

**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

Tenth 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 over-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>Period ending under-collection as determined on 01/22/16</b>	\$922,312	
<b>Projected sales (02/01/16 - 04/30/16)</b>	14,781,281	
<b>Per unit change in Cost of Gas (02/01/16 - 04/30/16)</b>	\$0.0624	
<b>Period ending under-collection as determined on 03/24/16</b>	\$450,000	
<b>Projected sales (04/01/16 - 04/30/16)</b>	3,017,709	
<b>Per unit change in Cost of Gas (04/01/16 - 04/30/16)</b>	\$0.1491	

RESIDENTIAL COST OF GAS RATE -04/01/16	COGwr	\$0.8167 per therm
	Maximum (COG+25%)	\$0.8213
RESIDENTIAL COST OF GAS RATE - 11/01/15		\$0.6570
CHANGE IN PER UNIT COST		(\$0.0518)
RESIDENTIAL COST OF GAS RATE - 12/01/15		\$0.6052
CHANGE IN PER UNIT COST		\$0.0624
RESIDENTIAL COST OF GAS RATE - 02/01/16		\$0.6676
CHANGE IN PER UNIT COST		\$0.1491
RESIDENTIAL COST OF GAS RATE - 04/01/16		\$0.8167

COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/16	COGwl	\$0.8059 per therm
	Maximum (COG+25%)	\$0.8078
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/15		\$0.6462
CHANGE IN PER UNIT COST		(\$0.0518)
COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/15		\$0.5944
CHANGE IN PER UNIT COST		\$0.0624
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/16		\$0.6568
CHANGE IN PER UNIT COST		\$0.1491
COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/16		\$0.8059

COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/16	COGwh	\$0.8213 per therm
	Maximum (COG+25%)	\$0.8270
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/15		\$0.6616
CHANGE IN PER UNIT COST		(\$0.0518)
COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/15		\$0.6098
CHANGE IN PER UNIT COST		\$0.0624
COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/16		\$0.6722
CHANGE IN PER UNIT COST		\$0.1491
COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/16		\$0.8213

**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	\$1.4780
	All usage over 50 therms	\$0.5103	\$0.5477	\$1.3644
	<b>LDAC</b>	<b>\$0.0374</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$0.8167</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	\$1.1037
	All usage over 50 therms	\$0.2041	\$0.2415	\$1.0582
	<b>LDAC</b>	<b>\$0.0374</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$0.8167</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	\$1.2755
	All usage over 10 therms	\$0.4214	\$0.4588	\$1.2755
	<b>LDAC</b>	<b>\$0.0374</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$0.8167</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	\$1.1737
	All usage over 10 therms	\$0.3196	\$0.3570	\$1.1737
	<b>LDAC</b>	<b>\$0.0374</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$0.8167</b>		

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Issued by:



Title: Senior Vice President

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

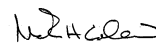
<b>Winter Season November 2015 - April 2016</b>		<b>Tariff Rates</b>	<b>Total Delivery Rates (Includes LDAC)</b>	<b>Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas</b>
C&I Low Annual/High Winter	<b><u>Tariff Rate G 40:</u></b> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$67.45 \$0.1615 \$0.1615 <b>\$0.0223</b> <b>\$0.8213</b>	\$67.45 <b>\$0.1838</b> <b>\$0.1838</b>	\$67.45 <b>\$1.0051</b> <b>\$1.0051</b>
C&I Low Annual/Low Winter	<b><u>Tariff Rate G 50:</u></b> Monthly Customer Charge First 75 therms All usage over 75 therms <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$67.45 \$0.1615 \$0.1615 <b>\$0.0223</b> <b>\$0.8059</b>	\$67.45 <b>\$0.1838</b> <b>\$0.1838</b>	\$67.45 <b>\$0.9897</b> <b>\$0.9897</b>
C&I Medium Annual/High Winter	<b><u>Tariff Rate G 41:</u></b> Monthly Customer Charge  All usage <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$196.73  \$0.2098 <b>\$0.0223</b> <b>\$0.8213</b>	\$196.73  <b>\$0.2321</b>	\$196.73  <b>\$1.0534</b>
C&I Medium Annual/Low Winter	<b><u>Tariff Rate G 51:</u></b> Monthly Customer Charge First 1,300 therms All usage over 1,300 therms <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$196.73 \$0.1520 \$0.1238 <b>\$0.0223</b> <b>\$0.8059</b>	\$196.73 <b>\$0.1743</b> <b>\$0.1461</b>	\$196.73 <b>\$0.9802</b> <b>\$0.9520</b>
C&I High Annual/High Winter	<b><u>Tariff Rate G 42:</u></b> Monthly Customer Charge  All usage <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$1,124.19  \$0.1764 <b>\$0.0223</b> <b>\$0.8213</b>	\$1,124.19  <b>\$0.1987</b>	\$1,124.19  <b>\$1.0200</b>
C&I High Annual/Low Winter	<b><u>Tariff Rate G 52:</u></b> Monthly Customer Charge  All usage <b>LDAC</b> <b><u>Gas Cost Adjustment:</u></b> Cost of Gas	\$1,124.19  \$0.1541 <b>\$0.0223</b> <b>\$0.8059</b>	\$1,124.19  <b>\$0.1764</b>	\$1,124.19  <b>\$0.9823</b>

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

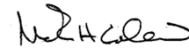
Period Covered: November 1, 2015 - April 30, 2016

(Col 1)	(Col 2)	(Col 3)
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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>	\$17,705,300	\$0.5318 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)	
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<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 over-collection as determined on 11/24/15</b>	(\$1,503,430)	
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<b>Period ending under-collection as determined on 03/24/16</b>	\$450,000	
<b>Projected sales (04/01/16 - 04/30/16)</b>	3,017,709	
<b>Per unit change in Cost of Gas (04/01/16 - 04/30/16)</b>	\$0.1491	

RESIDENTIAL COST OF GAS RATE - <del>2/01/16</del> 04/01/2016	COGwr	\$0.6676	<u>\$0.8167</u>	per therm
	Maximum (COG+25%)		\$0.8213	
RESIDENTIAL COST OF GAS RATE - 11/01/15			\$0.6570	
CHANGE IN PER UNIT COST			(\$0.0518)	
RESIDENTIAL COST OF GAS RATE - 12/01/15			\$0.6052	
CHANGE IN PER UNIT COST			\$0.0624	
RESIDENTIAL COST OF GAS RATE - 02/01/16			\$0.6676	
CHANGE IN PER UNIT COST			<u>\$0.1491</u>	
RESIDENTIAL COST OF GAS RATE - 04/01/16			<u>\$0.8167</u>	

COM/IND LOW WINTER USE COST OF GAS RATE - <del>02/01/16</del> 04/01/2016	COGwl	\$0.6568	<u>\$0.8059</u>	per therm
	Maximum (COG+25%)		\$0.8078	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/15			\$0.6462	
CHANGE IN PER UNIT COST			(\$0.0518)	
COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/15			\$0.5944	
CHANGE IN PER UNIT COST			\$0.0624	
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/16			\$0.6568	
CHANGE IN PER UNIT COST			<u>\$0.1491</u>	
COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/16			<u>\$0.8059</u>	

COM/IND HIGH WINTER USE COST OF GAS RATE - <del>02/01/16</del> 04/01/2016	COGwh	\$0.6722	<u>\$0.8213</u>	per therm
	Maximum (COG+25%)		\$0.8270	
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/15			\$0.6616	
CHANGE IN PER UNIT COST			(\$0.0518)	
COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/15			\$0.6098	
CHANGE IN PER UNIT COST			\$0.0624	
COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/16			\$0.6722	
CHANGE IN PER UNIT COST			<u>\$0.1491</u>	
COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/16			<u>\$0.8213</u>	

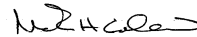


NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION  
 WINTER SEASON RESIDENTIAL RATES

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 <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$21.36 \$0.6239 \$0.5103 \$0.0374  <b>\$0.6676</b> <b>\$0.8167</b>	\$21.36  \$0.6613 \$0.5477	\$21.36  <del>\$1.3289</del> <u>\$1.4780</u> <del>\$1.2153</del> <u>\$1.3644</u>
Residential Heating Low income	<b>Tariff Rate R 10:</b> Monthly Customer Charge First 50 therms All usage over 50 therms <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$8.54 \$0.2496 \$0.2041 \$0.0374  <b>\$0.6676</b> <b>\$0.8167</b>	\$8.54  \$0.2870 \$0.2415	\$8.54  <del>\$0.9546</del> <u>\$1.1037</u> <del>\$0.9091</del> <u>\$1.0582</u>
Residential Non-Heating	<b>Tariff Rate R 6:</b> Monthly Customer Charge First 10 therms All usage over 10 therms <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$21.36 \$0.4214 \$0.4214 \$0.0374  <b>\$0.6676</b> <b>\$0.8167</b>	\$21.36  \$0.4588 \$0.4588	\$21.36  <del>\$1.1264</del> <u>\$1.2755</u> <del>\$1.1264</del> <u>\$1.2755</u>
Residential Non-Heating Low income	<b>Tariff Rate R 11:</b> Monthly Customer Charge First 10 therms All usage over 10 therms <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$15.52 \$0.3196 \$0.3196 \$0.0374  <b>\$0.6676</b> <b>\$0.8167</b>	\$15.52  \$0.3570 \$0.3570	\$15.52  <del>\$1.0246</del> <u>\$1.1737</u> <del>\$1.0246</del> <u>\$1.1737</u>

Issued: ~~January 22~~ March 24, 2016

Issued by:



Effective Date: ~~February~~ April 1, 2016

Title: Senior Vice President

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

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>\$0.6722</b> <b>\$0.8213</b>	\$67.45 \$0.1838 \$0.1838	\$67.45 <b>\$0.8560</b> <b>\$1.0051</b> <b>\$0.8560</b> <b>\$1.0051</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>\$0.6568</b> <b>\$0.8059</b>	\$67.45 \$0.1838 \$0.1838	\$67.45 <b>\$0.8406</b> <b>\$0.9897</b> <b>\$0.8406</b> <b>\$0.9897</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>\$0.6722</b> <b>\$0.8213</b>	\$196.73  \$0.2321	\$196.73  <b>\$0.9043</b> <b>\$1.0534</b>
<b>C&amp;I Medium Annual/Low Winter</b> <b>Tariff Rate G 51:</b> Monthly Customer Charge First 1,300 therms All usage over 1,300 therms <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$196.73 \$0.1520 \$0.1238 \$0.0223 <b>\$0.6568</b> <b>\$0.8059</b>	\$196.73 \$0.1743 \$0.1461	\$196.73 <b>\$0.8314</b> <b>\$0.9802</b> <b>\$0.8029</b> <b>\$0.9520</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>\$0.6722</b> <b>\$0.8213</b>	\$1,124.19  \$0.1987	\$1,124.19  <b>\$0.8709</b> <b>\$1.0200</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>\$0.6568</b> <b>\$0.8059</b>	\$1,124.19  \$0.1764	\$1,124.19  <b>\$0.8332</b> <b>\$0.9823</b>

Issued: ~~January 22~~ **March 24**, 2016

Effective Date: ~~February~~ **April** 1, 2016

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