## 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**

Second Revised Page No. 42 Calculation of proposed Cost of Gas Adjustment

Fifth Revised Page No. 43 Calculation of proposed Cost of Gas Adjustment

> Fifth Revised Page No. 96 Rate Summary

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### **Anticipated Cost of Gas**

### New Hampshire Division Period Covered: May 1, 2015 - October 31, 2015

	1, 2013 - October 31, 20	
(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas: Demand Costs:	¢429 600	
Supply Costs:	\$428,609 \$1,789,330	
	ψ1,700,000	
Storage & Peaking Gas:	<b>\$456.665</b>	
Demand, Capacity: Commodity Costs:	\$456,665 \$66,477	
Commodity Costs.	φ00,4 <i>11</i>	
Hedging (Gain)/Cost	\$0	
Interruptible Included Above	\$0	
Inventory Finance Charge	\$0	
Capacity Release, Asset Management, PNGTS Cost	\$0	
Total Anticipated Direct Cost of Gas		<u>\$2,741,083</u>
ANTICIPATED INDIRECT COST OF GAS		
Adjustments:		
Prior Period Under/(Over) Collection	(\$470,799)	
Interest	(\$11,419)	
Refunds	\$0 \$0	
Interruptible Margins Total Adjustments	ΨΟ	(\$482,218)
Working Capital:		(4.02,2.0)
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)	
Total Working Capital Allowance		\$1,871
Bad Debt:		
Bad Debt Allowance	\$29,333	
Plus: Bad Debt Reconciliation (Acct 182.16)	\$921	
T ( ID ID I ( All		<b>#</b> 00.054
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	-	\$2,386,865
Issued: April 16, 2015	Issued By:	WZHCROS
Effective Date: May 1, 2015	· · · · · · · · ·	Treasurer
Authorized by NHPUC Order No, in Docket No. DG 15	, dated . 20	015

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

Period Covered: May 1, 2015 - October 31, 2015

(Col 1)	(Col 2)	(Col 3)	
otal Anticipated Direct Cost of Gas	\$2,741,083		
rojected Prorated Sales (05/01/15- 10/31/15)	7,371,305		
irect Cost of Gas Rate	7,071,000	\$0.3719	per therm
		***************************************	p = 1
emand Cost of Gas Rate	\$885,275	\$0.1201	per therm
ommodity Cost of Gas Rate	\$ <u>1,855,808</u>	\$ <u>0.2518</u>	per therm
otal Direct Cost of Gas Rate	\$2,741,083	\$0.3719	per therm
	(0054040)		
otal Anticipated Indirect Cost of Gas	(\$354,218)		
rojected Prorated Sales (05/01/15- 10/31/15) direct Cost of Gas	7,371,305	(\$0.0481)	nor thorm
unect Cost of Gas		(\$0.0461)	per therm
OTAL PERIOR AVERAGE COST OF CAS		***	
OTAL PERIOD AVERAGE COST OF GAS		\$0.3238	per therm
ESIDENTIAL COST OF GAS RATE - 05/01/15	COGwr	\$0.3238	per therm
	Maximum (COG+25%)	\$0.4048	
OM/IND LOW WINTER USE COST OF GAS RATE - 05/01/15	COGWI	\$0.2612	per therm
			<b>p</b>
	Maximum (COG+25%)	\$0.3265	
CALLILE DEMAND COSTS ALLOCATED DED SMDA	¢07.425		
C&I HLF DEMAND COSTS ALLOCATED PER SMBA	\$87,435 \$611		
PLUS: RESIDENTIAL DEMAND RELOCATION TO C7I HLF 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		
DEMIAND COST OF GAS RATE	\$0.0376		
C&I HLF COMMODITY COSTS ALLOCATED PER SMBA	\$384,534		
PLUS: RESIDENTIAL COMMODITY COSTS	\$43		
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			
COMMODITICOSTOLGASIVATE	\$0.2517		
INDIRECT COST OF GAS	(\$0.0481)		
	, ,		
TOTAL C&I HLF COST OF GAS RATE	\$0.2612		
TOTAL C&I HLF COST OF GAS RATE	\$0.2612		
	\$0.2612 COGwh	\$0.3297	per therm
		\$0.3297 \$0.4121	per therm
DM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/15	COGwh Maximum (COG+25%)		per therm
DM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/15  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	COGwh  Maximum (COG+25%)  \$317,519		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF	COGwh  Maximum (COG+25%)  \$317,519 \$2,217		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS	COGwh  Maximum (COG+25%)  \$317,519  \$2,217  \$319,736		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	COGwh  Maximum (COG+25%)  \$317,519 \$2,217 \$319,736 2,534,654		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS	COGwh  Maximum (COG+25%)  \$317,519  \$2,217  \$319,736		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) DEMAND COST OF GAS RATE C&I LLF COMMODITY COSTS ALLOCATED PER SMBA	COGwh  Maximum (COG+25%)  \$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) DEMAND COST OF GAS RATE  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF	\$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975 \$72		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) DEMAND COST OF GAS RATE  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975 \$72 \$638,047		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) DEMAND COST OF GAS RATE  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED COMMODITY COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	\$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975 \$72 \$638,047 2,534,654		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) DEMAND COST OF GAS RATE  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED COMMODITY COSTS	\$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975 \$72 \$638,047		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) DEMAND COST OF GAS RATE  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED COMMODITY COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)	\$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975 \$72 \$638,047 2,534,654		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) DEMAND COST OF GAS RATE  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED COMMODITY COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) COMMODITY COST OF GAS RATE	\$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975 \$72 \$638,047 2,534,654 \$0.2517		per therm
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)  DEMAND COST OF GAS RATE  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED COMMODITY COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) COMMODITY COST OF GAS RATE  INDIRECT COST OF GAS	\$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975 \$72 \$638,047 2,534,654 \$0.2517 \$(\$0.0481)	\$0.4121	•
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)  DEMAND COST OF GAS RATE  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED COMMODITY COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) COMMODITY COST OF GAS RATE  INDIRECT COST OF GAS TOTAL C&I LLF COST OF GAS RATE	\$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975 \$72 \$638,047 2,534,654 \$0.2517 \$(\$0.0481)	\$0.4121	•
C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS RESIDENTIAL DEMAND REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED DEMAND COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15)  DEMAND COST OF GAS RATE  C&I LLF COMMODITY COSTS ALLOCATED PER SMBA PLUS: RESIDENTIAL COMMODITY REALLOCATION TO C&I LLF C&I LLF TOTAL ADJUSTED COMMODITY COSTS C&I LLF PROJECTED PRORATED SALES (05/1/15-10/31/15) COMMODITY COST OF GAS RATE  INDIRECT COST OF GAS	\$317,519 \$2,217 \$319,736 2,534,654 \$0.1261 \$637,975 \$72 \$638,047 2,534,654 \$0.2517 \$(\$0.0481)	\$0.4121	,Qe,

### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION SUMMER SEASON RESIDENTIAL RATES

	Summer Season		Total	Total Bille	d Rates
	May 2015 - October 2015	Tariff	Delivery Rates	Tariff Rate	s, LDAC
	-	Rates	(Includes LDAC)	Plus Cost	of Gas
Residential Heating	Tariff Rate R 5:				
	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			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.3238			
Residential Heating	Tariff Rate R 10:				
Low Income	Monthly Customer Charge	\$8.54	\$8.54		\$8.54
20W meeme	First 50 therms	\$0.2179	\$0.2625	\$0.5863	ψοιο :
	All usage over 50 therms	\$0.2179	\$0.2625	\$0.5863	
	LDAC	\$0.0446	<b>40.2020</b>	ψ0.0000	
	Gas Cost Adjustment:	ψοιο 1 10			
	Cost of Gas	\$0.3238			
Residential Non-Heating	Tariff Rate R 6:				
Nesidential Non-Heating	Monthly Customer Charge	\$21.36	\$21,36		\$21.36
	First 10 therms	\$0.4214	\$0.4660	\$0.7898	Ψ21.50
	All usage over 10 therms	\$0.4214	\$0.4660	\$0.7898	
	LDAC	\$0.0446	ψ0.4000	ψ0.7 000	
	Gas Cost Adjustment:	<b>V</b> 0.01.0			
	Cost of Gas	\$0.3238			
Residential Non-Heating	Tariff Rate R 11:				
Low Income	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			
	Gas Cost Adjustment:				
	Cost of Gas	\$0.3238			

Issued: Ap	oril 16, 20	15	
Effectives	Mith Com	vice Dende	 A A 64 a I

Effective: With Service Rendered On and After May 1, 2015 Authorized by NHPUC Order No. in Docket No. DG 15-, dated Issued by:

Title:

Treasurer

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

	Summer Season May 2015 - October 2015	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	\$67.45 \$0.1615 \$0.1615 <b>\$0.0234</b>	\$67.45 \$0.1849 \$0.1849	\$67.45 \$0.5146 \$0.5146
	Gas Cost Adjustment: Cost of Gas	\$0.3297		
C&I Low Annual/Low Winter	Tariff Rate G 50:			
	Monthly Customer Charge First 75 therms All usage over 75 therms	\$67.45 \$0.1615 \$0.1615	\$67.45 \$0.1849 \$0.1849	\$67.45 \$0.4461 \$0.4461
	LDAC Gas Cost Adjustment: Cost of Gas	\$0.0234 \$0.2612		
C&I Medium Annual/High Winter	Tariff Rate G 41: Monthly Customer Charge	\$196.73	\$196.73	\$196.73
	All usage LDAC	\$0.1622 <b>\$0.0234</b>	\$0.1856	\$0.5153
	Gas Cost Adjustment: Cost of Gas	\$0.3297		
C&I Medium Annual/Low Winter	Tariff Rate G 51:  Monthly Customer Charge First 1,300 therms All usage over 1,300 therms LDAC	\$196.73 \$0.1183 \$0.0958 <b>\$0.0234</b>	\$196.73 \$0.1417 \$0.1192	\$196.73 \$0.4029 \$0.3804
	Gas Cost Adjustment: Cost of Gas	\$0.2612		
C&I High Annual/High Winter	Tariff Rate G 42: Monthly Customer Charge	\$1,124.19	\$1,124.19	\$1,124.19
	All usage LDAC Gas Cost Adjustment:	\$0.1066 <b>\$0.0234</b>	\$0.1300	\$0.4597
C&I High Annual/Low Winter	Cost of Gas  Tariff Rate G 52:  Monthly Customer Charge	\$ <b>0.3297</b> \$1,124.19	\$1,124.19	\$1,124.19
	All usage LDAC	\$0.0707 <b>\$0.0234</b>	\$0.0941	\$0.3553
	Gas Cost Adjustment:  Cost of Gas	\$0.2612		

Issued: April 16, 2015 Issued by:

Effective: With Service Rendered On and After May 1, 2015

Authorized by NHPUC Order No. in Docket No. DG 15-, dated

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

	Summer Season May 2015 - October 2015	Tariff	Total Delivery Rates
	,	Rates	(Includes LDAC)
C&I Low Annual/High Winter	Tariff RateT 40:		,
	Monthly Customer Charge	\$67.45	\$67.45
	First 75 therms	\$0.1615	\$0.1849
	All usage over 75 therms	\$0.1615	\$0.1849
	LDAC	\$0.0234	
C&I Low Annual/Low Winter	Tariff Rate T 50:		
,	Monthly Customer Charge	\$67.45	\$67.45
	First 75 therms	\$0.1615	\$0.1849
	All usage over 75 therms	\$0.1615	\$0.1849
		70	<b>V</b>
	LDAC	\$0.0234	
C&I Medium Annual/High Winter	Tariff Rate T 41:		
	Monthly Customer Charge	\$196.73	\$196.73
	All usage	\$0.1622	\$0.1856
	LDAC	\$0.0234	
	LDAC	ψ0.023 <del>4</del>	
C&I Medium Annual/Low Winter	Tariff Rate T 51:		
	Monthly Customer Charge	\$196.73	\$196.73
	First 1,000 therms	\$0.1183	\$0.1417
	All usage over 1,000 therms	\$0.0958	\$0.1192
	LDAC	\$0.0234	
C&I High Annual/High Winter	Tariff Rate T 42:		
oag /a.,ge.	Monthly Customer Charge	\$1,124.19	\$1,124.19
	, cassesses energe	<b>*</b> 1,12111	¥ 1,1 = 11 1 2
	All usage	\$0.1066	\$0.1300
	1040	\$0.000.4	
	LDAC	\$0.0234	
C&I High Annual/Low Winter	Tariff Rate T 52:		
	Monthly Customer Charge	\$1,124.19	\$1,124.19
	All usage	\$0.0707	\$0.0941
	LDAC	\$0.0234	
C&I Interruptible Transportation	Tariff Rate IT:		_
	Monthly Customer Charge	\$170.21	\$170.21
	First 20,000 therms	\$0.0407	\$0.0407
	All usage over 20,000 therms	\$0.0347	\$0.0347

Issued: April 16, 2015 Issued by: しように With Service Rendered On and After May1, 2015 Title: Authorized by NHPUC Order No. in Docket No. DG 15-, dated

### **Anticipated Cost of Gas**

New Hampshire Division
Period Covered: Nevember 1, 2014 May 1, 2015 - April 30, 2014 October 31, 2015

(Col 1)			(Col 2)		(Col 3)
ANTICIPATED DIRECT COST OF GAS Purchased Gas: Demand Costs: Supply Costs:	\$ 3,149,210 \$ 20,393,655	\$	428,609 1,789,330		
Storage & Peaking Gas:  Demand, Capacity: Commodity Costs:  Hedging (Gain)/Loss Interruptible Included Above Inventory Finance Charge Capacity Release	\$ 14,197,961 \$ 4,932,932 \$ 27,935 \$ 6,234 \$ (4,741,845)	\$ \$ \$ \$ \$	456,665 66,477 - - -		
Total Anticipated Direct Cost of Gas				\$ 37,966,080	\$ 2,741,083
ANTICIPATED INDIRECT COST OF GAS Adjustments: Prior Period Under/(Over) Collection Interest Refunds Interruptible Margins Total Adjustments Working Capital: Total Anticipated Direct Cost of Gas Working Capital Percentage Working Capital Allowance Plus: Working Capital Reconciliation (Acct 182.11) Total Working Capital Allowance Bad Debt:	\$ (3,607,559) \$ 10,648 \$ \$ \$ \$ 37,966,080 0.082% \$ 31,270 \$ (1,796)	9999 9 99	(470,799) (11,419) - - - 2,741,083 <u>0.082%</u> 2,258 (387)	\$ (3,596,911)	\$ (482,218) 1,871
Bad Debt Allowance Plus: Bad Debt Reconciliation (Acct 182.16) Total Bad Debt Allowance	\$ 356,163 \$ (118,517)	\$	29,333 921	\$ 237,646	\$ 30,254
Local Production and Storage Capacity				\$ 420,658	\$ _
Miscellaneous Overhead-81.3618.7% Allocated to Win	<del>nter</del> Summer_Seasor	1		<del>\$ 416,811</del>	\$ 95,875
Total Anticipated Indirect Cost of Gas				\$ (2,492,322)	\$ (354,218)
Total Cost of Gas				<del>\$ 35,473,760</del>	\$ 2,386,865
Issued: Nevember 4, 2014April 16, 2015 Effective Date: Nevember 1, 2014May 1, 2015				Issued By:	Treasurer

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

Period Covered: Nevember 1, 2014 - April 30, 2015 May 1, 2015 - October 31, 2015

(Col 1)	(Col 2)		(Col 3)	
			(/	
Total Anticipated Direct Cost of Gas	\$37,966,081	\$2,741,083		
Projected Prorated Sales (11/01/14 - 04/30/15) (05/01/15 - 10/31/15)  Direct Cost of Gas Rate	<del>\$32,046,338</del> _	7,371,305	<del>\$1.1847</del>	\$0.3719 per therm
Direct Cost of Gas Nate			Ψ1.10-11	φο.57 19 per tilenni
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	\$37,966,081	\$2,741,083	\$ <del>1.1847</del>	\$0.3719 per therm
Total Audicia at all indica at Ocat of Oca	(\$0.400.000)	(0054.040)		
Total Anticipated Indirect Cost of Gas Projected Prorated Sales (11/01/14 - 04/30/15) (05/01/15 - 10/31/15)	<del>(\$2,492,322)</del> <del>\$32,046,338</del>	(\$354,218) 7,371,305		
Indirect Cost of Gas	<del>\$32,040,338</del> _	7,371,303	(\$0.0778)	(\$0.0481) per therm
			(40.0110)	(\$6.6.6.1) per allelli
TOTAL PERIOD AVERAGE COST OF GAS			\$1.1069	\$0.3238 per therm
TOTAL TERIOD AVERAGE GOOT OF GAG			ψ1.1003	ψο.σ2σσ per trierin
Period Ending Under-collection as determined on 12/19/14	<del>(\$1,082,626)</del>			
Projected Sales (01/01/15 - 04/30/15)	<del>21,875,707</del>			
Per Unit Change in Cost of Gas (01/01/15 - 4/30/15)	(\$0.0495)			
1 or other other go in occion odd (o no n to noon of	(\$0.0.100)			
Period Ending Under-collection as determined on 1/26/15	<del>(\$1,323,342)</del>			
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	<del>(\$950,000)</del>			
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	<del>\$0.9644</del>	\$0.3238	per therm
1	Maximum (COG+25%)	<del>\$1.3836</del>	\$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			\$1.0 <del>574</del>	
CHANGE IN PER UNIT COST			<del>(\$0.0930)</del>	
RESIDENTIAL COST OF GAS RATE - 02/01/15			<del>\$0.9644</del>	
CHANGE IN PER UNIT COST			<del>(\$0.3271)</del>	
COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15			\$ <del>0.6373</del>	
<u></u>				
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 05/01/15	COGwl	\$0.8638	<u>\$0.2612</u>	per therm
	Maximum (COG+25%)	<del>\$1.2579</del>	\$0.3265	
		V.12010	<del>00.0200</del>	
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	
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST			\$0.8638 ( <del>\$0.3271)</del>	
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15			\$0.8638	
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST			\$0.8638 ( <del>\$0.3271)</del>	
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15	COGush	\$0.0702	\$0.8638 (\$0.3271) \$0.5367	por thorm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST	COGwh	\$0.9792	\$0.8638 ( <del>\$0.3271)</del>	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15	COGwh Maximum (COG+25%)	\$0.9792 \$1.4021	\$0.8638 (\$0.3271) \$0.5367	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 05/01/15			\$0.8638 (\$0.3271) \$0.5367 \$0.3297 \$0.4121	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14			\$0.8638 (\$0.3271) \$0.5367 \$0.3297 \$0.4121 \$1.1217	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 05/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14 CHANGE IN PER UNIT COST			\$0.8638 (\$0.3271) \$0.5367 \$0.3297 \$0.4121 \$1.1217 (\$0.0495)	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15			\$0.8638 (\$0.3274) \$0.5367 \$0.3297 \$0.4121 \$1.1217 (\$0.0495) \$1.0722	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15 CHANGE IN PER UNIT COST CHANGE IN PER UNIT COST			\$0.8638 (\$0.3271) \$0.5367 \$0.3297 \$0.4121 \$1.1217 (\$0.0495) \$1.0722 (\$0.0930)	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 05/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/16			\$0.8638 (\$0.3271) \$0.5367 \$0.3297 \$0.4121 \$1.1217 (\$0.0495) \$1.0722 (\$0.0930) \$0.9792	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST			\$0.8638 (\$0.3271) \$0.5367 \$0.5367 \$0.4121 \$1.1217 (\$0.0495) \$1.0722 (\$0.0930) \$0.9792 (\$0.3271)	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 05/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/16			\$0.8638 (\$0.3271) \$0.5367 \$0.3297 \$0.4121 \$1.1217 (\$0.0495) \$1.0722 (\$0.0930) \$0.9792	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST			\$0.8638 (\$0.3271) \$0.5367 \$0.5367 \$0.4121 \$1.1217 (\$0.0495) \$1.0722 (\$0.0930) \$0.9792 (\$0.3271)	per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST			\$0.8638 (\$0.3271) \$0.5367 \$0.5367 \$0.4121 \$1.1217 (\$0.0495) \$1.0722 (\$0.0930) \$0.9792 (\$0.3271) \$0.6621	
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15  COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/14 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/15 CHANGE IN PER UNIT COST COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/15 CHANGE IN PER UNIT COST			\$0.8638 (\$0.3271) \$0.5367 \$0.5367 \$0.4121 \$1.1217 (\$0.0495) \$1.0722 (\$0.0930) \$0.9792 (\$0.3271) \$0.6621	per therm

Effective Date: April May 1, 2015
Authorized by NHPUC Order No. , in Docket No. , dated .

Treasurer

#### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

### -WINTER-SUMMER SEASON RESIDENTIAL RATES

Winter Summer Season November 2014 - April 2015 May 2015 - October 2015		Tariff Rates		Total Delivery Rates (Includes LDAC)		<u>Total Billed Rates</u> Tariff Rates, LDAC Plus Cost of Gas	
Residential Heating	Tariff Rate R 5:  Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$20.01 \$0.5844 \$0.4780 \$0.0649	\$21.36 \$0.5449 \$0.5449 \$0.0446	\$20.01 \$0.6493 \$0.5429	\$21.36 \$0.5895 \$0.5895	\$20.01 <b>\$1.2866</b> <b>\$1.1802</b>	\$21.36 \$0.9133 \$0.9133
Residential Heating Low income	Tariff Rate R 10:  Monthly Customer Charge First 50 therms All usage over 50 therms LDAC Gas Cost Adjustment: Cost of Gas	\$8.00 \$0.2338 \$0.1912 \$0.0649 \$0.6373	\$8.54 \$0.2179 \$0.2179 \$0.0446 \$0.3238	\$8.00 <b>\$0.2987</b> <b>\$0.2561</b>	\$8.54 \$0.2625 \$0.2625	\$8.00 \$0.9360 \$0.8934	\$8.54 \$0.5863 \$0.5863
Residential Non-Heating	Tariff Rate R 6: Monthly Customer Charge First 10 therms All usage over 10 therms LDAC Gas Cost Adjustment: Cost of Gas	\$20.01 \$0.3947 \$0.3947 \$0.0649 \$0.6373	\$21.36 \$0.4214 \$0.4214 \$0.0446 \$0.3238	\$20.01 <b>\$0.4596</b> <b>\$0.4596</b>	\$21.36 \$0.4660 \$0.4660	\$20.01 <b>\$1.0969</b> <b>\$1.0969</b>	\$21.36 \$0.7898 \$0.7898
Residential Non-Heating Low income	Tariff Rate R 11: Monthly Customer Charge First 10 therms All usage over 10 therms LDAC Gas Cost Adjustment: Cost of Gas	\$14.54 \$0.2993 \$0.2993 \$0.0649	\$15.52 \$0.3196 \$0.3196 \$0.0446	\$14.54 <b>\$0.3642</b> <b>\$0.3642</b>	\$15.52 \$0.3642 \$0.3642	\$14.54 <b>\$1.0015</b> <b>\$1.0015</b>	\$15.52 \$0.6880 \$0.6880

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Issued by:

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e: Treasure

### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

### **WINTERSUMMER** SEASON C&I RATES

Winter Summer Season November 2014 - April 2015 May 2015 - October 2015		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.: \$0.15: \$0.0437 <b>\$0.652</b> 1	13 13 7	\$67.45 \$0.1615 \$0.1615 \$0.0234 \$0.3297	\$63.18 \$0.1950 \$0.1950	\$67.45 \$0.1849 \$0.1849	\$63.18 <b>\$0.8471</b> <b>\$0.8471</b>	\$67.45 \$0.5146 \$0.5146
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 \$0.15- \$0.0437 \$0.5367	13 13 7	\$67.45 \$0.1615 \$0.1615 \$0.0234	\$63.18 <b>\$0.1950</b> <b>\$0.1950</b>	\$67.45 \$0.1849 \$0.1849	\$63.18 \$0.7317 \$0.7317	\$67.45 \$0.4461 \$0.4461
C&I Medium Annual/High Winter	Tariff Rate G 41:  Monthly Customer Charge  All usage  LDAC  Gas Cost Adjustment:  Cost of Gas	\$184.: \$0.190 \$0.0437 <b>\$0.652</b> 1	<del>65</del> 7	\$196.73 \$0.1622 \$0.0234 \$0.3297	\$184.26 \$0.2402	\$196.73 \$0.1856	\$184.26 \$0.8923	\$196.73 \$0.5153
C&I Medium Annual/Low Winter	Tariff Rate G 51: Monthly Customer Charge First 1,3001,000 therms All usage over 1,3001,000 therms LDAC Gas Cost Adjustment: Cost of Gas	\$184.; \$0.14; \$0.116 \$0.0437	24 60 7	\$196.73 \$0.1183 \$0.0958 \$0.0234	\$184.26 \$0.1861 \$0.1597	\$196.73 \$0.1417 \$0.1192	\$184.26 <b>\$0.7228</b> <b>\$0.6964</b>	\$196.73 \$0.4029 \$0.3804
C&I High Annual/High Winter	Tariff Rate G 42:  Monthly Customer Charge  All usage  LDAC  Gas Cost Adjustment:  Cost of Gas	\$1,052.9 \$0.1652 \$0.0437 \$0.6521	<b>2</b> 7	\$1,124.19 \$0.1066 \$0.0234 \$0.3297	\$1,052.94 \$0.2089	\$1.124.19 \$0.1300	\$1,052.94 \$0.8610	\$1,124.19 \$0.4597
C&I High Annual/Low Winter	Tariff Rate G 52:  Monthly Customer Charge  All usage  LDAC  Gas Cost Adjustment:  Cost of Gas	\$1,052.9 \$0.1443 \$0.0437 \$0.5367	<b>3</b> 7	\$1,124.19 \$0.0707 \$0.0234 \$0.2612	\$1,052.94 \$0.1880	\$1,124.19 \$0.0941	\$ <del>1,052.9</del> 4 \$ <del>0.7247</del>	\$1.124.19 \$0.3553

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Effective Date: April May 1, 2015		Title:	Treasurer		
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### NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

#### **WINTERSUMMER SEASON C&I RATES**

Winter Summer Season November 2014 - April 2015 May 2015 - October 2015			riff tes	Total Delivery Rates (Includes LDAC)		
C&I Low Annual/High Winter	Tariff Rate T 40:  Monthly Customer Charge First 75 therms All usage over 75 therms	\$63.18 \$0.1513 \$0.1513	\$67.45 \$0.1615 \$0.1615	\$ <del>0.1950</del> \$ <del>0.1950</del>	\$63.18 <u>\$0.1849</u> <u>\$0.1849</u>	
	LDAC	<del>\$0.0437</del>	<u>\$0.0234</u>			
C&I Low Annual/Low Winter	Tariff Rate T 50:  Monthly Customer Charge First 75 therms  All usage over 75 therms	\$63.18 \$0.1513 \$0.1513	\$67.45 \$0.1615 \$0.1615	\$0.1950 \$0.1950	\$63.18 \$0.1849 \$0.1849	
	LDAC	<del>\$0.0437</del>	<u>\$0.0234</u>			
C&I Medium Annual/High Winter	Tariff Rate T 41:  Monthly Customer Charge	\$ <del>184.26</del>	<u>\$196.73</u>	<del>\$184.26</del>	<u>\$196.73</u>	
	All usage	<del>\$0.1965</del>	<u>\$0.1622</u>	\$ <del>0.2402</del>	<u>\$0.1856</u>	
	LDAC	<del>\$0.0437</del>	<u>\$0.0234</u>			
C&I Medium Annual/Low Winter	Tariff Rate T 51:  Monthly Customer Charge First 1,000 1,300 therms All usage over 1,000 1,300 therms	\$184.26 \$0.1424 \$0.1160 \$0.0437	\$196.73 \$0.1183 \$0.0958 \$0.0234	\$184.26 \$0.1861 \$0.1597	\$196.73 \$0.1417 \$0.1192	
C&I High Annual/High Winter	Tariff Rate T 42: Monthly Customer Charge	\$1,052.94	\$1,124.19	\$1,052.94	<u>\$1,124.19</u>	
	All usage	\$ <del>0.1652</del>	<u>\$0.1066</u>	\$ <del>0.2089</del>	<u>\$0.1300</u>	
	LDAC	\$ <del>0.0437</del>	<u>\$0.0234</u>			
C&I High Annual/Low Winter	Tariff Rate T 52: Monthly Customer Charge	\$ <del>1,052.94</del>	<u>\$1,124.19</u>	\$ <del>1,052.94</del>	<u>\$1,124.19</u>	
	All usage	<del>\$0.1443</del>	<u>\$0.0707</u>	<del>\$0.1880</del>	<u>\$0.0941</u>	
	LDAC	<del>\$0.0437</del>	<u>\$0.0234</u>			
C&I Interruptible Transportation	Tariff Rate IT:  Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	\$170.21 \$0.1299 \$0.1108	\$0.0407 \$0.0347	\$ <del>0.1299</del> \$ <del>0.1108</del>	\$170.21 <u>\$0.0407</u> <u>\$0.0347</u>	

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