

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

Period Covered: December 1, 2023 - April 30, 2024

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$24,487,416	
Projected Prorated Sales (11/01/22 - 04/30/23)	32,992,252	
<b>Direct Cost of Gas Rate</b>		\$0.7422 per therm
<b>Demand Cost of Gas Rate</b>	\$7,227,684	\$0.2191 per therm
<b>Commodity Cost of Gas Rate</b>	<u>\$17,321,106</u>	<u>\$0.5250 per therm</u>
<b>Total Direct Cost of Gas Rate</b>	\$24,548,790	<b>\$0.7441 per therm</b>
Total Anticipated Indirect Cost of Gas	(\$523,875)	
Projected Prorated Sales (11/01/22 - 04/30/23)	32,992,252	
<b>Indirect Cost of Gas</b>		(\$0.0159) per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS</b>		<b>\$0.7282 per therm</b>
<b>Period ending under-collection to be recovered as determined on 11/22/2023</b>		<b>(\$536,496)</b>
<b>Projected Sales (12/01/23 - 04/30/2024)</b>		<b>28,662,779</b>
<b>Per unit change in Cost of Gas (12/01/23 - 04/30/24)</b>		<b>(\$0.0187)</b>

<b>RESIDENTIAL COST OF GAS RATE -12/01/23</b>	<b>COGwr</b>	<b>\$0.7095 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$1.4111</b>
RESIDENTIAL COST OF GAS RATES - 11/01/2023		\$0.7282
CHANGE IN PER UNIT COST		(\$0.0187)
RESIDENTIAL COST OF GAS RATES - 12/01/2023		\$0.7095

<b>COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/23</b>	<b>COGwl</b>	<b>\$0.6400 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$1.3170</b>
COM/IND LOW WINTER USE COST OF GAS RATES - 11/01/2023		\$0.6587
CHANGE IN PER UNIT COST		(\$0.0187)
COM/IND LOW WINTER USE COST OF GAS RATES - 12/01/2023		\$0.6400

<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/23</b>	<b>COGwh</b>	<b>\$0.7215 per therm</b>
	<b>Maximum (COG+25%)</b>	<b>\$1.4285</b>
COM/IND HIGH WINTER USE COST OF GAS RATES - 11/01/2023		\$0.7402
CHANGE IN PER UNIT COST		(\$0.0187)
COM/IND HIGH WINTER USE COST OF GAS RATES - 12/01/2023		\$0.7215

Issued: November 22, 2023  
 Effective Date: December 1, 2023  
 Authorized by NHPUC Order No. 26,897, in Docket No. DG 23-085, dated October 31, 2023.

Issued By: Daniel Hurstak  
 Vice President and Treasurer

**NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION**  
**CURRENTLY EFFECTIVE RESIDENTIAL RATES**

<b>Winter Season December 2023 - April 2024</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	\$22.20	\$22.20	\$22.20
	Base Distribution	\$0.9259	\$1.0576	\$1.7671
	RDAF	\$0.0434		
	Total Distribution	\$0.9693		
	<b>LDAC</b>	<b>\$0.0883</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$0.7095</b>		
Residential Heating Low Income	<b><u>Tariff Rate R 10:</u></b>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	Base Distribution	\$0.9259	\$1.0576	\$1.7671
	RDAF	\$0.0434		
	Total Distribution	\$0.9693		
	<b>LDAC</b>	<b>\$0.0883</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$0.7095</b>		
Discount*	Monthly Customer Charge	(\$9.99)	(\$9.99)	(\$9.99)
Discount*	Base Distribution	(\$0.4167)	(\$0.4362)	(\$0.7555)
Discount*	RDAF	(\$0.0195)		
No Discount	<b>LDAC</b>	\$0.0000		
Discount*	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>(\$0.3193)</b>		
Residential Non-Heating	<b><u>Tariff Rate R 6:</u></b>			
	Monthly Customer Charge	\$22.20	\$22.20	\$22.20
	Base Distribution	\$1.4005	\$1.5476	\$2.2571
	RDAF	\$0.0588		
	Total Distribution	\$1.4593		
	<b>LDAC</b>	<b>\$0.0883</b>		
	<b><u>Gas Cost Adjustment:</u></b>			
	Cost of Gas	<b>\$0.7095</b>		

\*: Discount applicable to winter months November through April only.

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 Title: Vice President and Treasurer

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION  
 CURRENTLY EFFECTIVE C & I RATES

	Winter Season December 2023 - April 2024	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	<b>Tariff Rate G 40:</b> Monthly Customer Charge All usage RDAF Total Usage <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$80.00 \$0.2554 \$0.0169 \$0.2723 <b>\$0.0362</b> <b>\$0.7215</b>	\$80.00 <b>\$0.3085</b>	\$80.00 <b>\$1.0300</b>
C&I Low Annual/Low Winter	<b>Tariff Rate G 50:</b> Monthly Customer Charge All usage RDAF Total Usage <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$80.00 \$0.2338 (\$0.0112) \$0.2226 <b>\$0.0362</b> <b>\$0.6400</b>	\$80.00 <b>\$0.2588</b>	\$80.00 <b>\$0.8988</b>
C&I Medium Annual/High Winter	<b>Tariff Rate G 41:</b> Monthly Customer Charge All usage RDAF Total Usage <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$225.00 \$0.2881 \$0.0169 \$0.3050 <b>\$0.0362</b> <b>\$0.7215</b>	\$225.00 <b>\$0.3412</b>	\$225.00 <b>\$1.0627</b>
C&I Medium Annual/Low Winter	<b>Tariff Rate G 51:</b> Monthly Customer Charge All usage RDAF Total Usage <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$225.00 \$0.1763 (\$0.0112) \$0.1651 <b>\$0.0362</b> <b>\$0.6400</b>	\$225.00 <b>\$0.2013</b>	\$225.00 <b>\$0.8413</b>
C&I High Annual/High Winter	<b>Tariff Rate G 42:</b> Monthly Customer Charge All usage RDAF Total Usage <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$1,350.00 \$0.2182 \$0.0169 \$0.2351 <b>\$0.0362</b> <b>\$0.7215</b>	\$1,350.00 <b>\$0.2713</b>	\$1,350.00 <b>\$0.9928</b>
C&I High Annual/Low Winter	<b>Tariff Rate G 52:</b> Monthly Customer Charge All usage RDAF Total Usage <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$1,350.00 \$0.1791 (\$0.0112) \$0.1679 <b>\$0.0362</b> <b>\$0.6400</b>	\$1,350.00 <b>\$0.2041</b>	\$1,350.00 <b>\$0.8441</b>

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 Title: Vice President and Treasurer

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

Period Covered: ~~November~~December 1, 2023 - April 30, 2024

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$24,487,416	
Projected Prorated Sales (11/01/22 - 04/30/23)	32,992,252	
<b>Direct Cost of Gas Rate</b>		\$0.7422 per therm
<b>Demand Cost of Gas Rate</b>	\$7,227,684	\$0.2191 per therm
<b>Commodity Cost of Gas Rate</b>	\$17,321,106	\$0.5250 per therm
<b>Total Direct Cost of Gas Rate</b>	\$24,548,790	<b>\$0.7441</b> per therm
Total Anticipated Indirect Cost of Gas	(\$523,875)	
Projected Prorated Sales (11/01/22 - 04/30/23)	32,992,252	
<b>Indirect Cost of Gas</b>		(\$0.0159) per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS</b>		<b>\$0.7282</b> per therm
<u>Period ending under-collection to be recovered as determined on 11/22/2023</u>		(\$536,496)
<u>Projected Sales (12/01/23 - 04/30/2024)</u>		28,662,779
<u>Per unit change in Cost of Gas (12/01/23 - 04/30/24)</u>		(\$0.0187)

<b>RESIDENTIAL COST OF GAS RATE - <del>11/01/23</del> 12/01/2022</b>	<b>COGwr</b>	<b>\$0.7282</b>	<b>\$0.7095</b>	<b>per therm</b>
	<b>Maximum (COG+25%)</b>		<b>\$0.9103</b>	

<u>RESIDENTIAL COST OF GAS RATES - 11/01/2023</u>	<u>\$0.7282</u>
<u>CHANGE IN PER UNIT COST</u>	<u>(\$0.0187)</u>
<u>RESIDENTIAL COST OF GAS RATES - 12/01/2023</u>	<u>\$0.7095</u>

<b>COM/IND LOW WINTER USE COST OF GAS RATE - <del>11/01/23</del> 12/01/2023</b>	<b>COGwl</b>	<b>\$0.6587</b>	<b>\$0.6400</b>	<b>per therm</b>
	<b>Maximum (COG+25%)</b>		<b>\$0.8234</b>	

<u>COM/IND LOW WINTER USE COST OF GAS RATES - 11/01/2023</u>	<u>\$0.6587</u>
<u>CHANGE IN PER UNIT COST</u>	<u>(\$0.0187)</u>
<u>COM/IND LOW WINTER USE COST OF GAS RATES - 12/01/2023</u>	<u>\$0.6400</u>

<del>C&amp;I HLF DEMAND COSTS ALLOCATED PER SMBA</del>	<del>\$424,870</del>
<del>PLUS: RESIDENTIAL DEMAND REALLOCATION TO C&amp;I HLF</del>	<del>(\$1,676)</del>
<del>C&amp;I HLF TOTAL ADJUSTED DEMAND COSTS</del>	<del>\$423,195</del>
<del>C&amp;I HLF PROJECTED PRORATED SALES (11/01/23 - 04/30/24)</del>	<del>2,480,131</del>
<del>DEMAND COST OF GAS RATE</del>	<del>\$0.1706</del>
<del>C&amp;I HLF COMMODITY COSTS ALLOCATED PER SMBA</del>	<del>\$1,245,470</del>
<del>PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&amp;I HLF</del>	<del>\$4,566</del>
<del>C&amp;I HLF TOTAL ADJUSTED COMMODITY COSTS</del>	<del>\$1,250,045</del>
<del>C&amp;I HLF PROJECTED PRORATED SALES (11/01/23 - 04/30/24)</del>	<del>2,480,131</del>
<del>COMMODITY COST OF GAS RATE</del>	<del>\$0.5040</del>
<del>INDIRECT COST OF GAS</del>	<del>(\$0.0159)</del>
<del>TOTAL C&amp;I HLF COST OF GAS RATE</del>	<del>\$0.6587</del>

<b>COM/IND HIGH WINTER USE COST OF GAS RATE - <del>11/01/23</del> 12/01/2023</b>	<b>COGwh</b>	<b>\$0.7402</b>	<b>\$0.7215</b>	<b>per therm</b>
	<b>Maximum (COG+25%)</b>		<b>\$0.8234</b>	

<u>COM/IND HIGH WINTER USE COST OF GAS RATES - 11/01/2023</u>	<u>\$0.7402</u>
<u>CHANGE IN PER UNIT COST</u>	<u>(\$0.0187)</u>
<u>COM/IND HIGH WINTER USE COST OF GAS RATES - 12/01/2023</u>	<u>\$0.7215</u>

<del>C&amp;I LLF COMMODITY COSTS ALLOCATED PER SMBA</del>	<del>\$3,268,276</del>
<del>PLUS RESIDENTIAL DEMAND REALLOCATION TO C&amp;I LLF</del>	<del>(\$12,889)</del>
<del>C&amp;I LLF TOTAL ADJUSTED DEMAND COSTS</del>	<del>\$3,255,387</del>
<del>C&amp;I LLF PROJECTED PRORATED SALES (11/01/23 - 04/30/24)</del>	<del>14,311,545</del>
<del>DEMAND COST OF GAS RATE</del>	<del>\$0.2275</del>
<del>C&amp;I LLF COMMODITY COSTS ALLOCATED PER SMBA</del>	<del>\$7,538,022</del>
<del>PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&amp;I LLF</del>	<del>\$27,635</del>
<del>C&amp;I LLF TOTAL ADJUSTED COMMODITY COSTS</del>	<del>\$7,565,657</del>
<del>C&amp;I LLF PROJECTED PRORATED SALES (11/01/23 - 04/30/24)</del>	<del>14,311,545</del>
<del>COMMODITY COST OF GAS RATE</del>	<del>\$0.5286</del>
<del>INDIRECT COST OF GAS</del>	<del>(\$0.0159)</del>
<del>TOTAL C&amp;I LLF COST OF GAS RATE</del>	<del>\$0.7402</del>

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION  
CURRENTLY EFFECTIVE RESIDENTIAL RATES

<del>Summer</del> <del>Winter</del> Season <del>May 2024</del> <del>December 2023</del> - <del>October</del> <del>April</del> 2024		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 Base Distribution RDAF Total Distribution <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$22.20 \$0.9259 <del>\$0.1074</del> <u>\$0.0434</u> <del>\$1.0330</del> <u>\$0.9693</u> \$0.0883 <del>\$0.5117</del> <u>\$0.7095</u>	\$22.20 <del>\$1.1213</del> <u>\$1.0576</u>	\$22.20 <del>\$1.6330</del> <u>\$1.7671</u>
Residential Heating Low income	<b>Tariff Rate R 10:</b> Monthly Customer Charge Base Distribution RDAF Total Distribution <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$22.20 \$0.9259 <del>\$0.1074</del> <u>\$0.0434</u> <del>\$1.0330</del> <u>\$0.9693</u> \$0.0883 <del>\$0.5117</del> <u>\$0.7095</u>	\$22.20 <del>\$1.1213</del> <u>\$1.0576</u>	\$22.20 <del>\$1.6330</del> <u>\$1.7671</u>
Discount*	Monthly Customer Charge	<del>\$0.00</del> <u>(\$9.99)</u>	<del>\$0.00</del> <u>(\$9.99)</u>	<del>\$0.00</del> <u>(\$9.99)</u>
Discount*	Base Distribution	<del>\$0.0000</del> <u>(\$0.4167)</u>	<del>\$0.0000</del> <u>(\$0.4362)</u>	<del>\$0.0000</del> <u>(\$0.7555)</u>
Discount*	RDAF	<del>\$0.0000</del> <u>(\$0.0195)</u>		
No Discount*	<b>LDAC</b>	\$0.0000		
No Discount*	<b>Gas Cost Adjustment:</b> Cost of Gas	<del>\$0.0000</del> <u>(\$0.3193)</u>		
Residential Non-Heating	<b>Tariff Rate R 6:</b> Monthly Customer Charge Base Distribution RDAF Total Distribution <b>LDAC</b> <b>Gas Cost Adjustment:</b> Cost of Gas	\$22.20 \$1.4005 <del>\$0.0933</del> <u>\$0.0588</u> <del>\$1.4938</del> <u>\$1.4593</u> \$0.0883 <del>\$0.5117</del> <u>\$0.7095</u>	\$22.20 <del>\$1.5824</del> <u>\$1.5476</u>	\$22.20 <del>\$2.0938</del> <u>\$2.2571</u>

\*: Discount applicable to winter months November through April only.

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Title:

Daniel Hurstak  
Vice President and Treasurer

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION  
CURRENTLY EFFECTIVE C & I RATES

	Summer <del>Winter</del> Season May-2024 <del>December 2023</del> - <del>October</del> April 2024	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	<b>Tariff Rate G 40:</b> Monthly Customer Charge All Usage <u>Base Distribution</u> RDAF Total <u>Distribution</u> LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$80.00 \$0.2554 <del>\$0.0008</del> <u>\$0.0169</u> <del>\$0.2562</del> <u>\$0.2723</u> \$0.0362 <del>\$0.5622</del> <u>\$0.7215</u>	\$80.00 <del>\$0.2924</del> <u>\$0.3085</u>	\$80.00 <del>\$0.8546</del> <u>\$1.0300</u>
C&I Low Annual/Low Winter	<b>Tariff Rate G 50:</b> Monthly Customer Charge All usage RDAF Total Usage LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$80.00 \$0.2338 <del>(\$0.0035)</del> <u>(\$0.0112)</u> <del>\$0.2303</del> <u>\$0.2226</u> \$0.0362 <del>\$0.4443</del> <u>\$0.6400</u>	\$80.00 <del>\$0.2665</del> <u>\$0.2588</u>	\$80.00 <del>\$0.7108</del> <u>\$0.8988</u>
C&I Medium Annual/High Winter	<b>Tariff Rate G 41:</b> Monthly Customer Charge All usage RDAF Total Usage LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$225.00 \$0.2881 <del>\$0.0008</del> <u>\$0.0169</u> <del>\$0.2889</del> <u>\$0.3050</u> \$0.0362 <del>\$0.5622</del> <u>\$0.7215</u>	\$225.00 <del>\$0.3254</del> <u>\$0.3412</u>	\$225.00 <del>\$0.8873</del> <u>\$1.0627</u>
C&I Medium Annual/Low Winter	<b>Tariff Rate G 51:</b> Monthly Customer Charge All usage RDAF Total Usage LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$225.00 \$0.1763 <del>(\$0.0035)</del> <u>(\$0.0112)</u> <del>\$0.1728</del> <u>\$0.1651</u> \$0.0362 <del>\$0.4443</del> <u>\$0.6400</u>	\$225.00 <del>\$0.2090</del> <u>\$0.2013</u>	\$225.00 <del>\$0.6533</del> <u>\$0.8413</u>
C&I High Annual/High Winter	<b>Tariff Rate G 42:</b> Monthly Customer Charge All usage RDAF Total Usage LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$1,350.00 \$0.2182 <del>\$0.0008</del> <u>\$0.0169</u> <del>\$0.2190</del> <u>\$0.2351</u> \$0.0362 <del>\$0.5622</del> <u>\$0.7215</u>	\$1,350.00 <del>\$0.2552</del> <u>\$0.2713</u>	\$1,350.00 <del>\$0.8174</del> <u>\$0.9928</u>
C&I High Annual/Low Winter	<b>Tariff Rate G 52:</b> Monthly Customer Charge All usage RDAF Total Usage LDAC <b>Gas Cost Adjustment:</b> Cost of Gas	\$1,350.00 <del>\$0.1094</del> <u>\$0.1791</u> <del>(\$0.0035)</del> <u>(\$0.0112)</u> <del>\$0.1059</del> <u>\$0.1679</u> \$0.0362 <del>\$0.4443</del> <u>\$0.6400</u>	\$1,350.00 <del>\$0.1424</del> <u>\$0.2041</u>	\$1,350.00 <del>\$0.5864</del> <u>\$0.8441</u>

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