

ATTACHMENT 2

**Northern Utilities, Inc. - New Hampshire
Capital Expenditures - Eligible Facilities
2014 Step Adjustment**

Rate Base

Utility Plant Additions	\$ 13,020,457
Plus: Cost of Removal	<u>663,907</u>
2014 Capital Expenditures - Eligible Facilities	\$ 13,684,364
Cap on 2014 Capital Expenditures - Eligible Facilities	\$ 12,000,000
2014 Capital Expenditures - Step Adjustment Eligible Facilities	<u>\$ 12,000,000</u>
Less: Accumulated Depreciation	<u>166,800</u>
Net Utility Plant	\$ 11,833,200
Less: Accumulated Deferred Income Taxes (ADIT)	<u>46,106</u>
Rate Base	<u><u>\$ 11,787,094</u></u>

Revenue Requirement

Rate Base	\$ 11,787,094
Pre-Tax Rate of Return	<u>11.29%</u>
Return and Related Income Taxes	\$ 1,330,972
Depreciation Expense	333,600
Property Taxes (\$13.44 / \$1,000)	<u>159,038</u>
Revenue Requirement	<u><u>\$ 1,823,611</u></u>

Supporting Calculations

<u>Book Depreciation</u>	
Utility Plant Additions	\$ 12,000,000
Book Depreciation Rate	<u>2.78%</u>
Book Depreciation	\$ 333,600
<u>Tax Depreciation</u>	
Utility Plant Additions	\$ 12,000,000
Tax Depreciation Rate	<u>3.75%</u>
Tax Depreciation	\$ 450,000
Tax-Book Timing Difference	\$ 116,400
Income Tax Rate	<u>39.61%</u>
Accumulated Deferred Income Taxes (ADIT)	\$ 46,106
Accumulated Depreciation = Book Depreciation * 0.5	<u><u>\$ 166,800</u></u>

Northern Utilities, Inc. - New Hampshire
2014 Eligible Facilities Project Detail

Budget Category	Work Order	Install	Removal	Total	In Service Date
Gas Main Extensions					
JAB	N-004029-00145031 - Friesian Dr Dover	\$ 22,007	\$ -	\$ 22,007	08/2014
JAB	N-004031-00145032 - 1000 County Farm Complex Dover	563,545	-	563,545	12/2014
JAB	N-004032-00145062 - 20 Pleasant St Somersworth	8,260	-	8,260	10/2014
JAB	N-004032-00145063 - 5-9 Plalstow Rd Plalstow	1,770	-	1,770	10/2014
JAB	N-004032-00145065 - 14 Grady Ln Dover	5,614	-	5,614	09/2014
JAB	N-004032-00145073 - 26 Vardun St Portsmouth	7,928	-	7,928	10/2014
JAB	N-004032-00145079 - 11-34 Eagle Dr Salem	8,048	-	8,048	10/2014
JAB	N-004032-00145084 - Johnson Ct Portsmouth	11,938	-	11,938	10/2014
JAB	N-004032-00145085 - 166 Ocean Blvd Seabrook	7,366	1,529	8,895	11/2014
JAB	N-004032-00145086 - 7 Leathers Ln Dover	7,880	-	7,880	10/2014
JAB	N-004032-00145090 - 9-11 Apache St Dover	7,165	-	7,165	10/2014
JAB	N-004032-00145099 - 622 Greenland Rd Portsmouth	6,836	-	6,836	10/2014
JAB	N-004032-00145103 - 30 Maplewood Ave Portsmouth	7,308	-	7,308	12/2014
JAB	N-004032-00145105 - 5 Merris Ct Rochester	3,491	-	3,491	11/2014
JAB	N-004032-00145106 - 31 & 32 Evergreen Dr Seabrook	1,902	-	1,902	11/2014
JAB	N-004032-00145111 - Borthwick Ave Portsmouth	1,479	-	1,479	11/2014
JAB	N-004032-00145119 - 7 Sterling Hill Exeter	2,429	-	2,429	12/2014
JAB	N-004032-00145123 - 4 Cheeny Ln Plalstow	12,450	-	12,450	12/2014
JAB	N-004040-00145068 - 72 Durham Rd Dover	20,359	-	20,359	10/2014
JAB	N-004045-00145077 - Marshall Way Seabrook	13,561	-	13,561	09/2014
JAB	N-004046-00145079 - Main Extension Exeter	1,542,884	-	1,542,884	12/2014
JAB	N-004046-00145082 - Brentwood Main Extension & 3 Services	243,061	-	243,061	12/2014
JAB	N-004047-00145083 - 0 Falcone Cir. Hampton	272,637	-	272,637	12/2014
JAB	N-004048-00145088 - 20,40 & 48 Marjorie St Portsmouth	10,396	-	10,396	10/2014
JAB	N-004050-00145092 - 21 Northwestern Dr Salem	40,600	-	40,600	11/2014
JAB	N-004052-00145095 - 9A Lafayette Rd North Hampton	12,876	-	12,876	10/2014
JAB	N-004055-00145098 - 10, 17 & 19 Dows Ln Seabrook	8,008	-	8,008	12/2014
JAB	N-004056-00145100 - 25-35 Main St Durham	14,155	-	14,155	11/2014
JAB	N-004057-00145101 - 7-10 & 12 James St Dover	8,853	-	8,853	11/2014
JAB	N-004060-00145104 - Lois St Portsmouth	12,781	-	12,781	12/2014
JAB	N-004062-00145107 - Old Stage Rd Dover	89,185	-	89,185	12/2014
JAB	N-004063-00145109 - 48 & 50 Mill Rd Durham	42,723	-	42,723	12/2014
JAB	N-004065-00145110 - 2 Longmeadow, 8 & 22 Beech Rd Dover	23,534	-	23,534	12/2014
JAB	N-004068-00145114 - 383 Sixth St Dover	7,036	-	7,036	12/2014
JAB	N-004073-00145121 - 100 Ledge Rd Seabrook	704	-	704	12/2014
JAB	N-004076-00145126 - Roosevelt Ave Dover	9,293	-	9,293	12/2014
Total Gas Main Extensions		\$ 3,060,062	\$ 1,529	\$ 3,061,591	
Gas Main Extensions Carryover					
JAC	N-003056-00135039 - 195 Hanover St Portsmouth	\$ 518,859	\$ 56,003	\$ 574,861	12/2014
JAC	N-003061-00135045 - 3, 5 & 7 Veterans Way Exeter	6,300	-	6,300	01/2014
JAC	N-003070-00135053 - 251 Mest Rd Durham	1,043,002	386	1,043,389	12/2014
JAC	N-003074-00135056 - Lisa Beth Cir Dover	113,734	-	113,734	01/2014
JAC	N-003077-00135060 - Cleo Dr Dover	31,319	-	31,319	01/2014
JAC	N-003084-00135067 - 12 Hampshire Rd Salem	57,275	-	57,275	06/2014
JAC	N-003085-00135068 - Greenland Ave/Sherburn Rd Portsmouth	131,727	-	131,727	02/2014
Total Gas Main Extensions Carryover		\$ 1,902,216	\$ 56,389	\$ 1,958,605	
NH Main Replacement Program					
JCB	N-004016-00145003 - Portland Ave Rochester	\$ 602,391	\$ 53,686	\$ 656,077	12/2014
JCB	N-004016-00145006 - Gulf Rd Dover	288,522	25,552	314,073	11/2014
JCB	N-004016-00145007 - Bartlett St Portsmouth	517,884	-	517,884	12/2014
JCB	N-004016-00145009 - Thayer Rd Hampton	131,512	12,931	144,444	10/2014
JCB	N-004016-00145012 - Oak St Dover	167,854	14,512	182,365	10/2014
JCB	N-004016-00145013 - Brookfield Dr-Apple Orchard Rochester	114,319	11,812	126,131	10/2014
JCB	N-004016-00145014 - Richardson St Rochester	64,185	6,703	70,888	10/2014
JCB	N-004016-00145016 - Preston St Rochester	19,119	1,964	21,083	10/2014
JCB	N-004016-00145018 - Rice Terr Hampton	31,487	3,111	34,598	10/2014
JCB	N-004016-00145019 - High St Exeter	431,309	42,243	473,552	11/2014
JCB	N-004016-00145020 - Ocean Blvd Hampton	226,852	22,710	249,561	12/2014
JCB	N-004016-00145022 - Winnicunnet Rd Hampton	884,355	86,359	970,714	12/2014
JCB	N-004016-00145023 - Walnut St Hampton	187,458	18,889	206,346	11/2014
JCB	N-004016-00145024 - Evergreen St Hampton	95,407	10,248	105,655	10/2014
JCB	N-004016-00145025 - Burgundy Terr Hampton	102,903	10,292	113,194	10/2014
JCB	N-004016-00145026 - Anns Terr Hampton	68,111	6,999	75,110	08/2014
JCB	N-004016-00145027 - 130 Main St - GE Plant Somersworth	70,223	7,125	77,348	10/2014
JCB	N-004016-00145028 - Portland St Dover	1,214,408	110,403	1,324,811	12/2014
JCB	N-004016-00145030 - Mace Rd Hampton	171,275	17,535	188,810	10/2014
JCB	N-004016-00145071 - First St Dover	134,474	84	134,537	12/2014
JCB	N-004016-00145072 - Florence St Dover	158,521	16,203	174,724	12/2014
JCB	N-004016-00145076 - Harding St Rochester	142,722	14,649	157,371	10/2014
JCB	N-004016-00145091 - Maple St & Court St Exeter	89,804	8,649	98,453	10/2014
JCB	N-004016-00145113 - Moores Ct Rochester	24,056	2,415	26,471	12/2014
JCB	N-004016-00145115 - Friendship St & Silver St Rochester	54,372	5,306	59,678	12/2014
Total NH Main Replacement Program		\$ 5,993,521	\$ 510,357	\$ 6,503,878	
Gas Highway Projects City State					
JHB	N-004012-00145000 - Islington St Bridge Portsmouth	\$ 645,237	\$ 59,937	\$ 705,174	11/2014
JHB	N-004034-00145041 - Lafayette Rd Portsmouth	19,791	-	19,791	08/2014
JHB	N-004035-00145042 - Sagamore Rd Portsmouth	229,745	-	229,745	12/2014
JHB	N-004036-00145061 - Aldrich St Portsmouth	20,427	2,087	22,514	09/2014
JHB	N-004038-00145066 - South Plolcy St Salem	117,525	11,227	128,752	10/2014
JHB	N-004039-00145067 - Coe Dr Durham	71,645	6,351	77,997	08/2014
JHB	N-004044-00145074 - Rutland St Dover	354,269	-	354,269	12/2014
JHB	N-004051-00145093 - Catherine St, Knight St & Upham St Rochester	122,223	12,631	134,854	10/2014
JHB	N-004069-00145116 - Stillwater Cir Rochester	45,040	-	45,040	11/2014
JHO	N-003057-00135040 - Maplewood Ave Project Portsmouth	438,754	3,399	442,153	01/2014
Total Gas Highway Projects City State		\$ 2,064,658	\$ 95,632	\$ 2,160,290	
Total Closed to Plant		\$ 13,020,457	\$ 663,907	\$ 13,684,364	

Northern Utilities, Inc. - New Hampshire
Pre Tax Rate of Return

LINE NO.	(1) DESCRIPTION	(2) AMOUNT	(3) WEIGHT	(4) COST OF CAPITAL	(5) WEIGHTED COST OF CAPITAL	(6) TAX FACTOR	(7) PRE-TAX COST
1	Common Stock Equity	\$114,272,237	51.76%	9.25%	4.79%	1.6559	7.93%
2	Long Term Debt	106,000,000	47.56%	7.05%	3.35%		3.35%
3	Short Term Debt	1,515,793	0.69%	2.01%	0.01%		0.01%
4	Total	<u>\$ 220,788,030</u>	<u>100.00%</u>		<u>8.15%</u>		<u>11.29%</u>
6	2013 Year End Meters	30,198					
6	2014 Year End Meters	31,121					
7	Percent Increase	<u>3.06%</u>					
8	ROE Applicable to Eligible Facilities	9.25%					

ATTACHMENT 3

Northern Utilities Inc. - New Hampshire Division
Settlement Agreement - Temporary Rates and Step Adjusted Rates

Billing Determinants - Test Year Ending Annualized

<u>Rate Class</u>	<u>Annual Customers</u>	<u>Winter Blocks</u>		<u>Summer Blocks</u>		<u>Total Therms</u>
		<u>First Therms</u>	<u>Excess Therms</u>	<u>First Therms</u>	<u>Excess Therms</u>	
R-5 Residential, Heating	242,818	5,200,624	7,025,576	2,586,330	298,307	15,110,838
R-10 Residential Heating, Low Income	14,011	332,822	291,390	130,105	10,467	764,785
R-6 Residential, Non-Heating	17,454	64,911	173,368	60,444	48,235	346,958
R-11 Residential Non-Heating, Low Income	216	1,108	2,107	704	511	4,430
G-40/T-40 Low Annual, High Winter Use	56,106	1,685,725	6,061,205	656,308	712,371	9,115,609
G-50/T-50 Low Annual, Low Winter Use	11,256	263,707	1,068,508	242,840	634,605	2,209,660
G-41/T-41 Medium Annual, High Winter Use	6,735	8,963,471		2,194,797		11,158,267
G-51/T-51 Medium Annual, Low Winter Use	2,873	1,482,895	990,163	1,085,861	625,821	4,184,741
G-42/T-42 High Annual, High Winter Use	304	2,814,928		1,335,117		4,150,045
G-52/T-52 High Annual, Low Winter Use	372	7,315,701		5,162,991		12,478,692
Total	352,144	28,125,892	15,612,319	13,455,498	2,330,317	59,524,026

May 1, 2014 Step 1 Increase	\$1,354,863
May 1, 2014 Step 1 Percent Increase	5.29%

Actual Permanent Settlement Rates Effective May 1, 2014 - Including Step 1 Adjustment

<u>Rate Class</u>	<u>Customers Charge</u>	<u>Winter Blocks</u>		<u>Summer Blocks</u>		<u>Revenue</u>
		<u>First Therms \$/thm</u>	<u>Excess Therms \$/thm</u>	<u>First Therms \$/thm</u>	<u>Excess Therms \$/thm</u>	
R-5 Residential, Heating	\$20.01	\$0.5844	\$0.4780	\$0.5104	\$0.5104	\$12,728,568
R-10 Residential Heating, Low Income	\$20.01	\$0.5844	\$0.4780	\$0.5104	\$0.5104	\$685,896
Discount*	<u>-\$12.00</u>	<u>-\$0.3506</u>	<u>-\$0.2868</u>	<u>-\$0.3062</u>	<u>-\$0.3062</u>	
Total Residential Heating, Low Income	\$8.00	\$0.2338	\$0.1912	\$0.2041	\$0.2041	
R-6 Residential, Non-Heating	\$20.01	\$0.3947	\$0.3947	\$0.3947	\$0.3947	\$486,205
R-11 Residential Non-Heating, Low Income	\$20.01	\$0.3947	\$0.3947	\$0.3947	\$0.3947	\$6,067
Discount*	<u>-\$5.46</u>	<u>-\$0.0955</u>	<u>-\$0.0955</u>	<u>-\$0.0955</u>	<u>-\$0.0955</u>	
Total Residential Non-Heating, Low Income	\$14.54	\$0.2993	\$0.2993	\$0.2993	\$0.2993	
G-40/T-40 Low Annual, High Winter Use	\$63.18	\$0.1513	\$0.1513	\$0.1513	\$0.1513	\$4,923,945
G-50/T-50 Low Annual, Low Winter Use	\$63.18	\$0.1513	\$0.1513	\$0.1513	\$0.1513	\$1,045,490
G-41/T-41 Medium Annual, High Winter Use	\$184.26	\$0.1965		\$0.1519		\$3,335,616
G-51/T-51 Medium Annual, Low Winter Use	\$184.26	\$0.1424	\$0.1160	\$0.1108	\$0.0897	\$1,031,871
G-42/T-42 High Annual, High Winter Use	\$1,052.94	\$0.1652		\$0.0998		\$918,365
G-52/T-52 High Annual, Low Winter Use	\$1,052.94	\$0.1443		\$0.0662		\$1,789,210
Total						\$26,951,232

Northern Utilities Inc. - New Hampshire Division
Settlement Agreement - Temporary Rates and Step Adjusted Rates

May 1, 2015 Step 2 \$ Increase	\$1,823,611
May 1, 2015 Step 2 Percent Increase	6.77%

Permanent Settlement Rates Effective May 1, 2015 - Including Step 2 Adjustment

Rate Class	Customers Charge	Winter Blocks		Summer Blocks		Revenue
		First Therms \$/thm	Excess Therms \$/thm	First Therms \$/thm	Excess Therms \$/thm	
R-5 Residential, Heating	\$21.36	\$0.6239	\$0.5103	\$0.5449	\$0.5449	\$13,589,826
R-10 Residential Heating, Low Income	\$21.36	\$0.6239	\$0.5103	\$0.5449	\$0.5449	\$732,306
Discount*	<u>-\$12.81</u>	<u>-\$0.3743</u>	<u>-\$0.3062</u>	<u>-\$0.3269</u>	<u>-\$0.3269</u>	
Total Residential Heating, Low Income	\$8.54	\$0.2496	\$0.2041	\$0.2179	\$0.2179	
R-6 Residential, Non-Heating	\$21.36	\$0.4214	\$0.4214	\$0.4214	\$0.4214	\$519,103
R-11 Residential Non-Heating, Low Income	\$21.36	\$0.4214	\$0.4214	\$0.4214	\$0.4214	\$6,477
Discount*	<u>-\$5.83</u>	<u>-\$0.1020</u>	<u>-\$0.1020</u>	<u>-\$0.1020</u>	<u>-\$0.1020</u>	
Total Residential Non-Heating, Low Income	\$15.52	\$0.3196	\$0.3196	\$0.3196	\$0.3196	
G-40/T-40 Low Annual, High Winter Use	\$67.45	\$0.1615	\$0.1615	\$0.1615	\$0.1615	\$5,257,115
G-50/T-50 Low Annual, Low Winter Use	\$67.45	\$0.1615	\$0.1615	\$0.1615	\$0.1615	\$1,116,231
G-41/T-41 Medium Annual, High Winter Use	\$196.73	\$0.2098		\$0.1622		\$3,561,315
G-51/T-51 Medium Annual, Low Winter Use	\$196.73	\$0.1520	\$0.1238	\$0.1183	\$0.0958	\$1,101,691
G-42/T-42 High Annual, High Winter Use	\$1,124.19	\$0.1764		\$0.1066		\$980,504
G-52/T-52 High Annual, Low Winter Use	\$1,124.19	\$0.1541		\$0.0707		\$1,910,273
Total						\$28,774,843

* Revenues associated with the low income discounts are reconciled and recovered in the Residential Low Income Assistance and Regulatory Assessment Clause (RLIARA). Discounts are based on the same discounts as in current permanent distribution rates.

ATTACHMENT 4

Northern Utilities - NH Division
Residential Heating Customer - R5
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	7.61	\$32.30	\$33.95	\$1.65	5.1%
20.0%	25.49	\$61.14	\$63.50	\$2.36	3.9%
30.0%	40.57	\$85.48	\$88.44	\$2.95	3.5%
40.0%	54.59	\$107.62	\$111.09	\$3.47	3.2%
50.0%	68.89	\$129.17	\$133.11	\$3.94	3.0%
60.0%	84.49	\$152.68	\$157.11	\$4.44	2.9%
70.0%	102.91	\$180.45	\$185.49	\$5.03	2.8%
80.0%	125.74	\$214.86	\$220.63	\$5.77	2.7%
90.0%	157.56	\$262.82	\$269.62	\$6.80	2.6%
100.0%	239.91	\$386.94	\$396.40	\$9.46	2.4%
Average	90.78	\$162.16	\$166.80	\$4.64	2.9%
<u>Distribution Only</u>					
10.0%	7.61	\$24.46	\$26.11	\$1.65	6.7%
20.0%	25.49	\$34.91	\$37.26	\$2.36	6.8%
30.0%	40.57	\$43.72	\$46.67	\$2.95	6.8%
40.0%	54.59	\$51.43	\$54.90	\$3.47	6.8%
50.0%	68.89	\$58.26	\$62.20	\$3.94	6.8%
60.0%	84.49	\$65.71	\$70.15	\$4.44	6.8%
70.0%	102.91	\$74.52	\$79.56	\$5.03	6.8%
80.0%	125.74	\$85.44	\$91.21	\$5.77	6.8%
90.0%	157.56	\$100.64	\$107.44	\$6.80	6.8%
100.0%	239.91	\$140.01	\$149.46	\$9.46	6.8%
Average	90.78	\$68.72	\$73.36	\$4.64	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$20.01 (1)	Customer Charge (\$/customer)		\$21.36 (3)
Distribution Charge - First 50 therms (\$/thm)		\$0.5844 (1)	Distribution Charge - First 50 therms (\$/thm)		\$0.6239 (3)
Distribution Charge - Excess 50 therms (\$/thm)		\$0.4780 (1)	Distribution Charge - Excess 50 therms (\$/thm)		\$0.5103 (3)
LDAC (\$/thm)		\$0.0649 (1)	LDAC (\$/thm)		\$0.0649 (1)
COG (\$/thm)		\$0.9644 (2)	COG (\$/thm)		\$0.9644 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
Residential Heating Customer - R5
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.20	\$20.26	\$21.62	\$1.36	6.7%
20.0%	4.26	\$25.38	\$26.87	\$1.50	5.9%
30.0%	8.66	\$30.91	\$32.56	\$1.65	5.3%
40.0%	12.19	\$35.35	\$37.12	\$1.77	5.0%
50.0%	15.59	\$39.63	\$41.52	\$1.89	4.8%
60.0%	19.03	\$43.96	\$45.96	\$2.01	4.6%
70.0%	23.11	\$49.09	\$51.24	\$2.15	4.4%
80.0%	28.71	\$56.14	\$58.48	\$2.34	4.2%
90.0%	38.20	\$68.09	\$70.76	\$2.67	3.9%
100.0%	71.12	\$109.52	\$113.33	\$3.80	3.5%
Average	22.11	\$47.84	\$49.95	\$2.11	4.4%
<u>Distribution Only</u>					
10.0%	0.20	\$20.11	\$21.47	\$1.36	6.7%
20.0%	4.26	\$22.19	\$23.68	\$1.50	6.7%
30.0%	8.66	\$24.43	\$26.08	\$1.65	6.7%
40.0%	12.19	\$26.23	\$28.00	\$1.77	6.7%
50.0%	15.59	\$27.97	\$29.86	\$1.89	6.8%
60.0%	19.03	\$29.72	\$31.73	\$2.01	6.8%
70.0%	23.11	\$31.80	\$33.95	\$2.15	6.8%
80.0%	28.71	\$34.66	\$37.00	\$2.34	6.8%
90.0%	38.20	\$39.51	\$42.18	\$2.67	6.8%
100.0%	71.12	\$56.31	\$60.11	\$3.80	6.8%
Average	22.11	\$31.29	\$33.41	\$2.11	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$20.01 (1)	Customer Charge (\$/customer)		\$21.36 (3)
Distribution Charge - First 50 therms (\$/thm)		\$0.5104 (1)	Distribution Charge - First 50 therms (\$/thm)		\$0.5449 (3)
Distribution Charge - Excess 50 therms (\$/thm)		\$0.5104 (1)	Distribution Charge - Excess 50 therms (\$/thm)		\$0.5449 (3)
LDAC (\$/thm)		\$0.0649 (1)	LDAC (\$/thm)		\$0.0649 (1)
COG (\$/thm)		\$0.6833 (2)	COG (\$/thm)		\$0.6833 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

Northern Utilities - NH Division
Residential Low Income Heating Customer - R10
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	14.54	\$26.37	\$27.14	\$0.77	2.9%
20.0%	32.34	\$48.85	\$49.90	\$1.05	2.2%
30.0%	44.08	\$63.68	\$64.92	\$1.24	1.9%
40.0%	55.29	\$77.61	\$79.00	\$1.40	1.8%
50.0%	66.53	\$91.33	\$92.88	\$1.54	1.7%
60.0%	78.21	\$105.58	\$107.28	\$1.69	1.6%
70.0%	92.39	\$122.89	\$124.77	\$1.88	1.5%
80.0%	111.05	\$145.67	\$147.79	\$2.12	1.5%
90.0%	137.04	\$177.38	\$179.84	\$2.45	1.4%
100.0%	203.63	\$258.66	\$261.97	\$3.31	1.3%
Average	83.51	\$112.05	\$113.82	\$1.76	1.6%
<u>Distribution Only</u>					
10.0%	14.54	\$11.40	\$12.17	\$0.77	6.8%
20.0%	32.34	\$15.56	\$16.61	\$1.05	6.8%
30.0%	44.08	\$18.31	\$19.54	\$1.24	6.8%
40.0%	55.29	\$20.70	\$22.10	\$1.40	6.8%
50.0%	66.53	\$22.85	\$24.39	\$1.54	6.8%
60.0%	78.21	\$25.08	\$26.78	\$1.69	6.8%
70.0%	92.39	\$27.79	\$29.67	\$1.88	6.8%
80.0%	111.05	\$31.36	\$33.48	\$2.12	6.8%
90.0%	137.04	\$36.33	\$38.78	\$2.45	6.8%
100.0%	203.63	\$49.06	\$52.38	\$3.31	6.8%
Average	83.51	\$26.10	\$27.86	\$1.76	6.8%

Present Rates

Customer Charge (\$/customer)	\$8.00 (1)
Distribution Charge - First 50 therms (\$/thm)	\$0.2338 (1)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.1912 (1)
LDAC (\$/thm)	\$0.0649 (1)
COG (\$/thm)	\$0.9644 (2)

Proposed Rates

Customer Charge (\$/customer)	\$8.54 (3)
Distribution Charge - First 50 therms (\$/thm)	\$0.2496 (3)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.2041 (3)
LDAC (\$/thm)	\$0.0649 (1)
COG (\$/thm)	\$0.9644 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
Residential Low Income Heating Customer - R10
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.30	\$8.28	\$8.83	\$0.54	6.6%
20.0%	4.93	\$12.70	\$13.30	\$0.61	4.8%
30.0%	8.91	\$16.49	\$17.15	\$0.66	4.0%
40.0%	12.30	\$19.71	\$20.42	\$0.71	3.6%
50.0%	15.37	\$22.64	\$23.39	\$0.75	3.3%
60.0%	18.69	\$25.80	\$26.59	\$0.80	3.1%
70.0%	22.35	\$29.28	\$30.13	\$0.85	2.9%
80.0%	27.31	\$34.01	\$34.93	\$0.92	2.7%
90.0%	35.25	\$41.57	\$42.60	\$1.03	2.5%
100.0%	60.83	\$65.93	\$67.31	\$1.38	2.1%
Average	20.62	\$27.64	\$28.47	\$0.82	3.0%
<u>Distribution Only</u>					
10.0%	0.30	\$8.06	\$8.60	\$0.54	6.8%
20.0%	4.93	\$9.01	\$9.61	\$0.61	6.8%
30.0%	8.91	\$9.82	\$10.48	\$0.66	6.8%
40.0%	12.30	\$10.51	\$11.22	\$0.71	6.8%
50.0%	15.37	\$11.14	\$11.89	\$0.75	6.8%
60.0%	18.69	\$11.81	\$12.61	\$0.80	6.8%
70.0%	22.35	\$12.56	\$13.41	\$0.85	6.8%
80.0%	27.31	\$13.57	\$14.49	\$0.92	6.8%
90.0%	35.25	\$15.20	\$16.22	\$1.03	6.8%
100.0%	60.83	\$20.42	\$21.79	\$1.38	6.8%
Average	20.62	\$12.21	\$13.03	\$0.82	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$8.00 (1)	Customer Charge (\$/customer)		\$8.54 (3)
Distribution Charge - First 50 therms (\$/thm)		\$0.2041 (1)	Distribution Charge - First 50 therms (\$/thm)		\$0.2179 (3)
Distribution Charge - Excess 50 therms (\$/thm)		\$0.2041 (1)	Distribution Charge - Excess 50 therms (\$/thm)		\$0.2179 (3)
LDAC (\$/thm)		\$0.0649 (1)	LDAC (\$/thm)		\$0.0649 (1)
COG (\$/thm)		\$0.6833 (2)	COG (\$/thm)		\$0.6833 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

Northern Utilities - NH Division
Residential Non-Heating Customer - R6
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.05	\$20.08	\$21.44	\$1.35	6.7%
20.0%	1.47	\$22.10	\$23.49	\$1.39	6.3%
30.0%	4.17	\$25.95	\$27.41	\$1.46	5.6%
40.0%	8.31	\$31.85	\$33.42	\$1.57	4.9%
50.0%	12.02	\$37.12	\$38.79	\$1.67	4.5%
60.0%	15.75	\$42.43	\$44.20	\$1.77	4.2%
70.0%	20.05	\$48.56	\$50.44	\$1.89	3.9%
80.0%	26.40	\$57.61	\$59.66	\$2.05	3.6%
90.0%	41.89	\$79.65	\$82.12	\$2.47	3.1%
100.0%	121.07	\$192.41	\$196.99	\$4.58	2.4%
Average	25.12	\$55.78	\$57.80	\$2.02	3.6%
<u>Distribution Only</u>					
10.0%	0.05	\$20.03	\$21.38	\$1.35	6.7%
20.0%	1.47	\$20.59	\$21.98	\$1.39	6.7%
30.0%	4.17	\$21.66	\$23.12	\$1.46	6.7%
40.0%	8.31	\$23.29	\$24.86	\$1.57	6.7%
50.0%	12.02	\$24.75	\$26.42	\$1.67	6.8%
60.0%	15.75	\$26.23	\$28.00	\$1.77	6.8%
70.0%	20.05	\$27.92	\$29.81	\$1.89	6.8%
80.0%	26.40	\$30.43	\$32.49	\$2.05	6.8%
90.0%	41.89	\$36.54	\$39.01	\$2.47	6.8%
100.0%	121.07	\$67.79	\$72.38	\$4.58	6.8%
Average	25.12	\$29.92	\$31.94	\$2.02	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$20.01 (1)	Customer Charge (\$/customer)		\$21.36 (3)
Distribution Charge - First 10 therms (\$/thm)		\$0.3947 (1)	Distribution Charge - First 10 therms (\$/thm)		\$0.4214 (3)
Distribution Charge - Excess 10 therms (\$/thm)		\$0.3947 (1)	Distribution Charge - Excess 10 therms (\$/thm)		\$0.4214 (3)
LDAC (\$/thm)		\$0.0649 (1)	LDAC (\$/thm)		\$0.0649 (1)
COG (\$/thm)		\$0.9644 (2)	COG (\$/thm)		\$0.9644 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
Residential Non-Heating Customer - R6
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.05	\$20.07	\$21.42	\$1.35	6.7%
20.0%	1.37	\$21.57	\$22.96	\$1.39	6.4%
30.0%	3.25	\$23.72	\$25.16	\$1.44	6.1%
40.0%	5.73	\$26.56	\$28.06	\$1.50	5.7%
50.0%	8.18	\$29.36	\$30.93	\$1.57	5.3%
60.0%	10.45	\$31.96	\$33.59	\$1.63	5.1%
70.0%	12.82	\$34.66	\$36.35	\$1.69	4.9%
80.0%	15.77	\$38.03	\$39.80	\$1.77	4.7%
90.0%	20.51	\$43.45	\$45.35	\$1.90	4.4%
100.0%	43.17	\$69.35	\$71.86	\$2.50	3.6%
Average	12.13	\$33.87	\$35.55	\$1.67	4.9%
<u>Distribution Only</u>					
10.0%	0.05	\$20.03	\$21.38	\$1.35	6.7%
20.0%	1.37	\$20.55	\$21.94	\$1.39	6.7%
30.0%	3.25	\$21.29	\$22.73	\$1.44	6.7%
40.0%	5.73	\$22.27	\$23.78	\$1.50	6.7%
50.0%	8.18	\$23.24	\$24.81	\$1.57	6.7%
60.0%	10.45	\$24.14	\$25.76	\$1.63	6.7%
70.0%	12.82	\$25.07	\$26.76	\$1.69	6.8%
80.0%	15.77	\$26.23	\$28.00	\$1.77	6.8%
90.0%	20.51	\$28.11	\$30.00	\$1.90	6.8%
100.0%	43.17	\$37.05	\$39.55	\$2.50	6.8%
Average	12.13	\$24.80	\$26.47	\$1.67	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$20.01 (1)	Customer Charge (\$/customer)		\$21.36 (3)
Distribution Charge - First 10 therms (\$/thm)		\$0.3947 (1)	Distribution Charge - First 10 therms (\$/thm)		\$0.4214 (3)
Distribution Charge - Excess 10 therms (\$/thm)		\$0.3947 (1)	Distribution Charge - Excess 10 therms (\$/thm)		\$0.4214 (3)
LDAC (\$/thm)		\$0.0649 (1)	LDAC (\$/thm)		\$0.0649 (1)
COG (\$/thm)		\$0.6833 (2)	COG (\$/thm)		\$0.6833 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

Northern Utilities - NH Division
Residential Low Income Non-Heating Customer - R11
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
9.8%	0.79	\$15.59	\$16.59	\$1.00	6.4%
20.3%	5.16	\$21.40	\$22.48	\$1.08	5.1%
30.1%	8.80	\$26.23	\$27.39	\$1.16	4.4%
39.8%	10.64	\$28.68	\$29.88	\$1.20	4.2%
50.4%	15.68	\$35.37	\$36.67	\$1.30	3.7%
60.2%	18.18	\$38.69	\$40.04	\$1.35	3.5%
69.9%	21.90	\$43.63	\$45.06	\$1.42	3.3%
79.7%	28.81	\$52.82	\$54.38	\$1.56	3.0%
90.2%	42.92	\$71.56	\$73.41	\$1.85	2.6%
100.0%	96.87	\$143.24	\$146.18	\$2.95	2.1%
Average	24.97	\$47.72	\$49.21	\$1.49	3.1%
<u>Distribution Only</u>					
9.8%	0.79	\$14.78	\$15.77	\$1.00	6.7%
20.3%	5.16	\$16.08	\$17.17	\$1.08	6.7%
30.1%	8.80	\$17.17	\$18.33	\$1.16	6.7%
39.8%	10.64	\$17.73	\$18.92	\$1.20	6.7%
50.4%	15.68	\$19.23	\$20.53	\$1.30	6.8%
60.2%	18.18	\$19.98	\$21.33	\$1.35	6.8%
69.9%	21.90	\$21.09	\$22.52	\$1.42	6.8%
79.7%	28.81	\$23.16	\$24.73	\$1.56	6.8%
90.2%	42.92	\$27.39	\$29.24	\$1.85	6.8%
100.0%	96.87	\$43.53	\$46.48	\$2.95	6.8%
Average	24.97	\$22.01	\$23.50	\$1.49	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$14.54 (1)	Customer Charge (\$/customer)		\$15.52 (3)
Distribution Charge - First 10 therms (\$/thm)		\$0.2993 (1)	Distribution Charge - First 10 therms (\$/thm)		\$0.3196 (3)
Distribution Charge - Excess 10 therms (\$/thm)		\$0.2993 (1)	Distribution Charge - Excess 10 therms (\$/thm)		\$0.3196 (3)
LDAC (\$/thm)		\$0.0649 (1)	LDAC (\$/thm)		\$0.0649 (1)
COG (\$/thm)		\$0.9644 (2)	COG (\$/thm)		\$0.9644 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
Residential Low Income Non-Heating Customer - R11
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.5%	1.55	\$16.16	\$17.17	\$1.01	6.3%
20.0%	5.84	\$20.65	\$21.75	\$1.10	5.3%
30.5%	7.51	\$22.41	\$23.54	\$1.13	5.1%
40.0%	9.38	\$24.37	\$25.54	\$1.17	4.8%
50.5%	11.95	\$27.06	\$28.28	\$1.22	4.5%
60.0%	13.39	\$28.56	\$29.81	\$1.25	4.4%
70.5%	14.73	\$29.97	\$31.25	\$1.28	4.3%
80.0%	19.44	\$34.90	\$36.28	\$1.37	3.9%
90.5%	22.13	\$37.72	\$39.15	\$1.43	3.8%
100.0%	33.76	\$49.90	\$51.57	\$1.67	3.3%
Average	13.97	\$29.17	\$30.43	\$1.26	4.3%
<u>Distribution Only</u>					
10.5%	1.55	\$15.00	\$16.01	\$1.01	6.7%
20.0%	5.84	\$16.29	\$17.39	\$1.10	6.7%
30.5%	7.51	\$16.79	\$17.92	\$1.13	6.7%
40.0%	9.38	\$17.35	\$18.52	\$1.17	6.7%
50.5%	11.95	\$18.12	\$19.34	\$1.22	6.7%
60.0%	13.39	\$18.55	\$19.80	\$1.25	6.7%
70.5%	14.73	\$18.95	\$20.23	\$1.28	6.7%
80.0%	19.44	\$20.36	\$21.73	\$1.37	6.8%
90.5%	22.13	\$21.16	\$22.59	\$1.43	6.8%
100.0%	33.76	\$24.64	\$26.31	\$1.67	6.8%
Average	13.97	\$18.72	\$19.98	\$1.26	6.7%

Present Rates

Customer Charge (\$/customer)	\$14.54 (1)
Distribution Charge - First 10 therms (\$/thm)	\$0.2993 (1)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.2993 (1)
LDAC (\$/thm)	\$0.0649 (1)
COG (\$/thm)	\$0.6833 (2)

Proposed Rates

Customer Charge (\$/customer)	\$15.52 (3)
Distribution Charge - First 10 therms (\$/thm)	\$0.3196 (3)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.3196 (3)
LDAC (\$/thm)	\$0.0649 (1)
COG (\$/thm)	\$0.6833 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

Northern Utilities - NH Division
General Service - Low Annual, High Winter Use - G40
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	2.41	\$66.01	\$70.31	\$4.29	6.5%
20.0%	20.19	\$86.88	\$91.36	\$4.48	5.2%
30.0%	44.77	\$115.75	\$120.48	\$4.73	4.1%
40.0%	73.93	\$149.99	\$155.02	\$5.02	3.3%
50.0%	111.55	\$194.16	\$199.57	\$5.41	2.8%
60.0%	159.57	\$250.55	\$256.45	\$5.90	2.4%
70.0%	223.56	\$325.68	\$332.23	\$6.55	2.0%
80.0%	312.10	\$429.64	\$437.10	\$7.45	1.7%
90.0%	461.29	\$604.83	\$613.80	\$8.98	1.5%
100.0%	1,036.32	\$1,280.03	\$1,294.87	\$14.84	1.2%
Average	244.57	\$350.35	\$357.12	\$6.76	1.9%
<u>Distribution Only</u>					
10.0%	2.41	\$63.55	\$67.84	\$4.29	6.8%
20.0%	20.19	\$66.23	\$70.71	\$4.48	6.8%
30.0%	44.77	\$69.95	\$74.68	\$4.73	6.8%
40.0%	73.93	\$74.37	\$79.39	\$5.02	6.8%
50.0%	111.55	\$80.06	\$85.47	\$5.41	6.8%
60.0%	159.57	\$87.32	\$93.22	\$5.90	6.8%
70.0%	223.56	\$97.00	\$103.55	\$6.55	6.8%
80.0%	312.10	\$110.40	\$117.85	\$7.45	6.8%
90.0%	461.29	\$132.97	\$141.95	\$8.98	6.7%
100.0%	1,036.32	\$219.98	\$234.82	\$14.84	6.7%
Average	244.57	\$100.18	\$106.95	\$6.76	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$63.18 (1)	Customer Charge (\$/customer)		\$67.45 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1513 (1)	Distribution Charge - First 75 therms (\$/thm)		\$0.1615 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1513 (1)	Distribution Charge - First 75 therms (\$/thm)		\$0.1615 (3)
LDAC (\$/thm)		\$0.0437 (1)	LDAC (\$/thm)		\$0.0437 (1)
COG (\$/thm)		\$0.9792 (2)	COG (\$/thm)		\$0.9792 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
General Service - Low Annual, High Winter Use - G40
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
20.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
30.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
40.0%	1.76	\$64.79	\$69.08	\$4.29	6.6%
50.0%	6.00	\$68.68	\$73.01	\$4.33	6.3%
60.0%	11.32	\$73.55	\$77.93	\$4.39	6.0%
70.0%	22.13	\$83.45	\$87.94	\$4.50	5.4%
80.0%	42.45	\$102.06	\$106.76	\$4.70	4.6%
90.0%	85.29	\$141.30	\$146.44	\$5.14	3.6%
100.0%	293.29	\$331.80	\$339.06	\$7.26	2.2%
Average	46.22	\$105.52	\$110.26	\$4.74	4.5%
<u>Distribution Only</u>					
10.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
20.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
30.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
40.0%	1.76	\$63.45	\$67.73	\$4.29	6.8%
50.0%	6.00	\$64.09	\$68.42	\$4.33	6.8%
60.0%	11.32	\$64.89	\$69.28	\$4.39	6.8%
70.0%	22.13	\$66.53	\$71.02	\$4.50	6.8%
80.0%	42.45	\$69.60	\$74.30	\$4.70	6.8%
90.0%	85.29	\$76.08	\$81.22	\$5.14	6.8%
100.0%	293.29	\$107.55	\$114.82	\$7.26	6.8%
Average	46.22	\$70.17	\$74.92	\$4.74	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$63.18 (1)	Customer Charge (\$/customer)		\$67.45 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1513 (1)	Distribution Charge - First 75 therms (\$/thm)		\$0.1615 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1513 (1)	Distribution Charge - First 75 therms (\$/thm)		\$0.1615 (3)
LDAC (\$/thm)		\$0.0437 (1)	LDAC (\$/thm)		\$0.0437 (1)
COG (\$/thm)		\$0.7209 (2)	COG (\$/thm)		\$0.7209 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

Northern Utilities - NH Division
General Service - Low Annual, Low Winter Use - G50
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
20.0%	3.42	\$66.80	\$71.11	\$4.30	6.4%
30.0%	11.82	\$75.70	\$80.09	\$4.39	5.8%
40.0%	27.55	\$92.35	\$96.90	\$4.55	4.9%
50.0%	54.75	\$121.15	\$125.98	\$4.83	4.0%
60.0%	99.55	\$168.59	\$173.87	\$5.29	3.1%
70.0%	189.68	\$264.01	\$270.22	\$6.20	2.4%
80.0%	312.69	\$394.26	\$401.72	\$7.46	1.9%
90.0%	451.83	\$541.58	\$550.45	\$8.88	1.6%
100.0%	1,095.84	\$1,223.46	\$1,238.91	\$15.45	1.3%
Average	224.71	\$301.11	\$307.67	\$6.56	2.2%
<u>Distribution Only</u>					
10.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
20.0%	3.42	\$63.70	\$68.00	\$4.30	6.8%
30.0%	11.82	\$64.97	\$69.36	\$4.39	6.8%
40.0%	27.55	\$67.35	\$71.90	\$4.55	6.8%
50.0%	54.75	\$71.46	\$76.29	\$4.83	6.8%
60.0%	99.55	\$78.24	\$83.53	\$5.29	6.8%
70.0%	189.68	\$91.88	\$98.08	\$6.20	6.8%
80.0%	312.69	\$110.49	\$117.95	\$7.46	6.8%
90.0%	451.83	\$131.54	\$140.42	\$8.88	6.7%
100.0%	1,095.84	\$228.98	\$244.43	\$15.45	6.7%
Average	224.71	\$97.18	\$103.74	\$6.56	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$63.18 (1)	Customer Charge (\$/customer)		\$67.45 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1513 (1)	Distribution Charge - First 75 therms (\$/thm)		\$0.1615 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1513 (1)	Distribution Charge - First 75 therms (\$/thm)		\$0.1615 (3)
LDAC (\$/thm)		\$0.0437 (1)	LDAC (\$/thm)		\$0.0437 (1)
COG (\$/thm)		\$0.8638 (2)	COG (\$/thm)		\$0.8638 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
General Service - Low Annual, Low Winter Use - G50
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
20.0%	2.18	\$64.98	\$69.27	\$4.29	6.6%
30.0%	7.90	\$69.71	\$74.06	\$4.35	6.2%
40.0%	16.80	\$77.07	\$81.51	\$4.44	5.8%
50.0%	33.40	\$90.80	\$95.41	\$4.61	5.1%
60.0%	62.45	\$114.81	\$119.72	\$4.91	4.3%
70.0%	127.76	\$168.81	\$174.38	\$5.57	3.3%
80.0%	234.04	\$256.68	\$263.34	\$6.66	2.6%
90.0%	368.70	\$368.02	\$376.05	\$8.03	2.2%
100.0%	680.15	\$625.53	\$636.74	\$11.21	1.8%
Average	153.34	\$189.96	\$195.79	\$5.83	3.1%
<u>Distribution Only</u>					
10.0%	0.00	\$63.18	\$67.45	\$4.27	6.8%
20.0%	2.18	\$63.51	\$67.80	\$4.29	6.8%
30.0%	7.90	\$64.38	\$68.73	\$4.35	6.8%
40.0%	16.80	\$65.72	\$70.16	\$4.44	6.8%
50.0%	33.40	\$68.23	\$72.84	\$4.61	6.8%
60.0%	62.45	\$72.63	\$77.54	\$4.91	6.8%
70.0%	127.76	\$82.51	\$88.08	\$5.57	6.8%
80.0%	234.04	\$98.59	\$105.25	\$6.66	6.8%
90.0%	368.70	\$118.96	\$126.99	\$8.03	6.8%
100.0%	680.15	\$166.09	\$177.29	\$11.21	6.7%
Average	153.34	\$86.38	\$92.21	\$5.83	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$63.18 (1)	Customer Charge (\$/customer)		\$67.45 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1513 (1)	Distribution Charge - First 75 therms (\$/thm)		\$0.1615 (3)
Distribution Charge - First 75 therms (\$/thm)		\$0.1513 (1)	Distribution Charge - First 75 therms (\$/thm)		\$0.1615 (3)
LDAC (\$/thm)		\$0.0437 (1)	LDAC (\$/thm)		\$0.0437 (1)
COG (\$/thm)		\$0.6318 (2)	COG (\$/thm)		\$0.6318 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

Northern Utilities - NH Division
General Service - Medium Annual, High Winter Use - G41
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	221.11	\$453.88	\$469.29	\$15.41	3.4%
20.0%	657.46	\$985.96	\$1,007.18	\$21.21	2.2%
30.0%	965.49	\$1,361.57	\$1,386.88	\$25.31	1.9%
40.0%	1,269.23	\$1,731.96	\$1,761.32	\$29.35	1.7%
50.0%	1,533.21	\$2,053.85	\$2,086.71	\$32.86	1.6%
60.0%	1,846.18	\$2,435.49	\$2,472.52	\$37.02	1.5%
70.0%	2,311.10	\$3,002.42	\$3,045.63	\$43.21	1.4%
80.0%	3,110.96	\$3,977.76	\$4,031.61	\$53.85	1.4%
90.0%	4,440.89	\$5,599.49	\$5,671.02	\$71.53	1.3%
100.0%	7,802.38	\$9,698.48	\$9,814.72	\$116.24	1.2%
Average	2,415.80	\$3,130.09	\$3,174.69	\$44.60	1.4%
<u>Distribution Only</u>					
10.0%	221.11	\$227.71	\$243.12	\$15.41	6.8%
20.0%	657.46	\$313.45	\$334.66	\$21.21	6.8%
30.0%	965.49	\$373.98	\$399.29	\$25.31	6.8%
40.0%	1,269.23	\$433.66	\$463.02	\$29.35	6.8%
50.0%	1,533.21	\$485.54	\$518.40	\$32.86	6.8%
60.0%	1,846.18	\$547.03	\$584.06	\$37.02	6.8%
70.0%	2,311.10	\$638.39	\$681.60	\$43.21	6.8%
80.0%	3,110.96	\$795.56	\$849.41	\$53.85	6.8%
90.0%	4,440.89	\$1,056.90	\$1,128.43	\$71.53	6.8%
100.0%	7,802.38	\$1,717.43	\$1,833.67	\$116.24	6.8%
Average	2,415.80	\$658.96	\$703.57	\$44.60	6.8%

Present Rates

Customer Charge (\$/customer)	\$184.26 (1)
Distribution Charge - All therms (\$/thm)	\$0.1965 (1)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.9792 (2)

Proposed Rates

Customer Charge (\$/customer)	\$196.73 (3)
Distribution Charge - All therms (\$/thm)	\$0.2098 (3)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.9792 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
General Service - Medium Annual, High Winter Use - G41
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.09	\$184.34	\$196.81	\$12.47	6.8%
20.0%	9.48	\$192.95	\$205.52	\$12.57	6.5%
30.0%	43.98	\$224.57	\$237.49	\$12.92	5.8%
40.0%	118.12	\$292.52	\$306.20	\$13.69	4.7%
50.0%	223.32	\$388.94	\$403.71	\$14.77	3.8%
60.0%	361.30	\$515.39	\$531.58	\$16.19	3.1%
70.0%	526.98	\$667.24	\$685.14	\$17.90	2.7%
80.0%	779.04	\$898.25	\$918.75	\$20.49	2.3%
90.0%	1,241.03	\$1,321.66	\$1,346.92	\$25.25	1.9%
100.0%	2,827.79	\$2,775.93	\$2,817.53	\$41.60	1.5%
Average	613.11	\$746.18	\$764.96	\$18.79	2.5%
<u>Distribution Only</u>					
10.0%	0.09	\$184.27	\$196.74	\$12.47	6.8%
20.0%	9.48	\$185.70	\$198.27	\$12.57	6.8%
30.0%	43.98	\$190.94	\$203.86	\$12.92	6.8%
40.0%	118.12	\$202.20	\$215.89	\$13.69	6.8%
50.0%	223.32	\$218.18	\$232.95	\$14.77	6.8%
60.0%	361.30	\$239.14	\$255.33	\$16.19	6.8%
70.0%	526.98	\$264.31	\$282.21	\$17.90	6.8%
80.0%	779.04	\$302.60	\$323.09	\$20.49	6.8%
90.0%	1,241.03	\$372.77	\$398.03	\$25.25	6.8%
100.0%	2,827.79	\$613.80	\$655.40	\$41.60	6.8%
Average	613.11	\$277.39	\$296.18	\$18.79	6.8%

Present Rates

Customer Charge (\$/customer)	\$184.26 (1)
Distribution Charge - All therms (\$/thm)	\$0.1519 (1)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.7209 (2)

Proposed Rates

Customer Charge (\$/customer)	\$196.73 (3)
Distribution Charge - All therms (\$/thm)	\$0.1622 (3)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.7209 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

Northern Utilities - NH Division
General Service - Medium Annual, Low Winter Use - G51
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	210.01	\$404.75	\$419.24	\$14.49	3.6%
20.0%	625.32	\$840.78	\$859.26	\$18.47	2.2%
30.0%	806.05	\$1,030.53	\$1,050.74	\$20.21	2.0%
40.0%	949.65	\$1,181.30	\$1,202.88	\$21.59	1.8%
50.0%	1,090.16	\$1,328.82	\$1,351.75	\$22.94	1.7%
60.0%	1,270.07	\$1,517.70	\$1,542.36	\$24.66	1.6%
70.0%	1,550.28	\$1,805.29	\$1,832.20	\$26.90	1.5%
80.0%	1,997.90	\$2,263.43	\$2,293.82	\$30.39	1.3%
90.0%	2,712.18	\$2,994.49	\$3,030.46	\$35.96	1.2%
100.0%	5,239.14	\$5,580.84	\$5,636.51	\$55.68	1.0%
Average	1,645.07	\$1,902.31	\$1,929.96	\$27.64	1.5%
<u>Distribution Only</u>					
10.0%	210.01	\$214.17	\$228.65	\$14.49	6.8%
20.0%	625.32	\$273.31	\$291.78	\$18.47	6.8%
30.0%	806.05	\$299.04	\$319.25	\$20.21	6.8%
40.0%	949.65	\$319.49	\$341.08	\$21.59	6.8%
50.0%	1,090.16	\$339.50	\$362.43	\$22.94	6.8%
60.0%	1,270.07	\$365.12	\$389.78	\$24.66	6.8%
70.0%	1,550.28	\$398.41	\$425.32	\$26.90	6.8%
80.0%	1,997.90	\$450.34	\$480.73	\$30.39	6.7%
90.0%	2,712.18	\$533.19	\$569.16	\$35.96	6.7%
100.0%	5,239.14	\$826.32	\$881.99	\$55.68	6.7%
Average	1,645.07	\$409.41	\$437.05	\$27.64	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$184.26 (1)	Customer Charge (\$/customer)		\$196.73 (3)
Distribution Charge - First 1,300 therms (\$/thm)		\$0.1424 (1)	Distribution Charge - First 1,300 therms (\$/thm)		\$0.1520 (3)
Distribution Charge - Excess 1,300 therms (\$/thm)		\$0.1160 (1)	Distribution Charge - Excess 1,300 therms (\$/thm)		\$0.1238 (3)
LDAC (\$/thm)		\$0.0437 (1)	LDAC (\$/thm)		\$0.0437 (1)
COG (\$/thm)		\$0.8638 (2)	COG (\$/thm)		\$0.8638 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
General Service - Medium Annual, Low Winter Use - G51
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	48.63	\$222.50	\$235.33	\$12.83	5.8%
20.0%	404.66	\$502.45	\$517.95	\$15.50	3.1%
30.0%	613.82	\$666.91	\$683.98	\$17.07	2.6%
40.0%	713.91	\$745.61	\$763.43	\$17.82	2.4%
50.0%	792.73	\$807.58	\$826.00	\$18.42	2.3%
60.0%	908.56	\$898.66	\$917.94	\$19.28	2.1%
70.0%	1,131.88	\$1,071.47	\$1,092.25	\$20.77	1.9%
80.0%	1,370.33	\$1,253.94	\$1,276.17	\$22.23	1.8%
90.0%	1,831.67	\$1,606.96	\$1,632.00	\$25.04	1.6%
100.0%	3,939.25	\$3,219.68	\$3,257.58	\$37.90	1.2%
Average	1,175.55	\$1,104.89	\$1,125.93	\$21.04	1.9%
<u>Distribution Only</u>					
10.0%	48.63	\$189.65	\$202.48	\$12.83	6.8%
20.0%	404.66	\$229.10	\$244.60	\$15.50	6.8%
30.0%	613.82	\$252.27	\$269.35	\$17.07	6.8%
40.0%	713.91	\$263.36	\$281.19	\$17.82	6.8%
50.0%	792.73	\$272.09	\$290.51	\$18.42	6.8%
60.0%	908.56	\$284.93	\$304.21	\$19.28	6.8%
70.0%	1,131.88	\$306.89	\$327.66	\$20.77	6.8%
80.0%	1,370.33	\$328.28	\$350.51	\$22.23	6.8%
90.0%	1,831.67	\$369.66	\$394.70	\$25.04	6.8%
100.0%	3,939.25	\$558.71	\$596.61	\$37.90	6.8%
Average	1,175.55	\$310.81	\$331.85	\$21.04	6.8%
<u>Present Rates</u>			<u>Proposed Rates</u>		
Customer Charge (\$/customer)		\$184.26 (1)	Customer Charge (\$/customer)		\$196.73 (3)
Distribution Charge - First 1,000 therms (\$/thm)		\$0.1108 (1)	Distribution Charge - First 1,000 therms (\$/thm)		\$0.1183 (3)
Distribution Charge - Excess 1,000 therms (\$/thm)		\$0.0897 (1)	Distribution Charge - Excess 1,000 therms (\$/thm)		\$0.0958 (3)
LDAC (\$/thm)		\$0.0437 (1)	LDAC (\$/thm)		\$0.0437 (1)
COG (\$/thm)		\$0.6318 (2)	COG (\$/thm)		\$0.6318 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

Northern Utilities - NH Division
General Service - High Annual, High Winter Use - G42
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.1%	1,390.20	\$2,704.64	\$2,791.46	\$86.82	3.2%
20.2%	4,399.27	\$6,279.71	\$6,400.23	\$120.52	1.9%
29.8%	6,485.82	\$8,758.74	\$8,902.63	\$143.89	1.6%
39.9%	8,324.84	\$10,943.69	\$11,108.17	\$164.49	1.5%
50.0%	10,113.63	\$13,068.94	\$13,253.46	\$184.52	1.4%
60.1%	11,568.00	\$14,796.88	\$14,997.69	\$200.81	1.4%
70.2%	13,365.63	\$16,932.65	\$17,153.59	\$220.95	1.3%
79.8%	15,495.01	\$19,462.56	\$19,707.35	\$244.79	1.3%
89.9%	21,252.86	\$26,303.46	\$26,612.74	\$309.28	1.2%
100.0%	79,682.14	\$95,723.28	\$96,686.97	\$963.69	1.0%
Average	17,207.74	\$21,497.45	\$21,761.43	\$263.98	1.2%
<u>Distribution Only</u>					
10.1%	1,390.20	\$1,282.60	\$1,369.42	\$86.82	6.8%
20.2%	4,399.27	\$1,779.70	\$1,900.22	\$120.52	6.8%
29.8%	6,485.82	\$2,124.40	\$2,268.29	\$143.89	6.8%
39.9%	8,324.84	\$2,428.20	\$2,592.69	\$164.49	6.8%
50.0%	10,113.63	\$2,723.71	\$2,908.23	\$184.52	6.8%
60.1%	11,568.00	\$2,963.97	\$3,164.79	\$200.81	6.8%
70.2%	13,365.63	\$3,260.94	\$3,481.89	\$220.95	6.8%
79.8%	15,495.01	\$3,612.72	\$3,857.51	\$244.79	6.8%
89.9%	21,252.86	\$4,563.91	\$4,873.19	\$309.28	6.8%
100.0%	79,682.14	\$14,216.43	\$15,180.12	\$963.69	6.8%
Average	17,207.74	\$3,895.66	\$4,159.64	\$263.98	6.8%

Present Rates

Customer Charge (\$/customer)	\$1,052.94 (1)
Distribution Charge - All therms (\$/thm)	\$0.1652 (1)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.9792 (2)

Proposed Rates

Customer Charge (\$/customer)	\$1,124.19 (3)
Distribution Charge - All therms (\$/thm)	\$0.1764 (3)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.9792 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
General Service - High Annual, High Winter Use - G42
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
9.9%	2.06	\$1,054.72	\$1,125.99	\$71.26	6.8%
19.9%	205.60	\$1,230.66	\$1,303.31	\$72.65	5.9%
29.8%	684.63	\$1,644.73	\$1,720.64	\$75.91	4.6%
39.7%	1,189.70	\$2,081.32	\$2,160.66	\$79.34	3.8%
50.4%	2,105.45	\$2,872.89	\$2,958.46	\$85.57	3.0%
60.3%	3,109.83	\$3,741.08	\$3,833.47	\$92.40	2.5%
70.2%	4,020.05	\$4,527.87	\$4,626.46	\$98.59	2.2%
80.1%	5,065.90	\$5,431.91	\$5,537.60	\$105.70	1.9%
90.1%	7,457.24	\$7,498.98	\$7,620.94	\$121.96	1.6%
100.0%	64,602.07	\$56,894.97	\$57,405.51	\$510.54	0.9%
Average	8,844.25	\$8,697.91	\$8,829.30	\$131.39	1.5%
<u>Distribution Only</u>					
9.9%	2.06	\$1,053.15	\$1,124.41	\$71.26	6.8%
19.9%	205.60	\$1,073.46	\$1,146.11	\$72.65	6.8%
29.8%	684.63	\$1,121.27	\$1,197.17	\$75.91	6.8%
39.7%	1,189.70	\$1,171.67	\$1,251.01	\$79.34	6.8%
50.4%	2,105.45	\$1,263.06	\$1,348.63	\$85.57	6.8%
60.3%	3,109.83	\$1,363.30	\$1,455.70	\$92.40	6.8%
70.2%	4,020.05	\$1,454.14	\$1,552.73	\$98.59	6.8%
80.1%	5,065.90	\$1,558.52	\$1,664.22	\$105.70	6.8%
90.1%	7,457.24	\$1,797.17	\$1,919.13	\$121.96	6.8%
100.0%	64,602.07	\$7,500.23	\$8,010.77	\$510.54	6.8%
Average	8,844.25	\$1,935.60	\$2,066.99	\$131.39	6.8%

Present Rates

Customer Charge (\$/customer)	\$1,052.94 (1)
Distribution Charge - All therms (\$/thm)	\$0.0998 (1)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.7209 (2)

Proposed Rates

Customer Charge (\$/customer)	\$1,124.19 (3)
Distribution Charge - All therms (\$/thm)	\$0.1066 (3)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.7209 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

Northern Utilities - NH Division
General Service - High Annual, Low Winter Use - G52
Proposed Rates versus Present Rates
Winter

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
9.9%	3,217.00	\$4,436.58	\$4,539.36	\$102.78	2.3%
20.2%	6,919.70	\$8,331.08	\$8,470.14	\$139.06	1.7%
30.0%	10,263.29	\$11,847.87	\$12,019.70	\$171.83	1.5%
39.9%	14,303.30	\$16,097.15	\$16,308.57	\$211.42	1.3%
50.2%	21,998.36	\$24,190.82	\$24,477.65	\$286.83	1.2%
60.1%	33,454.66	\$36,240.55	\$36,639.66	\$399.11	1.1%
70.0%	43,727.72	\$47,045.76	\$47,545.54	\$499.78	1.1%
79.8%	51,473.73	\$55,193.01	\$55,768.70	\$575.69	1.0%
90.1%	67,708.59	\$72,268.83	\$73,003.63	\$734.79	1.0%
100.0%	133,178.79	\$141,130.39	\$142,506.80	\$1,376.40	1.0%
Average	38,624.51	\$41,678.20	\$42,127.97	\$449.77	1.1%
<u>Distribution Only</u>					
9.9%	3,217.00	\$1,517.15	\$1,619.93	\$102.78	6.8%
20.2%	6,919.70	\$2,051.45	\$2,190.52	\$139.06	6.8%
30.0%	10,263.29	\$2,533.93	\$2,705.76	\$171.83	6.8%
39.9%	14,303.30	\$3,116.91	\$3,328.33	\$211.42	6.8%
50.2%	21,998.36	\$4,227.30	\$4,514.14	\$286.83	6.8%
60.1%	33,454.66	\$5,880.45	\$6,279.55	\$399.11	6.8%
70.0%	43,727.72	\$7,362.85	\$7,862.63	\$499.78	6.8%
79.8%	51,473.73	\$8,480.60	\$9,056.29	\$575.69	6.8%
90.1%	67,708.59	\$10,823.29	\$11,558.08	\$734.79	6.8%
100.0%	133,178.79	\$20,270.64	\$21,647.04	\$1,376.40	6.8%
Average	38,624.51	\$6,626.46	\$7,076.23	\$449.77	6.8%

Present Rates

Customer Charge (\$/customer)	\$1,052.94 (1)
Distribution Charge - All therms (\$/thm)	\$0.1443 (1)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.8638 (2)

Proposed Rates

Customer Charge (\$/customer)	\$1,124.19 (3)
Distribution Charge - All therms (\$/thm)	\$0.1541 (3)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.8638 (4)

- (1) Current seasonal rates
- (2) Rates effective February 1, 2015
- (3) Proposed Rates, Attachment 4
- (4) Rates effective February 1, 2015

Northern Utilities - NH Division
General Service - High Annual, Low Winter Use - G52
Proposed Rates versus Present Rates
Summer

Test Year Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.2%	956.28	\$1,762.21	\$1,837.77	\$75.55	4.3%
19.9%	3,662.43	\$3,769.36	\$3,857.09	\$87.73	2.3%
30.1%	6,270.83	\$5,704.02	\$5,803.49	\$99.47	1.7%
39.8%	10,535.62	\$8,867.21	\$8,985.87	\$118.66	1.3%
50.0%	19,792.82	\$15,733.27	\$15,893.59	\$160.32	1.0%
60.2%	24,596.05	\$19,295.83	\$19,477.76	\$181.93	0.9%
69.9%	30,506.70	\$23,679.76	\$23,888.29	\$208.53	0.9%
80.1%	35,245.68	\$27,194.66	\$27,424.52	\$229.86	0.8%
89.8%	48,770.69	\$37,226.16	\$37,516.88	\$290.72	0.8%
100.0%	88,252.20	\$66,509.60	\$66,977.98	\$468.38	0.7%
Average	26,858.93	\$20,974.21	\$21,166.32	\$192.12	0.9%

<u>Distribution Only</u>					
10.2%	956.28	\$1,116.25	\$1,191.80	\$75.55	6.8%
19.9%	3,662.43	\$1,295.39	\$1,383.12	\$87.73	6.8%
30.1%	6,270.83	\$1,468.07	\$1,567.54	\$99.47	6.8%
39.8%	10,535.62	\$1,750.40	\$1,869.06	\$118.66	6.8%
50.0%	19,792.82	\$2,363.22	\$2,523.54	\$160.32	6.8%
60.2%	24,596.05	\$2,681.20	\$2,863.13	\$181.93	6.8%
69.9%	30,506.70	\$3,072.48	\$3,281.01	\$208.53	6.8%
80.1%	35,245.68	\$3,386.20	\$3,616.06	\$229.86	6.8%
89.8%	48,770.69	\$4,281.56	\$4,572.28	\$290.72	6.8%
100.0%	88,252.20	\$6,895.24	\$7,363.62	\$468.38	6.8%
Average	26,858.93	\$2,831.00	\$3,023.12	\$192.12	6.8%

Present Rates

Customer Charge (\$/customer)	\$1,052.94 (1)
Distribution Charge - All therms (\$/thm)	\$0.0662 (1)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.6318 (2)

Proposed Rates

Customer Charge (\$/customer)	\$1,124.19 (3)
Distribution Charge - All therms (\$/thm)	\$0.0707 (3)
LDAC (\$/thm)	\$0.0437 (1)
COG (\$/thm)	\$0.6318 (4)

- (1) Current seasonal rates
- (2) Rates effective May 1, 2014
- (3) Proposed Rates, Attachment 4
- (4) Rates effective May 1, 2014

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
Typical Residential Heating Bill - 771 therms/year
Comparison of Proposed Distribution Rates versus Current Distribution Rates *

		Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual	
1																	
2	Typical Usage: therms	55	97	139	142	119	81	633	44	25	16	15	15	23	138	771	
3	Winter 2015 - 2016																
4	Customer Charge units @	\$ 21.36						\$128.16									
5	First 50 units @	\$0.6239	\$31.20	\$31.20	\$31.20	\$31.20	\$31.20	\$187.17									
6	Over 50 units @	\$0.5103	\$2.55	\$23.98	\$45.42	\$46.95	\$35.21	\$15.82	\$169.93								
7	COG 1	\$0.9644	\$53.04						\$53.04								
8	COG 2	\$0.9644		\$93.55					\$93.55								
9	COG 3	\$0.9644		\$134.05					\$134.05								
10	COG 4	\$0.9644			\$136.94				\$136.94								
11	COG 5	\$0.9644				\$114.76			\$114.76								
12	COG 6	\$0.9644					\$78.12		\$78.12								
13	LDAC	\$0.0649	\$3.57	\$6.30	\$9.02	\$9.22	\$7.72	\$5.26	\$41.08								
14	Summer 2015																
15	Customer Charge units @	\$ 21.36							\$ 21.36	\$21.36	\$21.36	\$21.36	\$ 21.36	\$21.36	\$128.16		
16	First 50 units @	\$0.5449							\$23.98	\$13.62	\$8.72	\$8.17	\$8.17	\$12.53	\$75.20		
17	Over 50 units @	\$0.5449							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
18	COG 1	\$0.6833							\$30.07						\$30.07		
19	COG 2	\$0.6833								\$17.08					\$17.08		
20	COG 3	\$0.6833									\$10.93				\$10.93		
21	COG 4	\$0.6833										\$10.25			\$10.25		
22	COG 5	\$0.6833											\$10.25		\$10.25		
23	COG 6	\$0.6833												\$15.72	\$15.72		
24	LDAC	\$ 0.0649							\$2.86	\$1.62	\$1.04	\$0.97	\$0.97	\$1.49	\$8.96		
25	TOTAL		\$111.72	\$176.38	\$241.04	\$245.66	\$210.25	\$151.75	\$1,136.81	\$78.26	\$53.69	\$42.05	\$40.76	\$40.76	\$51.10	\$306.61	\$1,443.41
27																	
28	Typical Usage: therms	55	97	139	142	119	81	633	44	25	16	15	15	23	138	771	
29	Winter 2014 - 2015																
30	Customer Charge units @	\$ 20.01						\$120.06									
31	First 50 units @	\$0.5844	\$29.22	\$29.22	\$29.22	\$29.22	\$29.22	\$175.32									
32	Over 50 units @	\$0.4780	\$2.39	\$22.47	\$42.54	\$43.98	\$32.98	\$14.82	\$159.17								
33	COG 1	\$0.9644	\$53.04						\$53.04								
34	COG 2	\$0.9644		\$93.55					\$93.55								
35	COG 3	\$0.9644		\$134.05					\$134.05								
36	COG 4	\$0.9644			\$136.94				\$136.94								
37	COG 5	\$0.9644				\$114.76			\$114.76								
38	COG 6	\$0.9644					\$78.12		\$78.12								
39	LDAC	\$ 0.0649	\$3.57	\$6.30	\$9.02	\$9.22	\$7.72	\$5.26	\$41.08								
40	Summer 2014																
41	Customer Charge units @	\$ 20.01							\$20.01	\$20.01	\$20.01	\$20.01	\$20.01	\$20.01	\$120.06		
42	First 50 units @	\$0.5104							\$22.46	\$12.76	\$8.17	\$7.66	\$7.66	\$11.74	\$70.44		
43	First 50 units @	\$0.5104							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
44	COG 1	\$0.6833							\$30.07						\$30.07		
45	COG 2	\$0.6833								\$17.08					\$17.08		
46	COG 3	\$0.6833									\$10.93				\$10.93		
47	COG 4	\$0.6833										\$10.25			\$10.25		
48	COG 5	\$0.6833											\$10.25		\$10.25		
49	COG 6	\$0.6833												\$15.72	\$15.72		
50	LDAC	\$ 0.0649							\$2.86	\$1.62	\$1.04	\$0.97	\$0.97	\$1.49	\$8.96		
51	TOTAL		\$108.23	\$171.54	\$234.84	\$239.37	\$204.70	\$147.42	\$1,106.10	\$75.39	\$51.48	\$40.15	\$38.89	\$38.89	\$48.96	\$293.75	\$1,399.85
52	Change		\$3.49	\$4.84	\$6.20	\$6.30	\$5.55	\$4.33	\$30.71	\$2.87	\$2.21	\$1.90	\$1.87	\$1.87	\$2.14	\$12.86	\$43.57
53	% Chg		3.22%	2.82%	2.64%	2.63%	2.71%	2.93%	2.78%	3.80%	4.30%	4.74%	4.80%	4.80%	4.38%	4.38%	3.11%

* Assumes Winter COG rates effective February 1, 2015 and Summer COG rates effective May 1, 2014, LDAC effective November 1, 2014.