# Northern Utilities, Inc.

# **New Hampshire Division**

2012 SUMMER PERIOD PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE MAY 1, 2012

FILED APRIL 13, 2012



# **Tariff Sheets**

Supplement No. 1, Fifth Revised Page 2 Rate Summary

Supplement No. 1, Fourth Revised Page 3 Rate Summary

Supplement No. 1, Second Revised Page 4 Rate Summary

Fiftieth Revised Page No. 38 Statement of anticipated Cost of Gas

Sixty-second Revised Page No. 39 Calculation of proposed Cost of Gas Adjustment

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Northern Utilities, Inc. New Hampshire Division

# CHECK SHEET

The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

Pages

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**Revision** 

Proposed

First Revised

# NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION SUMMER SEASON C&I RATES

	Summer Season		Total	Total Bille	
	May 2012 - October 2012	Tariff Rates (1)	Delivery Rates (Includes LDAC)	Tariff Rate Plus Cost	
C&I Low Annual/High Winter	Tariff Rate R 5:	Rales (1)	(Includes LDAC)	Flus Cost	UI Gas
	Monthly Customer Charge	\$9.50	\$9.50		\$9.50
	First 50 therms	\$0.4395	\$0.4835	\$0.9099	<b>QUICE</b>
	All usage over 50 therms	\$0.3283	\$0.3723	\$0.7987	
	LDAC	\$0.0440	····		
	Gas Cost Adjustment:				
	Cost of Gas	\$0.4264			
C&I Low Annual/Low Winter	Tariff Rate R 10:				
	Monthly Customer Charge	\$3.80	\$3.80		\$3.80
	First 50 therms	\$0.1934	\$0.2374	\$0.6638	
	All usage over 50 therms	\$0.1489	\$0.1929	\$0.6193	
	LDAC	\$0.0440			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.4264			
Residential Non-Heating	Tariff Rate R 6:				
, i i i i i i i i i i i i i i i i i i i	<b>Bi-monthly</b> Customer Charge	\$19.00	\$19.00		\$19.00
	First 20 therms	\$0.4360	\$0.4800	\$0.9064	-
	All usage over 20 therms	\$0.3375	\$0.3815	\$0.8079	
	Monthly Customer Charge	\$9.50	\$9.50		\$9.50
	First 10 therms	\$0.4360	\$0.4800	\$0.9064	-
	All usage over 10 therms	\$0.3375	\$0.3815	\$0.8079	
	LDAC	\$0.0440			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.4264			
Residential Non-Heating Low Income	Tariff Rate R 11:				
	Bi-monthly Customer Charge	\$13.80	\$13.80		\$13.80
	First 20 therms	\$0.3377	\$0.3817	\$0.8081	
	All usage over 20 therms	\$0.2628	\$0.3068	\$0.7332	
	Monthly Customer Charge	\$6.90	\$6.90		
	First 10 therms	\$0.3377	\$0.3817	\$0.8081	
	All usage over 10 therms	\$0.2628	\$0.3068	\$0.7332	
	LDAC	\$0.0440			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.4264			

(1) Includes temporary rate adjustment of \$0.0293

Issued: April 13, 2012 Effective: With Service Rendered On and After May 1, 2012 Authorized by NHPUC Order No. \_\_\_\_ in Docket No. DG 12-068, dated

Issued by: Title: Treasurer

Supplement No. 1 Fourth Revised Page 3 Superceding Third Revised Page 3

#### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

#### SUMMER SEASON C&I RATES

C&I Low Annual/High Winter	Summer Season May 2012 - October 2012 Tariff Rate G 40:	Tariff Rates(1)	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
	Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$18.70 \$0.3370 \$0.2300 <b>\$0.0233</b>	\$18.70 \$0.3603 \$0.2533	\$18.70 \$0.8200 \$0.7130
	Gas Cost Adjustment: Cost of Gas	\$0.4597		
C&I Low Annual/Low Winter	Tariff Rate G 50:			
	Monthly Customer Charge	\$18.70	\$18.70	\$18.70
	First 75 therms	\$0.3311	\$0.3544	\$0.7379
	All usage over 75 therms	\$0.2262	\$0.2495	\$0.6330
	LDAC	\$0.0233		
	Gas Cost Adjustment:			
	Cost of Gas	\$0.3835		
C&I Medium Annual/High Winter	Tariff Rate G 41:			
	Monthly Customer Charge	\$60.30	\$60.30	\$60.30
	All usage	\$0.1417	\$0.1650	\$0.6247
	LDAC	\$0.0233		
	Gas Cost Adjustment:			
	Cost of Gas	\$0.4597		
C&I Medium Annual/Low Winter	Tariff Rate G 51:			
	Monthly Customer Charge	\$60.30	\$60.30	\$60.30
	First 1000 therms	\$0.1405	\$0.1638	\$0.5473
	All usage over 1000 therms	\$0.1073	\$0.1306	\$0.5141
	LDAC	\$0.0233		
	Gas Cost Adjustment: Cost of Gas	\$0.3835		
C&I High Annual/High Winter	Tariff Rate G 42:			
	Monthly Customer Charge	\$254.00	\$254.00	\$254.00
	All usage	\$0.1257	\$0.1490	\$0.6087
	LDAC	\$0.0233		
	Gas Cost Adjustment:			
	Cost of Gas	\$0.4597		
C&I High Annual/Low Winter	Tariff Rate G 52: Monthly Customer Charge	\$254.00	\$254.00	\$254.00
	All usage	\$0.0946 <b>\$0.0233</b>	\$0.1179	\$0.5014
	Gas Cost Adjustment: Cost of Gas	\$0.3835		

(1) Includes temporary rate adjustment of \$0.0293

Issued: April 13, 2012

Issued by: Title: Treasurer

Effective: With Service Rendered On and After May 1, 2012 Authorized by NHPUC Order No. \_\_\_\_, in Docket No. DG 12-068 , dated

# NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION SUMMER SEASON DELIVERY RATES

	Summer Season		Total
	May 2012 - October 2012	Tariff	Delivery Rates
		Rates (1)	(Includes LDAC)
C&I Low Annual/High Winter	Tariff Rate T 40:		
	Monthly Customer Charge	\$18.70	\$18.70
	First 75 therms	\$0.3370	\$0.3603
	All usage over 75 therms	\$0.2300	\$0.2533
	LDAC	\$0.0233	
C&I Low Annual/Low Winter	Tariff Rate T 50:		
	Monthly Customer Charge	\$18.70	\$18.70
	First 75 therms	\$0.3311	\$0.3544
	All usage over 75 therms	\$0.2262	\$0.2495
	LDAC	\$0.0233	
C&I Medium Annual/High Winter	Tariff Rate T 41:		
	Monthly Customer Charge	\$60.30	\$60.30
	All usage	\$0.1417	\$0.1650
	LDAC	\$0.0233	
C&I Medium Annual/Low Winter	Tariff Rate T 51:		
	Monthly Customer Charge	\$60.30	\$60.30
	First 1000 therms	\$0.1405	\$0.1638
	All usage over 1000 therms	\$0.1073	\$0.1306
	LDAC	\$0.0233	
C&I High Annual/High Winter	Tariff Rate T 42:		
	Monthly Customer Charge	\$254.00	\$254.00
	All usage	\$0.1257	\$0.1490
	LDAC	\$0.0233	
C&I High Annual/Low Winter	Tariff Rate T 52:		
	Monthly Customer Charge	\$254.00	\$254.00
	All usage	\$0.0946	\$0.1179
	LDAC	\$0.0233	
C&I Interruptible Transportation	Tariff Rate IT:		
-	Monthly Customer Charge	\$170.21	\$170.21
	First 20,000 therms	\$0.0700	\$0.0700
	All usage over 20,000 therms	\$0.0640	\$0.0640

(1) Includes temporary rate adjustment of \$0.0293

Issued: April 13, 2012 Effective: With Service Rendered On and After May 1, 2012 Authorized by NHPUC Order No.\_\_, in Docket No. DG 12-068 , dated Issued by: Title:

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Treasurer

N.H.P.U.C No.10 NORTHERN UTILITIES, INC. Fiftieth Revised Page 38 Superseding Forty-nineth Revised Page 38

#### **Anticipated Cost of Gas**

	ampshire Division lay 1, 2012 - October 31, 2	2012
(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:	¢101 571	
Demand Costs:	\$481,574	
Supply Costs:	\$2,045,969	
Storage & Peaking Gas:		
Demand, Capacity:	\$377,162	
Commodity Costs:	\$21,944	
Hedging (Gain)/Loss	\$239,048	
Interruptible Included Above	\$0	
Inventory Finance Charge	\$0	
Capacity Release, Asset Management, PNGTS Cost	\$0	
Total Anticipated Direct Cost of Gas		<u>\$3,165,697</u>
ANTICIPATED INDIRECT COST OF GAS		
Adjustments:		
Prior Period Under/(Over) Collection	(\$104,463)	
Interest	\$0	
Refunds	(\$2,129)	
Interruptible Margins	\$0	(\$106 502)
Total Adjustments		(\$106,592)
Working Capital:	<b>A</b> 0 405 007	
Total Anticipated Direct Cost of Gas	\$3,165,697	
Working Capital Allowance Percentage	0.082%	
Working Capital Allowance	\$2,607	
Plus: Working Capital Reconciliation (Acct 182.11)	(\$952)	
Total Working Capital Allowance		\$1,655
Bad Debt:		
Projected Bad Debt	\$650,000	
Bad Debt Supply Portion (64%)	\$416,526	
Seasonal Bad Debt Portion (9%)	\$39,068	
Plus: Bad Debt Reconciliation (Acct 182.16)	(\$1,283)	<b>\$27.70</b>
Total Bad Debt Allowance		\$37,785
Local Production and Storage Capacity		\$0
Miscellaneous Overhead-20.69% Allocated to Summer Se	ason	\$85,176
Total Anticipated Indirect Cost of Gas		\$18,025
Total Cost of Gas		\$3,183,722

Issued: April 13, 2012 Effective Date: May 1, 2012 Authorized by NHPUC Order No. \_\_\_\_\_, in Docket No. DG 12-068, dated \_\_\_\_\_\_, 2012

#### N.H.P.U.C No.10 NORTHERN UTILITIES, INC.

Sixty-second Revised Page 39 Superseding Sixty-first Revised Page 39

#### CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: May 1, 2012 - October 31, 2012

(Col 1)	(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas Projected Prorated Sales (05/01/12-10/31/12) Direct Cost of Gas Rate	\$3,165,697 7,466,573	\$0.4240	per therm
Demand Cost of Gas Rate Commodity Cost of Gas Rate Total Direct Cost of Gas Rate	\$858,736 \$ <u>2,306,962</u> \$3,165,697	\$0.1150 \$ <u>0.3090</u> <b>\$0.4240</b>	per therm per therm per therm
Total Anticipated Indirect Cost of Gas Projected Prorated Sales (05/01/12-10/31/12) Indirect Cost of Gas	\$18,025 7,466,573	\$0.0024	per therm
TOTAL PERIOD AVERAGE COST OF GAS		\$0.4264	per therm

ESIDENTIAL COST OF GAS RATE - 05/01/12	COGwr	\$0.4264	per therm	
	Maximum (COG+25%)	\$0.5330		
OM/IND LOW WINTER USE COST OF GAS RATE - 05/01/12	COGwl	\$0.3835	per therm	
	Maximum (COG+25%)	\$0.4794		
C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$127,347			
PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF C&I HLF TOTAL ADJUSTED DEMAND COSTS	(\$158) \$127,189			
C&I HLF PROJECTED PRORATED SALES (05/1/12-10/31/12)	1,760,923			
DEMAND COST OF GAS RATE	\$0.0722			
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$543,894			
PLUS: RESIDENTIAL COMMODITY COSTS	\$6			
C&I HLF TOTAL ADJUSTED COMMODITY COSTS C&I HLF PROJECTED PRORATED SALES (05/1/12-10/31/12)	\$543,900 1,760,923			
COMMODITY COST OF GAS RATE	\$0.3089			
INDIRECT COST OF GAS	\$0.0024			
TOTAL C&I HLF COST OF GAS RATE	\$0.3835			
OM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/12	COGwh	\$0.4597	per therm	

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/12	COGwh	\$0.4597 per therm
	Maximum (COG+25%)	\$0.5746
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$336,362	
PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	(\$417)	
C&I LLF TOTAL ADJUSTED DEMAND COSTS	\$335,945	
C&I LLF PROJECTED PRORATED SALES (05/01/12-10/31/12) DEMAND COST OF GAS RATE	2,265,631 <b>\$0.1483</b>	
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	\$700,089	
PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	\$7	
C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$700,096	
C&I LLF PROJECTED PRORATED SALES (05/01/12-10/31/12)	2,265,631	
COMMODITY COST OF GAS RATE	\$0.3090	
INDIRECT COST OF GAS	\$0.0024	
TOTAL C&I LLF COST OF GAS RATE	\$0.4597	
		1.20000
Issued: April 13, 2012	Issued By:	Non A Call
Effective Date: May 1, 2012		Treasurer

Effective Date: May 1, 2012 Authorized by NHPUC Order No. \_\_\_\_, in Docket No. DG 12-068, dated \_\_\_\_, 2012.

Supplement No. 1 Fourth Fifth Revised Page 2 Superseding Third Fourth Revised Page 2

# NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

#### SUMMER SEASON C&I RATES

November 2011-	Winter Summer Season April 2012 May 2012 - October 2012	Ta Rate	riff es(1)	Total Delivery Rates (Includes LDAC)	<u>Total Billed Rates</u> Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	Tariff Rate R 5: Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$9.50 \$0.4395 \$0.3283 <b>\$0.0440</b> <b>\$1.2961</b>		\$9.50 \$0.4835 \$0.3723	\$9.50 \$ <del>1.7796</del> <u>\$0.9099</u> \$1.6684 <u>\$0.7987</u>
C&I Low Annual/Low Winter	Tariff Rate R 10:Monthly Customer ChargeFirst 50 thermsAll usage over 50 thermsLDACGas Cost Adjustment:Cost of Gas	\$3.80 \$0.1934 \$0.1489 <b>\$0.0440</b> <b>\$1.2961</b>		\$3.80 \$0.2374 \$0.1929	\$3.80 \$1.5335 <u>\$0.6638</u> \$1.4890 <u>\$0.6193</u>
Residential Non-Heating	Tariff Rate R 6: Bi-monthly Customer Charge First 20 therms All usage over 20 therms	\$19.00 \$0.4360 \$0.3375		\$19.00 \$0.4800 \$0.3815	\$19.00 \$ <del>1.7761 <u>\$0.9064</u> \$1.6776 <u>\$0.8079</u></del>
	Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$9.50 \$0.4360 \$0.3375 <b>\$0.0440</b> <b>\$1.2961</b>		\$9.50 \$0.4800 \$0.3815	\$9.50 \$ <del>1.7761</del> <u>\$0.9064</u> \$1.6776 <u>\$0.8079</u>
Residential Non-Heating Low Income	Tariff Rate R 11: Bi-monthly Customer Charge First 20 therms All usage over 20 therms	\$13.80 \$0.3377 \$0.2628		\$13.80 \$0.3817 \$0.3068	\$13.80 \$ <del>1.6778</del>
	Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$6.90 \$0.3377 \$0.2628 <b>\$0.0440</b> <b>\$1.2961</b>		\$6.90 \$0.3817 \$0.3068	\$1.6778 <u>\$0.8081</u> \$ <del>1.6029</del> <u>\$0.7332</u>

(1) Includes temporary rate adjustment of \$0.0293

 Issued: February 24, April 13, 2012
 Issued by:
 Image: April 13, 2012

 Effective: With Service Rendered On and After March 1 May 1, 2012
 Title:
 Treasurer

 Authorized by NHPUC Order No. 25,282, in Docket No. DG 11-207-12-068, dated April 29, 2011.
 Treasurer

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#### Fourth Revised Page 3 Third Revised Page 3

#### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION SUMMER SEASON C&I RATES

November 2011	Winter Summer Season - April 2012 May 2012 - October 2012	Tariff	Total Delivery Rates	Total Billed Rates Tariff Rates, LDAC		
		Rates (1)	(Includes LDAC)	Plus Cost of Gas		
C&I Low Annual/High Winter	Tariff Rate G 40: Monthly Customer Charge	\$18.70	\$18.70	\$18.70		
	First 75 therms	\$0.3370	\$0.3603	<del>\$1.6893</del> <u>\$0.8200</u>		
	All usage over 75 therms	\$0.2300	\$0.2533	<del>\$1.5823</del> <u>\$0.7130</u>		
	LDAC	\$0.0233				
	Gas Cost Adjustment:					
	Cost of Gas	<del>\$1.3290</del> <u>\$0.4597</u>				
C&I Low Annual/Low Winter	Tariff Rate G 50:					
car low Annualy low Winter	Monthly Customer Charge	\$18.70	\$18.70	\$18.70		
	First 75 therms	\$0.3311	\$0.3544	\$1.4900 \$0.7379		
	All usage over 75 therms	\$0.2262	\$0.2495	\$1.3851 \$0.6330		
	LDAC	\$0.0233	φ <b>0.2</b> 435	<del>•1.0001</del> <u>•0.0000</u>		
	Gas Cost Adjustment:	\$0.0233				
	Cost of Gas	<b>\$1.1356 \$0.3835</b>				
	Cost of Gas	<del>\$1.1330</del> <u>\$0.3635</u>				
C&I Medium Annual/High Winter	Tariff Rate G 41:					
	Monthly Customer Charge	\$60.30	\$60.30	\$60.30		
	All usage	<del>\$0.2235</del> <b>\$0.1417</b>	\$0.2468 \$0.1650	<del>\$1.5758</del> <u>\$0.6247</u>		
	LDAC	\$0.0233	·····	• • • • • •		
	Gas Cost Adjustment:	• • • • • •				
	Cost of Gas	<del>\$1.3290</del> <u>\$0.4597</u>				
C&I Medium Annual/Low Winter	Tariff Rate G 51:					
car median Annual Low Winter	Monthly Customer Charge	\$60.30	\$60.30	\$60.30		
	First 1300 1,000 therms	\$0.2155 \$0.1405		<del>\$1.3744</del> \$0.5473		
	All usage over <del>1300</del> 1,000 therms	\$0.1760 \$0.1073	· · · · · · · · · · · · · · · · · · ·	\$1.3349 \$0.5141		
	LDAC	\$0.0233	$\frac{1}{90.1300}$	$\frac{1.0049}{0.0141}$		
	-	<b>\$0.0233</b>				
	Gas Cost Adjustment: Cost of Gas	\$1.1356 <u>\$0.3835</u>				
C&I High Annual/High Winter	Tariff Rate G 42:					
	Monthly Customer Charge	\$254.00	\$254.00	\$254.00		
	All usage	\$0.2018 <b>\$0.1257</b>	\$0.2251 \$0.1490	<del>\$1.5541</del> \$0.6087		
		\$0.0233	<u>40.1450</u>	ψ1.0007 ψ0.0007		
	Gas Cost Adjustment:	φ <b>0.0233</b>				
	Cost of Gas	<del>\$1.3290</del> \$0.4597				
CRILLigh Appual/Law Mint-	Tariff Pata C 52:	·	·	·		
C&I High Annual/Low Winter	Tariff Rate G 52:	¢254.00	\$254.00	\$254.00		
	Monthly Customer Charge	\$254.00	\$254.00	\$254.00		
	A II	\$0.4555 \$0.0040	¢0.4700 ¢0.4470	\$4.24.44 \$0.504.4		
	All usage	\$0.1555 \$0.0946	<del>\$0.1788</del> <u>\$0.1179</u>	<del>\$1.314</del> 4 <u>\$0.5014</u>		
		\$0.0233				
	Gas Cost Adjustment:	AL 4050 00 0005				
(1) Includes temperary rate of	Cost of Gas	<del>\$1.1356</del> <u>\$0.3835</u>				

(1) Includes temporary rate adjustment of \$0.0293

Issued: <del>February 24, <u>April 13,</u>2012</del>	Issued by:		Welt colon
Effective: With Service Rendered On and After March 1, May 1, 2012		Title:	Treasurer

Authorized by NHPUC Order No. 25,282 , in Docket No. DG 11-207 12-068, dated October 28, 2011

# NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION WINTER SUMMER SEASON DELIVERY RATES

November 2011-	Winter-Summer Season April 2012 May 2012 - October 2012	Tariff	Total Delivery Rates
	May 2012 - October 2012	Rates (1)	(Includes LDAC)
C&I Low Annual/High Winter	Tariff Rate T 40:		(includes EDRO)
	Monthly Customer Charge	\$18.70	\$18.70
	First 75 therms	\$0.3370	\$0.3603
	All usage over 75 therms	\$0.2300	\$0.2533
	-		
	LDAC	\$0.0233	
C&I Low Annual/Low Winter	Tariff Rate T 50:		
	Monthly Customer Charge	\$18.70	\$18.70
	First 75 therms	\$0.3311	\$0.3544
	All usage over 75 therms	\$0.2262	\$0.2495
		· · · ·	•••••
	LDAC	\$0.0233	
C&I Medium Annual/High Winter	Tariff Rate T 41:		
	Monthly Customer Charge	\$60.30	\$60.30
	All usage	<del>\$0.2235<u></u> \$0.1417</del>	<del>\$0.2468</del>
	LDAC	\$0.0233	
C&I Medium Annual/Low Winter	Tariff Rate T 51:	¢00.00	¢c0.00
	Monthly Customer Charge First 13001,000 therms	\$60.30 <del>\$0.2155</del> \$0.1405	\$60.30 <del>\$0.2388</del>
	All usage over <del>1300</del> 1,000 therms	<del>\$0.1760</del> \$0.1073	<del>\$0.1993</del> \$0.1306
	All usage over $\frac{1300}{1,000}$ inernis	<del>\$0.1700 <u>\$0.1075</u></del>	<del>\$0.1333</del> <u>\$0.1300</u>
	LDAC	\$0.0233	
C&I High Annual/High Winter	Tariff Rate T 42:	<i><i><i>v</i>vv</i></i>	
	Monthly Customer Charge	\$254.00	\$254.00
	,	*	,
	All usage	<del>\$0.2018</del>	<del>\$0.2251</del>
	LDAC	\$0.0233	
C&I High Annual/Low Winter	Tariff Rate T 52:		
	Monthly Customer Charge	\$254.00	\$254.00
	All usage	<del>\$0.1555<u>\$0.0946</u></del>	<del>\$0.1778</del>
	LDAC	¢0,0222	
C&I Interruptible Transportation	Tariff Rate IT:	\$0.0233	
	Monthly Customer Charge	\$170.21	\$170.21
	First 20.000 therms	<del>\$0.1592</del> <u>\$0.0700</u>	\$170.21 <del>\$0.1592</del> \$0.0700
	All usage over 20,000 therms	<del>\$0.1401</del> \$0.0640	<del>\$0.1401</del> \$0.0640
(1) Includes temporary rate adjustme	<u> </u>	<del>40.0010</del>	+••••• <u>+•••••</u>

(1) Includes temporary rate adjustment of \$0.0293

 Issued: November 4, 2011 April 13, 2012
 Issued by:

 Effective: With Service Rendered On and After November 1, 2011 May 1, 2012
 Title:

 Authorized by NHPUC Order No. 25,282 \_\_\_\_\_, in Docket No. DG 11-207 12-068, dated
 Authorized by NHPUC Order No. 25,282 \_\_\_\_\_\_

WRHColos

Treasurer

N.H.P.U.C No.10 NORTHERN UTILITIES, INC. Forty-ninthFiftieth Revised Page 38 Superseding Forty-eighthnineth Revised Page 38

# Anticipated Cost of Gas

Period Covered: No.	New Hampshire vember 1, 2011May 1,			tobe	r 31, 2012	
(Col 1)	· <u> </u>		(Col 2)			(Col 3)
ANTICIPATED DIRECT COST OF GAS						
Purchased Gas:	<b>•</b> • • • • • • • • • • • • • • • • • •	•	101 571			
Demand Costs: Supply Costs:	\$ <u>2,328,979</u> <u>\$7429.043</u>	\$ \$	481,574 2,045,969			
Storage & Peaking Gas:	¢ ,,,	•	2,0 .0,000			
Demand, Capacity:	<del>\$ 13,980,472</del>	\$	377,162			
Commodity Costs:	<del>\$ 6,062,922</del>	\$	21,944			
Hedging (Gain)/Loss	<del>\$703,414</del>	\$	239,048			
Interruptible Included Above	\$	\$	-			
Inventory Finance Charge	<del>\$7,131</del>					
Capacity Release	<u>\$ (1,612,415</u> )					
Total Anticipated Direct Cost of Gas				<del>\$</del>	<del></del>	\$ 3,165,697
ANTICIPATED INDIRECT COST OF GAS						
Adjustments:						
Prior Period Under/(Over) Collection NHPUC Consultant Costs	\$ <u>973,628</u> \$ <u>71.698</u>	\$ \$	(104,463)			
Interest	\$ <u>71,050</u>	\$	(2,129)			
Refunds	\$	\$	-			
Interruptible Margins	<u>\$</u>	<u>\$</u>	-			
Total Adjustments				<del>\$</del>	<del>1,045,326</del>	\$ (106,592)
Working Capital:	¢ 00.000 540	•	0.405.007			
Total Anticipated Direct Cost of Gas Working Capital Allowance Percentage	\$ <u>28,899,546</u> 0.082%	\$	3,165,697 0.082%			
Working Capital Allowance	\$ 23.813	\$	2,607			
Plus: Working Capital Reconciliation (Acct 182.11)	<u>\$ (35,228)</u>		(952)			
Total Working Capital Allowance				<del>\$</del>	<del>(11,415)</del>	\$ 1,655
Bad Debt:						
Projected Bad Debt		\$	650,000			
Bad Debt Supply Portion (64%)		\$	416,526			
Seasonal Bad Debt Portion (91%)	<del>\$ 377,457</del>	<u>\$</u>	39,068			
Plus: Bad Debt Reconciliation (Acct 182.16) Total Bad Debt Allowance	<del>\$ 1,935</del>	<u>\$</u>	(1,283)	<del>\$</del>	<del>379,392</del>	\$ 37,785
Local Production and Storage Capacity				<del>\$</del>	349,700	\$ -
Miscellaneous Overhead- 79.31 20.69% Allocated to V	Vinter Season			<u>\$</u>	<u>349,601</u>	\$ 85,176
Total Anticipated Indirect Cost of Gas				<del>\$</del>	<del>2,112,605</del>	\$ 18,025
Total Cost of Gas				<u>\$</u>	<del>31,012,151</del>	\$ 3,183,722

Issued: November 4, 2011April 13, 2012 Issued By: Effective Date: November 1, 2011May 1, 2012 Treasurer

Authorized by NHPUC Order No. 25,282\_\_\_\_, in Docket No. DG 11-207 12-068, dated October 28, 2011

#### CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: November 1, 2011 May 1, 2012 - April 30 October 31, 2012

	., <u></u>	<u></u> ,			
(Col 1)		(Col 2)		(Col 3)	
Total Anticipated Direct Cost of Gas Projected Prorated Sales ( <del>11/01/11-04/30/12-05/01/12 - 10/31/12)</del> Direct Cost of Gas Rate	<del>\$28,899,546</del> <del>28,614,458</del>	<u>\$3.165.697</u> 7,466,573	<del>\$1.0100</del>	<u>\$0.4240</u>	per therm
Demand Cost of Gas Rate Commodity Cost of Gas Rate Total Direct Cost of Gas Rate	<del>\$14,697,036</del> <del>\$14,202,510</del> <del>\$28,899,546</del>	\$ <u>858,736</u> <u>\$2,306.962</u> \$3,165,697	<del>\$0.5136</del> <del>\$0.4963</del> <b>\$1.0099</b>	<u>\$0.1150</u> <u>\$0.3090</u> <b>\$0.4240</b>	per therm per therm per therm
Total Anticipated Indirect Cost of Gas Projected Prorated Sales ( <del>11/01/11-04/30/12-<u>05/01/12 - 10/31/12)</u> Indirect Cost of Gas</del>	<del>\$2,112,605</del> 	<u>\$18.025</u> 7,466.573	<del>\$0.0738</del>	<u>\$0.0024</u>	per therm
TOTAL PERIOD AVERAGE COST OF GAS			<del>\$1.0837</del>	<u>\$0.4264</u>	per therm
Period Ending Under-collection as determined on 12/22/11 PROJECTED SALES (01/01/12 - 04/30/12) PER UNIT CHANGE IN COST OF GAS (01/01/12 - 04/30/12)	\$1,413,303 19,551,177 \$0.0723				
Period Ending Under-collection as determined on 2/23/12 PROJECTED SALES (03/01/12 - 04/30/12) PER UNIT CHANGE IN COST OF GAS (03/01/12 - 04/30/12)	<u>\$1,115,973</u> <u>7,962,551</u> <u>\$0.1402</u>				

RESIDENTIAL COST OF GAS RATE - 03/01/12 05/01/12	COGwr	<u>\$1.2961</u>	<u>\$0.4264</u>	per therm
	Maximum (COG+25%)	<del>\$1.3546</del>	\$0.5330	
RESIDENTIAL COST OF GAS RATE - 11/01/11			<u>1.0837</u>	
CHANGE IN PER UNIT COST			<del>\$ 0.0723</del>	
RESIDENTIAL COST OF GAS RATE - 012/01/12			\$ <u>1.1560</u>	
CHANGE IN PER UNIT COST			<u>\$ 0.1402</u>	
RESIDENTIAL COST OF GAS RATE - 03/01/12			<u>\$ 1.2961</u>	
			<u>ψ 1.2001</u>	

DM/IND LOW WINTER USE COST OF GAS RATE - <del>03/01/12</del> 05/01/12	COGwi	<u>\$1.1356</u>	<u>\$0.3835</u>	per therm
	Maximum (COG+25%)	<del>\$1.1540</del>	<u>\$0.4794</u>	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/11			<del>\$ 0.9232</del>	
CHANGE IN PER UNIT COST			<del>\$ 0.0723</del>	
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/12			<del>\$ 0.9955</del>	
CHANGE IN PER UNIT COST			<u>\$ 0.1402</u>	
COM/IND LOW WINTER USE COST OF GAS RATE - 03/01/12			<u>\$ 1.1356</u>	
C&I HLF Demand Costs Allocated per SMBA	\$127,347			
PLUS: Residential Demand Relocation to C&I HLF	(\$158)			
C&I HLF Total Adjusted Demand Costs	\$127,189			
C&I HLF Projected Prorated Sales (05/01/12-10/31/12)	1,760,923			
Demand Cost of Gas Rate	\$0.0722			
C&I HLF Commodity Costs Allocated per SMBA	<u>\$543,894</u>			
PLUS: Residential Commodity Reallocation to C&I HLF	\$6			
C&I HLF Total Adjusted Commodity Costs	\$543,900			
C&I HLF Projected Prorated Sales (05/01/12-10/31/12)	1,760,923			
Commodity Cost of Gas Rate	\$0.3089			
Indirect Cost of Gas	<u>\$0.0024</u>			
Total C&I HLF Cost of Gas Rate	<u>\$0.3835</u>			

OM/IND HIGH WINTER USE COST OF GAS RATE - 03/01/12 05/01/12	COGwh	<u>\$1.3290</u>	<u>\$0.4597</u>	per therm
	Maximum (COG+25%)	<del>\$1.3958</del>	<u>\$0.5747</u>	
COM/IND HIGH WINTER USE COST OF GAS RATE ~ 11/01/11			<del>\$ 1.1166</del>	
CHANGE IN PER UNIT COST			\$ 0.0723	
COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/12			\$ 1.1889	
CHANGE IN PER UNIT COST			\$ <u>0.1402</u>	
COM/IND HIGH WINTER USE COST OF GAS RATE - 03/01/12			\$ 1.3290	
_	\$336,362			
PLUS: Residential Demand Relocation to C&I LLF	(\$417)			
C&I LLF Total Adjusted Demand Costs	\$335,945			
C&I LLF Projected Prorated Sales (05/01/12-10/31/12)	<u>2,265,631</u>			
Demand Cost of Gas Rate	<u>\$0.1483</u>			
C&I LLF Commodity Costs Allocated per SMBA	\$700,089			
PLUS: Residential Commodity Reallocation to C&I LLF	\$7			
C&I LLF Total Adjusted Commodity Costs	\$700,096			
C&I LLF Projected Prorated Sales (05/01/12-10/31/12)	<u>2,265,631</u>			
Commodity Cost of Gas Rate	<u>\$0.3090</u>			
Indirect Cost of Gas	<u>\$0.0024</u>			
Total C&I HLF Cost of Gas Rate	<u>\$0.4597</u>			
			~	

Issued: <del>February 24, <u>April 13,</u> 2012</del> Effective Date: <del>March 1, <u>May 1,</u> 2012</del> Authorized by NHPUC Order No. <del>25,282</del>, in Docket No. DG <del>11-207</del> <u>12-068</u>, dated <del>October 28, 2011</del>

Withcolos Issued By: