand Cost of Gas Rate	<u>\$</u>	<u>0.0874</u>
C&I HLF Commodity Costs Allocated per SMBA	\$	692,424
PLUS: Residential Commodity Reallocation to C&I HLF	<u>\$</u>	<u>65</u>
C&I HLF Total Adjusted Commodity Costs	\$	692,489
C&I HLF Projected Prorated Sales (05/01/14 - 10/31/14)		1,432,851
Commodity Cost of Gas Rate	<u>\$</u>	<u>0.4833</u>
Indirect Cost of Gas	<u>\$</u>	<u>0.0611</u>
Total C&I HLF Cost of Gas Rate	<u>\$</u>	<u>0.6318</u>

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/14	COGwh	\$0.7209 per therm
	Maximum (COG+25%)	\$0.9011

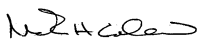
C&I LLF Demand Costs Allocated per SMBA	\$	338,375
PLUS: Residential Demand Reallocation to C&I LLF	<u>\$</u>	<u>8,819</u>
C&I LLF Total Adjusted Demand Costs	\$	347,194
C&I LLF Projected Prorated Sales (05/01/14 - 10/31/14)		1,966,619
Demand Cost of Gas Rate	<u>\$</u>	<u>0.1765</u>
C&I LLF Commodity Costs Allocated per SMBA	\$	950,367
PLUS: Residential Commodity Reallocation to C&I LLF	<u>\$</u>	<u>90</u>
C&I LLF Total Adjusted Commodity Costs	\$	950,457
C&I LLF Projected Prorated Sales (05/01/14 - 10/31/14)		1,966,619
Commodity Cost of Gas Rate	<u>\$</u>	<u>0.4833</u>
Indirect Cost of Gas	<u>\$</u>	<u>0.0611</u>
Total C&I LLF Cost of Gas Rate	<u>\$</u>	<u>0.7209</u>

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
WINTER ~~SUMMER~~ SEASON RESIDENTIAL RATES

	Winter <u>Summer</u> Season November-2013–April-2014 <u>May 2014- October 2014</u>	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	Tariff Rate R 5: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$13.73 \$0.4831 \$0.4269 <u>\$0.4831</u> \$0.0489 \$0.9569 <u>\$0.6833</u>	\$13.73 \$0.5320 \$0.4739 <u>\$0.5320</u>	\$13.73 \$1.4889 <u>\$1.2153</u> \$1.4308 <u>\$1.2153</u>
Residential Heating Low income	Tariff Rate R 10: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$5.50 \$0.2185 \$0.1963 <u>\$0.2185</u> \$0.0489 \$0.9569 <u>\$0.6833</u>	\$5.50 \$0.2674 \$0.2442 <u>\$0.2674</u>	\$5.50 \$1.2243 <u>\$0.9507</u> \$1.2011 <u>\$0.9507</u>
Residential Non-Heating	Tariff Rate R 6: Monthly Customer Charge First 10 therms All usage over 10 therms LDAC Gas Cost Adjustment: Cost of Gas	\$13.73 \$0.3717 \$0.3717 \$0.0489 \$0.9569 <u>\$0.6833</u>	\$13.73 \$0.4206 \$0.4206	\$13.73 \$1.3775 <u>\$1.1039</u> \$1.3775 <u>\$1.1039</u>
Residential Non-Heating Low income	Tariff Rate R 11: Monthly Customer Charge First 10 therms All usage over 10 therms LDAC Gas Cost Adjustment: Cost of Gas	\$9.98 \$0.2920 \$0.2920 \$0.0489 \$0.9569 <u>\$0.6833</u>	\$9.98 \$0.3409 \$0.3409	\$9.98 \$1.2978 <u>\$1.0242</u> \$1.2978 <u>\$1.0242</u>

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

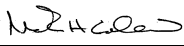
<u>Winter Season</u> November 2013—April 2014 <u>Summer Season</u> <u>May 2014- October 2014</u>		Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	<u>Tariff Rate G 40:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$31.40 \$0.3122 \$0.2647 \$0.0227 \$0.9703 \$0.7209	\$31.40 \$0.3349 \$0.2874	\$31.40 \$1.3052 \$1.0558 \$1.2577 \$1.0083
C&I Low Annual/Low Winter	<u>Tariff Rate G 50:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$31.40 \$0.3122 \$0.2647 \$0.0227 \$0.8804 \$0.6318	\$31.40 \$0.3349 \$0.2874	\$0.00 \$31.40 \$1.2150 \$0.9667 \$1.1675 \$0.9192
C&I Medium Annual/High Winter	<u>Tariff Rate G 41:</u> Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$94.21 \$0.2437 \$0.1978 \$0.0227 \$0.9703 \$0.7209	\$94.21 \$0.2664 \$0.2205	\$94.21 \$1.2367 \$0.9414
C&I Medium Annual/Low Winter	<u>Tariff Rate G 51:</u> Monthly Customer Charge First 1,300 <u>1,000</u> therms All usage over 1,300 <u>1,000</u> therms LDAC Gas Cost Adjustment: Cost of Gas	\$94.21 \$0.2270 \$0.1746 \$0.1903 \$0.1432 \$0.0227 \$0.8804 \$0.6318	\$94.21 \$0.2497 \$0.1973 \$0.2130 \$0.1659	\$94.21 \$1.1298 \$0.8291 \$1.0934 \$0.7977
C&I High Annual/High Winter	<u>Tariff Rate G 42:</u> Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$314.05 \$0.2354 \$0.1621 \$0.0227 \$0.9703 \$0.7209	\$314.05 \$0.2584 \$0.1848	\$314.05 \$1.2284 \$0.9057
C&I High Annual/Low Winter	<u>Tariff Rate G 52:</u> Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$314.05 \$0.1904 \$0.1115 \$0.0227 \$0.8804 \$0.6318	\$314.05 \$0.2128 \$0.1342	\$314.05 \$1.0929 \$0.7660

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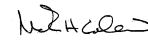
NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

~~WINTER~~ SUMMER SEASON C&I RATES

	<u>Winter</u> <u>Summer</u> Season November 2013 – April 2014 May 2014 - October 2014	Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter	Tariff Rate T 40: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$31.40 \$0.3122 \$0.2647 \$0.0227	\$31.40 \$0.3349 \$0.2874
C&I Low Annual/Low Winter	Tariff Rate T 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$31.40 \$0.3122 \$0.2647 \$0.0227	\$31.40 \$0.3349 \$0.2874
C&I Medium Annual/High Winter	Tariff Rate T 41: Monthly Customer Charge All usage LDAC	\$94.2100 \$0.2437 <u>\$0.1978</u> \$0.0227	\$94.21 \$0.2664 <u>\$0.2205</u>
C&I Medium Annual/Low Winter	Tariff Rate T 51: Monthly Customer Charge First 1,300 <u>1,000</u> therms All usage over 1,300 <u>1,000</u> therms LDAC	\$94.21 \$0.2270 <u>\$0.1746</u> \$0.1903 <u>\$0.1432</u> \$0.0227	\$94.21 \$0.2497 <u>\$0.1973</u> \$0.2130 <u>\$0.1659</u>
C&I High Annual/High Winter	Tariff Rate T 42: Monthly Customer Charge All usage LDAC	\$314.05 \$0.2354 <u>\$0.1621</u> \$0.0227	\$314.05 \$0.2581 <u>\$0.1848</u>
C&I High Annual/Low Winter	Tariff Rate G 52: Monthly Customer Charge All usage LDAC	\$314.05 \$0.1901 <u>\$0.1115</u> \$0.0227	\$314.05 \$0.2128 <u>\$0.1342</u>
C&I Interruptible Transportation	Tariff Rate IT: Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	\$170.21 \$0.1720 <u>\$0.0828</u> \$0.1529 <u>\$0.0768</u>	\$170.21 \$0.1720 <u>\$0.0828</u> \$0.1529 <u>\$0.0768</u>

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Anticipated Cost of Gas

New Hampshire Division

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

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$ 2,599,470 \$ 533,794	
Supply Costs:	\$ 11,417,690 \$ 3,143,535	
Storage & Peaking Gas:		
Demand, Capacity:	\$ 11,484,880 \$ 378,936	
Commodity Costs:	\$ 4,717,787 \$ 29,861	
Hedging (Gain)/Loss	\$ 37,205 \$ -	
Interruptible Included Above	\$ - \$ -	
Inventory Finance Charge	\$ 5,527	
Capacity Release	\$ (4,673,935)	
Total Anticipated Direct Cost of Gas	\$ 25,588,624 \$ 4,086,126	
<u>ANTICIPATED INDIRECT COST OF GAS</u>		
Adjustments:		
Prior Period Under/(Over) Collection	\$ (2,128,249) \$ 394,545	
Interest	\$ - \$ -	
Refunds	\$ 23,726 \$ 10,204	
Interruptible Margins	\$ (543,335) \$ (105,725)	
Total Adjustments	\$ (2,647,857) \$ 299,024	
Working Capital:		
Total Anticipated Direct Cost of Gas	\$ 25,588,625 \$ 4,086,126	
Working Capital Percentage	<u>0.082%</u> <u>0.082%</u>	
Working Capital Allowance	\$ 21,075 \$ 3,365	
Plus: Working Capital Reconciliation (Acct 182.11)	\$ (1,852) \$ 861	
Total Working Capital Allowance	\$ 19,223 \$ 4,226	
Bad Debt:		
Bad Debt Allowance	\$ 263,169 \$ 22,890	
Plus: Bad Debt Reconciliation (Acct 182.16)	\$ (71,949) \$ (3,098)	
Total Bad Debt Allowance	\$ 191,220 \$ 19,792	
Local Production and Storage Capacity	\$ 307,762	
Miscellaneous Overhead 78.17 <u>19.06%</u> Allocated to Winter <u>Summer</u> Season	\$ 333,160 \$ 78,440	
Total Anticipated Indirect Cost of Gas	\$ (1,796,493) \$ 401,483	
Total Cost of Gas	\$ 23,792,131 \$ 4,487,609	

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 Effective Date: ~~November 1, 2013~~ May 1, 2014

Issued By: _____
 Treasurer

CALCULATION OF FIRM SALES COST OF GAS RATE

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

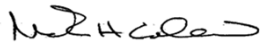
(Col 1)	(Col 2)	(Col 3)			
Total Anticipated Direct Cost of Gas	\$25,588,624	\$4,086,126			
Projected Prorated Sales (11/01/13-04/30/14) <u>(05/01/14 - 10/31/14)</u>	<u>27,891,158</u>	<u>6,566,792</u>			
Direct Cost of Gas Rate			\$0.9174	\$0.6222	per therm
Demand Cost of Gas Rate	\$9,440,446	\$912,730	\$0.3374	\$0.1390	per therm
Commodity Cost of Gas Rate	\$16,178,209	\$3,173,396	\$0.5800	\$0.4832	per therm
Total Direct Cost of Gas Rate	\$25,588,624	\$4,086,126	\$0.9174	\$0.6222	per therm
Total Anticipated Indirect Cost of Gas	(\$1,796,492)	\$401,483			
Projected Prorated Sales (11/01/13-04/30/14) <u>(05/01/14 - 10/31/14)</u>	<u>27,891,158</u>	<u>6,566,792</u>			
Indirect Cost of Gas			(\$0.0644)	\$0.0611	per therm
TOTAL PERIOD AVERAGE COST OF GAS			\$0.8530	\$0.6833	per therm
Period ending under collection as determined on 12/24/13	\$1,977,978.74				
Projected sales (01/01/14 - 04/30/14)	19,039,268				
Per unit change in Cost of Gas (01/01/14 - 04/30/14)	\$0.1039				
-1. Under collection w/o rate adjustment as contained in NU's COG Report dated December 24, 2013					

RESIDENTIAL COST OF GAS RATE - 01-05/01/14	COGwr	\$0.9569 0.6833	per therm
	Maximum (COG+25%)	\$1.0663	\$0.8541
RESIDENTIAL COST OF GAS RATE - 11/01/13		\$0.8530	
CHANGE IN PER UNIT COST		\$0.1039	
RESIDENTIAL COST OF GAS RATE - 01/01/14		\$0.9569	

COM/IND LOW WINTER USE COST OF GAS RATE - 01-05/01/14	COGwl	\$0.8804 0.6318	per therm
	Maximum (COG+25%)	\$0.9703	\$0.7898
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13		\$0.7762	
CHANGE IN PER UNIT COST		\$0.1039	
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/14		\$0.8804	
C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$122,096		
PLUS: RESIDENTIAL DEMAND RELOCATION TO C71 HLF	\$3,182		
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$125,278		
C&I HLF PROJECTED PRORATED SALES (05/01/14-10/31/14)	1,432,851		
DEMAND COST OF GAS RATE	\$0.0874		
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$692,424		
PLUS: RESIDENTIAL COMMODITY COSTS	\$65		
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$692,489		
C&I HLF PROJECTED PRORATED SALES (05/01/14-10/31/14)	1,432,851		
COMMODITY COST OF GAS RATE	\$0.4833		
INDIRECT COST OF GAS	\$0.0611		
TOTAL C&I HLF COST OF GAS RATE	\$0.6318		

COM/IND HIGH WINTER USE COST OF GAS RATE - 01-05/01/14	COGwh	\$0.9703 0.7209	per therm
	Maximum (COG+25%)	\$1.0830	\$0.9011
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/13		\$0.8664	
CHANGE IN PER UNIT COST		\$0.1039	
COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/14		\$0.9703	
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$338,375		
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	\$8,819		
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$347,194		
C&I LLF PROJECTED PRORATED SALES (05/01/14-10/31/14)	1,966,619		
DEMAND COST OF GAS RATE	\$0.1765		
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$950,367		
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	\$90		
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$950,457		
C&I LLF PROJECTED PRORATED SALES (05/01/14-10/31/14)	1,966,619		
COMMODITY COST OF GAS RATE	\$0.4833		
INDIRECT COST OF GAS	\$0.0611		
TOTAL C&I LLF COST OF GAS RATE	\$0.7209		

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