

**Northern Utilities, Inc.  
New Hampshire Division  
Winter 2015-2016  
Cost of Gas**

**Tariff Sheets**

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Calculation of proposed Cost of Gas Adjustment

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Rate Summary

Eighth Revised Page No. 97  
Rate Summary

**CALCULATION OF FIRM SALES COST OF GAS RATE**

Period Covered: November 1, 2015 - April 30, 2016

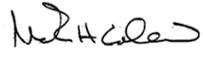
(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$22,851,291	
Projected Prorated Sales (11/01/15 - 04/30/16)	33,294,125	
<b>Direct Cost of Gas Rate</b>		\$0.6863 per therm
<b>Demand Cost of Gas Rate</b>	\$5,145,991	\$0.1546 per therm
<b>Commodity Cost of Gas Rate</b>	<u>\$17,705,300</u>	<u>\$0.5318</u> per therm
<b>Total Direct Cost of Gas Rate</b>	\$22,851,291	<b>\$0.6864</b> per therm
Total Anticipated Indirect Cost of Gas	(\$978,824)	
Projected Prorated Sales (11/01/15 - 04/30/16)	33,294,125	
<b>Indirect Cost of Gas</b>		(\$0.0294) per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS</b>		<b>\$0.6570 per therm</b>
<b>Period ending under-collection as determined on 11/24/15</b>	(\$1,503,430)	
<b>Projected sales (12/01/15 - 04/30/16)</b>	29,021,690	
<b>Per unit change in Cost of Gas (12/01/15 - 04/30/16)</b>	(\$0.0518)	

<b>RESIDENTIAL COST OF GAS RATE -12/01/15</b>	<b>COGwr</b>	<b>\$0.6052 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$0.8213</b>
<u>RESIDENTIAL COST OF GAS RATE - 11/01/15</u>		<u>\$0.6570</u>
<u>CHANGE IN PER UNIT COST</u>		<u>(\$0.0518)</u>
<u>RESIDENTIAL COST OF GAS RATE - 12/01/15</u>		<u>\$0.6052</u>

<b>COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/15</b>	<b>COGwl</b>	<b>\$0.5944 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$0.8078</b>
<u>COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/15</u>		<u>\$0.6462</u>
<u>CHANGE IN PER UNIT COST</u>		<u>(\$0.0518)</u>
<u>COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/15</u>		<u>\$0.5944</u>

<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/15</b>	<b>COGwh</b>	<b>\$0.6098 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$0.8270</b>
<u>COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/15</u>		<u>\$0.6616</u>
<u>CHANGE IN PER UNIT COST</u>		<u>(\$0.0518)</u>
<u>COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/15</u>		<u>\$0.6098</u>

Issued: November 24, 2015  
 Effective Date: December 1, 2015  
 Authorized by NHPUC Order No. 25,836 in Docket No. DG 15-393, dated October 30, 2015.

Issued By:   
 Senior Vice President

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

<b>Winter Season November 2015 - April 2016</b>		<b>Tariff Rates</b>	<b>Total Delivery Rates (Includes LDAC)</b>	<b>Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas</b>
Residential Heating	<b><u>Tariff Rate R 5:</u></b>			
	Monthly Customer Charge	\$21.36	\$21.36	\$21.36
	First 50 therms	\$0.6239	\$0.6613	\$1.2665
	All usage over 50 therms	\$0.5103	\$0.5477	\$1.1529
	<b>LDAC</b>	<b>\$0.0374</b>		
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.6052</b>		
Residential Heating Low Income	<b><u>Tariff Rate R 10:</u></b>			
	Monthly Customer Charge	\$8.54	\$8.54	\$8.54
	First 50 therms	\$0.2496	\$0.2870	\$0.8922
	All usage over 50 therms	\$0.2041	\$0.2415	\$0.8467
	<b>LDAC</b>	<b>\$0.0374</b>		
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.6052</b>		
Residential Non-Heating	<b><u>Tariff Rate R 6:</u></b>			
	Monthly Customer Charge	\$21.36	\$13.73	\$13.73
	First 10 therms	\$0.4214	\$0.4588	\$1.0640
	All usage over 10 therms	\$0.4214	\$0.4588	\$1.0640
	<b>LDAC</b>	<b>\$0.0374</b>		
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.6052</b>		
Residential Non-Heating Low Income	<b><u>Tariff Rate R 11:</u></b>			
	Monthly Customer Charge	\$15.52	\$9.98	\$9.98
	First 10 therms	\$0.3196	\$0.3570	\$0.9622
	All usage over 10 therms	\$0.3196	\$0.3570	\$0.9622
	<b>LDAC</b>	<b>\$0.0374</b>		
	<b><u>Gas Cost Adjustment:</u></b> Cost of Gas	<b>\$0.6052</b>		

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

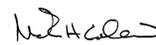
<b>Winter Season November 2015 - April 2016</b>		<b>Tariff Rates</b>	<b>Total Delivery Rates (Includes LDAC)</b>	<b>Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas</b>
C&I Low Annual/High Winter	<b><u>Tariff Rate G 40:</u></b>			
	Monthly Customer Charge	\$67.45	\$67.45	\$67.45
	First 75 therms	\$0.1615	\$0.1838	\$0.7936
	All usage over 75 therms	\$0.1615	\$0.1838	\$0.7936
	<b>LDAC</b>	<b>\$0.0223</b>		
<b><u>Gas Cost Adjustment:</u></b>				
Cost of Gas		<b>\$0.6098</b>		
C&I Low Annual/Low Winter	<b><u>Tariff Rate G 50:</u></b>			
	Monthly Customer Charge	\$67.45	\$67.45	\$67.45
	First 75 therms	\$0.1615	\$0.1838	\$0.7782
	All usage over 75 therms	\$0.1615	\$0.1838	\$0.7782
	<b>LDAC</b>	<b>\$0.0223</b>		
<b><u>Gas Cost Adjustment:</u></b>				
Cost of Gas		<b>\$0.5944</b>		
C&I Medium Annual/High Winter	<b><u>Tariff Rate G 41:</u></b>			
	Monthly Customer Charge	\$196.73	\$196.73	\$196.73
	All usage	\$0.2098	\$0.2321	\$0.8419
	<b>LDAC</b>	<b>\$0.0223</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
Cost of Gas		<b>\$0.6098</b>		
C&I Medium Annual/Low Winter	<b><u>Tariff Rate G 51:</u></b>			
	Monthly Customer Charge	\$196.73	\$196.73	\$196.73
	First 1,300 therms	\$0.1520	\$0.1743	\$0.7687
	All usage over 1,300 therms	\$0.1238	\$0.1461	\$0.7405
	<b>LDAC</b>	<b>\$0.0223</b>		
<b><u>Gas Cost Adjustment:</u></b>				
Cost of Gas		<b>\$0.5944</b>		
C&I High Annual/High Winter	<b><u>Tariff Rate G 42:</u></b>			
	Monthly Customer Charge	\$1,124.19	\$1,124.19	\$1,124.19
	All usage	\$0.1764	\$0.1987	\$0.8085
	<b>LDAC</b>	<b>\$0.0223</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
Cost of Gas		<b>\$0.6098</b>		
C&I High Annual/Low Winter	<b><u>Tariff Rate G 52:</u></b>			
	Monthly Customer Charge	\$1,124.19	\$1,124.19	\$1,124.19
	All usage	\$0.1541	\$0.1764	\$0.7708
	<b>LDAC</b>	<b>\$0.0223</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
Cost of Gas		<b>\$0.5944</b>		

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Period Covered: November 1, 2015 - April 30, 2016

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<b>Total Direct Cost of Gas Rate</b>	\$22,851,291	<b>\$0.6864</b> per therm
Total Anticipated Indirect Cost of Gas	(\$978,824)	
Projected Prorated Sales (11/01/15 - 04/30/16)	33,294,125	
<b>Indirect Cost of Gas</b>		(\$0.0294) per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS</b>		<b>\$0.6570</b> per therm

<u>Period ending under-collection as determined on 11/24/15</u>	<u>(\$1,503,430)</u>
<u>Projected sales (12/01/15 - 04/30/16)</u>	<u>29,021,690</u>
<u>Per unit change in Cost of Gas (12/01/15 - 04/30/16)</u>	<u>(\$0.0518)</u>

RESIDENTIAL COST OF GAS RATE - <del>11/01/15</del> <u>12/01/2015</u>	COGwr	<del>\$0.6570</del> <u>\$0.6052</u>	per therm
	Maximum (COG+25%)	\$0.8213	
		<u>\$0.6570</u>	
		<u>(\$0.0518)</u>	
		<u>\$0.6052</u>	

COM/IND LOW WINTER USE COST OF GAS RATE - <del>11/01/15</del> <u>12/01/2015</u>	COGwl	<del>\$0.6462</del> <u>\$0.5944</u>	per therm
	Maximum (COG+25%)	\$0.8078	
		<u>\$0.6462</u>	
		<u>(\$0.0518)</u>	
		<u>\$0.5944</u>	

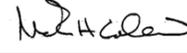
  

G&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$353,913
PLUS: RESIDENTIAL DEMAND REALLOCATION TO C&I HLF	\$9,361
C&I HLF TOTAL ADJUSTED DEMAND COSTS	\$363,275
C&I HLF PROJECTED PRORATED SALES (11/01/15 - 04/30/16)	3,239,784
<b>DEMAND COST OF GAS RATE</b>	<b>\$0.1121</b>
G&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$1,833,704
PLUS: RESIDENTIAL COMMODITY COSTS	(\$8,212)
C&I HLF TOTAL ADJUSTED COMMODITY COSTS	\$1,825,492
C&I HLF PROJECTED PRORATED SALES (11/01/15 - 04/30/16)	3,239,784
<b>COMMODITY COST OF GAS RATE</b>	<b>\$0.5635</b>
<b>INDIRECT COST OF GAS</b>	<b>(\$0.0294)</b>
<b>TOTAL C&amp;I HLF COST OF GAS RATE</b>	<b>\$0.6462</b>

COM/IND HIGH WINTER USE COST OF GAS RATE - <del>11/01/15</del> <u>12/01/2015</u>	COGwh	<del>\$0.6616</del> <u>\$0.6098</u>	per therm
	Maximum (COG+25%)	\$0.8270	
		<u>\$0.6616</u>	
		<u>(\$0.0518)</u>	
		<u>\$0.6098</u>	

C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$2,404,210
PLUS: RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	\$63,592
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$2,467,802
C&I LLF PROJECTED PRORATED SALES (11/01/15 - 04/30/16)	15,077,044
<b>DEMAND COST OF GAS RATE</b>	<b>\$0.1637</b>
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$7,950,719
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	(\$7)
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$7,950,713
C&I LLF PROJECTED PRORATED SALES (11/01/15 - 04/30/16)	15,077,044
<b>COMMODITY COST OF GAS RATE</b>	<b>\$0.5273</b>
<b>INDIRECT COST OF GAS</b>	<b>(\$0.0294)</b>
<b>TOTAL C&amp;I LLF COST OF GAS RATE</b>	<b>\$0.6616</b>



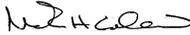
NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION  
 WINTER SEASON RESIDENTIAL RATES

Winter Season November 2015 - April 2016	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating <b>Tariff Rate R 5:</b> Monthly Customer Charge First 50 therms All usage over 50 therms LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$21.36 \$0.6239 \$0.5103 \$0.0374  <del>\$0.6570</del> <u>\$0.6052</u>	\$21.36  \$0.6613 \$0.5477	\$21.36  <del>\$1.3183</del> <u>\$1.2665</u> <del>\$1.2047</del> <u>\$1.1529</u>
Residential Heating Low income <b>Tariff Rate R 10:</b> Monthly Customer Charge First 50 therms All usage over 50 therms LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$8.54 \$0.2496 \$0.2041 \$0.0374  <del>\$0.6570</del> <u>\$0.6052</u>	\$8.54  \$0.2870 \$0.2415	\$8.54  <del>\$0.9440</del> <u>\$0.8922</u> <del>\$0.8985</del> <u>\$0.8467</u>
Residential Non-Heating <b>Tariff Rate R 6:</b> Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$21.36 \$0.4214 \$0.4214 \$0.0374  <del>\$0.6570</del> <u>\$0.6052</u>	\$21.36  \$0.4588 \$0.4588	\$21.36  <del>\$1.1158</del> <u>\$1.0640</u> <del>\$1.1158</del> <u>\$1.0640</u>
Residential Non-Heating Low income <b>Tariff Rate R 11:</b> Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$15.52 \$0.3196 \$0.3196 \$0.0374  <del>\$0.6570</del> <u>\$0.6052</u>	\$15.52  \$0.3570 \$0.3570	\$15.52  <del>\$1.0140</del> <u>\$0.9622</u> <del>\$1.0140</del> <u>\$0.9622</u>

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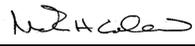
Winter Season November 2015 - April 2016	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
<b>C&amp;I Low Annual/High Winter</b> <b>Tariff Rate G 40:</b> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$67.45 \$0.1615 \$0.1615 \$0.0223 <b>\$0.6616</b> <b>\$0.6098</b>	\$67.45 \$0.1838 \$0.1838	\$67.45 <b>\$0.8454</b> <b>\$0.7936</b> <b>\$0.8454</b> <b>\$0.7936</b>
<b>C&amp;I Low Annual/Low Winter</b> <b>Tariff Rate G 50:</b> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$67.45 \$0.1615 \$0.1615 \$0.0223 <b>\$0.6462</b> <b>\$0.5944</b>	\$67.45 \$0.1838 \$0.1838	\$67.45 <b>\$0.8300</b> <b>\$0.7782</b> <b>\$0.8300</b> <b>\$0.7782</b>
<b>C&amp;I Medium Annual/High Winter</b> <b>Tariff Rate G 41:</b> Monthly Customer Charge  All usage <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$196.73  \$0.2098 \$0.0223 <b>\$0.6616</b> <b>\$0.6098</b>	\$196.73  \$0.2321	\$196.73  <b>\$0.8937</b> <b>\$0.8419</b>
<b>C&amp;I Medium Annual/Low Winter</b> <b>Tariff Rate G 51:</b> Monthly Customer Charge First <del>4,000</del> 1,300 therms All usage over <del>4,000</del> 1,300 therms <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$196.73 \$0.1520 \$0.1238 \$0.0223 <b>\$0.6462</b> <b>\$0.5944</b>	\$196.73 \$0.1743 \$0.1461	\$196.73 <b>\$0.8205</b> <b>\$0.7687</b> <b>\$0.7923</b> <b>\$0.7405</b>
<b>C&amp;I High Annual/High Winter</b> <b>Tariff Rate G 42:</b> Monthly Customer Charge  All usage <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$1,124.19  \$0.1764 \$0.0223 <b>\$0.6616</b> <b>\$0.6098</b>	\$1,124.19  \$0.1987	\$1,124.19  <b>\$0.8603</b> <b>\$0.8085</b>
<b>C&amp;I High Annual/Low Winter</b> <b>Tariff Rate G 52:</b> Monthly Customer Charge  All usage <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$1,124.19  \$0.1541 \$0.0223 <b>\$0.6462</b> <b>\$0.5944</b>	\$1,124.19  \$0.1764	\$1,124.19  <b>\$0.8226</b> <b>\$0.7708</b>

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