

Northern Utilities, Inc.

New Hampshire Division

REVISED 2015 SUMMER SEASON PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE MAY 1, 2015

FILED APRIL 16, 2015

Tariff Sheets

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Calculation of proposed Cost of Gas Adjustment

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Calculation of proposed Cost of Gas Adjustment

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Rate Summary

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Rate Summary

CHECK SHEET

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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<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
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97	Fourth Revised	Fifth Revised
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143	Original	

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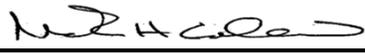
The title page and pages i-173 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
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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:		\$428,609	
Supply Costs:		\$1,789,330	
Storage & Peaking Gas:			
Demand, Capacity:		\$456,665	
Commodity Costs:		\$66,477	
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>\$2,741,083</u>
<u>ANTICIPATED INDIRECT COST OF GAS</u>			
Adjustments:			
Prior Period Under/(Over) Collection		(\$470,799)	
Interest		(\$11,419)	
Refunds		\$0	
<u>Interruptible Margins</u>		\$0	
Total Adjustments		<hr/>	(\$482,218)
Working Capital:			
Total Anticipated Direct Cost of Gas		\$2,741,084	
Working Capital Percentage		0.082%	
Working Capital Allowance		\$2,258	
Plus: Working Capital Reconciliation (Acct 182.11)		(\$387)	
		<hr/>	
Total Working Capital Allowance			\$1,871
Bad Debt:			
Bad Debt Allowance		\$29,333	
Plus: Bad Debt Reconciliation (Acct 182.16)		\$921	
		<hr/>	
Total Bad Debt Allowance			\$30,254
Local Production and Storage Capacity			\$0
Miscellaneous Overhead-18.70% Allocated to Winter Season			\$95,875
Total Anticipated Indirect Cost of Gas			(\$354,218)
Total Cost of Gas			<u>\$2,386,865</u>

Issued: April 16, 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	\$2,741,083	
Projected Prorated Sales (05/01/15- 10/31/15)	7,371,305	
Direct Cost of Gas Rate		\$0.3719 per therm
Demand Cost of Gas Rate	\$885,275	\$0.1201 per therm
Commodity Cost of Gas Rate	<u>\$1,855,808</u>	<u>\$0.2518</u> per therm
Total Direct Cost of Gas Rate	\$2,741,083	\$0.3719 per therm
Total Anticipated Indirect Cost of Gas	(\$354,218)	
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		\$0.3238 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/15	COGwr	\$0.3238 per therm
	Maximum (COG+25%)	\$0.4048

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/15	COGwl	\$0.2612 per therm
	Maximum (COG+25%)	\$0.3265

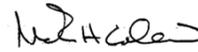
C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$87,435
PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF	<u>\$611</u>
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$88,045
C&I HLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	1,527,740
DEMAND COST OF GAS RATE	\$0.0576
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$384,534
PLUS: RESIDENTIAL COMMODITY COSTS	<u>\$43</u>
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$384,577
C&I HLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	1,527,740
COMMODITY COST OF GAS RATE	\$0.2517
INDIRECT COST OF GAS	(\$0.0481)
TOTAL C&I HLF COST OF GAS RATE	\$0.2612

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/15	COGwh	\$0.3297 per therm
	Maximum (COG+25%)	\$0.4121

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$317,519
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	<u>\$2,217</u>
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$319,736
C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	2,534,654
DEMAND COST OF GAS RATE	\$0.1261
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$637,975
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	<u>\$72</u>
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$638,047
C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	2,534,654
COMMODITY COST OF GAS RATE	\$0.2517
INDIRECT COST OF GAS	(\$0.0481)
TOTAL C&I LLF COST OF GAS RATE	\$0.3297

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Issued By: _____



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	\$21.36	\$21.36	\$21.36
	First 50 therms	\$0.5449	\$0.5895	\$0.9133
	All usage over 50 therms	\$0.5449	\$0.5895	\$0.9133
	LDAC	\$0.0446		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.3238		
Residential Heating Low Income	<u>Tariff Rate R 10:</u>			
	Monthly Customer Charge	\$8.54	\$8.54	\$8.54
	First 50 therms	\$0.2179	\$0.2625	\$0.5863
	All usage over 50 therms	\$0.2179	\$0.2625	\$0.5863
	LDAC	\$0.0446		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.3238		
Residential Non-Heating	<u>Tariff Rate R 6:</u>			
	Monthly Customer Charge	\$21.36	\$21.36	\$21.36
	First 10 therms	\$0.4214	\$0.4660	\$0.7898
	All usage over 10 therms	\$0.4214	\$0.4660	\$0.7898
	LDAC	\$0.0446		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.3238		
Residential Non-Heating Low Income	<u>Tariff Rate R 11:</u>			
	Monthly Customer Charge	\$15.52	\$15.52	\$15.52
	First 10 therms	\$0.3196	\$0.3642	\$0.6880
	All usage over 10 therms	\$0.3196	\$0.3642	\$0.6880
	LDAC	\$0.0446		
	<u>Gas Cost Adjustment:</u> Cost of Gas	\$0.3238		

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Issued by: 
 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 \$ 428,609	
Supply Costs:	\$ 20,393,655 \$ 1,789,330	
Storage & Peaking Gas:		
Demand, Capacity:	\$ 14,197,964 \$ 456,665	
Commodity Costs:	\$ 4,932,932 \$ 66,477	
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 \$ 2,741,083	
<u>ANTICIPATED INDIRECT COST OF GAS</u>		
Adjustments:		
Prior Period Under/(Over) Collection	\$ (3,607,559) \$ (470,799)	
Interest	\$ 10,648 \$ (11,419)	
Refunds	\$ - \$ -	
<u>Interruptible Margins</u>	\$ - \$ -	
Total Adjustments	\$ (3,596,911) \$ (482,218)	
Working Capital:		
Total Anticipated Direct Cost of Gas	\$ 37,966,080 \$ 2,741,083	
Working Capital Percentage	<u>0.082%</u> <u>0.082%</u>	
Working Capital Allowance	\$ 31,270 \$ 2,258	
Plus: Working Capital Reconciliation (Acct 182.11)	\$ (1,796) \$ (387)	
Total Working Capital Allowance	\$ 29,474 \$ 1,871	
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 \$ 30,254	
Local Production and Storage Capacity	\$ 420,658 \$ -	
Miscellaneous Overhead-81.3618.7% Allocated to WinterSummer Season	\$ 416,811 \$ 95,875	
Total Anticipated Indirect Cost of Gas	\$ (2,492,322) \$ (354,218)	
Total Cost of Gas	\$ 35,473,760 \$ 2,386,865	

Issued: ~~November 4, 2014~~ April 16, 2015

Effective Date: ~~November 1, 2014~~ May 1, 2015

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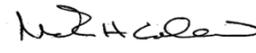
CALCULATION OF FIRM SALES COST OF GAS RATE

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

(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)
Total Anticipated Direct Cost of Gas	\$37,966,084	\$2,741,083		
Projected Prorated Sales (11/01/14 – 04/30/15) (05/01/15 - 10/31/15)	\$32,046,938	7,371,305		
Direct Cost of Gas Rate			\$1.1847	\$0.3719 per therm
Demand Cost of Gas Rate	\$12,605,326	\$885,275	\$0.3933	\$0.1201 per therm
Commodity Cost of Gas Rate	\$25,360,756	\$1,855,808	\$0.7914	\$0.2518 per therm
Total Direct Cost of Gas Rate	\$37,966,084	\$2,741,083	\$1.1847	\$0.3719 per therm
Total Anticipated Indirect Cost of Gas	(\$2,492,322)	(\$354,218)		
Projected Prorated Sales (11/01/14 – 04/30/15) (05/01/15 - 10/31/15)	\$32,046,938	7,371,305		
Indirect Cost of Gas			(\$0.0778)	(\$0.0481) per therm
TOTAL PERIOD AVERAGE COST OF GAS			\$1.1069	\$0.3238 per therm
Period Ending Under-collection as determined on 12/19/14	(\$1,082,626)			
Projected Sales (01/01/15 – 04/30/15)	21,875,707			
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	(\$1,323,342)			
Projected Sales (02/01/15 – 04/30/15)	14,227,313			
Per Unit Change in Cost of Gas (02/01/15 – 4/30/15)	(\$0.0930)			
Period Ending Under-collection as determined on 3/25/15	(\$950,000)			
Projected Sales (04/01/15 – 04/30/15)	2,904,612			
Per Unit Change in Cost of Gas (04/01/15 – 4/30/15)	(\$0.3271)			
RESIDENTIAL COST OF GAS RATE - 02/01/15 05/01/15	COGwr	\$0.9644	\$0.3238	per therm
	Maximum (COG+25%)	\$1.3836	\$0.4048	
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	
CHANGE IN PER UNIT COST			(\$0.3271)	
COM/IND LOW WINTER USE COST OF GAS RATE – 04/01/15			\$0.6373	
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 05/01/15	COGwl	\$0.8638	\$0.2612	per therm
	Maximum (COG+25%)	\$1.2579	\$0.3265	
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	
CHANGE IN PER UNIT COST			(\$0.3271)	
COM/IND LOW WINTER USE COST OF GAS RATE – 04/01/15			\$0.5367	
COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 05/01/15	COGwh	\$0.9792	\$0.3297	per therm
	Maximum (COG+25%)	\$1.4024	\$0.4121	
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	
CHANGE IN PER UNIT COST			(\$0.3271)	
COM/IND LOW WINTER USE COST OF GAS RATE – 04/01/15			\$0.6521	

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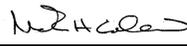
NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

~~WINTER~~SUMMER SEASON C&I RATES

Winter <u>Summer</u> Season 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 \$0.6524	\$67.45 \$0.1615 \$0.1615 \$0.0234 \$0.3297	\$63.18 \$0.1950 \$0.1950 \$0.6524	\$67.45 \$0.1849 \$0.1849 \$0.3297	\$63.18 \$0.8471 \$0.8471 \$0.6524	\$67.45 \$0.5146 \$0.5146 \$0.3297
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 \$0.5367	\$67.45 \$0.1615 \$0.1615 \$0.0234 \$0.2612	\$63.18 \$0.1950 \$0.1950 \$0.5367	\$67.45 \$0.1849 \$0.1849 \$0.2612	\$63.18 \$0.7317 \$0.7317 \$0.5367	\$67.45 \$0.4461 \$0.4461 \$0.2612
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 \$0.0437 \$0.6524	\$196.73 \$0.1622 \$0.0234 \$0.3297	\$184.26 \$0.2402 \$0.6524	\$196.73 \$0.1856 \$0.3297	\$184.26 \$0.8923 \$0.6524	\$196.73 \$0.5153 \$0.3297
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 \$0.1160 \$0.0437 \$0.5367	\$196.73 \$0.1183 \$0.0958 \$0.0234 \$0.2612	\$184.26 \$0.1864 \$0.1597 \$0.5367	\$196.73 \$0.1417 \$0.1192 \$0.2612	\$184.26 \$0.7228 \$0.6964 \$0.5367	\$196.73 \$0.4029 \$0.3804 \$0.2612
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 \$0.0437 \$0.6524	\$1,124.19 \$0.1066 \$0.0234 \$0.3297	\$1,052.94 \$0.2089 \$0.6524	\$1,124.19 \$0.1300 \$0.3297	\$1,052.94 \$0.8610 \$0.6524	\$1,124.19 \$0.4597 \$0.3297
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 \$0.0437 \$0.5367	\$1,124.19 \$0.0707 \$0.0234 \$0.2612	\$1,052.94 \$0.1880 \$0.5367	\$1,124.19 \$0.0941 \$0.2612	\$1,052.94 \$0.7247 \$0.5367	\$1,124.19 \$0.3553 \$0.2612

Issued: ~~March 25~~, April 16, 2015
Effective Date: ~~April~~ May 1, 2015
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Issued by:


Title: Treasurer

