

Northern Utilities, Inc.

New Hampshire Division

2015 SUMMER PERIOD PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE MAY 1, 2015

FILED MARCH 17, 2015

Tariff Sheets

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The title page and pages i-173 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-173 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-173 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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Anticipated Cost of Gas
New Hampshire Division
Period Covered: May 1, 2015 - October 31, 2015

	(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>			
Purchased Gas:			
Demand Costs:		\$433,739	
Supply Costs:		\$1,829,100	
Storage & Peaking Gas:			
Demand, Capacity:		\$467,478	
Commodity Costs:		\$80,863	
Hedging (Gain)/Cost		\$0	
Interruptible Included Above		\$0	
Inventory Finance Charge		\$0	
Capacity Release, Asset Management, PNGTS Cost		\$0	
		<hr/>	
Total Anticipated Direct Cost of Gas			<u>\$2,811,180</u>
<u>ANTICIPATED INDIRECT COST OF GAS</u>			
Adjustments:			
Prior Period Under/(Over) Collection		(\$470,799)	
Interest		(\$11,671)	
Refunds		\$0	
<u>Interruptible Margins</u>		\$0	
Total Adjustments		<hr/>	(\$482,470)
Working Capital:			
Total Anticipated Direct Cost of Gas		\$2,811,181	
Working Capital Percentage		0.082%	
Working Capital Allowance		\$2,315	
Plus: Working Capital Reconciliation (Acct 182.11)		(\$387)	
		<hr/>	
Total Working Capital Allowance			\$1,928
Bad Debt:			
Bad Debt Allowance		\$29,333	
Plus: Bad Debt Reconciliation (Acct 182.16)		\$921	
		<hr/>	
Total Bad Debt Allowance			\$30,253
Local Production and Storage Capacity			\$0
Miscellaneous Overhead-18.70% Allocated to Winter Season			\$95,875
Total Anticipated Indirect Cost of Gas			(\$354,414)
Total Cost of Gas			<u>\$2,456,767</u>

Issued: March 17, 2015
 Effective Date: May 1, 2015

Issued By: 
 Treasurer

Authorized by NHPUC Order No. _____, in Docket No. DG 15-____, dated _____, 2015

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: May 1, 2015 - October 31, 2015

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$2,811,180	
Projected Prorated Sales (05/01/15- 10/31/15)	7,371,305	
Direct Cost of Gas Rate		\$0.3814 per therm
Demand Cost of Gas Rate	\$901,217	\$0.1223 per therm
Commodity Cost of Gas Rate	<u>\$1,909,963</u>	<u>\$0.2591</u> per therm
Total Direct Cost of Gas Rate	\$2,811,180	\$0.3814 per therm
Total Anticipated Indirect Cost of Gas	(\$354,413)	
Projected Prorated Sales (05/01/15- 10/31/15)	7,371,305	
Indirect Cost of Gas		(\$0.0481) per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$0.3333 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/15	COGwr	\$0.3333 per therm
	Maximum (COG+25%)	\$0.4166

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/15	COGwl	\$0.2739 per therm
	Maximum (COG+25%)	\$0.3424

C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$95,404
PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF	<u>\$741</u>
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$96,145
C&I HLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	1,527,740
DEMAND COST OF GAS RATE	\$0.0629
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$395,755
PLUS: RESIDENTIAL COMMODITY COSTS	<u>\$104</u>
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$395,859
C&I HLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	1,527,740
COMMODITY COST OF GAS RATE	\$0.2591
INDIRECT COST OF GAS	(\$0.0481)
TOTAL C&I HLF COST OF GAS RATE	\$0.2739

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/15	COGwh	\$0.3690 per therm
	Maximum (COG+25%)	\$0.4613

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$397,306
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	<u>\$3,087</u>
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$400,393
C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	2,534,654
DEMAND COST OF GAS RATE	\$0.1580
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$656,592
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	<u>\$173</u>
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$656,765
C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	2,534,654
COMMODITY COST OF GAS RATE	\$0.2591
INDIRECT COST OF GAS	(\$0.0481)
TOTAL C&I LLF COST OF GAS RATE	\$0.3690

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Issued By: W. H. Cole
 Treasurer

V. LOCAL DELIVERY ADJUSTMENT CLAUSE

credit (ITMC) times monthly firm sales and firm delivery service throughput during the year, and the actual margins for the year.

See Part V, Section 5.5 for Reconciliation formulas.

5.7 Application of ITMC to Bills

The ITMC (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm by period and will be applied to the monthly firm sales and firm delivery service throughput.

5.8 Information to be Filed with the NHPUC

Information pertaining to the Interruptible Transportation Margins will be filed with the NHPUC along with the gas cost information as required pursuant to the LDAC and COGC. Required filings include an annual report providing actual data and resulting updated projection of the end-of-period reconciliation balance, as well as an annual calculation of the ITM credit, which shall be included in an annual LDAC filing. Also, the annual ITM reconciliation balances shall be filed along with the other reconciliation balances included in the LDAC.

6. Residential Low Income Assistance and Regulatory Assessment (“RLIARA”) Costs Allowable for LDAC

6.1 Purpose:

The purpose of this provision is to allow Northern Utilities, subject to the jurisdiction of the NHPUC, to recover the revenue shortfall (costs) associated with customers participating in the Residential Low Income Assistance Program, as well as the associated administrative costs, pursuant to DG 05-076. This rate shall also recover the change in the Company’s annual NHPUC regulatory assessment. Such costs shall be recovered by applying the RLIARA Rate to all firm gas sales and firm delivery service throughput billed under the Company’s sales and delivery service rate schedules.

6.2 Applicability:

The RLIARA Rate shall be applied to all firm sales and transportation tariff customers with the exception of special contract customers who are exempt from

V. LOCAL DELIVERY ADJUSTMENT CLAUSE

the LDAC. The RLIARA Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

6.3 Residential Low Income Assistance and Regulatory Assessment Costs ("RLIARAC") Allowable for LDAC

The amount of Residential Low Income Assistance costs is comprised of the revenue shortfall plus the associated administrative costs. Such revenue shortfall shall be derived by applying the actual billing determinants of the customers enrolled under the Residential Low Income Assistance Program to the difference in the monthly customer charge and volumetric rates of the Residential Heating Rate, R-5, versus the Low Income Residential Heating Rate, R-10. The revenue shortfall and administrative costs shall be the amount approved by the NHPUC. Effective July 1, 2014, the amount of the NHPUC regulatory assessment to be charged, or credited, through this clause shall be calculated by taking the total assessment minus the amount in base rates of \$91,075 established in DG 13-086.

6.4 Effective Date of Residential Low Income Assistance and Regulatory Assessment Rate

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the RLIARA Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

6.5 Definitions:

Residential Low Income Assistance Costs are the difference in revenues determined by comparing the delivery service revenues generated from customers participating in the Residential Low Income Assistance Program with revenues from those same customers under the regular Residential Heating R-5 rate schedule. Also, these costs include the associated administrative costs, which include associated Information Technology and start-up costs. The Company shall calculate the shortfall or reduced delivery service revenues by applying the monthly gas use of all customers of record under the Low Income Residential Heating Service R-10 rate schedule to the difference in the delivery service rates of the Low Income Residential Heating Service R-10 Rate and Residential Heating R-5 Rate.

V. LOCAL DELIVERY ADJUSTMENT CLAUSE

6.6 Residential Low Income Assistance and Regulatory Assessment (“RLIARA”)

Rate Formula:

$$\text{RLIARA Rate} = \frac{\text{RLIARAC} + \text{RA}_{\text{RLIARA}}}{\text{A:TPvol}}$$

and:

$$\text{RLIARAC} = (\text{Cust} \times \text{DCust}\$) + (\text{Cust} \times \text{Avgthm} \times \text{Dbr}) + \text{AdminC} + \text{Assessment}$$

Where:

AdminC	Costs associated with administering the Residential Low Income Assistance Program, including IT and start-up costs.
Assessment	The amount of the annual NHPUC regulatory assessment, which is above or below the amount of \$91,075 in base rates established in Docket 13-086.
Avgthm	Estimated average therm use per customer for period determined from most recent historical therm use under the Company’s Residential Low Income Assistance Program, or Residential Heating, rate schedules.
Cust	Estimated number of customers participating in the Residential Low Income Assistance Program.
Dbr	Difference between the Residential Heating R-5 and Low Income Residential Heating Service R-10 base rate charges.
DCust\$	Difference between the Residential Heating R-5 and Low Income Residential Heating Service R-10 monthly customer charge.
RLIARAC	Costs, comprised of the revenue shortfall associated with customer participation in the Residential Low Income Assistance Program, plus associated administrative costs, as defined in section 6.5, and the non-distribution portion of the annual NHPUC regulatory assessment.
RA _{RLIARAPC}	Reconciliation Adjustment associated with Residential Low Income Assistance and Regulatory Assessment Costs and revenues - Account 175.9 balance, inclusive of the associated Account 175.9 interest, as outlined in Section 6.7.
A:TPvol	Forecast annual firm sales and firm delivery service throughput.

6.7 Reconciliation Adjustments

Account 175.9 shall contain the accumulated difference between revenues toward Residential Low Income Assistance and Regulatory Assessment costs as calculated by multiplying the (RLIARA) Rate times monthly firm throughput volumes and actual RLIARAC, comprised of the revenue shortfall and

Local Delivery Adjustment Clause

Rate Schedule	RLIARA	DSM	ERC	ITM	RCE	RPC	LDAC
Residential Heating	\$0.0078	\$0.0350	\$0.0018	\$0.0000	\$0.0000	\$0.0000	\$0.0446
Residential Non-Heating	\$0.0078	\$0.0350	\$0.0018	\$0.0000	\$0.0000	\$0.0000	\$0.0446
Small C&I	\$0.0078	\$0.0138	\$0.0018	\$0.0000	\$0.0000	\$0.0000	\$0.0234
Medium C&I	\$0.0078	\$0.0138	\$0.0018	\$0.0000	\$0.0000	\$0.0000	\$0.0234
Large C&I	\$0.0078	\$0.0138	\$0.0018	\$0.0000	\$0.0000	\$0.0000	\$0.0234
No Previous Sales Service							

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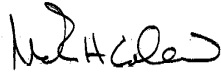
Issued by: 

Title: Treasurer

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

Summer Season May 2015 - October 2015		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 First 50 therms All usage over 50 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$20.01 \$0.5104 \$0.5104 \$0.0446 \$0.3333	\$20.01 \$0.5550 \$0.5550 \$0.3333	\$20.01 \$0.8883 \$0.8883 \$0.3333
Residential Heating Low Income	<u>Tariff Rate R 10:</u> Monthly Customer Charge First 50 therms All usage over 50 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$8.00 \$0.2041 \$0.2041 \$0.0446 \$0.3333	\$8.00 \$0.2487 \$0.2487 \$0.3333	\$8.00 \$0.5820 \$0.5820 \$0.3333
Residential Non-Heating	<u>Tariff Rate R 6:</u> Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$20.01 \$0.3947 \$0.3947 \$0.0446 \$0.3333	\$13.73 \$0.4393 \$0.4393 \$0.3333	\$13.73 \$0.7726 \$0.7726 \$0.3333
Residential Non-Heating Low Income	<u>Tariff Rate R 11:</u> Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$14.54 \$0.2993 \$0.2993 \$0.0446 \$0.3333	\$9.98 \$0.3439 \$0.3439 \$0.3333	\$9.98 \$0.6772 \$0.6772 \$0.3333

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 Title: _____ Treasurer

Anticipated Cost of Gas

New Hampshire Division

Period Covered: ~~November 1, 2014~~ May 1, 2015 - ~~April 30, 2014~~ October 31, 2015

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$ 3,149,240 \$ 433,739	
Supply Costs:	\$ 20,393,655 \$ 1,829,100	
Storage & Peaking Gas:		
Demand, Capacity:	\$ 14,197,964 \$ 467,478	
Commodity Costs:	\$ 4,932,932 \$ 80,863	
Hedging (Gain)/Loss	\$ 27,935 \$ -	
Interruptible Included Above	\$ - \$ -	
Inventory Finance Charge	\$ 6,234 \$ -	
Capacity Release	\$ (4,741,845) \$ -	
Total Anticipated Direct Cost of Gas	\$ 37,966,080 \$ 2,811,180	
<u>ANTICIPATED INDIRECT COST OF GAS</u>		
Adjustments:		
Prior Period Under/(Over) Collection	\$ (3,607,559) \$ (470,799)	
Interest	\$ 10,648 \$ (11,671)	
Refunds	\$ - \$ -	
<u>Interruptible Margins</u>	\$ - \$ -	
Total Adjustments	\$ (3,596,911) \$ (482,470)	
Working Capital:		
Total Anticipated Direct Cost of Gas	\$ 37,966,080 \$ 2,811,180	
Working Capital Percentage	0.082% 0.082%	
Working Capital Allowance	\$ 31,270 \$ 2,315	
Plus: Working Capital Reconciliation (Acct 182.11)	\$ (1,796) \$ (387)	
Total Working Capital Allowance	\$ 29,474 \$ 1,928	
Bad Debt:		
Bad Debt Allowance	\$ 356,163 \$ 29,333	
Plus: Bad Debt Reconciliation (Acct 182.16)	\$ (118,517) \$ 921	
Total Bad Debt Allowance	\$ 237,646 \$ 30,253	
Local Production and Storage Capacity	\$ 420,658 \$ -	
Miscellaneous Overhead 81.36 <u>18.7</u> % Allocated to Winter <u>Summer</u> Season	\$ 416,811 \$ 95,875	
Total Anticipated Indirect Cost of Gas	\$ (2,492,322) \$ (354,413)	
Total Cost of Gas	\$ 35,473,760 \$ 2,456,767	

Issued: ~~November 4, 2014~~ March 17, 2015
Effective Date: ~~November 1, 2014~~ May 1, 2015

Issued By: _____
Treasurer

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: ~~November 1, 2014 – April 30, 2015~~ May 1, 2015 - October 31, 2015

(Col 1)	(Col 2)		(Col 3)	
Total Anticipated Direct Cost of Gas	\$37,966,084	\$2,811,180		
Projected Prorated Sales (11/01/14 – 04/30/15) (05/01/15 - 10/31/15)	\$32,046,938	<u>7,371,305</u>		
Direct Cost of Gas Rate			\$1.1847	\$0.3814 per therm
Demand Cost of Gas Rate	\$42,605,326	\$901,217	\$0.3933	\$0.1223 per therm
Commodity Cost of Gas Rate	\$25,360,756	\$1,909,963	\$0.7914	\$0.2591 per therm
Total Direct Cost of Gas Rate	\$37,966,084	<u>\$2,811,180</u>	\$1.1847	\$0.3814 per therm
Total Anticipated Indirect Cost of Gas	(\$2,492,322)	(\$354,413)		
Projected Prorated Sales (11/01/14 – 04/30/15) (05/01/15 - 10/31/15)	\$32,046,938	<u>7,371,305</u>		
Indirect Cost of Gas			(\$0.0778)	(\$0.0481) per therm
TOTAL PERIOD AVERAGE COST OF GAS			\$1.1069	\$0.3333 per therm
Period Ending Under-collection as determined on 12/19/14 ⁴		(\$1,082,626)		
Projected Sales (01/01/15 – 04/30/15)		<u>21,875,707</u>		
Per Unit Change in Cost of Gas (01/01/15 – 4/30/15)			(\$0.0495)	
Period Ending Under-collection as determined on 1/26/15 ⁴		(\$1,323,342)		
Projected Sales (02/01/15 – 04/30/15)		<u>14,227,313</u>		
Per Unit Change in Cost of Gas (02/01/15 – 4/30/15)			(\$0.0930)	

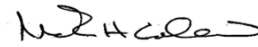
RESIDENTIAL COST OF GAS RATE - 02/01/15 <u>05/01/15</u>	COGwr	\$0.9644	<u>\$0.3333</u>	per therm
	Maximum (COG+25%)	\$1.3836	<u>\$0.4166</u>	
RESIDENTIAL COST OF GAS RATE - 11/01/14			\$1.1069	
CHANGE IN PER UNIT COST			(\$0.0495)	
RESIDENTIAL COST OF GAS RATE - 01/01/15			\$1.0574	
CHANGE IN PER UNIT COST			(\$0.0930)	
RESIDENTIAL COST OF GAS RATE - 02/01/15			\$0.9644	

COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 <u>05/01/15</u>	COGwl	\$0.8638	<u>\$0.2739</u>	per therm
	Maximum (COG+25%)	\$1.2579	<u>\$0.3424</u>	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/14			\$1.0063	
CHANGE IN PER UNIT COST			(\$0.0495)	
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/15			\$0.9568	
CHANGE IN PER UNIT COST			(\$0.0930)	
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15			\$0.8638	

COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 <u>05/01/15</u>	COGwh	\$0.9792	<u>\$0.3690</u>	per therm
	Maximum (COG+25%)	\$1.4021	<u>\$0.4613</u>	
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14			\$1.1217	
CHANGE IN PER UNIT COST			(\$0.0495)	
COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15			\$1.0722	
CHANGE IN PER UNIT COST			(\$0.0930)	
COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15			\$0.9792	

Issued ~~January 26,~~ March 17, 2015
Effective Date: ~~February~~ May 1, 2015
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Issued By:



Treasurer

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credit (ITMC) times monthly firm sales and firm delivery service throughput during the year, and the actual margins for the year.

See Part V, Section 5.5 for Reconciliation formulas.

5.7 Application of ITMC to Bills

The ITMC (\$ per therm) shall be calculated to the nearest one one-hundredth of a cent per therm by period and will be applied to the monthly firm sales and firm delivery service throughput.

5.8 Information to be Filed with the NHPUC

Information pertaining to the Interruptible Transportation Margins will be filed with the NHPUC along with the gas cost information as required pursuant to the LDAC and COGC. Required filings include an annual report providing actual data and resulting updated projection of the end-of-period reconciliation balance, as well as an annual calculation of the ITM credit, which shall be included in an annual LDAC filing. Also, the annual ITM reconciliation balances shall be filed along with the other reconciliation balances included in the LDAC.

6. Residential Low Income Assistance and Regulatory Assessment (“RLIARA”) Costs Allowable for LDAC

6.1 Purpose:

The purpose of this provision is to allow Northern Utilities, subject to the jurisdiction of the NHPUC, to recover the revenue shortfall (costs) associated with customers participating in the Residential Low Income Assistance Program, as well as the associated administrative costs, pursuant to DG 05-076. This rate shall also recover the ~~change in the Company’s non-distribution portion of the annual NHPUC regulatory assessment pursuant to DG 11-069~~. Such costs shall be recovered by applying the RLIARA Rate to all firm gas sales and firm delivery service throughput billed under the Company’s sales and delivery service rate schedules.

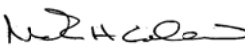
6.2 Applicability:

The RLIARA Rate shall be applied to all firm sales and transportation tariff customers with the exception of special contract customers who are exempt from

Issued: ~~July 1, 2014~~ March 17, 2014

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V. LOCAL DELIVERY ADJUSTMENT CLAUSE

the LDAC. The RLIARA Rate shall be determined annually by the Company as defined below, subject to review and approval by the NHPUC as provided in this clause.

6.3 Residential Low Income Assistance and Regulatory Assessment Costs ("RLIARAC") Allowable for LDAC

The amount of Residential Low Income Assistance costs is comprised of the revenue shortfall plus the associated administrative costs. Such revenue shortfall shall be derived by applying the actual billing determinants of the customers enrolled under the Residential Low Income Assistance Program to the difference in the monthly customer charge and volumetric rates of the Residential Heating Rate, R-5, versus the Low Income Residential Heating Rate, R-10. The revenue shortfall and administrative costs shall be the amount approved by the NHPUC. Effective July 1, 2014, the non-distribution portion amount of the NHPUC regulatory assessment to be charged, or credited, through this clause shall be calculated by taking the total assessment minus the amount in base rates of \$91,075 established in DG 13-086. pursuant to DG 11-069.

6.4 Effective Date of Residential Low Income Assistance and Regulatory Assessment Rate

Forty five (45) days prior to November 1 of each year, the Company will file with the NHPUC for its consideration and approval, the Company's request for a change in the RLIARA Rate applicable to all consumption of tariff customers eligible to receive delivery service for the subsequent twelve month period commencing with billings for gas consumed on and after November 1.

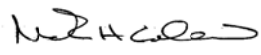
6.5 Definitions:

Residential Low Income Assistance Costs are the difference in revenues determined by comparing the delivery service revenues generated from customers participating in the Residential Low Income Assistance Program with revenues from those same customers under the regular Residential Heating R-5 rate schedule. Also, these costs include the associated administrative costs, which include associated Information Technology and start-up costs. The Company shall calculate the shortfall or reduced delivery service revenues by applying the monthly gas use of all customers of record under the Low Income Residential Heating Service R-10 rate schedule to the difference in the delivery service rates of the Low Income Residential Heating Service R-10 Rate and Residential Heating R-5 Rate.

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V. LOCAL DELIVERY ADJUSTMENT CLAUSE

6.6 Residential Low Income Assistance and Regulatory Assessment (“RLIARA”)

Rate Formula:

$$\text{RLIARA Rate} = \frac{\text{RLIARAC} + \text{RA}_{\text{RLIARA}}}{\text{A:TPvol}}$$

and:

$$\text{RLIARAC} = (\text{Cust} \times \text{DCust}\$) + (\text{Cust} \times \text{Avgthm} \times \text{Dbr}) + \text{AdminC} + \text{Assessment}$$

Where:

AdminC	Costs associated with administering the Residential Low Income Assistance Program, including IT and start-up costs.
Assessment	The non-distribution portion of the amount of the annual NHPUC regulatory assessment, <u>which is above or below the amount of \$91,075 in base rates established in Docket 13-086.</u>
Avgthm	Estimated average therm use per customer for period determined from most recent historical therm use under the Company’s Residential Low Income Assistance Program, or Residential Heating, rate schedules.
Cust	Estimated number of customers participating in the Residential Low Income Assistance Program.
Dbr	Difference between the Residential Heating R-5 and Low Income Residential Heating Service R-10 base rate charges.
DCust\$	Difference between the Residential Heating R-5 and Low Income Residential Heating Service R-10 monthly customer charge.
RLIARAC	Costs, comprised of the revenue shortfall associated with customer participation in the Residential Low Income Assistance Program, plus associated administrative costs, as defined in section 6.5, and the non-distribution portion of the annual NHPUC regulatory assessment.
RA _{RLIARAPC}	Reconciliation Adjustment associated with Residential Low Income Assistance and Regulatory Assessment Costs and revenues - Account 175.9 balance, inclusive of the associated Account 175.9 interest, as outlined in Section 6.7.
A:TPvol	Forecast annual firm sales and firm delivery service throughput.

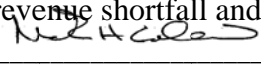
6.7 Reconciliation Adjustments

Account 175.9 shall contain the accumulated difference between revenues toward Residential Low Income Assistance and Regulatory Assessment costs as calculated by multiplying the (RLIARA) Rate times monthly firm throughput volumes and actual RLIARAC, comprised of the revenue shortfall and

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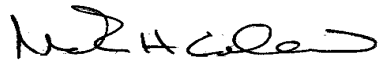
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Local Delivery Adjustment Clause

Rate Schedule	RLIARA	DSM	ERC	ITM	RCE	RPC	LDAC
Residential Heating	\$0.0078	\$0.0350	\$0.0018	\$0.0000	\$ 0.0042 <u>0.0000</u>	\$ 0.0164 <u>0.0000</u>	\$ -0.0649 <u>0.0446</u>
Residential Non-Heating	\$0.0078	\$0.0350	\$0.0018	\$0.0000	\$ 0.0042 <u>0.0000</u>	\$ 0.0164 <u>0.0000</u>	\$ -0.0649 <u>0.0446</u>
Small C&I	\$0.0078	\$0.0138	\$0.0018	\$0.0000	\$ 0.0042 <u>0.0000</u>	\$ 0.0164 <u>0.0000</u>	\$ -0.0437 <u>0.0234</u>
Medium C&I	\$0.0078	\$0.0138	\$0.0018	\$0.0000	\$ 0.0042 <u>0.0000</u>	\$ 0.0164 <u>0.0000</u>	\$ -0.0437 <u>0.0234</u>
Large C&I	\$0.0078	\$0.0138	\$0.0018	\$0.0000	\$ 0.0042 <u>0.0000</u>	\$ 0.0164 <u>0.0000</u>	\$ -0.0437 <u>0.0234</u>
No Previous Sales Service							

Issued: ~~November 4, 2014~~ March 17, 2015
Effective: With Service Rendered On and After ~~November 4, 2014~~ May 1, 2015

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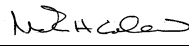
NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

~~WINTER~~SUMMER SEASON C&I RATES

	<u>Winter</u> <u>Summer</u> <u>Season</u> November 2014 - April 2015 <u>May 2015 - October 2015</u>	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	\$63.18 \$0.1513 \$0.1513 \$0.0437 <u>\$0.0234</u> \$0.9792 <u>\$0.3690</u>	\$63.18 \$0.1950 <u>\$0.1747</u> \$0.1950 <u>\$0.1747</u>	\$63.18 \$1.1742 <u>\$0.5437</u> \$1.1742 <u>\$0.5437</u>
C&I Low Annual/Low Winter	Tariff Rate G 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$63.18 \$0.1513 \$0.1513 \$0.0437 <u>\$0.0234</u> \$0.8638 <u>\$0.2739</u>	\$63.18 \$0.1950 <u>\$0.1747</u> \$0.1950 <u>\$0.1747</u>	\$63.18 \$1.0588 <u>\$0.4486</u> \$1.0588 <u>\$0.4486</u>
C&I Medium Annual/High Winter	Tariff Rate G 41: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$184.26 \$0.1965 <u>\$0.1519</u> \$0.0437 <u>\$0.0234</u> \$0.9792 <u>\$0.3690</u>	\$184.26 \$0.2402 <u>\$0.1753</u>	\$184.26 \$1.2194 <u>\$0.5443</u>
C&I Medium Annual/Low Winter	Tariff Rate G 51: 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	\$184.26 \$0.1424 <u>\$0.1108</u> \$0.1160 <u>\$0.0897</u> \$0.0437 <u>\$0.0234</u> \$0.8638 <u>\$0.2739</u>	\$184.26 \$0.1864 <u>\$0.1342</u> \$0.1597 <u>\$0.1131</u>	\$184.26 \$1.0499 <u>\$0.4081</u> \$1.0235 <u>\$0.3870</u>
C&I High Annual/High Winter	Tariff Rate G 42: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$1,052.94 \$0.1652 <u>\$0.0998</u> \$0.0437 <u>\$0.0234</u> \$0.9792 <u>\$0.3690</u>	\$1,052.94 \$0.2089 <u>\$0.1232</u>	\$1,052.94 \$1.1881 <u>\$0.4922</u>
C&I High Annual/Low Winter	Tariff Rate G 52: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$1,052.94 \$0.1443 <u>\$0.0662</u> \$0.0437 <u>\$0.0234</u> \$0.8638 <u>\$0.2739</u>	\$1,052.94 \$0.1880 <u>\$0.0896</u>	\$1,052.94 \$1.0518 <u>\$0.3635</u>

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Treasurer

