Schedule PMN-1G-1

Qualifications of Paul M. Normand

QUALIFICATIONS OF PAUL M. NORMAND

Q. Mr. Normand, what is your present position?

A. I am a principal in the consulting firm of Management Applications Consulting, Inc. (MAC), 1103 Rocky Drive, Suite 201, Reading, PA 19609. This company provides consulting services to the utility industry in such field as loss studies, econometric studies, cost analyses, rate design, expert testimony, and regulatory assistance.

Q. What is your educational background?

A. I graduated from Northeastern University in 1975, with a Bachelor of Science Degree and a Master of Science Degree in Electrical Engineering-Power System Analysis. I have attended various conferences and meeting concerning engineering and cost analysis.

Q. What is your professional background?

A. I was employed by the Massachusetts Electric Company in the Distribution Engineering Department while attending Northeastern University. My principal areas of assignment included new service, voltage conversions, and system planning. Upon graduation from Northeastern University, I joined Westinghouse Electric Corporation Nuclear Division in Pittsburgh, Pennsylvania. In that position, I assisted in the procurement and economic analysis of electrical/electronic control equipment for the nuclear reactor system.

In 1976, I joined Gilbert Associates as an Engineer providing consulting services in the rate and regulatory area to utility companies. I was promoted to Senior Engineer in 1977, Manager of the Austin office 1980, and Director of Rate Regulatory Service in 1981.

In June, 1983, I left Gilbert to form a separate consulting firm and I am now a principal and President of Management Applications Consulting, Inc. My principal areas of concentration have been in loss studies, economic analyses, and pricing.

Q. Have you testified in support of any cost studies that you participated in or performed?

A. Yes, I have testified about such studies before the following regulatory agencies: the New Hampshire Public Utility Commission, the Public Utility Commission of Texas, Illinois Commerce Commission, New Hampshire Public Utilities Commission, New Jersey Board of Public Utilities, New York Public Service Commission, Pennsylvania Public Utility Commission, the Massachusetts Department of Public Utilities, the Kentucky Public Service Commission, the Arkansas Public Service Commission, the Public Service Commission of Louisiana, the Public Utilities Commission of Ohio, the Public Service Commission of Missouri, the Delaware Public Service Commission, the Maryland Public Service Commission, the Indiana Utility Regulatory Commission, the North Carolina Utilities Commission, the Kansas Corporation Commission, and the Federal Energy Regulatory Commission.

Q. Could you please briefly discuss your technical experience?

A. I have performed numerous accounting and marginal cost of service studies, time differentiated bundled and fully unbundled cost studies for both electric and gas utilities since 1980. I have also used such studies in the design and presentation of detailed rate proposals before regulatory agencies. My additional experience has been in the area of unaccounted for loss evaluations for electric and gas utilities for over twenty-four years. These studies include a detailed review of each system and the calculation of appropriate recovery factors.

Schedule PMN-1G-2

Total Company Cost of Service Study

(Reference Workpapers
for Detailed Cost Allocation)

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	SUMMARY OF RESULTS-1	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	RATE BASE				
1	GAS PLANT IN SERVICE		149,221,384	64,581,423	3,395,612
2	LESS: DEPREC & AMORT RES		53,751,312	24,063,390	1,291,191
3	NET UTILITY PLANT IN SERVICE		95,470,072	40,518,033	2,104,421
	ADD:				
4	WORKING CASH REQUIREMENT		220,009	102,401	4,755
5	MATERIALS & SUPPLIES		1,574,017	670,364	35,275
6	PREPAYMENTS		0	0	0
	DEDUCT:				
7	CUSTOMER DEP, ADV & UNCLAIMED		909,794	311,201	11,887
8	DEFERRED TAXES		11,767,291	5,078,329	266,734
9	RATE BASE		84,587,013	35,901,267	1,865,831
	DEVELOPMENT OF RETURN				
10	SALES OF GAS TO ULTIMATE CUST		51,042,082	24,078,039	692,502
11	OTHER OPERATING REVENUES		1,121,939	424,290	17,482
12	TOTAL GAS OPERATING REVENUES		52,164,022	24,502,329	709,984
	LESS:				
13	PURCHASED GAS COSTS		27,844,478	13,339,211	297,054
14	OTHER OPER & MAINT EXPENSE		11,405,362	5,633,655	322,059
15	DEPRECIATION EXPENSE		4,911,394	2,286,296	129,517
16	OTHER TAXES		3,054,396	1,328,960	70,303
17	INCOME TAXES		829,372	303,589	(65,574)
18	INTEREST ON CUSTOMER DEPOSITS		18,239	5,544	165
19	TOTAL OPERATING EXPENSE		48,063,240	22,897,255	753,525
20	OPERATING INCOME		4,100,781	1,605,074	(43,541)
21	RATE OF RETURN		4.85%	4.47%	-2.33%
22	RELATIVE RATE OF RETURN		1.000	0.922	-0.481

	SUMMARY OF RESULTS-1	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	RATE BASE							
1	GAS PLANT IN SERVICE		25,558,946	5,005,536	20,737,306	6,819,227	6,277,065	16,846,269
2	LESS: DEPREC & AMORT RES		9,309,581	1,791,738	7,202,056	2,343,350	2,130,281	5,619,725
3	NET UTILITY PLANT IN SERVICE		16,249,365	3,213,798	13,535,250	4,475,877	4,146,784	11,226,545
	ADD:							
4	WORKING CASH REQUIREMENT		39,885	8,277	28,981	9,518	8,126	18,067
5	MATERIALS & SUPPLIES		266,946	53,276	221,456	73,924	67,908	184,869
6	PREPAYMENTS		0	0	0	0	0	0
	DEDUCT:							
7	CUSTOMER DEP, ADV & UNCLAIMED		272,019	57,412	138,869	45,386	18,727	54,293
8	DEFERRED TAXES		2,014,519	394,334	1,639,054	538,255	497,818	1,338,248
9	RATE BASE		14,269,658	2,823,604	12,007,764	3,975,677	3,706,273	10,036,939
	DEVELOPMENT OF RETURN							
10	SALES OF GAS TO ULTIMATE CUST		10,990,621	2,019,639	7,658,992	2,255,887	1,468,481	1,877,921
11	OTHER OPERATING REVENUES		190,531	38,438	176,212	57,340	58,137	159,509
12	TOTAL GAS OPERATING REVENUES		11,181,151	2,058,077	7,835,205	2,313,227	1,526,618	2,037,431
	LESS:							
13	PURCHASED GAS COSTS		6,690,278	1,078,885	4,513,980	1,245,760	568,083	111,227
14	OTHER OPER & MAINT EXPENSE		2,037,255	399,071	1,375,284	474,491	341,415	822,132
15	DEPRECIATION EXPENSE		842,172	166,173	619,834	208,619	179,883	478,900
16	OTHER TAXES		523,688	102,623	422,160	139,181	127,114	340,367
17	INCOME TAXES		240,690	85,639	189,691	42,190	68,939	(35,793)
18	INTEREST ON CUSTOMER DEPOSITS		6,757	1,446	2,873	942	119	393
19	TOTAL OPERATING EXPENSE		10,340,840	1,833,837	7,123,822	2,111,183	1,285,552	1,717,227
20	OPERATING INCOME		840,312	224,240	711,382	202,044	241,066	320,204
21	RATE OF RETURN		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
22	RELATIVE RATE OF RETURN		1.215	1.638	1.222	1.048	1.342	0.658

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	REVENUE REQUIREMENTS-22	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	PRESENT RATES				
1	RATE BASE		84,587,013	35,901,267	1,865,831
2	NET OPER INC (PRESENT RATES)		4,100,781	1,605,074	(43,541)
3	RATE OF RETURN (PRES RATES)		4.85%	4.47%	-2.33%
4	RELATIVE RATE OF RETURN		1.000	0.922	-0.481
5	SALES REVENUE (PRE RATES)		50,120,874	23,822,518	687,026
6	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
7	SALE REV $/CCF (PRE RATES)		$0.8444	$1.5258	$1.8723
	CLAIMED RATE OF RETURN				
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		7,223,731	3,065,968	159,342
10	SALES REVENUE REQ CLAIMED ROR		55,292,176	26,241,617	1,022,980
11	REVENUE DEFICIENCY SALES REV		5,171,302	2,419,099	335,954
12	PERCENT INCREASE REQUIRED		10.32%	10.15%	48.90%
13	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
14	SALES REV REQUIRED $/CCF		$0.9315	$1.6807	$2.7879
15	REVENUE DEFICIENCY $/CCF		$0.0871	$0.1549	$0.9156

	REVENUE REQUIREMENTS-22	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	PRESENT RATES							
1	RATE BASE		14,269,658	2,823,604	12,007,764	3,975,677	3,706,273	10,036,939
2	NET OPER INC (PRESENT RATES)		840,312	224,240	711,382	202,044	241,066	320,204
3	RATE OF RETURN (PRES RATES)		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
4	RELATIVE RATE OF RETURN		1.215	1.638	1.222	1.048	1.342	0.658
5	SALES REVENUE (PRE RATES)		10,837,780	1,989,093	7,478,027	2,199,090	1,405,988	1,701,352
6	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
7	SALE REV $/CCF (PRE RATES)		$1.2028	$0.9107	$0.6735	$0.5281	$0.3330	$0.1340
	CLAIMED RATE OF RETURN							
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%	8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		1,218,629	241,136	1,025,463	339,523	316,516	857,155
10	SALES REVENUE REQ CLAIMED ROR		11,464,237	2,017,071	7,998,114	2,426,741	1,530,926	2,590,490
11	REVENUE DEFICIENCY SALES REV		626,456	27,978	520,087	227,651	124,937	889,139
12	PERCENT INCREASE REQUIRED		5.78%	1.41%	6.95%	10.35%	8.89%	52.26%
13	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
14	SALES REV REQUIRED $/CCF		$1.2724	$0.9235	$0.7204	$0.5828	$0.3626	$0.2041
15	REVENUE DEFICIENCY $/CCF		$0.0695	$0.0128	$0.0468	$0.0547	$0.0296	$0.0700

Schedule PMN-1G-2

Detailed Revenue Reconciliation

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NORTHERN - NEW HAMPSHIRE
Summary of Cost Study Results
Derivation of Base Rate Increase

			TOTAL COMPANY (1)-1
	REVENUES FROM GAS SALES		
1	REVENUES FIRM SALES OF GAS	**TOTAL LINE 2 TO 12**	50,120,874
2	WEATHER ADJ NET REV SALES		741,796
3	WEATHER ADJ NET REV TRANS		150,098
4	CGA REVENUES		27,837,066
5	BASE REVENUE SALES		14,350,882
6	BASE REVENUE EXTERNAL SUPPLY		4,763,275
7	PRODUCTION REVENUES		739,354
8	CGA BAD DEBT CHARGES		282,630
9	LOW INCOME DISCOUNT		272,265
10	CGA BAD DEBT CHARGES FROM INCR		225,401
11	ANNUALIZATION ADJUSTMENT		778,097
12	PRODUCTION REVENUE ADJUSTMENT		(19,991)
	DELIVERY SERVICE		
13	Total Delivery Service Revenue Requirements		26,009,836
14	Less: Present Rate Revenues Lines 2,3,5,6,9 & 11		21,056,414
15			
16	Increase Delivery Service		4,953,422
	PRODUCTION COMPONENT		
17	Production Component Revenues Requirements		29,282,340
18	Less: Direct Gas Costs		27,837,066
19	Less: Production Bad Debt Expense		508,031
20	Total Indirect for Rate Design		937,243
21	Less: Present CGA Revenues in COS - Lines 7 & 12		719,363
22	Increase Production Revenues		217,880
	COMPONENTS OF INDIRECT GAS COSTS		
23	LNG & LPG Excluding Bad Debts		423,143
24	Dispatching & Acquisition		319,311
25	Other A&G and Miscellaneous		194,789
26	Total Indirect Gas Costs		937,243
	TOTAL INCREASE DELIVERY & PRODUCTION		
27	Increase Production Revenues		217,880
28	Increase Delivery Service Revenues		4,953,422
29	Total Increase		5,171,302

NORTHERN - NEW HAMPSHIRE
Summary of Cost Study Results
Derivation of Base Rate & Production Increase
12 MONTHS ENDED DECEMBER 31, 2012

			TOTAL COMPANY	BASE REVENUES	PRODUCTION REVENUES	
	Present Revenues					
	Base Revenues					
1	Base Revenues Sales		14,350,882	14,350,882		
2	Base Revenues External Supply		4,763,275	4,763,275		
3	Weather Adjustment Net Revenues		891,894	891,894		
4	Annualization Adjustment		778,097	778,097		
5	Low Income Discount		272,265	272,265		
6	Total Base Revenues		21,056,414	21,056,414	0	
	Production Revenues					
7	CGA Revenues		27,837,066		27,837,066	Revenue & Expense added to COS
8	Production Revenues		719,363		719,363	
9	CGA Bad Debt Revenues		508,031		508,031	Revenue & Expense added to COS
10	Total Production Revenues		29,064,460	0	29,064,460	
11	**Total Present Revenues for Rates**	Line 6 & 10	50,120,874	21,056,414	29,064,460	
12	Plus: Other Operating Revenues		2,043,148	1,977,206	65,942	
13	Total Present Operating Revenues	Line 11 & 12	52,164,022	23,033,620	29,130,402	
14	**Present Revenues per Revenue Req**	Line 13 Less 7 & 9	23,818,925	23,033,620	785,305	Schedule RevReq-2 Page 2 of 2 Line 3
	Proposed Revenues					
15	Total Present Revenues for Rates	Line 11	50,120,874	21,056,414	29,064,460	
16	Rate Increase		5,171,302	4,953,422	217,880	
17	Revenue Requirements per COS	Line 15 & 16	55,292,176	**26,009,836**	**29,282,340**	Include CGA Gas Costs & CGA Bad Debts
18	Less: CGA Revenues	Line 7	27,837,066	0	27,837,066	
19	Less: CGA Bad Debt Revenues	Line 9	508,031	0	508,031	
20	Plus: Other Operating Revenues	Line 12	2,043,148	1,977,206	65,942	
21	**Proposed Revenues per Revenue Req**		28,990,227	27,987,042	1,003,185	Schedule RevReq-2 Page 2 of 2 Line 3
	Base Rate Increase					
22	Base Rate Revenue Requirements per COS	Line 17	26,009,836	**26,009,836**		
23	Less: Present Base Rate Revenues	Line 11	21,056,414	21,056,414		
24	Base Rate Increase	Line 22 Less 23	4,953,422	4,953,422		
	Production Rate Increase					
25	Production Revenue Requirements per COS	Line 17	29,282,340		29,282,340	Include CGA Gas Costs & CGA Bad Debts
26	Less: Present Production Revenues	Line 11	29,064,460		29,064,460	
27	Production Revenue Increase	Line 25 Less 26	217,880		217,880	
28	**Total Increase**	Line 24 & 27	5,171,302	4,953,422	217,880	Schedule RevReq-2 Page 2 of 2 Line 3
	Indirect Production Rev Requirement					
29	Production Revenue Requirements per COS	Line 17	29,282,340		29,282,340	Include CGA Gas Costs & CGA Bad Debts
30	Less: CGA Revenue	Line 7	27,837,066		27,837,066	
31	Less: CGA Bad Debt Revenue	Line 9	508,031		508,031	
32	Total Indirect Production Rev Req		937,243		**937,243**	

Schedule PMN-1G-2

Unbundled Total Class Revenue Requirements

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NORTHERN - NEW HAMPSHIRE
Summary of Cost Study Results
Revenues Requirements

	Rate Class			Sales	Transpor-	Gas Supply Revenue Reqm't (ACS)						Allocated Costs of Net Revenue Items				
Line No.	Size	Load Factor	Rate Class	Annual THERMS	tation THERMS	Production Capacity	Commodity	Total Gas Supply	Direct Gas Costs	Production Bad Debts	Total Net Rev Items	LP & LNG	Dispatching & Acq Costs	Other	Other A&G and Misc.	Total Net Rev Items
(1)	(2)	(3)	(4)	(5)	(6)	(7) from COSS	(8) from COSS	(9) =(6)+(7)	(10) from COSS	(11) from COSS	(12) =(9)-(10)-(11)	(13) from COSS	(14) from COSS	(15) from COSS	(16) =(17)-(13)-(14)-(15)	(17) =(12)
1	Resi Ht	Low	R5&R10	15,613,309	0	$201,490	$13,815,537	14,017,027	13,335,679	243,629	437,718	201,490	$152,970	$0	83,259	437,718
2	Resi No-Ht	High	R6&R11	366,940	0	3,055	307,615	310,671	297,001	5,530	8,140	3,055	3,407	0	1,678	8,140
3	Low C&I	Low	G-40	7,374,273	1,635,916	114,484	6,933,100	7,047,584	6,688,274	118,298	241,012	114,484	76,719	0	49,810	241,012
4	Low C&I	High	G-50	1,597,416	586,689	7,313	1,122,499	1,129,812	1,078,757	23,290	27,765	7,313	12,374	0	8,078	27,765
5	Med C&I	Low	G-41	5,063,650	6,039,171	76,191	4,680,653	4,756,844	4,512,647	79,691	164,506	76,191	51,763	0	36,552	164,506
6	Med C&I	High	G-51	1,845,649	2,318,297	7,965	1,295,838	1,303,803	1,245,620	26,233	31,950	7,965	14,288	0	9,697	31,950
7	High C&I	Low	G-42	631,490	3,590,108	11,142	588,454	599,597	567,888	9,287	22,421	11,142	6,514	0	4,765	22,421
8	High C&I	High	G-53	171,893	12,521,948	1,504	115,500	117,004	111,201	2,073	3,730	1,504	1,276	0	950	3,730
9																
10																
11																
12	Total			32,664,621	26,692,129	423,143	28,859,197	29,282,340	27,837,066	508,031	937,243	423,143	319,311	0	194,789	937,243

Indirect Unit Cost per Sales Volum $0.0287
Col 17/5

000429

NORTHERN - NEW HAMPSHIRE
Summary of Cost Study Results
Revenues Requirements

NORTHERN - NEW HAMPSHIRE

Comparison of Revenue Requirements

Line No. (1)	Rate Class Size (2)	Load Factor (3)	Rate Class (4)	Gas Costs for New Rates: Test Year Gas Revenues (18) Present Revs	Gas Supply Costs to Serve (19) =(10)+(17)	Net Revenues in Base Rates: Present Base Revenues (20) from COSS	COSS Target Base Cust Rev (21) from COSS	COSS Target Base Dem&Uncoll (22) from COSS	COSS Target Rev @ EROR (23) =(21)+(22)	Total Revenues: Total Present Revenues (24) =(18)+(20)	COSS Target Total Revenues (25) =(19)+(21)+(22)	Base Rate Impact (26) =(26)/(20)-1	Rate Base (27) from COSS	Base Rate Increase (28) =(26)-(20)
1	Resi Ht	Low	R5&R10	13,921,872	$14,017,027	9,900,646	$8,663,155	$3,561,436	12,224,591	23,822,518	26,241,617	23.5%	35,901,267	2,323,945
2	Resi No-Ht	High	R6&R11	309,629	310,671	377,397	626,618	85,692	712,310	687,026	1,022,980	88.7%	1,865,831	334,912
3	Low C&I	Low	G-40	6,980,846	7,047,584	3,856,934	2,385,243	2,031,410	4,416,653	10,837,780	11,464,237	14.5%	14,269,658	559,718
4	Low C&I	High	G-50	1,129,765	1,129,812	859,328	479,391	407,868	887,259	1,989,093	2,017,071	3.3%	2,823,604	27,931
5	Med C&I	Low	G-41	4,708,682	4,756,844	2,769,345	849,102	2,392,168	3,241,270	7,478,027	7,998,114	17.0%	12,007,764	471,925
6	Med C&I	High	G-51	1,304,778	1,303,803	894,312	367,120	755,819	1,122,939	2,199,090	2,426,741	25.6%	3,975,677	228,627
7	High C&I	Low	G-42	592,463	599,597	813,525	106,092	825,237	931,329	1,405,988	1,530,926	14.5%	3,706,273	117,804
8	High C&I	High	G-53	116,425	117,004	1,584,927	142,111	2,331,376	2,473,487	1,701,352	2,590,490	56.1%	10,036,939	888,560
9														
10														
11														
12	Total			29,064,460	29,282,340	21,056,414	13,618,831	12,391,005	26,009,836	50,120,874	55,292,176	23.5%	84,587,013	4,953,422

000430

Schedule PMN-1G-3

Total Delivery Only
Cost of Service Study

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

SUMMARY OF RESULTS-1

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	RATE BASE				
1	GAS PLANT IN SERVICE		146,345,363	63,210,541	3,374,341
2	LESS: DEPREC & AMORT RES		51,809,693	23,138,011	1,276,983
3	NET UTILITY PLANT IN SERVICE		94,535,670	40,072,529	2,097,358
	ADD:				
4	WORKING CASH REQUIREMENT		208,225	96,800	4,649
5	MATERIALS & SUPPLIES		1,574,017	670,364	35,275
6	PREPAYMENTS		0	0	0
	DEDUCT:				
7	CUSTOMER DEP, ADV & UNCLAIMED		909,794	311,201	11,887
8	DEFERRED TAXES		11,572,385	4,985,539	265,414
9	RATE BASE		83,835,733	35,542,953	1,859,980
	DEVELOPMENT OF RETURN				
10	SALES OF GAS TO ULTIMATE CUST		21,801,481	10,085,156	382,885
11	OTHER OPERATING REVENUES		1,055,998	383,000	16,395
12	TOTAL GAS OPERATING REVENUES		22,857,479	10,468,156	399,279
	LESS:				
13	PURCHASED GAS COSTS		0	0	0
14	OTHER OPER & MAINT EXPENSE		10,170,402	5,042,444	309,592
15	DEPRECIATION EXPENSE		4,832,098	2,248,566	128,849
16	OTHER TAXES		2,991,926	1,299,170	69,823
17	INCOME TAXES		782,985	283,377	(65,745)
18	INTEREST ON CUSTOMER DEPOSITS		18,239	5,544	165
19	TOTAL OPERATING EXPENSE		18,795,650	8,879,102	442,683
20	OPERATING INCOME		4,061,828	1,589,055	(43,404)
21	RATE OF RETURN		4.84%	4.47%	-2.33%
22	RELATIVE RATE OF RETURN		1.000	0.923	-0.482

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

	SUMMARY OF RESULTS-1	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	RATE BASE							
1	GAS PLANT IN SERVICE		24,785,340	4,952,880	20,222,463	6,761,544	6,202,257	16,835,998
2	LESS: DEPREC & AMORT RES		8,785,979	1,757,141	6,853,696	2,305,557	2,079,516	5,612,810
3	NET UTILITY PLANT IN SERVICE		15,999,361	3,195,739	13,368,767	4,455,987	4,122,740	11,223,188
	ADD:							
4	WORKING CASH REQUIREMENT		36,913	7,904	26,983	9,097	7,858	18,022
5	MATERIALS & SUPPLIES		266,946	53,276	221,456	73,924	67,908	184,869
6	PREPAYMENTS		0	0	0	0	0	0
	DEDUCT:							
7	CUSTOMER DEP, ADV & UNCLAIMED		272,019	57,412	138,869	45,386	18,727	54,293
8	DEFERRED TAXES		1,960,869	391,684	1,603,413	535,406	492,490	1,337,569
9	RATE BASE		14,070,332	2,807,822	11,874,923	3,958,215	3,687,290	10,034,216
	DEVELOPMENT OF RETURN							
10	SALES OF GAS TO ULTIMATE CUST		3,951,787	889,984	2,907,902	953,084	869,524	1,761,159
11	OTHER OPERATING REVENUES		177,750	36,220	170,442	55,173	57,609	159,410
12	TOTAL GAS OPERATING REVENUES		4,129,537	926,204	3,078,344	1,008,257	927,133	1,920,568
	LESS:							
13	PURCHASED GAS COSTS		0	0	0	0	0	0
14	OTHER OPER & MAINT EXPENSE		1,737,136	352,689	1,173,516	421,867	315,899	817,259
15	DEPRECIATION EXPENSE		821,607	164,128	606,053	206,319	177,972	478,603
16	OTHER TAXES		507,041	101,368	411,069	137,794	125,519	340,142
17	INCOME TAXES		228,422	83,586	181,320	40,179	67,793	(35,946)
18	INTEREST ON CUSTOMER DEPOSITS		6,757	1,446	2,873	942	119	393
19	TOTAL OPERATING EXPENSE		3,300,963	703,217	2,374,831	807,100	687,302	1,600,452
20	OPERATING INCOME		828,574	222,987	703,512	201,157	239,831	320,117
21	RATE OF RETURN		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
22	RELATIVE RATE OF RETURN		1.215	1.639	1.223	1.049	1.342	0.658

DELIVERY SERVICE

DEVELOPMENT OF RATE BASE-2

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	GAS PLANT IN SERVICE				
	INTANGIBLE PLANT				
1	303.2-INTANGIBLE SOFTWARE - 10YR	LABOR	151,794	71,325	4,201
2	303.3-INT PLT- MISC SOFTWARE	LABOR	2,568,760	1,207,012	71,099
3	TOTAL INTANGIBLE PLANT		2,720,554	1,278,337	75,301
	PRODUCTION PLANT				
4	304-LAND	DEMLPG	0	0	0
5	305-STRUCTURES	DEMLPG	0	0	0
6	310-LAND & LAND RIGHTS	DEMLPG	0	0	0
7	311-LPG GAS EQUIPMENT	DEMLPG	0	0	0
8	320-OTHER EQUIPMENT	DEMLPG	0	0	0
9	321-LNG EQUIPMENT	DEMLPG	0	0	0
10	TOTAL PRODUCTION PLANT		0	0	0
	OTHER STORAGE PLANT				
11	360-LAND	DEMLNG	0	0	0
12	361-STRUCTURES & IMPROVE	DEMLPG	0	0	0
13	362-GAS HOLDERS	DEMLPG	0	0	0
14	363-PURIFICATION EQUIPMENT	DEMLPG	0	0	0
15	TOTAL OTHER STORAGE PLANT		0	0	0

DELIVERY SERVICE

DEVELOPMENT OF RATE BASE-2

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	GAS PLANT IN SERVICE							
	INTANGIBLE PLANT							
1	303.2-INTANGIBLE SOFTWARE - 10YR	LABOR	25,979	5,229	18,994	6,643	5,359	14,062
2	303.3-INT PLT- MISC SOFTWARE	LABOR	439,627	88,495	321,431	112,425	90,696	237,974
3	TOTAL INTANGIBLE PLANT		465,605	93,725	340,425	119,068	96,056	252,037
	PRODUCTION PLANT							
4	304-LAND	DEMLPG	0	0	0	0	0	0
5	305-STRUCTURES	DEMLPG	0	0	0	0	0	0
6	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0	0
7	311-LPG GAS EQUIPMENT	DEMLPG	0	0	0	0	0	0
8	320-OTHER EQUIPMENT	DEMLPG	0	0	0	0	0	0
9	321-LNG EQUIPMENT	DEMLPG	0	0	0	0	0	0
10	TOTAL PRODUCTION PLANT		0	0	0	0	0	0
	OTHER STORAGE PLANT							
11	360-LAND	DEMLNG	0	0	0	0	0	0
12	361-STRUCTURES & IMPROVE	DEMLPG	0	0	0	0	0	0
13	362-GAS HOLDERS	DEMLPG	0	0	0	0	0	0
14	363-PURIFICATION EQUIPMENT	DEMLPG	0	0	0	0	0	0
15	TOTAL OTHER STORAGE PLANT		0	0	0	0	0	0

DELIVERY SERVICE

	DEVELOPMENT OF RATE BASE CON'T-3	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DISTRIBUTION PLANT				
1	374.4-LAND RIGHTS	DISTOTH	89,111	24,717	530
2	374.5-RIGHT OF WAY	DISTRMAIN	17,911	4,968	106
3	375-STRUCTURES & IMPROVE	DISTR	2,846,744	789,618	16,921
4	376-MAINS	DISTRMAIN	74,654,043	20,707,232	443,741
5	378-MEAS & REG STATION EQ	DISTR	2,092,466	580,400	12,438
6	379-MEAS & REG CITY GATE	DISTR	19,835	5,502	118
7	380-SERVICES	CUST380	37,710,079	25,454,932	1,841,862
8	381-METERS	CUST3813	3,899,160	2,262,996	163,745
9	382-METER INSTALLATION	CUST3813	13,984,486	8,116,323	587,279
10	383-HOUSE REGULATORS	CUST3813	389,444	226,026	16,355
11	386-CONV BURNERS & WAT HEATER	CUST386	2,542,099	705,117	15,110
12	PLANT ADJUSTMENTS - MAINS	DISTRMAIN	0	0	0
13	PLANT ADJUSTMENTS - SERVICES	CUST380	0	0	0
14	PLANT ADJUSTMENTS - METERS	CUST3813	0	0	0
15	PLANT ADJUSTMMENTS - W/H & BURN	CUST386	0	0	0
16	PLANT ADJUSTMENTS - OTHER	DISTR	0	0	0
17	TOTAL DISTRIBUTION PLANT		138,245,380	58,877,831	3,098,205
	GENERAL & COMMON PLANT				
18	389.1-LAND	LABOR	224,005	105,256	6,200
19	391-OFFICE EQUIPMENT	LABOR	268,352	126,094	7,428
20	PLANT ADJUSTMENTS - OFFICE EQ	LABOR	0	0	0
21	392-TRANSPORTATION EQUIP	LABOR	3,750	1,762	104
22	393-STORES EQUIPMENT	DISTRPLT	31,520	13,424	706
23	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	943,860	401,984	21,153
24	PLANT ADJ - TOOLS,SHOP EQ	DISTRPLT	0	0	0
25	396-POWER OPERATED EQUIP	DISTRPLT	75,266	32,056	1,687
26	397-COMMUNICATION EQUIP	LABOR	1,298,066	609,937	35,929
27	397-COMM EQ METSCAN - TELEMET	CUST397M	112,656	0	0
28	397-COMM EQUIP - ITRON	CUST397I	2,421,953	1,763,860	127,629
29	PLANT ADJUSTMENTS - GEN STRUC	LABOR	0	0	0
30	TOT GENERAL & COMMON PLT		5,379,429	3,054,372	200,835
31	TOTAL GAS PLANT IN SERVICE		146,345,363	63,210,541	3,374,341

DELIVERY SERVICE

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-3							
	DISTRIBUTION PLANT							
1	374.4-LAND RIGHTS	DISTOTH	14,785	2,955	17,505	5,494	6,045	17,080
2	374.5-RIGHT OF WAY	DISTRMAIN	2,972	594	3,518	1,104	1,215	3,433
3	375-STRUCTURES & IMPROVE	DISTR	472,312	94,395	559,226	175,516	193,116	545,641
4	376-MAINS	DISTRMAIN	12,386,070	2,475,442	14,665,332	4,602,795	5,064,349	14,309,083
5	378-MEAS & REG STATION EQ	DISTR	347,167	69,384	411,052	129,011	141,948	401,067
6	379-MEAS & REG CITY GATE	DISTR	3,291	658	3,897	1,223	1,346	3,802
7	380-SERVICES	CUST380	6,706,635	1,335,877	1,489,698	643,243	106,972	130,860
8	381-METERS	CUST3813	659,517	131,368	384,253	165,918	59,084	72,278
9	382-METER INSTALLATION	CUST3813	2,365,384	471,155	1,378,137	595,072	211,908	259,228
10	383-HOUSE REGULATORS	CUST3813	65,872	13,121	38,379	16,572	5,901	7,219
11	386-CONV BURNERS & WAT HEATER	CUST386	421,767	84,293	499,380	156,733	172,450	487,249
12	PLANT ADJUSTMENTS - MAINS	DISTRMAIN	0	0	0	0	0	0
13	PLANT ADJUSTMENTS - SERVICES	CUST380	0	0	0	0	0	0
14	PLANT ADJUSTMENTS - METERS	CUST3813	0	0	0	0	0	0
15	PLANT ADJUSTMMENTS - W/H & BURN	CUST386	0	0	0	0	0	0
16	PLANT ADJUSTMENTS - OTHER	DISTR	0	0	0	0	0	0
17	TOTAL DISTRIBUTION PLANT		23,445,770	4,679,241	19,450,378	6,492,682	5,964,335	16,236,939
	GENERAL & COMMON PLANT							
18	389.1-LAND	LABOR	38,337	7,717	28,030	9,804	7,909	20,752
19	391-OFFICE EQUIPMENT	LABOR	45,927	9,245	33,579	11,745	9,475	24,861
20	PLANT ADJUSTMENTS - OFFICE EQ	LABOR	0	0	0	0	0	0
21	392-TRANSPORTATION EQUIP	LABOR	642	129	469	164	132	347
22	393-STORES EQUIPMENT	DISTRPLT	5,346	1,067	4,435	1,480	1,360	3,702
23	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	160,074	31,947	132,796	44,328	40,721	110,857
24	PLANT ADJ - TOOLS,SHOP EQ	DISTRPLT	0	0	0	0	0	0
25	396-POWER OPERATED EQUIP	DISTRPLT	12,765	2,548	10,590	3,535	3,247	8,840
26	397-COMMUNICATION EQUIP	LABOR	222,156	44,719	162,428	56,811	45,831	120,255
27	397-COMM EQ METSCAN - TELEMET	CUST397M	1,909	5,728	13,366	1,909	32,460	57,283
28	397-COMM EQUIP - ITRON	CUST397I	386,810	76,814	45,967	20,017	730	125
29	PLANT ADJUSTMENTS - GEN STRUC	LABOR	0	0	0	0	0	0
30	TOT GENERAL & COMMON PLT		873,965	179,914	431,660	149,794	141,866	347,022
31	TOTAL GAS PLANT IN SERVICE		24,785,340	4,952,880	20,222,463	6,761,544	6,202,257	16,835,998

DELIVERY SERVICE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-4				
	DEPRECIATION & AMORTIZATION RESERVE				
	INTANGIBLE PLANT RESERVE				
1	303.2-INTANGIBLE SOFTWARE - 10YR	PLT303.2	10,120	4,755	280
2	303.3-INT PLT- MISC SOFTWARE	PLT303.3	859,648	403,932	23,794
3	TOT INTANGIBLE PLT RESERVE		869,767	408,687	24,074
	PRODUCTION PLANT RESERVE				
4	305-STRUCTURES	PLT305	0	0	0
5	311-LPG GAS EQUIPMENT	PLT311	0	0	0
6	320-OTHER EQUIPMENT	PLT320	0	0	0
7	321-LNG EQUIPMENT	PLT321	0	0	0
8	TOTAL PRODUCTION RESERVE		0	0	0
	OTHER STORAGE PLANT				
9	361-STRUCTURES & IMPROVE	PLT361	0	0	0
10	362-GAS HOLDERS	PLT362	0	0	0
11	363-PURIFICATION EQUIPMENT	PLT363	0	0	0
12	TOTAL OTHER STORAGE PLANT		0	0	0

DELIVERY SERVICE

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-4							
	DEPRECIATION & AMORTIZATION RESERVE							
	INTANGIBLE PLANT RESERVE							
1	303.2-INTANGIBLE SOFTWARE - 10YR	PLT303.2	1,732	349	1,266	443	357	937
2	303.3-INT PLT- MISC SOFTWARE	PLT303.3	147,123	29,615	107,569	37,623	30,352	79,639
3	TOT INTANGIBLE PLT RESERVE		148,855	29,964	108,835	38,066	30,709	80,577
	PRODUCTION PLANT RESERVE							
4	305-STRUCTURES	PLT305	0	0	0	0	0	0
5	311-LPG GAS EQUIPMENT	PLT311	0	0	0	0	0	0
6	320-OTHER EQUIPMENT	PLT320	0	0	0	0	0	0
7	321-LNG EQUIPMENT	PLT321	0	0	0	0	0	0
8	TOTAL PRODUCTION RESERVE		0	0	0	0	0	0
	OTHER STORAGE PLANT							
9	361-STRUCTURES & IMPROVE	PLT361	0	0	0	0	0	0
10	362-GAS HOLDERS	PLT362	0	0	0	0	0	0
11	363-PURIFICATION EQUIPMENT	PLT363	0	0	0	0	0	0
12	TOTAL OTHER STORAGE PLANT		0	0	0	0	0	0

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

DEVELOPMENT OF RATE BASE CON'T-5

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DISTRIBUTION PLANT RESERVE				
1	375-STRUCTURES & IMPROVE	PLT375	691,924	191,923	4,113
2	376-MAINS	PLT376	23,799,826	6,601,498	141,465
3	378-MEAS & REG STATION EQ	PLT378	749,080	207,777	4,453
4	379-MEAS & REG CITY GATE	PLT379	777	215	5
5	380-SERVICES	PLT380	14,877,576	10,042,612	726,661
6	381-METERS	PLT381	1,711,647	993,406	71,881
7	382-METER INSTALLATION	PLT382	4,716,589	2,737,416	198,073
8	383-HOUSE REGULATORS	PLT383	72,288	41,955	3,036
9	386-CONV BURNERS & WAT HEATER	PLT386	1,896,536	526,053	11,273
10	TOTAL DISTRIBUTION PLANT		48,516,242	21,342,855	1,160,959
	GENERAL & COMMON PLT RESERVE				
11	391-OFFICE EQUIPMENT	PLT391	73,614	34,590	2,038
12	392-TRANSPORTATION EQUIP	PLT392	27,428	12,888	759
13	393-STORES EQUIPMENT	PLT393	31,511	13,420	706
14	394-TOOLS, SHOP & GARAGE EQ	PLT394	362,297	154,300	8,119
15	396-POWER OPERATED EQUIP	PLT396	53,184	22,651	1,192
16	397-COMMUNICATION EQUIP	PLT397	628,968	295,540	17,409
17	397-COMM EQ METSCAN - TELEMET	PLT397M	75,320	0	0
18	397-COMM EQUIP - ITRON	PLT397I	1,171,361	853,079	61,727
19	TOTAL GENERAL PLT RESERVE		2,423,683	1,386,468	91,950
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0
21	TOTAL DEPRECIATION RESERVE		51,809,693	23,138,011	1,276,983

DELIVERY SERVICE

DEVELOPMENT OF RATE BASE CON'T-5

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DISTRIBUTION PLANT RESERVE							
1	375-STRUCTURES & IMPROVE	PLT375	114,799	22,943	135,924	42,661	46,938	132,622
2	376-MAINS	PLT376	3,948,698	789,175	4,675,331	1,467,378	1,614,522	4,561,758
3	378-MEAS & REG STATION EQ	PLT378	124,282	24,839	147,152	46,185	50,816	143,578
4	379-MEAS & REG CITY GATE	PLT379	129	26	153	48	53	149
5	380-SERVICES	PLT380	2,645,936	527,037	587,724	253,776	42,203	51,627
6	381-METERS	PLT381	289,514	57,668	168,679	72,834	25,937	31,728
7	382-METER INSTALLATION	PLT382	797,780	158,908	464,808	200,702	71,471	87,431
8	383-HOUSE REGULATORS	PLT383	12,227	2,435	7,124	3,076	1,095	1,340
9	386-CONV BURNERS & WAT HEATER	PLT386	314,660	62,887	372,563	116,931	128,656	363,513
10	TOTAL DISTRIBUTION PLANT		8,248,025	1,645,918	6,559,457	2,203,590	1,981,692	5,373,746
	GENERAL & COMMON PLT RESERVE							
11	391-OFFICE EQUIPMENT	PLT391	12,598	2,536	9,211	3,222	2,599	6,820
12	392-TRANSPORTATION EQUIP	PLT392	4,694	945	3,432	1,200	968	2,541
13	393-STORES EQUIPMENT	PLT393	5,344	1,067	4,433	1,480	1,359	3,701
14	394-TOOLS, SHOP & GARAGE EQ	PLT394	61,444	12,263	50,973	17,015	15,631	42,552
15	396-POWER OPERATED EQUIP	PLT396	9,020	1,800	7,483	2,498	2,295	6,246
16	397-COMMUNICATION EQUIP	PLT397	107,644	21,668	78,703	27,528	22,207	58,269
17	397-COMM EQ METSCAN - TELEMET	PLT397M	1,277	3,830	8,936	1,277	21,702	38,298
18	397-COMM EQUIP - ITRON	PLT397I	187,078	37,151	22,232	9,681	353	61
19	TOTAL GENERAL PLT RESERVE		389,099	81,259	185,404	63,900	67,115	158,488
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
21	TOTAL DEPRECIATION RESERVE		8,785,979	1,757,141	6,853,696	2,305,557	2,079,516	5,612,810

DELIVERY SERVICE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-6				
	ADDITIONS TO NET PLANT				
	WORKING CAPITAL REQUIREMENTS				
	CASH WORKING CAPITAL REQ				
1	PURCHASED GAS		0	0	0
2	OTHER O&M		208,225	96,800	4,649
3	TOTAL CASH WORKING CAP		208,225	96,800	4,649
	MATERIALS & SUPPLIES				
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0
5	OTHER	DISTRPLT	1,574,017	670,364	35,275
6	TOTAL MATERIALS & SUPPLIES		1,574,017	670,364	35,275
7	TOTAL WORKING CAPITAL		1,782,242	767,163	39,924
	PREPAYMENTS				
8	PREPAYMENTS - OTHER	PLANT	0	0	0
9	PREPAYMENTS - PENSION	EXP926	0	0	0
10	PREPAYMENTS - OPEB	EXP926	0	0	0
11	TOTAL PREPAYMENTS		0	0	0
12	TOTAL ADDITIONS TO NET PLT		1,782,242	767,163	39,924

DELIVERY SERVICE

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-6							
	ADDITIONS TO NET PLANT							
	WORKING CAPITAL REQUIREMENTS							
	CASH WORKING CAPITAL REQ							
1	PURCHASED GAS		0	0	0	0	0	0
2	OTHER O&M		36,913	7,904	26,983	9,097	7,858	18,022
3	TOTAL CASH WORKING CAP		36,913	7,904	26,983	9,097	7,858	18,022
	MATERIALS & SUPPLIES							
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0	0
5	OTHER	DISTRPLT	266,946	53,276	221,456	73,924	67,908	184,869
6	TOTAL MATERIALS & SUPPLIES		266,946	53,276	221,456	73,924	67,908	184,869
7	TOTAL WORKING CAPITAL		303,859	61,180	248,439	83,020	75,766	202,891
	PREPAYMENTS							
8	PREPAYMENTS - OTHER	PLANT	0	0	0	0	0	0
9	PREPAYMENTS - PENSION	EXP926	0	0	0	0	0	0
10	PREPAYMENTS - OPEB	EXP926	0	0	0	0	0	0
11	TOTAL PREPAYMENTS		0	0	0	0	0	0
12	TOTAL ADDITIONS TO NET PLT		303,859	61,180	248,439	83,020	75,766	202,891

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

	DEVELOPMENT OF RATE BASE CON'T-7	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEDUCTIONS TO NET PLANT				
1	CUSTOMER DEPOSITS	CUSTDEP	585,560	177,997	5,292
2	CUSTOMER ADVANCES	PLT37680	324,234	133,204	6,595
3	UNCLAIMED FUNDS	PLANT	0	0	0
	ACCUM DEFERRED INCOME TAX				
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	11,585,951	5,004,287	267,142
5	FAS 87 / 106	EXP926	(242,235)	(113,822)	(6,705)
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0
7	BAD DEBT	EXP904	(12,929)	(10,569)	(739)
8	PREPAID PROPERTY TAXES	PLANT	176,863	76,392	4,078
9	DEFERRED RATE CASE COSTS	REVCLAIM	38,005	17,862	1,041
10	REMEDIATION	PSPLT	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	34,546	14,921	797
12	ACCUM NON-CURRENT	PLANT	(3,539)	(1,529)	(82)
13	INSURANCE CLAIM	EXP9245	(4,277)	(2,004)	(118)
14	PLANT ADJUSTMENTS	PLTADDS	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		11,572,385	4,985,539	265,414
16	TOTAL DEDUCTIONS TO NET PLT		12,482,179	5,296,739	277,301
17	TOTAL RATE BASE		83,835,733	35,542,953	1,859,980

DELIVERY SERVICE

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-7							
	DEDUCTIONS TO NET PLANT							
1	CUSTOMER DEPOSITS	CUSTDEP	216,926	46,415	92,253	30,248	3,805	12,625
2	CUSTOMER ADVANCES	PLT37680	55,093	10,998	46,616	15,138	14,922	41,667
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0	0
	ACCUM DEFERRED INCOME TAX							
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	1,962,220	392,112	1,600,983	535,302	491,024	1,332,882
5	FAS 87 / 106	EXP926	(41,457)	(8,345)	(30,311)	(10,602)	(8,553)	(22,441)
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0	0
7	BAD DEBT	EXP904	(820)	(268)	(182)	(351)	0	0
8	PREPAID PROPERTY TAXES	PLANT	29,954	5,986	24,440	8,172	7,496	20,347
9	DEFERRED RATE CASE COSTS	REVCLAIM	6,454	1,296	4,736	1,641	1,361	3,614
10	REMEDIATION	PSPLT	0	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	5,851	1,169	4,774	1,596	1,464	3,974
12	ACCUM NON-CURRENT	PLANT	(599)	(120)	(489)	(164)	(150)	(407)
13	INSURANCE CLAIM	EXP9245	(732)	(147)	(537)	(188)	(152)	(399)
14	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		1,960,869	391,684	1,603,413	535,406	492,490	1,337,569
16	TOTAL DEDUCTIONS TO NET PLT		2,232,888	449,096	1,742,282	580,792	511,217	1,391,862
17	TOTAL RATE BASE		14,070,332	2,807,822	11,874,923	3,958,215	3,687,290	10,034,216

DELIVERY SERVICE

	REVENUES-8	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	GAS OPERATING REVENUES				
1	TOTAL FIRM SALES OF GAS		20,880,273	9,829,635	377,409
2	SPECIAL CONTRACT REVENUES	DISTR	921,208	255,521	5,476
3	TOTAL REVENUE SALES OF GAS		21,801,481	10,085,156	382,885
	OTHER OPERATING REVENUES				
	487-LATE PAYMENT CHARGES				
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	34,177	34,177	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	2,393	0	2,393
6	C&I SMALL - LLF G40	C488G40	7,328	0	0
7	C&I SMALL - HLF G50	C488G50	1,625	0	0
8	C&I MEDIUM - LLF G41	C488G41	3,434	0	0
9	C&I MEDIUM - HLF G51	C488G51	1,720	0	0
10	C&I LARGE - LLF G42	C488G42	672	0	0
11	C&I LARGE - HLF G52	C488G52	1,746	0	0
12	TOTAL ACCOUNT 487		53,094	34,177	2,393
	488-MISC SERVICE REVENUE				
13	UNAUTHORIZED USE OF GAS	REVCLAIM	2,449	1,151	67
14	RECONNECT FEE	CUST488R	97,864	73,218	5,345
15	POOL ADMINISTRATION	CUSTTRAN	1,299	0	0
16	3RD PARTY BILLING	CUSTTRAN	13,132	0	0
17	CUSTOMER TELEMETERING	PLT397M	6,164	0	0
18	WATER HEAT & CONVER BURN REV	PLT386	712,834	197,723	4,237
19	UNH REVENUE	PLT381	(51)	(30)	(2)
20	TOTAL ACCOUNT 488		833,691	272,062	9,647
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0
	OTHER REVENUES				
21	RENTAL INCOME - GRANITE	GENPLT	4,038	1,832	104
22	RENTAL INCOME - USOURCE	GENPLT	37,106	16,833	955
23	RENTAL INCOME - USC	GENPLT	128,068	58,096	3,296
24	TOTAL OTHER REVENUES		169,212	76,761	4,354
25	TOTAL OTHER OPERATING REV		1,055,998	383,000	16,395
26	TOTAL GAS OPERATING REVENUE		22,857,479	10,468,156	399,279

DELIVERY SERVICE

	REVENUES-8	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	GAS OPERATING REVENUES							
1	TOTAL FIRM SALES OF GAS		3,798,947	859,437	2,726,936	896,287	807,031	1,584,589
2	SPECIAL CONTRACT REVENUES	DISTR	152,840	30,546	180,966	56,797	62,493	176,570
3	TOTAL REVENUE SALES OF GAS		3,951,787	889,984	2,907,902	953,084	869,524	1,761,159
	OTHER OPERATING REVENUES							
	487-LATE PAYMENT CHARGES							
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C488G40	7,328	0	0	0	0	0
7	C&I SMALL - HLF G50	C488G50	0	1,625	0	0	0	0
8	C&I MEDIUM - LLF G41	C488G41	0	0	3,434	0	0	0
9	C&I MEDIUM - HLF G51	C488G51	0	0	0	1,720	0	0
10	C&I LARGE - LLF G42	C488G42	0	0	0	0	672	0
11	C&I LARGE - HLF G52	C488G52	0	0	0	0	0	1,746
12	TOTAL ACCOUNT 487		7,328	1,625	3,434	1,720	672	1,746
	488-MISC SERVICE REVENUE							
13	UNAUTHORIZED USE OF GAS	REVCLAIM	416	84	305	106	88	233
14	RECONNECT FEE	CUST488R	16,076	3,225	0	0	0	0
15	POOL ADMINISTRATION	CUSTTRAN	603	139	342	152	23	40
16	3RD PARTY BILLING	CUSTTRAN	6,100	1,407	3,456	1,538	231	401
17	CUSTOMER TELEMETERING	PLT397M	104	313	731	104	1,776	3,134
18	WATER HEAT & CONVER BURN REV	PLT386	118,268	23,637	140,032	43,950	48,357	136,630
19	UNH REVENUE	PLT381	(9)	(2)	(5)	(2)	(1)	(1)
20	TOTAL ACCOUNT 488		141,559	28,804	144,862	45,847	50,473	140,438
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0	0	0	0
	OTHER REVENUES							
21	RENTAL INCOME - GRANITE	GENPLT	689	138	529	182	154	411
22	RENTAL INCOME - USOURCE	GENPLT	6,329	1,270	4,856	1,668	1,417	3,778
23	RENTAL INCOME - USC	GENPLT	21,845	4,383	16,761	5,756	4,892	13,038
24	TOTAL OTHER REVENUES		28,863	5,792	22,146	7,606	6,464	17,226
25	TOTAL OTHER OPERATING REV		177,750	36,220	170,442	55,173	57,609	159,410
26	TOTAL GAS OPERATING REVENUE		4,129,537	926,204	3,078,344	1,008,257	927,133	1,920,568

DELIVERY SERVICE

	OPER & MAINT EXPENSE-9	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	OPERATION & MAINTENANCE EXPENSE				
	LIQUEFIED PROPANE GAS PRODUCTION				
	OPERATION EXPENSE				
1	710-SUPERVISION	TLABPO	0	0	0
2	717-PROPANE EXPENSES	DEMLPG	0	0	0
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	0	0	0
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0
6	735-MISCELLANEOUS	DEMLPG	0	0	0
7	736-RENTS	DEMLPG	0	0	0
8	TOTAL OPERATION EXPENSE		0	0	0
	MAINTENANCE				
9	740-SUPERVISION	TLABPM	0	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	0	0	0
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0	0
12	743-GAS SYS PROD TRAINING	DEMLPG	0	0	0
13	TOTAL MAINTENANCE EXPENSE		0	0	0
14	769-MAINT OF SCADA - PRODUCT	EXP813	1,238	343	7
15	TOTAL MANUF GAS PROD EXP		1,238	343	7

DELIVERY SERVICE

	OPER & MAINT EXPENSE-9	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	OPERATION & MAINTENANCE EXPENSE							
	LIQUEFIED PROPANE GAS PRODUCTION							
	OPERATION EXPENSE							
1	710-SUPERVISION	TLABPO	0	0	0	0	0	0
2	717-PROPANE EXPENSES	DEMLPG	0	0	0	0	0	0
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	0	0	0	0	0	0
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	0	0	0	0	0	0
7	736-RENTS	DEMLPG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		0	0	0	0	0	0
	MAINTENANCE							
9	740-SUPERVISION	TLABPM	0	0	0	0	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	0	0	0	0	0	0
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0	0	0	0	0
12	743-GAS SYS PROD TRAINING	DEMLPG	0	0	0	0	0	0
13	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0	0
14	769-MAINT OF SCADA - PRODUCT	EXP813	205	41	243	76	84	237
15	TOTAL MANUF GAS PROD EXP		205	41	243	76	84	237

DELIVERY SERVICE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	OPER & MAINT EXPENSE CON'T-10				
	PURCHASED GAS SUPPLY EXPENSES				
	PURCHASED GAS SUPPLY				
	804 PURCHASED GAS COSTS				
1	TOTAL DIRECT GAS COSTS	EGAS	0	0	0
2	TOTAL DIRECT GAS COSTS		0	0	0
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	0	0	0
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	124,133	34,431	738
5	TOTAL GAS SUPPLY EXPENSE		124,133	34,431	738
6	TOTAL PRODUCTION EXPENSE		125,371	34,775	745
			125,371		
	TRANSMISSION EXPENSES				
7	851-SYS CONTROL & LOAD DISTR	DISTR	244,750	67,888	1,455
8	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0
9	852-COMMUNICATION SYSTEM EXP	DISTR	46,604	12,927	277
10	856-MAINS EXPENSE	DISTR	0	0	0
11	857-T&D OPER MEAS & REGUL STNQ	DISTR	129	36	1
12	TOTAL TRANSMISSION EXPENSES		291,483	80,850	1,733

DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-10	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	PURCHASED GAS SUPPLY EXPENSES							
	PURCHASED GAS SUPPLY							
	804 PURCHASED GAS COSTS							
1	TOTAL DIRECT GAS COSTS	EGAS	0	0	0	0	0	0
2	TOTAL DIRECT GAS COSTS		0	0	0	0	0	0
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	0	0	0	0	0	0
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	20,595	4,116	24,385	7,653	8,421	23,793
5	TOTAL GAS SUPPLY EXPENSE		20,595	4,116	24,385	7,653	8,421	23,793
6	TOTAL PRODUCTION EXPENSE		20,801	4,157	24,628	7,730	8,505	24,030
	TRANSMISSION EXPENSES							
7	851-SYS CONTROL & LOAD DISTR	DISTR	40,607	8,116	48,080	15,090	16,603	46,912
8	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0	0	0	0
9	852-COMMUNICATION SYSTEM EXP	DISTR	7,732	1,545	9,155	2,873	3,161	8,933
10	856-MAINS EXPENSE	DISTR	0	0	0	0	0	0
11	857-T&D OPER MEAS & REGUL STNQ	DISTR	21	4	25	8	9	25
12	TOTAL TRANSMISSION EXPENSES		48,361	9,665	57,260	17,971	19,773	55,869

DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-11	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DISTRIBUTION EXPENSES				
	OPERATION EXPENSE				
1	870-SUPER & ENGINEERING	TLABDO	24,186	11,888	749
2	857-MEAS & REG STA EQUIP	PLT378	0	0	0
3	874-MAINS & SERVICE EXPENSE	PLT37680	574,155	235,878	11,679
4	875-REGULAT STATION EXPENSE	PLT378	145,645	40,398	866
5	878-METER & HOUSE REG EXP	PLT3813	954,525	553,988	40,085
6	879-CUSTOMER INSTALL EXP	PLT3803	45,049	29,017	2,100
7	880-OTHER EXPENSES	EXP8519	353,543	176,688	11,254
8	882-METERING SYS GAS TRAINING	PLT381	70,114	40,693	2,944
9	TOTAL OPERATION EXPENSE		2,167,217	1,088,551	69,676
	MAINTENANCE				
10	885-SUPERVISION	TLABDM	71,438	23,048	775
11	886-MAINT STRUCT & IMPROVE	PLT375	13,831	3,836	82
12	887-MAINTENANCE OF MAINS	PLT376	207,686	57,607	1,234
13	889-MT OF MEAS & REG STA EQ	PLT378	14,309	3,969	85
14	890-MT OF REG EQ (INDUST)	PLT378	1,341	372	8
15	891-MT OF REG EQ (CITY GATE)	PLT378	18,251	5,062	108
16	891-MAIN DISTRI SCADA	EXP851	11,731	3,254	70
17	892-MAINTENANCE OF SERVICES	PLT380	115,222	77,777	5,628
18	893-MAINT METER & HOUSE REG	PLT3813	21,256	12,336	893
19	894-T&D MAINT SYSTEM EQUIP	DISTR	3,840	1,065	23
20	894-MNT WAT HTERS & CONV BURN	PLT386	232,032	64,360	1,379
21	894-MAINT OF RENTED CONV BURN	PLT386	1,646	457	10
22	TOTAL MAINTENANCE EXPENSE		712,582	253,143	10,295
23	586-INTERVAL DATA	DISTR	0	0	0
24	LABOR MUTUAL AID WORKERS	DISTLAB	40,283	18,724	1,119
25	TOTAL DISTRIBITION EXPENSES		2,920,082	1,360,418	81,090

DELIVERY SERVICE

OPER & MAINT EXPENSE CON'T-11

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DISTRIBUTION EXPENSES							
	OPERATION EXPENSE							
1	870-SUPER & ENGINEERING	TLABDO	4,088	815	3,006	1,115	751	1,775
2	857-MEAS & REG STA EQUIP	PLT378	0	0	0	0	0	0
3	874-MAINS & SERVICE EXPENSE	PLT37680	97,559	19,475	82,549	26,806	26,424	73,785
4	875-REGULAT STATION EXPENSE	PLT378	24,164	4,829	28,611	8,980	9,880	27,916
5	878-METER & HOUSE REG EXP	PLT3813	161,452	32,159	94,066	40,617	14,464	17,694
6	879-CUSTOMER INSTALL EXP	PLT3803	7,884	1,570	2,648	1,143	309	378
7	880-OTHER EXPENSES	EXP8519	59,849	11,933	42,744	15,945	10,503	24,628
8	882-METERING SYS GAS TRAINING	PLT381	11,859	2,362	6,910	2,984	1,062	1,300
9	TOTAL OPERATION EXPENSE		366,855	73,144	260,533	97,590	63,393	147,475
	MAINTENANCE							
10	885-SUPERVISION	TLABDM	11,947	2,387	12,766	4,047	4,317	12,152
11	886-MAINT STRUCT & IMPROVE	PLT375	2,295	459	2,717	853	938	2,651
12	887-MAINTENANCE OF MAINS	PLT376	34,458	6,887	40,799	12,805	14,089	39,807
13	889-MT OF MEAS & REG STA EQ	PLT378	2,374	474	2,811	882	971	2,743
14	890-MT OF REG EQ (INDUST)	PLT378	222	44	263	83	91	257
15	891-MT OF REG EQ (CITY GATE)	PLT378	3,028	605	3,585	1,125	1,238	3,498
16	891-MAIN DISTRI SCADA	EXP851	1,946	389	2,305	723	796	2,249
17	892-MAINTENANCE OF SERVICES	PLT380	20,492	4,082	4,552	1,965	327	400
18	893-MAINT METER & HOUSE REG	PLT3813	3,595	716	2,095	904	322	394
19	894-T&D MAINT SYSTEM EQUIP	DISTR	637	127	754	237	261	736
20	894-MNT WAT HTERS & CONV BURN	PLT386	38,497	7,694	45,581	14,306	15,740	44,474
21	894-MAINT OF RENTED CONV BURN	PLT386	273	55	323	101	112	315
22	TOTAL MAINTENANCE EXPENSE		119,765	23,919	118,551	38,032	39,201	109,676
23	586-INTERVAL DATA	DISTR	0	0	0	0	0	0
24	LABOR MUTUAL AID WORKERS	DISTLAB	6,797	1,356	5,353	1,925	1,437	3,572
25	TOTAL DISTRIBITION EXPENSES		493,416	98,419	384,436	137,548	104,031	260,724

DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-12	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	CUSTOMER ACCOUNT				
1	901-SUPERVISION	TLABCA	0	0	0
2	902-METER READING EXPENSE	CUST902	103,865	74,136	5,364
3	903-CUST RECORDS & COLLECT	CUST903	1,393,012	898,153	65,385
	904-UNCOLLECTIBLE ACCTS				
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	102,497	102,497	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	7,165	0	7,165
6	C&I SMALL - LLF G40	C904G40	7,955	0	0
7	C&I SMALL - HLF G50	C904G50	2,596	0	0
8	C&I MEDIUM - LLF G41	C904G41	1,763	0	0
9	C&I MEDIUM - HLF G51	C904G51	3,403	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	0	0	0
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	99,992	81,743	5,714
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	0	0	0
15	TOTAL ACCOUNT 904		225,371	184,240	12,879
16	TOTAL CUSTOMER ACCTS EXP		1,722,249	1,156,529	83,629
			1,722,249		
	CUSTOMER SERVICES & INFO EXP				
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	1,980	979	59
19	TOT CUST SERV & INFO EXP		1,980	979	59

DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-12	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	CUSTOMER ACCOUNT							
1	901-SUPERVISION	TLABCA	0	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	16,293	3,334	2,178	876	627	1,058
3	903-CUST RECORDS & COLLECT	CUST903	269,126	56,295	65,338	28,661	3,868	6,185
	904-UNCOLLECTIBLE ACCTS							
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C904G40	7,955	0	0	0	0	0
7	C&I SMALL - HLF G50	C904G50	0	2,596	0	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	0	0	1,763	0	0	0
9	C&I MEDIUM - HLF G51	C904G51	0	0	0	3,403	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	0	0	0	0	0	0
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	6,345	2,071	1,406	2,714	0	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	0	0	0	0	0	0
15	TOTAL ACCOUNT 904		14,300	4,667	3,169	6,117	0	0
16	TOTAL CUSTOMER ACCTS EXP		299,719	64,295	70,685	35,655	4,495	7,243
	CUSTOMER SERVICES & INFO EXP							
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	308	68	204	78	71	213
19	TOT CUST SERV & INFO EXP		308	68	204	78	71	213

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-13	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ADMINISTRATIVE & GENERAL EXPENSE				
1	920-ADMIN & GENERAL SALARY	LABOR	17,050	8,012	472
2	921-OFFICE SUPPLIES & EXP	LABOR	333,656	156,779	9,235
3	923-OUTSIDE SERV EMPLOYED	LABOR	103,261	48,520	2,858
4	923-OUTSIDE SERV IRP	GASCOSTS	0	0	0
5	923-OUTSIDE SERV PEN & PBOP	LABOR	(471,238)	(221,426)	(13,043)
6	923-OUTSIDE SERV UNITIL	LABOR	2,649,406	1,244,906	73,332
7	923-AUDIT FEES ADJUSTMENT	LABOR	3,848	1,808	107
8	924-PROPERTY INSURANCE	PLANT	6,243	2,696	144
9	925-INJURIES & DAMAGES	LABOR	181,596	85,329	5,026
10	PROPERTY & LIABILITY INSUR ADJ	EXP9245	48,796	22,867	1,343
11	926-EMPLOYED PENSION & BENF	LABOR	1,341,282	630,243	37,125
12	PENSION PBOP & 401K ADJ	LABOR	129,934	61,054	3,596
13	MEDICAL & DENTAL ADJUSTMENT	LABOR	71,415	33,557	1,977
14	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0
15	928-REGULATORY COMM EXPENSE	REVCLAIM	107,599	50,572	2,947
16	PUC ASSESSMENT ADJUSTMENT	REVCLAIM	55,248	25,966	1,513
17	GAS SUPPLY LEGAL COST ACCT 928	GASCOSTS	0	0	0
18	930-MISC GEN EXP & EEI ADJ	LABOR	148,827	69,931	4,119
19	BOARD OF DIRECTOR FEES ADJ	LABOR	0	0	0
20	POSTAGE ADJUSTMENT	EXP903	3,343	2,156	157
21	CUT OFF EXEMPT CUSTOMER BAL	EXP904B	0	0	0
22	BANKING & COMMITMENT FEE ADJ	LABOR	(13,768)	(6,469)	(381)
23	931-RENTS	LABOR	13,933	6,547	386
24	TOTAL OPERATION EXPENSE		4,730,431	2,223,046	130,912
	MAINTENANCE				
25	932-ERC COSTS	PSPLT	0	0	0
26	935-MAINT OF GENERAL PLT	GENPLT	27,214	12,345	700
27	TOTAL ADMIN & GEN EXPENSE		4,757,645	2,235,391	131,612
28	WAGE ADJ & INCENTIVE COMP	OMLAB	351,594	173,502	10,725
29	OTHER ADJUSTMENTS	OMLAB	0	0	0
30	TOTAL GAS O & M EXPENSE		10,170,402	5,042,444	309,592

DELIVERY SERVICE

	OPER & MAINT EXPENSE CON'T-13	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	ADMINISTRATIVE & GENERAL EXPENSE							
1	920-ADMIN & GENERAL SALARY	LABOR	2,918	587	2,134	746	602	1,580
2	921-OFFICE SUPPLIES & EXP	LABOR	57,103	11,495	41,751	14,603	11,781	30,910
3	923-OUTSIDE SERV EMPLOYED	LABOR	17,672	3,557	12,921	4,519	3,646	9,566
4	923-OUTSIDE SERV IRP	GASCOSTS	0	0	0	0	0	0
5	923-OUTSIDE SERV PEN & PBOP	LABOR	(80,649)	(16,234)	(58,966)	(20,624)	(16,638)	(43,656)
6	923-OUTSIDE SERV UNITIL	LABOR	453,429	91,274	331,523	115,954	93,544	245,446
7	923-AUDIT FEES ADJUSTMENT	LABOR	659	133	481	168	136	356
8	924-PROPERTY INSURANCE	PLANT	1,057	211	863	288	265	718
9	925-INJURIES & DAMAGES	LABOR	31,079	6,256	22,723	7,948	6,412	16,823
10	PROPERTY & LIABILITY INSUR ADJ	EXP9245	8,348	1,680	6,127	2,140	1,734	4,557
11	926-EMPLOYED PENSION & BENF	LABOR	229,552	46,208	167,836	58,703	47,357	124,259
12	PENSION PBOP & 401K ADJ	LABOR	22,237	4,476	16,259	5,687	4,588	12,037
13	MEDICAL & DENTAL ADJUSTMENT	LABOR	12,222	2,460	8,936	3,126	2,521	6,616
14	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0	0
15	928-REGULATORY COMM EXPENSE	REVCLAIM	18,271	3,670	13,409	4,645	3,853	10,232
16	PUC ASSESSMENT ADJUSTMENT	REVCLAIM	9,381	1,885	6,885	2,385	1,978	5,254
17	GAS SUPPLY LEGAL COST ACCT 928	GASCOSTS	0	0	0	0	0	0
18	930-MISC GEN EXP & EEI ADJ	LABOR	25,471	5,127	18,623	6,514	5,255	13,788
19	BOARD OF DIRECTOR FEES ADJ	LABOR	0	0	0	0	0	0
20	POSTAGE ADJUSTMENT	EXP903	646	135	157	69	9	15
21	CUT OFF EXEMPT CUSTOMER BAL	EXP904B	0	0	0	0	0	0
22	BANKING & COMMITMENT FEE ADJ	LABOR	(2,356)	(474)	(1,723)	(603)	(486)	(1,275)
23	931-RENTS	LABOR	2,385	480	1,743	610	492	1,291
24	TOTAL OPERATION EXPENSE		809,425	162,926	591,681	206,878	167,047	438,517
	MAINTENANCE							
25	932-ERC COSTS	PSPLT	0	0	0	0	0	0
26	935-MAINT OF GENERAL PLT	GENPLT	4,642	931	3,562	1,223	1,040	2,770
27	TOTAL ADMIN & GEN EXPENSE		814,067	163,858	595,242	208,101	168,087	441,287
28	WAGE ADJ & INCENTIVE COMP	OMLAB	60,465	12,226	41,060	14,785	10,936	27,894
29	OTHER ADJUSTMENTS	OMLAB	0	0	0	0	0	0
30	TOTAL GAS O & M EXPENSE		1,737,136	352,689	1,173,516	421,867	315,899	817,259

DELIVERY SERVICE

DEPRECIATION & AMORTIZATION-14

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEPRECIATION & AMORTIZATION EXPENSE				
	AMORTIZATION EXPENSE				
1	INTANGIBLE AMORTIZATION	PLANT	(922,685)	(398,533)	(21,275)
2	ACCT 303.2 & 303.3 COM SOFT & ADJ	PLT303	390,683	183,575	10,814
3	TRANSITION & TRANACTION AMORT	PLANT	577,010	249,226	13,304
6	FAS 109 NET REG ASSET AMORT	REVCLAIM	8,383	3,940	230
7	AMORT INVESTMENT TAX CREDIT	PLANT	(12,593)	(5,439)	(290)
8	SUPPLY BAD DEBT AMORT	E904GAS	0	0	0
9	NH RATE CASE COSTS AMORT	REVCLAIM	0	0	0
10	DG 08-048 & DG 08-079 SETTLE ADJ	REVCLAIM	333,914	156,939	9,145
11	TOTAL AMORTIZATION EXPENSE		374,712	189,708	11,927
	DEPRECIATION EXPENSE				
	PRODUCTION PLANT EXP				
12	305-STRUCTURES	PLT305	0	0	0
13	311-LPG GAS EQUIPMENT	PLT311	0	0	0
14	361-STRUCTURES & IMPROVE	PLT361	0	0	0
15	362-GAS HOLDERS	PLT362	0	0	0
16	TOTAL PRODUCTION PLANT		0	0	0

DELIVERY SERVICE

DEPRECIATION & AMORTIZATION-14

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEPRECIATION & AMORTIZATION EXPENSE							
	AMORTIZATION EXPENSE							
1	INTANGIBLE AMORTIZATION	PLANT	(156,268)	(31,227)	(127,499)	(42,630)	(39,104)	(106,148)
2	ACCT 303.2 & 303.3 COM SOFT & ADJ	PLT303	66,863	13,459	48,887	17,099	13,794	36,194
3	TRANSITION & TRANACTION AMORT	PLANT	97,724	19,528	79,733	26,659	24,454	66,381
6	FAS 109 NET REG ASSET AMORT	REVCLAIM	1,423	286	1,045	362	300	797
7	AMORT INVESTMENT TAX CREDIT	PLANT	(2,133)	(426)	(1,740)	(582)	(534)	(1,449)
8	SUPPLY BAD DEBT AMORT	E904GAS	0	0	0	0	0	0
9	NH RATE CASE COSTS AMORT	REVCLAIM	0	0	0	0	0	0
10	DG 08-048 & DG 08-079 SETTLE ADJ	REVCLAIM	56,701	11,391	41,611	14,416	11,956	31,755
11	TOTAL AMORTIZATION EXPENSE		64,310	13,011	42,036	15,324	10,867	27,529
	DEPRECIATION EXPENSE							
	PRODUCTION PLANT EXP							
12	305-STRUCTURES	PLT305	0	0	0	0	0	0
13	311-LPG GAS EQUIPMENT	PLT311	0	0	0	0	0	0
14	361-STRUCTURES & IMPROVE	PLT361	0	0	0	0	0	0
15	362-GAS HOLDERS	PLT362	0	0	0	0	0	0
16	TOTAL PRODUCTION PLANT		0	0	0	0	0	0

DELIVERY SERVICE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEPRECIATION & AMORTIZATION-15				
	DISTRIBUTION EXPENSE				
1	375-STRUCTURES & IMPROVE	PLT375	8,660	2,402	51
2	376-MAINS	PLT376	2,062,416	572,064	12,259
3	378.2-MEAS & REG STATION EQ	PLT378	47,080	13,059	280
4	379-MEAS & REG CITY GATE	PLT379	446	124	3
5	380-SERVICES	PLT380	1,361,334	918,923	66,491
6	381-METERS	PLT381	77,203	44,807	3,242
7	382-METER INSTALLATION	PLT382	474,074	275,143	19,909
8	383-HOUSE REGULATORS	PLT383	12,151	7,052	510
9	386-OTHER PROP CUST PREM	PLT386	70,664	19,600	420
10	TOTAL DISTRIBUTION PLANT		4,114,028	1,853,175	103,165
	GENERAL & COMMON PLANT EXP				
11	391-OFFICE EQUIPMENT	PLT391	16,279	7,649	451
12	393-STORES EQUIPMENT	PLT393	0	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	36,244	15,436	812
14	396-POWER OPERATED EQUIP	PLT396	4,185	1,782	94
15	397-COMMUNICATION EQUIP	PLT397	108,152	50,818	2,993
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0
17	397-COMM EQUIP - ITRON	PLT397I	178,498	129,997	9,406
18	BLDG OVERHEAD CLEARING	LABOR	0	0	0
19	TOTAL GEN & COMMON EXP		343,358	205,683	13,756
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0
21	TOTAL DEPR & AMORT EXPENSE		4,832,098	2,248,566	128,849

DELIVERY SERVICE

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEPRECIATION & AMORTIZATION-15							
	DISTRIBUTION EXPENSE							
1	375-STRUCTURES & IMPROVE	PLT375	1,437	287	1,701	534	587	1,660
2	376-MAINS	PLT376	342,181	68,387	405,149	127,158	139,909	395,307
3	378.2-MEAS & REG STATION EQ	PLT378	7,811	1,561	9,249	2,903	3,194	9,024
4	379-MEAS & REG CITY GATE	PLT379	74	15	88	27	30	85
5	380-SERVICES	PLT380	242,110	48,225	53,778	23,221	3,862	4,724
6	381-METERS	PLT381	13,058	2,601	7,608	3,285	1,170	1,431
7	382-METER INSTALLATION	PLT382	80,186	15,972	46,719	20,173	7,184	8,788
8	383-HOUSE REGULATORS	PLT383	2,055	409	1,197	517	184	225
9	386-OTHER PROP CUST PREM	PLT386	11,724	2,343	13,882	4,357	4,794	13,544
10	TOTAL DISTRIBUTION PLANT		700,637	139,801	539,371	182,175	160,914	434,789
	GENERAL & COMMON PLANT EXP							
11	391-OFFICE EQUIPMENT	PLT391	2,786	561	2,037	712	575	1,508
12	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	6,147	1,227	5,099	1,702	1,564	4,257
14	396-POWER OPERATED EQUIP	PLT396	710	142	589	197	181	492
15	397-COMMUNICATION EQUIP	PLT397	18,509	3,726	13,533	4,733	3,819	10,019
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0	0	0	0
17	397-COMM EQUIP - ITRON	PLT397I	28,508	5,661	3,388	1,475	54	9
18	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0	0
19	TOTAL GEN & COMMON EXP		56,660	11,316	24,646	8,820	6,191	16,285
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
21	TOTAL DEPR & AMORT EXPENSE		821,607	164,128	606,053	206,319	177,972	478,603

DELIVERY SERVICE

STATE & FED TAXES & OTHER EXP-16

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	TAXES OTHER THAN INCOME				
	FEDERAL TAXES				
1	UNEMPLOYMENT	LABOR	1,867	877	52
2	FICA	LABOR	241,858	113,645	6,694
3	FICA ADJUSTMENT	LABOR	0	0	0
4	TOTAL FEDERAL TAXES		243,725	114,522	6,746
	STATE TAXES				
5	UNEMPLOYMENT	LABOR	8,435	3,963	233
6	PROPERTY TAX	PLANT	2,327,011	1,005,099	53,655
7	PROPERTY TAX ADJUST	PLANT	483,755	208,947	11,154
8	PLANT ADJUSTMENT	PLTADDS	0	0	0
9	TOTAL STATE TAXES		2,819,200	1,218,009	65,042
10	PAYROLL TAXES CAPITALIZED	LABOR	(95,518)	(44,882)	(2,644)
11	PAYROLL TAXES ADJUSTMENT	LABOR	24,519	11,521	679
12	TAXES - OTHER	PLANT	0	0	0
13	TOTAL TAXES OTHER THAN INC		2,991,926	1,299,170	69,823
14	TOTAL INCOME TAX EXPENSE		782,985	283,377	(65,745)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	18,239	5,544	165
16	TOTAL EXPENSES		18,795,650	8,879,102	442,683

DELIVERY SERVICE

STATE & FED TAXES & OTHER EXP-16

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	TAXES OTHER THAN INCOME							
	FEDERAL TAXES							
1	UNEMPLOYMENT	LABOR	319	64	234	82	66	173
2	FICA	LABOR	41,392	8,332	30,264	10,585	8,539	22,406
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0	0
4	TOTAL FEDERAL TAXES		41,712	8,396	30,498	10,667	8,605	22,579
	STATE TAXES							
5	UNEMPLOYMENT	LABOR	1,444	291	1,055	369	298	781
6	PROPERTY TAX	PLANT	394,107	78,755	321,554	107,514	98,621	267,706
7	PROPERTY TAX ADJUST	PLANT	81,930	16,372	66,847	22,351	20,502	55,653
8	PLANT ADJUSTMENT	PLTADDS	0	0	0	0	0	0
9	TOTAL STATE TAXES		477,480	95,417	389,456	130,234	119,421	324,140
10	PAYROLL TAXES CAPITALIZED	LABOR	(16,347)	(3,291)	(11,952)	(4,180)	(3,372)	(8,849)
11	PAYROLL TAXES ADJUSTMENT	LABOR	4,196	845	3,068	1,073	866	2,271
12	TAXES - OTHER	PLANT	0	0	0	0	0	0
13	TOTAL TAXES OTHER THAN INC		507,041	101,368	411,069	137,794	125,519	340,142
14	TOTAL INCOME TAX EXPENSE		228,422	83,586	181,320	40,179	67,793	(35,946)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	6,757	1,446	2,873	942	119	393
16	TOTAL EXPENSES		3,300,963	703,217	2,374,831	807,100	687,302	1,600,452

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

	INCOME TAXES-17	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	FEDERAL & STATE TAX CALCULAT				
1	OPERATING REVENUES		22,857,479	10,468,156	399,279
	OPERATING EXPENSES				
2	OPERATION & MAINTENANCE EXP		10,170,402	5,042,444	309,592
3	DEPRECIATION & AMORTIZATION		4,832,098	2,248,566	128,849
4	TAXES OTHER THAN INCOME		2,991,926	1,299,170	69,823
5	INTEREST ON CUSTOMER DEPOSITS		18,239	5,544	165
6	PLUS: OTHER	PLANT	0	0	0
7	OPERATING INC BEFORE FED TAX		4,844,813	1,872,432	(109,150)
	LESS:				
8	INTEREST EXPENSE		2,816,881	1,194,243	62,495
9	OTHER ADJ	PLANT	0	0	0
10	NET OPERATING INC BEFORE TXS		2,027,933	678,189	(171,645)
	PERMANENT ITEMS				
11	DRUG SUBDIDIES	LABOR	(14,928)	(7,014)	(413)
12	LOBBYING	REVCLAIM	52,766	24,800	1,445
13	STATE REGUL ASSET AMORT	REVCLAIM	8,383	3,940	230
14	UNALLOWABLE MEALS	REVCLAIM	223	105	6
15	TOTAL PERMANENT ITEMS		46,444	21,830	1,268
	TEMPORY DIFFERENCES				
16	ACCRUED REVENUE	REVCLAIM	4,594,702	2,159,504	125,831
17	BAD DEBT	EXP904	(42)	(35)	(2)
18	DEFERRED RATE CASE	REVCLAIM	487,888	229,307	13,361
19	INSURANCE CLAIM RESERVE	EXP9245	430	202	12
20	FASB 87-PENSIONS	LABOR	(422,480)	(198,515)	(11,694)
21	PREPAID PROPERTY TAXES	PLANT	13,225	5,712	305
22	REMEDIATION	PSPLT	0	0	0
23	PBOP SFAS 106	LABOR	371,455	174,540	10,281
24	ACQUISITION COSTS	PLANT	(345,675)	(149,306)	(7,970)
25	TRANSITION COSTS	PLANT	0	0	0
26	UTILITY PLANT DIFFERENCES	PLANT	(5,205,193)	(2,248,264)	(120,018)
27	TOTAL TEMPORARY DIFF		(505,688)	(26,855)	10,106
	INVESTMENT TAX CREDIT AMORT				
28	UNAMORTIZED ITC	PLANT	(12,593)	(5,439)	(290)
	FEDERAL AND STATE TAX DIFF				
29	TAX DEPRECIATION	PLANT	3,145,653	1,358,693	72,531
30	STATE TAXABLE BASE INCOME		4,701,749	2,026,418	(88,031)

DELIVERY SERVICE

	INCOME TAXES-17	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	FEDERAL & STATE TAX CALCULAT							
1	OPERATING REVENUES		4,129,537	926,204	3,078,344	1,008,257	927,133	1,920,568
	OPERATING EXPENSES							
2	OPERATION & MAINTENANCE EXP		1,737,136	352,689	1,173,516	421,867	315,899	817,259
3	DEPRECIATION & AMORTIZATION		821,607	164,128	606,053	206,319	177,972	478,603
4	TAXES OTHER THAN INCOME		507,041	101,368	411,069	137,794	125,519	340,142
5	INTEREST ON CUSTOMER DEPOSITS		6,757	1,446	2,873	942	119	393
6	PLUS: OTHER	PLANT	0	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX		1,056,996	306,573	884,832	241,336	307,624	284,171
	LESS:							
8	INTEREST EXPENSE		472,763	94,343	398,997	132,996	123,893	337,150
9	OTHER ADJ	PLANT	0	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS		584,232	212,230	485,835	108,340	183,731	(52,979)
	PERMANENT ITEMS							
11	DRUG SUBDIDIES	LABOR	(2,555)	(514)	(1,868)	(653)	(527)	(1,383)
12	LOBBYING	REVCLAIM	8,960	1,800	6,576	2,278	1,889	5,018
13	STATE REGUL ASSET AMORT	REVCLAIM	1,423	286	1,045	362	300	797
14	UNALLOWABLE MEALS	REVCLAIM	38	8	28	10	8	21
15	TOTAL PERMANENT ITEMS		7,867	1,579	5,780	1,996	1,670	4,453
	TEMPORY DIFFERENCES							
16	ACCRUED REVENUE	REVCLAIM	780,213	156,736	572,578	198,370	164,522	436,948
17	BAD DEBT	EXP904	(3)	(1)	(1)	(1)	0	0
18	DEFERRED RATE CASE	REVCLAIM	82,847	16,643	60,799	21,064	17,470	46,397
19	INSURANCE CLAIM RESERVE	EXP9245	74	15	54	19	15	40
20	FASB 87-PENSIONS	LABOR	(72,305)	(14,555)	(52,865)	(18,490)	(14,917)	(39,139)
21	PREPAID PROPERTY TAXES	PLANT	2,240	448	1,828	611	561	1,521
22	REMEDIATION	PSPLT	0	0	0	0	0	0
23	PBOP SFAS 106	LABOR	63,572	12,797	46,480	16,257	13,115	34,412
24	ACQUISITION COSTS	PLANT	(58,544)	(11,699)	(47,766)	(15,971)	(14,650)	(39,767)
25	TRANSITION COSTS	PLANT	0	0	0	0	0	0
26	UTILITY PLANT DIFFERENCES	PLANT	(881,562)	(176,163)	(719,270)	(240,494)	(220,601)	(598,821)
27	TOTAL TEMPORARY DIFF		(83,468)	(15,779)	(138,163)	(38,635)	(54,486)	(158,409)
	INVESTMENT TAX CREDIT AMORT							
28	UNAMORTIZED ITC	PLANT	(2,133)	(426)	(1,740)	(582)	(534)	(1,449)
	FEDERAL AND STATE TAX DIFF							
29	TAX DEPRECIATION	PLANT	532,754	106,461	434,676	145,338	133,316	361,885
30	STATE TAXABLE BASE INCOME		1,039,252	304,065	786,389	216,456	263,698	153,502

DELIVERY SERVICE

	INCOME TAXES CON'T-18	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	STATE TAXABLE BASE INCOME		4,701,749	2,026,418	(88,031)
2	STATE INCOME TAX @ 8.50%		399,649	172,246	(7,483)
3	ST TAX ADJ LOBBING & PENALTIES	REVCLAIM	(4,485)	(2,108)	(123)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	0	0	0
5	TOTAL STATE TAX EXPENSE		395,164	170,138	(7,605)
6	FED TAX INC BEF FED & STA TAX DIFF		4,302,101	1,854,172	(80,548)
7	LESS: FEDERAL AND STATE TAX DIFF		3,145,653	1,358,693	72,531
8	FEDERAL TAXABLE INCOME BASE		1,156,447	495,479	(153,079)
9	FED TAX ADJ LOBBING & PENALTIES	REVCLAIM	(16,415)	(7,715)	(450)
10	FEDERAL INCOME TAX @ 34.00%		376,777	160,748	(52,496)
	TOT DEF FEDERAL & STATE INC TAX				
10	ACCELERATED DEPRECIATION	PLANT	2,090,292	902,854	48,197
11	PBOP	LABOR	(245,615)	(115,410)	(6,798)
12	PENSION	LABOR	423,189	198,848	11,713
13	BAD DEBTS EXPENSE	EXP904	17	14	1
14	ACCRUED REVENUE	REVCLAIM	(1,819,963)	(855,380)	(49,842)
15	PREPAID PROPERTY TAXES	PLANT	(5,239)	(2,263)	(121)
16	DEFERRED RATE CASE	REVCLAIM	25,115	11,804	688
17	REMEDIATION	PSPLT	0	0	0
18	TRANSITION COSTS	PLANT	(330,698)	(142,837)	(7,625)
19	TRANSACTION COSTS	PLANT	(123,916)	(53,523)	(2,857)
20	INSURANCE CLAIM RESERVE	EXP9245	(170)	(80)	(5)
21	DEF FED & STATE FLOW THRU DIFF	DEFTAX	(1,968)	8,464	1,005
22	TOTAL DEFERRED INCOME TAXES		11,045	(47,508)	(5,644)
23	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	0	0	0
24	TOTAL INCOME TAX EXPENSE		782,985	283,377	(65,745)
25	NET INCOME AFTER TAX		4,061,828	1,589,055	(43,404)

EFFECTIVE STATE TAX RATE	8.50%
FEDERAL TAX RATE - CURRENT	34.00%
1 - INCREMENTAL TAX RATE	0.60390
INCREMENTAL TAX RATE	0.39610
EFFECTIVE INCREMENTAL FEDERAL RATE	0.31110
FACTOR FOR TAXABLE BASIS	1.65590
INTEREST EXPENSE PERCENTAGE	3.3600%
PURCH GAS WORKING CAPITAL %	0.0000%
OTHER O&M WORKING CAPITAL %	1.2600%

DELIVERY SERVICE

	INCOME TAXES CON'T-18	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	STATE TAXABLE BASE INCOME		1,039,252	304,065	786,389	216,456	263,698	153,502
2	STATE INCOME TAX @ 8.50%		88,336	25,846	66,843	18,399	22,414	13,048
3	ST TAX ADJ LOBBING & PENALTIES	REVCLAIM	(762)	(153)	(559)	(194)	(161)	(427)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	0	0	0	0	0	0
5	TOTAL STATE TAX EXPENSE		87,575	25,693	66,284	18,205	22,254	12,621
6	FED TAX INC BEF FED & STA TAX DIFF		950,916	278,219	719,546	198,058	241,284	140,455
7	LESS: FEDERAL AND STATE TAX DIFF		532,754	106,461	434,676	145,338	133,316	361,885
8	FEDERAL TAXABLE INCOME BASE		418,162	171,759	284,869	52,720	107,968	(221,430)
9	FED TAX ADJ LOBBING & PENALTIES	REVCLAIM	(2,787)	(560)	(2,046)	(709)	(588)	(1,561)
10	FEDERAL INCOME TAX @ 34.00%		139,388	57,838	94,810	17,216	36,121	(76,847)
	TOT DEF FEDERAL & STATE INC TAX							
10	ACCELERATED DEPRECIATION	PLANT	354,016	70,743	288,843	96,577	88,589	240,473
11	PBOP	LABOR	(42,035)	(8,462)	(30,734)	(10,750)	(8,672)	(22,754)
12	PENSION	LABOR	72,426	14,579	52,954	18,521	14,942	39,205
13	BAD DEBTS EXPENSE	EXP904	1	0	0	0	0	0
14	ACCRUED REVENUE	REVCLAIM	(309,042)	(62,083)	(226,798)	(78,574)	(65,167)	(173,075)
15	PREPAID PROPERTY TAXES	PLANT	(887)	(177)	(724)	(242)	(222)	(603)
16	DEFERRED RATE CASE	REVCLAIM	4,265	857	3,130	1,084	899	2,388
17	REMEDIATION	PSPLT	0	0	0	0	0	0
18	TRANSITION COSTS	PLANT	(56,008)	(11,192)	(45,697)	(15,279)	(14,015)	(38,044)
19	TRANSACTION COSTS	PLANT	(20,987)	(4,194)	(17,123)	(5,725)	(5,252)	(14,256)
20	INSURANCE CLAIM RESERVE	EXP9245	(29)	(6)	(21)	(7)	(6)	(16)
21	DEF FED & STATE FLOW THRU DIFF	DEFTAX	(260)	(10)	(3,604)	(848)	(1,678)	(5,039)
22	TOTAL DEFERRED INCOME TAXES		1,459	56	20,226	4,758	9,418	28,280
23	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	0	0	0	0	0	0
24	TOTAL INCOME TAX EXPENSE		228,422	83,586	181,320	40,179	67,793	(35,946)
25	NET INCOME AFTER TAX		828,574	222,987	703,512	201,157	239,831	320,117

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST EXPENSE PERCENTAGE
PURCH GAS WORKING CAPITAL %
OTHER O&M WORKING CAPITAL %

DELIVERY SERVICE

DEVELOPMENT OF LABOR ALLOC-19

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF LABOR ALLOCATOR				
1	163 - STORES EXPENSE UNDISTRIBUTED	DISTRPLT	67,606	28,793	1,515
	LPG & LNG GAS PRODUCTION				
	OPERATION				
2	710-SUPERVISION	LABPO	0	0	0
3	717-PROPANE EXPENSES	EXP717	0	0	0
4	718-DISPATCHING PRODUCTION	EXP718	0	0	0
5	735-MISCELLANEOUS	EXP735	0	0	0
6	TOTAL OPERATION LABOR		0	0	0
	MAINTENANCE				
7	740-SUPERVISION	LABPM	0	0	0
8	741-MAINTENANCE OF PLANT	EXP741	0	0	0
9	742-MAINTENANCE OF EQUIP	EXP742	0	0	0
10	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0
11	TOTAL MAINTENANCE LABOR		0	0	0
12	TOT MANUFACTURED GAS LABOR		0	0	0
	GAS SUPPLY LABOR				
13	813-OTHER GAS SUPPLY EXP	EXP813	64,578	17,912	384
14	TOTAL GAS SUPPLY LABOR		64,578	17,912	384
15	TOTAL PRODUCTION LABOR		64,578	17,912	384

DELIVERY SERVICE

DEVELOPMENT OF LABOR ALLOC-19

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF LABOR ALLOCATOR							
1	163 - STORES EXPENSE UNDISTRIBUTED	DISTRPLT	11,466	2,288	9,512	3,175	2,917	7,940
	LPG & LNG GAS PRODUCTION							
	OPERATION							
2	710-SUPERVISION	LABPO	0	0	0	0	0	0
3	717-PROPANE EXPENSES	EXP717	0	0	0	0	0	0
4	718-DISPATCHING PRODUCTION	EXP718	0	0	0	0	0	0
5	735-MISCELLANEOUS	EXP735	0	0	0	0	0	0
6	TOTAL OPERATION LABOR		0	0	0	0	0	0
	MAINTENANCE							
7	740-SUPERVISION	LABPM	0	0	0	0	0	0
8	741-MAINTENANCE OF PLANT	EXP741	0	0	0	0	0	0
9	742-MAINTENANCE OF EQUIP	EXP742	0	0	0	0	0	0
10	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0	0	0	0
11	TOTAL MAINTENANCE LABOR		0	0	0	0	0	0
12	TOT MANUFACTURED GAS LABOR		0	0	0	0	0	0
	GAS SUPPLY LABOR							
13	813-OTHER GAS SUPPLY EXP	EXP813	10,714	2,141	12,686	3,982	4,381	12,378
14	TOTAL GAS SUPPLY LABOR		10,714	2,141	12,686	3,982	4,381	12,378
15	TOTAL PRODUCTION LABOR		10,714	2,141	12,686	3,982	4,381	12,378

DELIVERY SERVICE

DEVEL OF LABOR ALLOC CON'T-20

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	TRANSMISSION & DISTRIBUTION LABOR				
	OPERATION				
1	870-SUPER & ENGINEERING	LABDO	23,221	11,414	719
2	851-SYSTEM CONTROL & DISP	EXP851	127,658	35,409	759
3	857-MEAS & REG STATION EXP	PLT378	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	401,207	164,827	8,161
5	875-GAS SYSTEM T&D TRAINING	EXP875	142,668	39,573	848
6	878-METER & HOUSE REG EXP	EXP878	841,235	488,236	35,328
7	879-CUSTOMER INSTALL EXP	EXP879	46,911	30,217	2,186
8	880-OTHER EXPENSE	EXP880	189,861	94,886	6,043
9	882-METERING SYS GAS TRAINING	EXP882	76,320	44,295	3,205
10	TOTAL OPERATION LABOR		1,849,081	908,856	57,249
	MAINTENANCE				
11	885-SUPERVISION	LABDM	64,599	20,841	700
12	886-MAINT STRUCT & IMPROVE	EXP886	2,787	773	17
13	887-MAINTENANCE OF MAINS	EXP887	49,053	13,606	292
14	889-MT OF MEAS & REG STA EQ	EXP889	13,464	3,735	80
15	890-MT OF REG EQ (INDUST)	EXP890	1,381	383	8
16	891-MT OF REG EQ (CITY GATE)	EXP891	17,926	4,972	107
17	892-MAINTENANCE OF SERVICES	EXP892	31,075	20,976	1,518
18	893-MAINT METER & HOUSE REG	EXP893	1,424	827	60
19	894-MAINT OF OTHER EQUIP	EXP894	165,516	45,910	984
20	TOTAL MAINTENANCE LABOR		347,225	112,023	3,765
21	TOTAL DISTRIB & TRANS LABOR		2,196,306	1,020,878	61,014
	CUSTOMER ACCOUNTS LABOR				
22	901-SUPERVISION	LABCA	0	0	0
23	902-METER READING EXPENSE	EXP902	94,109	67,172	4,860
24	903-CUST RECORDS & COLLECT	EXP903	591,065	381,093	27,743
25	TOTAL CUSTOMER ACCTS LABOR		685,174	448,265	32,604

DELIVERY SERVICE

DEVEL OF LABOR ALLOC CON'T-20

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	TRANSMISSION & DISTRIBUTION LABOR							
	OPERATION							
1	870-SUPER & ENGINEERING	LABDO	3,924	783	2,886	1,071	721	1,704
2	851-SYSTEM CONTROL & DISP	EXP851	21,180	4,233	25,078	7,871	8,660	24,468
3	857-MEAS & REG STATION EXP	PLT378	0	0	0	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	68,172	13,609	57,683	18,732	18,465	51,559
5	875-GAS SYSTEM T&D TRAINING	EXP875	23,670	4,731	28,026	8,796	9,678	27,345
6	878-METER & HOUSE REG EXP	EXP878	142,289	28,342	82,902	35,796	12,747	15,594
7	879-CUSTOMER INSTALL EXP	EXP879	8,210	1,635	2,757	1,191	322	393
8	880-OTHER EXPENSE	EXP880	32,140	6,408	22,954	8,563	5,640	13,226
9	882-METERING SYS GAS TRAINING	EXP882	12,909	2,571	7,521	3,248	1,156	1,415
10	TOTAL OPERATION LABOR		312,496	62,312	229,807	85,267	57,389	135,705
	MAINTENANCE							
11	885-SUPERVISION	LABDM	10,804	2,158	11,544	3,660	3,903	10,989
12	886-MAINT STRUCT & IMPROVE	EXP886	462	92	548	172	189	534
13	887-MAINTENANCE OF MAINS	EXP887	8,139	1,627	9,636	3,024	3,328	9,402
14	889-MT OF MEAS & REG STA EQ	EXP889	2,234	446	2,645	830	913	2,581
15	890-MT OF REG EQ (INDUST)	EXP890	229	46	271	85	94	265
16	891-MT OF REG EQ (CITY GATE)	EXP891	2,974	594	3,521	1,105	1,216	3,436
17	892-MAINTENANCE OF SERVICES	EXP892	5,527	1,101	1,228	530	88	108
18	893-MAINT METER & HOUSE REG	EXP893	241	48	140	61	22	26
19	894-MAINT OF OTHER EQUIP	EXP894	27,461	5,488	32,515	10,205	11,228	31,725
20	TOTAL MAINTENANCE LABOR		58,070	11,601	62,047	19,672	20,981	59,065
21	TOTAL DISTRIB & TRANS LABOR		370,566	73,913	291,855	104,939	78,370	194,770
	CUSTOMER ACCOUNTS LABOR							
22	901-SUPERVISION	LABCA	0	0	0	0	0	0
23	902-METER READING EXPENSE	EXP902	14,762	3,021	1,973	794	568	958
24	903-CUST RECORDS & COLLECT	EXP903	114,192	23,886	27,724	12,161	1,641	2,624
25	TOTAL CUSTOMER ACCTS LABOR		128,955	26,907	29,697	12,955	2,209	3,583

DELIVERY SERVICE

	DEVEL OF LABOR ALLOC CON'T-21	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	CUSTOMER SERVICES & INFO EXP				
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0
2	908-CUST ASSISTANCE EXP	EXP909	147,513	72,957	4,366
3	TOT CUST SERV & INFO EXP		147,513	72,957	4,366
	ADMINISTRATIVE & GENERAL LABOR				
	OPERATION LABOR				
4	920-ADMIN & GENERAL SALARY	EXP920	10,779	5,065	298
5	921-OFFICE SUPPLIES & EXP	EXP921	17,511	8,228	485
6	923-OUTSIDE SERV EMPLOYED	EXP923	1,194,559	561,301	33,064
7	925-INJURIES & DAMAGES	EXP925	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	0	0	0
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0
10	TOTAL OPERATION EXPENSE		1,222,849	574,594	33,847
	MAINTENANCE				
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0
12	TOTAL ADMIN & GEN LABOR		1,222,849	574,594	33,847
13	TOTAL GAS O & M LABOR		4,384,026	2,163,400	133,729
14	CONSTRUCTION LABOR	DISTRPLT	2,351,302	1,001,405	52,695
15	OTHER LABOR	LABOR	0	0	0
16	SUM OF ALLOCATED LABOR EXP		6,735,329	3,164,805	186,424

DELIVERY SERVICE

	DEVEL OF LABOR ALLOC CON'T-21	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	CUSTOMER SERVICES & INFO EXP							
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0	0	0	0
2	908-CUST ASSISTANCE EXP	EXP909	22,955	5,073	15,217	5,780	5,311	15,854
3	TOT CUST SERV & INFO EXP		22,955	5,073	15,217	5,780	5,311	15,854
	ADMINISTRATIVE & GENERAL LABOR							
	OPERATION LABOR							
4	920-ADMIN & GENERAL SALARY	EXP920	1,845	371	1,349	472	381	999
5	921-OFFICE SUPPLIES & EXP	EXP921	2,997	603	2,191	766	618	1,622
6	923-OUTSIDE SERV EMPLOYED	EXP923	204,441	41,153	149,476	52,281	42,177	110,666
7	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	0	0	0	0	0	0
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0	0
10	TOTAL OPERATION EXPENSE		209,283	42,128	153,016	53,519	43,176	113,287
	MAINTENANCE							
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		209,283	42,128	153,016	53,519	43,176	113,287
13	TOTAL GAS O & M LABOR		753,938	152,451	511,982	184,351	136,364	347,812
14	CONSTRUCTION LABOR	DISTRPLT	398,770	79,585	330,816	110,429	101,442	276,161
15	OTHER LABOR	LABOR	0	0	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		1,152,708	232,036	842,798	294,779	237,807	623,972

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

REVENUE REQUIREMENTS-22

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	PRESENT RATES				
1	RATE BASE		83,835,733	35,542,953	1,859,980
2	NET OPER INC (PRESENT RATES)		4,061,828	1,589,055	(43,404)
3	RATE OF RETURN (PRES RATES)		4.84%	4.47%	-2.33%
4	RELATIVE RATE OF RETURN		1.000	0.923	-0.482
5	SALES REVENUE (PRE RATES)		20,880,273	9,829,635	377,409
6	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
7	SALE REV $/CCF (PRE RATES)		$0.3518	$0.6296	$1.0285
	CLAIMED RATE OF RETURN				
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		7,159,572	3,035,368	158,842
10	SALES REVENUE REQ CLAIMED ROR		26,009,836	12,224,591	712,310
11	REVENUE DEFICIENCY SALES REV		5,129,563	2,394,955	334,901
12	PERCENT INCREASE REQUIRED		24.57%	24.36%	88.74%
13	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
14	SALES REV REQUIRED $/CCF		$0.4382	$0.7830	$1.9412
15	REVENUE DEFICIENCY $/CCF		$0.0864	$0.1534	$0.9127

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

REVENUE REQUIREMENTS-22

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	PRESENT RATES							
1	RATE BASE		14,070,332	2,807,822	11,874,923	3,958,215	3,687,290	10,034,216
2	NET OPER INC (PRESENT RATES)		828,574	222,987	703,512	201,157	239,831	320,117
3	RATE OF RETURN (PRES RATES)		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
4	RELATIVE RATE OF RETURN		1.215	1.639	1.223	1.049	1.342	0.658
5	SALES REVENUE (PRE RATES)		3,798,947	859,437	2,726,936	896,287	807,031	1,584,589
6	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
7	SALE REV $/CCF (PRE RATES)		$0.4216	$0.3935	$0.2456	$0.2152	$0.1912	$0.1248
	CLAIMED RATE OF RETURN							
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%	8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		1,201,606	239,788	1,014,118	338,032	314,895	856,922
10	SALES REVENUE REQ CLAIMED ROR		4,416,653	887,259	3,241,270	1,122,939	931,329	2,473,487
11	REVENUE DEFICIENCY SALES REV		617,706	27,821	514,334	226,651	124,298	888,898
12	PERCENT INCREASE REQUIRED		16.26%	3.24%	18.86%	25.29%	15.40%	56.10%
13	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
14	SALES REV REQUIRED $/CCF		$0.4902	$0.4062	$0.2919	$0.2697	$0.2206	$0.1949
15	REVENUE DEFICIENCY $/CCF		$0.0686	$0.0127	$0.0463	$0.0544	$0.0294	$0.0700

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

ALLOCATION FACTOR TABLE-23

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEMAND RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		326,430	155,556	2,360
3	LPG PROD ALLOC-PROD		326,430	155,556	2,360
4	LNG PROD ALLOC-PROD		326,430	155,556	2,360
5	LPG & LNG PROD ALLOC-DISTR		326,430	155,556	2,360
6	LPG PRODUCTION DEMAND	DEMLPG			
7	LNG PRODUCTION DEMAND	DEMLNG			
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	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%	27.7376%	0.5944%
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	100.0000%	27.7376%	0.5944%
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DELIVERY SERVICE

ALLOCATION FACTOR TABLE-23

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEMAND RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		88,277	5,640	58,713	6,141	8,583	1,159
3	LPG PROD ALLOC-PROD		88,277	5,640	58,713	6,141	8,583	1,159
4	LNG PROD ALLOC-PROD		88,277	5,640	58,713	6,141	8,583	1,159
5	LPG & LNG PROD ALLOC-DISTR		88,277	5,640	58,713	6,141	8,583	1,159
6	LPG PRODUCTION DEMAND	DEMLPG						
7	LNG PRODUCTION DEMAND	DEMLNG						
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	16.5913%	3.3159%	19.6444%	6.1655%	6.7838%	19.1672%
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	16.5913%	3.3159%	19.6444%	6.1655%	6.7838%	19.1672%
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NORTHERN - NEW HAMPSHIRE
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DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-24

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	COMMODITY RELATED				
1	ANNUAL FIRM CCF SALES SENDOUT		32,871,713	15,712,297	369,267
2	ANNUAL FIRM CCF THROUGHPUT		59,733,069	15,712,297	369,267
3	DIRECT GAS COST ALLOCATOR	EGAS	27,837,066	13,335,679	297,001
4	CGA BAD DEBT ALLOCATOR	E904GAS	282,630	135,537	3,077

DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-24

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ANNUAL FIRM CCF SALES SENDOUT		7,421,025	1,607,544	5,095,754	1,857,350	635,494	172,983
2	ANNUAL FIRM CCF THROUGHPUT		9,067,313	2,197,952	11,173,213	4,190,346	4,248,362	12,774,320
3	DIRECT GAS COST ALLOCATOR	EGAS	6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
4	CGA BAD DEBT ALLOCATOR	E904GAS	65,812	12,957	44,334	14,594	5,166	1,153

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NORTHERN - NEW HAMPSHIRE
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DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-25

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 380-SERVICES	CUST380	37,710,080	25,454,932	1,841,862
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	18,273,091	10,605,346	767,379
3	ACCT 386-OTHER PROP CUST PREM	CUST386	100.0000%	27.7376%	0.5944%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	708	0	0
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	348,219	253,601	18,350
6	CUSTOMER DEPOSITS	CUSTDEP	498,578	151,556	4,506
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	11,366	0	0
8	ACCT 902-METER READ EXP	CUST902	355,299	253,601	18,350
9	ACCT 903-CUST RECORDS & COLL	CUST903	399,016	257,268	18,729
10	ACCT 488 RECONNECT FEE	CUST488R	337,600	252,580	18,438
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	100.0000%	49.4582%	2.9594%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	100.0000%	49.4582%	2.9594%
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18	ANNUAL NO SALES CUSTOMERS		336,481	252,580	18,438
19	ANNUAL NO OF TRANS CUSTOMERS		11,366	0	0
20	ANNUAL NUMBER GAS BILLS		353,552	257,268	18,729
21					
22	ANNUAL NO METER EXCL DAILY MET		348,219	253,601	18,350
23	ANNUAL NO METERS DAILY METERED		708	0	0
24					
25	TOTAL SALES & TRANSP CUSTOMERS		347,847	252,580	18,438
26					
27	NUMBER OF SERVICES		21,499	15,458	1,119
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DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-25

CUSTOMER RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 380-SERVICES	CUST380	6,706,635	1,335,877	1,489,699	643,243	106,972	130,860
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	3,090,773	615,643	1,800,769	777,562	276,894	338,725
3	ACCT 386-OTHER PROP CUST PREM	CUST386	16.5913%	3.3159%	19.6444%	6.1655%	6.7838%	19.1672%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	12	36	84	12	204	360
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	55,614	11,044	6,609	2,878	105	18
6	CUSTOMER DEPOSITS	CUSTDEP	184,702	39,520	78,549	25,755	3,240	10,750
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	5,279	1,218	2,991	1,331	200	347
8	ACCT 902-METER READ EXP	CUST902	55,734	11,404	7,449	2,998	2,145	3,618
9	ACCT 903-CUST RECORDS & COLL	CUST903	77,089	16,125	18,716	8,210	1,108	1,772
10	ACCT 488 RECONNECT FEE	CUST488R	55,456	11,126	0	0	0	0
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	15.5611%	3.4391%	10.3157%	3.9185%	3.6005%	10.7473%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	15.5611%	3.4391%	10.3157%	3.9185%	3.6005%	10.7473%
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18	ANNUAL NO SALES CUSTOMERS		50,177	9,908	3,709	1,528	110	32
19	ANNUAL NO OF TRANS CUSTOMERS		5,279	1,218	2,991	1,331	200	347
20	ANNUAL NUMBER GAS BILLS		55,972	11,254	6,750	2,887	310	382
21								
22	ANNUAL NO METER EXCL DAILY MET		55,614	11,044	6,609	2,878	105	18
23	ANNUAL NO METERS DAILY METERED		12	36	84	12	204	360
24								
25	TOTAL SALES & TRANSP CUSTOMERS		55,456	11,126	6,700	2,859	309	379
26								
27	NUMBER OF SERVICES		3,391	675	558	241	26	32
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DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-26

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS				
1	RESID NON HTG RATE R-6 & R-11	C904RNH	7,165	0	7,165
2	RESID HEATING RATE R-5 & R-10	C904RH	102,497	102,497	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,955	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	1,763	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	2,596	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	3,403	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0
			125,380		
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES				
9	RESID NON HTG RATE R-6 & R-11	C488RNH	1,022,980	0	712,310
10	RESID HEATING RATE R-5 & R-10	C488RH	26,241,617	12,224,591	0
11	LOW LF SMALL RATE G40 & T40	C488G40	11,464,237	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	7,998,114	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	1,530,926	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,017,071	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	2,426,741	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	2,590,490	0	0
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DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-26

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS							
1	RESID NON HTG RATE R-6 & R-11	C904RNH	0	0	0	0	0	0
2	RESID HEATING RATE R-5 & R-10	C904RH	0	0	0	0	0	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,955	0	0	0	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0	0	1,763	0	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0	0	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	0	2,596	0	0	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0	0	0	3,403	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0	0	0	0
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES							
9	RESID NON HTG RATE R-6 & R-11	C488RNH	0	0	0	0	0	0
10	RESID HEATING RATE R-5 & R-10	C488RH	0	0	0	0	0	0
11	LOW LF SMALL RATE G40 & T40	C488G40	4,416,653	0	0	0	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0	0	3,241,270	0	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	0	0	0	0	931,329	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	0	887,259	0	0	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0	0	0	1,122,939	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	0	0	0	0	0	2,473,487
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DELIVERY SERVICE

	INTERNALLY DEVELOPED-27	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PLANT IN SERVICE	PLANT	149,221,384	63,210,541	3,374,341
2	SUM OF ALLOCATED LABOR EXP	LABOR	7,004,198	3,164,805	186,424
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	162,032	0	0
4	ACCT 311-LP GAS EQUIP	PLT311	709,044	0	0
5	ACCT 320-OTHER EQUIPMENT	PLT320	32,487	0	0
6	ACCT 380-SERVICES	PLT380	37,710,079	25,454,932	1,841,862
7	ACCT 381-METERS	PLT381	3,899,160	2,262,996	163,745
8	ACCT 382-METER INSTALLATION	PLT382	13,984,486	8,116,323	587,279
9	ACCT 386-OTHER PROP CUST PREM	PLT386	2,542,099	705,117	15,110
10	ACCT 383-HOUSE REGULATORS	PLT383	389,444	226,026	16,355
11	ACCT 396-POWER OPERATED EQUIP	PLT396	75,266	32,056	1,687
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	279,065	126,094	7,428
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	3,900	1,762	104
14	ACCT 393-STORES EQUIPMENT	PLT393	31,520	13,424	706
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	943,860	401,984	21,153
16	ACCT 397-COMMUNICATION EQUIP	PLT397	1,349,884	609,937	35,929
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	112,364,122	46,162,163	2,285,603
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	138,245,380	58,877,831	3,098,205
19	TOTAL GAS COSTS	GASCOSTS	27,837,066	0	0
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	18,273,091	10,605,346	767,379
21	ACCT 857-879 DIST OPER EXP	EXP8519	1,719,374	859,281	54,730
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	27,455,110	12,224,591	712,310
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	2,916,442	1,290,512	73,206
24	TOTAL GAS O & M LABOR	OMLAB	4,652,895	2,163,400	133,729
25	TOTAL PROD & STORAGE PLANT	PSPLT	2,695,797	0	0
26	ACCT 379-MEAS & REG CITY GATE	PLT379	19,835	5,502	118
27	PLANT ADJUSTMENTS	PLTADDS	0	0	0
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DELIVERY SERVICE

INTERNALLY DEVELOPED-27

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PLANT IN SERVICE	PLANT	24,785,340	4,952,880	20,222,463	6,761,544	6,202,257	16,835,998
2	SUM OF ALLOCATED LABOR EXP	LABOR	1,152,708	232,036	842,798	294,779	237,807	623,972
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0	0	0	0	0	0
4	ACCT 311-LP GAS EQUIP	PLT311	0	0	0	0	0	0
5	ACCT 320-OTHER EQUIPMENT	PLT320	0	0	0	0	0	0
6	ACCT 380-SERVICES	PLT380	6,706,635	1,335,877	1,489,698	643,243	106,972	130,860
7	ACCT 381-METERS	PLT381	659,517	131,368	384,253	165,918	59,084	72,278
8	ACCT 382-METER INSTALLATION	PLT382	2,365,384	471,155	1,378,137	595,072	211,908	259,228
9	ACCT 386-OTHER PROP CUST PREM	PLT386	421,767	84,293	499,380	156,733	172,450	487,249
10	ACCT 383-HOUSE REGULATORS	PLT383	65,872	13,121	38,379	16,572	5,901	7,219
11	ACCT 396-POWER OPERATED EQUIP	PLT396	12,765	2,548	10,590	3,535	3,247	8,840
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	45,927	9,245	33,579	11,745	9,475	24,861
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	642	129	469	164	132	347
14	ACCT 393-STORES EQUIPMENT	PLT393	5,346	1,067	4,435	1,480	1,360	3,702
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	160,074	31,947	132,796	44,328	40,721	110,857
16	ACCT 397-COMMUNICATION EQUIP	PLT397	222,156	44,719	162,428	56,811	45,831	120,255
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	19,092,704	3,811,320	16,155,031	5,246,038	5,171,321	14,439,942
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	23,445,770	4,679,241	19,450,378	6,492,682	5,964,335	16,236,939
19	TOTAL GAS COSTS	GASCOSTS	0	0	0	0	0	0
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	3,090,773	615,643	1,800,769	777,562	276,894	338,725
21	ACCT 857-879 DIST OPER EXP	EXP8519	291,059	58,034	207,873	77,546	51,077	119,773
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	4,416,653	887,259	3,241,270	1,122,939	931,329	2,473,487
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	485,246	97,372	372,327	127,868	108,676	289,614
24	TOTAL GAS O & M LABOR	OMLAB	753,938	152,451	511,982	184,351	136,364	347,812
25	TOTAL PROD & STORAGE PLANT	PSPLT	0	0	0	0	0	0
26	ACCT 379-MEAS & REG CITY GATE	PLT379	3,291	658	3,897	1,223	1,346	3,802
27	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
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GAS COST OF SERVICE STUDY
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DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-28	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 717-PROPANE EXPENSES	EXP717	9,578	0	0
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	17,003	0	0
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	7,439	0	0
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	18,198	0	0
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	248,971	34,431	738
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	326,524	67,888	1,455
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	574,155	235,878	11,679
11	ACCT 875-REGULAT STATION EXP	EXP875	145,645	40,398	866
12	ACCT 878-METER & HOUSE REG EXP	EXP878	954,525	553,988	40,085
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	45,049	29,017	2,100
14	ACCT 880-OTHER EXPENSE	EXP880	353,543	176,688	11,254
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	70,114	40,693	2,944
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	207,686	57,607	1,234
17	ACCT 889-MT OF M & R STA EQ	EXP889	14,309	3,969	85
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1,341	372	8
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	33,901	8,316	178
20	ACCT 892-MAINTENANCE OF SERV	EXP892	115,222	77,777	5,628
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	21,256	12,336	893
22	ACCT 902-METER READING EXP	EXP902	103,865	74,136	5,364
23	ACCT 903-CUST RECORDS & COLL	EXP903	1,393,012	898,153	65,385
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	1,980	979	59
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	733,402	184,240	12,879
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	125,380	102,497	7,165
27	ACCT 920-ADMIN & GEN SALARY	EXP920	17,731	8,012	472
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,486,611	1,073,808	63,253
29	ACCT 930-MISC GEN EXP	EXP930	143,794	65,617	3,895
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	27,899	12,345	700
31	GAS PROD LABOR ACCTS 717-735	LABPO	18,618	0	0
32	GAS PROD LABOR ACCTS 741-743	LABPM	15,028	0	0
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1,868,512	897,442	56,530
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	284,969	91,182	3,064
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	685,174	448,265	32,604
36	CUST SERV & INFO LABOR ACCT 908	LABSE	147,513	72,957	4,366
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DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-28

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 717-PROPANE EXPENSES	EXP717	0	0	0	0	0	0
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	0	0	0	0	0	0
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0	0	0	0	0	0
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0	0	0	0	0	0
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	20,595	4,116	24,385	7,653	8,421	23,793
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	40,607	8,116	48,080	15,090	16,603	46,912
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	97,559	19,475	82,549	26,806	26,424	73,785
11	ACCT 875-REGULAT STATION EXP	EXP875	24,164	4,829	28,611	8,980	9,880	27,916
12	ACCT 878-METER & HOUSE REG EXP	EXP878	161,452	32,159	94,066	40,617	14,464	17,694
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	7,884	1,570	2,648	1,143	309	378
14	ACCT 880-OTHER EXPENSE	EXP880	59,849	11,933	42,744	15,945	10,503	24,628
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	11,859	2,362	6,910	2,984	1,062	1,300
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	34,458	6,887	40,799	12,805	14,089	39,807
17	ACCT 889-MT OF M & R STA EQ	EXP889	2,374	474	2,811	882	971	2,743
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	222	44	263	83	91	257
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	4,974	994	5,890	1,849	2,034	5,747
20	ACCT 892-MAINTENANCE OF SERV	EXP892	20,492	4,082	4,552	1,965	327	400
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	3,595	716	2,095	904	322	394
22	ACCT 902-METER READING EXP	EXP902	16,293	3,334	2,178	876	627	1,058
23	ACCT 903-CUST RECORDS & COLL	EXP903	269,126	56,295	65,338	28,661	3,868	6,185
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	308	68	204	78	71	213
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	14,300	4,667	3,169	6,117	0	0
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	7,955	2,596	1,763	3,403	0	0
27	ACCT 920-ADMIN & GEN SALARY	EXP920	2,918	587	2,134	746	602	1,580
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	391,110	78,729	285,959	100,018	80,687	211,712
29	ACCT 930-MISC GEN EXP	EXP930	23,760	4,788	17,057	5,980	4,778	12,527
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	4,642	931	3,562	1,223	1,040	2,770
31	GAS PROD LABOR ACCTS 717-735	LABPO	0	0	0	0	0	0
32	GAS PROD LABOR ACCTS 741-743	LABPM	0	0	0	0	0	0
33	DIST LABOR OPER ACCT 851 - 882	LABDO	308,571	61,530	226,921	84,196	56,669	134,001
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	47,267	9,443	50,504	16,012	17,078	48,077
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	128,955	26,907	29,697	12,955	2,209	3,583
36	CUST SERV & INFO LABOR ACCT 908	LABSE	22,955	5,073	15,217	5,780	5,311	15,854
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DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-29	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PROD OPER LABOR	TLABPO	27,535	0	0
2	TOTAL GAS PROD MAINT LABOR	TLABPM	23,945	0	0
3	TOTAL DISTR OPER LABOR	TLABDO	1,892,276	908,856	57,249
4	TOTAL DISTR MAINT LABOR	TLABDM	350,104	112,023	3,765
5	TOTAL CUST ACCTS LABOR	TLABCA	685,174	448,265	32,604
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	147,513	72,957	4,366
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	13,831	3,836	82
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	237,518	65,882	1,412
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	346,975	156,779	9,235
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,604,212	724,854	42,698
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	55,983,170	36,060,277	2,609,241
12	ACCT 925-INJURIES & DAMAGES	EXP925	188,845	85,329	5,026
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	195,211	88,025	5,170
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	2,829,156	1,278,337	75,301
15	ACCT 321-LNG EQUIPMENT	PLT321	26,383	0	0
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	174,549	0	0
17	ACCT 362-GAS HOLDERS	PLT362	1,473,660	0	0
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	40,513	0	0
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	2,846,744	789,618	16,921
20	ACCT 376-MAINS	PLT376	74,654,043	20,707,232	443,741
21	ACCT 378-MEAS & REG STATION EQ	PLT378	2,092,466	580,400	12,438
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656	0	0
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	2,421,953	1,763,860	127,629
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	157,853	71,325	4,201
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	2,671,303	1,207,012	71,099
26	TOTAL DISTRIBITION LABOR	DISTLAB	2,242,379	1,020,878	61,014
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	(65,734)	(55,972)	(6,649)
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	79,613,089	22,082,752	473,218
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DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-29

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0	0	0	0
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0	0	0	0
3	TOTAL DISTR OPER LABOR	TLABDO	312,496	62,312	229,807	85,267	57,389	135,705
4	TOTAL DISTR MAINT LABOR	TLABDM	58,070	11,601	62,047	19,672	20,981	59,065
5	TOTAL CUST ACCTS LABOR	TLABCA	128,955	26,907	29,697	12,955	2,209	3,583
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	22,955	5,073	15,217	5,780	5,311	15,854
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	2,295	459	2,717	853	938	2,651
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	39,407	7,876	46,659	14,644	16,113	45,526
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	57,103	11,495	41,751	14,603	11,781	30,910
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	264,011	53,145	193,031	67,515	54,466	142,912
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	9,797,407	1,951,520	3,290,467	1,420,805	383,867	469,584
12	ACCT 925-INJURIES & DAMAGES	EXP925	31,079	6,256	22,723	7,948	6,412	16,823
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	32,136	6,467	23,586	8,236	6,676	17,542
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	465,605	93,725	340,425	119,068	96,056	252,037
15	ACCT 321-LNG EQUIPMENT	PLT321	0	0	0	0	0	0
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0	0	0	0	0	0
17	ACCT 362-GAS HOLDERS	PLT362	0	0	0	0	0	0
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0	0	0	0	0	0
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	472,312	94,395	559,226	175,516	193,116	545,641
20	ACCT 376-MAINS	PLT376	12,386,070	2,475,442	14,665,332	4,602,795	5,064,349	14,309,083
21	ACCT 378-MEAS & REG STATION EQ	PLT378	347,167	69,384	411,052	129,011	141,948	401,067
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1,909	5,728	13,366	1,909	32,460	57,283
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	386,810	76,814	45,967	20,017	730	125
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	25,979	5,229	18,994	6,643	5,359	14,062
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	439,627	88,495	321,431	112,425	90,696	237,974
26	TOTAL DISTRIBITION LABOR	DISTLAB	370,566	73,913	291,855	104,939	78,370	194,770
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	1,719	66	23,830	5,605	11,095	33,319
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	13,208,839	2,639,879	15,639,507	4,908,545	5,400,758	15,259,593
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-30

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		50,120,874	23,822,518	687,026
2	WEATHER ADJ NET REV SALES		741,796	482,272	6,488
3	WEATHER ADJ NET REV TRANS		150,098	0	0
4	CGA REVENUES		27,837,066	13,335,679	297,001
5	BASE REVENUE SALES		14,350,882	8,494,046	342,157
6	BASE REVENUE EXTERNAL SUPPLY		4,763,275	0	0
7	PRODUCTION REVENUES		739,354	355,561	7,273
8	CGA BAD DEBT CHARGES		282,630	135,537	3,077
9	LOW INCOME DISCOUNT		272,265	267,755	4,510
10	CGA BAD DEBT CHARGES FROM INCR		225,401	108,092	2,454
11	ANNUALIZATION ADJUSTMENT		778,097	656,573	24,242
12	PRODUCTION REVENUE ADJUSTMENT		(19,991)	(12,997)	(175)
	REVENUE REQUIREMENT INPUTS				
1	CLAIMED RATE OF RETURN		8.540%	8.540%	8.540%
2	ANNUAL BOOKED CCF SALES & TRANS		59,356,751	15,613,309	366,940
3	PROPOSED SALES REVENUES		26,009,836	12,224,591	712,310
4	TOTAL ANNUAL CUSTOMERS		347,847	252,580	18,438
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DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-30	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	REVENUES FROM GAS SALES							
1	REVENUES FIRM SALES OF GAS		10,837,780	1,989,093	7,478,027	2,199,090	1,405,988	1,701,352
2	WEATHER ADJ NET REV SALES		150,170	8,737	86,884	6,598	0	648
3	WEATHER ADJ NET REV TRANS		28,907	7,265	89,723	8,795	15,407	0
4	CGA REVENUES		6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
5	BASE REVENUE SALES		3,012,249	641,704	1,261,264	422,922	146,867	29,674
6	BASE REVENUE EXTERNAL SUPPLY		506,179	162,182	1,379,345	471,884	659,384	1,584,301
7	PRODUCTION REVENUES		178,321	27,954	118,685	33,103	15,288	3,169
8	CGA BAD DEBT CHARGES		65,812	12,957	44,334	14,594	5,166	1,153
9	LOW INCOME DISCOUNT		0	0	0	0	0	0
10	CGA BAD DEBT CHARGES FROM INCR		52,486	10,333	35,357	11,639	4,120	920
11	ANNUALIZATION ADJUSTMENT		159,428	39,440	(47,871)	(15,886)	(8,133)	(29,697)
12	PRODUCTION REVENUE ADJUSTMENT		(4,047)	(235)	(2,342)	(178)	0	(17)
	REVENUE REQUIREMENT INPUTS							
1	CLAIMED RATE OF RETURN		8.540%	8.540%	8.540%	8.540%	8.540%	8.540%
2	ANNUAL BOOKED CCF SALES & TRANS		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
3	PROPOSED SALES REVENUES		4,416,653	887,259	3,241,270	1,122,939	931,329	2,473,487
4	TOTAL ANNUAL CUSTOMERS		55,456	11,126	6,700	2,859	309	379
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

RATIO TABLE-31

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	CAPACITY RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		1.00000	0.47654	0.00723
3	LPG PROD ALLOC-PROD		0.00000	0.00000	0.00000
4	LNG PROD ALLOC-PROD		0.00000	0.00000	0.00000
5	LPG & LNG PROD ALLOC-DISTR		1.00000	0.47654	0.00723
6	LPG PRODUCTION DEMAND	DEMLPG	0.00000	0.00000	0.00000
7	LNG PRODUCTION DEMAND	DEMLNG	0.00000	0.00000	0.00000
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	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	1.00000	0.27738	0.00594
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	1.00000	0.27738	0.00594
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DELIVERY SERVICE

RATIO TABLE-31

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	CAPACITY RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
3	LPG PROD ALLOC-PROD		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LNG PROD ALLOC-PROD		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	LPG & LNG PROD ALLOC-DISTR		0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
6	LPG PRODUCTION DEMAND	DEMLPG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	LNG PRODUCTION DEMAND	DEMLNG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

RATIO TABLE CONT-32

COMMODITY RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ANNUAL FIRM MCF SENDOUT		0.00000	0.00000	0.00000
2	ANNUAL FIRM CCF THROUGHPUT		1.00000	0.26304	0.00618
3	DIRECT GAS COST ALLOCATOR	EGAS	0.00000	0.00000	0.00000
4	CGA BAD DEBT ALLOCATOR	E904GAS	0.00000	0.00000	0.00000

DELIVERY SERVICE

RATIO TABLE CONT-32

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ANNUAL FIRM MCF SENDOUT		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ANNUAL FIRM CCF THROUGHPUT		0.15180	0.03680	0.18705	0.07015	0.07112	0.21386
3	DIRECT GAS COST ALLOCATOR	EGAS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	CGA BAD DEBT ALLOCATOR	E904GAS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

RATIO TABLE CONT-33

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 380-SERVICES	CUST380	1.00000	0.67502	0.04884
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	1.00000	0.58038	0.04200
3	ACCT 386-OTHER PROP CUST PREM	CUST386	1.00000	0.27738	0.00594
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	1.00000	0.00000	0.00000
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	1.00000	0.72828	0.05270
6	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.30398	0.00904
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	1.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	1.00000	0.71377	0.05165
9	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.64476	0.04694
10	ACCT 488 RECONNECT FEE	CUST488R	1.00000	0.74816	0.05462
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.49458	0.02959
12	ACCT 909-INFO & INSTR ADVERT	CUST909	1.00000	0.49458	0.02959
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DELIVERY SERVICE

RATIO TABLE CONT-33

CUSTOMER RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 380-SERVICES	CUST380	0.17785	0.03542	0.03950	0.01706	0.00284	0.00347
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
3	ACCT 386-OTHER PROP CUST PREM	CUST386	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	0.01695	0.05085	0.11864	0.01695	0.28814	0.50847
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.15971	0.03172	0.01898	0.00826	0.00030	0.00005
6	CUSTOMER DEPOSITS	CUSTDEP	0.37046	0.07927	0.15755	0.05166	0.00650	0.02156
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	0.46447	0.10714	0.26319	0.11708	0.01755	0.03056
8	ACCT 902-METER READ EXP	CUST902	0.15687	0.03210	0.02097	0.00844	0.00604	0.01018
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.19320	0.04041	0.04690	0.02058	0.00278	0.00444
10	ACCT 488 RECONNECT FEE	CUST488R	0.16426	0.03296	0.00000	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

RATIO TABLE CONT-34

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS				
1	RESID NON HTG RATE R-6 & R-11	C904RNH	1.00000	0.00000	1.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	1.00000	1.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	1.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	1.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	1.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES				
9	RESID NON HTG RATE R-6 & R-11	C488RNH	0.69631	0.00000	0.69631
10	RESID HEATING RATE R-5 & R-10	C488RH	0.46585	0.46585	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	0.38525	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.40525	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.60834	0.00000	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.43987	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.46274	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.95483	0.00000	0.00000
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DELIVERY SERVICE

RATIO TABLE CONT-34

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS							
1	RESID NON HTG RATE R-6 & R-11	C904RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES							
9	RESID NON HTG RATE R-6 & R-11	C488RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	RESID HEATING RATE R-5 & R-10	C488RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	0.38525	0.00000	0.00000	0.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.00000	0.00000	0.40525	0.00000	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.00000	0.00000	0.00000	0.00000	0.60834	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.00000	0.43987	0.00000	0.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.00000	0.00000	0.00000	0.46274	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.95483
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

	INTERNALLY DEVELOPED-35	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.98073	0.42360	0.02261
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.96161	0.45184	0.02662
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.00000	0.00000	0.00000
4	ACCT 311-LP GAS EQUIP	PLT311	0.00000	0.00000	0.00000
5	ACCT 320-OTHER EQUIPMENT	PLT320	0.00000	0.00000	0.00000
6	ACCT 380-SERVICES	PLT380	1.00000	0.67502	0.04884
7	ACCT 381-METERS	PLT381	1.00000	0.58038	0.04200
8	ACCT 382-METER INSTALLATION	PLT382	1.00000	0.58038	0.04200
9	ACCT 386-OTHER PROP CUST PREM	PLT386	1.00000	0.27738	0.00594
10	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.58038	0.04200
11	ACCT 396-POWER OPERATED EQUIP	PLT396	1.00000	0.42589	0.02241
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.96161	0.45184	0.02662
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.96161	0.45184	0.02662
14	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.42589	0.02241
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.42589	0.02241
16	ACCT 397-COMMUNICATION EQUIP	PLT397	0.96161	0.45184	0.02662
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.41083	0.02034
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.42589	0.02241
19	TOTAL GAS COSTS	GASCOSTS	0.00000	0.00000	0.00000
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	1.00000	0.58038	0.04200
21	ACCT 857-879 DIST OPER EXP	EXP8519	1.00000	0.49976	0.03183
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.94736	0.44526	0.02594
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	0.97544	0.44250	0.02510
24	TOTAL GAS O & M LABOR	OMLAB	0.94221	0.46496	0.02874
25	TOTAL PROD & STORAGE PLANT	PSPLT	0.00000	0.00000	0.00000
26	ACCT 379-MEAS & REG CITY GATE	PLT379	1.00000	0.27738	0.00594
27	PLANT ADJUSTMENTS	PLTADDS	0.00000	0.00000	0.00000
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DELIVERY SERVICE

INTERNALLY DEVELOPED-35

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.16610	0.03319	0.13552	0.04531	0.04156	0.11283
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 311-LP GAS EQUIP	PLT311	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 320-OTHER EQUIPMENT	PLT320	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 380-SERVICES	PLT380	0.17785	0.03542	0.03950	0.01706	0.00284	0.00347
7	ACCT 381-METERS	PLT381	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
8	ACCT 382-METER INSTALLATION	PLT382	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
9	ACCT 386-OTHER PROP CUST PREM	PLT386	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
10	ACCT 383-HOUSE REGULATORS	PLT383	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
11	ACCT 396-POWER OPERATED EQUIP	PLT396	0.16960	0.03385	0.14069	0.04696	0.04314	0.11745
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
14	ACCT 393-STORES EQUIPMENT	PLT393	0.16960	0.03385	0.14069	0.04696	0.04314	0.11745
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.16960	0.03385	0.14069	0.04696	0.04314	0.11745
16	ACCT 397-COMMUNICATION EQUIP	PLT397	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.16992	0.03392	0.14377	0.04669	0.04602	0.12851
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.16960	0.03385	0.14069	0.04696	0.04314	0.11745
19	TOTAL GAS COSTS	GASCOSTS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
21	ACCT 857-879 DIST OPER EXP	EXP8519	0.16928	0.03375	0.12090	0.04510	0.02971	0.06966
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.16087	0.03232	0.11806	0.04090	0.03392	0.09009
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	0.16638	0.03339	0.12766	0.04384	0.03726	0.09930
24	TOTAL GAS O & M LABOR	OMLAB	0.16204	0.03276	0.11004	0.03962	0.02931	0.07475
25	TOTAL PROD & STORAGE PLANT	PSPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	ACCT 379-MEAS & REG CITY GATE	PLT379	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
27	PLANT ADJUSTMENTS	PLTADDS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-36	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 717-PROPANE EXPENSES	EXP717	0.00000	0.00000	0.00000
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.00000	0.00000	0.00000
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.00000	0.00000	0.00000
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.00000	0.00000	0.00000
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.49858	0.13830	0.00296
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.74956	0.20791	0.00446
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.41083	0.02034
11	ACCT 875-REGULAT STATION EXP	EXP875	1.00000	0.27738	0.00594
12	ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.58038	0.04200
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.64413	0.04661
14	ACCT 880-OTHER EXPENSE	EXP880	1.00000	0.49976	0.03183
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	1.00000	0.58038	0.04200
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.27738	0.00594
17	ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.27738	0.00594
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1.00000	0.27738	0.00594
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.88438	0.24531	0.00526
20	ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.67502	0.04884
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.58038	0.04200
22	ACCT 902-METER READING EXP	EXP902	1.00000	0.71377	0.05165
23	ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.64476	0.04694
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	1.00000	0.49458	0.02959
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.30730	0.25121	0.01756
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	1.00000	0.81750	0.05715
27	ACCT 920-ADMIN & GEN SALARY	EXP920	0.96161	0.45184	0.02662
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.91903	0.43184	0.02544
29	ACCT 930-MISC GEN EXP	EXP930	0.96251	0.45633	0.02709
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.97544	0.44250	0.02510
31	GAS PROD LABOR ACCTS 717-735	LABPO	0.00000	0.00000	0.00000
32	GAS PROD LABOR ACCTS 741-743	LABPM	0.00000	0.00000	0.00000
33	DIST LABOR OPER ACCT 851 - 882	LABDO	0.97717	0.48030	0.03025
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.99178	0.31997	0.01075
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	1.00000	0.65423	0.04758
36	CUST SERV & INFO LABOR ACCT 908	LABSE	1.00000	0.49458	0.02959
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DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-36

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 717-PROPANE EXPENSES	EXP717	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.08272	0.01653	0.09794	0.03074	0.03382	0.09556
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.12436	0.02485	0.14725	0.04621	0.05085	0.14367
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP874	0.16992	0.03392	0.14377	0.04669	0.04602	0.12851
11	ACCT 875-REGULAT STATION EXP	EXP875	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
12	ACCT 878-METER & HOUSE REG EXP	EXP878	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.17501	0.03486	0.05878	0.02538	0.00686	0.00839
14	ACCT 880-OTHER EXPENSE	EXP880	0.16928	0.03375	0.12090	0.04510	0.02971	0.06966
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
17	ACCT 889-MT OF M & R STA EQ	EXP889	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.14673	0.02933	0.17373	0.05453	0.05999	0.16951
20	ACCT 892-MAINTENANCE OF SERV	EXP892	0.17785	0.03542	0.03950	0.01706	0.00284	0.00347
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
22	ACCT 902-METER READING EXP	EXP902	0.15687	0.03210	0.02097	0.00844	0.00604	0.01018
23	ACCT 903-CUST RECORDS & COLL	EXP903	0.19320	0.04041	0.04690	0.02058	0.00278	0.00444
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.01950	0.00636	0.00432	0.00834	0.00000	0.00000
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.06345	0.02071	0.01406	0.02714	0.00000	0.00000
27	ACCT 920-ADMIN & GEN SALARY	EXP920	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.15729	0.03166	0.11500	0.04022	0.03245	0.08514
29	ACCT 930-MISC GEN EXP	EXP930	0.16524	0.03330	0.11862	0.04159	0.03323	0.08712
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.16638	0.03339	0.12766	0.04384	0.03726	0.09930
31	GAS PROD LABOR ACCTS 717-735	LABPO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	GAS PROD LABOR ACCTS 741-743	LABPM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	DIST LABOR OPER ACCT 851 - 882	LABDO	0.16514	0.03293	0.12144	0.04506	0.03033	0.07172
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.16587	0.03314	0.17723	0.05619	0.05993	0.16871
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.18821	0.03927	0.04334	0.01891	0.00322	0.00523
36	CUST SERV & INFO LABOR ACCT 908	LABSE	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
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DELIVERY SERVICE

	INTERNALLY DEVELOPED CONT-37	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PROD OPER LABOR	TLABPO	0.00000	0.00000	0.00000
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0.00000	0.00000	0.00000
3	TOTAL DISTR OPER LABOR	TLABDO	0.97717	0.48030	0.03025
4	TOTAL DISTR MAINT LABOR	TLABDM	0.99178	0.31997	0.01075
5	TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.65423	0.04758
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000	0.49458	0.02959
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	1.00000	0.27738	0.00594
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.27738	0.00594
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.96161	0.45184	0.02662
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.96161	0.45184	0.02662
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	1.00000	0.64413	0.04661
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.96161	0.45184	0.02662
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.96224	0.45092	0.02649
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.96161	0.45184	0.02662
15	ACCT 321-LNG EQUIPMENT	PLT321	0.00000	0.00000	0.00000
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0.00000	0.00000	0.00000
17	ACCT 362-GAS HOLDERS	PLT362	0.00000	0.00000	0.00000
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0.00000	0.00000	0.00000
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	1.00000	0.27738	0.00594
20	ACCT 376-MAINS	PLT376	1.00000	0.27738	0.00594
21	ACCT 378-MEAS & REG STATION EQ	PLT378	1.00000	0.27738	0.00594
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1.00000	0.00000	0.00000
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	1.00000	0.72828	0.05270
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	0.96161	0.45184	0.02662
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	0.96161	0.45184	0.02662
26	TOTAL DISTRIBITION LABOR	DISTLAB	0.97945	0.45527	0.02721
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	-0.19796	0.85150	0.10115
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	1.00000	0.27738	0.00594
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DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-37

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PROD OPER LABOR	TLABPO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	TOTAL DISTR OPER LABOR	TLABDO	0.16514	0.03293	0.12144	0.04506	0.03033	0.07172
4	TOTAL DISTR MAINT LABOR	TLABDM	0.16587	0.03314	0.17723	0.05619	0.05993	0.16871
5	TOTAL CUST ACCTS LABOR	TLABCA	0.18821	0.03927	0.04334	0.01891	0.00322	0.00523
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.17501	0.03486	0.05878	0.02538	0.00686	0.00839
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.16462	0.03313	0.12082	0.04219	0.03420	0.08986
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
15	ACCT 321-LNG EQUIPMENT	PLT321	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	ACCT 362-GAS HOLDERS	PLT362	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
20	ACCT 376-MAINS	PLT376	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.01695	0.05085	0.11864	0.01695	0.28814	0.50847
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0.15971	0.03172	0.01898	0.00826	0.00030	0.00005
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	0.16457	0.03313	0.12033	0.04209	0.03395	0.08909
26	TOTAL DISTRIBITION LABOR	DISTLAB	0.16526	0.03296	0.13015	0.04680	0.03495	0.08686
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	-0.02616	-0.00100	-0.36252	-0.08527	-0.16879	-0.50688
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-38

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		1.00000	0.47530	0.01371
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DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-38

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	REVENUES FROM GAS SALES							
1	REVENUES FIRM SALES OF GAS		0.21623	0.03969	0.14920	0.04388	0.02805	0.03394
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Schedule PMN-1G-4

Total Production Only
Cost of Service Study

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

SUMMARY OF RESULTS-1

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	RATE BASE				
1	GAS PLANT IN SERVICE		2,876,021	1,370,882	21,271
2	LESS: DEPREC & AMORT RES		1,941,619	925,379	14,208
3	NET UTILITY PLANT IN SERVICE		934,402	445,503	7,063
	ADD:				
4	WORKING CASH REQUIREMENT		11,785	5,601	107
5	MATERIALS & SUPPLIES		0	0	0
6	PREPAYMENTS		0	0	0
	DEDUCT:				
7	CUSTOMER DEP, ADV & UNCLAIMED		0	0	0
8	DEFERRED TAXES		194,906	92,791	1,320
9	RATE BASE		751,280	358,314	5,850
	DEVELOPMENT OF RETURN				
10	SALES OF GAS TO ULTIMATE CUST		29,240,601	13,992,883	309,617
11	OTHER OPERATING REVENUES		65,942	41,290	1,087
12	TOTAL GAS OPERATING REVENUES		29,306,543	14,034,173	310,705
	LESS:				
13	PURCHASED GAS COSTS		27,844,478	13,339,211	297,054
14	OTHER OPER & MAINT EXPENSE		1,234,960	591,211	12,467
15	DEPRECIATION EXPENSE		79,296	37,729	669
16	OTHER TAXES		62,470	29,790	480
17	INCOME TAXES		46,387	20,212	171
18	INTEREST ON CUSTOMER DEPOSITS		0	0	0
19	TOTAL OPERATING EXPENSE		29,267,590	14,018,153	310,841
20	OPERATING INCOME		38,953	16,020	(137)
21	RATE OF RETURN		5.18%	4.47%	-2.33%
22	RELATIVE RATE OF RETURN		1.000	0.862	-0.450

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

	SUMMARY OF RESULTS-1	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	RATE BASE							
1	GAS PLANT IN SERVICE		773,606	52,656	514,842	57,683	74,809	10,271
2	LESS: DEPREC & AMORT RES		523,602	34,598	348,359	37,794	50,765	6,915
3	NET UTILITY PLANT IN SERVICE		250,004	18,059	166,483	19,889	24,044	3,357
	ADD:							
4	WORKING CASH REQUIREMENT		2,972	373	1,998	421	267	45
5	MATERIALS & SUPPLIES		0	0	0	0	0	0
6	PREPAYMENTS		0	0	0	0	0	0
	DEDUCT:							
7	CUSTOMER DEP, ADV & UNCLAIMED		0	0	0	0	0	0
8	DEFERRED TAXES		53,650	2,650	35,640	2,848	5,328	679
9	RATE BASE		199,326	15,782	132,840	17,462	18,983	2,723
	DEVELOPMENT OF RETURN							
10	SALES OF GAS TO ULTIMATE CUST		7,038,833	1,129,655	4,751,091	1,302,803	598,957	116,763
11	OTHER OPERATING REVENUES		12,781	2,217	5,771	2,167	528	100
12	TOTAL GAS OPERATING REVENUES		7,051,614	1,131,873	4,756,861	1,304,970	599,485	116,862
	LESS:							
13	PURCHASED GAS COSTS		6,690,278	1,078,885	4,513,980	1,245,760	568,083	111,227
14	OTHER OPER & MAINT EXPENSE		300,119	46,382	201,768	52,625	25,515	4,873
15	DEPRECIATION EXPENSE		20,564	2,044	13,781	2,299	1,911	297
16	OTHER TAXES		16,647	1,255	11,091	1,388	1,594	225
17	INCOME TAXES		12,269	2,053	8,371	2,011	1,146	153
18	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0
19	TOTAL OPERATING EXPENSE		7,039,876	1,130,620	4,748,991	1,304,083	598,250	116,776
20	OPERATING INCOME		11,738	1,253	7,870	887	1,235	87
21	RATE OF RETURN		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
22	RELATIVE RATE OF RETURN		1.136	1.532	1.143	0.980	1.254	0.615

TOTAL PRODUCTION

	DEVELOPMENT OF RATE BASE-2	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	GAS PLANT IN SERVICE				
	INTANGIBLE PLANT				
1	303.2-INTANGIBLE SOFTWARE - 10YR	LABOR	6,059	2,899	60
2	303.3-INT PLT- MISC SOFTWARE	LABOR	102,543	49,064	1,012
3	TOTAL INTANGIBLE PLANT		108,602	51,963	1,071
	PRODUCTION PLANT				
4	304-LAND	DEMLPG	50,077	23,863	362
5	305-STRUCTURES	DEMLPG	162,032	77,214	1,172
6	310-LAND & LAND RIGHTS	DEMLPG	0	0	0
7	311-LPG GAS EQUIPMENT	DEMLPG	709,044	337,887	5,127
8	320-OTHER EQUIPMENT	DEMLPG	32,487	15,481	235
9	321-LNG EQUIPMENT	DEMLPG	26,383	12,573	191
10	TOTAL PRODUCTION PLANT		980,023	467,018	7,087
	OTHER STORAGE PLANT				
11	360-LAND	DEMLNG	27,052	12,891	196
12	361-STRUCTURES & IMPROVE	DEMLPG	174,549	83,179	1,262
13	362-GAS HOLDERS	DEMLPG	1,473,660	702,255	10,656
14	363-PURIFICATION EQUIPMENT	DEMLPG	40,513	19,306	293
15	TOTAL OTHER STORAGE PLANT		1,715,774	817,632	12,407

TOTAL PRODUCTION

DEVELOPMENT OF RATE BASE-2

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	GAS PLANT IN SERVICE							
	INTANGIBLE PLANT							
1	303.2-INTANGIBLE SOFTWARE - 10YR	LABOR	1,499	204	1,007	234	132	24
2	303.3-INT PLT- MISC SOFTWARE	LABOR	25,361	3,459	17,049	3,966	2,233	399
3	TOTAL INTANGIBLE PLANT		26,860	3,663	18,057	4,201	2,365	423
	PRODUCTION PLANT							
4	304-LAND	DEMLPG	13,542	865	9,007	942	1,317	178
5	305-STRUCTURES	DEMLPG	43,819	2,800	29,144	3,048	4,260	575
6	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0	0
7	311-LPG GAS EQUIPMENT	DEMLPG	191,749	12,251	127,532	13,338	18,644	2,517
8	320-OTHER EQUIPMENT	DEMLPG	8,786	561	5,843	611	854	115
9	321-LNG EQUIPMENT	DEMLPG	7,135	456	4,745	496	694	94
10	TOTAL PRODUCTION PLANT		265,031	16,933	176,271	18,436	25,769	3,479
	OTHER STORAGE PLANT							
11	360-LAND	DEMLNG	7,316	467	4,866	509	711	96
12	361-STRUCTURES & IMPROVE	DEMLPG	47,204	3,016	31,395	3,284	4,590	620
13	362-GAS HOLDERS	DEMLPG	398,526	25,462	265,059	27,722	38,749	5,231
14	363-PURIFICATION EQUIPMENT	DEMLPG	10,956	700	7,287	762	1,065	144
15	TOTAL OTHER STORAGE PLANT		464,002	29,645	308,606	32,276	45,115	6,091

TOTAL PRODUCTION

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-3				
	DISTRIBUTION PLANT				
1	374.4-LAND RIGHTS	DISTOTH	0	0	0
2	374.5-RIGHT OF WAY	DISTRMAIN	0	0	0
3	375-STRUCTURES & IMPROVE	DISTR	0	0	0
4	376-MAINS	DISTRMAIN	0	0	0
5	378-MEAS & REG STATION EQ	DISTR	0	0	0
6	379-MEAS & REG CITY GATE	DISTR	0	0	0
7	380-SERVICES	CUST380	0	0	0
8	381-METERS	CUST3813	0	0	0
9	382-METER INSTALLATION	CUST3813	0	0	0
10	383-HOUSE REGULATORS	CUST3813	0	0	0
11	386-CONV BURNERS & WAT HEATER	CUST386	0	0	0
12	PLANT ADJUSTMENTS - MAINS	DISTRMAIN	0	0	0
13	PLANT ADJUSTMENTS - SERVICES	CUST380	0	0	0
14	PLANT ADJUSTMENTS - METERS	CUST3813	0	0	0
15	PLANT ADJUSTMMENTS - W/H & BURN	CUST386	0	0	0
16	PLANT ADJUSTMENTS - OTHER	DISTR	0	0	0
17	TOTAL DISTRIBUTION PLANT		0	0	0
	GENERAL & COMMON PLANT				
18	389.1-LAND	LABOR	8,942	4,279	88
19	391-OFFICE EQUIPMENT	LABOR	10,712	5,126	106
20	PLANT ADJUSTMENTS - OFFICE EQ	LABOR	0	0	0
21	392-TRANSPORTATION EQUIP	LABOR	150	72	1
22	393-STORES EQUIPMENT	DISTRPLT	0	0	0
23	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	0	0	0
24	PLANT ADJ - TOOLS,SHOP EQ	DISTRPLT	0	0	0
25	396-POWER OPERATED EQUIP	DISTRPLT	0	0	0
26	397-COMMUNICATION EQUIP	LABOR	51,818	24,793	511
27	397-COMM EQ METSCAN - TELEMET	CUST397M	0	0	0
28	397-COMM EQUIP - ITRON	CUST397I	0	0	0
29	PLANT ADJUSTMENTS - GEN STRUC	LABOR	0	0	0
30	TOT GENERAL & COMMON PLT		71,622	34,269	707
31	TOTAL GAS PLANT IN SERVICE		2,876,021	1,370,882	21,271

TOTAL PRODUCTION

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-3							
	DISTRIBUTION PLANT							
1	374.4-LAND RIGHTS	DISTOTH	0	0	0	0	0	0
2	374.5-RIGHT OF WAY	DISTRMAIN	0	0	0	0	0	0
3	375-STRUCTURES & IMPROVE	DISTR	0	0	0	0	0	0
4	376-MAINS	DISTRMAIN	0	0	0	0	0	0
5	378-MEAS & REG STATION EQ	DISTR	0	0	0	0	0	0
6	379-MEAS & REG CITY GATE	DISTR	0	0	0	0	0	0
7	380-SERVICES	CUST380	0	0	0	0	0	0
8	381-METERS	CUST3813	0	0	0	0	0	0
9	382-METER INSTALLATION	CUST3813	0	0	0	0	0	0
10	383-HOUSE REGULATORS	CUST3813	0	0	0	0	0	0
11	386-CONV BURNERS & WAT HEATER	CUST386	0	0	0	0	0	0
12	PLANT ADJUSTMENTS - MAINS	DISTRMAIN	0	0	0	0	0	0
13	PLANT ADJUSTMENTS - SERVICES	CUST380	0	0	0	0	0	0
14	PLANT ADJUSTMENTS - METERS	CUST3813	0	0	0	0	0	0
15	PLANT ADJUSTMMENTS - W/H & BURN	CUST386	0	0	0	0	0	0
16	PLANT ADJUSTMENTS - OTHER	DISTR	0	0	0	0	0	0
17	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0
	GENERAL & COMMON PLANT							
18	389.1-LAND	LABOR	2,212	302	1,487	346	195	35
19	391-OFFICE EQUIPMENT	LABOR	2,649	361	1,781	414	233	42
20	PLANT ADJUSTMENTS - OFFICE EQ	LABOR	0	0	0	0	0	0
21	392-TRANSPORTATION EQUIP	LABOR	37	5	25	6	3	1
22	393-STORES EQUIPMENT	DISTRPLT	0	0	0	0	0	0
23	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	0	0	0	0	0	0
24	PLANT ADJ - TOOLS,SHOP EQ	DISTRPLT	0	0	0	0	0	0
25	396-POWER OPERATED EQUIP	DISTRPLT	0	0	0	0	0	0
26	397-COMMUNICATION EQUIP	LABOR	12,816	1,748	8,615	2,004	1,129	202
27	397-COMM EQ METSCAN - TELEMET	CUST397M	0	0	0	0	0	0
28	397-COMM EQUIP - ITRON	CUST397I	0	0	0	0	0	0
29	PLANT ADJUSTMENTS - GEN STRUC	LABOR	0	0	0	0	0	0
30	TOT GENERAL & COMMON PLT		17,714	2,416	11,908	2,770	1,560	279
31	TOTAL GAS PLANT IN SERVICE		773,606	52,656	514,842	57,683	74,809	10,271

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-4				
	DEPRECIATION & AMORTIZATION RESERVE				
	INTANGIBLE PLANT RESERVE				
1	303.2-INTANGIBLE SOFTWARE - 10YR	PLT303.2	404	193	4
2	303.3-INT PLT- MISC SOFTWARE	PLT303.3	34,316	16,419	339
3	TOT INTANGIBLE PLT RESERVE		34,720	16,613	343
	PRODUCTION PLANT RESERVE				
4	305-STRUCTURES	PLT305	92,883	44,263	672
5	311-LPG GAS EQUIPMENT	PLT311	562,353	267,983	4,066
6	320-OTHER EQUIPMENT	PLT320	20,590	9,812	149
7	321-LNG EQUIPMENT	PLT321	26,268	12,518	190
8	TOTAL PRODUCTION RESERVE		702,094	334,575	5,077
	OTHER STORAGE PLANT				
9	361-STRUCTURES & IMPROVE	PLT361	49,307	23,497	357
10	362-GAS HOLDERS	PLT362	1,083,676	516,413	7,836
11	363-PURIFICATION EQUIPMENT	PLT363	42,680	20,339	309
12	TOTAL OTHER STORAGE PLANT		1,175,663	560,248	8,501

TOTAL PRODUCTION

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-4							
	DEPRECIATION & AMORTIZATION RESERVE							
	INTANGIBLE PLANT RESERVE							
1	303.2-INTANGIBLE SOFTWARE - 10YR	PLT303.2	100	14	67	16	9	2
2	303.3-INT PLT- MISC SOFTWARE	PLT303.3	8,487	1,157	5,706	1,327	747	134
3	TOT INTANGIBLE PLT RESERVE		8,587	1,171	5,773	1,343	756	135
	PRODUCTION PLANT RESERVE							
4	305-STRUCTURES	PLT305	25,119	1,605	16,706	1,747	2,442	330
5	311-LPG GAS EQUIPMENT	PLT311	152,079	9,716	101,147	10,579	14,787	1,996
6	320-OTHER EQUIPMENT	PLT320	5,568	356	3,703	387	541	73
7	321-LNG EQUIPMENT	PLT321	7,104	454	4,725	494	691	93
8	TOTAL PRODUCTION RESERVE		189,869	12,131	126,282	13,207	18,461	2,492
	OTHER STORAGE PLANT							
9	361-STRUCTURES & IMPROVE	PLT361	13,334	852	8,869	928	1,296	175
10	362-GAS HOLDERS	PLT362	293,062	18,724	194,915	20,386	28,494	3,847
11	363-PURIFICATION EQUIPMENT	PLT363	11,542	737	7,677	803	1,122	152
12	TOTAL OTHER STORAGE PLANT		317,938	20,313	211,460	22,116	30,913	4,174

TOTAL PRODUCTION

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-5				
	DISTRIBUTION PLANT RESERVE				
1	375-STRUCTURES & IMPROVE	PLT375	0	0	0
2	376-MAINS	PLT376	0	0	0
3	378-MEAS & REG STATION EQ	PLT378	0	0	0
4	379-MEAS & REG CITY GATE	PLT379	0	0	0
5	380-SERVICES	PLT380	0	0	0
6	381-METERS	PLT381	0	0	0
7	382-METER INSTALLATION	PLT382	0	0	0
8	383-HOUSE REGULATORS	PLT383	0	0	0
9	386-CONV BURNERS & WAT HEATER	PLT386	0	0	0
10	TOTAL DISTRIBUTION PLANT		0	0	0
	GENERAL & COMMON PLT RESERVE				
11	391-OFFICE EQUIPMENT	PLT391	2,939	1,406	29
12	392-TRANSPORTATION EQUIP	PLT392	1,095	524	11
13	393-STORES EQUIPMENT	PLT393	0	0	0
14	394-TOOLS, SHOP & GARAGE EQ	PLT394	0	0	0
15	396-POWER OPERATED EQUIP	PLT396	0	0	0
16	397-COMMUNICATION EQUIP	PLT397	25,108	12,013	248
17	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0
18	397-COMM EQUIP - ITRON	PLT397I	0	0	0
19	TOTAL GENERAL PLT RESERVE		29,141	13,943	287
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0
21	TOTAL DEPRECIATION RESERVE		1,941,619	925,379	14,208

TOTAL PRODUCTION

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-5							
	DISTRIBUTION PLANT RESERVE							
1	375-STRUCTURES & IMPROVE	PLT375	0	0	0	0	0	0
2	376-MAINS	PLT376	0	0	0	0	0	0
3	378-MEAS & REG STATION EQ	PLT378	0	0	0	0	0	0
4	379-MEAS & REG CITY GATE	PLT379	0	0	0	0	0	0
5	380-SERVICES	PLT380	0	0	0	0	0	0
6	381-METERS	PLT381	0	0	0	0	0	0
7	382-METER INSTALLATION	PLT382	0	0	0	0	0	0
8	383-HOUSE REGULATORS	PLT383	0	0	0	0	0	0
9	386-CONV BURNERS & WAT HEATER	PLT386	0	0	0	0	0	0
10	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0
	GENERAL & COMMON PLT RESERVE							
11	391-OFFICE EQUIPMENT	PLT391	727	99	489	114	64	11
12	392-TRANSPORTATION EQUIP	PLT392	271	37	182	42	24	4
13	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
14	394-TOOLS, SHOP & GARAGE EQ	PLT394	0	0	0	0	0	0
15	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
16	397-COMMUNICATION EQUIP	PLT397	6,210	847	4,175	971	547	98
17	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0	0	0	0
18	397-COMM EQUIP - ITRON	PLT397I	0	0	0	0	0	0
19	TOTAL GENERAL PLT RESERVE		7,207	983	4,845	1,127	635	113
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
21	TOTAL DEPRECIATION RESERVE		523,602	34,598	348,359	37,794	50,765	6,915

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-6				
	ADDITIONS TO NET PLANT				
	WORKING CAPITAL REQUIREMENTS				
	CASH WORKING CAPITAL REQ				
1	PURCHASED GAS		0	0	0
2	OTHER O&M		11,785	5,601	107
3	TOTAL CASH WORKING CAP		11,785	5,601	107
	MATERIALS & SUPPLIES				
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0
5	OTHER	DISTRPLT	0	0	0
6	TOTAL MATERIALS & SUPPLIES		0	0	0
7	TOTAL WORKING CAPITAL		11,785	5,601	107
	PREPAYMENTS				
8	PREPAYMENTS - OTHER	PLANT	0	0	0
9	PREPAYMENTS - PENSION	EXP926	0	0	0
10	PREPAYMENTS - OPEB	EXP926	0	0	0
11	TOTAL PREPAYMENTS		0	0	0
12	TOTAL ADDITIONS TO NET PLT		11,785	5,601	107

TOTAL PRODUCTION

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-6							
	ADDITIONS TO NET PLANT							
	WORKING CAPITAL REQUIREMENTS							
	CASH WORKING CAPITAL REQ							
1	PURCHASED GAS		0	0	0	0	0	0
2	OTHER O&M		2,972	373	1,998	421	267	45
3	TOTAL CASH WORKING CAP		2,972	373	1,998	421	267	45
	MATERIALS & SUPPLIES							
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0	0
5	OTHER	DISTRPLT	0	0	0	0	0	0
6	TOTAL MATERIALS & SUPPLIES		0	0	0	0	0	0
7	TOTAL WORKING CAPITAL		2,972	373	1,998	421	267	45
	PREPAYMENTS							
8	PREPAYMENTS - OTHER	PLANT	0	0	0	0	0	0
9	PREPAYMENTS - PENSION	EXP926	0	0	0	0	0	0
10	PREPAYMENTS - OPEB	EXP926	0	0	0	0	0	0
11	TOTAL PREPAYMENTS		0	0	0	0	0	0
12	TOTAL ADDITIONS TO NET PLT		2,972	373	1,998	421	267	45

TOTAL PRODUCTION

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-7				
	DEDUCTIONS TO NET PLANT				
1	CUSTOMER DEPOSITS	CUSTDEP	0	0	0
2	CUSTOMER ADVANCES	PLT37680	0	0	0
3	UNCLAIMED FUNDS	PLANT	0	0	0
	ACCUM DEFERRED INCOME TAX				
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	227,690	108,531	1,684
5	FAS 87 / 106	EXP926	(9,670)	(4,627)	(95)
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0
7	BAD DEBT	EXP904	(29,143)	(13,976)	(317)
8	PREPAID PROPERTY TAXES	PLANT	3,476	1,657	26
9	DEFERRED RATE CASE COSTS	REVCLAIM	2,112	996	20
10	REMEDIATION	PSPLT	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	679	324	5
12	ACCUM NON-CURRENT	PLANT	(70)	(33)	(1)
13	INSURANCE CLAIM	EXP9245	(168)	(80)	(2)
14	PLANT ADJUSTMENTS	PLTADDS	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		194,906	92,791	1,320
16	TOTAL DEDUCTIONS TO NET PLT		194,906	92,791	1,320
17	TOTAL RATE BASE		751,280	358,314	5,850

TOTAL PRODUCTION

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-7							
	DEDUCTIONS TO NET PLANT							
1	CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0	0
2	CUSTOMER ADVANCES	PLT37680	0	0	0	0	0	0
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0	0
	ACCUM DEFERRED INCOME TAX							
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	61,245	4,169	40,759	4,567	5,922	813
5	FAS 87 / 106	EXP926	(2,392)	(326)	(1,608)	(374)	(211)	(38)
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0	0
7	BAD DEBT	EXP904	(6,786)	(1,336)	(4,572)	(1,505)	(533)	(119)
8	PREPAID PROPERTY TAXES	PLANT	935	64	622	70	90	12
9	DEFERRED RATE CASE COSTS	REVCLAIM	525	75	357	85	46	8
10	REMEDIATION	PSPLT	0	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	183	12	122	14	18	2
12	ACCUM NON-CURRENT	PLANT	(19)	(1)	(12)	(1)	(2)	(0)
13	INSURANCE CLAIM	EXP9245	(42)	(6)	(28)	(6)	(4)	(1)
14	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		53,650	2,650	35,640	2,848	5,328	679
16	TOTAL DEDUCTIONS TO NET PLT		53,650	2,650	35,640	2,848	5,328	679
17	TOTAL RATE BASE		199,326	15,782	132,840	17,462	18,983	2,723

TOTAL PRODUCTION

	REVENUES-8	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	GAS OPERATING REVENUES				
1	TOTAL FIRM SALES OF GAS		29,240,601	13,992,883	309,617
2	SPECIAL CONTRACT REVENUES	DISTR	0	0	0
3	TOTAL REVENUE SALES OF GAS		29,240,601	13,992,883	309,617
	OTHER OPERATING REVENUES				
	487-LATE PAYMENT CHARGES				
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	39,188	39,188	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	1,044	0	1,044
6	C&I SMALL - LLF G40	C488G40	11,694	0	0
7	C&I SMALL - HLF G50	C488G50	2,069	0	0
8	C&I MEDIUM - LLF G41	C488G41	5,039	0	0
9	C&I MEDIUM - HLF G51	C488G51	1,997	0	0
10	C&I LARGE - LLF G42	C488G42	433	0	0
11	C&I LARGE - HLF G52	C488G52	83	0	0
12	TOTAL ACCOUNT 487		61,546	39,188	1,044
	488-MISC SERVICE REVENUE				
13	UNAUTHORIZED USE OF GAS	REVCLAIM	136	64	1
14	RECONNECT FEE	CUST488R	0	0	0
15	POOL ADMINISTRATION	CUSTTRAN	0	0	0
16	3RD PARTY BILLING	CUSTTRAN	0	0	0
17	CUSTOMER TELEMETERING	PLT397M	0	0	0
18	WATER HEAT & CONVER BURN REV	PLT386	0	0	0
19	UNH REVENUE	PLT381	0	0	0
20	TOTAL ACCOUNT 488		136	64	1
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0
	OTHER REVENUES				
21	RENTAL INCOME - GRANITE	GENPLT	102	49	1
22	RENTAL INCOME - USOURCE	GENPLT	934	447	9
23	RENTAL INCOME - USC	GENPLT	3,224	1,543	32
24	TOTAL OTHER REVENUES		4,260	2,038	42
25	TOTAL OTHER OPERATING REV		65,942	41,290	1,087
26	TOTAL GAS OPERATING REVENUE		29,306,543	14,034,173	310,705

TOTAL PRODUCTION

	REVENUES-8	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	GAS OPERATING REVENUES							
1	TOTAL FIRM SALES OF GAS		7,038,833	1,129,655	4,751,091	1,302,803	598,957	116,763
2	SPECIAL CONTRACT REVENUES	DISTR	0	0	0	0	0	0
3	TOTAL REVENUE SALES OF GAS		7,038,833	1,129,655	4,751,091	1,302,803	598,957	116,763
	OTHER OPERATING REVENUES							
	487-LATE PAYMENT CHARGES							
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C488G40	11,694	0	0	0	0	0
7	C&I SMALL - HLF G50	C488G50	0	2,069	0	0	0	0
8	C&I MEDIUM - LLF G41	C488G41	0	0	5,039	0	0	0
9	C&I MEDIUM - HLF G51	C488G51	0	0	0	1,997	0	0
10	C&I LARGE - LLF G42	C488G42	0	0	0	0	433	0
11	C&I LARGE - HLF G52	C488G52	0	0	0	0	0	83
12	TOTAL ACCOUNT 487		11,694	2,069	5,039	1,997	433	83
	488-MISC SERVICE REVENUE							
13	UNAUTHORIZED USE OF GAS	REVCLAIM	34	5	23	5	3	1
14	RECONNECT FEE	CUST488R	0	0	0	0	0	0
15	POOL ADMINISTRATION	CUSTTRAN	0	0	0	0	0	0
16	3RD PARTY BILLING	CUSTTRAN	0	0	0	0	0	0
17	CUSTOMER TELEMETERING	PLT397M	0	0	0	0	0	0
18	WATER HEAT & CONVER BURN REV	PLT386	0	0	0	0	0	0
19	UNH REVENUE	PLT381	0	0	0	0	0	0
20	TOTAL ACCOUNT 488		34	5	23	5	3	1
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0	0	0	0
	OTHER REVENUES							
21	RENTAL INCOME - GRANITE	GENPLT	25	3	17	4	2	0
22	RENTAL INCOME - USOURCE	GENPLT	231	32	155	36	20	4
23	RENTAL INCOME - USC	GENPLT	797	109	536	125	70	13
24	TOTAL OTHER REVENUES		1,054	144	708	165	93	17
25	TOTAL OTHER OPERATING REV		12,781	2,217	5,771	2,167	528	100
26	TOTAL GAS OPERATING REVENUE		7,051,614	1,131,873	4,756,861	1,304,970	599,485	116,862

TOTAL PRODUCTION

	OPER & MAINT EXPENSE-9	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	OPERATION & MAINTENANCE EXPENSE				
	LIQUEFIED PROPANE GAS PRODUCTION				
	OPERATION EXPENSE				
1	710-SUPERVISION	TLABPO	10,320	4,918	75
2	717-PROPANE EXPENSES	DEMLPG	9,578	4,565	69
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	7,411	3,532	54
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0
6	735-MISCELLANEOUS	DEMLPG	17,003	8,103	123
7	736-RENTS	DEMLPG	0	0	0
8	TOTAL OPERATION EXPENSE		44,313	21,117	320
	MAINTENANCE				
9	740-SUPERVISION	TLABPM	10,735	5,116	78
10	741-MAINTENANCE OF PLANT	DEMLPG	7,439	3,545	54
11	742-MAINT OF EQUIPMENT	DEMLPG	18,198	8,672	132
12	743-GAS SYS PROD TRAINING	DEMLPG	0	0	0
13	TOTAL MAINTENANCE EXPENSE		36,373	17,333	263
14	769-MAINT OF SCADA - PRODUCT	EXP813	1,245	596	13
15	TOTAL MANUF GAS PROD EXP		81,930	39,046	597

TOTAL PRODUCTION

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	OPER & MAINT EXPENSE-9							
	OPERATION & MAINTENANCE EXPENSE							
	LIQUEFIED PROPANE GAS PRODUCTION							
	OPERATION EXPENSE							
1	710-SUPERVISION	TLABPO	2,791	178	1,856	194	271	37
2	717-PROPANE EXPENSES	DEMLPG	2,590	165	1,723	180	252	34
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	2,004	128	1,333	139	195	26
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	4,598	294	3,058	320	447	60
7	736-RENTS	DEMLPG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		11,984	766	7,970	834	1,165	157
	MAINTENANCE							
9	740-SUPERVISION	TLABPM	2,903	185	1,931	202	282	38
10	741-MAINTENANCE OF PLANT	DEMLPG	2,012	129	1,338	140	196	26
11	742-MAINT OF EQUIPMENT	DEMLPG	4,921	314	3,273	342	478	65
12	743-GAS SYS PROD TRAINING	DEMLPG	0	0	0	0	0	0
13	TOTAL MAINTENANCE EXPENSE		9,836	628	6,542	684	956	129
14	769-MAINT OF SCADA - PRODUCT	EXP813	299	48	202	56	25	5
15	TOTAL MANUF GAS PROD EXP		22,119	1,442	14,714	1,574	2,147	291

TOTAL PRODUCTION

	OPER & MAINT EXPENSE CON'T-10	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	PURCHASED GAS SUPPLY EXPENSES				
	PURCHASED GAS SUPPLY				
	804 PURCHASED GAS COSTS				
1	TOTAL DIRECT GAS COSTS	EGAS	27,837,066	13,335,679	297,001
2	TOTAL DIRECT GAS COSTS		27,837,066	13,335,679	297,001
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	124,838	59,805	1,332
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	0	0	0
5	TOTAL GAS SUPPLY EXPENSE		27,961,904	13,395,484	298,332
6	TOTAL PRODUCTION EXPENSE		28,043,835	13,434,530	298,929
			206,769		
	TRANSMISSION EXPENSES				
7	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0
8	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	81,774	39,175	872
9	852-COMMUNICATION SYSTEM EXP	DISTR	0	0	0
10	856-MAINS EXPENSE	DISTR	0	0	0
11	857-T&D OPER MEAS & REGUL STNQ	DISTR	0	0	0
12	TOTAL TRANSMISSION EXPENSES		81,774	39,175	872

TOTAL PRODUCTION

	OPER & MAINT EXPENSE CON'T-10	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	PURCHASED GAS SUPPLY EXPENSES							
	PURCHASED GAS SUPPLY							
	804 PURCHASED GAS COSTS							
1	TOTAL DIRECT GAS COSTS	EGAS	6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
2	TOTAL DIRECT GAS COSTS		6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	29,994	4,838	20,237	5,586	2,547	499
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	0	0	0	0	0	0
5	TOTAL GAS SUPPLY EXPENSE		6,718,268	1,083,594	4,532,884	1,251,206	570,435	111,699
6	TOTAL PRODUCTION EXPENSE		6,740,387	1,085,037	4,547,599	1,252,780	572,582	111,991
	TRANSMISSION EXPENSES							
7	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0	0	0	0
8	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	19,647	3,169	13,256	3,659	1,668	327
9	852-COMMUNICATION SYSTEM EXP	DISTR	0	0	0	0	0	0
10	856-MAINS EXPENSE	DISTR	0	0	0	0	0	0
11	857-T&D OPER MEAS & REGUL STNQ	DISTR	0	0	0	0	0	0
12	TOTAL TRANSMISSION EXPENSES		19,647	3,169	13,256	3,659	1,668	327

TOTAL PRODUCTION

	OPER & MAINT EXPENSE CON'T-11	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DISTRIBUTION EXPENSES				
	OPERATION EXPENSE				
1	870-SUPER & ENGINEERING	TLABDO	565	271	6
2	857-MEAS & REG STA EQUIP	PLT378	0	0	0
3	874-MAINS & SERVICE EXPENSE	PLT37680	0	0	0
4	875-REGULAT STATION EXPENSE	PLT378	0	0	0
5	878-METER & HOUSE REG EXP	PLT3813	0	0	0
6	879-CUSTOMER INSTALL EXP	PLT3803	0	0	0
7	880-OTHER EXPENSES	EXP8519	0	0	0
8	882-METERING SYS GAS TRAINING	PLT381	0	0	0
9	TOTAL OPERATION EXPENSE		565	271	6
	MAINTENANCE				
10	885-SUPERVISION	TLABDM	592	284	6
11	886-MAINT STRUCT & IMPROVE	PLT375	0	0	0
12	887-MAINTENANCE OF MAINS	PLT376	0	0	0
13	889-MT OF MEAS & REG STA EQ	PLT378	0	0	0
14	890-MT OF REG EQ (INDUST)	PLT378	0	0	0
15	891-MT OF REG EQ (CITY GATE)	PLT378	0	0	0
16	891-MAIN DISTRI SCADA	EXP851	3,920	1,878	42
17	892-MAINTENANCE OF SERVICES	PLT380	0	0	0
18	893-MAINT METER & HOUSE REG	PLT3813	0	0	0
19	894-T&D MAINT SYSTEM EQUIP	DISTR	0	0	0
20	894-MNT WAT HTERS & CONV BURN	PLT386	0	0	0
21	894-MAINT OF RENTED CONV BURN	PLT386	0	0	0
22	TOTAL MAINTENANCE EXPENSE		4,512	2,161	48
23	586-INTERVAL DATA	DISTR	0	0	0
24	LABOR MUTUAL AID WORKERS	DISTLAB	845	405	9
25	TOTAL DISTRIBITION EXPENSES		5,922	2,837	63

TOTAL PRODUCTION

	OPER & MAINT EXPENSE CON'T-11	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DISTRIBUTION EXPENSES							
	OPERATION EXPENSE							
1	870-SUPER & ENGINEERING	TLABDO	136	22	92	25	12	2
2	857-MEAS & REG STA EQUIP	PLT378	0	0	0	0	0	0
3	874-MAINS & SERVICE EXPENSE	PLT37680	0	0	0	0	0	0
4	875-REGULAT STATION EXPENSE	PLT378	0	0	0	0	0	0
5	878-METER & HOUSE REG EXP	PLT3813	0	0	0	0	0	0
6	879-CUSTOMER INSTALL EXP	PLT3803	0	0	0	0	0	0
7	880-OTHER EXPENSES	EXP8519	0	0	0	0	0	0
8	882-METERING SYS GAS TRAINING	PLT381	0	0	0	0	0	0
9	TOTAL OPERATION EXPENSE		136	22	92	25	12	2
	MAINTENANCE							
10	885-SUPERVISION	TLABDM	142	23	96	27	12	2
11	886-MAINT STRUCT & IMPROVE	PLT375	0	0	0	0	0	0
12	887-MAINTENANCE OF MAINS	PLT376	0	0	0	0	0	0
13	889-MT OF MEAS & REG STA EQ	PLT378	0	0	0	0	0	0
14	890-MT OF REG EQ (INDUST)	PLT378	0	0	0	0	0	0
15	891-MT OF REG EQ (CITY GATE)	PLT378	0	0	0	0	0	0
16	891-MAIN DISTRI SCADA	EXP851	942	152	635	175	80	16
17	892-MAINTENANCE OF SERVICES	PLT380	0	0	0	0	0	0
18	893-MAINT METER & HOUSE REG	PLT3813	0	0	0	0	0	0
19	894-T&D MAINT SYSTEM EQUIP	DISTR	0	0	0	0	0	0
20	894-MNT WAT HTERS & CONV BURN	PLT386	0	0	0	0	0	0
21	894-MAINT OF RENTED CONV BURN	PLT386	0	0	0	0	0	0
22	TOTAL MAINTENANCE EXPENSE		1,084	175	731	202	92	18
23	586-INTERVAL DATA	DISTR	0	0	0	0	0	0
24	LABOR MUTUAL AID WORKERS	DISTLAB	203	33	137	38	17	3
25	TOTAL DISTRIBITION EXPENSES		1,423	229	960	265	121	24

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

	OPER & MAINT EXPENSE CON'T-12	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	CUSTOMER ACCOUNT				
1	901-SUPERVISION	TLABCA	0	0	0
2	902-METER READING EXPENSE	CUST902	0	0	0
3	903-CUST RECORDS & COLLECT	CUST903	0	0	0
	904-UNCOLLECTIBLE ACCTS				
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	0	0	0
6	C&I SMALL - LLF G40	C904G40	0	0	0
7	C&I SMALL - HLF G50	C904G50	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	0	0	0
9	C&I MEDIUM - HLF G51	C904G51	0	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	282,630	135,537	3,077
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	0	0	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	225,401	108,092	2,454
15	TOTAL ACCOUNT 904		508,031	243,629	5,530
16	TOTAL CUSTOMER ACCTS EXP		508,031	243,629	5,530
			0		
	CUSTOMER SERVICES & INFO EXP				
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	0	0	0
19	TOT CUST SERV & INFO EXP		0	0	0

TOTAL PRODUCTION

	OPER & MAINT EXPENSE CON'T-12	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	CUSTOMER ACCOUNT							
1	901-SUPERVISION	TLABCA	0	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	0	0	0	0	0	0
3	903-CUST RECORDS & COLLECT	CUST903	0	0	0	0	0	0
	904-UNCOLLECTIBLE ACCTS							
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C904G40	0	0	0	0	0	0
7	C&I SMALL - HLF G50	C904G50	0	0	0	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	0	0	0	0	0	0
9	C&I MEDIUM - HLF G51	C904G51	0	0	0	0	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	65,812	12,957	44,334	14,594	5,166	1,153
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	0	0	0	0	0	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	52,486	10,333	35,357	11,639	4,120	920
15	TOTAL ACCOUNT 904		118,298	23,290	79,691	26,233	9,287	2,073
16	TOTAL CUSTOMER ACCTS EXP		118,298	23,290	79,691	26,233	9,287	2,073
	CUSTOMER SERVICES & INFO EXP							
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	0	0	0	0	0	0
19	TOT CUST SERV & INFO EXP		0	0	0	0	0	0

TOTAL PRODUCTION

	OPER & MAINT EXPENSE CON'T-13	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ADMINISTRATIVE & GENERAL EXPENSE				
1	920-ADMIN & GENERAL SALARY	LABOR	681	326	7
2	921-OFFICE SUPPLIES & EXP	LABOR	13,319	6,373	131
3	923-OUTSIDE SERV EMPLOYED	LABOR	4,122	1,972	41
4	923-OUTSIDE SERV IRP	GASCOSTS	110,109	52,749	1,175
5	923-OUTSIDE SERV PEN & PBOP	LABOR	(18,811)	(9,001)	(186)
6	923-OUTSIDE SERV UNITIL	LABOR	105,762	50,604	1,043
7	923-AUDIT FEES ADJUSTMENT	LABOR	154	73	2
8	924-PROPERTY INSURANCE	PLANT	123	58	1
9	925-INJURIES & DAMAGES	LABOR	7,249	3,469	72
10	PROPERTY & LIABILITY INSUR ADJ	EXP9245	1,915	916	19
11	926-EMPLOYED PENSION & BENF	LABOR	53,543	25,619	528
12	PENSION PBOP & 401K ADJ	LABOR	5,187	2,482	51
13	MEDICAL & DENTAL ADJUSTMENT	LABOR	2,851	1,364	28
14	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0
15	928-REGULATORY COMM EXPENSE	REVCLAIM	5,979	2,819	57
16	PUC ASSESSMENT ADJUSTMENT	REVCLAIM	3,070	1,447	29
17	GAS SUPPLY LEGAL COST ACCT 928	GASCOSTS	2,590	1,241	28
18	930-MISC GEN EXP & EEI ADJ	LABOR	5,941	2,843	59
19	BOARD OF DIRECTOR FEES ADJ	LABOR	0	0	0
20	POSTAGE ADJUSTMENT	EXP903	0	0	0
21	CUT OFF EXEMPT CUSTOMER BAL	EXP904B	0	0	0
22	BANKING & COMMITMENT FEE ADJ	LABOR	(550)	(263)	(5)
23	931-RENTS	LABOR	556	266	5
24	TOTAL OPERATION EXPENSE		303,789	145,357	3,083
	MAINTENANCE				
25	932-ERC COSTS	PSPLT	113,839	54,249	823
26	935-MAINT OF GENERAL PLT	GENPLT	685	328	7
27	TOTAL ADMIN & GEN EXPENSE		418,313	199,933	3,913
28	WAGE ADJ & INCENTIVE COMP	OMLAB	21,563	10,317	213
29	OTHER ADJUSTMENTS	OMLAB	0	0	0
30	TOTAL GAS O & M EXPENSE		29,079,437	13,930,422	309,521

TOTAL PRODUCTION

	OPER & MAINT EXPENSE CON'T-13	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	ADMINISTRATIVE & GENERAL EXPENSE							
1	920-ADMIN & GENERAL SALARY	LABOR	168	23	113	26	15	3
2	921-OFFICE SUPPLIES & EXP	LABOR	3,294	449	2,215	515	290	52
3	923-OUTSIDE SERV EMPLOYED	LABOR	1,019	139	685	159	90	16
4	923-OUTSIDE SERV IRP	GASCOSTS	26,455	4,267	17,850	4,927	2,246	440
5	923-OUTSIDE SERV PEN & PBOP	LABOR	(4,652)	(634)	(3,128)	(728)	(410)	(73)
6	923-OUTSIDE SERV UNITIL	LABOR	26,157	3,567	17,584	4,091	2,303	411
7	923-AUDIT FEES ADJUSTMENT	LABOR	38	5	26	6	3	1
8	924-PROPERTY INSURANCE	PLANT	33	2	22	2	3	0
9	925-INJURIES & DAMAGES	LABOR	1,793	245	1,205	280	158	28
10	PROPERTY & LIABILITY INSUR ADJ	EXP9245	474	64	319	73	42	7
11	926-EMPLOYED PENSION & BENF	LABOR	13,242	1,806	8,902	2,071	1,166	208
12	PENSION PBOP & 401K ADJ	LABOR	1,283	175	862	201	113	20
13	MEDICAL & DENTAL ADJUSTMENT	LABOR	705	96	474	110	62	11
14	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0	0
15	928-REGULATORY COMM EXPENSE	REVCLAIM	1,486	211	1,010	241	131	24
16	PUC ASSESSMENT ADJUSTMENT	REVCLAIM	763	108	519	124	67	12
17	GAS SUPPLY LEGAL COST ACCT 928	GASCOSTS	622	100	420	116	53	10
18	930-MISC GEN EXP & EEI ADJ	LABOR	1,469	200	988	230	129	23
19	BOARD OF DIRECTOR FEES ADJ	LABOR	0	0	0	0	0	0
20	POSTAGE ADJUSTMENT	EXP903	0	0	0	0	0	0
21	CUT OFF EXEMPT CUSTOMER BAL	EXP904B	0	0	0	0	0	0
22	BANKING & COMMITMENT FEE ADJ	LABOR	(136)	(19)	(91)	(21)	(12)	(2)
23	931-RENTS	LABOR	138	19	92	22	12	2
24	TOTAL OPERATION EXPENSE		74,353	10,825	50,067	12,446	6,463	1,195
	MAINTENANCE							
25	932-ERC COSTS	PSPLT	30,786	1,967	20,476	2,141	2,993	404
26	935-MAINT OF GENERAL PLT	GENPLT	169	23	114	27	15	3
27	TOTAL ADMIN & GEN EXPENSE		105,309	12,815	70,657	14,614	9,471	1,602
28	WAGE ADJ & INCENTIVE COMP	OMLAB	5,333	727	3,585	834	470	84
29	OTHER ADJUSTMENTS	OMLAB	0	0	0	0	0	0
30	TOTAL GAS O & M EXPENSE		6,990,397	1,125,267	4,715,748	1,298,384	593,599	116,100

TOTAL PRODUCTION

DEPRECIATION & AMORTIZATION-14

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEPRECIATION & AMORTIZATION EXPENSE				
	AMORTIZATION EXPENSE				
1	INTANGIBLE AMORTIZATION	PLANT	(18,133)	(8,643)	(134)
2	ACCT 303.2 & 303.3 COM SOFT & ADJ	PLT303	15,596	7,462	154
3	TRANSITION & TRANACTION AMORT	PLANT	11,340	5,405	84
6	FAS 109 NET REG ASSET AMORT	REVCLAIM	466	220	4
7	AMORT INVESTMENT TAX CREDIT	PLANT	(247)	(118)	(2)
8	SUPPLY BAD DEBT AMORT	E904GAS	0	0	0
9	NH RATE CASE COSTS AMORT	REVCLAIM	0	0	0
10	DG 08-048 & DG 08-079 SETTLE ADJ	REVCLAIM	18,554	8,747	175
11	TOTAL AMORTIZATION EXPENSE		27,575	13,073	282
	DEPRECIATION EXPENSE				
	PRODUCTION PLANT EXP				
12	305-STRUCTURES	PLT305	1,012	482	7
13	311-LPG GAS EQUIPMENT	PLT311	8,909	4,246	64
14	361-STRUCTURES & IMPROVE	PLT361	3,822	1,822	28
15	362-GAS HOLDERS	PLT362	33,010	15,730	239
16	TOTAL PRODUCTION PLANT		46,754	22,280	338

TOTAL PRODUCTION

DEPRECIATION & AMORTIZATION-14

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEPRECIATION & AMORTIZATION EXPENSE							
	AMORTIZATION EXPENSE							
1	INTANGIBLE AMORTIZATION	PLANT	(4,877)	(332)	(3,246)	(364)	(472)	(65)
2	ACCT 303.2 & 303.3 COM SOFT & ADJ	PLT303	3,857	526	2,593	603	340	61
3	TRANSITION & TRANACTION AMORT	PLANT	3,050	208	2,030	227	295	40
6	FAS 109 NET REG ASSET AMORT	REVCLAIM	116	16	79	19	10	2
7	AMORT INVESTMENT TAX CREDIT	PLANT	(67)	(5)	(44)	(5)	(6)	(1)
8	SUPPLY BAD DEBT AMORT	E904GAS	0	0	0	0	0	0
9	NH RATE CASE COSTS AMORT	REVCLAIM	0	0	0	0	0	0
10	DG 08-048 & DG 08-079 SETTLE ADJ	REVCLAIM	4,613	655	3,135	747	407	75
11	TOTAL AMORTIZATION EXPENSE		6,692	1,069	4,546	1,228	574	112
	DEPRECIATION EXPENSE							
	PRODUCTION PLANT EXP							
12	305-STRUCTURES	PLT305	274	17	182	19	27	4
13	311-LPG GAS EQUIPMENT	PLT311	2,409	154	1,602	168	234	32
14	361-STRUCTURES & IMPROVE	PLT361	1,034	66	688	72	101	14
15	362-GAS HOLDERS	PLT362	8,927	570	5,937	621	868	117
16	TOTAL PRODUCTION PLANT		12,644	808	8,409	880	1,229	166

TOTAL PRODUCTION

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEPRECIATION & AMORTIZATION-15				
	DISTRIBUTION EXPENSE				
1	375-STRUCTURES & IMPROVE	PLT375	0	0	0
2	376-MAINS	PLT376	0	0	0
3	378.2-MEAS & REG STATION EQ	PLT378	0	0	0
4	379-MEAS & REG CITY GATE	PLT379	0	0	0
5	380-SERVICES	PLT380	0	0	0
6	381-METERS	PLT381	0	0	0
7	382-METER INSTALLATION	PLT382	0	0	0
8	383-HOUSE REGULATORS	PLT383	0	0	0
9	386-OTHER PROP CUST PREM	PLT386	0	0	0
10	TOTAL DISTRIBUTION PLANT		0	0	0
	GENERAL & COMMON PLANT EXP				
11	391-OFFICE EQUIPMENT	PLT391	650	311	6
12	393-STORES EQUIPMENT	PLT393	0	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	0	0	0
14	396-POWER OPERATED EQUIP	PLT396	0	0	0
15	397-COMMUNICATION EQUIP	PLT397	4,317	2,066	43
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0
17	397-COMM EQUIP - ITRON	PLT397I	0	0	0
18	BLDG OVERHEAD CLEARING	LABOR	0	0	0
19	TOTAL GEN & COMMON EXP		4,967	2,377	49
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0
21	TOTAL DEPR & AMORT EXPENSE		79,296	37,729	669

TOTAL PRODUCTION

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEPRECIATION & AMORTIZATION-15							
	DISTRIBUTION EXPENSE							
1	375-STRUCTURES & IMPROVE	PLT375	0	0	0	0	0	0
2	376-MAINS	PLT376	0	0	0	0	0	0
3	378.2-MEAS & REG STATION EQ	PLT378	0	0	0	0	0	0
4	379-MEAS & REG CITY GATE	PLT379	0	0	0	0	0	0
5	380-SERVICES	PLT380	0	0	0	0	0	0
6	381-METERS	PLT381	0	0	0	0	0	0
7	382-METER INSTALLATION	PLT382	0	0	0	0	0	0
8	383-HOUSE REGULATORS	PLT383	0	0	0	0	0	0
9	386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
10	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0
	GENERAL & COMMON PLANT EXP							
11	391-OFFICE EQUIPMENT	PLT391	161	22	108	25	14	3
12	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	0	0	0	0	0	0
14	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
15	397-COMMUNICATION EQUIP	PLT397	1,068	146	718	167	94	17
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0	0	0	0
17	397-COMM EQUIP - ITRON	PLT397I	0	0	0	0	0	0
18	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0	0
19	TOTAL GEN & COMMON EXP		1,228	168	826	192	108	19
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
21	TOTAL DEPR & AMORT EXPENSE		20,564	2,044	13,781	2,299	1,911	297

TOTAL PRODUCTION

STATE & FED TAXES & OTHER EXP-16

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	TAXES OTHER THAN INCOME				
	FEDERAL TAXES				
1	UNEMPLOYMENT	LABOR	75	36	1
2	FICA	LABOR	9,655	4,620	95
3	FICA ADJUSTMENT	LABOR	0	0	0
4	TOTAL FEDERAL TAXES		9,729	4,655	96
	STATE TAXES				
5	UNEMPLOYMENT	LABOR	337	161	3
6	PROPERTY TAX	PLANT	45,731	21,798	338
7	PROPERTY TAX ADJUST	PLANT	9,507	4,532	70
8	PLANT ADJUSTMENT	PLTADDS	0	0	0
9	TOTAL STATE TAXES		55,575	26,491	412
10	PAYROLL TAXES CAPITALIZED	LABOR	(3,813)	(1,824)	(38)
11	PAYROLL TAXES ADJUSTMENT	LABOR	979	468	10
12	TAXES - OTHER	PLANT	0	0	0
13	TOTAL TAXES OTHER THAN INC		62,470	29,790	480
14	TOTAL INCOME TAX EXPENSE		46,387	20,212	171
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	0	0	0
16	TOTAL EXPENSES		29,267,590	14,018,153	310,841

TOTAL PRODUCTION

STATE & FED TAXES & OTHER EXP-16

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	TAXES OTHER THAN INCOME							
	FEDERAL TAXES							
1	UNEMPLOYMENT	LABOR	18	3	12	3	2	0
2	FICA	LABOR	2,388	326	1,605	373	210	38
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0	0
4	TOTAL FEDERAL TAXES		2,406	328	1,618	376	212	38
	STATE TAXES							
5	UNEMPLOYMENT	LABOR	83	11	56	13	7	1
6	PROPERTY TAX	PLANT	12,301	837	8,186	917	1,190	163
7	PROPERTY TAX ADJUST	PLANT	2,557	174	1,702	191	247	34
8	PLANT ADJUSTMENT	PLTADDS	0	0	0	0	0	0
9	TOTAL STATE TAXES		14,941	1,023	9,944	1,121	1,444	199
10	PAYROLL TAXES CAPITALIZED	LABOR	(943)	(129)	(634)	(147)	(83)	(15)
11	PAYROLL TAXES ADJUSTMENT	LABOR	242	33	163	38	21	4
12	TAXES - OTHER	PLANT	0	0	0	0	0	0
13	TOTAL TAXES OTHER THAN INC		16,647	1,255	11,091	1,388	1,594	225
14	TOTAL INCOME TAX EXPENSE		12,269	2,053	8,371	2,011	1,146	153
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0	0
16	TOTAL EXPENSES		7,039,876	1,130,620	4,748,991	1,304,083	598,250	116,776

TOTAL PRODUCTION

	INCOME TAXES-17	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	FEDERAL & STATE TAX CALCULAT				
1	OPERATING REVENUES		29,306,543	14,034,173	310,705
	OPERATING EXPENSES				
2	OPERATION & MAINTENANCE EXP		29,079,437	13,930,422	309,521
3	DEPRECIATION & AMORTIZATION		79,296	37,729	669
4	TAXES OTHER THAN INCOME		62,470	29,790	480
5	INTEREST ON CUSTOMER DEPOSITS		0	0	0
6	PLUS: OTHER	PLANT	0	0	0
7	OPERATING INC BEFORE FED TAX		85,340	36,232	35
	LESS:				
8	INTEREST EXPENSE		25,243	12,039	197
9	OTHER ADJ	PLANT	0	0	0
10	NET OPERATING INC BEFORE TXS		60,097	24,192	(162)
	PERMANENT ITEMS				
11	DRUG SUBDIDIES	LABOR	(596)	(285)	(6)
12	LOBBYING	REVCLAIM	2,932	1,382	28
13	STATE REGUL ASSET AMORT	REVCLAIM	466	220	4
14	UNALLOWABLE MEALS	REVCLAIM	12	6	0
15	TOTAL PERMANENT ITEMS		2,814	1,323	26
	TEMPORY DIFFERENCES				
16	ACCRUED REVENUE	REVCLAIM	255,311	120,362	2,415
17	BAD DEBT	EXP904	(96)	(46)	(1)
18	DEFERRED RATE CASE	REVCLAIM	27,110	12,781	256
19	INSURANCE CLAIM RESERVE	EXP9245	17	8	0
20	FASB 87-PENSIONS	LABOR	(16,865)	(8,069)	(166)
21	PREPAID PROPERTY TAXES	PLANT	260	124	2
22	REMEDIATION	PSPLT	45,884	21,866	332
23	PBOP SFAS 106	LABOR	14,828	7,095	146
24	ACQUISITION COSTS	PLANT	(6,793)	(3,238)	(50)
25	TRANSITION COSTS	PLANT	0	0	0
26	UTILITY PLANT DIFFERENCES	PLANT	(102,294)	(48,759)	(757)
27	TOTAL TEMPORARY DIFF		217,363	102,122	2,177
	INVESTMENT TAX CREDIT AMORT				
28	UNAMORTIZED ITC	PLANT	(247)	(118)	(2)
	FEDERAL AND STATE TAX DIFF				
29	TAX DEPRECIATION	PLANT	61,819	29,467	457
30	STATE TAXABLE BASE INCOME		341,847	156,986	2,497

TOTAL PRODUCTION

	INCOME TAXES-17	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	FEDERAL & STATE TAX CALCULAT							
1	OPERATING REVENUES		7,051,614	1,131,873	4,756,861	1,304,970	599,485	116,862
	OPERATING EXPENSES							
2	OPERATION & MAINTENANCE EXP		6,990,397	1,125,267	4,715,748	1,298,384	593,599	116,100
3	DEPRECIATION & AMORTIZATION		20,564	2,044	13,781	2,299	1,911	297
4	TAXES OTHER THAN INCOME		16,647	1,255	11,091	1,388	1,594	225
5	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0
6	PLUS: OTHER	PLANT	0	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX		24,006	3,307	16,241	2,899	2,381	240
	LESS:							
8	INTEREST EXPENSE		6,697	530	4,463	587	638	91
9	OTHER ADJ	PLANT	0	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS		17,309	2,776	11,778	2,312	1,743	149
	PERMANENT ITEMS							
11	DRUG SUBDIDIES	LABOR	(147)	(20)	(99)	(23)	(13)	(2)
12	LOBBYING	REVCLAIM	729	104	495	118	64	12
13	STATE REGUL ASSET AMORT	REVCLAIM	116	16	79	19	10	2
14	UNALLOWABLE MEALS	REVCLAIM	3	0	2	0	0	0
15	TOTAL PERMANENT ITEMS		700	100	477	114	62	11
	TEMPORY DIFFERENCES							
16	ACCRUED REVENUE	REVCLAIM	63,473	9,019	43,138	10,278	5,601	1,025
17	BAD DEBT	EXP904	(22)	(4)	(15)	(5)	(2)	(0)
18	DEFERRED RATE CASE	REVCLAIM	6,740	958	4,581	1,091	595	109
19	INSURANCE CLAIM RESERVE	EXP9245	4	1	3	1	0	0
20	FASB 87-PENSIONS	LABOR	(4,171)	(569)	(2,804)	(652)	(367)	(66)
21	PREPAID PROPERTY TAXES	PLANT	70	5	47	5	7	1
22	REMEDIATION	PSPLT	12,409	793	8,253	863	1,206	163
23	PBOP SFAS 106	LABOR	3,667	500	2,465	574	323	58
24	ACQUISITION COSTS	PLANT	(1,827)	(124)	(1,216)	(136)	(177)	(24)
25	TRANSITION COSTS	PLANT	0	0	0	0	0	0
26	UTILITY PLANT DIFFERENCES	PLANT	(27,516)	(1,873)	(18,312)	(2,052)	(2,661)	(365)
27	TOTAL TEMPORARY DIFF		52,827	8,704	36,139	9,967	4,526	900
	INVESTMENT TAX CREDIT AMORT							
28	UNAMORTIZED ITC	PLANT	(67)	(5)	(44)	(5)	(6)	(1)
	FEDERAL AND STATE TAX DIFF							
29	TAX DEPRECIATION	PLANT	16,628	1,132	11,066	1,240	1,608	221
30	STATE TAXABLE BASE INCOME		87,398	12,708	59,417	13,628	7,932	1,280

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

	INCOME TAXES CON'T-18	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	STATE TAXABLE BASE INCOME		341,847	156,986	2,497
2	STATE INCOME TAX @ 8.50%		29,057	13,344	212
3	ST TAX ADJ LOBBING & PENALTIES	REVCLAIM	(249)	(117)	(2)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	0	0	0
5	TOTAL STATE TAX EXPENSE		28,808	13,226	210
6	FED TAX INC BEF FED & STA TAX DIFF		312,790	143,642	2,285
7	LESS: FEDERAL AND STATE TAX DIFF		61,819	29,467	457
8	FEDERAL TAXABLE INCOME BASE		250,970	114,175	1,828
9	FED TAX ADJ LOBBING & PENALTIES	REVCLAIM	(912)	(430)	(9)
10	FEDERAL INCOME TAX @ 34.00%		84,418	38,390	613
	TOT DEF FEDERAL & STATE INC TAX				
10	ACCELERATED DEPRECIATION	PLANT	41,079	19,581	304
11	PBOP	LABOR	(9,805)	(4,691)	(97)
12	PENSION	LABOR	16,893	8,083	167
13	BAD DEBTS EXPENSE	EXP904	38	18	0
14	ACCRUED REVENUE	REVCLAIM	(101,129)	(47,675)	(957)
15	PREPAID PROPERTY TAXES	PLANT	(103)	(49)	(1)
16	DEFERRED RATE CASE	REVCLAIM	1,396	658	13
17	REMEDIATION	PSPLT	(18,175)	(8,661)	(131)
18	TRANSITION COSTS	PLANT	(6,499)	(3,098)	(48)
19	TRANSACTION COSTS	PLANT	(2,435)	(1,161)	(18)
20	INSURANCE CLAIM RESERVE	EXP9245	(7)	(3)	(0)
21	DEF FED & STATE FLOW THRU DIFF	DEFTAX	11,908	5,595	116
22	TOTAL DEFERRED INCOME TAXES		(66,838)	(31,404)	(651)
23	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	0	0	0
24	TOTAL INCOME TAX EXPENSE		46,387	20,212	171
25	NET INCOME AFTER TAX		38,953	16,020	(137)

EFFECTIVE STATE TAX RATE	8.50%
FEDERAL TAX RATE - CURRENT	34.00%
1 - INCREMENTAL TAX RATE	0.60390
INCREMENTAL TAX RATE	0.39610
EFFECTIVE INCREMENTAL FEDERAL RATE	0.31110
FACTOR FOR TAXABLE BASIS	1.65590
INTEREST EXPENSE PERCENTAGE	3.3600%
PURCH GAS WORKING CAPITAL %	0.0000%
OTHER O&M WORKING CAPITAL %	1.2600%

TOTAL PRODUCTION

	INCOME TAXES CON'T-18	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	STATE TAXABLE BASE INCOME		87,398	12,708	59,417	13,628	7,932	1,280
2	STATE INCOME TAX @ 8.50%		7,429	1,080	5,050	1,158	674	109
3	ST TAX ADJ LOBBING & PENALTIES	REVCLAIM	(62)	(9)	(42)	(10)	(5)	(1)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	0	0	0	0	0	0
5	TOTAL STATE TAX EXPENSE		7,367	1,071	5,008	1,148	669	108
6	FED TAX INC BEF FED & STA TAX DIFF		79,969	11,628	54,366	12,470	7,258	1,171
7	LESS: FEDERAL AND STATE TAX DIFF		16,628	1,132	11,066	1,240	1,608	221
8	FEDERAL TAXABLE INCOME BASE		63,341	10,496	43,300	11,230	5,650	950
9	FED TAX ADJ LOBBING & PENALTIES	REVCLAIM	(227)	(32)	(154)	(37)	(20)	(4)
10	FEDERAL INCOME TAX @ 34.00%		21,309	3,537	14,568	3,781	1,901	319
	TOT DEF FEDERAL & STATE INC TAX							
10	ACCELERATED DEPRECIATION	PLANT	11,050	752	7,354	824	1,069	147
11	PBOP	LABOR	(2,425)	(331)	(1,630)	(379)	(214)	(38)
12	PENSION	LABOR	4,178	570	2,809	653	368	66
13	BAD DEBTS EXPENSE	EXP904	9	2	6	2	1	0
14	ACCRUED REVENUE	REVCLAIM	(25,142)	(3,572)	(17,087)	(4,071)	(2,219)	(406)
15	PREPAID PROPERTY TAXES	PLANT	(28)	(2)	(18)	(2)	(3)	(0)
16	DEFERRED RATE CASE	REVCLAIM	347	49	236	56	31	6
17	REMEDIATION	PSPLT	(4,915)	(314)	(3,269)	(342)	(478)	(65)
18	TRANSITION COSTS	PLANT	(1,748)	(119)	(1,163)	(130)	(169)	(23)
19	TRANSACTION COSTS	PLANT	(655)	(45)	(436)	(49)	(63)	(9)
20	INSURANCE CLAIM RESERVE	EXP9245	(2)	(0)	(1)	(0)	(0)	(0)
21	DEF FED & STATE FLOW THRU DIFF	DEFTAX	2,923	455	1,996	520	254	49
22	TOTAL DEFERRED INCOME TAXES		(16,407)	(2,555)	(11,205)	(2,918)	(1,424)	(274)
23	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	0	0	0	0	0	0
24	TOTAL INCOME TAX EXPENSE		12,269	2,053	8,371	2,011	1,146	153
25	NET INCOME AFTER TAX		11,738	1,253	7,870	887	1,235	87

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST EXPENSE PERCENTAGE
PURCH GAS WORKING CAPITAL %
OTHER O&M WORKING CAPITAL %

TOTAL PRODUCTION

DEVELOPMENT OF LABOR ALLOC-19

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF LABOR ALLOCATOR				
1	163 - STORES EXPENSE UNDISTRIBUTED	DISTRPLT	0	0	0
	LPG & LNG GAS PRODUCTION				
	OPERATION				
2	710-SUPERVISION	LABPO	8,917	4,249	64
3	717-PROPANE EXPENSES	EXP717	4,585	2,185	33
4	718-DISPATCHING PRODUCTION	EXP718	0	0	0
5	735-MISCELLANEOUS	EXP735	14,033	6,687	101
6	TOTAL OPERATION LABOR		27,535	13,121	199
	MAINTENANCE				
7	740-SUPERVISION	LABPM	8,917	4,249	64
8	741-MAINTENANCE OF PLANT	EXP741	5,313	2,532	38
9	742-MAINTENANCE OF EQUIP	EXP742	9,715	4,629	70
10	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0
11	TOTAL MAINTENANCE LABOR		23,945	11,411	173
12	TOT MANUFACTURED GAS LABOR		51,480	24,532	372
	GAS SUPPLY LABOR				
13	813-OTHER GAS SUPPLY EXP	EXP813	64,945	31,112	693
14	TOTAL GAS SUPPLY LABOR		64,945	31,112	693
15	TOTAL PRODUCTION LABOR		116,424	55,645	1,065

TOTAL PRODUCTION

DEVELOPMENT OF LABOR ALLOC-19

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF LABOR ALLOCATOR							
1	163 - STORES EXPENSE UNDISTRIBUTED	DISTRPLT	0	0	0	0	0	0
	LPG & LNG GAS PRODUCTION							
	OPERATION							
2	710-SUPERVISION	LABPO	2,411	154	1,604	168	234	32
3	717-PROPANE EXPENSES	EXP717	1,240	79	825	86	121	16
4	718-DISPATCHING PRODUCTION	EXP718	0	0	0	0	0	0
5	735-MISCELLANEOUS	EXP735	3,795	242	2,524	264	369	50
6	TOTAL OPERATION LABOR		7,446	476	4,953	518	724	98
	MAINTENANCE							
7	740-SUPERVISION	LABPM	2,411	154	1,604	168	234	32
8	741-MAINTENANCE OF PLANT	EXP741	1,437	92	956	100	140	19
9	742-MAINTENANCE OF EQUIP	EXP742	2,627	168	1,747	183	255	34
10	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0	0	0	0
11	TOTAL MAINTENANCE LABOR		6,475	414	4,307	450	630	85
12	TOT MANUFACTURED GAS LABOR		13,922	889	9,259	968	1,354	183
	GAS SUPPLY LABOR							
13	813-OTHER GAS SUPPLY EXP	EXP813	15,604	2,517	10,528	2,906	1,325	259
14	TOTAL GAS SUPPLY LABOR		15,604	2,517	10,528	2,906	1,325	259
15	TOTAL PRODUCTION LABOR		29,526	3,406	19,787	3,874	2,679	442

TOTAL PRODUCTION

DEVEL OF LABOR ALLOC CON'T-20

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	TRANSMISSION & DISTRIBUTION LABOR				
	OPERATION				
1	870-SUPER & ENGINEERING	LABDO	542	260	6
2	851-SYSTEM CONTROL & DISP	EXP851	42,652	20,433	455
3	857-MEAS & REG STATION EXP	PLT378	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	0	0	0
5	875-GAS SYSTEM T&D TRAINING	EXP875	0	0	0
6	878-METER & HOUSE REG EXP	EXP878	0	0	0
7	879-CUSTOMER INSTALL EXP	EXP879	0	0	0
8	880-OTHER EXPENSE	EXP880	0	0	0
9	882-METERING SYS GAS TRAINING	EXP882	0	0	0
10	TOTAL OPERATION LABOR		43,194	20,693	461
	MAINTENANCE				
11	885-SUPERVISION	LABDM	536	257	6
12	886-MAINT STRUCT & IMPROVE	EXP886	0	0	0
13	887-MAINTENANCE OF MAINS	EXP887	0	0	0
14	889-MT OF MEAS & REG STA EQ	EXP889	0	0	0
15	890-MT OF REG EQ (INDUST)	EXP890	0	0	0
16	891-MT OF REG EQ (CITY GATE)	EXP891	2,343	1,123	25
17	892-MAINTENANCE OF SERVICES	EXP892	0	0	0
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	0	0	0
20	TOTAL MAINTENANCE LABOR		2,879	1,379	31
21	TOTAL DISTRIB & TRANS LABOR		46,073	22,072	492
	CUSTOMER ACCOUNTS LABOR				
22	901-SUPERVISION	LABCA	0	0	0
23	902-METER READING EXPENSE	EXP902	0	0	0
24	903-CUST RECORDS & COLLECT	EXP903	0	0	0
25	TOTAL CUSTOMER ACCTS LABOR		0	0	0

TOTAL PRODUCTION

DEVEL OF LABOR ALLOC CON'T-20

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	TRANSMISSION & DISTRIBUTION LABOR							
	OPERATION							
1	870-SUPER & ENGINEERING	LABDO	130	21	88	24	11	2
2	851-SYSTEM CONTROL & DISP	EXP851	10,248	1,653	6,914	1,909	870	170
3	857-MEAS & REG STATION EXP	PLT378	0	0	0	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	0	0	0	0	0	0
5	875-GAS SYSTEM T&D TRAINING	EXP875	0	0	0	0	0	0
6	878-METER & HOUSE REG EXP	EXP878	0	0	0	0	0	0
7	879-CUSTOMER INSTALL EXP	EXP879	0	0	0	0	0	0
8	880-OTHER EXPENSE	EXP880	0	0	0	0	0	0
9	882-METERING SYS GAS TRAINING	EXP882	0	0	0	0	0	0
10	TOTAL OPERATION LABOR		10,378	1,674	7,002	1,933	881	173
	MAINTENANCE							
11	885-SUPERVISION	LABDM	129	21	87	24	11	2
12	886-MAINT STRUCT & IMPROVE	EXP886	0	0	0	0	0	0
13	887-MAINTENANCE OF MAINS	EXP887	0	0	0	0	0	0
14	889-MT OF MEAS & REG STA EQ	EXP889	0	0	0	0	0	0
15	890-MT OF REG EQ (INDUST)	EXP890	0	0	0	0	0	0
16	891-MT OF REG EQ (CITY GATE)	EXP891	563	91	380	105	48	9
17	892-MAINTENANCE OF SERVICES	EXP892	0	0	0	0	0	0
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	0	0	0	0	0	0
20	TOTAL MAINTENANCE LABOR		692	112	467	129	59	12
21	TOTAL DISTRIB & TRANS LABOR		11,070	1,785	7,469	2,062	940	184
	CUSTOMER ACCOUNTS LABOR							
22	901-SUPERVISION	LABCA	0	0	0	0	0	0
23	902-METER READING EXPENSE	EXP902	0	0	0	0	0	0
24	903-CUST RECORDS & COLLECT	EXP903	0	0	0	0	0	0
25	TOTAL CUSTOMER ACCTS LABOR		0	0	0	0	0	0

TOTAL PRODUCTION

DEVEL OF LABOR ALLOC CON'T-21

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	CUSTOMER SERVICES & INFO EXP				
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0
2	908-CUST ASSISTANCE EXP	EXP909	0	0	0
3	TOT CUST SERV & INFO EXP		0	0	0
	ADMINISTRATIVE & GENERAL LABOR				
	OPERATION LABOR				
4	920-ADMIN & GENERAL SALARY	EXP920	430	206	4
5	921-OFFICE SUPPLIES & EXP	EXP921	699	334	7
6	923-OUTSIDE SERV EMPLOYED	EXP923	105,242	50,389	1,084
7	925-INJURIES & DAMAGES	EXP925	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	0	0	0
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0
10	TOTAL OPERATION EXPENSE		106,371	50,930	1,096
	MAINTENANCE				
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0
12	TOTAL ADMIN & GEN LABOR		106,371	50,930	1,096
13	TOTAL GAS O & M LABOR		268,869	128,646	2,652
14	CONSTRUCTION LABOR	DISTRPLT	0	0	0
15	OTHER LABOR	LABOR	0	0	0
16	SUM OF ALLOCATED LABOR EXP		268,869	128,646	2,652

TOTAL PRODUCTION

DEVEL OF LABOR ALLOC CON'T-21

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	CUSTOMER SERVICES & INFO EXP							
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0	0	0	0
2	908-CUST ASSISTANCE EXP	EXP909	0	0	0	0	0	0
3	TOT CUST SERV & INFO EXP		0	0	0	0	0	0
	ADMINISTRATIVE & GENERAL LABOR							
	OPERATION LABOR							
4	920-ADMIN & GENERAL SALARY	EXP920	106	15	72	17	9	2
5	921-OFFICE SUPPLIES & EXP	EXP921	173	24	116	27	15	3
6	923-OUTSIDE SERV EMPLOYED	EXP923	25,622	3,839	17,259	4,420	2,213	415
7	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	0	0	0	0	0	0
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0	0
10	TOTAL OPERATION EXPENSE		25,902	3,877	17,447	4,464	2,237	420
	MAINTENANCE							
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		25,902	3,877	17,447	4,464	2,237	420
13	TOTAL GAS O & M LABOR		66,497	9,069	44,703	10,400	5,856	1,046
14	CONSTRUCTION LABOR	DISTRPLT	0	0	0	0	0	0
15	OTHER LABOR	LABOR	0	0	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		66,497	9,069	44,703	10,400	5,856	1,046

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

REVENUE REQUIREMENTS-22

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	PRESENT RATES				
1	RATE BASE		751,280	358,314	5,850
2	NET OPER INC (PRESENT RATES)		38,953	16,020	(137)
3	RATE OF RETURN (PRES RATES)		5.18%	4.47%	-2.33%
4	RELATIVE RATE OF RETURN		1.000	0.862	-0.450
5	SALES REVENUE (PRE RATES)		29,240,601	13,992,883	309,617
6	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
7	SALE REV $/CCF (PRE RATES)		$0.4926	$0.8962	$0.8438
	CLAIMED RATE OF RETURN				
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		64,159	30,600	500
10	SALES REVENUE REQ CLAIMED ROR		29,282,340	14,017,027	310,671
11	REVENUE DEFICIENCY SALES REV		41,739	24,144	1,053
12	PERCENT INCREASE REQUIRED		0.14%	0.17%	0.34%
13	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
14	SALES REV REQUIRED $/CCF		$0.4933	$0.8978	$0.8467
15	REVENUE DEFICIENCY $/CCF		$0.0007	$0.0015	$0.0029

TOTAL PRODUCTION

REVENUE REQUIREMENTS-22

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	PRESENT RATES							
1	RATE BASE		199,326	15,782	132,840	17,462	18,983	2,723
2	NET OPER INC (PRESENT RATES)		11,738	1,253	7,870	887	1,235	87
3	RATE OF RETURN (PRES RATES)		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
4	RELATIVE RATE OF RETURN		1.136	1.532	1.143	0.980	1.254	0.615
5	SALES REVENUE (PRE RATES)		7,038,833	1,129,655	4,751,091	1,302,803	598,957	116,763
6	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
7	SALE REV $/CCF (PRE RATES)		$0.7812	$0.5172	$0.4279	$0.3129	$0.1419	$0.0092
	CLAIMED RATE OF RETURN							
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%	8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		17,022	1,348	11,345	1,491	1,621	233
10	SALES REVENUE REQ CLAIMED ROR		7,047,584	1,129,812	4,756,844	1,303,803	599,597	117,004
11	REVENUE DEFICIENCY SALES REV		8,751	156	5,754	1,000	640	241
12	PERCENT INCREASE REQUIRED		0.12%	0.01%	0.12%	0.08%	0.11%	0.21%
13	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
14	SALES REV REQUIRED $/CCF		$0.7822	$0.5173	$0.4284	$0.3131	$0.1420	$0.0092
15	REVENUE DEFICIENCY $/CCF		$0.0010	$0.0001	$0.0005	$0.0002	$0.0002	$0.0000

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

ALLOCATION FACTOR TABLE-23

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEMAND RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		326,430	155,556	2,360
3	LPG PROD ALLOC-PROD		326,430	155,556	2,360
4	LNG PROD ALLOC-PROD		326,430	155,556	2,360
5	LPG & LNG PROD ALLOC-DISTR		326,430	155,556	2,360
6	LPG PRODUCTION DEMAND	DEMLPG			
7	LNG PRODUCTION DEMAND	DEMLNG			
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	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%	27.7376%	0.5944%
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	100.0000%	27.7376%	0.5944%
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TOTAL PRODUCTION

ALLOCATION FACTOR TABLE-23

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEMAND RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		88,277	5,640	58,713	6,141	8,583	1,159
3	LPG PROD ALLOC-PROD		88,277	5,640	58,713	6,141	8,583	1,159
4	LNG PROD ALLOC-PROD		88,277	5,640	58,713	6,141	8,583	1,159
5	LPG & LNG PROD ALLOC-DISTR		88,277	5,640	58,713	6,141	8,583	1,159
6	LPG PRODUCTION DEMAND	DEMLPG						
7	LNG PRODUCTION DEMAND	DEMLNG						
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	16.5913%	3.3159%	19.6444%	6.1655%	6.7838%	19.1672%
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	16.5913%	3.3159%	19.6444%	6.1655%	6.7838%	19.1672%
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TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-24

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	COMMODITY RELATED				
1	ANNUAL FIRM CCF SALES SENDOUT		32,871,713	15,712,297	369,267
2	ANNUAL FIRM CCF THROUGHPUT		59,733,069	15,712,297	369,267
3	DIRECT GAS COST ALLOCATOR	EGAS	27,837,066	13,335,679	297,001
4	CGA BAD DEBT ALLOCATOR	E904GAS	282,630	135,537	3,077

TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-24

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ANNUAL FIRM CCF SALES SENDOUT		7,421,025	1,607,544	5,095,754	1,857,350	635,494	172,983
2	ANNUAL FIRM CCF THROUGHPUT		9,067,313	2,197,952	11,173,213	4,190,346	4,248,362	12,774,320
3	DIRECT GAS COST ALLOCATOR	EGAS	6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
4	CGA BAD DEBT ALLOCATOR	E904GAS	65,812	12,957	44,334	14,594	5,166	1,153

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-25

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 380-SERVICES	CUST380	37,710,080	25,454,932	1,841,862
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	18,273,091	10,605,346	767,379
3	ACCT 386-OTHER PROP CUST PREM	CUST386	100.0000%	27.7376%	0.5944%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	708	0	0
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	348,219	253,601	18,350
6	CUSTOMER DEPOSITS	CUSTDEP	498,578	151,556	4,506
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	11,366	0	0
8	ACCT 902-METER READ EXP	CUST902	355,299	253,601	18,350
9	ACCT 903-CUST RECORDS & COLL	CUST903	399,016	257,268	18,729
10	ACCT 488 RECONNECT FEE	CUST488R	337,600	252,580	18,438
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	100.0000%	49.4582%	2.9594%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	100.0000%	49.4582%	2.9594%
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18	ANNUAL NO SALES CUSTOMERS		336,481	252,580	18,438
19	ANNUAL NO OF TRANS CUSTOMERS		11,366	0	0
20	ANNUAL NUMBER GAS BILLS		353,552	257,268	18,729
21					
22	ANNUAL NO METER EXCL DAILY MET		348,219	253,601	18,350
23	ANNUAL NO METERS DAILY METERED		708	0	0
24					
25	TOTAL SALES & TRANSP CUSTOMERS		347,847	252,580	18,438
26					
27	NUMBER OF SERVICES		21,499	15,458	1,119
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TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-25

CUSTOMER RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 380-SERVICES	CUST380	6,706,635	1,335,877	1,489,699	643,243	106,972	130,860
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	3,090,773	615,643	1,800,769	777,562	276,894	338,725
3	ACCT 386-OTHER PROP CUST PREM	CUST386	16.5913%	3.3159%	19.6444%	6.1655%	6.7838%	19.1672%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	12	36	84	12	204	360
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	55,614	11,044	6,609	2,878	105	18
6	CUSTOMER DEPOSITS	CUSTDEP	184,702	39,520	78,549	25,755	3,240	10,750
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	5,279	1,218	2,991	1,331	200	347
8	ACCT 902-METER READ EXP	CUST902	55,734	11,404	7,449	2,998	2,145	3,618
9	ACCT 903-CUST RECORDS & COLL	CUST903	77,089	16,125	18,716	8,210	1,108	1,772
10	ACCT 488 RECONNECT FEE	CUST488R	55,456	11,126	0	0	0	0
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	15.5611%	3.4391%	10.3157%	3.9185%	3.6005%	10.7473%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	15.5611%	3.4391%	10.3157%	3.9185%	3.6005%	10.7473%
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17								
18	ANNUAL NO SALES CUSTOMERS		50,177	9,908	3,709	1,528	110	32
19	ANNUAL NO OF TRANS CUSTOMERS		5,279	1,218	2,991	1,331	200	347
20	ANNUAL NUMBER GAS BILLS		55,972	11,254	6,750	2,887	310	382
21								
22	ANNUAL NO METER EXCL DAILY MET		55,614	11,044	6,609	2,878	105	18
23	ANNUAL NO METERS DAILY METERED		12	36	84	12	204	360
24								
25	TOTAL SALES & TRANSP CUSTOMERS		55,456	11,126	6,700	2,859	309	379
26								
27	NUMBER OF SERVICES		3,391	675	558	241	26	32
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TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-26

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS				
1	RESID NON HTG RATE R-6 & R-11	C904RNH	7,165	0	7,165
2	RESID HEATING RATE R-5 & R-10	C904RH	102,497	102,497	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,955	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	1,763	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	2,596	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	3,403	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0
			125,380		
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES				
9	RESID NON HTG RATE R-6 & R-11	C488RNH	1,022,980	0	310,671
10	RESID HEATING RATE R-5 & R-10	C488RH	26,241,617	14,017,027	0
11	LOW LF SMALL RATE G40 & T40	C488G40	11,464,237	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	7,998,114	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	1,530,926	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,017,071	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	2,426,741	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	2,590,490	0	0
17			55,292,176		
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TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-26

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS							
1	RESID NON HTG RATE R-6 & R-11	C904RNH	0	0	0	0	0	0
2	RESID HEATING RATE R-5 & R-10	C904RH	0	0	0	0	0	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,955	0	0	0	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0	0	1,763	0	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0	0	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	0	2,596	0	0	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0	0	0	3,403	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0	0	0	0
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES							
9	RESID NON HTG RATE R-6 & R-11	C488RNH	0	0	0	0	0	0
10	RESID HEATING RATE R-5 & R-10	C488RH	0	0	0	0	0	0
11	LOW LF SMALL RATE G40 & T40	C488G40	7,047,584	0	0	0	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0	0	4,756,844	0	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	0	0	0	0	599,597	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	0	1,129,812	0	0	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0	0	0	1,303,803	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	0	0	0	0	0	117,004
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

	INTERNALLY DEVELOPED-27	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PLANT IN SERVICE	PLANT	149,221,384	1,370,882	21,271
2	SUM OF ALLOCATED LABOR EXP	LABOR	7,004,198	128,646	2,652
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	162,032	77,214	1,172
4	ACCT 311-LP GAS EQUIP	PLT311	709,044	337,887	5,127
5	ACCT 320-OTHER EQUIPMENT	PLT320	32,487	15,481	235
6	ACCT 380-SERVICES	PLT380	37,710,079	0	0
7	ACCT 381-METERS	PLT381	3,899,160	0	0
8	ACCT 382-METER INSTALLATION	PLT382	13,984,486	0	0
9	ACCT 386-OTHER PROP CUST PREM	PLT386	2,542,099	0	0
10	ACCT 383-HOUSE REGULATORS	PLT383	389,444	0	0
11	ACCT 396-POWER OPERATED EQUIP	PLT396	75,266	0	0
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	279,065	5,126	106
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	3,900	72	1
14	ACCT 393-STORES EQUIPMENT	PLT393	31,520	0	0
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	943,860	0	0
16	ACCT 397-COMMUNICATION EQUIP	PLT397	1,349,884	24,793	511
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	112,364,122	0	0
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	138,245,380	0	0
19	TOTAL GAS COSTS	GASCOSTS	27,837,066	13,335,679	297,001
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	18,273,091	0	0
21	ACCT 857-879 DIST OPER EXP	EXP8519	1,719,374	0	0
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	27,455,110	681,347	13,670
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	2,916,442	34,269	707
24	TOTAL GAS O & M LABOR	OMLAB	4,652,895	128,646	2,652
25	TOTAL PROD & STORAGE PLANT	PSPLT	2,695,797	1,284,650	19,493
26	ACCT 379-MEAS & REG CITY GATE	PLT379	19,835	0	0
27	PLANT ADJUSTMENTS	PLTADDS	0	0	0
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TOTAL PRODUCTION

INTERNALLY DEVELOPED-27

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PLANT IN SERVICE	PLANT	773,606	52,656	514,842	57,683	74,809	10,271
2	SUM OF ALLOCATED LABOR EXP	LABOR	66,497	9,069	44,703	10,400	5,856	1,046
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	43,819	2,800	29,144	3,048	4,260	575
4	ACCT 311-LP GAS EQUIP	PLT311	191,749	12,251	127,532	13,338	18,644	2,517
5	ACCT 320-OTHER EQUIPMENT	PLT320	8,786	561	5,843	611	854	115
6	ACCT 380-SERVICES	PLT380	0	0	0	0	0	0
7	ACCT 381-METERS	PLT381	0	0	0	0	0	0
8	ACCT 382-METER INSTALLATION	PLT382	0	0	0	0	0	0
9	ACCT 386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
10	ACCT 383-HOUSE REGULATORS	PLT383	0	0	0	0	0	0
11	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	2,649	361	1,781	414	233	42
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	37	5	25	6	3	1
14	ACCT 393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0	0	0	0	0	0
16	ACCT 397-COMMUNICATION EQUIP	PLT397	12,816	1,748	8,615	2,004	1,129	202
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0	0	0	0	0	0
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0	0	0	0	0	0
19	TOTAL GAS COSTS	GASCOSTS	6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0	0	0	0	0	0
21	ACCT 857-879 DIST OPER EXP	EXP8519	0	0	0	0	0	0
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	359,310	51,055	244,197	58,183	31,708	5,803
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	17,714	2,416	11,908	2,770	1,560	279
24	TOTAL GAS O & M LABOR	OMLAB	66,497	9,069	44,703	10,400	5,856	1,046
25	TOTAL PROD & STORAGE PLANT	PSPLT	729,033	46,578	484,878	50,712	70,883	9,570
26	ACCT 379-MEAS & REG CITY GATE	PLT379	0	0	0	0	0	0
27	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

	INTERNALLY DEVELOPED CONT-28	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 717-PROPANE EXPENSES	EXP717	9,578	4,565	69
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	17,003	8,103	123
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	7,439	3,545	54
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	18,198	8,672	132
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	248,971	59,805	1,332
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	326,524	39,175	872
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	574,155	0	0
11	ACCT 875-REGULAT STATION EXP	EXP875	145,645	0	0
12	ACCT 878-METER & HOUSE REG EXP	EXP878	954,525	0	0
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	45,049	0	0
14	ACCT 880-OTHER EXPENSE	EXP880	353,543	0	0
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	70,114	0	0
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	207,686	0	0
17	ACCT 889-MT OF M & R STA EQ	EXP889	14,309	0	0
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1,341	0	0
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	33,901	1,878	42
20	ACCT 892-MAINTENANCE OF SERV	EXP892	115,222	0	0
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	21,256	0	0
22	ACCT 902-METER READING EXP	EXP902	103,865	0	0
23	ACCT 903-CUST RECORDS & COLL	EXP903	1,393,012	0	0
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	1,980	0	0
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	733,402	243,629	5,530
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	125,380	0	0
27	ACCT 920-ADMIN & GEN SALARY	EXP920	17,731	326	7
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,486,611	96,398	2,075
29	ACCT 930-MISC GEN EXP	EXP930	143,794	2,580	53
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	27,899	328	7
31	GAS PROD LABOR ACCTS 717-735	LABPO	18,618	8,872	135
32	GAS PROD LABOR ACCTS 741-743	LABPM	15,028	7,161	109
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1,868,512	20,433	455
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	284,969	1,123	25
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	685,174	0	0
36	CUST SERV & INFO LABOR ACCT 908	LABSE	147,513	0	0
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TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-28

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 717-PROPANE EXPENSES	EXP717	2,590	165	1,723	180	252	34
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	4,598	294	3,058	320	447	60
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	2,012	129	1,338	140	196	26
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	4,921	314	3,273	342	478	65
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	29,994	4,838	20,237	5,586	2,547	499
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	19,647	3,169	13,256	3,659	1,668	327
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	0	0	0	0	0	0
11	ACCT 875-REGULAT STATION EXP	EXP875	0	0	0	0	0	0
12	ACCT 878-METER & HOUSE REG EXP	EXP878	0	0	0	0	0	0
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0	0	0	0	0	0
14	ACCT 880-OTHER EXPENSE	EXP880	0	0	0	0	0	0
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	0	0	0	0	0	0
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	0	0	0	0	0	0
17	ACCT 889-MT OF M & R STA EQ	EXP889	0	0	0	0	0	0
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0	0	0	0	0	0
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	942	152	635	175	80	16
20	ACCT 892-MAINTENANCE OF SERV	EXP892	0	0	0	0	0	0
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	0	0	0	0	0	0
22	ACCT 902-METER READING EXP	EXP902	0	0	0	0	0	0
23	ACCT 903-CUST RECORDS & COLL	EXP903	0	0	0	0	0	0
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	0	0	0	0	0	0
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	118,298	23,290	79,691	26,233	9,287	2,073
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0	0	0	0	0	0
27	ACCT 920-ADMIN & GEN SALARY	EXP920	168	23	113	26	15	3
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	49,018	7,344	33,017	8,456	4,233	795
29	ACCT 930-MISC GEN EXP	EXP930	1,333	182	896	209	117	21
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	169	23	114	27	15	3
31	GAS PROD LABOR ACCTS 717-735	LABPO	5,035	322	3,349	350	490	66
32	GAS PROD LABOR ACCTS 741-743	LABPM	4,064	260	2,703	283	395	53
33	DIST LABOR OPER ACCT 851 - 882	LABDO	10,248	1,653	6,914	1,909	870	170
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	563	91	380	105	48	9
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0	0	0	0	0	0
36	CUST SERV & INFO LABOR ACCT 908	LABSE	0	0	0	0	0	0
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

	INTERNALLY DEVELOPED CONT-29	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PROD OPER LABOR	TLABPO	27,535	13,121	199
2	TOTAL GAS PROD MAINT LABOR	TLABPM	23,945	11,411	173
3	TOTAL DISTR OPER LABOR	TLABDO	1,892,276	20,693	461
4	TOTAL DISTR MAINT LABOR	TLABDM	350,104	1,379	31
5	TOTAL CUST ACCTS LABOR	TLABCA	685,174	0	0
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	147,513	0	0
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	13,831	0	0
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	237,518	0	0
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	346,975	6,373	131
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,604,212	29,465	607
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	55,983,170	0	0
12	ACCT 925-INJURIES & DAMAGES	EXP925	188,845	3,469	72
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	195,211	3,527	72
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	2,829,156	51,963	1,071
15	ACCT 321-LNG EQUIPMENT	PLT321	26,383	12,573	191
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	174,549	83,179	1,262
17	ACCT 362-GAS HOLDERS	PLT362	1,473,660	702,255	10,656
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	40,513	19,306	293
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	2,846,744	0	0
20	ACCT 376-MAINS	PLT376	74,654,043	0	0
21	ACCT 378-MEAS & REG STATION EQ	PLT378	2,092,466	0	0
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656	0	0
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	2,421,953	0	0
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	157,853	2,899	60
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	2,671,303	49,064	1,012
26	TOTAL DISTRIBITION LABOR	DISTLAB	2,242,379	22,072	492
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	(65,734)	(36,999)	(767)
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	79,613,089	0	0
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-29

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PROD OPER LABOR	TLABPO	7,446	476	4,953	518	724	98
2	TOTAL GAS PROD MAINT LABOR	TLABPM	6,475	414	4,307	450	630	85
3	TOTAL DISTR OPER LABOR	TLABDO	10,378	1,674	7,002	1,933	881	173
4	TOTAL DISTR MAINT LABOR	TLABDM	692	112	467	129	59	12
5	TOTAL CUST ACCTS LABOR	TLABCA	0	0	0	0	0	0
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0	0	0	0	0	0
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0	0	0	0	0	0
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0	0	0	0	0	0
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	3,294	449	2,215	515	290	52
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	15,230	2,077	10,239	2,382	1,341	240
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0	0	0	0	0	0
12	ACCT 925-INJURIES & DAMAGES	EXP925	1,793	245	1,205	280	158	28
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	1,826	247	1,227	283	161	29
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	26,860	3,663	18,057	4,201	2,365	423
15	ACCT 321-LNG EQUIPMENT	PLT321	7,135	456	4,745	496	694	94
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	47,204	3,016	31,395	3,284	4,590	620
17	ACCT 362-GAS HOLDERS	PLT362	398,526	25,462	265,059	27,722	38,749	5,231
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	10,956	700	7,287	762	1,065	144
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0	0	0	0	0	0
20	ACCT 376-MAINS	PLT376	0	0	0	0	0	0
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0	0	0	0	0	0
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0	0	0	0	0	0
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0	0	0	0	0	0
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	1,499	204	1,007	234	132	24
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	25,361	3,459	17,049	3,966	2,233	399
26	TOTAL DISTRIBITION LABOR	DISTLAB	11,070	1,785	7,469	2,062	940	184
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	(19,331)	(3,010)	(13,201)	(3,438)	(1,678)	(323)
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	0	0	0	0	0	0
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-30

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		50,120,874	23,822,518	687,026
2	WEATHER ADJ NET REV SALES		741,796	482,272	6,488
3	WEATHER ADJ NET REV TRANS		150,098	0	0
4	CGA REVENUES		27,837,066	13,335,679	297,001
5	BASE REVENUE SALES		14,350,882	8,494,046	342,157
6	BASE REVENUE EXTERNAL SUPPLY		4,763,275	0	0
7	PRODUCTION REVENUES		739,354	355,561	7,273
8	CGA BAD DEBT CHARGES		282,630	135,537	3,077
9	LOW INCOME DISCOUNT		272,265	267,755	4,510
10	CGA BAD DEBT CHARGES FROM INCR		225,401	108,092	2,454
11	ANNUALIZATION ADJUSTMENT		778,097	656,573	24,242
12	PRODUCTION REVENUE ADJUSTMENT		(19,991)	(12,997)	(175)
	REVENUE REQUIREMENT INPUTS				
1	CLAIMED RATE OF RETURN		8.540%	8.540%	8.540%
2	ANNUAL BOOKED CCF SALES & TRANS		59,356,751	15,613,309	366,940
3	PROPOSED SALES REVENUES		29,282,340	14,017,027	310,671
4	TOTAL ANNUAL CUSTOMERS		347,847	252,580	18,438
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TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-30

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	REVENUES FROM GAS SALES							
1	REVENUES FIRM SALES OF GAS		10,837,780	1,989,093	7,478,027	2,199,090	1,405,988	1,701,352
2	WEATHER ADJ NET REV SALES		150,170	8,737	86,884	6,598	0	648
3	WEATHER ADJ NET REV TRANS		28,907	7,265	89,723	8,795	15,407	0
4	CGA REVENUES		6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
5	BASE REVENUE SALES		3,012,249	641,704	1,261,264	422,922	146,867	29,674
6	BASE REVENUE EXTERNAL SUPPLY		506,179	162,182	1,379,345	471,884	659,384	1,584,301
7	PRODUCTION REVENUES		178,321	27,954	118,685	33,103	15,288	3,169
8	CGA BAD DEBT CHARGES		65,812	12,957	44,334	14,594	5,166	1,153
9	LOW INCOME DISCOUNT		0	0	0	0	0	0
10	CGA BAD DEBT CHARGES FROM INCR		52,486	10,333	35,357	11,639	4,120	920
11	ANNUALIZATION ADJUSTMENT		159,428	39,440	(47,871)	(15,886)	(8,133)	(29,697)
12	PRODUCTION REVENUE ADJUSTMENT		(4,047)	(235)	(2,342)	(178)	0	(17)
	REVENUE REQUIREMENT INPUTS							
1	CLAIMED RATE OF RETURN		8.540%	8.540%	8.540%	8.540%	8.540%	8.540%
2	ANNUAL BOOKED CCF SALES & TRANS		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
3	PROPOSED SALES REVENUES		7,047,584	1,129,812	4,756,844	1,303,803	599,597	117,004
4	TOTAL ANNUAL CUSTOMERS		55,456	11,126	6,700	2,859	309	379
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

RATIO TABLE-31

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	CAPACITY RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		1.00000	0.47654	0.00723
3	LPG PROD ALLOC-PROD		1.00000	0.47654	0.00723
4	LNG PROD ALLOC-PROD		1.00000	0.47654	0.00723
5	LPG & LNG PROD ALLOC-DISTR		0.00000	0.00000	0.00000
6	LPG PRODUCTION DEMAND	DEMLPG	1.00000	0.47654	0.00723
7	LNG PRODUCTION DEMAND	DEMLNG	1.00000	0.47654	0.00723
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	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	0.00000	0.00000	0.00000
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	0.00000	0.00000	0.00000
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TOTAL PRODUCTION

RATIO TABLE-31

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	CAPACITY RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
3	LPG PROD ALLOC-PROD		0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
4	LNG PROD ALLOC-PROD		0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
5	LPG & LNG PROD ALLOC-DISTR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	LPG PRODUCTION DEMAND	DEMLPG	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
7	LNG PRODUCTION DEMAND	DEMLNG	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

RATIO TABLE CONT-32

COMMODITY RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ANNUAL FIRM MCF SENDOUT		1.00000	0.47799	0.01123
2	ANNUAL FIRM CCF THROUGHPUT		1.00000	0.26304	0.00618
3	DIRECT GAS COST ALLOCATOR	EGAS	1.00000	0.47906	0.01067
4	CGA BAD DEBT ALLOCATOR	E904GAS	1.00000	0.47956	0.01089

TOTAL PRODUCTION

RATIO TABLE CONT-32

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ANNUAL FIRM MCF SENDOUT		0.22576	0.04890	0.15502	0.05650	0.01933	0.00526
2	ANNUAL FIRM CCF THROUGHPUT		0.15180	0.03680	0.18705	0.07015	0.07112	0.21386
3	DIRECT GAS COST ALLOCATOR	EGAS	0.24027	0.03875	0.16211	0.04475	0.02040	0.00399
4	CGA BAD DEBT ALLOCATOR	E904GAS	0.23286	0.04584	0.15686	0.05164	0.01828	0.00408
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

RATIO TABLE CONT-33

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 380-SERVICES	CUST380	0.00000	0.00000	0.00000
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	0.00000	0.00000	0.00000
3	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000	0.00000
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	0.00000	0.00000	0.00000
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.00000	0.00000	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.00000	0.00000	0.00000
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	0.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	0.00000	0.00000	0.00000
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.00000	0.00000	0.00000
10	ACCT 488 RECONNECT FEE	CUST488R	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.00000	0.00000	0.00000
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.00000	0.00000	0.00000
13					
14					
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TOTAL PRODUCTION

RATIO TABLE CONT-33

CUSTOMER RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 380-SERVICES	CUST380	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 488 RECONNECT FEE	CUST488R	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

RATIO TABLE CONT-34

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS				
1	RESID NON HTG RATE R-6 & R-11	C904RNH	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES				
9	RESID NON HTG RATE R-6 & R-11	C488RNH	0.30369	0.00000	0.30369
10	RESID HEATING RATE R-5 & R-10	C488RH	0.53415	0.53415	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	0.61475	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.59475	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.39166	0.00000	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.56013	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.53726	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.04517	0.00000	0.00000
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TOTAL PRODUCTION

RATIO TABLE CONT-34

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS							
1	RESID NON HTG RATE R-6 & R-11	C904RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES							
9	RESID NON HTG RATE R-6 & R-11	C488RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	RESID HEATING RATE R-5 & R-10	C488RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	0.61475	0.00000	0.00000	0.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.00000	0.00000	0.59475	0.00000	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.00000	0.00000	0.00000	0.00000	0.39166	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.00000	0.56013	0.00000	0.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.00000	0.00000	0.00000	0.53726	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.04517
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

	INTERNALLY DEVELOPED-35	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.01927	0.00919	0.00014
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.03839	0.01837	0.00038
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	0.47654	0.00723
4	ACCT 311-LP GAS EQUIP	PLT311	1.00000	0.47654	0.00723
5	ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	0.47654	0.00723
6	ACCT 380-SERVICES	PLT380	0.00000	0.00000	0.00000
7	ACCT 381-METERS	PLT381	0.00000	0.00000	0.00000
8	ACCT 382-METER INSTALLATION	PLT382	0.00000	0.00000	0.00000
9	ACCT 386-OTHER PROP CUST PREM	PLT386	0.00000	0.00000	0.00000
10	ACCT 383-HOUSE REGULATORS	PLT383	0.00000	0.00000	0.00000
11	ACCT 396-POWER OPERATED EQUIP	PLT396	0.00000	0.00000	0.00000
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.03839	0.01837	0.00038
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.03839	0.01837	0.00038
14	ACCT 393-STORES EQUIPMENT	PLT393	0.00000	0.00000	0.00000
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.00000	0.00000	0.00000
16	ACCT 397-COMMUNICATION EQUIP	PLT397	0.03839	0.01837	0.00038
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.00000	0.00000	0.00000
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.00000	0.00000	0.00000
19	TOTAL GAS COSTS	GASCOSTS	1.00000	0.47906	0.01067
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.00000	0.00000	0.00000
21	ACCT 857-879 DIST OPER EXP	EXP8519	0.00000	0.00000	0.00000
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.05264	0.02482	0.00050
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	0.02456	0.01175	0.00024
24	TOTAL GAS O & M LABOR	OMLAB	0.05779	0.02765	0.00057
25	TOTAL PROD & STORAGE PLANT	PSPLT	1.00000	0.47654	0.00723
26	ACCT 379-MEAS & REG CITY GATE	PLT379	0.00000	0.00000	0.00000
27	PLANT ADJUSTMENTS	PLTADDS	0.00000	0.00000	0.00000
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TOTAL PRODUCTION

INTERNALLY DEVELOPED-35

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.00518	0.00035	0.00345	0.00039	0.00050	0.00007
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
4	ACCT 311-LP GAS EQUIP	PLT311	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
5	ACCT 320-OTHER EQUIPMENT	PLT320	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
6	ACCT 380-SERVICES	PLT380	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 381-METERS	PLT381	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 382-METER INSTALLATION	PLT382	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 386-OTHER PROP CUST PREM	PLT386	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 383-HOUSE REGULATORS	PLT383	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 396-POWER OPERATED EQUIP	PLT396	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
14	ACCT 393-STORES EQUIPMENT	PLT393	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ACCT 397-COMMUNICATION EQUIP	PLT397	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	TOTAL GAS COSTS	GASCOSTS	0.24027	0.03875	0.16211	0.04475	0.02040	0.00399
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	ACCT 857-879 DIST OPER EXP	EXP8519	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.01309	0.00186	0.00889	0.00212	0.00115	0.00021
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	0.00607	0.00083	0.00408	0.00095	0.00053	0.00010
24	TOTAL GAS O & M LABOR	OMLAB	0.01429	0.00195	0.00961	0.00224	0.00126	0.00022
25	TOTAL PROD & STORAGE PLANT	PSPLT	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
26	ACCT 379-MEAS & REG CITY GATE	PLT379	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	PLANT ADJUSTMENTS	PLTADDS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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TOTAL PRODUCTION

	INTERNALLY DEVELOPED CONT-36	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 717-PROPANE EXPENSES	EXP717	1.00000	0.47654	0.00723
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	1.00000	0.47654	0.00723
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	1.00000	0.47654	0.00723
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	1.00000	0.47654	0.00723
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.50142	0.24021	0.00535
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.25044	0.11998	0.00267
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP874	0.00000	0.00000	0.00000
11	ACCT 875-REGULAT STATION EXP	EXP875	0.00000	0.00000	0.00000
12	ACCT 878-METER & HOUSE REG EXP	EXP878	0.00000	0.00000	0.00000
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.00000	0.00000	0.00000
14	ACCT 880-OTHER EXPENSE	EXP880	0.00000	0.00000	0.00000
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	0.00000	0.00000	0.00000
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.00000	0.00000	0.00000
17	ACCT 889-MT OF M & R STA EQ	EXP889	0.00000	0.00000	0.00000
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.00000	0.00000	0.00000
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.11562	0.05539	0.00123
20	ACCT 892-MAINTENANCE OF SERV	EXP892	0.00000	0.00000	0.00000
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.00000	0.00000	0.00000
22	ACCT 902-METER READING EXP	EXP902	0.00000	0.00000	0.00000
23	ACCT 903-CUST RECORDS & COLL	EXP903	0.00000	0.00000	0.00000
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	0.00000	0.00000	0.00000
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.69270	0.33219	0.00754
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.00000	0.00000	0.00000
27	ACCT 920-ADMIN & GEN SALARY	EXP920	0.03839	0.01837	0.00038
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.08097	0.03877	0.00083
29	ACCT 930-MISC GEN EXP	EXP930	0.03749	0.01794	0.00037
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.02456	0.01175	0.00024
31	GAS PROD LABOR ACCTS 717-735	LABPO	1.00000	0.47654	0.00723
32	GAS PROD LABOR ACCTS 741-743	LABPM	1.00000	0.47654	0.00723
33	DIST LABOR OPER ACCT 851 - 882	LABDO	0.02283	0.01094	0.00024
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.00822	0.00394	0.00009
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.00000	0.00000	0.00000
36	CUST SERV & INFO LABOR ACCT 908	LABSE	0.00000	0.00000	0.00000
37					
38					
39					
40					

TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-36

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 717-PROPANE EXPENSES	EXP717	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.12047	0.01943	0.08128	0.02244	0.01023	0.00200
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.06017	0.00971	0.04060	0.01121	0.00511	0.00100
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP874	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 875-REGULAT STATION EXP	EXP875	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 878-METER & HOUSE REG EXP	EXP878	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	ACCT 880-OTHER EXPENSE	EXP880	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	ACCT 889-MT OF M & R STA EQ	EXP889	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.02778	0.00448	0.01874	0.00517	0.00236	0.00046
20	ACCT 892-MAINTENANCE OF SERV	EXP892	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	ACCT 902-METER READING EXP	EXP902	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	ACCT 903-CUST RECORDS & COLL	EXP903	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.16130	0.03176	0.10866	0.03577	0.01266	0.00283
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	ACCT 920-ADMIN & GEN SALARY	EXP920	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.01971	0.00295	0.01328	0.00340	0.00170	0.00032
29	ACCT 930-MISC GEN EXP	EXP930	0.00927	0.00126	0.00623	0.00145	0.00082	0.00015
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.00607	0.00083	0.00408	0.00095	0.00053	0.00010
31	GAS PROD LABOR ACCTS 717-735	LABPO	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
32	GAS PROD LABOR ACCTS 741-743	LABPM	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
33	DIST LABOR OPER ACCT 851 - 882	LABDO	0.00548	0.00088	0.00370	0.00102	0.00047	0.00009
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.00198	0.00032	0.00133	0.00037	0.00017	0.00003
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	CUST SERV & INFO LABOR ACCT 908	LABSE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-37

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PROD OPER LABOR	TLABPO	1.00000	0.47654	0.00723
2	TOTAL GAS PROD MAINT LABOR	TLABPM	1.00000	0.47654	0.00723
3	TOTAL DISTR OPER LABOR	TLABDO	0.02283	0.01094	0.00024
4	TOTAL DISTR MAINT LABOR	TLABDM	0.00822	0.00394	0.00009
5	TOTAL CUST ACCTS LABOR	TLABCA	0.00000	0.00000	0.00000
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.00000	0.00000	0.00000
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.00000	0.00000	0.00000
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.00000	0.00000	0.00000
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.03839	0.01837	0.00038
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.03839	0.01837	0.00038
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.00000	0.00000	0.00000
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.03839	0.01837	0.00038
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.03776	0.01807	0.00037
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.03839	0.01837	0.00038
15	ACCT 321-LNG EQUIPMENT	PLT321	1.00000	0.47654	0.00723
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	1.00000	0.47654	0.00723
17	ACCT 362-GAS HOLDERS	PLT362	1.00000	0.47654	0.00723
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	1.00000	0.47654	0.00723
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0.00000	0.00000	0.00000
20	ACCT 376-MAINS	PLT376	0.00000	0.00000	0.00000
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0.00000	0.00000	0.00000
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.00000	0.00000	0.00000
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0.00000	0.00000	0.00000
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	0.03839	0.01837	0.00038
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	0.03839	0.01837	0.00038
26	TOTAL DISTRIBITION LABOR	DISTLAB	0.02055	0.00984	0.00022
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	1.19796	0.56286	0.01168
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	0.00000	0.00000	0.00000
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TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-37

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PROD OPER LABOR	TLABPO	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
3	TOTAL DISTR OPER LABOR	TLABDO	0.00548	0.00088	0.00370	0.00102	0.00047	0.00009
4	TOTAL DISTR MAINT LABOR	TLABDM	0.00198	0.00032	0.00133	0.00037	0.00017	0.00003
5	TOTAL CUST ACCTS LABOR	TLABCA	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.00935	0.00126	0.00629	0.00145	0.00083	0.00015
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
15	ACCT 321-LNG EQUIPMENT	PLT321	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
17	ACCT 362-GAS HOLDERS	PLT362	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	ACCT 376-MAINS	PLT376	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	0.00949	0.00129	0.00638	0.00148	0.00084	0.00015
26	TOTAL DISTRIBITION LABOR	DISTLAB	0.00494	0.00080	0.00333	0.00092	0.00042	0.00008
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	0.29408	0.04579	0.20082	0.05231	0.02552	0.00491
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-38

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		1.00000	0.47530	0.01371
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TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-38

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	REVENUES FROM GAS SALES							
1	REVENUES FIRM SALES OF GAS		0.21623	0.03969	0.14920	0.04388	0.02805	0.03394
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Schedule PMN-1G-5

Total Functional
Cost of Service Study

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	SUMMARY OF RESULTS-1	TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	RATE BASE					
1	GAS PLANT IN SERVICE	149,221,384	2,876,021	146,345,363	2,876,021	146,345,363
2	LESS: DEPREC & AMORT RES	53,751,312	1,941,619	51,809,693	1,941,619	51,809,693
3	NET UTILITY PLANT IN SERVICE	95,470,072	934,402	94,535,670	934,402	94,535,670
	ADD:					
4	WORKING CASH REQUIREMENT	220,009	11,785	208,225	11,785	208,225
5	MATERIALS & SUPPLIES	1,574,017	0	1,574,017	0	1,574,017
6	PREPAYMENTS	0	0	0	0	0
	DEDUCT:					
7	CUSTOMER DEP, ADV & UNCLAIMED	909,794	0	909,794	0	909,794
8	DEFERRED TAXES	11,767,291	194,906	11,572,385	194,906	11,572,385
9	RATE BASE	84,587,013	751,280	83,835,733	751,280	83,835,733
	DEVELOPMENT OF RETURN					
10	SALES OF GAS TO ULTIMATE CUST	51,042,082	29,240,601	21,801,481	895,504	21,801,481
11	OTHER OPERATING REVENUES	1,121,939	65,942	1,055,998	65,942	1,055,998
12	TOTAL GAS OPERATING REVENUES	52,164,022	29,306,543	22,857,479	961,446	22,857,479
	LESS:					
13	PURCHASED GAS COSTS	27,844,478	27,844,478	0	0	0
14	OTHER OPER & MAINT EXPENSE	11,405,362	1,234,960	10,170,402	734,340	10,170,402
15	DEPRECIATION EXPENSE	4,911,394	79,296	4,832,098	79,296	4,832,098
16	OTHER TAXES	3,054,396	62,470	2,991,926	62,470	2,991,926
17	INCOME TAXES	829,372	46,387	782,985	46,387	782,985
18	INTEREST ON CUSTOMER DEPOSITS	18,239	0	18,239	0	18,239
19	TOTAL OPERATING EXPENSE	48,063,240	29,267,590	18,795,650	922,493	18,795,650
20	OPERATING INCOME	4,100,781	38,953	4,061,828	38,953	4,061,828
21	RATE OF RETURN	4.85%	5.18%	4.84%	5.18%	4.84%
22	RELATIVE RATE OF RETURN	1.000	1.000	1.000	1.069	0.999

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DEVELOPMENT OF RATE BASE-2

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	GAS PLANT IN SERVICE						
	INTANGIBLE PLANT						
1	303.2-INTANGIBLE SOFTWARE - 10YR	LABOR	157,853	6,059	151,794	6,059	151,794
2	303.3-INT PLT- MISC SOFTWARE	LABOR	2,671,303	102,543	2,568,760	102,543	2,568,760
3	TOTAL INTANGIBLE PLANT		2,829,156	108,602	2,720,554	108,602	2,720,554
	PRODUCTION PLANT						
4	304-LAND	DEMLPG	50,077	50,077	0	50,077	0
5	305-STRUCTURES	DEMLPG	162,032	162,032	0	162,032	0
6	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0
7	311-LPG GAS EQUIPMENT	DEMLPG	709,044	709,044	0	709,044	0
8	320-OTHER EQUIPMENT	DEMLPG	32,487	32,487	0	32,487	0
9	321-LNG EQUIPMENT	DEMLPG	26,383	26,383	0	26,383	0
10	TOTAL PRODUCTION PLANT		980,023	980,023	0	980,023	0
	OTHER STORAGE PLANT						
11	360-LAND	DEMLNG	27,052	27,052	0	27,052	0
12	361-STRUCTURES & IMPROVE	DEMLPG	174,549	174,549	0	174,549	0
13	362-GAS HOLDERS	DEMLPG	1,473,660	1,473,660	0	1,473,660	0
14	363-PURIFICATION EQUIPMENT	DEMLPG	40,513	40,513	0	40,513	0
15	TOTAL OTHER STORAGE PLANT		1,715,774	1,715,774	0	1,715,774	0

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	DEVELOPMENT OF RATE BASE CON'T-3						
	DISTRIBUTION PLANT						
1	374.4-LAND RIGHTS	DISTOTH	89,111	0	89,111	0	89,111
2	374.5-RIGHT OF WAY	DISTRMAIN	17,911	0	17,911	0	17,911
3	375-STRUCTURES & IMPROVE	DISTR	2,846,744	0	2,846,744	0	2,846,744
4	376-MAINS	DISTRMAIN	74,654,043	0	74,654,043	0	74,654,043
5	378-MEAS & REG STATION EQ	DISTR	2,092,466	0	2,092,466	0	2,092,466
6	379-MEAS & REG CITY GATE	DISTR	19,835	0	19,835	0	19,835
7	380-SERVICES	CUST380	37,710,079	0	37,710,079	0	37,710,079
8	381-METERS	CUST3813	3,899,160	0	3,899,160	0	3,899,160
9	382-METER INSTALLATION	CUST3813	13,984,486	0	13,984,486	0	13,984,486
10	383-HOUSE REGULATORS	CUST3813	389,444	0	389,444	0	389,444
11	386-CONV BURNERS & WAT HEATER	CUST386	2,542,099	0	2,542,099	0	2,542,099
12	PLANT ADJUSTMENTS - MAINS	DISTRMAIN	0	0	0	0	0
13	PLANT ADJUSTMENTS - SERVICES	CUST380	0	0	0	0	0
14	PLANT ADJUSTMENTS - METERS	CUST3813	0	0	0	0	0
15	PLANT ADJUSTMMENTS - W/H & BURN	CUST386	0	0	0	0	0
16	PLANT ADJUSTMENTS - OTHER	DISTR	0	0	0	0	0
17	TOTAL DISTRIBUTION PLANT		138,245,380	0	138,245,380	0	138,245,380
	GENERAL & COMMON PLANT						
18	389.1-LAND	LABOR	232,947	8,942	224,005	8,942	224,005
19	391-OFFICE EQUIPMENT	LABOR	279,065	10,712	268,352	10,712	268,352
20	PLANT ADJUSTMENTS - OFFICE EQ	LABOR	0	0	0	0	0
21	392-TRANSPORTATION EQUIP	LABOR	3,900	150	3,750	150	3,750
22	393-STORES EQUIPMENT	DISTRPLT	31,520	0	31,520	0	31,520
23	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	943,860	0	943,860	0	943,860
24	PLANT ADJ - TOOLS,SHOP EQ	DISTRPLT	0	0	0	0	0
25	396-POWER OPERATED EQUIP	DISTRPLT	75,266	0	75,266	0	75,266
26	397-COMMUNICATION EQUIP	LABOR	1,349,884	51,818	1,298,066	51,818	1,298,066
27	397-COMM EQ METSCAN - TELEMET	CUST397M	112,656	0	112,656	0	112,656
28	397-COMM EQUIP - ITRON	CUST397I	2,421,953	0	2,421,953	0	2,421,953
29	PLANT ADJUSTMENTS - GEN STRUC	LABOR	0	0	0	0	0
30	TOT GENERAL & COMMON PLT		5,451,051	71,622	5,379,429	71,622	5,379,429
31	TOTAL GAS PLANT IN SERVICE		149,221,384	2,876,021	146,345,363	2,876,021	146,345,363

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DEVELOPMENT OF RATE BASE CON'T-4

DEPRECIATION & AMORTIZATION RESERVE

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	INTANGIBLE PLANT RESERVE						
1	303.2-INTANGIBLE SOFTWARE - 10YR	PLT303.2	10,524	404	10,120	404	10,120
2	303.3-INT PLT- MISC SOFTWARE	PLT303.3	893,964	34,316	859,648	34,316	859,648
3	TOT INTANGIBLE PLT RESERVE		904,488	34,720	869,767	34,720	869,767
	PRODUCTION PLANT RESERVE						
4	305-STRUCTURES	PLT305	92,883	92,883	0	92,883	0
5	311-LPG GAS EQUIPMENT	PLT311	562,353	562,353	0	562,353	0
6	320-OTHER EQUIPMENT	PLT320	20,590	20,590	0	20,590	0
7	321-LNG EQUIPMENT	PLT321	26,268	26,268	0	26,268	0
8	TOTAL PRODUCTION RESERVE		702,094	702,094	0	702,094	0
	OTHER STORAGE PLANT						
9	361-STRUCTURES & IMPROVE	PLT361	49,307	49,307	0	49,307	0
10	362-GAS HOLDERS	PLT362	1,083,676	1,083,676	0	1,083,676	0
11	363-PURIFICATION EQUIPMENT	PLT363	42,680	42,680	0	42,680	0
12	TOTAL OTHER STORAGE PLANT		1,175,663	1,175,663	0	1,175,663	0

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DEVELOPMENT OF RATE BASE CON'T-5

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	DISTRIBUTION PLANT RESERVE						
1	375-STRUCTURES & IMPROVE	PLT375	691,924	0	691,924	0	691,924
2	376-MAINS	PLT376	23,799,826	0	23,799,826	0	23,799,826
3	378-MEAS & REG STATION EQ	PLT378	749,080	0	749,080	0	749,080
4	379-MEAS & REG CITY GATE	PLT379	777	0	777	0	777
5	380-SERVICES	PLT380	14,877,576	0	14,877,576	0	14,877,576
6	381-METERS	PLT381	1,711,647	0	1,711,647	0	1,711,647
7	382-METER INSTALLATION	PLT382	4,716,589	0	4,716,589	0	4,716,589
8	383-HOUSE REGULATORS	PLT383	72,288	0	72,288	0	72,288
9	386-CONV BURNERS & WAT HEATER	PLT386	1,896,536	0	1,896,536	0	1,896,536
10	TOTAL DISTRIBUTION PLANT		48,516,242	0	48,516,242	0	48,516,242
	GENERAL & COMMON PLT RESERVE						
11	391-OFFICE EQUIPMENT	PLT391	76,552	2,939	73,614	2,939	73,614
12	392-TRANSPORTATION EQUIP	PLT392	28,523	1,095	27,428	1,095	27,428
13	393-STORES EQUIPMENT	PLT393	31,511	0	31,511	0	31,511
14	394-TOOLS, SHOP & GARAGE EQ	PLT394	362,297	0	362,297	0	362,297
15	396-POWER OPERATED EQUIP	PLT396	53,184	0	53,184	0	53,184
16	397-COMMUNICATION EQUIP	PLT397	654,076	25,108	628,968	25,108	628,968
17	397-COMM EQ METSCAN - TELEMET	PLT397M	75,320	0	75,320	0	75,320
18	397-COMM EQUIP - ITRON	PLT397I	1,171,361	0	1,171,361	0	1,171,361
19	TOTAL GENERAL PLT RESERVE		2,452,825	29,141	2,423,683	29,141	2,423,683
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0
21	TOTAL DEPRECIATION RESERVE		53,751,312	1,941,619	51,809,693	1,941,619	51,809,693

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	DEVELOPMENT OF RATE BASE CON'T-6						
	ADDITIONS TO NET PLANT						
	WORKING CAPITAL REQUIREMENTS						
	CASH WORKING CAPITAL REQ						
1	PURCHASED GAS		0	0	0	0	0
2	OTHER O&M		220,009	11,785	208,225	11,785	208,225
3	TOTAL CASH WORKING CAP		220,009	11,785	208,225	11,785	208,225
	MATERIALS & SUPPLIES						
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0
5	OTHER	DISTRPLT	1,574,017	0	1,574,017	0	1,574,017
6	TOTAL MATERIALS & SUPPLIES		1,574,017	0	1,574,017	0	1,574,017
7	TOTAL WORKING CAPITAL		1,794,026	11,785	1,782,242	11,785	1,782,242
	PREPAYMENTS						
8	PREPAYMENTS - OTHER	PLANT	0	0	0	0	0
9	PREPAYMENTS - PENSION	EXP926	0	0	0	0	0
10	PREPAYMENTS - OPEB	EXP926	0	0	0	0	0
11	TOTAL PREPAYMENTS		0	0	0	0	0
12	TOTAL ADDITIONS TO NET PLT		1,794,026	11,785	1,782,242	11,785	1,782,242

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	DEVELOPMENT OF RATE BASE CON'T-7						
	DEDUCTIONS TO NET PLANT						
1	CUSTOMER DEPOSITS	CUSTDEP	585,560	0	585,560	0	585,560
2	CUSTOMER ADVANCES	PLT37680	324,234	0	324,234	0	324,234
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0
	ACCUM DEFERRED INCOME TAX						
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	11,813,641	227,690	11,585,951	227,690	11,585,951
5	FAS 87 / 106	EXP926	(251,905)	(9,670)	(242,235)	(9,670)	(242,235)
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0
7	BAD DEBT	EXP904	(42,072)	(29,143)	(12,929)	(29,143)	(12,929)
8	PREPAID PROPERTY TAXES	PLANT	180,339	3,476	176,863	3,476	176,863
9	DEFERRED RATE CASE COSTS	REVCLAIM	40,117	2,112	38,005	2,112	38,005
10	REMEDIATION	PSPLT	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	35,225	679	34,546	679	34,546
12	ACCUM NON-CURRENT	PLANT	(3,609)	(70)	(3,539)	(70)	(3,539)
13	INSURANCE CLAIM	EXP9245	(4,445)	(168)	(4,277)	(168)	(4,277)
14	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		11,767,291	194,906	11,572,385	194,906	11,572,385
16	TOTAL DEDUCTIONS TO NET PLT		12,677,085	194,906	12,482,179	194,906	12,482,179
17	TOTAL RATE BASE		84,587,013	751,280	83,835,733	751,280	83,835,733

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	REVENUES-8		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	GAS OPERATING REVENUES						
1	TOTAL FIRM SALES OF GAS		50,120,874	29,240,601	20,880,273	895,504	20,880,273
2	SPECIAL CONTRACT REVENUES	DISTR	921,208	0	921,208	0	921,208
3	TOTAL REVENUE SALES OF GAS		51,042,082	29,240,601	21,801,481	895,504	21,801,481
	OTHER OPERATING REVENUES						
	487-LATE PAYMENT CHARGES						
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	73,365	39,188	34,177	39,188	34,177
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	3,437	1,044	2,393	1,044	2,393
6	C&I SMALL - LLF G40	C488G40	19,022	11,694	7,328	11,694	7,328
7	C&I SMALL - HLF G50	C488G50	3,694	2,069	1,625	2,069	1,625
8	C&I MEDIUM - LLF G41	C488G41	8,473	5,039	3,434	5,039	3,434
9	C&I MEDIUM - HLF G51	C488G51	3,717	1,997	1,720	1,997	1,720
10	C&I LARGE - LLF G42	C488G42	1,104	433	672	433	672
11	C&I LARGE - HLF G52	C488G52	1,828	83	1,746	83	1,746
12	TOTAL ACCOUNT 487		114,640	61,546	53,094	61,546	53,094
	488-MISC SERVICE REVENUE						
13	UNAUTHORIZED USE OF GAS	REVCLAIM	2,585	136	2,449	136	2,449
14	RECONNECT FEE	CUST488R	97,864	0	97,864	0	97,864
15	POOL ADMINISTRATION	CUSTTRAN	1,299	0	1,299	0	1,299
16	3RD PARTY BILLING	CUSTTRAN	13,132	0	13,132	0	13,132
17	CUSTOMER TELEMETERING	PLT397M	6,164	0	6,164	0	6,164
18	WATER HEAT & CONVER BURN REV	PLT386	712,834	0	712,834	0	712,834
19	UNH REVENUE	PLT381	(51)	0	(51)	0	(51)
20	TOTAL ACCOUNT 488		833,827	136	833,691	136	833,691
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0	0	0
	OTHER REVENUES						
21	RENTAL INCOME - GRANITE	GENPLT	4,140	102	4,038	102	4,038
22	RENTAL INCOME - USOURCE	GENPLT	38,040	934	37,106	934	37,106
23	RENTAL INCOME - USC	GENPLT	131,292	3,224	128,068	3,224	128,068
24	TOTAL OTHER REVENUES		173,472	4,260	169,212	4,260	169,212
25	TOTAL OTHER OPERATING REV		1,121,939	65,942	1,055,998	65,942	1,055,998
26	TOTAL GAS OPERATING REVENUE		52,164,022	29,306,543	22,857,479	961,446	22,857,479

NORTHERN - NEW HAMPSHIRE
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OPER & MAINT EXPENSE-9

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	OPERATION & MAINTENANCE EXPENSE						
	LIQUEFIED PROPANE GAS PRODUCTION						
	OPERATION EXPENSE						
1	710-SUPERVISION	TLABPO	10,320	10,320	0	10,320	0
2	717-PROPANE EXPENSES	DEMLPG	9,578	9,578	0	9,578	0
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	7,411	7,411	0	7,411	0
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	17,003	17,003	0	17,003	0
7	736-RENTS	DEMLPG	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		44,313	44,313	0	44,313	0
	MAINTENANCE						
9	740-SUPERVISION	TLABPM	10,735	10,735	0	10,735	0
10	741-MAINTENANCE OF PLANT	DEMLPG	7,439	7,439	0	7,439	0
11	742-MAINT OF EQUIPMENT	DEMLPG	18,198	18,198	0	18,198	0
12	743-GAS SYS PROD TRAINING	DEMLPG	0	0	0	0	0
13	TOTAL MAINTENANCE EXPENSE		36,373	36,373	0	36,373	0
14	769-MAINT OF SCADA - PRODUCT	EXP813	2,482	1,245	1,238	1,245	1,238
15	TOTAL MANUF GAS PROD EXP		83,168	81,930	1,238	81,930	1,238

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	OPER & MAINT EXPENSE CON'T-10						
	PURCHASED GAS SUPPLY EXPENSES						
	PURCHASED GAS SUPPLY						
	804 PURCHASED GAS COSTS						
1	TOTAL DIRECT GAS COSTS	EGAS	27,837,066	27,837,066	0	0	0
2	TOTAL DIRECT GAS COSTS		27,837,066	27,837,066	0	0	0
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	124,838	124,838	0	124,838	0
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	124,133	0	124,133	0	124,133
5	TOTAL GAS SUPPLY EXPENSE		28,086,037	27,961,904	124,133	124,838	124,133
6	TOTAL PRODUCTION EXPENSE		28,169,205	28,043,835	125,371	206,769	125,371
			332,139	206,769	125,371		
	TRANSMISSION EXPENSES						
7	851-SYS CONTROL & LOAD DISTR	DISTR	244,750	0	244,750	0	244,750
8	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	81,774	81,774	0	81,774	0
9	852-COMMUNICATION SYSTEM EXP	DISTR	46,604	0	46,604	0	46,604
10	856-MAINS EXPENSE	DISTR	0	0	0	0	0
11	857-T&D OPER MEAS & REGUL STNQ	DISTR	129	0	129	0	129
12	TOTAL TRANSMISSION EXPENSES		373,256	81,774	291,483	81,774	291,483

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	OPER & MAINT EXPENSE CON'T-11		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	DISTRIBUTION EXPENSES						
	OPERATION EXPENSE						
1	870-SUPER & ENGINEERING	TLABDO	24,751	565	24,186	565	24,186
2	857-MEAS & REG STA EQUIP	PLT378	0	0	0	0	0
3	874-MAINS & SERVICE EXPENSE	PLT37680	574,155	0	574,155	0	574,155
4	875-REGULAT STATION EXPENSE	PLT378	145,645	0	145,645	0	145,645
5	878-METER & HOUSE REG EXP	PLT3813	954,525	0	954,525	0	954,525
6	879-CUSTOMER INSTALL EXP	PLT3803	45,049	0	45,049	0	45,049
7	880-OTHER EXPENSES	EXP8519	353,543	0	353,543	0	353,543
8	882-METERING SYS GAS TRAINING	PLT381	70,114	0	70,114	0	70,114
9	TOTAL OPERATION EXPENSE		2,167,782	565	2,167,217	565	2,167,217
	MAINTENANCE						
10	885-SUPERVISION	TLABDM	72,030	592	71,438	592	71,438
11	886-MAINT STRUCT & IMPROVE	PLT375	13,831	0	13,831	0	13,831
12	887-MAINTENANCE OF MAINS	PLT376	207,686	0	207,686	0	207,686
13	889-MT OF MEAS & REG STA EQ	PLT378	14,309	0	14,309	0	14,309
14	890-MT OF REG EQ (INDUST)	PLT378	1,341	0	1,341	0	1,341
15	891-MT OF REG EQ (CITY GATE)	PLT378	18,251	0	18,251	0	18,251
16	891-MAIN DISTRI SCADA	EXP851	15,651	3,920	11,731	3,920	11,731
17	892-MAINTENANCE OF SERVICES	PLT380	115,222	0	115,222	0	115,222
18	893-MAINT METER & HOUSE REG	PLT3813	21,256	0	21,256	0	21,256
19	894-T&D MAINT SYSTEM EQUIP	DISTR	3,840	0	3,840	0	3,840
20	894-MNT WAT HTERS & CONV BURN	PLT386	232,032	0	232,032	0	232,032
21	894-MAINT OF RENTED CONV BURN	PLT386	1,646	0	1,646	0	1,646
22	TOTAL MAINTENANCE EXPENSE		717,094	4,512	712,582	4,512	712,582
23	586-INTERVAL DATA	DISTR	0	0	0	0	0
24	LABOR MUTUAL AID WORKERS	DISTLAB	41,128	845	40,283	845	40,283
25	TOTAL DISTRIBITION EXPENSES		2,926,004	5,922	2,920,082	5,922	2,920,082

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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	OPER & MAINT EXPENSE CON'T-12		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	CUSTOMER ACCOUNT						
1	901-SUPERVISION	TLABCA	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	103,865	0	103,865	0	103,865
3	903-CUST RECORDS & COLLECT	CUST903	1,393,012	0	1,393,012	0	1,393,012
	904-UNCOLLECTIBLE ACCTS						
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	102,497	0	102,497	0	102,497
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	7,165	0	7,165	0	7,165
6	C&I SMALL - LLF G40	C904G40	7,955	0	7,955	0	7,955
7	C&I SMALL - HLF G50	C904G50	2,596	0	2,596	0	2,596
8	C&I MEDIUM - LLF G41	C904G41	1,763	0	1,763	0	1,763
9	C&I MEDIUM - HLF G51	C904G51	3,403	0	3,403	0	3,403
10	C&I LARGE - LLF G42	C904G42	0	0	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	282,630	282,630	0	0	0
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	99,992	0	99,992	0	99,992
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	225,401	225,401	0	0	0
15	TOTAL ACCOUNT 904		733,402	508,031	225,371	0	225,371
16	TOTAL CUSTOMER ACCTS EXP		2,230,279	508,031	1,722,249	0	1,722,249
			1,722,249	0	1,722,249		
	CUSTOMER SERVICES & INFO EXP						
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	1,980	0	1,980	0	1,980
19	TOT CUST SERV & INFO EXP		1,980	0	1,980	0	1,980

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	OPER & MAINT EXPENSE CON'T-13		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	ADMINISTRATIVE & GENERAL EXPENSE						
1	920-ADMIN & GENERAL SALARY	LABOR	17,731	681	17,050	681	17,050
2	921-OFFICE SUPPLIES & EXP	LABOR	346,975	13,319	333,656	13,319	333,656
3	923-OUTSIDE SERV EMPLOYED	LABOR	107,383	4,122	103,261	4,122	103,261
4	923-OUTSIDE SERV IRP	GASCOSTS	110,109	110,109	0	110,109	0
5	923-OUTSIDE SERV PEN & PBOP	LABOR	(490,050)	(18,811)	(471,238)	(18,811)	(471,238)
6	923-OUTSIDE SERV UNITIL	LABOR	2,755,168	105,762	2,649,406	105,762	2,649,406
7	923-AUDIT FEES ADJUSTMENT	LABOR	4,001	154	3,848	154	3,848
8	924-PROPERTY INSURANCE	PLANT	6,365	123	6,243	123	6,243
9	925-INJURIES & DAMAGES	LABOR	188,845	7,249	181,596	7,249	181,596
10	PROPERTY & LIABILITY INSUR ADJ	EXP9245	50,711	1,915	48,796	1,915	48,796
11	926-EMPLOYED PENSION & BENF	LABOR	1,394,825	53,543	1,341,282	53,543	1,341,282
12	PENSION PBOP & 401K ADJ	LABOR	135,121	5,187	129,934	5,187	129,934
13	MEDICAL & DENTAL ADJUSTMENT	LABOR	74,266	2,851	71,415	2,851	71,415
14	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0
15	928-REGULATORY COMM EXPENSE	REVCLAIM	113,578	5,979	107,599	5,979	107,599
16	PUC ASSESSMENT ADJUSTMENT	REVCLAIM	58,317	3,070	55,248	3,070	55,248
17	GAS SUPPLY LEGAL COST ACCT 928	GASCOSTS	2,590	2,590	0	2,590	0
18	930-MISC GEN EXP & EEI ADJ	LABOR	154,768	5,941	148,827	5,941	148,827
19	BOARD OF DIRECTOR FEES ADJ	LABOR	0	0	0	0	0
20	POSTAGE ADJUSTMENT	EXP903	3,343	0	3,343	0	3,343
21	CUT OFF EXEMPT CUSTOMER BAL	EXP904B	0	0	0	0	0
22	BANKING & COMMITMENT FEE ADJ	LABOR	(14,317)	(550)	(13,768)	(550)	(13,768)
23	931-RENTS	LABOR	14,489	556	13,933	556	13,933
24	TOTAL OPERATION EXPENSE		5,034,220	303,789	4,730,431	303,789	4,730,431
	MAINTENANCE						
25	932-ERC COSTS	PSPLT	113,839	113,839	0	113,839	0
26	935-MAINT OF GENERAL PLT	GENPLT	27,899	685	27,214	685	27,214
27	TOTAL ADMIN & GEN EXPENSE		5,175,958	418,313	4,757,645	418,313	4,757,645
28	WAGE ADJ & INCENTIVE COMP	OMLAB	373,157	21,563	351,594	21,563	351,594
29	OTHER ADJUSTMENTS	OMLAB	0	0	0	0	0
30	TOTAL GAS O & M EXPENSE		39,249,839	29,079,437	10,170,402	734,340	10,170,402

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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DEPRECIATION & AMORTIZATION-14

DEPRECIATION & AMORTIZATION EXPENSE

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	AMORTIZATION EXPENSE						
1	INTANGIBLE AMORTIZATION	PLANT	(940,818)	(18,133)	(922,685)	(18,133)	(922,685)
2	ACCT 303.2 & 303.3 COM SOFT & ADJ	PLT303	406,279	15,596	390,683	15,596	390,683
3	TRANSITION & TRANACTION AMORT	PLANT	588,349	11,340	577,010	11,340	577,010
6	FAS 109 NET REG ASSET AMORT	REVCLAIM	8,849	466	8,383	466	8,383
7	AMORT INVESTMENT TAX CREDIT	PLANT	(12,840)	(247)	(12,593)	(247)	(12,593)
8	SUPPLY BAD DEBT AMORT	E904GAS	0	0	0	0	0
9	NH RATE CASE COSTS AMORT	REVCLAIM	0	0	0	0	0
10	DG 08-048 & DG 08-079 SETTLE ADJ	REVCLAIM	352,468	18,554	333,914	18,554	333,914
11	TOTAL AMORTIZATION EXPENSE		402,287	27,575	374,712	27,575	374,712
	DEPRECIATION EXPENSE						
	PRODUCTION PLANT EXP						
12	305-STRUCTURES	PLT305	1,012	1,012	0	1,012	0
13	311-LPG GAS EQUIPMENT	PLT311	8,909	8,909	0	8,909	0
14	361-STRUCTURES & IMPROVE	PLT361	3,822	3,822	0	3,822	0
15	362-GAS HOLDERS	PLT362	33,010	33,010	0	33,010	0
16	TOTAL PRODUCTION PLANT		46,754	46,754	0	46,754	0

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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DEPRECIATION & AMORTIZATION-15

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	DISTRIBUTION EXPENSE						
1	375-STRUCTURES & IMPROVE	PLT375	8,660	0	8,660	0	8,660
2	376-MAINS	PLT376	2,062,416	0	2,062,416	0	2,062,416
3	378.2-MEAS & REG STATION EQ	PLT378	47,080	0	47,080	0	47,080
4	379-MEAS & REG CITY GATE	PLT379	446	0	446	0	446
5	380-SERVICES	PLT380	1,361,334	0	1,361,334	0	1,361,334
6	381-METERS	PLT381	77,203	0	77,203	0	77,203
7	382-METER INSTALLATION	PLT382	474,074	0	474,074	0	474,074
8	383-HOUSE REGULATORS	PLT383	12,151	0	12,151	0	12,151
9	386-OTHER PROP CUST PREM	PLT386	70,664	0	70,664	0	70,664
10	TOTAL DISTRIBUTION PLANT		4,114,028	0	4,114,028	0	4,114,028
	GENERAL & COMMON PLANT EXP						
11	391-OFFICE EQUIPMENT	PLT391	16,929	650	16,279	650	16,279
12	393-STORES EQUIPMENT	PLT393	0	0	0	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	36,244	0	36,244	0	36,244
14	396-POWER OPERATED EQUIP	PLT396	4,185	0	4,185	0	4,185
15	397-COMMUNICATION EQUIP	PLT397	112,469	4,317	108,152	4,317	108,152
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0	0	0
17	397-COMM EQUIP - ITRON	PLT397I	178,498	0	178,498	0	178,498
18	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0
19	TOTAL GEN & COMMON EXP		348,325	4,967	343,358	4,967	343,358
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0
21	TOTAL DEPR & AMORT EXPENSE		4,911,394	79,296	4,832,098	79,296	4,832,098

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	STATE & FED TAXES & OTHER EXP-16		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	TAXES OTHER THAN INCOME						
	FEDERAL TAXES						
1	UNEMPLOYMENT	LABOR	1,941	75	1,867	75	1,867
2	FICA	LABOR	251,513	9,655	241,858	9,655	241,858
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0
4	TOTAL FEDERAL TAXES		253,454	9,729	243,725	9,729	243,725
	STATE TAXES						
5	UNEMPLOYMENT	LABOR	8,771	337	8,435	337	8,435
6	PROPERTY TAX	PLANT	2,372,742	45,731	2,327,011	45,731	2,327,011
7	PROPERTY TAX ADJUST	PLANT	493,262	9,507	483,755	9,507	483,755
8	PLANT ADJUSTMENT	PLTADDS	0	0	0	0	0
9	TOTAL STATE TAXES		2,874,775	55,575	2,819,200	55,575	2,819,200
10	PAYROLL TAXES CAPITALIZED	LABOR	(99,331)	(3,813)	(95,518)	(3,813)	(95,518)
11	PAYROLL TAXES ADJUSTMENT	LABOR	25,497	979	24,519	979	24,519
12	TAXES - OTHER	PLANT	0	0	0	0	0
13	TOTAL TAXES OTHER THAN INC		3,054,396	62,470	2,991,926	62,470	2,991,926
14	TOTAL INCOME TAX EXPENSE		829,372	46,387	782,985	46,387	782,985
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	18,239	0	18,239	0	18,239
16	TOTAL EXPENSES		48,063,240	29,267,590	18,795,650	922,493	18,795,650

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INCOME TAXES-17		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	FEDERAL & STATE TAX CALCULAT						
1	OPERATING REVENUES		52,164,022	29,306,543	22,857,479	961,446	22,857,479
	OPERATING EXPENSES						
2	OPERATION & MAINTENANCE EXP		39,249,839	29,079,437	10,170,402	734,340	10,170,402
3	DEPRECIATION & AMORTIZATION		4,911,394	79,296	4,832,098	79,296	4,832,098
4	TAXES OTHER THAN INCOME		3,054,396	62,470	2,991,926	62,470	2,991,926
5	INTEREST ON CUSTOMER DEPOSITS		18,239	0	18,239	0	18,239
6	PLUS: OTHER	PLANT	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX		4,930,154	85,340	4,844,813	85,340	4,844,813
	LESS:						
8	INTEREST EXPENSE		2,842,124	25,243	2,816,881	25,243	2,816,881
9	OTHER ADJ	PLANT	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS		2,088,030	60,097	2,027,933	60,097	2,027,933
	PERMANENT ITEMS						
11	DRUG SUBDIDIES	LABOR	(15,523)	(596)	(14,928)	(596)	(14,928)
12	LOBBYING	REVCLAIM	55,698	2,932	52,766	2,932	52,766
13	STATE REGUL ASSET AMORT	REVCLAIM	8,849	466	8,383	466	8,383
14	UNALLOWABLE MEALS	REVCLAIM	235	12	223	12	223
15	TOTAL PERMANENT ITEMS		49,258	2,814	46,444	2,814	46,444
	TEMPORY DIFFERENCES						
16	ACCRUED REVENUE	REVCLAIM	4,850,014	255,311	4,594,702	255,311	4,594,702
17	BAD DEBT	EXP904	(138)	(96)	(42)	(96)	(42)
18	DEFERRED RATE CASE	REVCLAIM	514,998	27,110	487,888	27,110	487,888
19	INSURANCE CLAIM RESERVE	EXP9245	447	17	430	17	430
20	FASB 87-PENSIONS	LABOR	(439,345)	(16,865)	(422,480)	(16,865)	(422,480)
21	PREPAID PROPERTY TAXES	PLANT	13,485	260	13,225	260	13,225
22	REMEDIATION	PSPLT	45,884	45,884	0	45,884	0
23	PBOP SFAS 106	LABOR	386,283	14,828	371,455	14,828	371,455
24	ACQUISITION COSTS	PLANT	(352,468)	(6,793)	(345,675)	(6,793)	(345,675)
25	TRANSITION COSTS	PLANT	0	0	0	0	0
26	UTILITY PLANT DIFFERENCES	PLANT	(5,307,486)	(102,294)	(5,205,193)	(102,294)	(5,205,193)
27	TOTAL TEMPORARY DIFF		(288,325)	217,363	(505,688)	217,363	(505,688)
	INVESTMENT TAX CREDIT AMORT						
28	UNAMORTIZED ITC	PLANT	(12,840)	(247)	(12,593)	(247)	(12,593)
	FEDERAL AND STATE TAX DIFF						
29	TAX DEPRECIATION	PLANT	3,207,473	61,819	3,145,653	61,819	3,145,653
30	STATE TAXABLE BASE INCOME		5,043,596	341,847	4,701,749	341,847	4,701,749

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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	INCOME TAXES CON'T-18		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	STATE TAXABLE BASE INCOME		5,043,596	341,847	4,701,749	341,847	4,701,749
2	STATE INCOME TAX @ 8.50%		428,706	29,057	399,649	29,057	399,649
3	ST TAX ADJ LOBBING & PENALTIES	REVCLAIM	(4,734)	(249)	(4,485)	(249)	(4,485)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	0	0	0	0	0
5	TOTAL STATE TAX EXPENSE		423,971	28,808	395,164	28,808	395,164
6	FED TAX INC BEF FED & STA TAX DIFF		4,614,890	312,790	4,302,101	312,790	4,302,101
7	LESS: FEDERAL AND STATE TAX DIFF		3,207,473	61,819	3,145,653	61,819	3,145,653
8	FEDERAL TAXABLE INCOME BASE		1,407,418	250,970	1,156,447	250,970	1,156,447
9	FED TAX ADJ LOBBING & PENALTIES	REVCLAIM	(17,328)	(912)	(16,415)	(912)	(16,415)
10	FEDERAL INCOME TAX @ 34.00%		461,194	84,418	376,777	84,418	376,777
	TOT DEF FEDERAL & STATE INC TAX						
10	ACCELERATED DEPRECIATION	PLANT	2,131,371	41,079	2,090,292	41,079	2,090,292
11	PBOP	LABOR	(255,420)	(9,805)	(245,615)	(9,805)	(245,615)
12	PENSION	LABOR	440,082	16,893	423,189	16,893	423,189
13	BAD DEBTS EXPENSE	EXP904	55	38	17	38	17
14	ACCRUED REVENUE	REVCLAIM	(1,921,091)	(101,129)	(1,819,963)	(101,129)	(1,819,963)
15	PREPAID PROPERTY TAXES	PLANT	(5,342)	(103)	(5,239)	(103)	(5,239)
16	DEFERRED RATE CASE	REVCLAIM	26,511	1,396	25,115	1,396	25,115
17	REMEDIATION	PSPLT	(18,175)	(18,175)	0	(18,175)	0
18	TRANSITION COSTS	PLANT	(337,197)	(6,499)	(330,698)	(6,499)	(330,698)
19	TRANSACTION COSTS	PLANT	(126,351)	(2,435)	(123,916)	(2,435)	(123,916)
20	INSURANCE CLAIM RESERVE	EXP9245	(177)	(7)	(170)	(7)	(170)
21	DEF FED & STATE FLOW THRU DIFF	DEFTAX	9,940	11,908	(1,968)	11,908	(1,968)
22	TOTAL DEFERRED INCOME TAXES		(55,793)	(66,838)	11,045	(66,838)	11,045
23	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	0	0	0		
24	TOTAL INCOME TAX EXPENSE		829,372	46,387	782,985	46,387	782,985
25	NET INCOME AFTER TAX		4,100,781	38,953	4,061,828	38,953	4,061,828

EFFECTIVE STATE TAX RATE	8.50%	8.50%	8.50%
FEDERAL TAX RATE - CURRENT	34.00%	34.00%	34.00%
1 - INCREMENTAL TAX RATE	0.60390	0.60390	0.60390
INCREMENTAL TAX RATE	0.39610	0.39610	0.39610
EFFECTIVE INCREMENTAL FEDERAL RATE	0.31110	0.31110	0.31110
FACTOR FOR TAXABLE BASIS	1.65590	1.65590	1.65590
INTEREST EXPENSE PERCENTAGE	3.3600%	3.3600%	3.3600%
PURCH GAS WORKING CAPITAL %	0.0000%	0.0000%	0.0000%
OTHER O&M WORKING CAPITAL %	1.2600%	1.2600%	1.2600%

NORTHERN - NEW HAMPSHIRE
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DEVELOPMENT OF LABOR ALLOC-19

DEVELOPMENT OF LABOR ALLOCATOR

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	163 - STORES EXPENSE UNDISTRIBUTED	DISTRPLT	67,606	0	67,606	0	67,606
	LPG & LNG GAS PRODUCTION						
	OPERATION						
2	710-SUPERVISION	LABPO	8,917	8,917	0	8,917	0
3	717-PROPANE EXPENSES	EXP717	4,585	4,585	0	4,585	0
4	718-DISPATCHING PRODUCTION	EXP718	0	0	0	0	0
5	735-MISCELLANEOUS	EXP735	14,033	14,033	0	14,033	0
6	TOTAL OPERATION LABOR		27,535	27,535	0	27,535	0
	MAINTENANCE						
7	740-SUPERVISION	LABPM	8,917	8,917	0	8,917	0
8	741-MAINTENANCE OF PLANT	EXP741	5,313	5,313	0	5,313	0
9	742-MAINTENANCE OF EQUIP	EXP742	9,715	9,715	0	9,715	0
10	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0	0	0
11	TOTAL MAINTENANCE LABOR		23,945	23,945	0	23,945	0
12	TOT MANUFACTURED GAS LABOR		51,480	51,480	0	51,480	0
	GAS SUPPLY LABOR						
13	813-OTHER GAS SUPPLY EXP	EXP813	129,522	64,945	64,578	64,945	64,578
14	TOTAL GAS SUPPLY LABOR		129,522	64,945	64,578	64,945	64,578
15	TOTAL PRODUCTION LABOR		181,002	116,424	64,578	116,424	64,578

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DEVEL OF LABOR ALLOC CON'T-20

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	TRANSMISSION & DISTRIBUTION LABOR						
	OPERATION						
1	870-SUPER & ENGINEERING	LABDO	23,763	542	23,221	542	23,221
2	851-SYSTEM CONTROL & DISP	EXP851	170,310	42,652	127,658	42,652	127,658
3	857-MEAS & REG STATION EXP	PLT378	0	0	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	401,207	0	401,207	0	401,207
5	875-GAS SYSTEM T&D TRAINING	EXP875	142,668	0	142,668	0	142,668
6	878-METER & HOUSE REG EXP	EXP878	841,235	0	841,235	0	841,235
7	879-CUSTOMER INSTALL EXP	EXP879	46,911	0	46,911	0	46,911
8	880-OTHER EXPENSE	EXP880	189,861	0	189,861	0	189,861
9	882-METERING SYS GAS TRAINING	EXP882	76,320	0	76,320	0	76,320
10	TOTAL OPERATION LABOR		1,892,276	43,194	1,849,081	43,194	1,849,081
	MAINTENANCE						
11	885-SUPERVISION	LABDM	65,135	536	64,599	536	64,599
12	886-MAINT STRUCT & IMPROVE	EXP886	2,787	0	2,787	0	2,787
13	887-MAINTENANCE OF MAINS	EXP887	49,053	0	49,053	0	49,053
14	889-MT OF MEAS & REG STA EQ	EXP889	13,464	0	13,464	0	13,464
15	890-MT OF REG EQ (INDUST)	EXP890	1,381	0	1,381	0	1,381
16	891-MT OF REG EQ (CITY GATE)	EXP891	20,269	2,343	17,926	2,343	17,926
17	892-MAINTENANCE OF SERVICES	EXP892	31,075	0	31,075	0	31,075
18	893-MAINT METER & HOUSE REG	EXP893	1,424	0	1,424	0	1,424
19	894-MAINT OF OTHER EQUIP	EXP894	165,516	0	165,516	0	165,516
20	TOTAL MAINTENANCE LABOR		350,104	2,879	347,225	2,879	347,225
21	TOTAL DISTRIB & TRANS LABOR		2,242,379	46,073	2,196,306	46,073	2,196,306
	CUSTOMER ACCOUNTS LABOR						
22	901-SUPERVISION	LABCA	0	0	0	0	0
23	902-METER READING EXPENSE	EXP902	94,109	0	94,109	0	94,109
24	903-CUST RECORDS & COLLECT	EXP903	591,065	0	591,065	0	591,065
25	TOTAL CUSTOMER ACCTS LABOR		685,174	0	685,174	0	685,174

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	DEVEL OF LABOR ALLOC CON'T-21		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	CUSTOMER SERVICES & INFO EXP						
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0	0	0
2	908-CUST ASSISTANCE EXP	EXP909	147,513	0	147,513	0	147,513
3	TOT CUST SERV & INFO EXP		147,513	0	147,513	0	147,513
	ADMINISTRATIVE & GENERAL LABOR						
	OPERATION LABOR						
4	920-ADMIN & GENERAL SALARY	EXP920	11,209	430	10,779	430	10,779
5	921-OFFICE SUPPLIES & EXP	EXP921	18,210	699	17,511	699	17,511
6	923-OUTSIDE SERV EMPLOYED	EXP923	1,299,801	105,242	1,194,559	105,242	1,194,559
7	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	0	0	0	0	0
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0
10	TOTAL OPERATION EXPENSE		1,329,220	106,371	1,222,849	106,371	1,222,849
	MAINTENANCE						
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		1,329,220	106,371	1,222,849	106,371	1,222,849
13	TOTAL GAS O & M LABOR		4,652,895	268,869	4,384,026	268,869	4,384,026
14	CONSTRUCTION LABOR	DISTRPLT	2,351,302	0	2,351,302	0	2,351,302
15	OTHER LABOR	LABOR	0	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		7,004,198	268,869	6,735,329	268,869	6,735,329

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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REVENUE REQUIREMENTS-22

		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	PRESENT RATES					
1	RATE BASE	84,587,013	751,280	83,835,733	751,280	83,835,733
2	NET OPER INC (PRESENT RATES)	4,100,781	38,953	4,061,828	38,953	4,061,828
3	RATE OF RETURN (PRES RATES)	4.85%	5.18%	4.84%	5.18%	4.84%
4	RELATIVE RATE OF RETURN	1.000	1.000	1.000	1.069	0.999
5	SALES REVENUE (PRE RATES)	50,120,874	29,240,601	20,880,273	895,504	20,880,273
6	ANNUAL BOOKED CCF SALES	59,356,751	59,356,751	59,356,751	59,356,751	59,356,751
7	SALE REV $/CCF (PRE RATES)	$0.8444	$0.4926	$0.3518	$0.0151	$0.3518
	CLAIMED RATE OF RETURN					
8	CLAIMED RATE OF RETURN	8.54%	8.54%	8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR	7,223,731	64,159	7,159,572	64,159	7,159,572
10	SALES REVENUE REQ CLAIMED ROR	55,292,176	29,282,340	26,009,836	937,243	26,009,836
11	REVENUE DEFICIENCY SALES REV	5,171,302	41,739	5,129,563	41,739	5,129,563
12	PERCENT INCREASE REQUIRED	10.32%	0.14%	24.57%	4.66%	24.57%
13	ANNUAL BOOKED CCF SALES	59,356,751	59,356,751	59,356,751	59,356,751	59,356,751
14	SALES REV REQUIRED $/CCF	$0.9315	$0.4933	$0.4382	$0.0158	$0.4382
15	REVENUE DEFICIENCY $/CCF	$0.0871	$0.0007	$0.0864	$0.0007	$0.0864
					217,880	4,953,422

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ALLOCATION FACTOR TABLE-23

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	DEMAND RELATED						
1	PRODUCTION ALLOCATORS						
2	DES DAY REMANNG DEMNDS - SALES		326,430				
3	LPG PROD ALLOC-PROD		326,430				
4	LNG PROD ALLOC-PROD		326,430				
5	LPG & LNG PROD ALLOC-DISTR		326,430				
6	LPG PRODUCTION DEMAND	DEMLPG					
7	LNG PRODUCTION DEMAND	DEMLNG					
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	DISTRIBUTION ALLOCATORS						
1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%				
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	100.0000%				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE CONT-24

COMMODITY RELATED

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	ANNUAL FIRM CCF SALES SENDOUT		32,871,713				
2	ANNUAL FIRM CCF THROUGHPUT		59,733,069				
3	DIRECT GAS COST ALLOCATOR	EGAS	27,837,066				
4	CGA BAD DEBT ALLOCATOR	E904GAS	282,630				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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ALLOCATION FACTOR TABLE CONT-25

CUSTOMER RELATED

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	ACCT 380-SERVICES	CUST380	37,710,080				
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	18,273,091				
3	ACCT 386-OTHER PROP CUST PREM	CUST386	100.0000%				
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	708				
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	348,219				
6	CUSTOMER DEPOSITS	CUSTDEP	498,578				
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	11,366				
8	ACCT 902-METER READ EXP	CUST902	355,299				
9	ACCT 903-CUST RECORDS & COLL	CUST903	399,016				
10	ACCT 488 RECONNECT FEE	CUST488R	337,600				
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	100.0000%				
12	ACCT 909-INFO & INSTR ADVERT	CUST909	100.0000%				
13							
14							
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18	ANNUAL NO SALES CUSTOMERS		336,481				
19	ANNUAL NO OF TRANS CUSTOMERS		11,366				
20	ANNUAL NUMBER GAS BILLS		353,552				
21							
22	ANNUAL NO METER EXCL DAILY MET		348,219				
23	ANNUAL NO METERS DAILY METERED		708				
24							
25	TOTAL SALES & TRANSP CUSTOMERS		347,847				
26							
27	NUMBER OF SERVICES		21,499				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE CONT-26

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS						
1	RESID NON HTG RATE R-6 & R-11	C904RNH	7,165				
2	RESID HEATING RATE R-5 & R-10	C904RH	102,497				
3	LOW LF SMALL RATE G40 & T40	C904G40	7,955				
4	LOW LF MEDIUM RATE G41 & T41	C904G41	1,763				
5	LOW LF LARGE RATE G42 & T42	C904G42	0				
6	HIGH LF SMALL RATE G50 & T50	C904G50	2,596				
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	3,403				
8	HIGH LF LARGE RATE G52 & T52	C904G52	0				
			125,380				
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES						
9	RESID NON HTG RATE R-6 & R-11	C488RNH	1,022,980				
10	RESID HEATING RATE R-5 & R-10	C488RH	26,241,617				
11	LOW LF SMALL RATE G40 & T40	C488G40	11,464,237				
12	LOW LF MEDIUM RATE G41 & T41	C488G41	7,998,114				
13	LOW LF LARGE RATE G42 & T42	C488G42	1,530,926				
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,017,071				
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	2,426,741				
16	HIGH LF LARGE RATE G52 & T52	C488G51	2,590,490				
17			55,292,176				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED-27		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	TOTAL GAS PLANT IN SERVICE	PLANT	149,221,384				
2	SUM OF ALLOCATED LABOR EXP	LABOR	7,004,198				
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	162,032				
4	ACCT 311-LP GAS EQUIP	PLT311	709,044				
5	ACCT 320-OTHER EQUIPMENT	PLT320	32,487				
6	ACCT 380-SERVICES	PLT380	37,710,079				
7	ACCT 381-METERS	PLT381	3,899,160				
8	ACCT 382-METER INSTALLATION	PLT382	13,984,486				
9	ACCT 386-OTHER PROP CUST PREM	PLT386	2,542,099				
10	ACCT 383-HOUSE REGULATORS	PLT383	389,444				
11	ACCT 396-POWER OPERATED EQUIP	PLT396	75,266				
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	279,065				
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	3,900				
14	ACCT 393-STORES EQUIPMENT	PLT393	31,520				
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	943,860				
16	ACCT 397-COMMUNICATION EQUIP	PLT397	1,349,884				
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	112,364,122				
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	138,245,380				
19	TOTAL GAS COSTS	GASCOSTS	27,837,066				
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	18,273,091				
21	ACCT 857-879 DIST OPER EXP	EXP8519	1,719,374				
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	27,455,110				
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	2,916,442				
24	TOTAL GAS O & M LABOR	OMLAB	4,652,895				
25	TOTAL PROD & STORAGE PLANT	PSPLT	2,695,797				
26	ACCT 379-MEAS & REG CITY GATE	PLT379	19,835				
27	PLANT ADJUSTMENTS	PLTADDS	0				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-28		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	ACCT 717-PROPANE EXPENSES	EXP717	9,578				
2	ACCT 718-DISPATCHING PROD	EXP718	0				
3	ACCT 735-MISCELLANEOUS	EXP735	17,003				
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	7,439				
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	18,198				
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0				
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	248,971				
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	326,524				
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0				
10	ACCT 874-MAINS & SERVICE EXP	EXP874	574,155				
11	ACCT 875-REGULAT STATION EXP	EXP875	145,645				
12	ACCT 878-METER & HOUSE REG EXP	EXP878	954,525				
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	45,049				
14	ACCT 880-OTHER EXPENSE	EXP880	353,543				
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	70,114				
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	207,686				
17	ACCT 889-MT OF M & R STA EQ	EXP889	14,309				
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1,341				
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	33,901				
20	ACCT 892-MAINTENANCE OF SERV	EXP892	115,222				
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	21,256				
22	ACCT 902-METER READING EXP	EXP902	103,865				
23	ACCT 903-CUST RECORDS & COLL	EXP903	1,393,012				
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	1,980				
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	733,402				
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	125,380				
27	ACCT 920-ADMIN & GEN SALARY	EXP920	17,731				
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,486,611				
29	ACCT 930-MISC GEN EXP	EXP930	143,794				
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	27,899				
31	GAS PROD LABOR ACCTS 717-735	LABPO	18,618				
32	GAS PROD LABOR ACCTS 741-743	LABPM	15,028				
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1,868,512				
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	284,969				
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	685,174				
36	CUST SERV & INFO LABOR ACCT 908	LABSE	147,513				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-29		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	TOTAL GAS PROD OPER LABOR	TLABPO	27,535				
2	TOTAL GAS PROD MAINT LABOR	TLABPM	23,945				
3	TOTAL DISTR OPER LABOR	TLABDO	1,892,276				
4	TOTAL DISTR MAINT LABOR	TLABDM	350,104				
5	TOTAL CUST ACCTS LABOR	TLABCA	685,174				
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	147,513				
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	13,831				
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	237,518				
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	346,975				
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,604,212				
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	55,983,170				
12	ACCT 925-INJURIES & DAMAGES	EXP925	188,845				
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	195,211				
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	2,829,156				
15	ACCT 321-LNG EQUIPMENT	PLT321	26,383				
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	174,549				
17	ACCT 362-GAS HOLDERS	PLT362	1,473,660				
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	40,513				
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	2,846,744				
20	ACCT 376-MAINS	PLT376	74,654,043				
21	ACCT 378-MEAS & REG STATION EQ	PLT378	2,092,466				
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656				
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	2,421,953				
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	157,853				
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	2,671,303				
26	TOTAL DISTRIBITION LABOR	DISTLAB	2,242,379				
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	(65,734)				
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	79,613,089				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	INTERNALLY DEVELOPED CONT-30					
	REVENUES FROM GAS SALES					
1	REVENUES FIRM SALES OF GAS	50,120,874				
2	WEATHER ADJ NET REV SALES	741,796				
3	WEATHER ADJ NET REV TRANS	150,098				
4	CGA REVENUES	27,837,066				
5	BASE REVENUE SALES	14,350,882				
6	BASE REVENUE EXTERNAL SUPPLY	4,763,275				
7	PRODUCTION REVENUES	739,354				
8	CGA BAD DEBT CHARGES	282,630				
9	LOW INCOME DISCOUNT	272,265				
10	CGA BAD DEBT CHARGES FROM INCR	225,401				
11	ANNUALIZATION ADJUSTMENT	778,097				
12	PRODUCTION REVENUE ADJUSTMENT	(19,991)				
	REVENUE REQUIREMENT INPUTS					
1	CLAIMED RATE OF RETURN	8.540%				
2	ANNUAL BOOKED CCF SALES & TRANS	59,356,751				
3	PROPOSED SALES REVENUES	55,292,176				
4	TOTAL ANNUAL CUSTOMERS	347,847				
5						

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE-31

CAPACITY RELATED

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	PRODUCTION ALLOCATORS						
2	DES DAY REMANNG DEMNDS - SALES		1.00000	1.00000	1.00000		
3	LPG PROD ALLOC-PROD		1.00000	1.00000	0.00000		
4	LNG PROD ALLOC-PROD		1.00000	1.00000	0.00000		
5	LPG & LNG PROD ALLOC-DISTR		1.00000	0.00000	1.00000		
6	LPG PRODUCTION DEMAND	DEMLPG	1.00000	1.00000	0.00000		
7	LNG PRODUCTION DEMAND	DEMLNG	1.00000	1.00000	0.00000		
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18							
	DISTRIBUTION ALLOCATORS						
1	DISTRIBUTION ALLOCATOR	DISTR	1.00000	0.00000	1.00000		
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	1.00000	0.00000	1.00000		
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE CONT-32

COMMODITY RELATED

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	ANNUAL FIRM MCF SENDOUT		1.00000	1.00000	0.00000		
2	ANNUAL FIRM CCF THROUGHPUT		1.00000	1.00000	1.00000		
3	DIRECT GAS COST ALLOCATOR	EGAS	1.00000	1.00000	0.00000		
4	CGA BAD DEBT ALLOCATOR	E904GAS	1.00000	1.00000	0.00000		

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE CONT-33

CUSTOMER RELATED

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	ACCT 380-SERVICES	CUST380	1.00000	0.00000	1.00000		
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	1.00000	0.00000	1.00000		
3	ACCT 386-OTHER PROP CUST PREM	CUST386	1.00000	0.00000	1.00000		
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	1.00000	0.00000	1.00000		
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	1.00000	0.00000	1.00000		
6	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.00000	1.00000		
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	1.00000	0.00000	1.00000		
8	ACCT 902-METER READ EXP	CUST902	1.00000	0.00000	1.00000		
9	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.00000	1.00000		
10	ACCT 488 RECONNECT FEE	CUST488R	1.00000	0.00000	1.00000		
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.00000	1.00000		
12	ACCT 909-INFO & INSTR ADVERT	CUST909	1.00000	0.00000	1.00000		
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE CONT-34

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS						
1	RESID NON HTG RATE R-6 & R-11	C904RNH	1.00000	0.00000	1.00000		
2	RESID HEATING RATE R-5 & R-10	C904RH	1.00000	0.00000	1.00000		
3	LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	1.00000		
4	LOW LF MEDIUM RATE G41 & T41	C904G41	1.00000	0.00000	1.00000		
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000		
6	HIGH LF SMALL RATE G50 & T50	C904G50	1.00000	0.00000	1.00000		
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	1.00000	0.00000	1.00000		
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000		
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES						
9	RESID NON HTG RATE R-6 & R-11	C488RNH	1.00000	0.30369	0.69631		
10	RESID HEATING RATE R-5 & R-10	C488RH	1.00000	0.53415	0.46585		
11	LOW LF SMALL RATE G40 & T40	C488G40	1.00000	0.61475	0.38525		
12	LOW LF MEDIUM RATE G41 & T41	C488G41	1.00000	0.59475	0.40525		
13	LOW LF LARGE RATE G42 & T42	C488G42	1.00000	0.39166	0.60834		
14	HIGH LF SMALL RATE G50 & T50	C488G50	1.00000	0.56013	0.43987		
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	1.00000	0.53726	0.46274		
16	HIGH LF LARGE RATE G52 & T52	C488G52	1.00000	0.04517	0.95483		
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED-35		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.01927	0.98073		
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.03839	0.96161		
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	1.00000	0.00000		
4	ACCT 311-LP GAS EQUIP	PLT311	1.00000	1.00000	0.00000		
5	ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	1.00000	0.00000		
6	ACCT 380-SERVICES	PLT380	1.00000	0.00000	1.00000		
7	ACCT 381-METERS	PLT381	1.00000	0.00000	1.00000		
8	ACCT 382-METER INSTALLATION	PLT382	1.00000	0.00000	1.00000		
9	ACCT 386-OTHER PROP CUST PREM	PLT386	1.00000	0.00000	1.00000		
10	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.00000	1.00000		
11	ACCT 396-POWER OPERATED EQUIP	PLT396	1.00000	0.00000	1.00000		
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.03839	0.96161		
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.03839	0.96161		
14	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.00000	1.00000		
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.00000	1.00000		
16	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.03839	0.96161		
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.00000	1.00000		
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.00000	1.00000		
19	TOTAL GAS COSTS	GASCOSTS	1.00000	1.00000	0.00000		
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	1.00000	0.00000	1.00000		
21	ACCT 857-879 DIST OPER EXP	EXP8519	1.00000	0.00000	1.00000		
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.05264	0.94736		
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	1.00000	0.02456	0.97544		
24	TOTAL GAS O & M LABOR	OMLAB	1.00000	0.05779	0.94221		
25	TOTAL PROD & STORAGE PLANT	PSPLT	1.00000	1.00000	0.00000		
26	ACCT 379-MEAS & REG CITY GATE	PLT379	1.00000	0.00000	1.00000		
27	PLANT ADJUSTMENTS	PLTADDS	0.00000	0.00000	0.00000		
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

INTERNALLY DEVELOPED CONT-36

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	ACCT 717-PROPANE EXPENSES	EXP717	1.00000	1.00000	0.00000		
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000		
3	ACCT 735-MISCELLANEOUS	EXP735	1.00000	1.00000	0.00000		
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	1.00000	1.00000	0.00000		
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	1.00000	1.00000	0.00000		
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000		
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	1.00000	0.50142	0.49858		
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	1.00000	0.25044	0.74956		
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000		
10	ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.00000	1.00000		
11	ACCT 875-REGULAT STATION EXP	EXP875	1.00000	0.00000	1.00000		
12	ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.00000	1.00000		
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.00000	1.00000		
14	ACCT 880-OTHER EXPENSE	EXP880	1.00000	0.00000	1.00000		
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	1.00000	0.00000	1.00000		
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.00000	1.00000		
17	ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.00000	1.00000		
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1.00000	0.00000	1.00000		
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	1.00000	0.11562	0.88438		
20	ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.00000	1.00000		
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.00000	1.00000		
22	ACCT 902-METER READING EXP	EXP902	1.00000	0.00000	1.00000		
23	ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.00000	1.00000		
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	1.00000	0.00000	1.00000		
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.69270	0.30730		
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	1.00000	0.00000	1.00000		
27	ACCT 920-ADMIN & GEN SALARY	EXP920	1.00000	0.03839	0.96161		
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1.00000	0.08097	0.91903		
29	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.03749	0.96251		
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	1.00000	0.02456	0.97544		
31	GAS PROD LABOR ACCTS 717-735	LABPO	1.00000	1.00000	0.00000		
32	GAS PROD LABOR ACCTS 741-743	LABPM	1.00000	1.00000	0.00000		
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1.00000	0.02283	0.97717		
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	1.00000	0.00822	0.99178		
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	1.00000	0.00000	1.00000		
36	CUST SERV & INFO LABOR ACCT 908	LABSE	1.00000	0.00000	1.00000		
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

INTERNALLY DEVELOPED CONT-37

			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	TOTAL GAS PROD OPER LABOR	TLABPO	1.00000	1.00000	0.00000		
2	TOTAL GAS PROD MAINT LABOR	TLABPM	1.00000	1.00000	0.00000		
3	TOTAL DISTR OPER LABOR	TLABDO	1.00000	0.02283	0.97717		
4	TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.00822	0.99178		
5	TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.00000	1.00000		
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000	0.00000	1.00000		
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	1.00000	0.00000	1.00000		
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.00000	1.00000		
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	1.00000	0.03839	0.96161		
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1.00000	0.03839	0.96161		
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	1.00000	0.00000	1.00000		
12	ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.03839	0.96161		
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	1.00000	0.03776	0.96224		
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	1.00000	0.03839	0.96161		
15	ACCT 321-LNG EQUIPMENT	PLT321	1.00000	1.00000	0.00000		
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	1.00000	1.00000	0.00000		
17	ACCT 362-GAS HOLDERS	PLT362	1.00000	1.00000	0.00000		
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	1.00000	1.00000	0.00000		
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	1.00000	0.00000	1.00000		
20	ACCT 376-MAINS	PLT376	1.00000	0.00000	1.00000		
21	ACCT 378-MEAS & REG STATION EQ	PLT378	1.00000	0.00000	1.00000		
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1.00000	0.00000	1.00000		
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	1.00000	0.00000	1.00000		
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	1.00000	0.03839	0.96161		
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	1.00000	0.03839	0.96161		
26	TOTAL DISTRIBITION LABOR	DISTLAB	1.00000	0.02055	0.97945		
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	1.00000	1.19796	-0.19796		
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	1.00000	0.00000	1.00000		
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-38	TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
	REVENUES FROM GAS SALES					
1	REVENUES FIRM SALES OF GAS	1.00000	1.00000	1.00000		
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Schedule PMN-1G-6

Total Class Unbundled Revenue Requirements and Unit Cost Results at Existing and Uniform Proposed Rate of Return

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

PRESENT RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT

			TOTAL COMPANY		RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	RATE OF RETURN		4.85%		4.47%	-2.33%
	REVENUES REQUIRED					
1	**CAPACITY COMPONENTS**		9,594,289		2,609,332	20,603
2	DEMAND PRODUCTION		388,131		181,242	2,235
3	PRODUCTION LPG & LNG		388,131		181,242	2,235
4	DEMAND DISTRIBUTION		9,206,158		2,428,089	18,369
5	DISTRIBUTION MAINS		8,576,468		2,262,077	17,132
6	DISTRIBUTION M&R & OTHER		629,690		166,012	1,237
7	**COMMODITY COMPONENTS**		28,852,470		13,811,640	307,383
8	GAS COSTS		28,852,470		13,811,640	307,383
9	**CUSTOMER COMPONENTS**		11,436,665		7,207,424	345,561
10	CUSTOMER SERVICES		4,428,078		2,961,728	100,064
11	CUSTOMER METERS		4,600,236		2,694,961	135,343
12	CUSTOMER OTHER		(127,245)		(81,409)	(5,148)
13	CUSTOMER METER READING		218,826		156,137	10,999
14	CUST RECORDS & COLLECT		2,142,473		1,390,026	99,417
15	CUSTOMER INFORMATION		174,298		85,981	4,886
16	**UNCOLLECTIBLE BASE COMPONENTS**		237,449		194,122	13,479
17	**TOTAL COMPANY**	50,120,874	50,120,874	23,822,518	23,822,518	687,026
		50,120,874				
18	**TOTAL PRODUCTION**		29,240,601		13,992,883	309,617
19	**TOTAL DELIVERY SERVICE**		20,880,273		9,829,635	377,409
20	**DISTRIBUTION COMPONENT $/CCF**		$0.1591		$0.1679	$0.0868
21	**CUSTOMER COMPONENT $/MO/CUST**		$32.88		$28.54	$18.74
22	**TOTAL THRUPUT CCF**		59,356,751		15,613,309	366,940
23	**TOTAL ANNUAL CUSTOMERS**		347,847		252,580	18,438

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	PRESENT RATE OF RETURN SUMMARY SCHEDULE -							
	RATE OF RETURN		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
	REVENUES REQUIRED							
1	**CAPACITY COMPONENTS**		1,757,472	393,630	2,032,788	579,340	720,971	1,480,153
2	DEMAND PRODUCTION		106,996	7,205	71,278	7,285	10,583	1,306
3	PRODUCTION LPG & LNG		106,996	7,205	71,278	7,285	10,583	1,306
4	DEMAND DISTRIBUTION		1,650,475	386,425	1,961,510	572,055	710,388	1,478,847
5	DISTRIBUTION MAINS		1,537,518	359,950	1,827,263	532,924	661,752	1,377,852
6	DISTRIBUTION M&R & OTHER		112,958	26,475	134,248	39,130	48,636	100,995
7	**COMMODITY COMPONENTS**		6,931,837	1,122,450	4,679,813	1,295,518	588,373	115,457
8	GAS COSTS		6,931,837	1,122,450	4,679,813	1,295,518	588,373	115,457
9	**CUSTOMER COMPONENTS**		2,133,367	468,075	762,077	317,776	96,643	105,742
10	CUSTOMER SERVICES		868,178	197,878	193,469	78,554	14,464	13,744
11	CUSTOMER METERS		819,362	177,838	452,726	188,885	68,941	62,181
12	CUSTOMER OTHER		(27,519)	(7,241)	(4,574)	(1,076)	(225)	(54)
13	CUSTOMER METER READING		34,541	7,121	4,620	1,853	1,334	2,222
14	CUST RECORDS & COLLECT		411,439	86,342	97,677	42,708	5,763	9,098
15	CUSTOMER INFORMATION		27,366	6,137	18,158	6,852	6,366	18,551
16	**UNCOLLECTIBLE BASE COMPONENTS**		15,104	4,937	3,349	6,457	0	0
17	**TOTAL COMPANY**	50,120,874	10,837,780	1,989,093	7,478,027	2,199,090	1,405,988	1,701,352
		50,120,874						
18	**TOTAL PRODUCTION**		7,038,833	1,129,655	4,751,091	1,302,803	598,957	116,763
19	**TOTAL DELIVERY SERVICE**		3,798,947	859,437	2,726,936	896,287	807,031	1,584,589
20	**DISTRIBUTION COMPONENT $/CCF**		$0.1849	$0.1792	$0.1770	$0.1389	$0.1683	$0.1165
21	**CUSTOMER COMPONENT $/MO/CUST**		$38.47	$42.07	$113.74	$111.15	$312.76	$278.86
22	**TOTAL THRUPUT CCF**		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
23	**TOTAL ANNUAL CUSTOMERS**		55,456	11,126	6,700	2,859	309	379

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

PRESENT RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FORMAT

			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	RATE OF RETURN		4.85%	4.47%	-2.33%
	$/CCF				
1	**CAPACITY COMPONENTS**		0.1616	0.1671	0.0561
2	DEMAND PRODUCTION		0.0065	0.0116	0.0061
3	PRODUCTION LPG & LNG		0.0065	0.0116	0.0061
4	DEMAND DISTRIBUTION		0.1551	0.1555	0.0501
5	DISTRIBUTION MAINS		0.1445	0.1449	0.0467
6	DISTRIBUTION M&R & OTHER		0.0106	0.0106	0.0034
7	**COMMODITY COMPONENTS**		0.4861	0.8846	0.8377
8	GAS COSTS		0.4861	0.8846	0.8377
9	**CUSTOMER COMPONENTS**		0.1927	0.4616	0.9417
10	CUSTOMER SERVICES		0.0746	0.1897	0.2727
11	CUSTOMER METERS		0.0775	0.1726	0.3688
12	CUSTOMER OTHER		(0.0021)	(0.0052)	(0.0140)
13	CUSTOMER METER READING		0.0037	0.0100	0.0300
14	CUST RECORDS & COLLECT		0.0361	0.0890	0.2709
15	CUSTOMER INFORMATION		0.0029	0.0055	0.0133
16	**UNCOLLECTIBLE BASE COMPONENTS**		0.0040	0.0124	0.0367
17	**TOTAL COMPANY**	0.8444	0.8444	1.5258	1.8723
		0.8444			
	$/MO/CUST				
18	**CUSTOMER COMPONENTS**		$32.88	$28.54	$18.74
19	CUSTOMER SERVICES		$12.73	$11.73	$5.43
20	CUSTOMER METERS		$13.22	$10.67	$7.34
21	CUSTOMER OTHER		-$0.37	-$0.32	-$0.28
22	CUSTOMER METER READING		$0.63	$0.62	$0.60
23	CUST RECORDS & COLLECT		$6.16	$5.50	$5.39
24	CUSTOMER INFORMATION		$0.50	$0.34	$0.26

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	PRESENT RATE OF RETURN SUMMARY SCHEDULE -							
	RATE OF RETURN		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
	$/CCF							
1	**CAPACITY COMPONENTS**		0.1951	0.1802	0.1831	0.1391	0.1708	0.1166
2	DEMAND PRODUCTION		0.0119	0.0033	0.0064	0.0017	0.0025	0.0001
3	PRODUCTION LPG & LNG		0.0119	0.0033	0.0064	0.0017	0.0025	0.0001
4	DEMAND DISTRIBUTION		0.1832	0.1769	0.1767	0.1374	0.1683	0.1165
5	DISTRIBUTION MAINS		0.1706	0.1648	0.1646	0.1280	0.1568	0.1085
6	DISTRIBUTION M&R & OTHER		0.0125	0.0121	0.0121	0.0094	0.0115	0.0080
7	**COMMODITY COMPONENTS**		0.7693	0.5139	0.4215	0.3111	0.1394	0.0091
8	GAS COSTS		0.7693	0.5139	0.4215	0.3111	0.1394	0.0091
9	**CUSTOMER COMPONENTS**		0.2368	0.2143	0.0686	0.0763	0.0229	0.0083
10	CUSTOMER SERVICES		0.0964	0.0906	0.0174	0.0189	0.0034	0.0011
11	CUSTOMER METERS		0.0909	0.0814	0.0408	0.0454	0.0163	0.0049
12	CUSTOMER OTHER		(0.0031)	(0.0033)	(0.0004)	(0.0003)	(0.0001)	(0.0000)
13	CUSTOMER METER READING		0.0038	0.0033	0.0004	0.0004	0.0003	0.0002
14	CUST RECORDS & COLLECT		0.0457	0.0395	0.0088	0.0103	0.0014	0.0007
15	CUSTOMER INFORMATION		0.0030	0.0028	0.0016	0.0016	0.0015	0.0015
16	**UNCOLLECTIBLE BASE COMPONENTS**		0.0017	0.0023	0.0003	0.0016	0.0000	0.0000
17	**TOTAL COMPANY**	0.8444	1.2028	0.9107	0.6735	0.5281	0.3330	0.1340
		0.8444						
	$/MO/CUST							
18	**CUSTOMER COMPONENTS**		$38.47	$42.07	$113.74	$111.15	$312.76	$278.86
19	CUSTOMER SERVICES		$15.66	$17.79	$28.87	$27.48	$46.81	$36.24
20	CUSTOMER METERS		$14.78	$15.98	$67.57	$66.07	$223.11	$163.98
21	CUSTOMER OTHER		-$0.50	-$0.65	-$0.68	-$0.38	-$0.73	-$0.14
22	CUSTOMER METER READING		$0.62	$0.64	$0.69	$0.65	$4.32	$5.86
23	CUST RECORDS & COLLECT		$7.42	$7.76	$14.58	$14.94	$18.65	$23.99
24	CUSTOMER INFORMATION		$0.49	$0.55	$2.71	$2.40	$20.60	$48.92

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT

			TOTAL COMPANY		RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	RATE OF RETURN		8.54%		8.54%	8.54%
	REVENUES REQUIRED					
1	**CAPACITY COMPONENTS**		12,575,791		3,568,094	75,135
2	DEMAND PRODUCTION		423,143		201,490	3,055
3	PRODUCTION LPG		423,143		201,490	3,055
4	DEMAND DISTRIBUTION		12,152,648		3,366,604	72,080
5	DISTRIBUTION MAINS		11,319,818		3,135,888	67,140
6	DISTRIBUTION M&R & OTHER		832,830		230,716	4,940
7	**COMMODITY COMPONENTS**		28,859,197		13,815,537	307,615
8	GAS COSTS		28,859,197		13,815,537	307,615
9	**CUSTOMER COMPONENTS**		13,618,831		8,663,155	626,618
10	CUSTOMER SERVICES		5,786,642		3,904,782	282,303
11	CUSTOMER METERS		5,424,621		3,200,572	231,498
12	CUSTOMER OTHER		(157,164)		(93,407)	(6,100)
13	CUSTOMER METER READING		222,193		158,551	11,465
14	CUST RECORDS & COLLECT		2,163,389		1,404,121	102,158
15	CUSTOMER INFORMATION		179,150		88,537	5,294
16	**UNCOLLECTIBLE BASE COMPONENTS**		238,357		194,832	13,611
17	**TOTAL COMPANY**	55,292,176	55,292,176	26,241,617	26,241,617	1,022,980
		55,292,176				
18	**TOTAL PRODUCTION**		29,282,340		14,017,027	310,671
19	**TOTAL DELIVERY SERVICE**		26,009,836		12,224,591	712,310
20	**DISTRIBUTION COMPONENT $/CCF**		$0.2088		$0.2281	$0.2335
21	**CUSTOMER COMPONENT $/MO/CUST**		$39.15		$34.30	$33.98
22	**TOTAL THRUPUT CCF**		59,356,751		15,613,309	366,940
23	**TOTAL ANNUAL CUSTOMERS**		347,847		252,580	18,438

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE -							
	RATE OF RETURN		8.54%	8.54%	8.54%	8.54%	8.54%	8.54%
	REVENUES REQUIRED							
1	**CAPACITY COMPONENTS**		2,130,753	410,241	2,465,001	757,306	836,379	2,332,880
2	DEMAND PRODUCTION		114,484	7,313	76,191	7,965	11,142	1,504
3	PRODUCTION LPG		114,484	7,313	76,191	7,965	11,142	1,504
4	DEMAND DISTRIBUTION		2,016,270	402,928	2,388,811	749,342	825,237	2,331,376
5	DISTRIBUTION MAINS		1,878,093	375,315	2,225,104	697,989	768,683	2,171,605
6	DISTRIBUTION M&R & OTHER		138,177	27,613	163,707	51,353	56,554	159,771
7	**COMMODITY COMPONENTS**		6,933,100	1,122,499	4,680,653	1,295,838	588,454	115,500
8	GAS COSTS		6,933,100	1,122,499	4,680,653	1,295,838	588,454	115,500
9	**CUSTOMER COMPONENTS**		2,385,243	479,391	849,102	367,120	106,092	142,111
10	CUSTOMER SERVICES		1,030,080	205,158	228,949	98,807	16,447	20,117
11	CUSTOMER METERS		915,242	182,162	507,222	219,131	76,402	92,392
12	CUSTOMER OTHER		(37,047)	(7,701)	(8,572)	(2,809)	(354)	(1,173)
13	CUSTOMER METER READING		34,887	7,137	4,666	1,877	1,344	2,267
14	CUST RECORDS & COLLECT		414,191	86,472	98,337	43,090	5,794	9,226
15	CUSTOMER INFORMATION		27,890	6,163	18,500	7,024	6,460	19,281
16	**UNCOLLECTIBLE BASE COMPONENTS**		15,140	4,940	3,357	6,477	0	0
17	**TOTAL COMPANY**	55,292,176	11,464,237	2,017,071	7,998,114	2,426,741	1,530,926	2,590,490
		55,292,176						
18	**TOTAL PRODUCTION**		7,047,584	1,129,812	4,756,844	1,303,803	599,597	117,004
19	**TOTAL DELIVERY SERVICE**		4,416,653	887,259	3,241,270	1,122,939	931,329	2,473,487
20	**DISTRIBUTION COMPONENT $/CCF**		$0.2255	$0.1867	$0.2155	$0.1815	$0.1955	$0.1837
21	**CUSTOMER COMPONENT $/MO/CUST**		$43.01	$43.09	$126.72	$128.41	$343.34	$374.76
22	**TOTAL THRUPUT CCF**		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
23	**TOTAL ANNUAL CUSTOMERS**		55,456	11,126	6,700	2,859	309	379

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FORMAT

			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	RATE OF RETURN		8.54%	8.54%	8.54%
	$/CCF				
1	**CAPACITY COMPONENTS**		0.2119	0.2285	0.2048
2	DEMAND PRODUCTION		0.0071	0.0129	0.0083
3	PRODUCTION LPG & LNG		0.0071	0.0129	0.0083
4	DEMAND DISTRIBUTION		0.2047	0.2156	0.1964
5	DISTRIBUTION MAINS		0.1907	0.2008	0.1830
6	DISTRIBUTION M&R & OTHER		0.0140	0.0148	0.0135
7	**COMMODITY COMPONENTS**		0.4862	0.8849	0.8383
8	GAS COSTS		0.4862	0.8849	0.8383
9	**CUSTOMER COMPONENTS**		0.2294	0.5549	1.7077
10	CUSTOMER SERVICES		0.0975	0.2501	0.7693
11	CUSTOMER METERS		0.0914	0.2050	0.6309
12	CUSTOMER OTHER		(0.0026)	(0.0060)	(0.0166)
13	CUSTOMER METER READING		0.0037	0.0102	0.0312
14	CUST RECORDS & COLLECT		0.0364	0.0899	0.2784
15	CUSTOMER INFORMATION		0.0030	0.0057	0.0144
16	**UNCOLLECTIBLE BASE COMPONENTS**		0.0040	0.0125	0.0371
17	**TOTAL COMPANY**	0.9315	0.9315	1.6807	2.7879
		0.9315			
	$/MO/CUST				
18	**CUSTOMER COMPONENTS**		$39.15	$34.30	$33.98
19	CUSTOMER SERVICES		$16.64	$15.46	$15.31
20	CUSTOMER METERS		$15.59	$12.67	$12.56
21	CUSTOMER OTHER		-$0.45	-$0.37	-$0.33
22	CUSTOMER METER READING		$0.64	$0.63	$0.62
23	CUST RECORDS & COLLECT		$6.22	$5.56	$5.54
24	CUSTOMER INFORMATION		$0.52	$0.35	$0.29

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE -							
	RATE OF RETURN		8.54%	8.54%	8.54%	8.54%	8.54%	8.54%
	$/CCF							
1	**CAPACITY COMPONENTS**		0.2365	0.1878	0.2220	0.1819	0.1981	0.1838
2	DEMAND PRODUCTION		0.0127	0.0033	0.0069	0.0019	0.0026	0.0001
3	PRODUCTION LPG & LNG		0.0127	0.0033	0.0069	0.0019	0.0026	0.0001
4	DEMAND DISTRIBUTION		0.2238	0.1845	0.2152	0.1800	0.1955	0.1837
5	DISTRIBUTION MAINS		0.2084	0.1718	0.2004	0.1676	0.1821	0.1711
6	DISTRIBUTION M&R & OTHER		0.0153	0.0126	0.0147	0.0123	0.0134	0.0126
7	**COMMODITY COMPONENTS**		0.7695	0.5139	0.4216	0.3112	0.1394	0.0091
8	GAS COSTS		0.7695	0.5139	0.4216	0.3112	0.1394	0.0091
9	**CUSTOMER COMPONENTS**		0.2647	0.2195	0.0765	0.0882	0.0251	0.0112
10	CUSTOMER SERVICES		0.1143	0.0939	0.0206	0.0237	0.0039	0.0016
11	CUSTOMER METERS		0.1016	0.0834	0.0457	0.0526	0.0181	0.0073
12	CUSTOMER OTHER		(0.0041)	(0.0035)	(0.0008)	(0.0007)	(0.0001)	(0.0001)
13	CUSTOMER METER READING		0.0039	0.0033	0.0004	0.0005	0.0003	0.0002
14	CUST RECORDS & COLLECT		0.0460	0.0396	0.0089	0.0103	0.0014	0.0007
15	CUSTOMER INFORMATION		0.0031	0.0028	0.0017	0.0017	0.0015	0.0015
16	**UNCOLLECTIBLE BASE COMPONENTS**		0.0017	0.0023	0.0003	0.0016	0.0000	0.0000
17	**TOTAL COMPANY**	0.9315	1.2724	0.9235	0.7204	0.5828	0.3626	0.2041
		0.9315						
	$/MO/CUST							
18	**CUSTOMER COMPONENTS**		$43.01	$43.09	$126.72	$128.41	$343.34	$374.76
19	CUSTOMER SERVICES		$18.57	$18.44	$34.17	$34.56	$53.23	$53.05
20	CUSTOMER METERS		$16.50	$16.37	$75.70	$76.65	$247.25	$243.65
21	CUSTOMER OTHER		-$0.67	-$0.69	-$1.28	-$0.98	-$1.14	-$3.09
22	CUSTOMER METER READING		$0.63	$0.64	$0.70	$0.66	$4.35	$5.98
23	CUST RECORDS & COLLECT		$7.47	$7.77	$14.68	$15.07	$18.75	$24.33
24	CUSTOMER INFORMATION		$0.50	$0.55	$2.76	$2.46	$20.90	$50.85

Schedule PMN-1G-7

Tabulation of
External and Internal Allocators

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

The listing of all allocation factors and ratio tables are in Pages 45 to 76 of Schedule PMN-1-3, Schedule PMN-1-4 and Pages 45 to 76 of the Gas Cost of Service Workpapers.

Description of Allocation Factors
(See Also Workpapers Supporting Cost of Service Study)

External Allocators, Page 23

1. DISTR – Distribution Allocator – Distribution Other Function
This allocator is based on a 12-month proportional responsibility allocation factor developed for each rate using total annual throughput. Allocator Ratio is on Page 31, line 1, second section.

2. DISTRMAIN – Distribution Mains Allocator – Distribution Mains Function
This allocator is based on a 12-month proportional responsibility allocation factor developed for each rate using total annual throughput. The costs related to this allocator are assigned to the Mains function. Allocator Ratio is on Page 31, line 2, second section.

External Allocators, Page 24

1. EGAS – Commodity-Related Direct Gas Cost Allocator
This allocator is used to allocate Direct Gas Costs to customer classes based on the Direct Gas Cost Revenues billed by rate class. The allocator is the sum of revenues by class on Page 30, line 4. Allocator Ratio is on Page 32, line 3.

2. E904GAS – CGA Bad Debt – Gas Costs
This allocator is used to allocate the Gas Costs portion of Acct 904 – Uncollectible Accounts. The allocator is based on the sum of the CGA Bad Debt Charges by class on Page 30, line 8. Allocator Ratio is on Page 32, line 4.

External Allocators, Page 25

1. CUST380 – Acct 380 Gas Services – Customer Services Function
This allocator represents the direct assignment of Plant Acct 380 – Gas Services to the customer classes. See Workpaper for details. Allocation Ratio is on Page 33, line 1.

2. CUST3813 – Acct 381 to Acct 383 Gas Meters – Customer Meters Function
This allocator represents the direct assignment of Plant Acct 381 to 383 – Gas Meters, Meter Installations, and Regulators to the customer classes. See Workpapers for detail. Allocation Ratio is on Page 33, line 2.

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

(See Also Workpapers Supporting Cost of Service Study)

External Allocators, Page 25, continued

3. CUST386 – This allocator is used to allocate Acct 386 Conversion Burners and Water Heaters. The allocator is based on the proportional responsibility allocation factor on Page 23, line 1, second section.

4. CUST397M – Acct 397 – Communications Equipment METSCAN – Telemetering
This allocator is based on the annual number of telemetering meters. See Workpapers for detail. Allocation Ratio is on Page 33, line 4.

5. CUST397I – Acct 397 – Communications Equipment ITRON
This allocator is based on the annual number of meters excluding the telemetering. See Workpapers for detail. Allocation Ratio is on Page 33, line 5.

6. CUSTDEP – Customer Deposits – Customer Deposits Function
This allocator represents the assignment of customer deposits to customer classes. See Workpapers for detail. Allocation Ratio is on Page 33, line 6.

7. CUSTTRAN – This allocator is used to allocate Acct 488 Miscellaneous Service Revenues related to Transportation customers. See Page 8, lines 15 and 16. This allocator is based on the number of transportation customers. Allocation Ratio is on Page 33, line 7.

8. CUST902 – Acct 902 Meter Reading Expense – Customer Meter Reading Function
This allocator was developed internally in the cost study based on the number of meters (Page 25, lines 22 and 23). Estimates of weighting factors were made for the allocation of meter reading expense. All meter reads were given a weighting of 1 except for the daily read transportation customers (Page 25, line 23) to which a weighting factor of 10 was applied to the number of meters read. Allocation Ratio is on Page 33, line 8.

9. CUST903 – Acct 903 Customer Records & Collection Expense – Customer Records & Collection Function
This allocator is for Customer Records and Collection expenses. The allocator is developed internally in the cost of service program. The allocator is based on the number of bills (Page 25, lines 19 and 20) with an additional weighting factor of 4 added for transportation customers (Page 25, line 19). Allocation Ratio is on Page 33, line 9.

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

(See Also Workpapers Supporting Cost of Service Study)

External Allocators, Page 25, continued

10. CUST488R – Acct 488 – Reconnection Fees
This allocator is used to allocate reconnection fees and is developed internally in the cost of service study based on the number of residential and small commercial customers (Page 25, line 25). Allocation Ratio is on Page 33, line 10.

11. CUST908 – Customer Assistance Expenses – Customer Information Function
This allocator was developed internally in the cost of service model. Since these costs are not totally related to the total number of customers or the amount of sales, a weighted allocation factor was developed. The allocator is based on a 50% weighting on the annual number of customers (Page 25, lines 18 and 19) and a 50% weighting on the total annual throughput (Page 24, line 2). Allocation Ratio is on Page 33, line 11.

12. CUST909 – Information & Instructional Advertising Expenses
This allocator is developed in the same manner as Acct 908. Allocation Ratio is on Page 33, line 12.

External Allocators, Page 26

1. C904RNH, C904RH, C904G40, C904G41, C904G42, C904G50, C904G51, C904G52 — Uncollectible Base Accounts Allocator
These allocators directly assign the base uncollectible amounts to rate classes based on the actual base rate write-offs for 2012. See Workpaper for details. The allocation to customer classes is on Page 12, lines 4 to 11. Allocation Ratios are on Page 34, lines 1 to 8.

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

(Noted – See Allocator Descriptions)

Internal Allocators, Page 26

1.	C488RNH	Late Payment Charges
	C488RH	The functionalization of each rate class assignment of Late Payment
	C488G40	Charges is based on claimed revenues, Page 22, line 10. The allocation to
	C488G41	rate classes, Page 8, lines 4 to 11, is based on Company records. See
	C488G42	Workpapers for details. Allocation Ratios are on Page 34, lines 9 to 16.
	C488G50	
	C488G51	
	C488G52	

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

Description of Allocators Developed Internally in Allocator Ratio Table on Page 31

1. DEMLPG – LPG Production Allocator (Page 31, line 6)
   The ratio for LPG Production Allocator on Page 31, line 3, is based on Remaining Design Day Demands (Page 23, line 3). (See supporting Workpapers.)

2. DEMLNG – LNG Production Allocator (Page 31, line 7)
   The ratio for LNG Production Allocator on Page 31, line 4, is based on Remaining Design Day Demands (Page 23, line 4). (See supporting Workpapers.)

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

Reference for Internal Allocators Not Shown in Allocation Factor Table
(Noted – See Allocator Descriptions)

Internal Allocators Page 26

1. REVCLAIM – Claimed Revenues less Gas Costs (Page 27, line 22)
This allocator is computed using the bottom up approach starting with rate of return times rate base plus expenses. Ratio is on Page 35, line 22. The formula is as follows:

Plus (((1 * 2) – (3 * 2)) / 4) + (3 * 2))
Where 1 = Page 30, line 1 (bottom) – Claimed Rate of Return
2 = Page 7, line 17 – Rate Base
3 = Page 1, line 21 – Actual Rate of Return
4 = 1 – Incremental Tax Rate = 0.60390 – Page 18

Plus Page 9, lines 1, 2, 4, 6, 7, 13, and 14
Page 10, lines 3, 4, and 12
Page 11, line 25
Page 12, lines 16 and 19
Page 13, lines 27, 28, and 29
Page 15, line 21
Page 16, lines 13 to 15

Less Page 8, lines 2 and 25

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Page and Line Locations
Other Internal Allocators

Pages 27, 28, and 29

The source of data for all Other allocators developed internally in the cost of service study on Pages 27, 28, and 29 are noted in Sub-Page 3 in the following allocation factor pages from the cost of service study. These formulas are also the same for all functional cost of service schedules.

	INTERNALLY DEVELOPED-27	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PLANT IN SERVICE	PLANT	149,221,384	64,581,423	3,395,612
2	SUM OF ALLOCATED LABOR EXP	LABOR	7,004,198	3,293,451	189,076
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	162,032	77,214	1,172
4	ACCT 311-LP GAS EQUIP	PLT311	709,044	337,887	5,127
5	ACCT 320-OTHER EQUIPMENT	PLT320	32,487	15,481	235
6	ACCT 380-SERVICES	PLT380	37,710,079	25,454,932	1,841,862
7	ACCT 381-METERS	PLT381	3,899,160	2,262,996	163,745
8	ACCT 382-METER INSTALLATION	PLT382	13,984,486	8,116,323	587,279
9	ACCT 386-OTHER PROP CUST PREM	PLT386	2,542,099	705,117	15,110
10	ACCT 383-HOUSE REGULATORS	PLT383	389,444	226,026	16,355
11	ACCT 396-POWER OPERATED EQUIP	PLT396	75,266	32,056	1,687
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	279,065	131,219	7,533
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	3,900	1,834	105
14	ACCT 393-STORES EQUIPMENT	PLT393	31,520	13,424	706
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	943,860	401,984	21,153
16	ACCT 397-COMMUNICATION EQUIP	PLT397	1,349,884	634,730	36,440
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	112,364,122	46,162,163	2,285,603
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	138,245,380	58,877,831	3,098,205
19	TOTAL GAS COSTS	GASCOSTS	27,837,066	13,335,679	297,001
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	18,273,091	10,605,346	767,379
21	ACCT 857-879 DIST OPER EXP	EXP8519	1,719,374	859,281	54,730
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	27,455,110	12,905,938	725,980
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	2,916,442	1,324,781	73,913
24	TOTAL GAS O & M LABOR	OMLAB	4,652,895	2,292,046	136,381
25	TOTAL PROD & STORAGE PLANT	PSPLT	2,695,797	1,284,650	19,493
26	ACCT 379-MEAS & REG CITY GATE	PLT379	19,835	5,502	118
27	PLANT ADJUSTMENTS	PLTADDS	0	0	0
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	INTERNALLY DEVELOPED-27	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PLANT IN SERVICE	PLANT	25,558,946	5,005,536	20,737,306	6,819,227	6,277,065	16,846,269
2	SUM OF ALLOCATED LABOR EXP	LABOR	1,219,205	241,105	887,501	305,179	243,663	625,019
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	43,819	2,800	29,144	3,048	4,260	575
4	ACCT 311-LP GAS EQUIP	PLT311	191,749	12,251	127,532	13,338	18,644	2,517
5	ACCT 320-OTHER EQUIPMENT	PLT320	8,786	561	5,843	611	854	115
6	ACCT 380-SERVICES	PLT380	6,706,635	1,335,877	1,489,698	643,243	106,972	130,860
7	ACCT 381-METERS	PLT381	659,517	131,368	384,253	165,918	59,084	72,278
8	ACCT 382-METER INSTALLATION	PLT382	2,365,384	471,155	1,378,137	595,072	211,908	259,228
9	ACCT 386-OTHER PROP CUST PREM	PLT386	421,767	84,293	499,380	156,733	172,450	487,249
10	ACCT 383-HOUSE REGULATORS	PLT383	65,872	13,121	38,379	16,572	5,901	7,219
11	ACCT 396-POWER OPERATED EQUIP	PLT396	12,765	2,548	10,590	3,535	3,247	8,840
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	48,576	9,606	35,360	12,159	9,708	24,902
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	679	134	494	170	136	348
14	ACCT 393-STORES EQUIPMENT	PLT393	5,346	1,067	4,435	1,480	1,360	3,702
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	160,074	31,947	132,796	44,328	40,721	110,857
16	ACCT 397-COMMUNICATION EQUIP	PLT397	234,971	46,467	171,044	58,816	46,960	120,457
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	19,092,704	3,811,320	16,155,031	5,246,038	5,171,321	14,439,942
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	23,445,770	4,679,241	19,450,378	6,492,682	5,964,335	16,236,939
19	TOTAL GAS COSTS	GASCOSTS	6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	3,090,773	615,643	1,800,769	777,562	276,894	338,725
21	ACCT 857-879 DIST OPER EXP	EXP8519	291,059	58,034	207,873	77,546	51,077	119,773
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	4,775,963	938,314	3,485,467	1,181,121	963,037	2,479,290
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	502,960	99,788	384,235	130,638	110,236	289,893
24	TOTAL GAS O & M LABOR	OMLAB	820,435	161,519	556,685	194,750	142,220	348,858
25	TOTAL PROD & STORAGE PLANT	PSPLT	729,033	46,578	484,878	50,712	70,883	9,570
26	ACCT 379-MEAS & REG CITY GATE	PLT379	3,291	658	3,897	1,223	1,346	3,802
27	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
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	INTERNALLY DEVELOPED-27	ALLOC	TOTAL COMPANY INPUT
1	TOTAL GAS PLANT IN SERVICE	PLANT	Page 3 Line 31
2	SUM OF ALLOCATED LABOR EXP	LABOR	Page 21 Line 16
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	Page 2 Line 5
4	ACCT 311-LP GAS EQUIP	PLT311	Page 2 Line 7
5	ACCT 320-OTHER EQUIPMENT	PLT320	Page 2 Line 8
6	ACCT 380-SERVICES	PLT380	Page 3 Line 7
7	ACCT 381-METERS	PLT381	Page 3 Line 8
8	ACCT 382-METER INSTALLATION	PLT382	Page 3 Line 9
9	ACCT 386-OTHER PROP CUST PREM	PLT386	Page 3 Line 11
10	ACCT 383-HOUSE REGULATORS	PLT383	Page 3 Line 10
11	ACCT 396-POWER OPERATED EQUIP	PLT396	Page 3 Line 25
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	Page 3 Line 19
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	Page 3 Line 21
14	ACCT 393-STORES EQUIPMENT	PLT393	Page 3 Line 22
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	Page 3 Line 23
16	ACCT 397-COMMUNICATION EQUIP	PLT397	Page 3 Line 26
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	Page 3 Lines 4 & 7
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	Page 3 Line 17
19	TOTAL GAS COSTS	GASCOSTS	Page 10 Line 2
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	Page 3 Lines 8 to 10
21	ACCT 857-879 DIST OPER EXP	EXP8519	Page 11 Lines 2 to 6
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	See allocator descriptions
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	Page 3 Lines 18 to 26
24	TOTAL GAS O & M LABOR	OMLAB	Page 21 Line 13
25	TOTAL PROD & STORAGE PLANT	PSPLT	Page 2 Lines 10 & 15
26	ACCT 379-MEAS & REG CITY GATE	PLT379	Page 3 Line 6
27	PLANT ADJUSTMENTS	PLTADDS	Page 3 Lines 12 to 16 & 20, 24 & 29
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	INTERNALLY DEVELOPED CONT-28	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 717-PROPANE EXPENSES	EXP717	9,578	4,565	69
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	17,003	8,103	123
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	7,439	3,545	54
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	18,198	8,672	132
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	248,971	94,237	2,070
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	326,524	107,063	2,327
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	574,155	235,878	11,679
11	ACCT 875-REGULAT STATION EXP	EXP875	145,645	40,398	866
12	ACCT 878-METER & HOUSE REG EXP	EXP878	954,525	553,988	40,085
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	45,049	29,017	2,100
14	ACCT 880-OTHER EXPENSE	EXP880	353,543	176,688	11,254
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	70,114	40,693	2,944
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	207,686	57,607	1,234
17	ACCT 889-MT OF M & R STA EQ	EXP889	14,309	3,969	85
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1,341	372	8
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	33,901	10,194	220
20	ACCT 892-MAINTENANCE OF SERV	EXP892	115,222	77,777	5,628
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	21,256	12,336	893
22	ACCT 902-METER READING EXP	EXP902	103,865	74,136	5,364
23	ACCT 903-CUST RECORDS & COLL	EXP903	1,393,012	898,153	65,385
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	1,980	979	59
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	733,402	427,870	18,409
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	125,380	102,497	7,165
27	ACCT 920-ADMIN & GEN SALARY	EXP920	17,731	8,337	479
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,486,611	1,170,207	65,328
29	ACCT 930-MISC GEN EXP	EXP930	143,794	68,197	3,948
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	27,899	12,673	707
31	GAS PROD LABOR ACCTS 717-735	LABPO	18,618	8,872	135
32	GAS PROD LABOR ACCTS 741-743	LABPM	15,028	7,161	109
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1,868,512	917,875	56,986
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	284,969	92,304	3,089
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	685,174	448,265	32,604
36	CUST SERV & INFO LABOR ACCT 908	LABSE	147,513	72,957	4,366
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	INTERNALLY DEVELOPED CONT-28	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 717-PROPANE EXPENSES	EXP717	2,590	165	1,723	180	252	34
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	4,598	294	3,058	320	447	60
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	2,012	129	1,338	140	196	26
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	4,921	314	3,273	342	478	65
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	50,590	8,954	44,623	13,240	10,968	24,291
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	60,255	11,285	61,336	18,749	18,271	47,238
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	97,559	19,475	82,549	26,806	26,424	73,785
11	ACCT 875-REGULAT STATION EXP	EXP875	24,164	4,829	28,611	8,980	9,880	27,916
12	ACCT 878-METER & HOUSE REG EXP	EXP878	161,452	32,159	94,066	40,617	14,464	17,694
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	7,884	1,570	2,648	1,143	309	378
14	ACCT 880-OTHER EXPENSE	EXP880	59,849	11,933	42,744	15,945	10,503	24,628
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	11,859	2,362	6,910	2,984	1,062	1,300
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	34,458	6,887	40,799	12,805	14,089	39,807
17	ACCT 889-MT OF M & R STA EQ	EXP889	2,374	474	2,811	882	971	2,743
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	222	44	263	83	91	257
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	5,916	1,146	6,525	2,024	2,114	5,762
20	ACCT 892-MAINTENANCE OF SERV	EXP892	20,492	4,082	4,552	1,965	327	400
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	3,595	716	2,095	904	322	394
22	ACCT 902-METER READING EXP	EXP902	16,293	3,334	2,178	876	627	1,058
23	ACCT 903-CUST RECORDS & COLL	EXP903	269,126	56,295	65,338	28,661	3,868	6,185
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	308	68	204	78	71	213
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	132,598	27,956	82,860	32,349	9,287	2,073
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	7,955	2,596	1,763	3,403	0	0
27	ACCT 920-ADMIN & GEN SALARY	EXP920	3,086	610	2,247	773	617	1,582
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	440,128	86,073	318,976	108,473	84,920	212,507
29	ACCT 930-MISC GEN EXP	EXP930	25,094	4,970	17,953	6,188	4,895	12,548
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	4,811	955	3,676	1,250	1,055	2,773
31	GAS PROD LABOR ACCTS 717-735	LABPO	5,035	322	3,349	350	490	66
32	GAS PROD LABOR ACCTS 741-743	LABPM	4,064	260	2,703	283	395	53
33	DIST LABOR OPER ACCT 851 - 882	LABDO	318,819	63,182	233,836	86,105	57,539	134,171
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	47,830	9,534	50,884	16,117	17,126	48,086
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	128,955	26,907	29,697	12,955	2,209	3,583
36	CUST SERV & INFO LABOR ACCT 908	LABSE	22,955	5,073	15,217	5,780	5,311	15,854
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	INTERNALLY DEVELOPED CONT-28	ALLOC	TOTAL COMPANY INPUT
1	ACCT 717-PROPANE EXPENSES	EXP717	Page 9 Line 2
2	ACCT 718-DISPATCHING PROD	EXP718	Page 9 Line 3
3	ACCT 735-MISCELLANEOUS	EXP735	Page 9 Line 6
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	Page 9 Line 10
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	Page 9 Line 11
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	Page 9 Line 12
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	Page 10 Lines 3 & 4
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	Page 10 Lines 7 & 8
9	ACCT 857-MEAS & REG STATION EXP	EXP857	Page 11 Line 2
10	ACCT 874-MAINS & SERVICE EXP	EXP874	Page 11 Line 3
11	ACCT 875-REGULAT STATION EXP	EXP875	Page 11 Line 4
12	ACCT 878-METER & HOUSE REG EXP	EXP878	Page 11 Line 5
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	Page 11 Line 6
14	ACCT 880-OTHER EXPENSE	EXP880	Page 11 Line 7
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	Page 11 Line 8
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	Page 11 Line 12
17	ACCT 889-MT OF M & R STA EQ	EXP889	Page 11 Line 13
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	Page 11 Line 14
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	Page 11 Lines 15 & 16
20	ACCT 892-MAINTENANCE OF SERV	EXP892	Page 11 Line 17
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	Page 11 Line 18
22	ACCT 902-METER READING EXP	EXP902	Page 12 Line 2
23	ACCT 903-CUST RECORDS & COLL	EXP903	Page 12 Line 3
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	Page 12 Line 18
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	Page 12 Line 15
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	Page 12 Lines 4 to 11
27	ACCT 920-ADMIN & GEN SALARY	EXP920	Page 13 Line 1
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	Page 13 Lines 3 to 7
29	ACCT 930-MISC GEN EXP	EXP930	Page 13 Lines 18 to 22
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	Page 13 Line 26
31	GAS PROD LABOR ACCTS 717-735	LABPO	Page 19 Lines 3 to 5
32	GAS PROD LABOR ACCTS 741-743	LABPM	Page 19 Lines 8 & 9
33	DIST LABOR OPER ACCT 851 - 882	LABDO	Page 20 Lines 2 to 9
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	Page 20 Lines 12 to 19
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	Page 20 Lines 23 & 24
36	CUST SERV & INFO LABOR ACCT 908	LABSE	Page 21 Line 2
37			
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	INTERNALLY DEVELOPED CONT-29	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PROD OPER LABOR	TLABPO	27,535	13,121	199
2	TOTAL GAS PROD MAINT LABOR	TLABPM	23,945	11,411	173
3	TOTAL DISTR OPER LABOR	TLABDO	1,892,276	929,548	57,710
4	TOTAL DISTR MAINT LABOR	TLABDM	350,104	113,402	3,795
5	TOTAL CUST ACCTS LABOR	TLABCA	685,174	448,265	32,604
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	147,513	72,957	4,366
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	13,831	3,836	82
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	237,518	65,882	1,412
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	346,975	163,152	9,366
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,604,212	754,318	43,305
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	55,983,170	36,060,277	2,609,241
12	ACCT 925-INJURIES & DAMAGES	EXP925	188,845	88,797	5,098
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	195,211	91,552	5,243
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	2,829,156	1,330,300	76,372
15	ACCT 321-LNG EQUIPMENT	PLT321	26,383	12,573	191
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	174,549	83,179	1,262
17	ACCT 362-GAS HOLDERS	PLT362	1,473,660	702,255	10,656
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	40,513	19,306	293
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	2,846,744	789,618	16,921
20	ACCT 376-MAINS	PLT376	74,654,043	20,707,232	443,741
21	ACCT 378-MEAS & REG STATION EQ	PLT378	2,092,466	580,400	12,438
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656	0	0
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	2,421,953	1,763,860	127,629
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	157,853	74,224	4,261
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	2,671,303	1,256,076	72,111
26	TOTAL DISTRIBITION LABOR	DISTLAB	2,242,379	1,042,950	61,506
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	(65,734)	(92,971)	(7,417)
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	79,613,089	22,082,752	473,218
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	INTERNALLY DEVELOPED CONT-29	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PROD OPER LABOR	TLABPO	7,446	476	4,953	518	724	98
2	TOTAL GAS PROD MAINT LABOR	TLABPM	6,475	414	4,307	450	630	85
3	TOTAL DISTR OPER LABOR	TLABDO	322,874	63,986	236,810	87,200	58,271	135,878
4	TOTAL DISTR MAINT LABOR	TLABDM	58,762	11,713	62,514	19,801	21,040	59,077
5	TOTAL CUST ACCTS LABOR	TLABCA	128,955	26,907	29,697	12,955	2,209	3,583
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	22,955	5,073	15,217	5,780	5,311	15,854
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	2,295	459	2,717	853	938	2,651
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	39,407	7,876	46,659	14,644	16,113	45,526
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	60,397	11,944	43,965	15,118	12,071	30,962
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	279,242	55,222	203,270	69,897	55,807	143,152
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	9,797,407	1,951,520	3,290,467	1,420,805	383,867	469,584
12	ACCT 925-INJURIES & DAMAGES	EXP925	32,872	6,501	23,929	8,228	6,570	16,852
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	33,962	6,714	24,813	8,519	6,837	17,570
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	492,465	97,388	358,482	123,269	98,421	252,459
15	ACCT 321-LNG EQUIPMENT	PLT321	7,135	456	4,745	496	694	94
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	47,204	3,016	31,395	3,284	4,590	620
17	ACCT 362-GAS HOLDERS	PLT362	398,526	25,462	265,059	27,722	38,749	5,231
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	10,956	700	7,287	762	1,065	144
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	472,312	94,395	559,226	175,516	193,116	545,641
20	ACCT 376-MAINS	PLT376	12,386,070	2,475,442	14,665,332	4,602,795	5,064,349	14,309,083
21	ACCT 378-MEAS & REG STATION EQ	PLT378	347,167	69,384	411,052	129,011	141,948	401,067
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1,909	5,728	13,366	1,909	32,460	57,283
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	386,810	76,814	45,967	20,017	730	125
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	27,477	5,434	20,002	6,878	5,491	14,086
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	464,988	91,954	338,480	116,391	92,929	238,373
26	TOTAL DISTRIBITION LABOR	DISTLAB	381,636	75,699	299,324	107,001	79,310	194,954
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	(17,611)	(2,944)	10,629	2,167	9,418	32,996
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	13,208,839	2,639,879	15,639,507	4,908,545	5,400,758	15,259,593
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	INTERNALLY DEVELOPED CONT-29	ALLOC	TOTAL COMPANY INPUT
1	TOTAL GAS PROD OPER LABOR	TLABPO	Page 19 Line 6
2	TOTAL GAS PROD MAINT LABOR	TLABPM	Page 19 Line 11
3	TOTAL DISTR OPER LABOR	TLABDO	Page 20 Line 10
4	TOTAL DISTR MAINT LABOR	TLABDM	Page 20 Line 20
5	TOTAL CUST ACCTS LABOR	TLABCA	Page 20 Line 25
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	Page 21 Line 3
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	Page 11 Line 11
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	Page 11 Lines 19 to 21
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	Page 13 Line 2
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	Page 13 Lines 11 to 14
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	Page 3 Lines 7 to 10
12	ACCT 925-INJURIES & DAMAGES	EXP925	Page 13 Line 9
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	Page 13 Lines 8 & 9
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	Page 2 Line 3
15	ACCT 321-LNG EQUIPMENT	PLT321	Page 2 Line 9
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	Page 2 Line 12
17	ACCT 362-GAS HOLDERS	PLT362	Page 2 Line 13
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	Page 2 Line 14
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	Page 3 Line 3
20	ACCT 376-MAINS	PLT376	Page 3 Line 4
21	ACCT 378-MEAS & REG STATION EQ	PLT378	Page 3 Line 5
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	Page 3 Line 27
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	Page 3 Line 28
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	Page 2 Line 1
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	Page 2 Line 2
26	TOTAL DISTRIBITION LABOR	DISTLAB	Page 20 Line 21
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	Page 18 Lines 10 to 20
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	Page 3 Lines 3 to 6
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Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

ALLOCATORS, Page 23

Demand-Related Production Allocators:

1. DEMLPG LPG Production Demand
   Ratio Page 31 Line 6 (top section)
   Items Allocated
   Page 2 Lines 4, 5, 6, 7, 8, 9, 12, 13, 14
   Page 9 Lines 2, 4, 6, 7, 10, 11, 12

2. DEMLNG LNG Production Demand
   Ratio Page 31 Line 7 (top section)
   Items Allocated
   Page 2 Line 11

Demand-Related Distribution Allocator:

3. DISTR Distribution Allocator
   Ratio Page 31 Line 1 (bottom section)
   Items Allocated
   Page 3 Lines 3, 5, 6, 16
   Page 8 Line 2
   Page 10 Lines 4, 7, 9, 10, 11
   Page 11 Lines 19, 23

4. DISTRMAIN Distribution Mains Allocator
   Ratio Page 31 Line 2 (bottom section)
   Items Allocated
   Page 3 Lines 2, 4, 12

ALLOCATORS, Page 24

Commodity-Related Allocators:

1. EGAS Direct Gas Cost Allocator
   Ratio Page 32 Line 3
   Items Allocated
   Page 9 Line 5
   Page 10 Line 1

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

2. E904GAS CGA Bad Debt Allocator
   Ratio Page 32 Line 4
   Items Allocated
   Page 12 Lines 12, 14
   Page 14 Line 8

ALLOCATORS, Page 25

Customer-Related Allocators:

1. CUST380 Acct 380 – Services
   Ratio Page 33 Line 1
   Items Allocated
   Page 3 Lines 7, 13

2. CUST3813 Acct 381-383 – Meter Inst, Reg
   Ratio Page 33 Line 2
   Items Allocated
   Page 3 Lines 8, 9, 10, 14

3. CUST386 Acct 386 – Other Property Customer Premises
   Ratio Page 33 Line 3
   Items Allocated
   Page 3 Lines 11, 15

4. CUST397M Acct 397 – Communications Equipment METSCAN – Telm
   Ratio Page 33 Line 4
   Items Allocated
   Page 3 Line 27

5. CUST397I Acct 397 – Communications Equipment – ITRON
   Ratio Page 33 Line 5
   Items Allocated
   Page 3 Line 28

6. CUSTDEP Customer Deposits
   Ratio Page 33 Line 6
   Items Allocated
   Page 7 Line 1
   Page 16 Line 15

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

7. CUSTTRAN Customers Transportation
   Ratio Page 33 Line 7
   Items Allocated
   Page 8 Lines 15, 16

8. CUST902 Acct 902 – Meter Read Expense
   Ratio Page 33 Line 8
   Items Allocated
   Page 12 Line 2

9. CUST903 Acct 903 – Customer Records & Collections
   Ratio Page 33 Line 9
   Items Allocated
   Page 12 Line 3

10. CUST488R Acct 488 – Reconnect Fee
    Ratio Page 33 Line 10
    Items Allocated
    Page 8 Line 14

11. CUST908 Acct 908 – Customer Assistance Expense
    Ratio Page 33 Line 11
    Items Allocated
    Page 12 Line 18

12. CUST909 Acct 909 – Information & Instruction Advertising
    Ratio Page 33 Line 12
    Items Allocated
    Not Used

ALLOCATORS, Page 26

Externally Developed Uncollectible Accounts Allocators:

1. C904RNH Residential Non-Heating Rate R-6 & R-11
   Ratio Page 34 Line 1
   Items Allocated
   Page 12 Line 5

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

2. C904RH Residential Heating Rate R-5 & R-10
   Ratio Page 34 Line 2
   Items Allocated
   Page 12 Line 4

3. C904G40 Low Load Factor Small Rate G40 & T40
   Ratio Page 34 Line 3
   Items Allocated
   Page 12 Line 6

4. C904G41 Low Load Factor Medium Rate G41 & T41
   Ratio Page 34 Line 4
   Items Allocated
   Page 12 Line 8

5. C904G42 Low Load Factor Large Rate G42 & T42
   Ratio Page 34 Line 5
   Items Allocated
   Page 12 Line 10

6. C904G50 High Load Factor Small Rate G50 & T50
   Ratio Page 34 Line 6
   Items Allocated
   Page 12 Line 7

7. C904G51 High Load Factor Medium Rate G51 & T51
   Ratio Page 34 Line 7
   Items Allocated
   Page 12 Line 9

8. C904G52 High Load Factor Large Rate G52 & T52
   Ratio Page 34 Line 8
   Items Allocated
   Page 12 Line 11

Internally Developed Late Payment Charges Allocators:

9. C488RNH Residential Non-Heating Rate R-6 & R-11
   Ratio Page 34 Line 9
   Items Allocated
   Page 8 Line 5

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

10. C488RH Residential Heating Rate R-5 & R-10
    Ratio Page 34 Line 10
    Items Allocated
    Page 8 Line 4

11. C488G40 Low Load Factor Small Rate G40 & T40
    Ratio Page 34 Line 11
    Items Allocated
    Page 8 Line 6

12. C488G41 Low Load Factor Medium Rate G41 & T41
    Ratio Page 34 Line 12
    Items Allocated
    Page 8 Line 8

13. C488G42 Low Load Factor Large Rate G42 & T42
    Ratio Page 34 Line 13
    Items Allocated
    Page 8 Line 10

14. C488G50 High Load Factor Small Rate G50 & T50
    Ratio Page 34 Line 14
    Items Allocated
    Page 8 Line 7

15. C488G51 High Load Factor Medium Rate G51 & T51
    Ratio Page 34 Line 15
    Items Allocated
    Page 8 Line 9

16. C488G52 High Load Factor Large Rate G52 & T52
    Ratio Page 34 Line 16
    Items Allocated
    Page 8 Line 11

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

ALLOCATORS, Page 27

Internally Developed Allocators:

1. PLANT — Total Gas Plant in Service

Ratio	Page 35	Line 1
	Items Allocated	
	Page 6	Line 8
	Page 7	Lines 3, 4, 8, 11, 12
	Page 13	Line 8
	Page 14	Lines 1, 3, 7
	Page 16	Lines 6, 7, 12
	Page 17	Lines 6, 9, 21, 24, 25, 26, 28, 29
	Page 18	Lines 10, 15, 18, 19

2. LABOR — Sum of Allocated Labor Expense

Ratio	Page 35	Line 2
	Items Allocated	
	Page 2	Lines 1, 2
	Page 3	Lines 18, 19, 20, 21, 26, 29
	Page 13	Lines 1, 2, 3, 5, 6, 7, 9, 11, 12, 13, 14, 18, 19, 22, 23
	Page 15	Line 18
	Page 16	Lines 1, 2, 3, 5, 10, 11
	Page 17	Lines 11, 20, 23
	Page 18	Lines 11, 12
	Page 21	Line 15

3. PLT305 — Acct 305 – Structures & Improvements

Ratio	Page 35	Line 3
	Items Allocated	
	Page 4	Line 4
	Page 14	Line 12

4. PLT311 — Acct 311 – LP Gas Equipment

Ratio	Page 35	Line 4
	Items Allocated	
	Page 4	Line 5
	Page 14	Line 13

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

5. PLT320 Acct 320 – Other Equipment
   Ratio Page 35 Line 5
   Items Allocated
   Page 4 Line 6

6. PLT380 Acct 380 - Services
   Ratio Page 35 Line 6
   Items Allocated
   Page 5 Line 5
   Page 11 Line 17
   Page 15 Line 5

7. PLT381 Acct 381 – Meters
   Ratio Page 35 Line 7
   Items Allocated
   Page 5 Line 6
   Page 8 Line 19
   Page 11 Line 8
   Page 15 Line 6

8. PLT382 Acct 382 – Meter Installation
   Ratio Page 35 Line 8
   Items Allocated
   Page 5 Line 7
   Page 15 Line 7

9. PLT386 Acct 386 – Other Property Customer Premises
   Ratio Page 35 Line 9
   Items Allocated
   Page 5 Line 9
   Page 6 Line 4
   Page 8 Line 18
   Page 11 Lines 20, 21
   Page 15 Line 9

10. PLT383 Acct 383 – House Regulators
    Ratio Page 35 Line 10
    Items Allocated
    Page 5 Line 8
    Page 15 Line 8

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

11. PLT396 Acct 396 – Power Operated Equipment
    Ratio Page 35 Line 11
    Items Allocated
    Page 5 Line 15
    Page 15 Line 14

12. PLT391 Acct 391 – Office Furniture & Equipment
    Ratio Page 35 Line 12
    Items Allocated
    Page 5 Line 11
    Page 15 Line 11

13. PLT392 Acct 392 – Transportation Equipment
    Ratio Page 35 Line 13
    Items Allocated
    Page 5 Line 12

14. PLT393 Acct 393 – Stores Equipment
    Ratio Page 35 Line 14
    Items Allocated
    Page 5 Line 13
    Page 15 Line 12

15. PLT394 Acct 394 – Tools, Shop & Garage Equipment
    Ratio Page 35 Line 15
    Items Allocated
    Page 5 Line 14
    Page 15 Line 13

16. PLT397 Acct 397 – Communications Equipment
    Ratio Page 35 Line 16
    Items Allocated
    Page 5 Line 16
    Page 15 Line 15

17. PLT37680 Acct 376 – Mains & 380 – Services
    Ratio Page 35 Line 17
    Items Allocated
    Page 7 Line 2
    Page 11 Line 3

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

18. DISTRPLT Total Distribution Plant

Ratio	Page 35	Line 18
	Items Allocated	
	Page 3	Lines 22, 23, 24, 25
	Page 6	Line 5
	Page 19	Line 1
	Page 21	Line 14

19. GASCOSTS Total Gas Costs

Ratio	Page 35	Line 19
	Items Allocated	
	Page 9	Line 3
	Page 10	Lines 3, 8
	Page 13	Lines 4, 17

20. PLT3813 Acct 381-383 – Meter & House Regulators

Ratio	Page 35	Line 20
	Items Allocated	
	Page 11	Lines 5, 18

21. EXP8519 Acct 851-879 – Distribution Operating Expense

Ratio	Page 35	Line 21
	Items Allocated	
	Page 11	Line 7

22. REVCLAIM Revenue Claimed ROR Less Gas Costs

Ratio	Page 35	Line 22
	Items Allocated	
	Page 7	Lines 6, 9
	Page 8	Line 13
	Page 13	Lines 15, 16
	Page 14	Lines 6, 9, 10
	Page 17	Lines 12, 13, 14, 16, 18
	Page 18	Lines 3, 4, 9, 14, 16, 23

23. GENPLT Total General Plant Excluding 397M & 397I

Ratio	Page 35	Line 23
	Items Allocated	
	Page 8	Lines 21, 22, 23
	Page 13	Line 26

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

24. OMLAB Total Gas O&M Labor
    Ratio Page 35 Line 24
    Items Allocated
    Page 13 Lines 28, 29

25. PSPLT Total Production and Storage Plant
    Ratio Page 35 Line 25
    Items Allocated
    Page 7 Line 10
    Page 13 Line 25
    Page 17 Line 22
    Page 18 Line 17

26. PLT379 Acct 379 – Measuring & Regulating City Gate
    Ratio Page 35 Line 26
    Items Allocated
    Page 5 Line 4
    Page 15 Line 4

27. PLTADDS Plant Adjustments
    Ratio Page 35 Line 27
    Items Allocated
    Page 5 Line 20
    Page 7 Line 14
    Page 15 Line 20
    Page 16 Line 8

ALLOCATORS, Page 28

Internally Developed Allocators:

1. EXP717 Acct 717 – Propane Expenses
   Ratio Page 36 Line 1
   Items Allocated
   Page 19 Line 3

2. EXP718 Acct 718 – Dispatching Production
   Ratio Page 36 Line 2
   Items Allocated
   Page 19 Line 4

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

3. EXP735 Acct 735 – Miscellaneous
   Ratio Page 36 Line 3
   Items Allocated
   Page 19 Line 5

4. EXP741 Acct 741 – Maintenance of Plant
   Ratio Page 36 Line 4
   Items Allocated
   Page 19 Line 8

5. EXP742 Acct 742 – Maintenance of Equipment
   Ratio Page 36 Line 5
   Items Allocated
   Page 19 Line 9

6. EXP743 Acct 743 – Gas System Production Training
   Ratio Page 36 Line 6
   Items Allocated
   Page 19 Line 10

7. EXP813 Acct 813 – Other Gas Supply Expense
   Ratio Page 36 Line 7
   Items Allocated
   Page 9 Line 14
   Page 19 Line 13

8. EXP851 Acct 851 – System Control & Dispatch
   Ratio Page 36 Line 8
   Items Allocated
   Page 11 Line 16
   Page 20 Line 2

9. EXP857 Acct 857 – Measuring & Regulating Station Expense
   Ratio Page 36 Line 9
   Items Allocated
   Not Used

10. EXP874 Acct 874 – Mains & Service Expense
    Ratio Page 36 Line 10
    Items Allocated
    Page 20 Line 4

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

11. EXP875 Acct 875 – Gas System Transmission & Distribution Training
Ratio Page 36 Line 11
Items Allocated
Page 20 Line 5

12. EXP878 Acct 878 – Meter & House Regulator Expense
Ratio Page 36 Line 12
Items Allocated
Page 20 Line 6

13. EXP879 Acct 879 – Customer Installation Expense
Ratio Page 36 Line 13
Items Allocated
Page 20 Line 7

14. EXP880 Acct 880 – Other Expense
Ratio Page 36 Line 14
Items Allocated
Page 20 Line 8

15. EXP882 Acct 882 – Metering System Gas Training
Ratio Page 36 Line 15
Items Allocated
Page 20 Line 9

16. EXP887 Acct 887 – Maintenance of Mains
Ratio Page 36 Line 16
Items Allocated
Page 20 Line 13

17. EXP889 Acct 889 – Maintenance of M&R Station Equipment
Ratio Page 36 Line 17
Items Allocated
Page 20 Line 14

18. EXP890 Acct 890 – Maintenance of Regulating Equipment (Industrial)
Ratio Page 36 Line 18
Items Allocated
Page 20 Line 15

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

19. EXP891 Acct 891 – Maintenance of Regulating Equipment (City Gate)
Ratio Page 36 Line 19
Items Allocated
Page 20 Line 16

20. EXP892 Acct 892 – Maintenance of Services
Ratio Page 36 Line 20
Items Allocated
Page 20 Line 17

21. EXP893 Acct 893 – Maintenance of Meters & House Regulators
Ratio Page 36 Line 21
Items Allocated
Page 20 Line 18

22. EXP902 Acct 902 – Meter Reading Expense
Ratio Page 36 Line 22
Items Allocated
Page 20 Line 23

23. EXP903 Acct 903 – Customer Records & Collections
Ratio Page 36 Line 23
Items Allocated
Page 13 Line 20
Page 20 Line 24

24. EXP909 Acct 909 – Info & Instructional Advertising
Ratio Page 36 Line 24
Items Allocated
Page 21 Line 2

25. EXP904 Acct 904 – Uncollectible Accounts
Ratio Page 36 Line 25
Items Allocated
Page 7 Line 7
Page 8 Blank Line Between Lines 20 and 21
Page 17 Line 17
Page 18 Line 13

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

26. EXP904B Acct 904 – Uncollectible Accounts Expense Base
Ratio Page 36 Line 26
Items Allocated
Page 12 Line 13
Page 13 Line 21

27. EXP920 Acct 920 – Administrative & General Salary
Ratio Page 36 Line 27
Items Allocated
Page 21 Line 4

28. EXP923 Acct 923 – Outside Services Employed
Ratio Page 36 Line 28
Items Allocated
Page 21 Line 6

29. EXP930 Acct 930 – Miscellaneous General Expense
Ratio Page 36 Line 29
Items Allocated
Page 21 Line 9

30. EXP935 Acct 935 – Maintenance of General Plant
Ratio Page 36 Line 30
Items Allocated
Page 21 Line 11

31. LABPO Gas Production Labor Accts 717-735
Ratio Page 36 Line 31
Items Allocated
Page 19 Line 2

32. LABPM Gas Production Labor Accts 741-743
Ratio Page 36 Line 32
Items Allocated
Page 19 Line 7

33. LABDO Distribution Labor Operating Accts 851-882
Ratio Page 36 Line 33
Items Allocated
Page 20 Line 1

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

34. LABDM Distribution Labor Maintenance Accts 886-894
    Ratio Page 36 Line 34
    Items Allocated
    Page 20 Line 11

35. LABCA Customer Accounts Labor Accts 902-903
    Ratio Page 36 Line 35
    Items Allocated
    Page 20 Line 22

36. LABSE Customer Service & Information Acct 908
    Ratio Page 36 Line 36
    Items Allocated
    Page 21 Line 1

ALLOCATORS, Page 29

Internally Developed Allocators:

1. TLABPO Total Gas Production Operation Labor
   Ratio Page 37 Line 1
   Items Allocated
   Page 9 Line 1

2. TLABPM Total Gas Production Maintenance Labor
   Ratio Page 37 Line 2
   Items Allocated
   Page 9 Line 9

3. TLABDO Total Distribution Operation Labor
   Ratio Page 37 Line 3
   Items Allocated
   Page 11 Line 1

4. TLABDM Total Distribution Maintenance Labor
   Ratio Page 37 Line 4
   Items Allocated
   Page 11 Line 10

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

5. TLABCA Total Customer Accounts Labor
   Ratio Page 37 Line 5
   Items Allocated
   Page 12 Line 1

6. TLABSE Customer Service & Information Labor
   Ratio Page 37 Line 6
   Items Allocated
   Page 12 Line 17

7. EXP886 Acct. 886 – Maintenance Structures and Improvements
   Ratio Page 37 Line 7
   Items Allocated
   Page 20 Line 12

8. EXP894 Acct. 894 – Maintenance of Other Equipment
   Ratio Page 37 Line 8
   Items Allocated
   Page 20 Line 19

9. EXP921 Acct. 921 – Office Supplies and Expense
   Ratio Page 37 Line 9
   Items Allocated
   Page 21 Line 5

10. EXP926 Acct. 926 – Employee Pension and Benefits
    Ratio Page 37 Line 10
    Items Allocated
    Page 6 Lines 9, 10
    Page 7 Line 5
    Page 21 Line 8

11. PLT3803 Acct. 380-383 – Services, Meters and Regulators
    Ratio Page 37 Line 11
    Items Allocated
    Page 11 Line 6

12. EXP925 Acct. 925 – Injuries and Damages
    Ratio Page 37 Line 12
    Items Allocated
    Page 21 Line 7

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

13. EXP9245 Acct. 924 & 925 Property and Liability Insurance
    Ratio Page 37 Line 13
    Items Allocated
    Page 7 Line 13
    Page 13 Line 10
    Page 17 Line 19
    Page 18 Line 20

14. PLT303 Acct 303 – Miscellaneous Intangible Plant
    Ratio Page 37 Line 14
    Items Allocated
    Page 14 Line 2

15. PLT321 Acct 321 – LNG Equipment
    Ratio Page 37 Line 15
    Items Allocated
    Page 4 Line 7

16. PLT361 Acct 361 – Structures and Improvements
    Ratio Page 37 Line 16
    Items Allocated
    Page 4 Line 9
    Page 14 Line 14

17. PLT362 Acct 362 – Gas Holders
    Ratio Page 37 Line 17
    Items Allocated
    Page 4 Line 10
    Page 14 Line 15

18. PLT363 Acct 363 – Purification Equipment
    Ratio Page 37 Line 18
    Items Allocated
    Page 4 Line 11

19. PLT375 Acct 375 – Structures and Improvements
    Ratio Page 37 Line 19
    Items Allocated
    Page 5 Line 1
    Page 11 Line 11
    Page 15 Line 1

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

20. PLT376 Acct 376 – Mains
    Ratio Page 37 Line 20
    Items Allocated
    Page 5 Line 2
    Page 11 Line 12
    Page 15 Line 2

21. PLT378 Acct 378 – Measuring and Regulating Station Equipment
    Ratio Page 37 Line 21
    Items Allocated
    Page 5 Line 3
    Page 11 Lines 2, 4, 13, 14, 15
    Page 15 Line 3
    Page 20 Line 3

22. PLT397M Acct 397 – Communication Equipment METSCAN – Tele
    Ratio Page 37 Line 22
    Items Allocated
    Page 5 Line 17
    Page 8 Line 17
    Page 15 Line 16

23. PLT397I Acct 397 – Communication Equipment – ITRON
    Ratio Page 37 Line 23
    Items Allocated
    Page 5 Line 18
    Page 15 Line 17

24. PLT303.2 Acct 303.2 – Intangible Software – 10 Yr
    Ratio Page 37 Line 24
    Items Allocated
    Page 4 Line 1

25. PLT303.3 Acct 303.3 – Intangible Plant – Misc. Software
    Ratio Page 37 Line 25
    Items Allocated
    Page 4 Line 2

26. DISTLAB Total Distribution Labor
    Ratio Page 37 Line 26
    Items Allocated
    Page 11 Line 24

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

27. DEFTAX Deferred Income Taxes Preliminary
Ratio Page 37 Line 27
Items Allocated
Page 18 Line 21

28. DISTOTH Distribution Structures, Mains and M&R
Ratio Page 37 Line 28
Items Allocated
Page 3 Line 1

Schedule PMN-1G-8

Rate Design Summary

NU - NH DIVISION PROPOSED GAS RATE DESIGN
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
			Existing	Weather Normalized Sales			Existing Blocking		Winter Blocks		Summer Blocks	
	CURRENT RATES	Annual	Customer	Winter	Summer	Total	Winter	Summer	First	Second	First	Second
	(excl Special Contract)	Customers	Charge	(Therms)	(Therms)	Therms	Therms	Therms	Therms	Therms	Therms	Therms
R-5	Residential, Heating	238,802	$13.73	12,024,186	2,836,974	14,861,161	50	50	5,114,694	6,909,492	2,543,596	293,378
R-10	Residential Heating, Low Income	13,779	$13.73	613,899	138,250	752,149	50	50	327,323	286,576	127,956	10,294
	Total Heating	252,581		12,638,085	2,975,224	15,613,309			5,442,017	7,196,068	2,671,552	303,673
				80.94%	19.06%	100.00%			43.06%	56.94%	89.79%	10.21%
R-6	Residential, Non-Heating	18,213	$13.73	248,825	113,489	362,314	10	10	67,784	181,041	63,120	50,369
R-11	Residential Non-Heating, Low Income	225	$13.73	3,358	1,268	4,626	10	10	1,157	2,200	735	533
	Total Non-Heating	18,438		252,183	114,758	366,940			68,941	183,242	63,855	50,903
				68.73%	31.27%	100.00%			27.34%	72.66%	55.64%	44.36%
G-40/T-40	Low Annual, High Winter Use	55,456	$31.40	7,657,338	1,352,851	9,010,188	75	75	1,666,230	5,991,108	648,718	704,133
				84.99%	15.01%	100.00%			21.76%	78.24%	47.95%	52.05%
G-50/T-50	Low Annual, Low Winter Use	11,126	$31.40	1,316,808	867,297	2,184,105	75	75	260,657	1,056,151	240,032	627,265
				60.29%	39.71%	100.00%			19.79%	80.21%	27.68%	72.32%
	Total Low Annual Use	66,582		8,974,146	2,220,148	11,194,294			1,926,887	7,047,259	888,750	1,331,398
G-41/T-41	Medium Annual, High Winter Use	6,701	$94.21	8,918,931	2,183,891	11,102,822			8,918,931		2,183,891	
				80.33%	19.67%	100.00%			100.00%		100.00%	
G-51/T-51	Medium Annual, Low Winter Use	2,859	$94.21	2,460,770	1,703,177	4,163,947	1,300	1,000	1,475,527	985,243	1,080,465	622,712
				59.10%	40.90%	100.00%			59.96%	40.04%	63.44%	36.56%
	Total Medium Annual Use	9,560		11,379,700	3,887,068	15,266,768			10,394,457	985,243	3,264,356	622,712
G-42/T-42	High Annual, High Winter Use	309	$314.05	2,863,461	1,358,136	4,221,598			2,863,461		1,358,136	
				67.83%	32.17%	100.00%			100.00%		100.00%	
G-52/T-52	High Annual, Low Winter Use	379	$314.05	7,441,833	5,252,008	12,693,841			7,441,833		5,252,008	
				58.63%	41.37%	100.00%			100.00%		100.00%	
	Total Large Annual Use	688		10,305,295	6,610,144	16,915,439			10,305,295		6,610,144	
	Total	347,848		43,549,409	15,807,342	59,356,751			28,137,597	15,411,812	13,498,657	2,308,685
				73.37%	26.63%	100.00%			64.61%	35.39%	85.39%	14.61%

Notes: Therm Percentage Seasonal to Annual Total — Therm Block Percentages to Seasonal Total

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	(A)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
								Marginal Cost of Service Results				Proposed
		Existing Dist Charges Per Therm				Existing			Equalized	Revenue	Percent	Increases
	CURRENT RATES	Winter		Summer		Cust Charge	Existing	Existing	ROR	Increase	Increase	Capped @
	(excl Special Contract)	First	Second	First	Second	Revenues	Revenues	ROR	8.54% Rev Req	to Equalize	Equal ROR	23.34%
R-5	Residential, Heating	$0.4410	$0.3829	$0.4410	$0.4410		$9,431,076					
R-10	Residential Heating, Low Income	$0.4410	$0.3829	$0.4410	$0.4410		$504,235					
	Total Heating	$0.4410	$0.3829	$0.4410	$0.4410	$3,467,932	$9,935,310	4.47%	$13,264,077	$3,328,767	33.50%	$2,318,981
						34.91%						
R-6	Residential, Non-Heating	$0.3296	$0.3296	$0.3296	$0.3296		$369,487					
R-11	Residential Non-Heating, Low Income	$0.3296	$0.3296	$0.3296	$0.3296		$4,611					
	Total Non-Heating	$0.3296	$0.3296	$0.3296	$0.3296	$253,155	$374,099	-2.33%	$757,732	$383,633	102.55%	$87,318
						67.67%						
G-40/T-40	Low Annual, High Winter Use	$0.2701	$0.2226	$0.2701	$0.2226	$1,741,306	$3,856,934	5.89%	$4,900,335	$1,043,401	27.05%	$900,239
						45.15%						
G-50/T-50	Low Annual, Low Winter Use	$0.2701	$0.2226	$0.2701	$0.2226	$349,364	$859,328	7.94%	$825,586	($33,742)	-3.93%	$200,574
						40.66%						
	Total Low Annual Use						$4,716,262		$5,725,921	$1,009,659		$1,100,813
G-41/T-41	Medium Annual, High Winter Use	$0.2016		$0.1557		$631,257	$2,769,345	5.92%	$3,272,797	$503,452	18.18%	$646,387
						22.79%						
G-51/T-51	Medium Annual, Low Winter Use	$0.1849	$0.1482	$0.1325	$0.1011	$269,356	$894,312	5.08%	$765,661	($128,651)	-14.39%	$208,740
						30.12%						
	Total Medium Annual Use						$3,663,657		4,038,458	$374,801		$855,127
G-42/T-42	High Annual, High Winter Use	$0.1933		$0.1200		$97,041	$813,525	6.50%	$779,813	($33,712)	-4.14%	$189,883
						11.93%						
G-52/T-52	High Annual, Low Winter Use	$0.1480		$0.0694		$119,046	$1,584,927	3.19%	$1,443,835	($141,092)	-8.90%	$369,935
						7.51%						
	Total Large Annual Use						$2,398,452		$2,223,648	($174,804)		$559,818
	Total					$6,928,458	$21,087,780	4.85%	$26,009,836	$4,922,056	23.34%	$4,922,056
					Existing $	32.86%				100% cap	1.00	$0
					Proposed $	26.64%			Capped Incr. on Base $$		23.34%	$ Rev shortfall due to cap
									Capped Minimum Increase		10.00%	

Notes:
(1) Column (R) includes a weather adjustment - see Workpapers
(2) Column (S) source Schedule PMN-1G-2, Page 7, Column 23 and Schedule PMN-1G-6, Pages 5 and 6, Line 19.

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	(A)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
1						Initial	Final	Embedded COS Results			
2		Shortfall $		Class %		Base	Base	Using Marginal Revenues			
3	**CURRENT RATES**	Allocation	Class	Increase to	Target Rev	Percent	Percent	Proposed	Existing		
4	(excl Special Contract)	To Equal ROR	Increase	Total Dollars	Req for Class	Increase	Increase	Rate of Returns			
5							Page 6, Col.AE				
6											
7	R-5 Residential, Heating										
8	R-10 Residential Heating, Low Income										
9	Total Heating		$2,318,981	47.11%	$12,254,291	23.34%	23.34%	8.59%	4.47%		
10											
11											
12	R-6 Residential, Non-Heating										
13	R-11 Residential Non-Heating, Low Income										
14	Total Non-Heating		$87,318	1.77%	$461,416	23.34%	53.47%	4.05%	-2.33%		
15											
16											
17	G-40/T-40 Low Annual, High Winter Use		$900,239	18.29%	$4,757,174	23.34%		9.99%	5.89%		
18											
19	G-50/T-50 Low Annual, Low Winter Use		$200,574	4.08%	$1,059,902	23.34%		11.27%	7.94%		
20											
21	Total Low Annual Use		$1,100,813	22.36%	$5,817,076		22.29%				
22											
23											
24	G-41/T-41 Medium Annual, High Winter Use		$646,387	13.13%	$3,415,732	23.34%		9.28%	5.92%		
25											
26	G-51/T-51 Medium Annual, Low Winter Use		$208,740	4.24%	$1,103,051	23.34%		8.10%	5.08%		
27											
28	Total Medium Annual Use		$855,127	17.37%	$4,518,784		22.30%				
29											
30											
31	G-42/T-42 High Annual, High Winter Use		$189,883	3.86%	$1,003,408	23.34%		9.58%	6.50%		
32											
33	G-52/T-52 High Annual, Low Winter Use		$369,935	7.52%	$1,954,861	23.34%		5.32%	3.19%		
34											
35	Total Large Annual Use		$559,818	11.37%	$2,958,269		22.28%				
36											
37											
38	Total		$4,922,056	100.00%	$26,009,836	23.34%	23.34%	8.54%	4.85%		
39											
40			$4,922,056								
41			Notes:								
42			(1) Column (Y) = Page 2 of 8 Columns (W) + Page 3 of 8 Column (X) + Column (AC)								
43			(2) Column (AA) = Page 2 of 8 Column (R) + Page 3 of 8 Column (Y)								
44			(3) Column (AB) = Page 3 of 8 Column (Y) / Page 2 of 8 Column (R)								
45			(4) Column (AC) Class Revenue Adjustment to 25.14% Increase								
46			(5) Column (AD) Reference Accounting Workpapers - Rate Design								
47			(6) Column (AE) Reference PMN-1G-2, Pages 1 and 2, Line 21								

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
48				Marginal Cost Study								
49	**CURRENT & PROPOSED RATES**		Existing	@ Company	Proposed	Proposed	Existing Dist Charges Per Therm				Existing	
50	(excl Special Contract)	Annual	Customer	ROR	Customer	Cust Chg	Winter		Summer		Block Differential	
51		Customers [1]	Charge	Cust $ [2]	Charges	Increase	First	Second	First	Second	Winter	Summer
52												
53 R-5	Residential, Heating	238,802	$13.73		$25.00	82.08%	$0.4410	$0.3829	$0.4410	$0.4410	$0.0581	$0.0000
54 R-10	Residential Heating, Low Income	13,779	$13.73		$25.00	82.08%	$0.4410	$0.3829	$0.4410	$0.4410	$0.0581	$0.0000
55	Total Heating	252,581		$37.91	$25.00		$0.4410	$0.3829	$0.4410	$0.4410		
56												
57												
58 R-6	Residential, Non-Heating	18,213	$13.73		$25.00	82.08%	$0.3296	$0.3296	$0.3296	$0.3296	$0.0000	$0.0000
59 R-11	Residential Non-Heating, Low Income	225	$13.73		$25.00	82.08%	$0.3296	$0.3296	$0.3296	$0.3296	$0.0000	$0.0000
60	Total Non-Heating	18,438		$37.57	$25.00		$0.3296	$0.3296	$0.3296	$0.3296		
61							74.74%					
62												
63 G-40/T-40	Low Annual, High Winter Use	55,456	$31.40	$46.49	$60.00	91.08%	$0.2701	$0.2226	$0.2701	$0.2226	$0.0475	$0.0475
64												
65 G-50/T-50	Low Annual, Low Winter Use	11,126	$31.40	$46.81	$60.00	91.08%	$0.2701	$0.2226	$0.2701	$0.2226	$0.0475	$0.0475
66												
67	Total Low Annual Use	66,582										
68												
69												
70 G-41/T-41	Medium Annual, High Winter Use	6,701	$94.21	$102.72	$175.00	85.76%	$0.2016		$0.1557			
71												
72 G-51/T-51	Medium Annual, Low Winter Use	2,859	$94.21	$103.33	$175.00	85.76%	$0.1849	$0.1482	$0.1325	$0.1011	$0.0367	$0.0314
73												
74	Total Medium Annual Use	9,560										
75												
76												
77 G-42/T-42	High Annual, High Winter Use	309	$314.05	$204.77	$1,000.00	218.42%	$0.1933		$0.1200			
78												
79 G-52/T-52	High Annual, Low Winter Use	379	$314.05	$209.31	$1,000.00	218.42%	$0.1480		$0.0694			
80												
81	Total Large Annual Use	688										
82												
83												
84	Total	347,848										
85												
86												

87 Note:
88 (1) See Workpapers - existing revenues
89 (2) Schedule PMN-2G-2, Table 14, Page 1 of 2, Line 9

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	(A)		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
48													
49		**CURRENT & PROPOSED RATES**	Proposed Charges					Proposed	Proposed			Existing	
50		(excl Special Contract)	Winter		Summer			Average	Block Differential			Block Differential	
51			First	Second	First	Second		Rate	Winter	Summer		Winter	Summer
52													
53	R-5	Residential, Heating	$0.4127	$0.3614	$0.3675	$0.3675			$0.0513	$0.0000		$0.0581	$0.0000
54	R-10	Residential Heating, Low Income	$0.4127	$0.3614	$0.3675	$0.3675			$0.0513	$0.0000		$0.0581	$0.0000
55		Total Heating	$0.4127	$0.3614	$0.3675	$0.3675		$0.3804					
56			-6.42%	-5.62%	-16.67%	-16.67%							
57													
58	R-6	Residential, Non-Heating	$0.3084	$0.3084	$0.3084	$0.3084			$0.0000	$0.0000		$0.0000	$0.0000
59	R-11	Residential Non-Heating, Low Income	$0.3084	$0.3084	$0.3084	$0.3084			$0.0000	$0.0000		$0.0000	$0.0000
60		Total Non-Heating	$0.3084	$0.3084	$0.3084	$0.3084		$0.3084					
61			-6.43%	-6.43%	-6.43%	-6.43%							
62													
63	G-40/T-40	Low Annual, High Winter Use	$0.1493	$0.1614	$0.1493	$0.1614			-$0.0121	-$0.0121		$0.0475	$0.0475
64			-44.72%	-27.49%	-44.72%	-27.49%							
65	G-50/T-50	Low Annual, Low Winter Use	$0.1493	$0.1614	$0.1493	$0.1614			-$0.0121	-$0.0121		$0.0475	$0.0475
66			-44.72%	-27.49%	-44.72%	-27.49%		$0.1672					
67		Total Low Annual Use											
68													
69													
70	G-41/T-41	Medium Annual, High Winter Use	$0.1873		$0.2490			$0.3076					
71			-7.09%		59.92%								
72	G-51/T-51	Medium Annual, Low Winter Use	$0.1637	$0.1387	$0.1337	$0.1137		$0.1447	$0.0250	$0.0200		$0.0367	$0.0314
73			-11.47%	-6.41%	0.91%	12.46%							
74		Total Medium Annual Use											
75													
76													
77	G-42/T-42	High Annual, High Winter Use	$0.1855		$0.1139			$0.1645					
78			-4.04%		-5.08%								
79	G-52/T-52	High Annual, Low Winter Use	$0.1576		$0.0735			$0.1241					
80			6.49%		5.91%								
81		Total Large Annual Use											
82													
83													
84		Total											
85													
86													
87			Note:										
88			Block Percentages are Proposed Increase to Existing Charges from Page 2 of 8										
89													

NU - NH DIVISION PROPOSED GAS RATE DESIGN
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	(A)		(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
48												
49		**CURRENT & PROPOSED RATES**		Proposed Revenue Recovery					Total	Final		Variance
50		(excl Special Contract)	Customer	Customer	Winter Therms		Summer Therms		Revenues	Proposed	Class Target	due to
51			Costs	Charges	First Block	Second Block	First Block	Second Block	@ Proposed	Increase	Rev Req	Rounding
52									Rates			
53	R-5	Residential, Heating	$9,052,375	$5,970,039	$2,110,834	$2,497,090	$934,772	$107,816	$11,620,551	23.22%		
54	R-10	Residential Heating, Low Income	$522,331	$344,477	$135,086	$103,568	$47,024	$3,783	$633,939	25.72%		
55		Total Heating		$6,314,516	$2,245,920	$2,600,659	$981,795	$111,600	$12,254,491	23.34%	$12,254,291	$200
56				51.53%	18.33%	21.22%	8.01%	0.91%	100.00%			
57												
58	R-6	Residential, Non-Heating	$684,208	$455,333	$20,904	$55,833	$19,466	$15,534	$567,070	53.47%		
59	R-11	Residential Non-Heating, Low Income	$8,445	$5,620	$357	$679	$227	$164	$7,047	52.81%		
60		Total Non-Heating		$460,953	$21,261	$56,512	$19,693	$15,698	$574,117	53.47%	$461,416	$112,701
61				80.29%	3.70%	9.84%	3.43%	2.73%	100.00%			C&I ADJ FCTR
62												**99.15%**
63	G-40/T-40	Low Annual, High Winter Use	$2,577,969	$3,327,337	248,768	$966,965	96,854	$113,647	$4,753,571	23.25%	$4,757,174	
64				70.00%	5.23%	20.34%	2.04%	2.39%	100.00%			
65	G-50/T-50	Low Annual, Low Winter Use	$520,843	$667,574	38,916	$170,463	35,837	$101,241	$1,014,030	18.00%	$1,059,902	
66				65.83%	3.84%	16.81%	3.53%	9.98%	100.00%			
67		Total Low Annual Use		$3,994,911	$287,684	$1,137,428	$132,690	$214,888	$5,767,601	22.29%	$5,817,076	-$49,475
68					0.0036							
69												
70	G-41/T-41	Medium Annual, High Winter Use	$688,268	$1,172,593	1,670,516		543,789		$3,386,897	22.30%	$3,415,732	
71				34.62%	49.32%		16.06%		100.00%			
72	G-51/T-51	Medium Annual, Low Winter Use	$295,429	$500,343	241,544	$136,653	144,458	$70,802	$1,093,801	22.31%	$1,103,051	
73				45.74%	22.08%	12.49%	13.21%	6.47%	100.00%			
74		Total Medium Annual Use		$1,672,936	$1,912,059	$136,653	$688,247	$70,802	$4,480,698	22.30%	$4,518,784	-$38,086
75												
76												
77	G-42/T-42	High Annual, High Winter Use	$63,275	$309,000	$531,172		$154,692		$994,864	22.29%	$1,003,408	
78				31.06%	53.39%		15.55%		100.00%			
79	G-52/T-52	High Annual, Low Winter Use	$79,344	$379,067	$1,172,833		$386,023		$1,937,922	22.27%	$1,954,861	
80				19.56%	60.52%		19.92%		100.00%			
81		Total Large Annual Use		$688,067	$1,704,005		$540,714		$2,932,786	22.28%	$2,958,269	-$25,483
82												
83												
84		Total	$14,492,487	$13,131,382	$6,170,931	$3,931,252	$2,363,140	$412,988	$26,009,692	23.34%	$26,009,836	-$144
85			55.72%	50.49%	23.73%	15.11%	9.09%	1.59%	100.00%			
86												
87			Note:									
88			Revenue Recovery by Proposed Rate Components as a Percent of Total Proposed Revenues.									
89												

NU - NH DIVISION PROPOSED GAS RATE DESIGN
CONFIDENTIAL

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
90		Cost Study			Accounting Cost of Serivce Results				Marginal Cost of Serivce Results			
91	**CURRENT & PROPOSED RATES**	Existing	Proposed	Proposed	@ 8.54% Equalized ROR (1)				@ 8.54% Equalized ROR (2)			
92	(excl Special Contract)	Customer	Customer	Cust Chg	Revenue	Percent	Customer	FAC Charge(3)	Revenue	Percent	Customer	FAC Charge(3)
93		Charge	Charges	Increase	Total $	Increase	$/Mo/Cust	$/Mo/Cust	Total $	Increase	$/Mo/Cust	$/Mo/Cust
94								24.40%				24.40%
95 R-5	Residential, Heating	$13.73	$25.00	82.08%								
96 R-10	Residential Heating, Low Income	$13.73	$25.00	82.08%								
97	Total Heating				$12,224,591	23.04%	$34.30	$3.03	$13,264,077	33.50%	$37.91	$3.50
98												
99 R-6	Residential, Non-Heating	$13.73	$25.00	82.08%								
100 R-11	Residential Non-Heating, Low Income	$13.73	$25.00	82.08%								
101	Total Non-Heating				$712,310	90.41%	$33.98	$0.89	$757,732	102.55%	$37.57	$0.83
102												
103 G-40/T-40	Low Annual, High Winter Use	$31.40	$60.00	91.08%	$4,416,653	14.51%	$43.01	$8.26	$4,900,335	27.05%	$46.49	$10.17
104 G-50/T-50	Low Annual, Low Winter Use	$31.40	$60.00	91.08%	$887,259	3.25%	$43.09	$8.23	$825,586	-3.93%	$46.81	$6.64
105	Total Low Annual Use											
106												
107 G-41/T-41	Medium Annual, High Winter Use	$94.21	$175.00	85.76%	$3,241,270	17.04%	$126.72	$81.03	$3,272,797	18.18%	$102.72	$93.77
108 G-51/T-51	Medium Annual, Low Winter Use	$94.21	$175.00	85.76%	$1,122,939	25.56%	$128.41	$59.57	$765,661	-14.39%	$103.33	$39.86
109												
110												
111												
112	Proposed Revenue Recovery											
113												
114	Total Medium Annual Use											
115												
116 G-42/T-42	High Annual, High Winter Use	$314.05	$1,000.00	218.42%	$931,329	14.48%	$343.34	$2,487.65	$779,813	-4.14%	$204.77	$597.23
117 G-52/T-52	High Annual, Low Winter Use	$314.05	$1,000.00	218.42%	$2,473,487	56.06%	$374.76	$5,726.81	$1,443,835	-8.90%	$209.31	$941.31
118	Total Large Annual Use											
119												
120	Total				$26,009,836	23.34%			$26,009,836	23.34%		
121												
122												
123		Notes:										
124		(1) Accounting Cost - Schedule PMN-1G-6, Pages 5 and 6 of 8, Lines 19 and 21.										
125		(2) Marginal Cost - Schedule PMN-2G-2, Table 14, Page 1 of 2, Lines 6 and 9.										
126		(3) Facilities Charge(FC): Accounting Study Schedule PMN-1G-6, Marginal Study Schedule PMN-2G-2, Table 14										

NU - NH DIVISION PROPOSED GAS RATE DESIGN
CONFIDENTIAL

		(A)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
90													
91		**CURRENT & PROPOSED RATES**	Proposed Charges						Proposed Charges				
92		(excl Special Contract)	Winter		Summer				Block Differential				
93			First	Second	First	Second	Total		Winter	Summer	First	Second	
94													
95	R-5	Residential, Heating											
96	R-10	Residential Heating, Low Income											
97		Total Heating											
98													
99	R-6	Residential, Non-Heating											
100	R-11	Residential Non-Heating, Low Income											
101		Total Non-Heating											
102													
103	G-40/T-40	Low Annual, High Winter Use											
104	G-50/T-50	Low Annual, Low Winter Use											
105		Total Low Annual Use											
106													
107	G-41/T-41	Medium Annual, High Winter Use											
108	G-51/T-51	Medium Annual, Low Winter Use	1,475,527	985,243	1,080,465	622,712	4,163,947						
109			0.05	0.025	0.02								
110			$73,776	$24,631	$21,609		$120,017	$593,332					
111			0.1637	0.1387	0.1337	0.1137		$473,316	0.0250	0.0200	0.0300	0.0250	
112		Proposed Revenue Recovery	$241,544	$136,653	$144,458	$70,802	$593,457						
113							$593,457						
114		Total Medium Annual Use											
115													
116	G-42/T-42	High Annual, High Winter Use											
117	G-52/T-52	High Annual, Low Winter Use											
118		Total Large Annual Use											
119													
120		Total											
121													
122													
123													
124													
125													
126													

NORTHERN UTILITIES
NEW HAMPSHIRE DIVISION

Schedule
PMN-2G-1

DISCUSSION OF
MARGINAL COST ANALYSIS

The purpose of this supplemental testimony is to provide an explanation of the marginal cost study. The direct testimony and PMN-2G-2, Marginal Cost Tables (1 through 14), are supplemented with this Schedule as well as a complete set of supporting workpapers. This Schedule PMN-2G-1 is intended to provide a more detailed explanation of the computational aspects of the marginal cost study than is provided in my direct testimony.

This supplemental testimony addresses two topics as follows:

1. A discussion of the methods employed in the Marginal Cost Study to allocate delivery service revenue requirements among classes, and
2. The use of design day demands necessary for the marginal cost study.

Marginal Cost Study

The marginal cost study details presented as Schedule PMN-2G-2 consist of 14 different tables and supporting calculations. The organization of the marginal cost study can be understood by referring to the attached flow chart (Figure 1). This flow chart shows the logical progression of data in the marginal cost study beginning with plant investment data and proceeding through to the development of marginal unit costs to serve. The summary output from the marginal cost study is shown on Table 14 of Schedule PMN-2G-2. This table and supporting detail show the results of the marginal cost study along with calculations leading to these results adjusted to the Company's delivery revenue requirements. These results are also included in the rate design, Schedule PMN-1G-8.

The flow chart that follows provides the discrete computations made in the marginal cost study. The first three tables comprising the first seven pages of the marginal cost study develop the plant investment necessary to serve growth. Table 1 of Schedule PMN-2G-2 would normally develop the investment in production plant necessary to serve an increment of customer load. However, this table is not used in a Distribution Marginal Cost Study. Table 2 of Schedule PMN-2G-2 addresses the capacity-related distribution plant investments, while Table 3 (Schedule PMN-2G-2) addresses customer-related investments to the distribution system. Next, operations and maintenance expenses are developed as shown on the second row of the flow chart. Table 4 (Schedule PMN-2G-2) would normally detail the development of estimated marginal production O&M expenses, both commodity and capacity. However, this table is not used in a Distribution Marginal Cost Study. Table 5 (Schedule PMN-2G-2) computes marginal distribution capacity-related O&M expenses. Table 6 (Schedule PMN-2G-2) estimates customer-related O&M expenses. Table 7 (Schedule PMN-2G-2) develops loading factors used to account for marginal costs not individually estimated, such as administrative and general expenses. Table 8 (Schedule PMN-2G-2) develops levelized fixed charge rates used to translate one-time capital investments into annual revenue requirements. Tables 9, 10, and 11 (Schedule PMN-2G-2) summarize the results of all previous calculations, depicting the quantification of marginal capacity, commodity, and customer-related costs, respectively.

MARGINAL COST STUDY

FLOWCHART

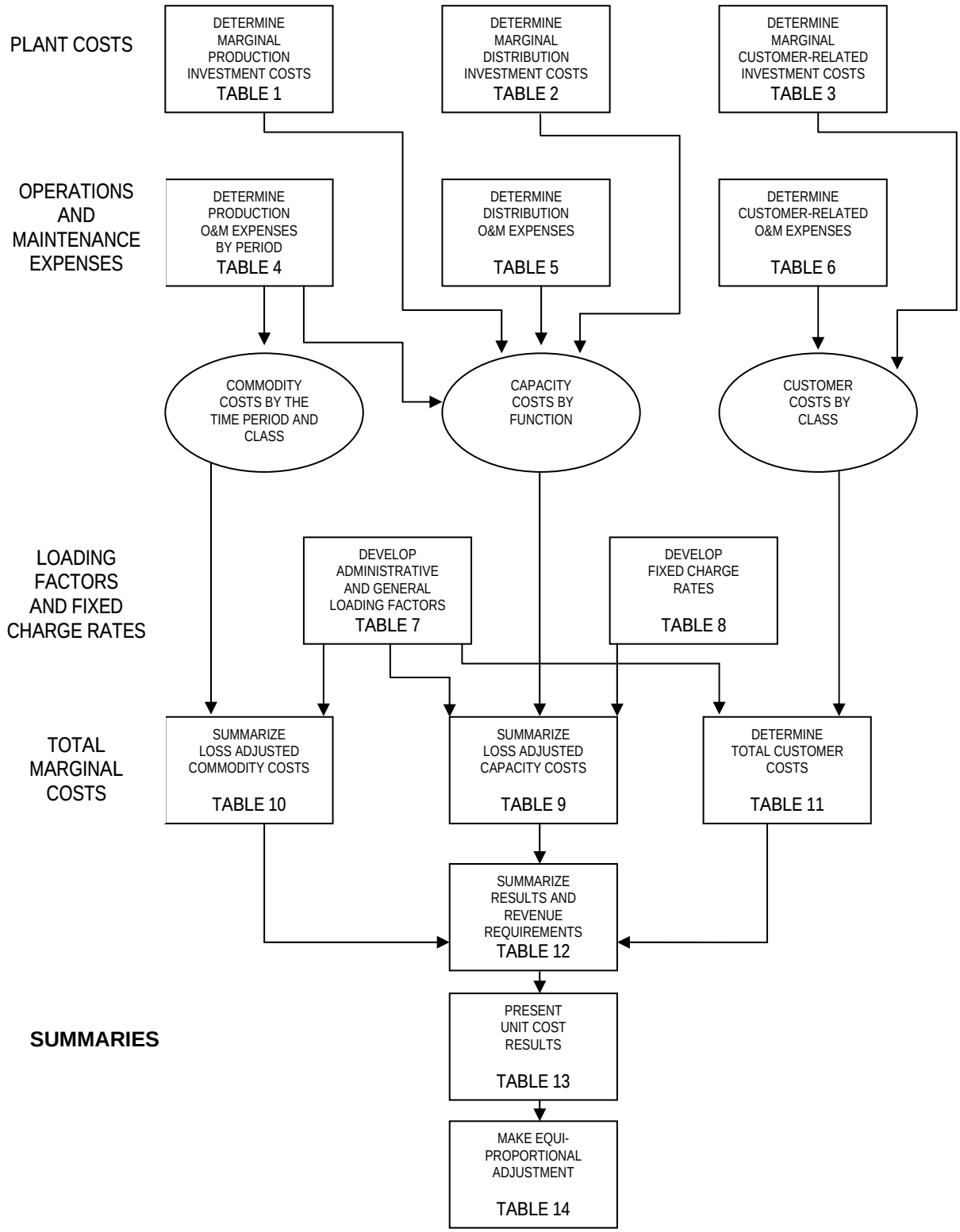

Table 12 (Schedule PMN-2G-2) summarizes the component costs from Tables 9, 10, and 11 and computes total marginal costs to serve. Table 13 (Schedule PMN-2G-2) converts the total costs set forth on Table 12 into marginal unit costs. Finally, Table 14 (Schedule PMN-2G-2) adjusts the marginal costs for each class using the equi-proportional method so that the sum of the class adjusted marginal costs equals the proposed delivery system revenue requirement of $26,009,836 identified on Schedule PMN-1G-2, page 5 of 7, line 12. Unit costs are also provided. These results are also provided in the rate design, Schedule PMN-1G-8.

Demand or capacity investments for gas distribution companies consist of production, transmission and distribution functions. Production capacity costs are the unitized costs of expanding the Company's production capability to meet a long-run increase in customers' requirements for gas service. When conducting a marginal cost study to determine only delivery costs to serve, all production costs, both capacity and commodity costs, fall into the category of supply costs and are excluded from the study measuring only delivery costs. Production Investment is simply not studied in this Distribution Marginal Cost Study.

Distribution capacity costs were computed in two segments—the long-run marginal costs of adding main extensions to serve new load and the long-run marginal costs of reinforcing the existing gas distribution system to support the existing and additional loads to be expected.

Table 2 of Schedule PMN-2G-2, consisting of pages 1 through 5, develops my estimate of the costs to expand the distribution system. My approach, identified as the “Main Extensions and System Reinforcement” method is detailed on pages 2 and 3. Page 3 develops an estimate of the anticipated unit cost of additional main extensions based on an analysis of historical main extension footage, load, and current cost. However, load growth, regardless whether occurring along existing mains or on new main extensions, places additional load on the Company's existing distribution system and requires reinforcement of that system. Page 2 shows a 10-year, forward-looking distribution system estimate of the costs of system reinforcements. The unit cost of reinforcements was estimated using the estimated cost to reinforce the remainder of the distribution system and the expected load growth served by these additions.

Table 4 normally provides production operations and maintenance expenses. Consequently, the costs on Table 4 are not computed for a Distribution Marginal Cost Study.

The calculation of capacity-related component of Distribution O&M expenses is shown on Table 5 consisting of three pages. As shown on page 2, I reviewed distribution O&M expenses account by account for the historical period. I assigned Meter Operating and Maintenance Expense of Services, and Maintenance of Customer’s Meters, all to the customer component. Expenses applicable to both mains and services in Accounts 852, 856 and 874 were then pro-rated to the customer and capacity components in proportion to mains and service investments. Accounts 850, 859, 870, 880, 881, 885, and 894 were also pro-rated to customer

and capacity components. The customer and capacity allocation was accomplished by using the total customer/capacity expense to total T&D expense less the sum of the aforementioned accounts.

On Table 5 page 1 of Schedule PMN-2G-2, I restated the annual capacity-related expenses in terms of current cost, indexing by the GDP Implicit Price Deflator, to determine capacity-related O&M expenses in current dollars. The regression using design day demand as an independent variable resulted in a low R^2 so the recent average cost representing the years of Unitil's ownership was used as the best estimate of future marginal costs.

The development of marginal capacity costs continues as shown on Schedule PMN-2G-2, Table 9. This table develops marginal capacity costs by function. Applying the fixed charge rates annualizes the investments identified in Table 2. To this amount, annual operating expenses are added, including an allowance for A&G expenses. An adjustment reflecting annual revenue requirements to finance working capital is added. Next, the indicated unit costs were increased to reflect unaccounted for losses experienced. Finally, these costs were escalated from test year to rate year levels.

Marginal customer costs are summarized on Schedule PMN-2G-2, Table 11. The long-run marginal costs of serving an additional customer were determined to be a function of the size of the customer and the class of service. Three different customer costs were computed, representing the costs of connecting and serving a customer for each of the Company's rate categories. These customer costs consist of:

(1) Plant investment in services and meters,

(2) Related operations and maintenance expenses, and

(3) Billing costs such as customer accounting and customer information expenses.

The computation of customer-related plant investment began with services, as shown on Table 3. These are typical estimates for new service construction costs for each customer class. The cost per service is then adjusted by the services-per-customer ratio to compute cost per customer.

Meter investment was developed from current meter cost data. Recent cost accounting data provided the current meter installation costs, meter cost and regulator costs. The total costs per meter were adjusted using a percentage to reflect inactive and spare meters, to develop meter investment per customer.

The computation of customer-related operations and maintenance expenses are summarized on Table 6, consisting of five pages. On page 1, customer-related distribution O&M expenses previously identified on Table 5 were restated in current dollars, using the GDP Implicit Price Deflator as a cost index. Because the regression equation did not appear to be a reasonable predictor of customer-related expenses the average deflated cost per customer from 2009 through 2012 was used as the marginal customer costs. Page 2 of Table 6 shows the allocation of costs to customer classes, based on the services and meters investments required.

Page 3 of Table 6 shows the development of customer accounting and marketing services expenses. In general, the number of customers has been

increasing, while these customer-related expenses have been roughly keeping pace. As a result, no valid statistical correlation was demonstrated. The costs in these accounts have varied considerably over time. When owned by NiSource, Northern's billing functions were performed by a service company. The costs for billing were included in the allocation of service company costs and booked as Administrative and General Expenses in Account 923, Outside Services. Under Unitil's ownership, billing expenses are being booked under Customer Accounting rather than Administrative and General. Due to these circumstances, the regression results were insufficiently robust; and the 2009 to 2012 average was used to best reflect marginal costs in the future.

The customer charges shown on page 4 of Table 6 specifically exclude uncollectible accounts expense. A separate analysis of the uncollectible costs was developed as part of the COSS and summarized on page 5 of Table 6. The actual write-off experience by rate class for the test year has been adjusted on a pro rata basis to reflect the average write-off rate of 2.82% developed from Account 904 with gas related-items removed as a percent of delivery revenues by class.

Schedule PMN-2G-2, Table 7, develops loading factors used in the marginal cost study. Loading factors are used to compute estimates of marginal costs where direct quantification is either too complex or the costs are insignificant. In the former category, administrative and general expenses are only indirectly related to customer load characteristics. To simplify quantification of marginal costs, A&G costs are related to other O&M expenses or plant-related items.

Table 7 also shows losses as calculated by the Company and used on Tables 9 and 10 of Schedule PMN-2G-2. Table 7 also develops four-year average loading factors for Materials and Supplies and Prepayments, and General Plant. This period was chosen in order to accurately reflect recent trends.

The development of the carrying charge rates is shown in Schedule PMN-2G-2, Table 8. These pages detail the development of the levelized fixed charged rates for peaking production facilities, capacity-related distribution plant and customer-related distribution plant. These rates are used to convert one-time investments into annualized revenue requirements, necessary for pricing. For rate-making purposes, utility investments in fixed plant are normally treated as rate base items. Utility rates are established periodically to allow the recovery of costs incurred in ownership, including such items as return, taxes, depreciation, etc. Rather than deal with an irregular set of annual costs stemming from ownership of assets, levelized fixed charge rates compute the present worth of all revenue requirements stemming from utility ownership of an asset, and then provide an equivalent annual payment stream of identical present worth.

The development of a levelized fixed charge rate applicable to Production plant investment is shown on pages 2, 3 and 7 (Not Used). The calculations for capacity-related Distribution plant (pages 2, 4, and 8), services (pages 2, 5 and 9), and metering investment (pages 2, 6 and 10) are similar. Since they are methodologically identical and for simplicity, I will only discuss the calculation of the capacity-related distribution carrying charge rate.

Page 2 of Table 8 of Schedule PMN-2G-2 shows the input assumptions used to develop levelized fixed charge rates. A hypothetical investment of $1,000 is used for demonstration purposes. Table 8, page 11, shows the development of weighted average service lives and salvage values used as input into the computations. Using current property tax rates and incremental income tax rates, the calculation of annual utility revenue requirements stemming from the initial $1,000 investment is shown on page 8 of Table 8.

Table 8 displays two different fixed charge rates—the "engineer's" and "economist's" fixed charge rates. The “engineer’s” fixed charge rate is akin to a banker's conventional fixed rate mortgage. It represents a percentage of the original investment that must be made in current year dollars in order to equate to the present worth of the utility's revenue requirements. The “economist's” fixed charge rate differs slightly in that it assumes that payments will escalate each year by the rate of inflation. Inherent in the engineer's fixed charge rate is the assumption that an asset is depleted more rapidly at the outset than toward the end of its service life. The economist's fixed charge rates make the opposite assumption—that an asset's utility at the beginning of its service life is equal to its value at the end of its service life. In the gas utility industry, old plant is nearly as useful as new plant. As an example, meters provide the same service at the beginning of their lives as they do at their end. Consequently, the economist's fixed charge rate was used to convert one-time plant investments into annual revenue requirements.

Schedule PMN-2G-2, Table 12, tabulates the long-run marginal costs computed on Tables 9 through 11. In addition, Table 12 calculates the revenues that would be generated if the Company were to introduce full marginal cost-based pricing and if customers were to continue to consume on the basis of the demands that they are expected to produce on a design day. Obviously, it is impossible to implement such pricing because the revenues generated would not achieve the Company's claimed revenue requirement. The last line on this page shows the revenue requirements that each customer class should provide based upon historical consumption. This summary is presented for all customers receiving firm delivery services. It is important to note that the marginal costs for delivery service consist entirely of fixed costs and fall into two categories: those that vary in the long run with the number of customers in a class and those that vary in the long run with the distribution system capacity needed to serve aggregate class design day demands. None of the costs vary in the short run and none vary with sales volumes. Unfortunately, it is impractical to attempt to price customer consumption on the basis of their anticipated design day demand.

Table 13 of Schedule PMN-2G-2 derives a hypothetical set of unit costs based on billed sales in the winter and summer months, even though these costs do not vary on the basis of therm sales. Seasonal revenue requirements were divided by seasonal sales to derive unit costs.

Finally, Table 14 of Schedule PMN-2G-2 adjusts the calculated marginal costs from Table 13 to the Company's total revenue requirement. The equi-proportional method is used as the most appropriate approach to reconcile any

revenue deficiencies. Under this method, all marginal costs are adjusted by a uniform percentage to match the Company's total test year delivery revenue requirements. The unit costs shown at the bottom of this Schedule represent the optimal prices if rates were constrained to customer charges and volumetric (CCF) charges, as they have in the past. It shows that delivery service is free in the summer and that all marginal capacity costs should be recovered in the winter. A closer scrutiny of the data reveals that all marginal costs are incurred to serve design day demand, and a truly optimal rate design would bill customers an amount designed to recover their marginal costs to serve. These costs are summarized on Table 14 and reflect the total marginal facilities charge on a monthly basis.

Design Day Demand Estimates

Design Day demand estimates were employed in the development of costs for the accounting and the marginal cost studies. Design day demands represent the largest daily load for which the utility intends to provide reliable service and the minimum for which it designs its system. From a practical standpoint, design day demands can be interpreted as the load expected on the coldest anticipated day. Design day demand estimates play an essential role in gas utility planning and in determining cost responsibilities in this filing. The design day demand estimates for each customer class were employed in the marginal cost study to establish forward-looking cost responsibilities.

The class design day estimates were employed in the development of allocation factors for storage (LNG and LPG) capacity-related costs. Since design

day temperatures occur so infrequently, natural gas distribution companies, such as Northern, have limited data upon which to measure aggregate system design day demands, and because most customer consumption is metered monthly, the Company has virtually no daily demand data at the rate class level. Therefore, this demand measure and the rate class allocation must be estimated. In order to ensure reasonable estimates, the best estimate was made using three alternative methods.

The first method is called the “Regression Method” and is the preferred method when the regressions are sufficiently robust. Under this approach, the monthly sales data is deemed the independent variable and regressed against the effective degree days (“DDs”) in the customer’s billing cycle. Using conventional Least Squares Fit regression techniques, the data is used to generate an equation of the form: $Y = a + bX$ Where “a” is the Y-intercept and is interpreted as the customer’s base use in the absence of any heating load and where “b” is the slope of the equation and represents the customer’s heating increment, i.e., the customer's additional use in therms-per degree day. When a valid regression was established, the class load was estimated using the Company’s planning criteria to be able to provide firm service up to 80.5 heating degree days. The regression method was employed whenever the statistical analysis revealed a high degree of correlation (>90%) as measured by the value of R-Squared, a “goodness of fit” statistic.

The second method is called the Conventional Weather Normalization Method. In this case, we calculate the design day using the same general method

used for our weather normalization calculations. Class loads are divided between base use and heating use. Base use is computed as the average use in July and August. The heating use is computed as the total use less the base use. The heating sensitivity factor, labeled the Use per Degree Day is computed as the heating use divided by the degree days in the remaining 10 months of the year. The design day demand estimate is computed as the base use per day plus the heating Use per Degree Day multiplied by the design day degree days of 80.5.

The third method is called the Peak Month Adjustment Method. In this method the design day for the class begins with the calculation of the average daily use for the class during its peak winter month. Since design days fall predominantly in the December to February period, only these three months are considered. To this figure we add the estimated heating load for the difference between the average degree days in the peak month and the design day. The heating increment is chosen one of three ways. If the regression of use versus degree days is greater than 75%, the slope of the regression equation is used as the heating increment. If the regression is inadequate, the heating increment is chosen as the larger of the Use per Degree Day from the Conventional weather Normalization Method or the computed use per degree day for the peak month. The latter is calculated as the peak month's sales less the Base Use from the Weather Normalization Method divided by the peak month's degree days.

Faced with three independent estimates of class design day demand, MAC's algorithm employs the regression method when its R-Squared exceeds 90%. Experience has shown that the sum of the individual class design day demands

consistently underestimates the system's forecasted design day demand adjusted for losses. It also indicates that where valid regressions exist, the regression method's results produce larger estimates than the remaining two. Consequently, when the regression is not sufficiently robust, MAC utilizes the higher of the two remaining methods.

The following methods were used for each rate:

Regression Method	– Residential Non-Heating R6 and R11
	– Residential Heating R5 and R10
	– G-40
	– G-41
	– T-41
Peak Month Adjustment	– Regression Heating Increment
	– G-50
	– G-51
	– T-50
	– T-51
	– T-42
Peak Month Adjustment	– Conventional Heating Increment
	– G-42
	– T-52
Conventional Weather Method	
	– G-52
	– T-40

The design day calculations are derived and provided in the Accounting Cost of Services Workpapers, Pages 110 to 117.

THE STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION

DG 13-086

NORTHERN UTILITIES, INC.

GAS MARGINAL COS @ 12/31/12

SCHEDULE PMN-2G-2

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GAS MARGINAL COS STUDY @ 12/31/12

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Table - 1
Northern Utilities- New Hampshire
Marginal Cost Study

Production Investment Summary

Line No.	Description	Company Total

Not used in Distribution Marginal Cost Study

Table - 2
Northern Utilities- New Hampshire
Marginal Cost Study

Summary of Estimates for Distribution Capacity Cost

Line No.	Description				Quantity
	(1)				(2)
1					
2	**PROSPECTIVE ADDITIONS**				
3	REINFORCEMENT (From Stoner Analysis)	{1}			
4	Estimate of upgrades				
5	to existing facilities.			$5,789,662	
6	Estimated Additional Load, Therm/Design Day			67,504	
7	Average Cost for Upgrades	(5)/(6)		$85.77	
8	Trended Cost for Upgrades		{1}		$85.77
9					
10	NEW MAIN EXTENSIONS				
11	Unit Cost for New Main Extensions		{2}		$139.56
12					
13	UNIT COSTS				
14	Unit Costs per Design Day Therm for Prospective Additions			(8) + (11)	$225.33
15					
16	**ALTERNATE ANALYSIS**				
17	HISTORICAL INVESTMENTS	{3}			
18	CAPACITY INCREMENT - 1996 to 2012				
19	2012 Design Day Sendout			576,557	
20	1996 Design Day Sendout			519,260	
21	Increase in Design Day Sendout	(22)-(21)			57,297
22					
23	PLANT INVESTMENTS				
24	Investments to Increase Capacity, Current $'s				
25	Total Investment	1996	2012		13,592,462
26					
27	UNIT COST				
28	Avg Unit Cost for Historical Investments	(27)/(23)			$237.23
29					
30					
31					
32					
33					
34					
35	For purposes of further study, assume long run marginal				
36	costs will be estimated by prospective additions, line (14).			**$225.33**	/Design Day Therms

NOTES:
1 Source: Table - 2, Page 4.
2 Source: Table - 2, Page 5.
3 Source: Cost data from Table - 2, Page 2.

Table - 2
Northern Utilities- New Hampshire
Marginal Cost Study

Development of Capacity Related Investment - Distribution Reinforcement

Line No.	Year		Peak Vol	Reinf Cost Current $	Reinf Cost Constant $	Cumulative Total
	(1)		(2)		(3)	(4)
1	INVESTMENT FOR REINFORCEMENT		{1}{3}			
2	2013	2014	682,582		0	0
3	2014	2015	671,131		575,600	575,600
4	2015	2016	680,527		536,250	1,111,850
5	2016	2017	690,055		259,305	1,371,155
6	2017	2018	699,715		513,084	1,884,239
7	2018	2019	709,511		452,546	2,336,785
8	2019	2020	719,445		1,714,349	4,051,134
9	2020	2021	729,517		587,200	4,638,334
10	2021	2022	739,730		604,205	5,242,539
11	2022	2023	750,086		547,123	5,789,662
12						
13						
14	Total Reinforcement Cost		67,504		$5,789,662	
15						
16						
17	**REGRESSION RESULTS**			Cum Invest Col. (4) vs Peak Vol Col. (2)		
18	Slope				74.93575	
19	Y Intercept				(50,296,683)	
20	Coefficent of Determination (RSQR)				95.13%	
21	t-value				12.5	
22						
23	Regression Estimate		(18)		$74.9358	
24						
25	Incremental Average Cost		(14), col. (3) / col. (2)		$85.77	
26						
27	UNIT COSTS FOR REINFORCEMENT					
28	$'s per Design Day Therms		{3}		$85.77	

NOTES:

1 Baseline forecast used to develop marginal distribution investment taken from engineer's estimates.

2 Results of Stoner model which identifies pressure problems on design hours. Areas with identified pressure deficiencies are reinforced, based on engineer's assessment of needed improvements. All such cost estimates based on test year costs.

3 The incremental average cost was used for Marginal Cost.

Table - 2
Northern Utilities- New Hampshire
Marginal Cost Study

Development of Distribution Main Extension Investment

Line No.	Year	Installed Footage	Cumulative Footage	Cost	Cost per Foot	Cost Index	Costs in 2012 $'s	Costs Per Foot	Cum Investm't	Design Day Demand
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					(3)/(1)		(3)*(5)	(6)/(1)		
		{1}		{2}		{3}				
1	1988	92,477	92,477	739,849	$8.00	1.721	1,273,002	$13.77	1,273,002	238,345
2	1989	67,087	159,564	666,629	$9.94	1.658	1,105,282	$16.48	2,378,284	258,590
3	1990	127,869	287,433	1,929,950	$15.09	1.596	3,081,013	$24.10	5,459,297	263,940
4	1991	149,721	437,154	2,511,300	$16.77	1.542	3,871,811	$25.86	9,331,108	278,779
5	1992	131,940	569,094	2,353,876	$17.84	1.506	3,545,041	$26.87	12,876,149	314,832
6	1993	62,342	631,436	1,245,811	$19.98	1.473	1,835,674	$29.45	14,711,823	351,346
7	1994	106,802	738,238	1,871,916	$17.53	1.443	2,701,308	$25.29	17,413,130	387,860
8	1995	110,443	848,681	1,503,358	$13.61	1.414	2,125,180	$19.24	19,538,310	395,180
9	1996	114,414	963,095	1,652,233	$14.44	1.387	2,291,980	$20.03	21,830,290	519,260
10	1997	75,444	1,038,539	1,319,759	$17.49	1.363	1,799,012	$23.85	23,629,302	534,600
11	1998	60,250	1,098,789	1,214,964	$20.17	1.348	1,637,664	$27.18	25,266,966	541,340
12	1999	80,731	1,179,520	1,178,658	$14.60	1.328	1,565,711	$19.39	26,832,677	528,554
13	2000	69,649	1,249,169	945,822	$13.58	1.300	1,229,783	$17.66	28,062,460	523,049
14	2001	50,631	1,299,800	768,493	$15.18	1.272	977,139	$19.30	29,039,599	520,528
15	2002	29,404	1,329,204	492,769	$16.76	1.251	616,573	$20.97	29,656,172	530,923
16	2003	37,997	1,367,201	1,058,375	$27.85	1.225	1,297,007	$34.13	30,953,179	541,265
17	2004	60,024	1,427,225	1,181,435	$19.68	1.192	1,408,157	$23.46	32,361,336	570,670
18	2005	46,258	1,473,483	1,927,746	$41.67	1.154	2,223,842	$48.07	34,585,178	548,700
19	2006	88,152	1,561,635	2,229,499	$25.29	1.117	2,491,443	$28.26	37,076,621	515,471
20	2007	51,972	1,613,607	1,906,485	$36.68	1.086	2,070,402	$39.84	39,147,022	574,795
21	2008	49,352	1,662,959	1,807,051	$36.62	1.062	1,919,841	$38.90	41,066,864	585,678
22	2009	37,462	1,700,421	1,154,455	$30.82	1.053	1,215,903	$32.46	42,282,767	568,673
23	2010	51,331	1,751,752	1,511,100	$29.44	1.039	1,570,562	$30.60	43,853,329	572,626
24	2011	36,187	1,787,939	1,196,766	$33.07	1.018	1,217,890	$33.66	45,071,219	587,098
25	2012	40,800	1,828,739	1,501,667	$36.81	1.000	1,501,667	$36.81	46,572,886	576,557
26										
27	Totals	1,828,739		35,869,965	$19.61		46,572,886	$25.47		
28										
29	REGRESSION RESULTS									
30				Cumulative footage col. (2) vs Design Day col. (9)					Cumulative Additions col. (8) vs Design Day col.(9	
31	Slope				4.18				$104.2171	
32	Y Intercept				(854,376.88)				($22,899,169.7)	
33	Coefficent of Determination (RSQR)				90%				85.88%	
34	t Statistic				14.1				11.8	
35										
36	Recent average cost per foot				$ 33.38				$'s / DDMMBtu	
37	Trended Cost Per Design Day Therms			(31)*(36)	$ 139.56				$104.22	
38										
39	MARGINAL COST ESTIMATES									
40										
41	Trended Cost Per Design Day Therms		(27)*(28)		$104.22					
42										
43	Average Cost Per Design Day Therms									
44	1988-2012				$133.94					
45	2003-2012				$442.58					
46	2009-2012				$544.18					
47	**Marginal Cost for Main Additions**			{4}	**$ 139.56**					

NOTES:
1 Source: Total annual new footage installed that pertains to load growth only.
2 Source: CPR Records
3 Source: Handy Whitman Index of Plastic Mains
4 Regression results are fair. The regression was chosen instead of the average costs.

Table - 2
Northern Utilities- New Hampshire

Historical Plant Investment Data - Capacity-Related

Line No.	Description	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
	DISTRIBUTION INVESTMENT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	PLANT BALANCES													
1	375- Distribution Structures	$0	$1,907,261	$1,946,802	$1,970,765	$1,977,191	$2,011,929	$2,078,973	$2,092,137	$2,100,422	$2,172,031	$2,203,295	$2,257,157	$2,259,457
2	376- Mains	9,396,338	10,797,337	12,353,883	15,264,009	19,514,509	22,527,044	24,376,933	27,050,294	30,884,264	36,225,118	37,568,970	39,178,319	40,532,171
3	378- Distribution M&R Equip	295,732	345,623	421,515	544,570	587,436	672,030	736,918	857,679	938,019	1,051,946	1,137,147	1,195,858	1,262,572
4	379- Distribution M&R Take Station Equip													
5	382- Meter Installations	1,408,166	1,548,984	1,797,248	2,190,979	2,582,968	2,860,471	3,138,624	3,531,975	3,855,111	4,161,512	4,583,446	4,996,024	5,445,660
6	383- Dist House Regulators	0	0	0	0	0	0	0	0	0	0	0	0	6,776
7	386- Dist. Wtr Htr & Conv. Brn	156,516	207,275	378,308	653,700	1,048,110	1,342,183	1,657,512	1,865,584	1,953,335	2,139,929	3,359,028	3,377,491	3,425,650
8	Net Capacity-related													
9	Distribution Plant													
10	Balances Sum (1) thru (7)	11,256,752	14,806,481	16,897,757	20,624,023	25,710,215	29,413,657	31,988,960	35,397,669	39,731,151	45,750,536	48,851,887	51,004,849	52,932,285
11														
12	Net Plant Additions {2}		3,549,728	2,091,276	3,726,267	5,086,192	3,703,442	2,575,303	3,408,709	4,333,482	6,019,386	3,101,350	2,152,962	1,927,436
13														
14														
15	Handy-Whitman - Jan 1 {3}	247	261	277	283	294	296	307	313	319	325	333	341	346
16	Index - Mains - Jul 1 {3}	247	261	280	289	299	302	310	315	322	330	337	344	351
17	Wtd. Avg. Annual Index	250.50	265.00	280.00	288.75	297.00	301.75	310.00	315.50	322.00	329.50	337.00	343.75	350.50
18	(14i)/4+(15i)/2+(14j)/4													
19														
20	Current Cost of Additions													
21	(12)*(17)/Current Index	$0	$7,238,432	$4,035,976	$6,973,442	$9,254,043	$6,632,138	$4,489,126	$5,838,293	$7,272,376	$9,871,701	$4,972,974	$3,384,456	$2,971,579
22														
23	Cumulative Net Additions	0	7,238,432	11,274,407	18,247,849	27,501,892	34,134,030	38,623,157	44,461,449	51,733,826	61,605,526	66,578,500	69,962,956	72,934,535
24														
25	Correction Factor for Replm'ts {2}		21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%
26														
27	**Cum Growth Related Invest**	0	1,538,410	2,396,190	3,878,280	5,845,075	7,254,627	8,208,717	9,449,550	10,995,174	13,093,242	14,150,166	14,869,476	15,501,037

NOTES:
1 Source: Annual Reports
2 Source: Table 2 page 5
3 Handy-Whitman for Plastic Mains

Table - 2
Northern Utilities- New Hampshire
Marginal Cost Study

Historical Plant Investment Data - Capacity-Related

Line No.	Description	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
	DISTRIBUTION INVESTMENT	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)				
	PLANT BALANCES													
1	375- Distribution Structures	$2,259,457	$2,235,888	$2,250,950	$2,250,950	$2,295,667	$2,295,667	$2,332,194	$2,332,194	$2,332,194	$2,334,042	$2,820,320	$2,811,122	$2,846,744
2	376- Mains	42,573,536	43,946,403	45,608,517	47,288,473	49,392,846	50,531,680	54,591,098	57,186,366	59,131,775	59,604,088	65,458,022	$70,372,992	$74,654,043
3	378- Distribution M&R Equip	1,397,118	1,449,677	1,467,946	1,553,479	1,611,260	1,636,689	1,744,560	1,770,112	1,770,112	1,770,570	1,787,578	$1,801,208	$2,092,466
4	379- Distribution M&R Take Station Equip												19,835	19,835
5	382- Meter Installations	5,767,414	6,202,545	6,771,415	7,315,947	7,771,080	8,360,751	9,196,256	9,814,274	10,622,593	10,703,831	12,313,745	12,161,236	13,984,486
6	383- Dist House Regulators	10,520	43,097	86,332	118,546	158,413	185,195	185,195	185,195	185,195	185,195	222,731	325,257	389,444
7	386- Dist. Wtr Htr & Conv. Brn	3,520,935	3,497,800	3,538,176	3,589,462	3,052,832	2,868,870	2,307,938	2,362,713	2,444,161	2,447,385	2,523,018	2,461,818	2,542,099
8	Net Capacity-related													
9	Distribution Plant													
10	Balances Sum (1) thru (7)	55,528,980	57,375,410	59,723,337	62,116,857	64,282,099	65,878,851	70,357,241	73,650,854	76,486,030	77,045,113	85,125,415	89,953,468	96,529,119
11														
12	Net Plant Additions {2}	2,596,695	1,846,430	2,347,927	2,393,520	2,165,242	1,596,753	4,478,390	3,293,613	2,835,176	559,083	8,080,302	4,828,053	6,575,651
13														
14														
15	Handy-Whitman - Jan 1 {3}	354	364	369	376	389	411	433	460	480	514	502	519	536
16	Index - Mains - Jul 1 {3}	357	367	376	379	394	421	440	465	486	516	502	519	543
17	Wtd. Avg. Annual Index	358.00	366.75	374.25	380.75	397.00	421.50	443.25	467.50	491.50	512.00	506.25	523.25	540.38
18	(14i)/4+(15i)/2+(14j)/4													
19														
20	Current Cost of Additions													
21	(12)*(17)/Current Index	$3,919,523	$2,720,557	$3,390,143	$3,396,976	$2,947,210	$2,047,083	$5,459,695	$3,807,029	$3,117,107	$590,067	$8,624,974	$4,986,066	$6,575,651
22														
23	Cumulative Net Additions	76,854,058	79,574,616	82,964,759	86,361,734	89,308,944	91,356,027	96,815,722	100,622,751	103,739,858	104,329,926	112,954,900	117,940,966	124,516,617
24														
25	Correction Factor for Replm'ts {2}	21%	21%	21%	29%	18%	25%	17%	21%	21%	12%	18%	21%	29%
26														
27	**Cum Growth Related Invest**	16,334,067	16,912,277	17,632,796	18,633,981	19,169,495	19,680,246	20,619,183	21,427,882	22,090,371	22,159,864	23,686,688	24,750,932	26,685,704

NOTES:
1 Source: Annual Reports
2 Source: Table 2 page 5
3 Handy-Whitman for Plastic Mains

Table - 3
Northern Utilities- New Hampshire
Marginal Cost Study

Services and Meters Investment

Line No.	Description		--------- Residential ---------		---------- Small C&I ----------		-------- Medium C&I --------		-------- Large C&I ----------	
			ResNonHt&LI R-6&R-11	ResHt&LI R-5&R-10	SmHiW G-40	SmLoW G-50	MdHiW G-41	MdLoW G-51	LgHiW G-42	LgLoW G-52
			(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)
1	**SERVICE COSTS**									
2										
3										
4	Representative Cost	{1}	$4,896	$4,896	$5,880	$5,880	$7,930	$7,930	$12,395	$12,395
5										
6										
7										
8	Services per Customer	{2}	0.73	0.73	0.73	0.73	1.00	1.00	1.00	1.00
9										
10										
11										
12	**Average Service Cost per Cust.**		**$3,574**	**$3,574**	**$4,293**	**$4,293**	**$7,930**	**$7,930**	**$12,395**	**$12,395**
13	(4)*(8)									
14										
15										
16	**METER COSTS**									
17										
18										
19	Current Unit Cost for Metering	{3}	$400	$400	$532	$532	$2,573	$2,573	$8,613	$8,613
20										
21										
22										
23	Customer Count									
24										
25										
26	Meters per Customer		1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13
27										
28										
29										
30	**Avg Metering Cost per Cust.**		**$454**	**$454**	**$603**	**$603**	**$2,918**	**$2,918**	**$9,765**	**$9,765**
31	(19)*(26)									

NOTES:
1 Source: Typical service costs as estimated by the Engineering Department as 2012 costs including overhead loading.
2 Source: Services per Customer computed by assigning one service to each medium and large C&I customer and computing the ratio of remaining services to the total of residential and small C&I customers.
3 Source: Typical meter costs as estimated by the Engineering Department as 2012 costs including overhead loading.

Table - 4
Northern Utilities- New Hampshire
Marginal Cost Study

Summary of Marginal Commodity Costs

Line No.	Description	--------- Residential ---------		---------- Small C&I ----------		-------- Medium C&I --------		-------- Large C&I ----------		Total Company
		ResNonHt&LI R-6&R-11	ResHt&LI R-5&R-10	SmHiW G-40	SmLoW G-50	MdHiW G-41	MdLoW G-51	LgHiW G-42	LgLoW G-52	
	LOAD WEIGHTED MARGINAL COMMODITY	(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)
1										
2										
3										
4		**MARGINAL COMMODITY COSTS NOT COMPUTED FOR DISTRIBUTION MARGINAL COST STUDY**								
5										
6										
7										
8										
9										
10										

Table - 5
Northern Utilities- New Hampshire
Marginal Cost Study

Development of Capacity Related Expense - T & D

Line No.	Year	Capacity Related Expenses	Cost Index	Expense 2012 Dollars	Design Day Sendout	Avg Cost Per Des'n Day Therm
	(1)	(2)	(3)	(4)	(5)	(6)
		{1} {4}	{2}			
1	1996	760,781	1.3872	1,055,357	519,260	2.03
2	1997	457,448	1.3631	623,565	534,600	1.17
3	1998	442,526	1.3479	596,486	541,340	1.10
4	1999	677,886	1.3284	900,493	528,554	1.70
5	2000	806,519	1.3002	1,048,657	523,049	2.00
6	2001	738,972	1.2715	939,603	520,528	1.81
7	2002	613,748	1.2512	767,947	530,923	1.45
8	2003	737,781	1.2255	904,129	541,265	1.67
9	2004	612,561	1.1919	730,113	570,670	1.28
10	2005	576,831	1.1536	665,431	548,700	1.21
11	2006	609,676	1.1175	681,307	515,471	1.32
12	2007	590,679	1.0860	641,465	574,795	1.12
13	2008	764,750	1.0624	812,484	585,678	1.39
14	2009	1,402,178	1.0532	1,476,812	568,673	2.60
15	2010	1,319,234	1.0394	1,371,147	572,626	2.39
16	2011	1,682,336	1.0177	1,712,031	587,098	2.92
17	2012	1,502,144	1.0000	1,502,144	576,557	2.61
18						
19						
20	**REGRESSION RESULTS**				Expense (4)	Avg Cost (6)
21					vs Demand (5)	vs Year (1)
22	Slope =				6.12390	0.05858
23	Y Intercept =				-2398044.6950	-115.6400
24	Coefficent of Determination (RSQR)				19.7%	25.6%
25	t Statistic				1.92	2.27
26						
27	**MARGINAL COST ESTIMATES**					
28	Trended Cost Per Design Day Therms				$6.12	
29	Time Series Predicted Avg Cost = 2012 * Slope + Intercept					$2.22
30						
31	Average Cost Per Design Day Therms					
32	1996-2012					$1.76
33	2003-2012					$1.86
34	2009-2012					$2.63
35	Current Average Cost per Design Day Therms					$2.61
36						
37	**Assumed Marginal Cost**			{3}	(34)	**$2.63**

NOTES:
1 Source: Table - 5, Page 2.
2 Source: GDP Implicit Price Deflator.
3 Acquistion in 2008/2009 resulted in significant accounting changes causing a large increase in accounting expneses. The data from 2009 and 2012 is representative of Northern's operations, and the large increase will continue to be present on a going forward basis.
4 Regression results show low R Squared so the recent average cost was used.

Table - 5
Northern Utilities- New Hampshire
Marginal Cost Study

Operations Expense Data - T&D

Line No.	Acct No.	Description		1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TRANS & DIST EXPENSE		{1}											
1	850	Operation Supervision and Eng.	{2}	0	0	0	0	0	0	188,593	170,002	177,162	227,097
2	851	System Control and Load Disp.	capacity	0	0	0	0	0	0	0	2,487	184	0
3	852	Communication System Exp.	{3}	0	0	0	0	0	0	10,757	17,793	19,335	16,199
4	856	Mains Expenses	{3}	0	0	0	0	0	0	0	0	0	0
5	857	Meas. and Reg. Station Exp.	capacity	0	0	0	0	0	0	42,830	53,918	26,935	39,238
6	863	Maint. Of Mains	capacity	0	0	0	0	0	0	0	2,043	22	340
7		Total Transmission		0	0	0	0	0	0	242,180	246,244	223,639	282,874
8													
9	**OPERATIONS EXPENSE**												
10	870	Operation Supervision and Eng	{2}	895,520	906,289	870,955	648,480	754,097	678,706	0	0	0	0
11	874	Mains and Services Expenses	{3}	0	0	0	0	0	0	434,731	412,373	418,784	409,564
12	875	Measuring and Reg. Station Exp.-Gen.	capacity	0	0	0	0	0	0	0	0	0	0
13	876	Measuring and Reg. Station Exp. - Ind.	capacity	0	0	0	0	0	0	0	0	0	0
14	877	Meas. & Reg. Station Exp.-City Gate	capacity	0	0	0	0	0	0	83,805	88,895	79,121	81,127
15	878	Meter and House Regulator Exp.	customer	351,904	319,413	407,945	429,494	434,752	376,374	381,417	364,462	365,756	430,472
16	879	Customer Installations Exp.	customer	100,137	42,257	25,581	69,794	166,355	73,746	591,125	535,694	361,310	332,784
17	880	Other Expenses	{2}	0	0	0	0	0	0	(416,495)	(399,888)	(496,264)	(453,877)
18	881	Rents	{2}	0	0	0	0	0	0	1,747	1,928	1,046	1,852
19													
20	Marginal Oper Exp		Sum(10-18)	1,347,561	1,267,959	1,304,481	1,147,768	1,355,204	1,128,826	1,076,331	1,003,465	729,754	801,922
21													
22	**MAINTENANCE EXPENSE**												
23	885	Maintenance Supervision and Engineering	{2}	0	0	0	0	0	0	563	0	0	0
24	886	Maint.of Structures and Improvements	capacity	7,847	9,316	15,729	17,355	19,089	21,047	21,407	32,541	20,411	28,250
25	887	Maintenance of Mains	capacity	297,541	239,794	377,670	243,851	226,720	379,282	283,709	205,860	216,906	298,390
26	889	Maint. of Meas. and Reg. Sta. Equip.-Gen.	capacity	0	0	0	0	0	0	29,433	37,182	20,697	25,662
27	890	Maint. of Meas. and Reg. Sta. Equip.-Ind.	capacity	0	0	0	0	0	0	0	0	0	0
28	891	Maint. of Meas. and Reg. Sta. Equip.-City Gate	capacity	0	0	0	0	0	0	0	0	0	0
29	892	Maintenance of Services	customer	79,798	85,941	94,173	79,118	60,743	107,983	118,231	137,131	103,593	79,878
30	893	Maintenance of Meters and House Reg.	customer	34,871	54,110	11,535	23,539	34,628	20,487	12,875	3,719	5,460	27,656
31	894	Maintenance of Other Equipment	{2}	0	0	0	0	0	0	312,407	266,739	178,107	148,373
32													
33		Marginal Maint Exp	Sum(23-31)	420,057	389,161	499,107	363,863	341,180	528,799	778,625	683,171	545,175	608,210
34													
35		MARGINAL T & D Exp & Superintendence	(20)+(33)	1,767,618	1,657,120	1,803,588	1,511,631	1,696,384	1,657,625	2,097,136	1,932,880	1,498,568	1,693,005
36													
37			{2}	895,520	906,289	870,955	648,480	754,097	678,706	86,815	38,781	(139,948)	(76,555)
38			{3}	0	0	0	0	0	0	445,488	430,166	438,119	425,763
39			Capacity	305,388	249,110	393,399	261,206	245,809	400,329	461,184	422,926	364,277	473,007
40			Customer	566,710	501,721	539,234	601,945	696,478	578,590	1,103,649	1,041,006	836,120	870,790
41													
42		**Allocation of Dist Lines to Customer Component**											
43		Services Investment			13,093,569	14,215,570	15,343,058	16,395,084	17,316,520	18,225,158	19,031,262	20,121,536	20,957,811
44		Mains Investment			30,884,264	36,225,118	37,568,970	39,178,319	40,532,171	42,573,536	43,946,403	45,608,517	47,288,473
45		Services/(Services+Mains)	(43)/[(43)+(44)]		29.77%	28.18%	29.00%	29.50%	29.93%	29.98%	29.98%	29.98%	29.98%
46		Customer-related Dist Lines Expense	(38)*(56)		0	0	0	0	0	133,541	128,948	131,332	127,628
47		Capacity-related Dist Lines Expense			0	0	0	0	0	311,948	301,219	306,788	298,135
48		**Customer Related Allocation of Superintendence Expense**											
49		Customer %				57.82%	69.74%	73.91%	59.10%	61.54%	61.77%	59.04%	56.42%
50		Customer Super & Other				503,573	452,238	557,380	401,149	53,428	23,955	(82,632)	(43,194)
51		Capacity %				42.18%	30.26%	26.09%	40.90%	38.46%	38.23%	40.96%	43.58%
52		Capacity Superintendance & Other				367,382	196,242	196,717	277,557	33,388	14,827	(57,317)	(33,361)
53													
54		**Total Customer - Related**				1,042,807	1,054,183	1,253,858	979,739	1,290,617	1,193,908	884,820	955,224
55													
56		**Total Capacity - Related Expenses**				760,781	457,448	442,526	677,886	806,519	738,972	613,748	737,781
57		Non-Marginal				0	0	0	0	0	0	0	0

NOTES:
1 Source: Annual Reports
2 Costs in this account are joint between customer and capacity components. Individual component costs are computed by allocating on remaining expenses.
3 Costs in these accounts are joint between customer & capacity components. Individual component costs are computed by allocating nonplant investment in mains and services.

Table - 5
Northern Utilities- New Hampshire
Marginal Cost Study

Operations Expense Data - T&D

Line No.	Acct No.	Description		2004	2005	2006	2007	2008	2009	2010	2011	2012
		(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
TRANS & DIST EXPENSE			{1}									
1	850	Operation Supervision and Eng.	{2}	212,621	236,483	255,882	248,821	307,171	0	0	0	0
2	851	System Control and Load Disp.	capacity	0	0	0	0	0	0	0	218,878	326,524
3	852	Communication System Exp.	{3}	16,898	10,702	12,104	13,632	26,943	20,261	30,680	44,122	46,604
4	856	Mains Expenses	{3}	0	0	0	0	0	395	3	0	0
5	857	Meas. and Reg. Station Exp.	capacity	41,226	42,983	39,233	35,709	41,266	0	821	7	129
6	863	Maint. Of Mains	capacity	0	547	0	0	0	67	0	0	0
7		Total Transmission		270,745	290,716	307,219	298,161	375,380	20,724	31,504	263,007	373,256
8												
9	**OPERATIONS EXPENSE**											
10	870	Operation Supervision and Eng	{2}	0	0	0	0	155,548	64,421	30,859	34,488	24,751
11	874	Mains and Services Expenses	{3}	410,614	402,560	441,251	456,114	489,191	512,608	562,176	604,619	574,155
12	875	Measuring and Reg. Station Exp.-Gen.	capacity	0	0	0	0	3,766	160,482	152,142	157,931	145,645
13	876	Measuring and Reg. Station Exp. - Ind.	capacity	0	0	0	0	0	0	0	0	0
14	877	Meas. & Reg. Station Exp.-City Gate	capacity	75,260	78,488	67,653	74,184	58,111	0	0	2,875	0
15	878	Meter and House Regulator Exp.	customer	424,806	466,131	560,865	560,268	546,903	817,734	804,803	904,425	954,525
16	879	Customer Installations Exp.	customer	419,791	347,791	309,904	300,100	311,003	108,556	39,486	60,052	45,049
17	880	Other Expenses	{2}	(568,926)	(563,836)	(563,928)	(541,638)	(557,208)	783,922	711,532	577,292	353,543
18	881	Rents	{2}	1,063	2,080	2,289	2,283	2,821	0	0	0	0
19												
20	Marginal Oper Exp		Sum(10-18)	762,608	733,214	818,035	851,311	1,010,135	2,447,724	2,300,999	2,341,682	2,097,668
21												
22	**MAINTENANCE EXPENSE**											
23	885	Maintenance Supervision and Engineering	{2}	0	0	0	0	7,628	111,800	68,440	77,272	72,030
24	886	Maint.of Structures and Improvements	capacity	23,106	38,069	39,649	33,298	37,351	8,234	5,588	5,781	13,831
25	887	Maintenance of Mains	capacity	253,869	221,887	182,359	192,097	249,701	284,070	257,655	328,988	207,686
26	889	Maint. of Meas. and Reg. Sta. Equip.-Gen.	capacity	24,821	23,419	69,957	27,549	35,649	31,393	20,567	26,898	14,309
27	890	Maint. of Meas. and Reg. Sta. Equip.-Ind.	capacity	0	0	0	0	0	4,289	(526)	1,835	1,341
28	891	Maint. of Meas. and Reg. Sta. Equip.-City Gate	capacity	0	0	0	0	4,109	28,801	28,896	24,975	33,901
29	892	Maintenance of Services	customer	91,727	75,714	85,714	105,441	104,878	42,538	71,698	141,039	115,222
30	893	Maintenance of Meters and House Reg.	customer	43,674	57,077	70,242	62,231	28,066	33,576	103,807	15,376	21,256
31	894	Maintenance of Other Equipment	{2}	87,894	25,585	26,056	18,635	18,889	218,606	225,249	265,701	237,518
32												
33		Marginal Maint Exp	Sum(23-31)	525,092	441,752	473,976	439,250	486,271	763,307	781,373	887,863	717,094
34												
35		MARGINAL T & D Exp & Superintendence	(20)+(33)	1,558,446	1,465,681	1,599,230	1,588,723	1,871,786	3,231,754	3,113,876	3,492,551	3,188,018
36												
37			{2}	(267,347)	(299,688)	(279,700)	(271,899)	(65,151)	1,178,748	1,036,080	954,753	687,843
38			{3}	427,512	413,262	453,355	469,745	516,134	533,265	592,860	648,741	620,759
39			Capacity	418,284	405,394	398,851	362,836	429,952	517,336	465,143	768,166	743,365
40			Customer	979,998	946,713	1,026,725	1,028,040	990,850	1,002,405	1,019,794	1,120,892	1,136,052
41												
42		**Allocation of Dist Lines to Customer Component**										
43		Services Investment		21,950,166	22,501,256	23,747,433	24,504,110	25,310,140	25,924,573	31,874,279	32,837,776	37,710,079
44		Mains Investment		49,392,846	50,531,680	54,591,098	57,186,366	59,131,775	59,604,088	65,458,022	70,372,992	74,654,043
45		Services/(Services+Mains)	(43)/[(43)+(44)]	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%
46		Customer-related Dist Lines Expense	(38)*(56)	128,152	123,880	135,899	140,812	154,718	159,853	177,717	194,468	186,080
47		Capacity-related Dist Lines Expense		299,360	289,382	317,456	328,933	361,417	373,413	415,143	454,273	434,679
48		**Customer Related Allocation of Superintendence Expense**										
49		Customer %		60.69%	60.64%	61.88%	62.82%	59.14%	56.61%	57.63%	51.83%	52.88%
50		Customer Super & Other		(162,264)	(181,743)	(173,070)	(170,809)	(38,532)	667,319	597,131	494,855	363,742
51		Capacity %		39.31%	39.36%	38.12%	37.18%	40.86%	43.39%	42.37%	48.17%	47.12%
52		Capacity Superintendance & Other		(105,083)	(117,945)	(106,630)	(101,091)	(26,619)	511,430	438,949	459,897	324,101
53												
54		**Total Customer - Related**		945,886	888,850	989,554	998,044	1,107,035	1,829,576	1,794,642	1,810,215	1,685,874
55												
56		**Total Capacity - Related Expenses**		612,561	576,831	609,676	590,679	764,750	1,402,178	1,319,234	1,682,336	1,502,144
57		Non-Marginal		0	0	0	0	0	0	0	0	0

NOTES:
1 Source: Annual Reports
2 Costs in this account are joint between customer and capacity components. I
3 Costs in these accounts are joint between customer & capacity components. I
allocating nonplant investment in mains and services.

Table - 6
Northern Utilities- New Hampshire
Marginal Cost Study

Development of Customer-Related Plant Expense

Line No.	Year	Services and Meters Expenses	Mains Customer Related Expenses	Total Customer Related Expenses	Cost Index	Expense 2012 Dollars	Annual Customers	Average Cost per Customer
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		{1} {4}		(2)+(3)	{2}	(4)*(5)		(6)/(7)
1	1996	1,042,807	0	1,042,807	1.3872	1,446,583	21,885	$66.10
2	1997	1,054,183	0	1,054,183	1.3631	1,436,995	22,490	$63.89
3	1998	1,253,858	0	1,253,858	1.3479	1,690,091	23,307	$72.51
4	1999	979,739	0	979,739	1.3284	1,301,471	23,622	$55.10
5	2000	1,290,617	0	1,290,617	1.3002	1,678,095	25,564	$65.64
6	2001	1,193,908	0	1,193,908	1.2715	1,518,055	25,952	$58.49
7	2002	884,820	0	884,820	1.2512	1,107,123	26,439	$41.87
8	2003	955,224	0	955,224	1.2255	1,170,599	26,843	$43.61
9	2004	945,886	0	945,886	1.1919	1,127,404	26,676	$42.26
10	2005	888,850	0	888,850	1.1536	1,025,375	27,172	$37.74
11	2006	989,554	0	989,554	1.1175	1,105,817	27,510	$40.20
12	2007	998,044	0	998,044	1.0860	1,083,854	27,626	$39.23
13	2008	1,107,035	0	1,107,035	1.0624	1,176,133	27,925	$42.12
14	2009	1,829,576	0	1,829,576	1.0532	1,926,959	28,276	$68.15
15	2010	1,794,642	0	1,794,642	1.0394	1,865,262	28,134	$66.30
16	2011	1,810,215	0	1,810,215	1.0177	1,842,168	28,622	$64.36
17	2012	1,685,874	0	1,685,874	1.0000	1,685,874	29,111	$57.91
18								
19				Expense (6)		Unit Cost (8)		
20	REGRESSION RESULTS			vs Customers (7)		vs Year (1)		
21	Slope =			10.11674		-0.47886		
22	Y Intercept =			1156712.6058		1014.0681		
23	Coefficent of Determination (RSQR)			0.5%		3.9%		
24	t Value			0.28		-0.78		
25								
26	MARGINAL COST ESTIMATES							
27	Trended Cost Per Customer			$10.12		50.61		
28								
29	Average Cost Per Customer:							
30	1996-2012					$54.09		
31	2003-2012					$50.41		
32	2009-2012					$64.13		
33	Current Average Cost per Customer					$57.91		
34	Time Series Test Year Prediction					$50.13		
35								
36	**Assumed Marginal Cost**	**{3}**				**$64.13**		

NOTES:
1 Source: Table - 5, Page 2.
2 Source: GDP Implicit Price Deflator.
3 Regression results for time series are not sufficiently robust for marginal cost estimate.
Employed near-term ('09-'12) average marginal cost estimate as most representative.

Table - 6
Northern Utilities- New Hampshire
Marginal Cost Study

Class Weighted Customer Plant Related Expense

	------ Customer Weightings ------				---------- Customer Weightings ----------		
Line No.	**Customer Groups**	**Number of Customers**	**Service & Meter Cost Assigned**	**Total Cost**	**Relative Weight Per Cust**	**System Avg Marginal Cost per Cust**	**Marginal Costs Per Cust**
	(1)	(2)	(3)	(4)=(3)*(2)	(5)=(3)/avg(3)	(6)	(7)=(5)*(6)
		{1}	{2}		{3}	{4}	
1	ResNonHt	1,541	$4,028	6,206,626	0.912	$64.13	**$58.51**
2	ResHt	21,155	4,028	85,203,492	0.912	$64.13	**$58.51**
3	SmHiW	4,633	4,896	22,679,272	1.109	$64.13	**$71.12**
4	SmLoW	929	4,896	4,548,746	1.109	$64.13	**$71.12**
5	MdHiW	560	10,848	6,074,691	2.457	$64.13	**$157.59**
6	MdLoW	239	10,848	2,595,303	2.457	$64.13	**$157.59**
7	LgHiW	25	22,160	542,913	5.020	$64.13	**$321.94**
8	LgLoW	30	22,160	655,558	5.020	$64.13	**$321.94**
9							
10							
11							
12							
13							
14	Total	29,111	83,861	128,506,601	1.000	$64.13	**$64.13**
15							
16	Avg Cost per cust		$4,414.40				
17	(4) Total / (2) Total						

NOTES:
1 Source: Sales and Demand Model.
2 Source: Meters plus services investment from Table - 3 , page 1.
3 Relative weights based on average cost per customer, and service and meter cost assigned.
4 Source: Table 6, Page 1.

Table - 6
Northern Utilities- New Hampshire
Marginal Cost Study

Development of Customer Accounting & Marketing Expense

Line No.	Year	Customer Accounting Expenses (Excl. Uncoll & DSM)	Marketing Services Expenses 911-916	Total Customer Related Expenses	Cost Index	Expense in 2012 Dollars	Annual Customers	Average Cost per Customer
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		{1}	{1}	(2)+(3)	{2}	(4)*(5)		(6)/(7)
1	1996	1,222,490	672,083	1,894,573	1.3872	2,628,154	21,885	120.09
2	1997	978,181	883,078	1,861,259	1.3631	2,537,151	22,490	112.81
3	1998	560,965	438,631	999,596	1.3479	1,347,368	23,307	57.81
4	1999	602,857	585,758	1,188,615	1.3284	1,578,938	23,622	66.84
5	2000	540,036	471,626	1,011,662	1.3002	1,315,390	25,564	51.45
6	2001	581,715	515,751	1,097,466	1.2715	1,395,428	25,952	53.77
7	2002	618,924	846,724	1,465,648	1.2512	1,833,880	26,439	69.36
8	2003	441,107	773,860	1,214,966	1.2255	1,488,905	26,843	55.47
9	2004	288,736	667,404	956,139	1.1919	1,139,626	26,676	42.72
10	2005	340,161	473,121	813,282	1.1536	938,200	27,172	34.53
11	2006	273,863	534,380	808,243	1.1175	903,204	27,510	32.83
12	2007	254,478	612,788	867,266	1.0860	941,832	27,626	34.09
13	2008	375,772	453,970	829,742	1.0624	881,532	27,925	31.57
14	2009	908,217	0	908,217	1.0532	956,558	28,276	33.83
15	2010	1,239,221	0	1,239,221	1.0394	1,287,985	28,134	45.78
16	2011	1,333,504	0	1,333,504	1.0177	1,357,042	28,622	47.41
17	2012	1,498,857	0	1,498,857	1.0000	1,498,857	29,111	51.49
18								
19	REGRESSION RESULTS					Expense (6)		Unit Cost (8)
20						vs Customers (7)		vs Year (1)
21	Slope =					-170.31968		-3.61870
22	Y Intercept =					5893482.1744		7307.28535
23	Coefficent of Determination (RSQR)					53.4%		50.43%
24	t Probability					-4.14		-3.91
25								
26	MARGINAL COST ESTIMATES							
27	Trended Cost Per Customer					($170.32)		
28	Time Series predicted Average Cost (2012)*slope+intercept							$26.45
29								
30	Average Cost Per Customer:							
31	1996-2012					$53.74		
32	2003-2012					$41.00		
33	2009-2012					$44.68		
34	Current Average Cost per Customer					$51.49		
35								
36								
37	**Assumed Marginal Cost**		{3}			**$44.68**		

NOTES:
1 Source: Cost data from Annual Reports, ACCTS 901-910 excluding Uncollectible Accounts Expense in Account 904 & 908.
2 Source: GDP Implict Price Deflator.
3 Regression results for time series are insufficiently robust for marginal cost. Post merger shifted costs from outside serivces to in house costs. 2009 - 2012 best reflect costs in the future.

Table - 6
Northern Utilities- New Hampshire
Marginal Cost Study

Class Weighted Customer Accounting

Line No.	Customer Groups	Number of Customers	Allocated Customer Accounting	Average Costs Per Cust	Relative Weight Per Cust	Company Avg Cost per Cust	Marginal Costs Per Cust
	(1)	(2)	(3)	(4)= (3)/(2)	(5)=(4)/avg(4)	(6)	(7)= (5)*(6)
			{1}		{2}	{3}	
1	ResNonHt	1,541	$70,808	$45.95	0.892	$44.68	$39.88
2	ResHt	21,155	$973,268	$46.01	0.894	$44.68	$39.93
3	SmHiW	4,633	$285,727	$61.68	1.198	$44.68	$53.53
4	SmLoW	929	$59,697	$64.25	1.248	$44.68	$55.76
5	MdHiW	560	$67,720	$120.93	2.349	$44.68	$104.95
6	MdLoW	239	$29,615	$123.78	2.404	$44.68	$107.43
7	LgHiW	25	$4,566	$186.39	3.620	$44.68	$161.76
8	LgLoW	30	$7,455	$252.01	4.895	$44.68	$218.71
9							
10							
11							
12							
13							
14	Total	29,111	1,498,857	$51.49	1.152	$44.68	$44.68

NOTES:
1 From the Accounting Cost Study.
2 Based on Column 4. Each class verses the total average cost per customer.
3 Source: Table 6, Page 3.

Table - 6
Northern Utilities- New Hampshire
Marginal Cost Study

Class Weighted Uncollectible Accounts Expense

Line No.	Customer Groups		Acct. 904		Total Normalized Revenues	Write-off Percentage
	(1)	(2)	(3)	(4)	(5)	(6)
			{1}		{2}	(6)=(3)/(5)
1	ResNonHt		$18,409		$712,310	2.58%
2	ResHt		$427,870		$12,224,591	3.50%
3	SmHiW		$132,598		$4,416,653	3.00%
4	SmLoW		$27,956		$887,259	3.15%
5	MdHiW		$82,860		$3,241,270	2.56%
6	MdLoW		$32,349		$1,122,939	2.88%
7	LgHiW		$9,287		$931,329	1.00%
8	LgLoW		$2,073		$2,473,487	0.08%
9						
10						
11						
12						
13						
14	Total		$733,402		$26,009,836	2.82%
15						
	Adjusted Pro forma writeoff rate				2.82%	

NOTES:
1 Total account 904 less Gas Costs.
2 Total normalized delivery revenues provided by ACOS Study.

Table - 7
Northern Utilities- New Hampshire
Marginal Cost Study

Development of A & G Loading Factors

Line No.	Description	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1	**Nonplant Related Expenses**																	
2	920 Salary	377,195	564,700	350,345	346,351	536,249	411,410	511,776	147,472	55,658	92,274	206,331	211,213	(37,353)	13,488	29,106	21,623	17,731
3	921 Office Supplies	474,724	417,796	474,381	366,115	406,798	219,748	536,028	491,618	422,080	394,120	221,377	295,388	262,722	276,238	293,391	256,470	346,975
4	922 Admin Exp - Transf (Credit)	(2,735,969)	(2,350,559)	(1,334,118)	(1,093,635)	(1,328,173)	(1,112,188)	(869,552)	(848,848)	(843,265)	(796,476)	(1,113,567)	(1,113,137)	(907,934)	0	0	0	0
5	923 Outside Services	2,994,222	2,493,162	3,164,747	3,004,239	3,637,219	3,702,888	3,647,580	3,037,300	3,881,628	3,564,501	4,034,655	4,645,578	3,711,622	1,066,578	2,160,518	2,041,388	2,482,610
6	926 Pension	843,461	956,655	762,195	1,065,461	783,982	693,074	1,139,598	1,372,359	1,376,018	1,213,675	1,484,008	1,190,594	930,259	1,128,809	1,050,249	1,438,502	1,394,825
7	927 Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	928 Regulatory Exp	60,779	80,360	94,232	79,230	92,600	65,340	103,798	42,498	165,512	250,414	289,961	191,533	242,391	368,611	111,270	457,204	327,733
9	930 Misc	166,028	600,256	780,242	699,324	354,694	315,897	166,096	45,420	596,972	494,334	588,530	602,033	467,986	61,078	79,439	134,983	154,768
10																		
11																		
12																		
13	Total Non-Plant	2,180,440	2,762,370	4,292,024	4,467,085	4,483,369	4,296,169	5,235,324	4,287,818	5,654,602	5,212,843	5,711,296	6,023,201	4,669,694	2,914,802	3,723,972	4,350,172	4,724,642
14																		
15	**Plant Related Expenses**																	
16																		
17																		
18	924 Property Ins	0	0	0	0	0	0	0	0	0	0	0	49,034	47,135	13,255	8,015	8,785	6,365
19	925 Injury & Damages	179,576	247,527	197,850	98,199	203,433	142,471	108,826	751,284	(283,904)	556,078	432,130	297,661	358,054	215,233	328,719	188,407	188,845
20	929 Duplicate Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	931 Rents	0	0	0	0	0	0	0	(18,000)	(15,285)	(18,837)	(19,478)	(19,478)	354	36,875	12,961	14,722	14,489
22	932 Gen Plt Maint	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91,536	113,839
23	935 Maint. Of General Plant	77,712	61,873	51,480	56,457	51,627	54,025	49,652	652,561	549,338	662,682	572,079	556,794	358,185	42,396	129,841	5,819	0
24																		
25	Total Plant Related Expenses	$257,288	$309,400	$249,330	$154,656	$255,060	$196,496	$158,478	$1,385,845	$250,149	$1,199,923	$984,731	$884,012	$763,729	$307,760	$479,536	$309,269	$323,539
26																		
27	Total Allocable O&M (Total O&M less non-labor production																	
28	costs and A&G expenses)	3,908,662	3,989,118	3,087,130	3,372,440	3,258,611	3,132,725	3,334,653	3,320,476	2,890,000	2,587,997	2,758,835	2,895,945	2,994,655	5,966,163	6,136,291	6,221,983	6,057,744
29																		
30	A & G Loading Factor Nonplant Rel Exp																	
31	Line (13)/(25)	55.78%	69.25%	139.03%	132.46%	137.59%	137.14%	157.00%	129.13%	195.66%	201.42%	207.02%	207.99%	155.93%	48.86%	60.69%	69.92%	77.99%
32	Average 2009 - 2012 = 64.36%																	
33																		
34																		
35	Total Gross Plant $	63,624,556	68,271,573	71,823,646	74,905,563	78,585,950	80,881,339	84,400,533	89,451,213	92,538,749	94,753,557	100,650,010	104,956,224	108,799,813	110,983,542	126,627,083	130,918,886	143,352,562
36																		
37																		
38	A & G Loading Factor Plant Rel Exp																	
39	Line (25)/(35)	0.40%	0.45%	0.35%	0.21%	0.32%	0.24%	0.19%	1.55%	0.27%	1.27%	0.98%	0.84%	0.70%	0.28%	0.38%	0.24%	0.23%
40	Average 2009 - 2012 = 0.28%																	

NOTES:
1 Source: Annual Reports

Table - 7
Northern Utilities- New Hampshire
Marginal Cost Study

Development of Miscellaneous Loading Factors

Line No.	Description	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
1	**Materials and Supplies and Prepayments Loader**													
2	Materials and Supplies	501,725	592,798	670,629	674,451	774,134	497,805	455,452	460,284	667,900	806,875	791,806	871,400	1,648,857
3														
4	Prepayments	1,988,580	1,798,306	2,098,238	2,359,041	2,148,760	2,100,142	14,643	493,514	620,302	563,007	386,167	320,941	528,546
5														
6	Total Utility Plant	63,624,556	68,271,573	71,823,646	74,905,563	78,585,950	80,881,339	84,400,533	89,451,213	92,538,749	94,753,557	100,650,010	104,956,224	108,799,813
7														
8	Non-Fuel Loader (2-3+4-5)/(6)	3.91%	3.50%	3.86%	4.05%	3.72%	3.21%	0.56%	1.07%	1.39%	1.45%	1.17%	1.14%	2.00%
9	Average 2009 - 2012 = 1.38%													
10														
11														
12														
13	**General Plant Loading Factor**													
14	Total General Plant	2,102,512	2,362,936	2,555,764	2,620,695	2,675,448	2,281,051	2,310,365	4,077,153	3,976,035	3,984,419	4,113,313	4,158,083	4,280,158
15	Total Utility Plant	63,624,556	68,271,573	71,823,646	74,905,563	78,585,950	80,881,339	84,400,533	89,451,213	92,538,749	94,753,557	100,650,010	104,956,224	108,799,813
16														
17	Gen Plant Factor (14)/(15-14)	3.42%	3.59%	3.69%	3.63%	3.52%	2.90%	2.81%	4.78%	4.49%	4.39%	4.26%	4.13%	4.10%
18	Average 2009 - 2012 = 4.44%													

NOTES:
1 Source: Annual Reports

Table - 8
Northern Utilities- New Hampshire
Marginal Cost Study

Summary of Levelized Fixed Charge Rates

Line No.	Description	Engineer's Fixed Charge Rate	Economist's Fixed Charge Rate
	(1)	(2)	(3)
1	FIXED CHARGE RATE RESULTS		
2			Over
3	Levelized Cost for: {1}		Book Life
4	Production Plant		
5	Mains (Cap-related Dist)	10.16%	8.66%
6	Services Investment	10.08%	8.58%
7	Meters Investment	11.49%	10.07%
8			
9			
10	INCREMENTAL COST OF CAPITAL {2}		
11	Debt	5.29%	50.00%
12	Preferred	0.00%	0.00%
13	Common	10.00%	50.00%
14	Other	0.00%	0.00%
15	Weighted Cost of Incremental Capital		7.65%
16			
17			
18	After Tax Cost of New Capital {3}		6.60%
19	Incremental Tax Rate {4}		39.61%
20	Tax Effected Cost of Capital {5}		10.92%
21	Property Tax Rate {6}		1.59%
22	Gross Receipts Tax Rate		0.00%
23	Inflation Rate {7}		1.23%
24	Property Tax Escalation Rate {8}		1.73%

NOTES:

1 Source: Table - 8, pages 3, 4, 5, & 6.
2 Weighted average current cost of raising capital in 2012.
3 Wtd Cost of Capital (15) less tax savings on debt interest.
4 Incremental tax rate assumed to be 34% Federal and 8.5% State tax which results in a combined effective rate of 39.61%.
5 Tax effected cost of capital, (15) plus tax component on return.
6 Tax rate provided in Schedule RevReq-3-26.
7 Inflation rate less technical progress of .5%
8 Inflation rate estimated for 2012.

Table - 8
Northern Utilities- New Hampshire
Marginal Cost Study
LEVELIZED FIXED CHARGE ANALYSIS Rev. 4.0.0
INPUT DATA

LINE NO.	VARIABLE	Peaking Plant	Capacity - Related Distribution	Services	Meters
1	Plant Data		44	45	32
2					
3	CAPITALIZED COST	$1,000	$1,000	$1,000	$1,000
4	BOOK LIFE		44	45	32
5	SALVAGE VALUE		-24%	-73%	-8%
6	MACRS LIFE	20	20	20	20
7					
8					
9	Capital Structure				
10					
11	DEBT RATIO	50.00%	50.00%	50.00%	50.00%
12	PREFERRED RATIO	0.00%	0.00%	0.00%	0.00%
13	COMMON RATIO	50.00%	50.00%	50.00%	50.00%
14	OTHER _____	0.00%	0.00%	0.00%	0.00%
15					
16	Cost of Capital				
17					
18	DEBT COST	5.29%	5.29%	5.29%	5.29%
19	PREFERRED COST	0.00%	0.00%	0.00%	0.00%
20	COMMON COST	10.00%	10.00%	10.00%	10.00%
21	OTHER	0.00%	0.00%	0.00%	0.00%
22	WTD COST OF CAPITAL	7.65%	7.65%	7.65%	7.65%
23	AFTER TAX COST / CAP	6.60%	6.60%	6.60%	6.60%
24					
25	Tax Data				
26					
27	TAX RATE	39.61%	39.61%	39.61%	39.61%
28	ITC RATE	0.00%	0.00%	0.00%	0.00%
29	REVENUE TAX RATE	0.00%	0.00%	0.00%	0.00%
30	PROPERTY TAX RATE	1.59%	1.59%	1.59%	1.59%
31	PROPERTY INSURANCE	0.00%	0.00%	0.00%	0.00%
32	PROPERTY TAX BASIS	2	2	2	2
33	1 = Original Cost				
34	2 = Depreciated Bal				
35					
36	Misc. Data				
37					
38	INFLATION RATE	1.23%	1.23%	1.23%	1.23%
39	PROP TAX ESC RATE	1.73%	1.73%	1.73%	1.73%
40	RETURN BASIS	2	2	2	2
41	1 = Begin of Year				
42	2 = Avg Begin & End				
43	3 = End of Year				

Table - 8
Northern Utilities- New Hampshire
Marginal Cost Study
LEVELIZED FIXED CHARGE ANALYSIS Rev. 4.0.0
Peaker Plant
NOT USED

		-- Current Dollars -- (Engineer's FCR)			-- Constant Dollars -- (Economist's FCR)	
LINE NO.	ITEM	CURRENT LEVELIZED DOLLARS	PERCENT OF CAPITAL INVESTMENT		CONSTANT LEVELIZED DOLLARS	PERCENT OF CAPITAL INVESTMENT
1	INTEREST ON DEBT	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
2	RETURN ON PREF	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
3	RETURN ON COMMON	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
4						
5	RETURN	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
6						
7	DEPRECIATION	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
8						
9	INCOME TAX	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
10	DEFERRED TAXES	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
11						
12	INCOME TAX	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
13						
14	REVENUE TAX	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
15	PROPERTY TAX	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
16	PROPERTY INSURANCE	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
17						
18	OTHER	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
19						
20						
21	TOTAL REVENUE REQ'D	**#DIV/0!**	**#DIV/0!**		**#DIV/0!**	**#DIV/0!**

Table - 8
Northern Utilities- New Hampshire
Marginal Cost Study
LEVELIZED FIXED CHARGE ANALYSIS Rev. 4.0.0
Capacity Related Distribution

		-- Current Dollars -- (Engineer's FCR)			-- Constant Dollars -- (Economist's FCR)	
LINE NO.	ITEM	CURRENT LEVELIZED DOLLARS	PERCENT OF CAPITAL INVESTMENT		CONSTANT LEVELIZED DOLLARS	PERCENT OF CAPITAL INVESTMENT
1	INTEREST ON DEBT	$14.91	1.49%		$12.71	1.27%
2	RETURN ON PREF	$0.00	0.00%		$0.00	0.00%
3	RETURN ON COMMON	$28.18	2.82%		$24.02	2.40%
4						
5	RETURN	$43.08	4.31%		$36.73	3.67%
6						
7	DEPRECIATION	$28.10	2.81%		$23.95	2.40%
8						
9	INCOME TAX	$13.65	1.37%		$11.64	1.16%
10	DEFERRED TAXES	$4.83	0.48%		$4.12	0.41%
11						
12	INCOME TAX	$18.48	1.85%		$15.75	1.58%
13						
14	REVENUE TAX	$0.00	0.00%		$0.00	0.00%
15	PROPERTY TAX	$11.98	1.20%		$10.21	1.02%
16	PROPERTY INSURANCE	$0.00	0.00%		$0.00	0.00%
17						
18	OTHER	$11.98	1.20%		$10.21	1.02%
19						
20						
21	TOTAL REVENUE REQ'D	**$101.64**	**10.16%**		**$86.64**	**8.66%**

Table - 8
Northern Utilities- New Hampshire
Marginal Cost Study
LEVELIZED FIXED CHARGE ANALYSIS Rev. 4.0.0
Services Investment

LINE NO.	ITEM	-- Current Dollars -- (Engineer's FCR) CURRENT LEVELIZED DOLLARS	PERCENT OF CAPITAL INVESTMENT	-- Constant Dollars -- (Economist's FCR) CONSTANT LEVELIZED DOLLARS	PERCENT OF CAPITAL INVESTMENT
1	INTEREST ON DEBT	$12.70	1.27%	$10.80	1.08%
2	RETURN ON PREF	$0.00	0.00%	$0.00	0.00%
3	RETURN ON COMMON	$24.00	2.40%	$20.42	2.04%
4					
5	RETURN	$36.70	3.67%	$31.23	3.12%
6					
7	DEPRECIATION	$38.44	3.84%	$32.71	3.27%
8					
9	INCOME TAX	$14.38	1.44%	$12.23	1.22%
10	DEFERRED TAXES	$1.37	0.14%	$1.16	0.12%
11					
12	INCOME TAX	$15.74	1.57%	$13.40	1.34%
13					
14	REVENUE TAX	$0.00	0.00%	$0.00	0.00%
15	PROPERTY TAX	$9.90	0.99%	$8.42	0.84%
16	PROPERTY INSURANCE	$0.00	0.00%	$0.00	0.00%
17					
18	OTHER	$9.90	0.99%	$8.42	0.84%
19					
20					
21	TOTAL REVENUE REQ'D	**$100.79**	**10.08%**	**$85.76**	**8.58%**
22					

Table - 8
Northern Utilities- New Hampshire
Marginal Cost Study
LEVELIZED FIXED CHARGE ANALYSIS Rev. 4.0.0
Metering Equipment

		-- Current Dollars -- (Engineer's FCR)			-- Constant Dollars -- (Economist's FCR)	
LINE NO.	ITEM	CURRENT LEVELIZED DOLLARS	PERCENT OF CAPITAL INVESTMENT		CONSTANT LEVELIZED DOLLARS	PERCENT OF CAPITAL INVESTMENT
1	INTEREST ON DEBT	$15.18	1.52%		$13.29	1.33%
2	RETURN ON PREF	$0.00	0.00%		$0.00	0.00%
3	RETURN ON COMMON	$28.69	2.87%		$25.13	2.51%
4						
5	RETURN	$43.87	4.39%		$38.42	3.84%
6						
7	DEPRECIATION	$33.69	3.37%		$29.51	2.95%
8						
9	INCOME TAX	$15.05	1.50%		$13.18	1.32%
10	DEFERRED TAXES	$3.77	0.38%		$3.30	0.33%
11						
12	INCOME TAX	$18.82	1.88%		$16.48	1.65%
13						
14	REVENUE TAX	$0.00	0.00%		$0.00	0.00%
15	PROPERTY TAX	$18.54	1.85%		$16.24	1.62%
16	PROPERTY INSURANCE	$0.00	0.00%		$0.00	0.00%
17						
18	OTHER	$18.54	1.85%		$16.24	1.62%
19						
20						
21	TOTAL REVENUE REQ'D	**$114.92**	**11.49%**		**$100.66**	**10.07%**

Table - 8
Northern Utilities- New Hampshire
Development of Revenue Requirements Stream

Peaker Plant
NOT USED

Year No.	Rate Base	Interest On Debt	Return On Preferred	Return On Common	Tax Deprec'N	Book Deprec'N	Deferred Tax	Taxable Income	Inc Tax Payable	Revenue Tax	Property Tax	Property Insurance	ANNUAL Reveue Reqm'Ts	% of Original Investm'T	Present Worth Of Rev Req'Mt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	1,000.00														
1	992.57	26.25	0.00	49.63	37.50	0.00	14.85	44.68	17.70	0.00	0.00	0.00	108.43	10.84%	101.72
2	970.85	25.68	0.00	48.54	72.19	0.00	28.59	8.19	3.25	0.00	0.00	0.00	106.06	10.61%	93.34
3	943.33	24.95	0.00	47.17	66.77	0.00	26.45	11.33	4.49	0.00	0.00	0.00	103.05	10.31%	85.08
4	917.87	24.28	0.00	45.89	61.77	0.00	24.47	14.23	5.64	0.00	0.00	0.00	100.27	10.03%	77.66
5	894.32	23.65	0.00	44.72	57.13	0.00	22.63	16.91	6.70	0.00	0.00	0.00	97.70	9.77%	70.98
6	872.54	23.08	0.00	43.63	52.85	0.00	20.93	19.39	7.68	0.00	0.00	0.00	95.32	9.53%	64.97
7	852.39	22.55	0.00	42.62	48.88	0.00	19.36	21.69	8.59	0.00	0.00	0.00	93.12	9.31%	59.54
8	833.76	22.05	0.00	41.69	45.22	0.00	17.91	23.81	9.43	0.00	0.00	0.00	91.08	9.11%	54.64
9	815.96	21.58	0.00	40.80	44.62	0.00	17.67	22.94	9.09	0.00	0.00	0.00	89.14	8.91%	50.16
10	798.29	21.11	0.00	39.91	44.62	0.00	17.67	21.48	8.51	0.00	0.00	0.00	87.21	8.72%	46.04
11	780.62	20.65	0.00	39.03	44.62	0.00	17.67	20.02	7.93	0.00	0.00	0.00	85.28	8.53%	42.23
12	762.95	20.18	0.00	38.15	44.62	0.00	17.67	18.55	7.35	0.00	0.00	0.00	83.35	8.33%	38.72
13	745.28	19.71	0.00	37.26	44.62	0.00	17.67	17.09	6.77	0.00	0.00	0.00	81.42	8.14%	35.48
14	727.60	19.25	0.00	36.38	44.62	0.00	17.67	15.63	6.19	0.00	0.00	0.00	79.49	7.95%	32.50
15	709.93	18.78	0.00	35.50	44.62	0.00	17.67	14.16	5.61	0.00	0.00	0.00	77.56	7.76%	29.75
16	692.26	18.31	0.00	34.61	44.62	0.00	17.67	12.70	5.03	0.00	0.00	0.00	75.63	7.56%	27.21
17	674.59	17.84	0.00	33.73	44.62	0.00	17.67	11.24	4.45	0.00	0.00	0.00	73.70	7.37%	24.87
18	656.92	17.38	0.00	32.85	44.62	0.00	17.67	9.77	3.87	0.00	0.00	0.00	71.76	7.18%	22.72
19	639.24	16.91	0.00	31.96	44.62	0.00	17.67	8.31	3.29	0.00	0.00	0.00	69.83	6.98%	20.74
20	621.57	16.44	0.00	31.08	44.62	0.00	17.67	6.85	2.71	0.00	0.00	0.00	67.90	6.79%	18.92
21	608.32	16.09	0.00	30.42	22.31	0.00	8.84	28.06	11.11	0.00	0.00	0.00	66.46	6.65%	17.37
22	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	16.18
23	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	15.18
24	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	14.24
25	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	13.36
26	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	12.53
27	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	11.75
28	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	11.03
29	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	10.34
30	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	9.70
31	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	9.10
32	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	8.54
33	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	8.01
34	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	7.52
35	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	7.05
36	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	6.61
37	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	6.21
38	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	5.82
39	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	5.46
40	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	5.12
41	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	4.81
42	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	4.51
43	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	4.23
44	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	3.97
45	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	3.72
46	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	3.49
47	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	3.28
48	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	3.07
49	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	2.88
50	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	2.70
51	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	2.54
52	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	2.38
53	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	2.23
54	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	2.09
55	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.96
56	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.84
57	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.73
58	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.62
59	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.52
60	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.43
61	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.34
62	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.26
63	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.18
64	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.11
65	603.90	15.97	0.00	30.20	0.00	0.00	0.00	50.00	19.81	0.00	0.00	0.00	65.97	6.60%	1.04
TOTAL		$1,139.54	$0.00	$2,154.14	$1,000.00	$0.00	$396.10	$2,567.05	$1,016.81	$0.00	$0.00	$0.00	$4,706.59		1,260
PRESENT WORTH		$305.15	$0.00	$576.84	$560.61	$0.00	$222.06	$394.58	$156.30	$0.00	$0.00	$0.00	$1,260.35	126.03%	
LEVELIZED PAYMENT		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Table - 8
Northern Utilities- New Hampshire
Development of Revenue Requirements Stream

Capacity Related Distribution

Year No.	Rate Base	Interest On Debt	Return On Preferred	Return On Common	Tax Deprec'N	Book Deprec'N	Deferred Tax	Taxable Income	Inc Tax Payable	Revenue Tax	Property Tax	Property Insurance	ANNUAL Reveue Reqm'Ts	% of Original Investm'T	Present Worth Of Rev Req'Mt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	1,000.00														
1	984.09	26.03	0.00	49.20	37.50	28.10	3.72	72.08	28.55	0.00	15.85	0.00	151.46	15.15%	142.08
2	945.40	25.01	0.00	47.27	72.19	28.10	17.46	34.19	13.54	0.00	15.67	0.00	147.05	14.71%	129.41
3	900.91	23.83	0.00	45.05	66.77	28.10	15.32	35.92	14.23	0.00	15.48	0.00	142.00	14.20%	117.23
4	858.48	22.71	0.00	42.92	61.77	28.10	13.34	37.41	14.82	0.00	15.28	0.00	137.16	13.72%	106.23
5	817.96	21.64	0.00	40.90	57.13	28.10	11.50	38.69	15.32	0.00	15.07	0.00	132.53	13.25%	96.29
6	779.21	20.61	0.00	38.96	52.85	28.10	9.80	39.77	15.75	0.00	14.84	0.00	128.07	12.81%	87.29
7	742.09	19.63	0.00	37.10	48.88	28.10	8.23	40.66	16.10	0.00	14.61	0.00	123.78	12.38%	79.14
8	706.49	18.69	0.00	35.32	45.22	28.10	6.78	41.37	16.39	0.00	14.36	0.00	119.64	11.96%	71.76
9	671.73	17.77	0.00	33.59	44.62	28.10	6.54	39.10	15.49	0.00	14.09	0.00	115.58	11.56%	65.04
10	637.09	16.85	0.00	31.85	44.62	28.10	6.54	36.23	14.35	0.00	13.82	0.00	111.52	11.15%	58.87
11	602.45	15.93	0.00	30.12	44.62	28.10	6.54	33.36	13.22	0.00	13.53	0.00	107.44	10.74%	53.21
12	567.80	15.02	0.00	28.39	44.62	28.10	6.54	30.50	12.08	0.00	13.22	0.00	103.35	10.34%	48.01
13	533.16	14.10	0.00	26.66	44.62	28.10	6.54	27.63	10.94	0.00	12.91	0.00	99.25	9.93%	43.25
14	498.52	13.19	0.00	24.93	44.62	28.10	6.54	24.76	9.81	0.00	12.57	0.00	95.13	9.51%	38.89
15	463.88	12.27	0.00	23.19	44.62	28.10	6.54	21.89	8.67	0.00	12.22	0.00	91.00	9.10%	34.90
16	429.24	11.35	0.00	21.46	44.62	28.10	6.54	19.02	7.53	0.00	11.86	0.00	86.85	8.69%	31.25
17	394.60	10.44	0.00	19.73	44.62	28.10	6.54	16.15	6.40	0.00	11.48	0.00	82.69	8.27%	27.91
18	359.96	9.52	0.00	18.00	44.62	28.10	6.54	13.29	5.26	0.00	11.08	0.00	78.50	7.85%	24.86
19	325.32	8.60	0.00	16.27	44.62	28.10	6.54	10.42	4.13	0.00	10.67	0.00	74.31	7.43%	22.07
20	290.68	7.69	0.00	14.53	44.62	28.10	6.54	7.55	2.99	0.00	10.23	0.00	70.09	7.01%	19.53
21	260.45	6.89	0.00	13.02	22.31	28.10	(2.29)	27.36	10.84	0.00	9.78	0.00	66.34	6.63%	17.34
22	239.07	6.32	0.00	11.95	0.00	28.10	(11.13)	47.89	18.97	0.00	9.31	0.00	63.53	6.35%	15.58
23	222.10	5.87	0.00	11.10	0.00	28.10	(11.13)	46.49	18.41	0.00	8.83	0.00	61.19	6.12%	14.08
24	205.13	5.43	0.00	10.26	0.00	28.10	(11.13)	45.08	17.86	0.00	8.32	0.00	58.83	5.88%	12.70
25	188.16	4.98	0.00	9.41	0.00	28.10	(11.13)	43.68	17.30	0.00	7.79	0.00	56.44	5.64%	11.43
26	171.19	4.53	0.00	8.56	0.00	28.10	(11.13)	42.27	16.74	0.00	7.24	0.00	54.04	5.40%	10.26
27	154.22	4.08	0.00	7.71	0.00	28.10	(11.13)	40.87	16.19	0.00	6.67	0.00	51.62	5.16%	9.20
28	137.25	3.63	0.00	6.86	0.00	28.10	(11.13)	39.46	15.63	0.00	6.08	0.00	49.17	4.92%	8.22
29	120.28	3.18	0.00	6.01	0.00	28.10	(11.13)	38.06	15.07	0.00	5.46	0.00	46.70	4.67%	7.32
30	103.31	2.73	0.00	5.17	0.00	28.10	(11.13)	36.65	14.52	0.00	4.83	0.00	44.21	4.42%	6.50
31	86.34	2.28	0.00	4.32	0.00	28.10	(11.13)	35.25	13.96	0.00	4.16	0.00	41.70	4.17%	5.75
32	69.37	1.83	0.00	3.47	0.00	28.10	(11.13)	33.84	13.41	0.00	3.48	0.00	39.16	3.92%	5.07
33	52.41	1.39	0.00	2.62	0.00	28.10	(11.13)	32.44	12.85	0.00	2.77	0.00	36.59	3.66%	4.44
34	35.44	0.94	0.00	1.77	0.00	28.10	(11.13)	31.03	12.29	0.00	2.03	0.00	34.00	3.40%	3.87
35	18.47	0.49	0.00	0.92	0.00	28.10	(11.13)	29.63	11.74	0.00	1.27	0.00	31.38	3.14%	3.35
36	1.50	0.04	0.00	0.07	0.00	28.10	(11.13)	28.22	11.18	0.00	0.48	0.00	28.74	2.87%	2.88
37	(15.47)	(0.41)	0.00	(0.77)	0.00	28.10	(11.13)	26.82	10.62	0.00	0.00	0.00	26.41	2.64%	2.48
38	(32.44)	(0.86)	0.00	(1.62)	0.00	28.10	(11.13)	25.41	10.07	0.00	0.00	0.00	24.56	2.46%	2.17
39	(49.41)	(1.31)	0.00	(2.47)	0.00	28.10	(11.13)	24.01	9.51	0.00	0.00	0.00	22.70	2.27%	1.88
40	(66.38)	(1.76)	0.00	(3.32)	0.00	28.10	(11.13)	22.60	8.95	0.00	0.00	0.00	20.85	2.08%	1.62
41	(83.35)	(2.20)	0.00	(4.17)	0.00	28.10	(11.13)	21.20	8.40	0.00	0.00	0.00	18.99	1.90%	1.38
42	(100.32)	(2.65)	0.00	(5.02)	0.00	28.10	(11.13)	19.79	7.84	0.00	0.00	0.00	17.14	1.71%	1.17
43	(117.28)	(3.10)	0.00	(5.86)	0.00	28.10	(11.13)	18.39	7.28	0.00	0.00	0.00	15.29	1.53%	0.98
44	(134.25)	(3.55)	0.00	(6.71)	0.00	28.10	(11.13)	16.98	6.73	0.00	0.00	0.00	13.43	1.34%	0.81
45	46.81	1.24	0.00	2.34	236.36	0.00	93.62	(232.49)	(92.09)	0.00	0.00	0.00	5.11	0.51%	0.29
46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
TOTAL		$370.87	$0.00	$701.08	$1,236.36	$1,236.36	($0.00)	$1,160.92	$459.84	$0.00	$357.34	$0.00	$3,125.50		1,448
PRESENT WORTH		$212.35	$0.00	$401.42	$573.95	$400.30	$68.78	$491.07	$194.51	$0.00	$170.65	$0.00	$1,448.02	144.80%	
LEVELIZED PAYMENT		$14.91	$0.00	$28.18	$40.29	$28.10	$4.83	$34.47	$13.65	$0.00	$11.98	$0.00	$101.64	10.16%	

Table - 8
Northern Utilities- New Hampshire
Development of Revenue Requirements Stream

Services Investment

Year No.	Rate Base	Interest On Debt	Return On Preferred	Return On Common	Tax Deprec'N	Book Deprec'N	Deferred Tax	Taxable Income	Inc Tax Payable	Revenue Tax	Property Tax	Property Insurance	ANNUAL Reveue Reqm'Ts	% of Original Investm'T	Present Worth Of Rev Req'Mt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	1,000.00														
1	980.96	25.95	0.00	49.05	37.50	38.44	(0.37)	82.16	32.54	0.00	15.85	0.00	161.46	16.15%	151.47
2	936.02	24.76	0.00	46.80	72.19	38.44	13.37	43.76	17.33	0.00	15.50	0.00	156.20	15.62%	137.47
3	885.29	23.42	0.00	44.26	66.77	38.44	11.22	44.97	17.81	0.00	15.14	0.00	150.30	15.03%	124.08
4	836.61	22.13	0.00	41.83	61.77	38.44	9.24	45.95	18.20	0.00	14.76	0.00	144.60	14.46%	111.99
5	789.85	20.89	0.00	39.49	57.13	38.44	7.40	46.71	18.50	0.00	14.37	0.00	139.10	13.91%	101.06
6	744.85	19.70	0.00	37.24	52.85	38.44	5.71	47.27	18.72	0.00	13.95	0.00	133.77	13.38%	91.17
7	701.49	18.55	0.00	35.07	48.88	38.44	4.14	47.64	18.87	0.00	13.52	0.00	128.59	12.86%	82.22
8	659.63	17.45	0.00	32.98	45.22	38.44	2.68	47.84	18.95	0.00	13.06	0.00	123.57	12.36%	74.12
9	618.62	16.36	0.00	30.93	44.62	38.44	2.44	45.05	17.84	0.00	12.59	0.00	118.62	11.86%	66.75
10	577.74	15.28	0.00	28.89	44.62	38.44	2.44	41.66	16.50	0.00	12.10	0.00	113.66	11.37%	60.00
11	536.85	14.20	0.00	26.84	44.62	38.44	2.44	38.28	15.16	0.00	11.58	0.00	108.67	10.87%	53.82
12	495.96	13.12	0.00	24.80	44.62	38.44	2.44	34.89	13.82	0.00	11.05	0.00	103.67	10.37%	48.16
13	455.07	12.04	0.00	22.75	44.62	38.44	2.44	31.51	12.48	0.00	10.49	0.00	98.65	9.86%	42.99
14	414.18	10.96	0.00	20.71	44.62	38.44	2.44	28.12	11.14	0.00	9.91	0.00	93.60	9.36%	38.27
15	373.29	9.87	0.00	18.66	44.62	38.44	2.44	24.74	9.80	0.00	9.31	0.00	88.53	8.85%	33.95
16	332.40	8.79	0.00	16.62	44.62	38.44	2.44	21.35	8.46	0.00	8.68	0.00	83.44	8.34%	30.02
17	291.51	7.71	0.00	14.58	44.62	38.44	2.44	17.97	7.12	0.00	8.03	0.00	78.32	7.83%	26.43
18	250.63	6.63	0.00	12.53	44.62	38.44	2.44	14.58	5.78	0.00	7.35	0.00	73.17	7.32%	23.17
19	209.74	5.55	0.00	10.49	44.62	38.44	2.44	11.19	4.43	0.00	6.65	0.00	68.00	6.80%	20.20
20	168.85	4.47	0.00	8.44	44.62	38.44	2.44	7.81	3.09	0.00	5.92	0.00	62.81	6.28%	17.50
21	132.38	3.50	0.00	6.62	22.31	38.44	(6.39)	27.10	10.73	0.00	5.16	0.00	58.07	5.81%	15.18
22	104.74	2.77	0.00	5.24	0.00	38.44	(15.23)	47.12	18.66	0.00	4.38	0.00	54.27	5.43%	13.31
23	81.53	2.16	0.00	4.08	0.00	38.44	(15.23)	45.19	17.90	0.00	3.56	0.00	50.92	5.09%	11.71
24	58.31	1.54	0.00	2.92	0.00	38.44	(15.23)	43.27	17.14	0.00	2.72	0.00	47.54	4.75%	10.26
25	35.09	0.93	0.00	1.75	0.00	38.44	(15.23)	41.35	16.38	0.00	1.85	0.00	44.13	4.41%	8.93
26	11.88	0.31	0.00	0.59	0.00	38.44	(15.23)	39.43	15.62	0.00	0.95	0.00	40.69	4.07%	7.73
27	(11.34)	(0.30)	0.00	(0.57)	0.00	38.44	(15.23)	37.51	14.86	0.00	0.01	0.00	37.22	3.72%	6.63
28	(34.56)	(0.91)	0.00	(1.73)	0.00	38.44	(15.23)	35.58	14.09	0.00	0.00	0.00	34.67	3.47%	5.79
29	(57.77)	(1.53)	0.00	(2.89)	0.00	38.44	(15.23)	33.66	13.33	0.00	0.00	0.00	32.13	3.21%	5.04
30	(80.99)	(2.14)	0.00	(4.05)	0.00	38.44	(15.23)	31.74	12.57	0.00	0.00	0.00	29.60	2.96%	4.35
31	(104.21)	(2.76)	0.00	(5.21)	0.00	38.44	(15.23)	29.82	11.81	0.00	0.00	0.00	27.06	2.71%	3.73
32	(127.42)	(3.37)	0.00	(6.37)	0.00	38.44	(15.23)	27.89	11.05	0.00	0.00	0.00	24.52	2.45%	3.17
33	(150.64)	(3.98)	0.00	(7.53)	0.00	38.44	(15.23)	25.97	10.29	0.00	0.00	0.00	21.99	2.20%	2.67
34	(173.86)	(4.60)	0.00	(8.69)	0.00	38.44	(15.23)	24.05	9.53	0.00	0.00	0.00	19.45	1.95%	2.22
35	(197.07)	(5.21)	0.00	(9.85)	0.00	38.44	(15.23)	22.13	8.76	0.00	0.00	0.00	16.92	1.69%	1.81
36	(220.29)	(5.83)	0.00	(11.01)	0.00	38.44	(15.23)	20.21	8.00	0.00	0.00	0.00	14.38	1.44%	1.44
37	(243.51)	(6.44)	0.00	(12.18)	0.00	38.44	(15.23)	18.28	7.24	0.00	0.00	0.00	11.84	1.18%	1.11
38	(266.72)	(7.05)	0.00	(13.34)	0.00	38.44	(15.23)	16.36	6.48	0.00	0.00	0.00	9.31	0.93%	0.82
39	(289.94)	(7.67)	0.00	(14.50)	0.00	38.44	(15.23)	14.44	5.72	0.00	0.00	0.00	6.77	0.68%	0.56
40	(313.16)	(8.28)	0.00	(15.66)	0.00	38.44	(15.23)	12.52	4.96	0.00	0.00	0.00	4.23	0.42%	0.33
41	(336.37)	(8.90)	0.00	(16.82)	0.00	38.44	(15.23)	10.59	4.20	0.00	0.00	0.00	1.70	0.17%	0.12
42	(359.59)	(9.51)	0.00	(17.98)	0.00	38.44	(15.23)	8.67	3.44	0.00	0.00	0.00	(0.84)	-0.08%	(0.06)
43	(382.81)	(10.13)	0.00	(19.14)	0.00	38.44	(15.23)	6.75	2.67	0.00	0.00	0.00	(3.38)	-0.34%	(0.22)
44	(406.02)	(10.74)	0.00	(20.30)	0.00	38.44	(15.23)	4.83	1.91	0.00	0.00	0.00	(5.91)	-0.59%	(0.36)
45	(429.24)	(11.35)	0.00	(21.46)	0.00	38.44	(15.23)	2.91	1.15	0.00	0.00	0.00	(8.45)	-0.84%	(0.48)
46	144.58	3.82	0.00	7.23	730.00	0.00	289.15	(718.03)	(284.41)	0.00	0.00	0.00	15.79	1.58%	0.84
47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
TOTAL		$202.15	$0.00	$382.13	$1,730.00	$1,730.00	($0.00)	$632.77	$250.64	$0.00	$248.43	$0.00	$2,813.34		1,442
PRESENT WORTH		$181.61	$0.00	$343.31	$599.25	$549.85	$19.57	$519.09	$205.61	$0.00	$141.57	$0.00	$1,441.52	144.15%	
LEVELIZED PAYMENT		$12.70	$0.00	$24.00	$41.90	$38.44	$1.37	$36.29	$14.38	$0.00	$9.90	$0.00	$100.79	10.08%	

Table - 8
Northern Utilities- New Hampshire
Development of Revenue Requirements Stream

Metering Equipment

Year No.	Rate Base	Interest On Debt	Return On Preferred	Return On Common	Tax Deprec'N	Book Deprec'N	Deferred Tax	Taxable Income	Inc Tax Payable	Revenue Tax	Property Tax	Property Insurance	ANNUAL Reveue Reqm'Ts	% of Original Investm'T	Present Worth Of Rev Req'Mt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	1,000.00														
1	982.40	25.98	0.00	49.12	37.50	33.69	1.51	77.53	30.71	0.00	15.85	0.00	156.87	15.69%	147.16
2	940.33	24.87	0.00	47.02	72.19	33.69	15.25	39.36	15.59	0.00	15.58	0.00	152.00	15.20%	133.77
3	892.46	23.61	0.00	44.62	66.77	33.69	13.10	40.81	16.17	0.00	15.85	0.00	147.04	14.70%	121.39
4	846.65	22.39	0.00	42.33	61.77	33.69	11.12	42.03	16.65	0.00	16.12	0.00	142.31	14.23%	110.22
5	802.76	21.23	0.00	40.14	57.13	33.69	9.28	43.03	17.04	0.00	16.40	0.00	137.79	13.78%	100.12
6	760.63	20.12	0.00	38.03	52.85	33.69	7.59	43.82	17.36	0.00	16.69	0.00	133.48	13.35%	90.98
7	720.13	19.05	0.00	36.01	48.88	33.69	6.02	44.43	17.60	0.00	16.98	0.00	129.34	12.93%	82.70
8	681.15	18.02	0.00	34.06	45.22	33.69	4.56	44.87	17.77	0.00	17.27	0.00	125.38	12.54%	75.20
9	643.01	17.01	0.00	32.15	44.62	33.69	4.33	42.32	16.76	0.00	17.57	0.00	121.51	12.15%	68.37
10	604.99	16.00	0.00	30.25	44.62	33.69	4.33	39.17	15.51	0.00	17.87	0.00	117.66	11.77%	62.11
11	566.97	15.00	0.00	28.35	44.62	33.69	4.33	36.02	14.27	0.00	18.18	0.00	113.81	11.38%	56.36
12	528.95	13.99	0.00	26.45	44.62	33.69	4.33	32.87	13.02	0.00	18.50	0.00	109.98	11.00%	51.09
13	490.93	12.99	0.00	24.55	44.62	33.69	4.33	29.73	11.77	0.00	18.82	0.00	106.14	10.61%	46.26
14	452.91	11.98	0.00	22.65	44.62	33.69	4.33	26.58	10.53	0.00	19.14	0.00	102.31	10.23%	41.83
15	414.89	10.97	0.00	20.74	44.62	33.69	4.33	23.43	9.28	0.00	19.47	0.00	98.49	9.85%	37.78
16	376.87	9.97	0.00	18.84	44.62	33.69	4.33	20.28	8.03	0.00	19.81	0.00	94.67	9.47%	34.06
17	338.85	8.96	0.00	16.94	44.62	33.69	4.33	17.13	6.79	0.00	20.15	0.00	90.86	9.09%	30.67
18	300.83	7.96	0.00	15.04	44.62	33.69	4.33	13.99	5.54	0.00	20.50	0.00	87.06	8.71%	27.57
19	262.81	6.95	0.00	13.14	44.62	33.69	4.33	10.84	4.29	0.00	20.86	0.00	83.26	8.33%	24.73
20	224.79	5.95	0.00	11.24	44.62	33.69	4.33	7.69	3.05	0.00	21.22	0.00	79.47	7.95%	22.14
21	191.19	5.06	0.00	9.56	22.31	33.69	(4.51)	27.22	10.78	0.00	21.58	0.00	76.16	7.62%	19.91
22	166.43	4.40	0.00	8.32	0.00	33.69	(13.35)	47.47	18.80	0.00	21.96	0.00	73.83	7.38%	18.11
23	146.08	3.86	0.00	7.30	0.00	33.69	(13.35)	45.79	18.14	0.00	22.34	0.00	71.99	7.20%	16.56
24	125.73	3.33	0.00	6.29	0.00	33.69	(13.35)	44.10	17.47	0.00	22.72	0.00	70.15	7.02%	15.14
25	105.38	2.79	0.00	5.27	0.00	33.69	(13.35)	42.42	16.80	0.00	23.12	0.00	68.32	6.83%	13.83
26	85.04	2.25	0.00	4.25	0.00	33.69	(13.35)	40.73	16.13	0.00	23.52	0.00	66.50	6.65%	12.63
27	64.69	1.71	0.00	3.23	0.00	33.69	(13.35)	39.05	15.47	0.00	23.92	0.00	64.68	6.47%	11.53
28	44.34	1.17	0.00	2.22	0.00	33.69	(13.35)	37.36	14.80	0.00	24.34	0.00	62.87	6.29%	10.51
29	23.99	0.63	0.00	1.20	0.00	33.69	(13.35)	35.68	14.13	0.00	24.76	0.00	61.07	6.11%	9.58
30	3.65	0.10	0.00	0.18	0.00	33.69	(13.35)	34.00	13.47	0.00	25.19	0.00	59.28	5.93%	8.72
31	(16.70)	(0.44)	0.00	(0.84)	0.00	33.69	(13.35)	32.31	12.80	0.00	25.62	0.00	57.49	5.75%	7.93
32	(37.05)	(0.98)	0.00	(1.85)	0.00	33.69	(13.35)	30.63	12.13	0.00	26.07	0.00	55.71	5.57%	7.21
33	15.49	0.41	0.00	0.77	78.20	0.00	30.97	(76.91)	(30.47)	0.00	0.00	0.00	1.69	0.17%	0.21
34	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
35	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
36	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
37	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
38	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
39	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
40	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
41	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
42	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
43	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
44	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
45	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
46	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
47	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
48	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
49	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
50	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
51	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
52	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
53	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
54	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
55	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
56	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
57	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
58	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
59	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
60	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
61	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
62	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
63	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
64	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
65	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00%	(0.00)
TOTAL		$337.28	$0.00	$637.58	$1,078.20	$1,078.20	($0.00)	$1,055.77	$418.19	$0.00	$647.95	$0.00	$3,119.20		1,516
PRESENT WORTH		$200.26	$0.00	$378.56	$570.11	$444.60	$49.71	$501.36	$198.59	$0.00	$244.65	$0.00	$1,516.38	151.64%	
LEVELIZED PAYMENT		$15.18	$0.00	$28.69	$43.20	$33.69	$3.77	$38.00	$15.05	$0.00	$18.54	$0.00	$114.92	11.49%	

Table - 8
Northern Utilities- New Hampshire
Marginal Cost Study
Development of Weighted Plant Book Lives and Salvage

Line No.	Description	2012 Plant Balance	Average Service Life	Net Salvage Value
	(1)	(2)	(3) {1}	(4) {1}
1	**DISTRIBUTION INVESTMENT (excluding Customer Equip)**			
2				
3				
4	375-Distribution Structures	2,846,744	70.0	-5%
5	376-Mains	74,654,043	43.7	-25%
6	378-Distribution M&R Station Equip.	2,092,466	30.0	-5%
7	379-Distribution M&R Take Station Equip.	19,835	30.0	5%
8	383-Dist. House Regulators	389,444	30.0	0%
9	386-Dist Water Htrs & Conv. Burners			
10				
11	Total Distribution Capacity-Related	$80,002,534	44.2	-24%
12				
13				
14				
15				
16				
17	380-Services	37,710,079	45.0	-73%
18				
19	381-Meters	3,899,160	30.0	0
20	382-Meter Installations	13,984,486	33.0	-10%
21	Total Meters	17,883,646	32.3	-8%
22				

NOTES:
1 Service lives and salvage values based on rate case settlement.

Table - 9
Northern Utilities- New Hampshire
Marginal Cost Study

Summary of Marginal Capacity Costs

Line No.	Description		----------TRANS & DIST---------- Mains Reinforce	Mains Extension	Total Dist
			(3)	(4)	(5)
	PLANT INVESTMENT				
1	Long-Run Unit Costs - $/Design Day Therms	{1}	$85.77	$139.56	$225.33
2	General Plant Loading Factor		4.44%	4.44%	
3	Unit Costs + Loading Factor	(1)+(1)*(2)	89.57	145.75	$235.32
4					
5	Fixed Charge Rate		8.66%	8.66%	
6	A & G Exp Plant-Related Loading Factor		0.28%	0.28%	
7	Total Rate	(5)+(6)	8.94%	8.94%	
8					
9	Annualized Cost	(3)*(7)	$8.01	$13.04	$21.05
10					
11	**OPERATING EXPENSES**				
12					
13	Distribution capacity costs	{2}	$0.00	$2.63	$2.63
14	A&G Exp Non-Plant Loading Factor		64.36%	64.36%	
15	Total O&M Expense	[(12)+(13)]*[1+(14)]	$0.00	$4.32	$4.32
16					
17	**WORKING CAPITAL**				
18	Materials & Supplies + Prepayments Rate	{3}	1.38%	1.38%	
19	M&S Cost	(3)*(18)	1.23	2.01	$3.24
20	Working Cash O&M Allowance {4}	[(9)+(15)]*1.26%	0.10	0.22	$0.32
21	Total Working Capital	(19)+(20)	$1.33	$2.22	$3.56
22					
23	Working Capital Rev. Req'd {5}	(21)*10.92%	$0.15	$0.24	$0.39
24					
25	System Seasonal Capacity Related Cost				
26	$/Design Day Therms	(9)+(15)+(23)	$8.16	$17.60	$25.76
27					
28	Loss Factor	{6}	0.006	0.006	0.006
29	Inflation Adjustment	{7}	2.27%	2.27%	2.27%
30					
31	**Seasonal Capacity Cost**	**(26)/[1-(28)]* [1+(29)]**	**$8.39**	**$18.11**	**$26.51**

NOTES:
1 Source: Table - 2, page 2.
2 Source: Table - 5, page 1.
3 Source: Table - 7, page 2.
4 Working cash computed on the basis of 5 days.
5 Revenue requirement for working cash computed as the after tax cost of capital, i.e. debt costs plus equity costs increased by taxes equals 10.92%.
6 Provided by NU Losses Analyis.
7 Inflation adjustment to restate marginal costs to rate year dollars. (1+.0137)^((10/31/2014-12/31/2012)/365)-1

Table - 10
Northern Utilities- New Hampshire
Marginal Cost Study

Summary of Marginal Commodity Costs

Line No.	Description	--------- Residential ---------		---------- Small C&I ----------		-------- Medium C&I --------		-------- Large C&I ----------	
		ResNonHt&LI R-6&R-11	ResHt&LI R-5&R-10	SmHiW G-40	SmLoW G-50	MdHiW G-41	MdLoW G-51	LgHiW G-42	LgLoW G-52
	PLANT INVESTMENT								
1									
2									
3									
4		**MARGINAL COMMODITY COSTS NOT COMPUTED FOR DISTRIBUTION MARGINAL COST STUDY**							
5									
6									
7									
8									
9									

Table - 11
Northern Utilities- New Hampshire
Marginal Cost Study

Summary of Marginal Customer Costs

Line No.	Description		--------- Residential --------- ResNonHt&LI R-6&R-11	ResHt&LI R-5&R-10	---------- Small C&I ---------- SmHiW G-40	SmLoW G-50	-------- Medium C&I -------- MdHiW G-41	MdLoW G-51	-------- Large C&I ---------- LgHiW G-42	LgLoW G-52
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	PLANT INVESTMENT									
1	Meters and Regulators	{1}	$453.71	$453.71	$602.82	$602.82	$2,917.56	$2,917.56	$9,764.83	$9,764.83
2	General Plant Loading Factor	{2}	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%
3	Unit Costs + Loading Factor	(1)+(2)*(1)	473.84	473.84	629.56	629.56	3,046.98	3,046.98	10,197.98	10,197.98
4	Fixed Charge Rate	{3}	10.07%	10.07%	10.07%	10.07%	10.07%	10.07%	10.07%	10.07%
5	Meters Carrying Costs	(3)*(4)	47.70	47.70	63.37	63.37	306.70	306.70	1,026.51	1,026.51
6	Services	{1}	3,573.95	3,573.95	4,292.70	4,292.70	7,930.10	7,930.10	12,394.87	12,394.87
7	General Plant Loading Factor	{2}	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%	4.44%
8	Unit Costs + Loading Factor	(6)+(6)*(7)	3,732.48	3,732.48	4,483.11	4,483.11	8,281.87	8,281.87	12,944.69	12,944.69
9	Fixed Charge Rate	{3}	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%	8.58%
10	Services Carrying Costs	(8)*(9)	320.09	320.09	384.46	384.46	710.24	710.24	1,110.11	1,110.11
11										
12	Total Plant Carrying Costs	(5)+(10)	$367.79	$367.79	$447.83	$447.83	$1,016.94	$1,016.94	$2,136.62	$2,136.62
13										
14	A & G Exp Plant-Related Loading Factor	{4}	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
15										
16	Annualized Cost	(100%+(14))*(12)	$368.81	$368.81	$449.08	$449.08	$1,019.78	$1,019.78	$2,142.59	$2,142.59
17										
18										
19	**OPERATING EXPENSES**									
20	Plant Related O&M $/Customer	{5}	$58.51	$58.51	$71.12	$71.12	$157.59	$157.59	$321.94	$321.94
21	Customer Acctg & Mktg Expenses	{6}	$39.88	$39.93	$53.53	$55.76	$104.95	$107.43	$161.76	$218.71
22	A&G Exp Non-Plant Loading Factor	{4}	64.36%	64.36%	64.36%	64.36%	64.36%	64.36%	64.36%	64.36%
23	Total O&M Expense	(20+21+[20+21]*22)	$161.72	$161.80	$204.88	$208.54	$431.53	$435.60	$795.02	$888.62
24										
25	**WORKING CAPITAL - $/Customer**									
26	Materials & Supplies + Prepayments Rate	{3}	1.38%	1.38%	1.38%	1.38%	1.38%	1.38%	1.38%	1.38%
27	M&S Cost	[(3)+(8)]*(26)	57.89	57.89	70.36	70.36	155.90	155.90	318.48	318.48
28	Working Cash O&M Allowance	{7} [(16)+(23)]*1.26%	6.66	6.66	8.21	8.26	18.22	18.27	36.88	38.05
29	Total Working Capital	(27)+(28)	$64.55	$64.55	$78.57	$78.61	$174.12	$174.17	$355.36	$356.53
30		{8}								
31	Working Capital Rev. Requirement	(29)* 10.92%	$7.05	$7.05	$8.58	$8.59	$19.02	$19.03	$38.82	$38.95
32										
33	Annual Customer Related Cost		$537.58	$537.67	$662.54	$666.22	$1,470.33	$1,474.41	$2,976.42	$3,070.16
34	$/Customer	(16)+(23)+(31)								
35	Inflation Adjustment	{9}	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%
36										
37	**Annual Customer Related Cost**	**(33)*[1+(35)]**	**$549.77**	**$549.85**	**$677.56**	**$681.31**	**$1,503.65**	**$1,507.82**	**$3,043.87**	**$3,139.73**

NOTES:
1 Meter investment from Table - 3, Page 1.
2 Source: Table - 7, page 2.
3 Source: Table - 8, page 1.
4 Source: Table - 7, page 1.
5 Source: Table - 6, page 2.
6 Source: Table - 6, page 4.
7 Working cash computed on the basis of 4.58 days net lag.
8 Revenue requirement for working cash computed as tax rate divided by 1 minus tax rate multiplied by the cost of equity all added to the cost of capital.
9 Source: Price escalation to mid-point of rate year.

Table - 12
Northern Utilities- New Hampshire
Marginal Cost Study

Summary of Marginal Cost Estimates

Line No.	Description		--------- Residential --------- ResNonHt&LI R-6&R-11	ResHt&LI R-5&R-10	---------- Small C&I ---------- SmHiW G-40	SmLoW G-50	-------- Medium C&I -------- MdHiW G-41	MdLoW G-51	-------- Large C&I --------- LgHiW G-42	LgLoW G-52	Total Company
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	**UNCOLLECTIBLE FACTOR**		2.58%	3.50%	3.00%	3.15%	2.56%	2.88%	1.00%	0.08%	
2											
3	**CUSTOMER CHARGE $'s per month**										
4	Customer Charge w/o Uncollectibles	{1}	$45.81	$45.82	$56.46	$56.78	$125.30	$125.65	$253.66	$261.64	
5	Adjustment for Uncollectibles	(1)*(4)	1.18	1.60	1.70	1.79	3.20	3.62	2.53	0.22	
6	Customer Charge Incl. Uncollectibles	(4)+(5)	$47.00	$47.42	$58.16	$58.56	$128.51	$129.27	$256.19	$261.86	
7											
8	**WINTER CHARGES**										
9	Gas Supply Demand Charge, Design Day	{3}	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
10	Delivery Demand Charge - Pressure Support	{2}	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	Delivery Demand Charge - Reinforcements	{2}	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	
12	Delivery Demand Charge - Main Extensions	{2}	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	
13	Adjustment for Uncollectibles	[(9)+(10)+(11)+(12)]*(1	$0.69	$0.93	$0.80	$0.84	$0.68	$0.76	$0.26	$0.02	
14	Winter Charges Incl. Uncollectibles	[(9)+(10)+(11)+(12)]*[1+(1	$27.19	$27.44	$27.30	$27.34	$27.19	$27.27	$26.77	$26.53	
15											
16	Supply Commodity Charge $'s per Therms	{3}	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
17	Adjustment for Uncollectibles	(1)*(16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18	Supply Commodity Charge Incl. Uncollectibles	(17)+(18)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
19											
20	**SUMMER CHARGES**										
21	Demand Charge $'s per Design Day Therm	{2}	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
22	Delivery Demand Charge		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	Adjustment for Uncollectibles	[(21)+(22)]*(1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	Summer Charges Incl. Uncollectibles		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
25											
26	Commodity Charge $'s per Therms	{3}	$0.00	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	
27	Adjustment for Uncollectibles	(1)*(26)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
28	Commodity Charge Incl. Uncollectibles	(26)+(27)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
29											
30	**CALENDAR MONTH BILLING DETERMINANTS**	**(2012)**									
31	Customers		1,541	21,155	4,633	929	560	239	25	30	29,111
32	Design Day Therms -Sales & Transp		2,901	166,028	106,118	13,892	118,843	21,515	33,626	64,580	527,503
33	Winter Therms -Sales & Transp		255,341	12,785,683	7,739,744	1,331,729	9,058,613	2,497,740	2,987,423	8,256,920	44,913,193
34	Summer Therms -Sales & Transp		111,599	2,827,627	1,270,444	852,376	2,044,208	1,666,206	1,234,175	4,436,922	14,443,557
35											
36	**REVENUES RESULTING FROM FULL MARGINAL COST PRICING**										
37	Total Customer Related	(6)*(31)*12 Mos.	$869,085	$12,038,984	$3,233,130	$652,999	$863,568	$371,137	$75,318	$92,961	18,197,183
38											
39	Winter										
40	Winter Supply Capacity Cost	(1+(1))*(9)*(32)	$0	$0	$0	$0	$0	$0	$0	$0	$0
41	Winter Delivery Pressure Support	(1+(1))*(10)*(32	0	0	0	0	0	0	0	0	0
42	Winter Delivery Reinforcements	(1+(1))*(11)*(32	24,980	1,442,485	917,543	120,289	1,023,124	185,806	285,089	542,568	4,541,884
43	Winter Delivery Main Ext.	(1+(1))*(12)*(32	53,905	3,112,710	1,979,948	259,570	2,207,779	400,946	615,187	1,170,797	9,800,842
44	Winter Supply Commodity	(1+(1))*(16)*(33	0	0	0	0	0	0	0	0	0
45	Total Winter	(40)+(41)+(42)+(43)+(44)	$78,885	$4,555,195	$2,897,492	$379,859	$3,230,903	$586,752	$900,275	$1,713,365	$14,342,726
46											
47	Summer										
48	Summer Supply Demand	(1+(1))*(21)*(32	$0	$0	$0	$0	$0	$0	$0	$0	$0
49	Delivery Demand Charge	(1+(1))*(22)*(34	0	0	0	0	0	0	0	0	0
50	Summer Supply Commodity	(1+(1))*(26)*(34	0	0	0	0	0	0	0	0	0
51	Total Summer		$0	$0	$0	$0	$0	$0	$0	$0	$0
52											
53	Customer Subtotal	(37)	869,085	12,038,984	3,233,130	652,999	863,568	371,137	75,318	92,961	$18,197,183
54	Supply Subtotal	(40)+(44)+(48)+(50)	0	0	0	0	0	0	0	0	0
55	Delivery Subtotal	(41)+(42)+(43)+(49)	78,885	4,555,195	2,897,492	379,859	3,230,903	586,752	900,275	1,713,365	14,342,726
56	**Total Marginal Annual Cost**		**$947,970**	**$16,594,179**	**$6,130,622**	**$1,032,859**	**$4,094,471**	**$957,890**	**$975,594**	**$1,806,326**	**$32,539,910**

NOTES:
1 Source: Table 11, page 1, line (37)/12
2 Source: Table - 9, page 1.
3 Source: Table - 10, page 1."These values are zeroed out sc
production capacity costs that are recovered through the
Cost of Gas Factor are excluded from delivery marginal costs.

Table - 13
Northern Utilities- New Hampshire
Marginal Cost Study

Marginal Unit Costs per Therms

Line No.	Description		--------- Residential ---------		---------- Small C&I ----------		-------- Medium C&I --------		-------- Large C&I ----------	
			ResNonHt&LI	ResHt&LI	SmHiW	SmLoW	MdHiW	MdLoW	LgHiW	LgLoW
			R-6&R-11	R-5&R-10	G-40	G-50	G-41	G-51	G-42	G-52
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	CUSTOMER CHARGE									
2	Customer Charge (w/ Uncoll) $'s per Month		$46.998	$47.425	$58.158	$58.565	$128.507	$129.271	$256.185	$261.863
3										
4										
5	WINTER CHARGES	{1}								
6	Winter Supply Capacity Cost		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
7	Winter Delivery Pressure Support		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
8	Winter Delivery Reinforcements		$0.0978	$0.1128	$0.1185	$0.0903	$0.1129	$0.0744	$0.0954	$0.0657
9	Winter Delivery Main Ext.		$0.2111	$0.2435	$0.2558	$0.1949	$0.2437	$0.1605	$0.2059	$0.1418
10	Winter Supply Commodity		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
11										
12										
13	SUMMER CHARGES	{1}								
14	Supply Demand Charge		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
15	Delivery Demand Charge		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
16	Commodity Charge $'s per Therms		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
17										
18	**TOTAL CHARGES**									
19	Supply Costs									
20	Customer		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
21	Winter, $/Therm		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
22	Summer, $/Therm		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
23	Annual Avg, $/Therm		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
24										
25	Delivery									
26	Customer	(2)	$47.00	$47.42	$58.16	$58.56	$128.51	$129.27	$256.19	$261.86
27	Winter, $/Therm	(7)+(8)+(9)	$0.3089	$0.3563	$0.3744	$0.2852	$0.3567	$0.2349	$0.3014	$0.2075
28	Summer, $/Therm	(15)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
29	Annual Avg, $/Therm		$0.2150	$0.2918	$0.3216	$0.1739	$0.2910	$0.1409	$0.2133	$0.1350
30										
31	TEST YEAR CALENDAR MONTH BILLING DETERMINANTS - SALES and TRANSPORTATION LOADS (All Firm Loads)									
32	Customers		1,541	21,155	4,633	929	560	239	25	30
33	Design Day Therms		2,901	166,028	106,118	13,892	118,843	21,515	33,626	64,580
34	Winter Therms		255,341	12,785,683	7,739,744	1,331,729	9,058,613	2,497,740	2,987,423	8,256,920
35	Summer Therms		111,599	2,827,627	1,270,444	852,376	2,044,208	1,666,206	1,234,175	4,436,922
36	Total Annual Therms		366,940	15,613,309	9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841

NOTES:
1 Source: Table - 12 revenues divided by billing month normalized determinants.

Table - 14
Northern Utilities- New Hampshire
Marginal Cost Study

Derivation of Marginal Prices Equi-Porportionately Constrained by Embedded Costs

Line No.	Description		--------- Residential ---------		---------- Small C&I ----------		-------- Medium C&I --------		-------- Large C&I ----------		
			ResNonHt&LI R-6&R-11	ResHt&LI R-5&R-10	SmHiW G-40	SmLoW G-50	MdHiW G-41	MdLoW G-51	LgHiW G-42	LgLoW G-52	Total Company
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Estimated Delivery Revenue Reqm'ts	{1}									$26,009,836
2	Total Marginal Annual Revenue Requirements	{2}	947,970	16,594,179	6,130,622	1,032,859	4,094,471	957,890	975,594	1,806,326	32,539,910
3	Difference	(1) - (2)									(6,530,074)
4	% Difference	(3)/(2)									-20.07%
5	Equi-proportional Adjustment	(2) x (4)	(190,237)	(3,330,102)	(1,230,287)	(207,273)	(821,674)	(192,228)	(195,781)	(362,492)	(6,530,074)
6	Marginal Cost Constained to Allowed Revenues	(2) + (5)	757,732	13,264,077	4,900,335	825,586	3,272,797	765,661	779,813	1,443,835	26,009,836
7											
8	Marginal Unit Prices	Unit Costs from									
9	Customer	Table 14 X	$37.57	$37.91	$46.49	$46.81	$102.72	$103.33	$204.77	$209.31	
10		[1+ (4)]									
11	WINTER CHARGES										
12	Winter Supply Capacity Cost		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
13	Winter Delivery Pressure Support		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
14	Winter Delivery Reinforcements		$0.0782	$0.0902	$0.0948	$0.0722	$0.0903	$0.0595	$0.0763	$0.0525	
15	Winter Delivery Main Ext.		$0.1687	$0.1946	$0.2045	$0.1558	$0.1948	$0.1283	$0.1646	$0.1133	
16	Winter Supply Commodity		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
17			$0.2469	$0.2848	$0.2992	$0.2280	$0.2851	$0.1878	$0.2409	$0.1659	
18											
19	SUMMER CHARGES										
20	Supply Demand Charge		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
21	Delivery Demand Charge		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
22	Commodity Charge $'s per Therms		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
23			$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
24	TOTAL CHARGES										
25	Supply Costs										
26	Customer		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
27	Winter, $/Therm		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
28	Summer, $/Therm		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
29	Annual Avg, $/Therm		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
30											
31											
32	Delivery										
33	Customer Charges		$37.57	$37.91	$46.49	$46.81	$102.72	$103.33	$204.77	$209.31	
34	Winter, $/Therm		$0.2469	$0.2848	$0.2992	$0.2280	$0.2851	$0.1878	$0.2409	$0.1659	
35	Summer, $/Therm		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	
36	Annual Avg, $/Therm		$0.1718	$0.2332	$0.2570	$0.1390	$0.2326	$0.1126	$0.1705	$0.1079	
37	or										
38	Facilities Charge, $/Month	(6) / Annual bills	$ 40.98	$ 52.25	$ 88.15	$ 74.04	$ 487.02	$ 266.69	$ 2,652.42	$ 4,067.14	

THE STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION

DG 13-086

NORTHERN UTILITIES, INC.

GAS MARGINAL COS @ 12/31/12

WORKPAPERS FOR SCHEDULE PMN-2G-2

INDEX TO
GAS MARGINAL COS STUDY @ 12/31/12 WORKPAPERS

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Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Cost of Capital

INCREMENTAL COST OF CAPITAL		K	Wt	
Debt		5.29%	50.00%	Confirmed by conversation with Ben Coons and David Chong on 2/20/2013
Preferred		0.00%	0.00%	
Common		10.00%	50.00%	Target Capital Structure confirmed by conversation with Ben Coons and David Chong on 2/20/2013
Other		0.00%	0.00%	
Tax Rate		39.61%		Schedule RevReq-1-1
ITC RATE		0.00%		
REVENUE TAX RATE		0.00%		
Property Tax Rate-Average		1.585%		Schedule RevReq-3-23
Property Tax Rate-Mains		0.00%		
Property Tax Rate-Services		0.00%		
Property Tax Rate-Meters		0.00%		
Gross Receipts Tax Rate		0.00%		
Inflation Rate	{1}	1.23%		
Property Tax Escalation Rate	{2}	1.73%		

Notes
1. Forecasted 2012 Inflation Rate is 1.73% and adjusted for technical Progress, .5%, to arrive at 1.23%
2. Property Tax Escalation Rate is equal to the inflation rate.
3. Forecasted Inflation rate provided by the EIA Annual Energy Outlook 2013 Early Release.

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Handy-Whitman

			End of Test Yr.	End of Rate Yr.							
Test Year to Rate Year Escalator		2.27%	31-Dec-12	31-Oct-14							
Handy Whitman Indices - Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Steel Mains - Jan 1		280	285	295	300	312	333	345	340	355	363
Steel Mains - Jul 1		283	290	301	309	312	335	349	351	360	366
Annual Average		282.8	290.0	299.3	307.5	317.3	337.0	345.8	349.3	359.5	366.3
Plastic Mains - Jan 1		277	283	294	296	307	313	319	325	333	341
Plastic Mains - Jul 1		280	289	299	302	310	315	322	330	337	344
Annual Average	261	280.0	288.8	297.0	301.8	310.0	315.5	322.0	329.5	337.0	343.8
L.P.G. Equip - Jan 1		242	246	252	260	270	276	284	289	297	303
L.P.G. Equip - Jul 1		244	250	258	266	274	279	288	293	300	305
Annual Average		244.0	249.5	257.0	265.5	273.5	279.5	287.3	293.0	300.0	305.0

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Handy-Whitman

Test Year to Rate Year Escalator

Handy Whitman Indices - Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Steel Mains - Jan 1	370	392	400	408	414	463	595	624	607	630	713	687	760	862
Steel Mains - Jul 1	373	396	405	411	414	482	590	635	611	729	683	713	776	856
Annual Average	377.0	396.0	404.5	411.0	426.3	505.5	599.8	625.3	614.8	700.3	691.5	718.3	793.5	858.3
Plastic Mains - Jan 1	346	354	364	369	376	389	411	433	460	480	514	502	519	536
Plastic Mains - Jul 1	351	357	367	376	379	394	421	440	465	486	516	502	519	543
Annual Average	350.5	358.0	366.8	374.3	380.8	397.0	421.5	443.3	467.5	491.5	512.0	506.3	523.3	540.4
L.P.G. Equip - Jan 1	307	315	327	342	347	365	415	430	449	471	499	518	546	607
L.P.G. Equip - Jul 1	311	324	335	347	345	393	423	433	452	487	512	519	576	610
Annual Average	311.0	322.5	334.8	345.8	350.5	391.5	422.8	436.3	456.0	486.0	510.3	525.5	576.3	608.9

	GDP-IPD Index	Cost Index
1987	64.8200	1.780
1988	67.0452	1.721
1989	69.5769	1.658
1990	72.2615	1.596
1991	74.8236	1.542
1992	76.5978	1.506
1993	78.2908	1.473
1994	79.9404	1.443
1995	81.6058	1.414
1996	83.1601	1.387
1997	84.6281	1.363
1998	85.5840	1.348
1999	86.8421	1.328
2000	88.7228	1.300
2001	90.7272	1.272
2002	92.1962	1.251
2003	94.1350	1.225
2004	96.7861	1.192
2005	100.0000	1.154
2006	103.2311	1.117
2007	106.2265	1.086
2008	108.5823	1.062
2009	109.5298	1.053
2010	110.9921	1.039
2011	113.3588	1.018
2012	115.3597	1.000

Source: HW GDP.xls

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Historical Plant Data

		1987	1988	1989	1990	1991	1992	1993	1994	1995
DISTRIBUTION PLANT BALANCES										
375	Distribution Structures		1,907,261	1,946,802	1,970,765	1,977,191	2,011,929	2,078,973	2,092,137	2,100,422
376	Mains	9,396,338	10,797,337	12,353,883	15,264,009	19,514,509	22,527,044	24,376,933	27,050,294	30,884,264
378	Distribution M&R Station Equip.	295,732	345,623	421,515	544,570	587,436	672,030	736,918	857,679	938,019
379	Distribution M&R Take Station Equip.									
380	Services	3,908,413	4,746,075	5,601,807	7,015,655	8,354,955	9,516,045	10,414,950	12,259,370	13,093,569
381	Meters	526,496	579,146	671,968	819,179	965,739	1,069,494	1,173,492	1,320,561	1,441,377
382	Meter Installations	1,408,166	1,548,984	1,797,248	2,190,979	2,582,968	2,860,471	3,138,624	3,531,975	3,855,111
383	Dist. House Regulators									
386	Dist Water Htrs & Conv. Burners	156,516	207,275	378,308	653,700	1,048,110	1,342,183	1,657,512	1,865,584	1,953,335
Total		15,691,661	20,131,701	23,171,532	28,458,858	35,030,909	39,999,196	43,577,401	48,977,600	54,266,097
GENERAL PLANT BALANCES										
391	Furniture & Equip.		174,762	169,170	199,331	203,210	205,408	283,911	371,174	528,408
393	Stores Equip.		29,892	38,096	52,721	53,282	64,002	69,182	89,982	85,614
394	Tools Shop & Garage Equip.	27,321	27,872	1	1	3,410	3,410	8,314	16,877	86,158
396	Power Equip	76,664	164,121	291,110	344,194	344,194	498,568	510,511	536,023	574,823
397	Communication Equip.	76,664	164,121	291,110	344,194	344,194	498,568	510,511	536,023	574,823
Total General Plant		180,649	560,768	789,487	940,441	948,290	1,269,956	1,382,429	1,550,079	1,849,827
Total Plant in Svc		15,872,310	20,692,470	23,961,019	29,399,299	35,979,199	41,269,152	44,959,830	50,527,679	56,115,924

MISC. PLANT
151 M&S - Fuel Inventory
154 Plant M&S
164 Fuel Inventory
165 Prepayments

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Historical Plant Data

		1996	1997	1998	1999	2000	2001	2002	2003
DISTRIBUTION PLANT BALANCES									
375	Distribution Structures	2,172,031	2,203,295	2,257,157	2,259,457	2,259,457	2,235,888	2,250,950	2,250,950
376	Mains	36,225,118	37,568,970	39,178,319	40,532,171	42,573,536	43,946,403	45,608,517	47,288,473
378	Distribution M&R Station Equip.	1,051,946	1,137,147	1,195,858	1,262,572	1,397,118	1,449,677	1,467,946	1,553,479
379	Distribution M&R Take Station Equip.								
380	Services	14,215,570	15,343,058	16,395,084	17,316,520	18,225,158	19,031,262	20,121,536	20,957,811
381	Meters	1,555,937	1,713,693	1,867,950	2,036,063	2,156,363	2,193,616	2,245,296	2,299,393
382	Meter Installations	4,161,512	4,583,446	4,996,024	5,445,660	5,767,414	6,202,545	6,771,415	7,315,947
383	Dist. House Regulators				6,776	10,520	43,097	86,332	118,546
386	Dist Water Htrs & Conv. Burners	2,139,929	3,359,028	3,377,491	3,425,650	3,520,935	3,497,800	3,538,176	3,589,462
Total		61,522,043	65,908,637	69,267,883	72,284,868	75,910,501	78,600,288	82,090,168	85,374,061
GENERAL PLANT BALANCES									
391	Furniture & Equip.	658,925	761,751	850,228	860,465	729,663	620,409	640,214	653,662
393	Stores Equip.	85,614	85,614	81,950	81,950	37,262	36,700	36,700	36,700
394	Tools Shop & Garage Equip.	173,220	236,012	289,413	374,181	482,643	489,934	489,934	489,934
396	Power Equip	592,377	639,779	667,086	652,049	712,940	567,004	571,759	2,304,352
397	Communication Equip.	592,377	639,779	667,086	652,049	712,940	567,004	571,759	592,504
Total General Plant		2,102,512	2,362,936	2,555,764	2,620,695	2,675,448	2,281,051	2,310,365	4,077,153
Total Plant in Svc		63,624,556	68,271,573	71,823,646	74,905,563	78,585,950	80,881,339	84,400,533	89,451,213
MISC. PLANT									
151	M&S - Fuel Inventory	288,023	85,178	8,673,434	10,091,867	12,627,432	18,232,384	11,557,106	0
154	Plant M&S	501,725	592,798	670,629	674,451	774,134	497,805	455,452	460,284
164	Fuel Inventory	1,441,405	1,282,194	0	0	0	0	698,945	1,114,145
165	Prepayments	1,988,580	1,798,306	2,098,238	2,359,041	2,148,760	2,100,142	14,643	493,514

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Historical Plant Data

		2004	2005	2006	2007	2008	2009	2010	2011	2012
DISTRIBUTION PLANT BALANCES										
375	Distribution Structures	2,295,667	2,295,667	2,332,194	2,332,194	2,332,194	2,334,042	2,820,320	2,811,122	2,846,744
376	Mains	49,392,846	50,531,680	54,591,098	57,186,366	59,131,775	59,604,088	65,458,022	70,372,992	74,654,043
378	Distribution M&R Station Equip.	1,611,260	1,636,689	1,744,560	1,770,112	1,770,112	1,770,570	1,787,578	1,801,208	2,092,466
379	Distribution M&R Take Station Equip.								19,835	19,835
380	Services	21,950,166	22,501,256	23,747,433	24,504,110	25,310,140	25,924,573	31,874,279	32,837,776	37,710,079
381	Meters	2,330,449	2,389,031	2,432,023	2,643,177	2,723,484	2,723,484	3,506,040	3,233,268	3,899,160
382	Meter Installations	7,771,080	8,360,751	9,196,256	9,814,274	10,622,593	10,703,831	12,313,745	12,161,236	13,984,486
383	Dist. House Regulators	158,413	185,195	185,195	185,195	185,195	185,195	222,731	325,257	389,444
386	Dist Water Htrs & Conv. Burners	3,052,832	2,868,870	2,307,938	2,362,713	2,444,161	2,447,385	2,523,018	2,461,818	2,542,099
Total		88,562,714	90,769,138	96,536,697	100,798,141	104,519,655	105,693,170	120,505,734	126,024,512	138,138,358
GENERAL PLANT BALANCES										
391	Furniture & Equip.	544,356	563,993	563,993	491,372	491,372	493,969	602,092	252,637	279,065
393	Stores Equip.	31,520	31,520	31,520	31,520	31,520	31,520	31,520	31,520	31,520
394	Tools Shop & Garage Equip.	507,424	515,138	526,161	498,760	535,529	593,963	874,077	918,120	943,860
396	Power Equip	2,330,005	2,353,603	2,433,474	2,641,876	2,719,990	3,215,949	3,470,318	75,266	75,266
397	Communication Equip.	562,730	520,165	558,165	494,554	501,747	954,971	1,143,342	3,616,832	3,884,493
Total General Plant		3,976,035	3,984,419	4,113,313	4,158,083	4,280,158	5,290,372	6,121,350	4,894,375	5,214,204
Total Plant in Svc		92,538,749	94,753,557	100,650,010	104,956,224	108,799,813	110,983,542	126,627,083	130,918,886	143,352,562
MISC. PLANT										
151	M&S - Fuel Inventory	0	0	0	0	0	0	0	-	-
154	Plant M&S	667,900	806,875	791,806	871,400	1,648,857	738,076	778,820	1,010,473	1,483,199
164	Fuel Inventory	1,276,316	1,375,937	1,495,814	1,252,795	4,216,725	927,591	814,506	831,440	647,980
165	Prepayments	620,302	563,007	386,167	320,941	528,546	542,134	633,521	931,620	1,028,905

MANUFACTURED GAS PRODUCTION OPERATION		1988	1989	1990	1991	1992	1993	1994	1995
OTHER PROD EXPENSES									
710	Operation Supervision and Engineering								
717	Production Operation Labor								
735	Production Operation Misc								
TOTAL OPERATION EXPENSE		0	0	0	0	0	0	0	0
MAINTENANCE									
740	Production Maint Gen'l Supervision								
741	Production Maint Structure & Impl								
742	Production Maint Equipment								
769	Maintenance of Other Equipment								
TOTAL MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL MANUF GAS PROD EXPENSE		0	0	0	0	0	0	0	0
PURCHASED GAS SUPPLY EXPENSES									
787	Maintenance of Pipe Lines								
798	Natural Gas Well Head Purchases								
799	Natural Gas Well Head Purchases								
800	Natural Gas Well Head Purchases								
800.1	Natural Gas Well Head Purchases, Intra. Co. Transfers								
801	Natural Gas Field Line Purchases								
803	Natural Gas Transmission Line Purchases								
804	Natural Gas City Gate Purchases								
804.1	Liquefied Natural Gas Purchases								
805	Other Gas Purchases								
TOTAL GAS SUPPLY EXP		0	0	0	0	0	0	0	0
TOTAL PRODUCTION EXPENSE		0	0	0	0	0	0	0	0
TRANSMISSION EXPENSES									
850	Operation Supervision and Eng.								
851	System Control and Load Disp.								
852	Communication System Exp.								
856	Mains Expenses								
857	Meas. and Reg. Station Exp.								
863	Maint. Of Mains								
TOTAL TRANSMISSION EXP									
DISTRIBUTION EXPENSE									
OPERATIONS EXPENSE									
870	Operation Supervision and Eng	315,561	345,643	494,181	692,068	769,219	918,626	842,217	895,520	906,289
874	Mains and Services Expenses								
875	Measuring and Reg. Station Exp.-Gen.								
876	Measuring and Reg. Station Exp. - Ind.								
877	Meas. & Reg. Station Exp.-City Gate								
878	Meter and House Regulator Exp.	169,926	174,630	235,715	315,959	272,159	304,426	258,876	351,904	319,413
879	Customer Installations Exp.	54,495	126,244	82,398	101,407	122,471	48,649	89,384	100,137	42,257
880	Other Expenses								
881	Rents								
TOTAL OPERATION EXP		539,982	646,517	812,294	1,109,434	1,163,849	1,271,701	1,190,477	1,347,561	1,267,959
MAINTENANCE									
885	Maintenance Supervision and Engineering								
886	Maint.of Structures and Improvements	135	0	5,219	20,926	4,751	5,846	4,894	7,847	9,316
887	Maintenance of Mains	328,361	315,968	416,106	359,542	288,290	332,759	293,250	297,541	239,794
889	Maint. of Meas. and Reg. Sta. Equip.-Gen.								
890	Maint. of Meas. and Reg. Sta. Equip.-Ind.								
891	Maint. of Meas. and Reg. Sta. Equip.-City Gate								
892	Maintenance of Services	88,731	115,198	104,956	94,865	80,282	143,314	132,566	79,798	85,941
893	Maintenance of Meters and House Reg.	27,046	23,524	33,430	55,287	47,928	46,256	59,822	34,871	54,110
894	Maintenance of Other Equipment								
TOTAL MAINTENANCE EXP		444,273	454,690	559,711	530,620	421,251	528,175	490,532	420,057	389,161
TOTAL DISTRIBUTION EXP		984,255	1,101,207	1,372,005	1,640,054	1,585,100	1,799,876	1,681,009	1,767,618	1,657,120

MANUFACTURED GAS PRODUCTION OPERATION		1996	1997	1998	1999	2000	2001	2002	2003
OTHER PROD EXPENSES									
710	Operation Supervision and Engineering	0	0	0	0	6,673	6,273	2,586	5,735
717	Production Operation Labor	0	0	0	0	1,458	831	1,450	438
735	Production Operation Misc	189,125	239,127	208,835	254,480	32,671	26,355	26,775	22,681
TOTAL OPERATION EXPENSE		189,125	239,127	208,835	254,480	40,802	33,460	30,812	28,854
MAINTENANCE									
740	Production Maint Gen'l Supervision	-	-	-	-	5,012	5,976	5,772	6,589
741	Production Maint Structure & Impl	-	-	-	-	1,198	434	2,929	2,774
742	Production Maint Equipment	-	-	-	-	9,278	7,060	4,474	5,217
769	Maintenance of Other Equipment	68,396	63,064	54,851	52,127	-	-	-	-
TOTAL MAINTENANCE		68,396	63,064	54,851	52,127	15,487	13,469	13,175	14,580
TOTAL MANUF GAS PROD EXPENSE		257,521	302,191	263,686	306,607	56,290	46,929	43,987	43,435
PURCHASED GAS SUPPLY EXPENSES									
787	Maintenance of Pipe Lines	-	-	-	-	(12,750)	3,407	8,354	-
798	Natural Gas Well Head Purchases	-	-	-	-	12,545,684	11,895,913	11,549,542	8,515,363
799	Natural Gas Well Head Purchases	-	-	-	-	11,106,813	15,326,793	10,798,331	30,331,747
800	Natural Gas Well Head Purchases	21,795,758	22,115,975	15,446,416	19,202,623	147,031	263,467	(781,291)	313,905
800.1	Natural Gas Well Head Purchases, Intra. Co. Transfers	-	-	-	-	(1,564,528)	(1,228,752)	1,765,120	-
801	Natural Gas Field Line Purchases	-	-	-	-	(65,832)	(53,527)	(19,239)	-
803	Natural Gas Transmission Line Purchases	-	-	-	-	-	-	-	-
804	Natural Gas City Gate Purchases	-	-	-	-	-	-	-	-
804.1	Liquefied Natural Gas Purchases	84,243	52,342	270,757	949,369	-	-	-	-
805	Other Gas Purchases	(340,711)	1,495,478	1,621,713	(2,748,795)	-	-	-	(2,267,117)
TOTAL GAS SUPPLY EXP		21,539,290	23,663,795	17,338,886	17,403,197	22,156,418	26,207,302	23,320,818	36,893,898
TOTAL PRODUCTION EXPENSE		21,796,811	23,965,986	17,602,572	17,709,804	22,212,708	26,254,231	23,364,805	36,937,333
TRANSMISSION EXPENSES									
850	Operation Supervision and Eng.	0	0	0	0	188,593	170,002	177,162	227,097
851	System Control and Load Disp.	0	0	0	0	0	2,487	184	0
852	Communication System Exp.	0	0	0	0	10,757	17,793	19,335	16,199
856	Mains Expenses	0	0	0	0	0	0	0	0
857	Meas. and Reg. Station Exp.	0	0	0	0	42,830	53,918	26,935	39,238
863	Maint. Of Mains	0	0	0	0	0	2,043	22	340
TOTAL TRANSMISSION EXP		0	0	0	0	242,180	246,244	223,639	282,874
DISTRIBUTION EXPENSE									
OPERATIONS EXPENSE									
870	Operation Supervision and Eng	870,955	648,480	754,097	678,706	-	-	-	-
874	Mains and Services Expenses	-	-	-	-	434,731	412,373	418,784	409,564
875	Measuring and Reg. Station Exp.-Gen.	-	-	-	-	-	-	-	-
876	Measuring and Reg. Station Exp. - Ind.	-	-	-	-	-	-	-	-
877	Meas. & Reg. Station Exp.-City Gate	-	-	-	-	83,805	88,895	79,121	81,127
878	Meter and House Regulator Exp.	407,945	429,494	434,752	376,374	381,417	364,462	365,756	430,472
879	Customer Installations Exp.	25,581	69,794	166,355	73,746	591,125	535,694	361,310	332,784
880	Other Expenses	-	-	-	-	(416,495)	(399,888)	(496,264)	(453,877)
881	Rents	-	-	-	-	1,747	1,928	1,046	1,852
TOTAL OPERATION EXP		1,304,481	1,147,768	1,355,204	1,128,826	1,076,331	1,003,465	729,754	801,922
MAINTENANCE									
885	Maintenance Supervision and Engineering	-	-	-	-	563	-	-	-
886	Maint.of Structures and Improvements	15,729	17,355	19,089	21,047	21,407	32,541	20,411	28,250
887	Maintenance of Mains	377,670	243,851	226,720	379,282	283,709	205,860	216,906	298,390
889	Maint. of Meas. and Reg. Sta. Equip.-Gen.	-	-	-	-	29,433	37,182	20,697	25,662
890	Maint. of Meas. and Reg. Sta. Equip.-Ind.	-	-	-	-	-	-	-	-
891	Maint. of Meas. and Reg. Sta. Equip.-City Gate	-	-	-	-	-	-	-	-
892	Maintenance of Services	94,173	79,118	60,743	107,983	118,231	137,131	103,593	79,878
893	Maintenance of Meters and House Reg.	11,535	23,539	34,628	20,487	12,875	3,719	5,460	27,656
894	Maintenance of Other Equipment	-	-	-	-	312,407	266,739	178,107	148,373
TOTAL MAINTENANCE EXP		499,107	363,863	341,180	528,799	778,625	683,171	545,175	608,210
TOTAL DISTRIBUTION EXP		1,803,588	1,511,631	1,696,384	1,657,625	1,854,956	1,686,636	1,274,929	1,410,131

MANUFACTURED GAS PRODUCTION OPERATION		2004	2005	2006	2007	2008	2009	2010	2011	2012
OTHER PROD EXPENSES										
710	Operation Supervision and Engineering	6,844	6,290	6,964	7,540	6,003	0	0	-	-
717	Production Operation Labor	539	578	568	169	83	0	0	-	-
735	Production Operation Misc	19,071	13,838	15,213	16,968	88,049	566,425	317,188	324,305	279,054
TOTAL OPERATION EXPENSE		26,454	20,706	22,745	24,677	94,135	566,425	317,188	324,305	279,054
MAINTENANCE										
740	Production Maint Gen'l Supervision	6,870	6,436	6,964	7,558	6,003	-	-	-	-
741	Production Maint Structure & Impl	1,227	234	4,917	2,337	533	5	-	-	-
742	Production Maint Equipment	13,506	7,499	9,629	8,352	7,489	-	-	-	-
769	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-
TOTAL MAINTENANCE		21,603	14,169	21,511	18,247	14,025	5	0	0	0
TOTAL MANUF GAS PROD EXPENSE		48,057	34,875	44,256	42,923	108,160	566,431	317,188	324,305	279,054
PURCHASED GAS SUPPLY EXPENSES										
787	Maintenance of Pipe Lines	-	-	-	-	-	-	-	-	-
798	Natural Gas Well Head Purchases	4,073,221	7,107,337	6,389,416	6,320,973	7,607,035	(1,996,129)	(1,382,216)	(1,852,688)	(2,760,732)
799	Natural Gas Well Head Purchases	32,605,849	42,050,207	32,184,452	29,285,082	39,983,468	(107,303)	(117,901)	(212,886)	(184,200)
800	Natural Gas Well Head Purchases	17,221	15,597	18,259	27,730	28,977	-	-	-	-
800.1	Natural Gas Well Head Purchases, Intra. Co. Transfers	-	-	-	-	-	-	-	-	-
801	Natural Gas Field Line Purchases	-	-	-	-	-	-	-	-	-
803	Natural Gas Transmission Line Purchases	-	-	-	-	-	-	-	-	-
804	Natural Gas City Gate Purchases	-	-	-	-	1,474,835	12,514,705	14,710,277	14,580,846	5,305,810
804.1	Liquefied Natural Gas Purchases	-	-	-	-	2,132,453	12,150,837	13,682,439	19,022,977	19,235,102
805	Other Gas Purchases	4,170,022	(675,384)	(8,335)	2,316,302	(2,391,952)	-	-	-	-
TOTAL GAS SUPPLY EXP		40,866,313	48,497,758	38,583,791	37,950,086	48,834,816	22,562,110	26,892,598	31,538,249	21,595,981
TOTAL PRODUCTION EXPENSE		40,914,370	48,532,633	38,628,047	37,993,010	48,942,976	23,128,541	27,209,787	31,862,553	21,875,035
TRANSMISSION EXPENSES										
850	Operation Supervision and Eng.	212,621	236,483	255,882	248,821	307,171	0	0	-	-
851	System Control and Load Disp.	0	0	0	0	0	0	0	218,878	326,524
852	Communication System Exp.	16,898	10,702	12,104	13,632	26,943	20,261	30,680	44,122	46,604
856	Mains Expenses	0	0	0	0	0	395	3	-	-
857	Meas. and Reg. Station Exp.	41,226	42,983	39,233	35,709	41,266	0	821	7	129
863	Maint. Of Mains	0	547	0	0	0	67	0	-	-
TOTAL TRANSMISSION EXP		270,745	290,716	307,219	298,161	375,380	20,724	31,504	263,007	373,256
DISTRIBUTION EXPENSE										
OPERATIONS EXPENSE										
870	Operation Supervision and Eng	-	-	-	-	155,548	64,421	30,859	34,488	24,751
874	Mains and Services Expenses	410,614	402,560	441,251	456,114	489,191	512,608	562,176	604,619	574,155
875	Measuring and Reg. Station Exp.-Gen.	-	-	-	-	3,766	160,482	152,142	157,931	145,645
876	Measuring and Reg. Station Exp. - Ind.	-	-	-	-	-	-	-	-	-
877	Meas. & Reg. Station Exp.-City Gate	75,260	78,488	67,653	74,184	58,111	-	-	2,875	-
878	Meter and House Regulator Exp.	424,806	466,131	560,865	560,268	546,903	817,734	804,803	904,425	954,525
879	Customer Installations Exp.	419,791	347,791	309,904	300,100	311,003	108,556	39,486	60,052	45,049
880	Other Expenses	(568,926)	(563,836)	(563,928)	(541,638)	(557,208)	783,922	711,532	577,292	353,543
881	Rents	1,063	2,080	2,289	2,283	2,821	-	-	-	-
TOTAL OPERATION EXP		762,608	733,214	818,035	851,311	1,010,135	2,447,724	2,300,999	2,341,682	2,097,668
MAINTENANCE										
885	Maintenance Supervision and Engineering	-	-	-	-	7,628	111,800	68,440	77,272	72,030
886	Maint.of Structures and Improvements	23,106	38,069	39,649	33,298	37,351	8,234	5,588	5,781	13,831
887	Maintenance of Mains	253,869	221,887	182,359	192,097	249,701	284,070	257,655	328,988	207,686
889	Maint. of Meas. and Reg. Sta. Equip.-Gen.	24,821	23,419	69,957	27,549	35,649	31,393	20,567	26,898	14,309
890	Maint. of Meas. and Reg. Sta. Equip.-Ind.	-	-	-	-	-	4,289	(526)	1,835	1,341
891	Maint. of Meas. and Reg. Sta. Equip.-City Gate	-	-	-	-	4,109	28,801	28,896	24,975	33,901
892	Maintenance of Services	91,727	75,714	85,714	105,441	104,878	42,538	71,698	141,039	115,222
893	Maintenance of Meters and House Reg.	43,674	57,077	70,242	62,231	28,066	33,576	103,807	15,376	21,256
894	Maintenance of Other Equipment	87,894	25,585	26,056	18,635	18,889	218,606	225,249	265,701	237,518
TOTAL MAINTENANCE EXP		525,092	441,752	473,976	439,250	486,271	763,307	781,373	887,863	717,094
TOTAL DISTRIBUTION EXP		1,287,701	1,174,966	1,292,011	1,290,561	1,496,405	3,211,031	3,082,372	3,229,545	2,814,762

		1987	1988	1989	1990	1991	1992	1993	1994	1995
CUSTOMER ACCOUNT										
901	Supervision									
902	Meter Reading Expenses	107,359	118,392	90,467	125,175	112,162	116,253	100,901	130,197	177,706
903	Customer Records and Collection Expenses	286,078	336,803	449,026	496,421	473,758	493,921	449,243	481,422	683,099
904	Uncollectible Accounts	89,674	129,664	173,594	303,105	447,143	294,127	83,253	220,822	217,725
905	Miscellaneous									
907	Cust. Serv & Info Supvn									
908	Cust Assistance Exp									
909	Info & Instruc Adver Exp									
910	Misc Cust Sv & Info Exp									
TOTAL CUSTOMER ACCTS EXP		483,111	584,859	713,087	924,701	1,033,063	904,301	633,397	832,441	1,078,530
MARKETING SERVICES EXPENSES										
911	Supervision									
912	Demonstration and Selling Expense									
913	Advertising									
916	Miscellaneous									
TOTAL MARKETING EXPENSE		0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXP										
920	Salary	96,261	139,660	109,294	188,542	195,193	197,905	250,937	371,606	360,473
921	Office Supplies	100,913	144,352	147,098	342,704	376,564	340,234	327,208	344,395	380,940
922	Admin Exp - Transf (Credit)									
923	Outside Services	491,241	602,815	852,826	1,087,678	1,312,047	1,618,832	2,087,973	2,335,617	2,081,354
924	Property Ins									
925	Injury & Damages	216,473	38,757	116,106	181,086	242,453	197,693	157,470	140,171	180,662
926	Pension	317,681	331,314	628,612	635,449	908,998	981,215	1,870,268	1,081,524	861,963
927	Franchise Requirements									
928	Regulatory Exp	44,989	37,250	141,988	72,813	66,600	221,091	187,132	180,324	97,341
929	Duplicate Charges									
930	Misc	14,643	19,377	56,555	106,485	148,381	142,088	169,861	142,839	177,574
931	Rents									
932	Gen Plt Maint									
935	Maint. Of General Plant	36,006	40,017	78,333	42,039	38,240	39,107	44,867	56,585	69,884
TOTAL OPERATION EXP		1,185,940	1,173,865	2,052,479	2,614,757	3,250,236	3,699,058	5,050,849	4,596,476	4,140,307
MAINTENANCE										
1803	Rents									
TOTAL A & G EXPENSE		1,185,940	1,173,865	2,052,479	2,614,757	3,250,236	3,699,058	5,050,849	4,596,476	4,140,307
TOTAL O & M EXPENSE		2,653,306	2,859,931	4,137,571	5,179,512	5,868,399	6,403,235	7,365,255	7,196,535	6,875,957
ALLOCABLE O&M EXPENSES		1,467,366	1,686,066	2,085,092	2,564,755	2,618,163	2,704,177	2,314,406	2,600,059	2,735,650
Taxes other than Income										
	YEAR	1987	1988	1989	1990	1991	1992	1993	1994	1995
SALES	(FIRM)									
SENDOUT	(FIRM)									
DEMAND	(FIRM)									
BILLED	CUSTOMERS	13,156	14,346	15,339	16,016	16,874	17,828	18,704	19,549	20,506
DEM(Leadin	0	0	0	0	0	0	0	0	0	0

		1996	1997	1998	1999	2000	2001	2002	2003
CUSTOMER ACCOUNT									
901	Supervision	-	-	-	-	8,937	1,041	6,719	553
902	Meter Reading Expenses	211,316	118,224	158,149	139,204	141,755	141,258	103,671	119,314
903	Customer Records and Collection Expenses	1,011,174	859,957	402,816	463,653	389,344	439,416	508,534	321,239
904	Uncollectible Accounts	210,501	314,037	127,463	219,593	335,704	301,693	550,089	651,944
905	Miscellaneous	-	-	-	-	-	-	-	-
907	Cust. Serv & Info Supvn	-	-	-	-	-	-	-	-
908	Cust Assistance Exp	-	-	-	-	-	-	-	-
909	Info & Instruc Adver Exp	-	-	-	-	-	-	-	-
910	Misc Cust Sv & Info Exp	-	-	-	-	-	-	-	-
TOTAL CUSTOMER ACCTS EXP		1,432,991	1,292,218	688,428	822,450	875,740	883,409	1,169,013	1,093,050
MARKETING SERVICES EXPENSES									
911	Supervision	271,671	356,960	177,305	236,777	38,208	93,336	239,673	277,514
912	Demonstration and Selling Expense	301,354	395,962	196,677	262,647	411,240	412,689	260,371	134,428
913	Advertising	9,182	12,065	5,993	8,003	12,503	1,915	-	-
916	Miscellaneous	89,875	118,091	58,657	78,331	9,675	7,811	346,680	361,918
TOTAL MARKETING EXPENSE		672,083	883,078	438,631	585,758	471,626	515,751	846,724	773,860
ADMINISTRATIVE & GENERAL EXP									
920	Salary	377,195	564,700	350,345	346,351	536,249	411,410	511,776	147,472
921	Office Supplies	474,724	417,796	474,381	366,115	406,798	219,748	536,028	491,618
922	Admin Exp - Transf (Credit)	(2,735,969)	(2,350,559)	(1,334,118)	(1,093,635)	(1,328,173)	(1,112,188)	(869,552)	(848,848)
923	Outside Services	2,994,222	2,493,162	3,164,747	3,004,239	3,637,219	3,702,888	3,647,580	3,037,300
924	Property Ins	0	0	0	0	0	0	0	0
925	Injury & Damages	179,576	247,527	197,850	98,199	203,433	142,471	108,826	751,284
926	Pension	843,461	956,655	762,195	1,065,461	783,982	693,074	1,139,598	1,372,359
927	Franchise Requirements	0	0	0	0	0	0	0	0
928	Regulatory Exp	60,779	80,360	94,232	79,230	92,600	65,340	103,798	42,498
929	Duplicate Charges	0	0	0	0	0	0	0	0
930	Misc	166,028	600,256	780,242	699,324	354,694	315,897	166,096	45,420
931	Rents	0	0	0	0	0	0	0	(18,000)
932	Gen Plt Maint	0	0	0	0	0	0	0	0
935	Maint. Of General Plant	77,712	61,873	51,480	56,457	51,627	54,025	49,652	652,561
TOTAL OPERATION EXP		2,437,728	3,071,770	4,541,354	4,621,741	4,738,429	4,492,665	5,393,803	5,673,663
MAINTENANCE									
1803	Rents								
TOTAL A & G EXPENSE		2,437,728	3,071,770	4,541,354	4,621,741	4,738,429	4,492,665	5,393,803	5,673,663
TOTAL O & M EXPENSE		28,143,201	30,724,683	24,967,370	25,397,378	30,153,459	33,832,691	32,049,274	45,888,038
ALLOCABLE O&M EXPENSES		3,908,662	3,989,118	3,087,130	3,372,440	3,258,611	3,132,725	3,334,653	3,320,476
Taxes other than Income									
	YEAR	1996	1997	1998	1999	2000	2001	2002	2003
SALES	(FIRM)			0	1,316,047	6,719,202	6,421,301	6,300,621	7,046,708
SENDOUT	(FIRM)			0	1,316,047	6,719,202	6,421,301	6,300,621	7,046,708
DEMAND	(FIRM)								
BILLED	CUSTOMERS	21,885	22,490	23,307	23,622	25,564	25,952	26,439	26,843
DEM(Leadin	0	0	0	0	0	0	0	0	0

		2004	2005	2006	2007	2008	2009	2010	2011	2012
CUSTOMER ACCOUNT										
901	Supervision	128	-	-	-	-	-	-	-	-
902	Meter Reading Expenses	83,385	126,504	154,107	129,309	143,164	149,437	124,019	102,238	103,865
903	Customer Records and Collection Expenses	205,223	213,657	119,756	125,169	224,476	755,940	1,112,845	1,230,121	1,393,012
904	Uncollectible Accounts	598,102	564,874	614,326	695,194	551,744	568,204	584,664	542,741	346,500
905	Miscellaneous	-	-	-	-	-	-	-	-	-
907	Cust. Serv & Info Supvn	-	-	-	-	-	-	-	-	-
908	Cust Assistance Exp	-	-	-	-	8,602	712,280	912,846	791,889	1,118,572
909	Info & Instruc Adver Exp	-	-	-	-	-	2,840	2,357	1,146	1,980
910	Misc Cust Sv & Info Exp	-	-	-	-	8,132	-	-	-	-
TOTAL CUSTOMER ACCTS EXP		886,838	905,034	888,189	949,672	936,119	2,188,702	2,736,730	2,668,134	2,963,928
MARKETING SERVICES EXPENSES										
911	Supervision	354,944	327,331	307,620	279,573	217,351	-	-	-	-
912	Demonstration and Selling Expense	136,817	143,598	222,099	280,909	226,806	-	-	-	-
913	Advertising	-	14	-	49,829	5,174	-	-	-	-
916	Miscellaneous	175,643	2,178	4,661	2,477	4,639	-	-	-	-
TOTAL MARKETING EXPENSE		667,404	473,121	534,380	612,788	453,970	0	0	0	0
ADMINISTRATIVE & GENERAL EXP										
920	Salary	55,658	92,274	206,331	211,213	(37,353)	13,488	29,106	21,623	17,731
921	Office Supplies	422,080	394,120	221,377	295,388	262,722	276,238	293,391	256,470	346,975
922	Admin Exp - Transf (Credit)	(843,265)	(796,476)	(1,113,567)	(1,113,137)	(907,934)	0	0	-	-
923	Outside Services	3,881,628	3,564,501	4,034,655	4,645,578	3,711,622	1,066,578	2,160,518	2,041,388	2,482,610
924	Property Ins	0	0	0	49,034	47,135	13,255	8,015	8,785	6,365
925	Injury & Damages	(283,904)	556,078	432,130	297,661	358,054	215,233	328,719	188,407	188,845
926	Pension	1,376,018	1,213,675	1,484,008	1,190,594	930,259	1,128,809	1,050,249	1,438,502	1,394,825
927	Franchise Requirements	0	0	0	0	0	0	0	-	-
928	Regulatory Exp	165,512	250,414	289,961	191,533	242,391	368,611	111,270	457,204	327,733
929	Duplicate Charges	0	0	0	0	0	0	0	-	-
930	Misc	596,972	494,334	588,530	602,033	467,986	61,078	79,439	134,983	154,768
931	Rents	(15,285)	(18,837)	(19,478)	(19,478)	354	36,875	12,961	14,722	14,489
932	Gen Plt Maint	0	0	0	0	0	0	0	91,536	113,839
935	Maint. Of General Plant	549,338	662,682	572,079	556,794	358,185	42,396	129,841	5,819	-
TOTAL OPERATION EXP		5,904,751	6,412,766	6,696,027	6,907,212	5,433,422	3,222,561	4,203,508	4,659,440	5,048,181
MAINTENANCE										
1803	Rents									
TOTAL A & G EXPENSE		5,904,751	6,412,766	6,696,027	6,907,212	5,433,422	3,222,561	4,203,508	4,659,440	5,048,181
TOTAL O & M EXPENSE		49,661,063	57,498,520	48,038,653	47,753,243	57,262,893	31,750,834	37,232,398	42,419,672	32,701,906
ALLOCABLE O&M EXPENSES		2,890,000	2,587,997	2,758,835	2,895,945	2,994,655	5,966,163	6,136,291	6,221,983	6,057,744
Taxes other than Income										
	YEAR	2004	2005	2006	2007	2008	2009	2010	2011	2012
SALES	(FIRM)	7,062,664	6,901,256	6,479,042	7,648,965	7,300,963	7,020,039	6,729,580	6,979,141	6,806,058
SENDOUT	(FIRM)	7,062,664	6,901,256	6,479,042	7,648,965	7,300,963	7,020,039	6,729,580	6,979,141	6,806,058
DEMAND	(FIRM)									
BILLED	CUSTOMERS	26,676	27,172	27,510	27,626	27,925	28,276	28,134	28,622	29,111
DEM(Leadin	0	0	0	0	0	0	0	0	0	0

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Depreciation

	ACCT NO.	BALANCE @ 12/31/12	AVERAGE SERVICE LIFE	NET SALVAGE VALUE
PRODUCTION PLANT				
DISTIBUTION PLANT				
375-Distribution Structures		2,846,744	70.00	-5%
376-Mains		74,654,043	43.70	-25%
378-Distribution M&R Station Equip.		2,092,466	30.00	-5%
379-Distribution M&R Take Station Equip.		19,835	30.00	5%
380-Services		37,710,079	45.00	-73%
381-Meters		3,899,160	30.00	0%
382-Meter Installations		13,984,486	33.00	-10%
383-Dist. House Regulators		389,444	30.00	0%
386-Dist Water Htrs & Conv. Burners		2,542,099	14.00	3%
TOTAL DISTRIBUTION PLANT		138,138,358	42	-35%

Source: ASL & Net Salvage are from 2012 settlement

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Mains

	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Growth %																29.47%	18.17%	24.95%	17.20%	21.24%	0.00%	11.78%	17.70%	21.34%	29.42%
Installed Footage for Growth	92,477	67,087	127,869	149,721	131,940	62,342	106,802	110,443	114,414	75,444	60,250	80,731	69,649	50,631	29,404	37,997	60,024	46,258	88,152	51,972	49,352	37,462	51,331	36,187	40,800
Unit Cost/ft.																									
2005 Average Cost																									
H/W Index-plastic mains	261	280	289	297	302	310	316	322	330	337	344	351	358	367	374	381	397	422	443	468	492	512	506	523	540
Est Average Cost	8.00	9.94	15.09	16.77	17.84	19.98	17.53	13.61	14.44	17.49	20.17	14.60	13.58	15.18	16.76	27.85	19.68	41.67	25.29	36.68	36.62	30.82	29.44	33.07	36.81
Est. Cost of Mains Installed	739,849	666,629	1,929,950	2,511,300	2,353,876	1,245,811	1,871,916	1,503,358	1,652,233	1,319,759	1,214,964	1,178,658	945,822	768,493	492,769	1,058,375	1,181,435	1,927,746	2,229,499	1,906,485	1,807,051	1,154,455	1,511,100	1,196,766	1,501,667

Note:
1. Growth Related % From Growth Related Work Paper.
2. Budget was analysed for 2003-2012, all other years use an average.

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Growth Related

	Actual									
Category	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**
Growth (G)	591,234	570,890	929,418	703,771	757,569	0	575,830	1,038,190	1,343,350	2,451,460
Non-Growth (NG)	207,358	301,999	348,685	459,438	545,062	0	714,740	1,814,660	2,681,630	3,538,440
CI & BS (CI)	1,207,438	2,269,015	2,446,988	2,929,051	2,263,701	0	3,598,830	3,011,850	2,268,720	2,341,800
Total	2,006,031	3,141,903	3,725,091	4,092,260	3,566,332	0	4,889,400	5,864,700	6,293,700	8,331,700
Growth %	29.47%	18.17%	24.95%	17.20%	21.24%		11.78%	17.70%	21.34%	29.42%

Average Growth % (Historical) 21.25%

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Historical Design Day Forecast

Yr Forecasted	Prior Yr Estimate of Current Yr DD	Current Yr Est of Curent Yr DD
1988	235,530	238,345
1989	252,500	258,590
1990	269,470	263,940
1991	258,300	278,779
1992	294,115	314,832
1993	354,951	351,346
1994	384,601	387,860
1995	414,250	395,180
1996	416,200	519,260
1997	519,260	534,600
1998	534,600	541,340
1999	541,340	528,554
2000	528,554	523,049
2001	523,049	520,528
2002	520,528	530,923
2003	530,923	541,265
2004	541,265	570,670
2005	570,670	548,700
2006	548,700	515,471
2007	515,471	574,795
2008	574,795	585,678
2009	585,678	568,673
2010	568,673	572,626
2011	572,626	587,098
2012	587,098	576,557
2013	576,557	

Source: System Load Data

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - System Load Data

System Sendout Data

Description			1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
MONTHLY SENDOUT																	
Monthly Sendout	1	January			10,350,647	10,295,544	8,352,647	11,451,704	12,734,965	11,467,136	8,831,641	10,645,027	10,323,712	11,572,258	10,714,827	11,710,091	10,470,536
	2	February			8,570,482	8,932,941	7,674,624	9,681,728	9,455,863	8,775,592	8,575,955	10,757,622	9,807,466	8,847,480	8,899,698	9,690,648	8,480,693
	3	March			7,344,801	7,912,260	8,470,495	8,089,131	7,877,296	8,596,860	7,686,932	9,088,529	9,234,784	8,445,053	7,173,055	8,633,937	6,770,062
	4	April			5,535,394	5,119,882	4,903,509	6,040,575	5,470,649	5,055,496	4,652,680	6,489,987	5,905,743	5,486,748	4,622,481	5,487,815	5,644,605
	5	May			3,780,234	3,252,227	3,733,887	3,986,935	3,599,074	4,517,161	3,996,786	4,027,909	4,091,380	3,399,219	3,340,902	3,872,818	3,710,956
	6	June			2,906,823	2,730,131	2,692,997	2,744,180	2,960,364	2,924,753	3,309,848	3,298,017	2,887,619	2,912,863	2,847,153	2,943,531	3,239,153
	7	July			2,644,491	2,772,100	2,412,278	2,674,232	2,743,713	2,673,326	2,947,618	3,246,367	2,768,488	2,976,065	2,669,714	2,633,949	2,948,584
	8	August			2,893,311	2,777,801	2,540,653	2,635,944	2,792,239	2,657,725	3,230,347	3,368,791	2,804,686	2,759,513	2,932,046	2,897,164	3,061,627
	9	September			3,008,711	2,932,912	2,575,965	2,732,887	2,912,813	2,739,434	3,290,425	3,572,199	3,319,459	3,033,248	2,938,932	3,105,084	3,175,756
	10	October			4,468,465	4,430,078	4,235,625	4,742,349	4,471,659	4,331,862	4,495,171	4,536,653	5,091,883	4,960,304	4,616,472	4,498,061	4,262,339
	11	November		5,370,513	5,988,636	5,682,863	6,288,062	6,572,672	6,388,139	6,015,173	5,739,429	7,228,695	7,131,852	5,760,592	6,587,895	5,855,564	7,336,861
	12	December		7,789,955	9,700,026	7,374,273	9,125,463	9,114,747	9,219,869	9,258,047	8,033,590	10,229,854	9,642,555	10,047,052	9,952,627	8,462,746	8,959,412

Total		Total Sendout	0	13,160,467	67,192,022	64,213,012	63,006,206	70,467,084	70,626,642	69,012,563	64,790,421	76,489,650	73,009,627	70,200,394	67,295,800	69,791,409	68,060,584
	Less																
Company Use		Used By Company															
Unaccounted For		Unaccounted For															

Total Sales		Total Sold	0	13,160,467	67,192,022	64,213,012	63,006,206	70,467,084	70,626,642	69,012,563	64,790,421	76,489,650	73,009,627	70,200,394	67,295,800	69,791,409	68,060,584

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - System Load Data

Calendar Month EDD

January		1,437	1,328	1,083	1,548	1,645	1,444	1,078	1,226	1,207	1,489	1,304	1402	1189
February		1,109	1,161	1,002	1,300	1,106	1,106	1,139	1,316	1,141	1,115	1,045	1173	1000
March		835	1,095	940	1,058	947	1,093	948	1,036	1,052	1,018	801	1007	736
April		637	623	586	733	588	571	559	721	597	559	467	587	509
May		347	288	329	396	281	500	333	276	318	291	210	334	245
June		104	48	132	101	88	97	79	95	55	129	55	119	120
July		25	12	11	4	12	13	0	11	0	41	2	0	4
August		20	2	24	12	38	1	42	30	16	22	6	9	3
September		186	138	80	102	128	63	139	120	140	169	91	99	161
October		490	404	552	505	485	436	476	322	515	546	490	437	381
November	682	779	669	836	737	782	734	615	843	804	637	760	602	875
December	1,075	1,322	956	1,194	1,109	1,158	1,197	947	1,244	1,184	1,214	1,203	978	1033

Total Annual	1,757	7,291	6,724	6,769	7,605	7,258	7,255	6,355	7,240	7,029	7,230	6,434	6,747	6,256

Year	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Degree Days per Day															
31 January			46	43	35	50	53	47	35	40	39	48	42	45	38
28 February			40	41	36	46	40	40	41	47	41	40	37	42	36
31 March			27	35	30	34	31	35	31	33	34	33	26	32	24
30 April			21	21	20	24	20	19	19	24	20	19	16	20	17
31 May			11	9	11	13	9	16	11	9	10	9	7	11	8
30 June			3	2	4	3	3	3	3	3	2	4	2	4	4
31 July			1	0	0	0	0	0	0	0	0	1	0	0	0
31 August			1	0	1	0	1	0	1	1	1	1	0	0	0
30 September			6	5	3	3	4	2	5	4	5	6	3	3	5
31 October			16	13	18	16	16	14	15	10	17	18	16	14	12
30 November		23	26	22	28	25	26	24	21	28	27	21	25	20	29
31 December		35	43	31	39	36	37	39	31	40	38	39	39	32	33
Sendout per Day															
January			333,892	332,114	269,440	369,410	410,805	369,908	284,892	343,388	333,023	373,299	345,640	377,745	337,759
February			306,089	319,034	274,094	345,776	337,709	313,414	306,284	384,201	350,267	315,981	317,846	346,095	302,882
March			236,929	255,234	273,242	260,940	254,106	277,318	247,966	293,178	297,896	272,421	231,389	278,514	218,389
April			184,513	170,663	163,450	201,353	182,355	168,517	155,089	216,333	196,858	182,892	154,083	182,927	188,153
May			121,943	104,911	120,448	128,611	116,099	145,715	128,929	129,933	131,980	109,652	107,771	124,930	119,708
June			96,894	91,004	89,767	91,473	98,679	97,492	110,328	109,934	96,254	97,095	94,905	98,118	107,972
July			85,306	89,423	77,815	86,266	88,507	86,236	95,084	104,722	89,306	96,002	86,120	84,966	95,116
August			93,333	89,606	81,957	85,030	90,072	85,733	104,205	108,671	90,474	89,017	94,582	93,457	98,762
September			100,290	97,764	85,866	91,096	97,094	91,314	109,681	119,073	110,649	101,108	97,964	103,503	105,859
October			144,144	142,906	136,633	152,979	144,247	139,737	145,006	146,344	164,254	160,010	148,918	145,099	137,495
November		179,017	199,621	189,429	209,602	219,089	212,938	200,506	191,314	240,956	237,728	192,020	219,597	195,185	244,562
December		251,289	312,904	237,880	294,370	294,024	297,415	298,647	259,148	329,995	311,050	324,098	321,052	272,992	289,013

Northern Utilities- New Hampshire
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Work Paper - System Load Data

Design Day Demand Estimates																
Year		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Regression																
Design Day Effictive Degree Days		80.5	80.5	80.5	80.5	80.5	80.5	80.5	80.5	80.5	80.5	80.5	80.5	80.5	80.5	80.5
Base Load Use (per day)			41,461	72,254	73,756	65,289	71,469	69,942	71,191	84,216	90,146	78,887	69,447	75,579	73,220	80,900
Heating Increment			6,051	5,600	5,550	5,784	5,836	6,220	5,932	5,357	6,020	6,296	6,202	6,175	6,384	6,157
R-Squared			100.0%	98.3%	97.5%	96.4%	98.9%	98.3%	98.0%	96.5%	98.7%	98.9%	98.7%	98.2%	98.5%	97.9%
Correction Factor:	100%															
Design Day Estimate			528,554	523,049	520,528	530,923	541,265	570,670	548,700	515,471	574,795	585,678	568,673	572,626	587,098	576,557
Base Use and Heating Increment																
Base Use (per Day) - Avg July & August				89,319	89,515	79,886	85,648	89,290	85,985	99,645	106,696	89,890	92,509	90,351	89,212	96,939
Heating Increment				4,927	4,750	5,161	5,221	5,467	5,247	4,657	5,368	5,798	5,317	5,374	5,562	5,259
Design Day Estimate				485,920	471,892	495,307	505,950	529,343	508,390	474,513	538,841	556,655	520,556	522,950	536,986	520,269

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - # of Services & Meters

NUMBER OF SERVICES (active and inactive @ year end 2012)	21482
NUMBER OF METERS (active and inactive @ year end 2012)	33005 from NU Gas Meter Counts 2_22_13.xlsx

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Sendout Data

	R-6&R-11	R-5&R-10	G-40	G-50	G-41	G-51	G-42	G-52	Total
	ResNonHt&LI	ResHt&LI	SmHiW	SmLoW	MdHiW	MdLoW	LgHiW	LgLoW	
Sales Only									
Customers(Avg. Monthly)	1,541	21,155	4,195	828	311	128	9	3	28,169
Design Day Demand (Therms)	2,901	166,028	91,284	9,434	61,267	10,018	9,084	1,358	351,373
Winter (Therms)	255,341	12,785,683	6,458,470	949,000	4,288,529	1,131,525	508,614	117,239	26,494,401
Summer (Therms)	111,599	2,827,627	915,803	648,416	775,121	714,124	122,876	54,654	6,170,220
Total Annual	366,940	15,613,309	7,374,273	1,597,416	5,063,650	1,845,649	631,490	171,893	32,664,621
Winter Avg Daily Sales	1,411	70,639	35,682	5,243	23,694	6,252	2,810	648	146,378
Design Day	2,901	166,028	91,284	9,434	61,267	10,018	9,084	1,358	351,373
Load Factor	49%	43%	39%	56%	39%	62%	31%	48%	42%
% of annual sales in winter	70%	82%	88%	59%	85%	61%	81%	68%	81%
Days in winter	181								

Note: Sales data from Sales and Demand Model

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Class Data

	R-6&R-11	R-5&R-10		G-40	G-50	G-41	G-51	G-42	G-52	
	--------- Residential ---------		Incl. in R3 &4	---------- Small C&I ----------		-------- Medium C&I --------		---------- Large C&I ----------		Total
	ResNonHt&LI	RESHT&LI	ResHtLowInc	SmHiW	SmLoW	MdHiW	MdLoW	LgHiW	LgLoW	Company
CUSTOMERS (Sales&Transp.)	1,541	21,155		4,633	929	560	239	25	30	29,111
WINTER SALES (DTherms) (S&T)	255,341	12,785,683		7,739,744	1,331,729	9,058,613	2,497,740	2,987,423	8,256,920	44,913,193
SUMMER SALES	111,599	2,827,627		1,270,444	852,376	2,044,208	1,666,206	1,234,175	4,436,922	14,443,557
DESIGN DAY LOAD -DTherms (S&T)	2,901	166,028		106,118	13,892	118,843	21,515	33,626	64,580	527,503
NUMBER OF SERVICES (year end 2010)										
NUMBER OF METERS (active and inactive @ year end 2010)										
METER COST	400	400		532	532	2,573	2,573	8,613	8,613	
SERVICE COST	4,896	4,896		5,880	5,880	7,930	7,930	12,395	12,395	
Total Annual Bills Sales & Transportation										0
Total Annual Bills Transportation										0
CALENDAR MONTH DATA (Weather Normalized Therms) - Sales Only										
Total Winter	255,341	12,785,683		6,458,470	949,000	4,288,529	1,131,525	508,614	117,239	26,494,401
Total Summer	111,599	2,827,627		915,803	648,416	775,121	714,124	122,876	54,654	6,170,220
Total	366,940	15,613,309		7,374,273	1,597,416	5,063,650	1,845,649	631,490	171,893	32,664,621
Design Day Load Sales - Therms	2,901	166,028		91,284	9,434	61,267	10,018	9,084	1,358	351,373
CALENDAR MONTH DATA (Weather Normalized Therms) - Sales & Transportation										
Total Winter	255,341	12,785,683		7,739,744	1,331,729	9,058,613	2,497,740	2,987,423	8,256,920	44,913,193
Total Summer	111,599	2,827,627		1,270,444	852,376	2,044,208	1,666,206	1,234,175	4,436,922	14,443,557
Total	366,940	15,613,309		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841	59,356,751
Design Day Load S&T - Therms	2,901	166,028		106,118	13,892	118,843	21,515	33,626	64,580	527,503

Note:Meter & Service costs from N.U. spreadsheet

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Reinforcements

Line	Description	Year		Total	
1	Reinforcements			Dollars ($)	
2	Year 0	2012	2013	$ -	
3	Year 1	2013	2014	$ -	
4	Year 2	2014	2015	$ 575,600	
5	Year 3	2015	2016	$ 536,250	
6	Year 4	2016	2017	$ 259,305	
7	Year 5	2017	2018	$ 513,084	
8	Year 6	2018	2019	$ 452,546	
9	Year 7	2019	2020	$ 1,714,349	
10	Year 8	2020	2021	$ 587,200	
11	Year 9	2021	2022	$ 604,205	
12	Year 10	2022	2023	$ 547,123	
13	Total			$ 5,789,662	Computed
14					Design
15					Day Load
16	System Flow - Design Day Peak Hour			CCf/Hr	Therms/Day
17	Year 0	2012	2013	32,330	659,542
18	Year 1	2013	2014	33,460	682,582
19	Year 2	2014	2015	32,899	671,131
20	Year 3	2015	2016	33,359	680,527
21	Year 4	2016	2017	33,826	690,055
22	Year 5	2017	2018	34,300	699,715
23	Year 6	2018	2019	34,780	709,511
24	Year 7	2019	2020	35,267	719,445
25	Year 8	2020	2021	35,761	729,517
26	Year 9	2021	2022	36,261	739,730
27	Year 10	2022	2023	36,769	750,086
28	Total Incremental			3,309	67,504
29					
30	Typical Ratio for Design Hour				
31	to Design Day Load		20		
32					
33	Design Day Load Increase			67,504	
34	Incremental Cost Over Period			**$ 85.77**	

Note
1. Assumes 1.4% growth.

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Uncollectibles

	Acct 904	Gas Cost Related Bad Debt Credit Acct 90400	904 w/ Gas Removed	Delivery Revenues	Uncoll % gas removed
R-5&R-10	427,870	243,629	$184,240	12,224,591	1.51%
R-6&R-11	18,409	5,530	$12,879	712,310	1.81%
G40	132,598	118,298	$14,300	4,416,653	0.32%
G50	27,956	23,290	$4,667	887,259	0.53%
G41	82,860	79,691	$3,169	3,241,270	0.10%
G51	32,349	26,233	$6,117	1,122,939	0.54%
G42	9,287	9,287	$0	931,329	0.00%
G52	2,073	2,073	$0	2,473,487	0.00%
Total	733,402	508,031	225,371	26,009,836	0.87%

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Working Capital

Days Lag
4.581914
0.012553

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Losses

0.63%	From Losses Sch 26_EIA_857_NU_2012 MAC.xlsx

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - ACOS

		ALLOC	TOTAL COMPANY (1)-1	RESIDENTIAL HEATING RATE R-5 & R-10 (2)	RESIDENTIAL NON-HEATING RATE R-6 & R-11 (3)	HIGH WINTER SMALL G-40 & T-40 (4)-2	LOW WINTER SMALL G-50 & T-50 (5)	HIGH WINTER MEDIUM G-41 & T-41 (6)	LOW WINTER MEDIUM G-51 & T-51 (7)	HIGH WINTER LARGE G-42 & T-42 (8)	LOW WINTER LARGE G-52 & T-52 (9)
	CUSTOMER ACCOUNT										
1	901-SUPERVISION	TLABCA	0	0	0	0	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	103,865	74,136	5,364	16,293	3,334	2,178	876	627	1,058
3	903-CUST RECORDS & COLLECT	CUST903	1,393,012	898,153	65,385	269,126	56,295	65,338	28,661	3,868	6,185
	904-UNCOLLECTIBLE ACCTS										
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	102,497	102,497	0	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	7,165	0	7,165	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C904G40	7,955	0	0	7,955	0	0	0	0	0
7	C&I SMALL - HLF G50	C904G50	2,596	0	0	0	2,596	0	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	1,763	0	0	0	0	1,763	0	0	0
9	C&I MEDIUM - HLF G51	C904G51	3,403	0	0	0	0	0	3,403	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0	0	0	0	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	282,630	135,537	3,077	65,812	12,957	44,334	14,594	5,166	1,153
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	99,992	81,743	5,714	6,345	2,071	1,406	2,714	0	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	225,401	108,092	2,454	52,486	10,333	35,357	11,639	4,120	920
15	TOTAL ACCOUNT 904		733,402	427,870	18,409	132,598	27,956	82,860	32,349	9,287	2,073
16	TOTAL CUSTOMER ACCTS EXP		2,230,279	1,400,158	89,159	418,017	87,585	150,376	61,887	13,782	9,316
			1,722,249								
	CUSTOMER SERVICES & INFO EXP										
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	1,980	979	59	308	68	204	78	71	213
19	TOT CUST SERV & INFO EXP		1,980	979	59	308	68	204	78	71	213
	Customer Accounting Excl. Bad Debt		1,498,857	973,268	70,808	285,727	59,697	67,720	29,615	4,566	7,455
	Total CGA		508,031	243,629	5,530	118,298	23,290	79,691	26,233	9,287	2,073

Source: Northern NH COS 12-31-12 Revised 3-14-13.xls

Northern Utilities- New Hampshire
Marginal Cost Study 2012
Work Paper - Delivery Revenue Requirements

26,009,836

Source: Northern NH COS 12-31-12 Revised 3-14-13.xls

4/8/2013
Northern Utilities - New Hampshire
Marginal Cost Study 2012
Work Paper - Meter and Service Costs

NU - NH - Average Cost of Service								Current	Current	Book	Book
Rate Class			$	Service Cost	Meter Cost	No Services	No Meters	Service Cost	Meter Cost	Service Cost	Meter Cost
R6 R11 R5 R10	Residential Non Heating Regular Residential Non Heating Low Income Residential Heating Regular Residential Heating Low Income		$5.295.82	$4.895.64	$400.18	16.563	22.663	$81.088.307	$9.069.136	$27.296.794	$11.372.725
G40 G50	General Small, High Winter Use General Small, Low Winter Use	< 8,000 Therms < 8,000 Therms	$6,411.88	$5,880.19	$531.69	4,063	5,559	$23,891,220	$2,955,667	$8,042,512	$3,706,416
G41 G51	General Medium, High Winter Use General Medium, Low Winter Use	8,000 to < 80,000 Therms 8,000 to < 80,000 Therms	$10,503.42	$7,930.10	$2,573.32	799	799	$6,336,152	$2,056,080	$2,132,942	$2,578,331
G42 G52	General Large, High Winter Use General Large, Low Winter Use	> 80,000 Therms > 80,000 Therms	$21,007.55	$12,394.87	$8,612.68	57	57	$706,508	$490,923	$237,832	$615,619
						21,482	29,078	$112,022,186	$14,571,806	$37,710,079	$18,273,091
										$37,710,079	$18,273,091

4/8/2013

Northern Utilities - New Hampshire
Marginal Cost Study 2012
Work Paper - Services and Meters Investment

Table - 3
Northern Utilities- New Hampshire
Marginal Cost Study

Services and Meters Investment

Line No.	Description		--------- Residential ---------		---------- Small C&I ----------		-------- Medium C&I --------		-------- Large C&I ----------	
			ResNonHt&LI R-6&R-11	ResHt&LI R-5&R-10	SmHiW G-40	SmLoW G-50	MdHiW G-41	MdLoW G-51	LgHiW G-42	LgLoW G-52
			(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)
1	Total Services Directly Assigned	{1}					560	239	25	30
2	Total Services Allocated		1,125	15,443	3,382	678				
3	Customers		1,541	21,155	4,633	929	560	239	25	30
4										
5	Adjusted Services per Cust	{2}	0.7300	0.7300	0.7300	0.7300	1.0000	1.0000	1.0000	1.0000
6										
7										
8	Meter Count per books									
9	Customers	{2}	1,541	21,155	4,633	929	560	239	25	30
10										
11	Adjusted Meters		1,747	23,985	5,252	1,053	635	271	28	34
12										
13	Adjusted Meters per Customer	(11)/(9)	1.1338	1.1338	1.1338	1.1338	1.1338	1.1338	1.1338	1.1338

NOTES:
1 Per Sales and Demand Model.
2 Assumes no shared services for Medium or Large C&I customers.

THE STATE OF NEW HAMPSHIRE

BEFORE THE

PUBLIC UTILITIES COMMISSION

DG 13-086

ON BEHALF OF

NORTHERN UTILITIES, NEW HAMPSHIRE DIVISION

GAS ACCOUNTING COS @ 12/31/12

WORKPAPERS

INDEX TO
GAS ACCOUNTING COS STUDY @ 12/31/12 WORKPAPERS

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	SUMMARY OF RESULTS-1	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	RATE BASE				
1	GAS PLANT IN SERVICE		149,221,384	64,581,423	3,395,612
2	LESS: DEPREC & AMORT RES		53,751,312	24,063,390	1,291,191
3	NET UTILITY PLANT IN SERVICE		95,470,072	40,518,033	2,104,421
	ADD:				
4	WORKING CASH REQUIREMENT		220,009	102,401	4,755
5	MATERIALS & SUPPLIES		1,574,017	670,364	35,275
6	PREPAYMENTS		0	0	0
	DEDUCT:				
7	CUSTOMER DEP, ADV & UNCLAIMED		909,794	311,201	11,887
8	DEFERRED TAXES		11,767,291	5,078,329	266,734
9	RATE BASE		84,587,013	35,901,267	1,865,831
	DEVELOPMENT OF RETURN				
10	SALES OF GAS TO ULTIMATE CUST		51,042,082	24,078,039	692,502
11	OTHER OPERATING REVENUES		1,121,939	424,290	17,482
12	TOTAL GAS OPERATING REVENUES		52,164,022	24,502,329	709,984
	LESS:				
13	PURCHASED GAS COSTS		27,844,478	13,339,211	297,054
14	OTHER OPER & MAINT EXPENSE		11,405,362	5,633,655	322,059
15	DEPRECIATION EXPENSE		4,911,394	2,286,296	129,517
16	OTHER TAXES		3,054,396	1,328,960	70,303
17	INCOME TAXES		829,372	303,589	(65,574)
18	INTEREST ON CUSTOMER DEPOSITS		18,239	5,544	165
19	TOTAL OPERATING EXPENSE		48,063,240	22,897,255	753,525
20	OPERATING INCOME		4,100,781	1,605,074	(43,541)
21	RATE OF RETURN		4.85%	4.47%	-2.33%
22	RELATIVE RATE OF RETURN		1.000	0.922	-0.481

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	SUMMARY OF RESULTS-1	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	RATE BASE							
1	GAS PLANT IN SERVICE		25,558,946	5,005,536	20,737,306	6,819,227	6,277,065	16,846,269
2	LESS: DEPREC & AMORT RES		9,309,581	1,791,738	7,202,056	2,343,350	2,130,281	5,619,725
3	NET UTILITY PLANT IN SERVICE		16,249,365	3,213,798	13,535,250	4,475,877	4,146,784	11,226,545
	ADD:							
4	WORKING CASH REQUIREMENT		39,885	8,277	28,981	9,518	8,126	18,067
5	MATERIALS & SUPPLIES		266,946	53,276	221,456	73,924	67,908	184,869
6	PREPAYMENTS		0	0	0	0	0	0
	DEDUCT:							
7	CUSTOMER DEP, ADV & UNCLAIMED		272,019	57,412	138,869	45,386	18,727	54,293
8	DEFERRED TAXES		2,014,519	394,334	1,639,054	538,255	497,818	1,338,248
9	RATE BASE		14,269,658	2,823,604	12,007,764	3,975,677	3,706,273	10,036,939
	DEVELOPMENT OF RETURN							
10	SALES OF GAS TO ULTIMATE CUST		10,990,621	2,019,639	7,658,992	2,255,887	1,468,481	1,877,921
11	OTHER OPERATING REVENUES		190,531	38,438	176,212	57,340	58,137	159,509
12	TOTAL GAS OPERATING REVENUES		11,181,151	2,058,077	7,835,205	2,313,227	1,526,618	2,037,431
	LESS:							
13	PURCHASED GAS COSTS		6,690,278	1,078,885	4,513,980	1,245,760	568,083	111,227
14	OTHER OPER & MAINT EXPENSE		2,037,255	399,071	1,375,284	474,491	341,415	822,132
15	DEPRECIATION EXPENSE		842,172	166,173	619,834	208,619	179,883	478,900
16	OTHER TAXES		523,688	102,623	422,160	139,181	127,114	340,367
17	INCOME TAXES		240,690	85,639	189,691	42,190	68,939	(35,793)
18	INTEREST ON CUSTOMER DEPOSITS		6,757	1,446	2,873	942	119	393
19	TOTAL OPERATING EXPENSE		10,340,840	1,833,837	7,123,822	2,111,183	1,285,552	1,717,227
20	OPERATING INCOME		840,312	224,240	711,382	202,044	241,066	320,204
21	RATE OF RETURN		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
22	RELATIVE RATE OF RETURN		1.215	1.638	1.222	1.048	1.342	0.658

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	DEVELOPMENT OF RATE BASE-2	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	GAS PLANT IN SERVICE				
	INTANGIBLE PLANT				
1	303.2-INTANGIBLE SOFTWARE - 10YR	LABOR	157,853	74,224	4,261
2	303.3-INT PLT- MISC SOFTWARE	LABOR	2,671,303	1,256,076	72,111
3	TOTAL INTANGIBLE PLANT		2,829,156	1,330,300	76,372
	PRODUCTION PLANT				
4	304-LAND	DEMLPG	50,077	23,863	362
5	305-STRUCTURES	DEMLPG	162,032	77,214	1,172
6	310-LAND & LAND RIGHTS	DEMLPG	0	0	0
7	311-LPG GAS EQUIPMENT	DEMLPG	709,044	337,887	5,127
8	320-OTHER EQUIPMENT	DEMLPG	32,487	15,481	235
9	321-LNG EQUIPMENT	DEMLPG	26,383	12,573	191
10	TOTAL PRODUCTION PLANT		980,023	467,018	7,087
	OTHER STORAGE PLANT				
11	360-LAND	DEMLNG	27,052	12,891	196
12	361-STRUCTURES & IMPROVE	DEMLPG	174,549	83,179	1,262
13	362-GAS HOLDERS	DEMLPG	1,473,660	702,255	10,656
14	363-PURIFICATION EQUIPMENT	DEMLPG	40,513	19,306	293
15	TOTAL OTHER STORAGE PLANT		1,715,774	817,632	12,407

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	DEVELOPMENT OF RATE BASE-2	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	GAS PLANT IN SERVICE							
	INTANGIBLE PLANT							
1	303.2-INTANGIBLE SOFTWARE - 10YR	LABOR	27,477	5,434	20,002	6,878	5,491	14,086
2	303.3-INT PLT- MISC SOFTWARE	LABOR	464,988	91,954	338,480	116,391	92,929	238,373
3	TOTAL INTANGIBLE PLANT		492,465	97,388	358,482	123,269	98,421	252,459
	PRODUCTION PLANT							
4	304-LAND	DEMLPG	13,542	865	9,007	942	1,317	178
5	305-STRUCTURES	DEMLPG	43,819	2,800	29,144	3,048	4,260	575
6	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0	0
7	311-LPG GAS EQUIPMENT	DEMLPG	191,749	12,251	127,532	13,338	18,644	2,517
8	320-OTHER EQUIPMENT	DEMLPG	8,786	561	5,843	611	854	115
9	321-LNG EQUIPMENT	DEMLPG	7,135	456	4,745	496	694	94
10	TOTAL PRODUCTION PLANT		265,031	16,933	176,271	18,436	25,769	3,479
	OTHER STORAGE PLANT							
11	360-LAND	DEMLNG	7,316	467	4,866	509	711	96
12	361-STRUCTURES & IMPROVE	DEMLPG	47,204	3,016	31,395	3,284	4,590	620
13	362-GAS HOLDERS	DEMLPG	398,526	25,462	265,059	27,722	38,749	5,231
14	363-PURIFICATION EQUIPMENT	DEMLPG	10,956	700	7,287	762	1,065	144
15	TOTAL OTHER STORAGE PLANT		464,002	29,645	308,606	32,276	45,115	6,091

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-3				
	DISTRIBUTION PLANT				
1	374.4-LAND RIGHTS	DISTOTH	89,111	24,717	530
2	374.5-RIGHT OF WAY	DISTRMAIN	17,911	4,968	106
3	375-STRUCTURES & IMPROVE	DISTR	2,846,744	789,618	16,921
4	376-MAINS	DISTRMAIN	74,654,043	20,707,232	443,741
5	378-MEAS & REG STATION EQ	DISTR	2,092,466	580,400	12,438
6	379-MEAS & REG CITY GATE	DISTR	19,835	5,502	118
7	380-SERVICES	CUST380	37,710,079	25,454,932	1,841,862
8	381-METERS	CUST3813	3,899,160	2,262,996	163,745
9	382-METER INSTALLATION	CUST3813	13,984,486	8,116,323	587,279
10	383-HOUSE REGULATORS	CUST3813	389,444	226,026	16,355
11	386-CONV BURNERS & WAT HEATER	CUST386	2,542,099	705,117	15,110
12	PLANT ADJUSTMENTS - MAINS	DISTRMAIN	0	0	0
13	PLANT ADJUSTMENTS - SERVICES	CUST380	0	0	0
14	PLANT ADJUSTMENTS - METERS	CUST3813	0	0	0
15	PLANT ADJUSTMMENTS - W/H & BURN	CUST386	0	0	0
16	PLANT ADJUSTMENTS - OTHER	DISTR	0	0	0
17	TOTAL DISTRIBUTION PLANT		138,245,380	58,877,831	3,098,205
	GENERAL & COMMON PLANT				
18	389.1-LAND	LABOR	232,947	109,534	6,288
19	391-OFFICE EQUIPMENT	LABOR	279,065	131,219	7,533
20	PLANT ADJUSTMENTS - OFFICE EQ	LABOR	0	0	0
21	392-TRANSPORTATION EQUIP	LABOR	3,900	1,834	105
22	393-STORES EQUIPMENT	DISTRPLT	31,520	13,424	706
23	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	943,860	401,984	21,153
24	PLANT ADJ - TOOLS,SHOP EQ	DISTRPLT	0	0	0
25	396-POWER OPERATED EQUIP	DISTRPLT	75,266	32,056	1,687
26	397-COMMUNICATION EQUIP	LABOR	1,349,884	634,730	36,440
27	397-COMM EQ METSCAN - TELEMET	CUST397M	112,656	0	0
28	397-COMM EQUIP - ITRON	CUST397I	2,421,953	1,763,860	127,629
29	PLANT ADJUSTMENTS - GEN STRUC	LABOR	0	0	0
30	TOT GENERAL & COMMON PLT		5,451,051	3,088,641	201,542
31	TOTAL GAS PLANT IN SERVICE		149,221,384	64,581,423	3,395,612

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-3							
	DISTRIBUTION PLANT							
1	374.4-LAND RIGHTS	DISTOTH	14,785	2,955	17,505	5,494	6,045	17,080
2	374.5-RIGHT OF WAY	DISTRMAIN	2,972	594	3,518	1,104	1,215	3,433
3	375-STRUCTURES & IMPROVE	DISTR	472,312	94,395	559,226	175,516	193,116	545,641
4	376-MAINS	DISTRMAIN	12,386,070	2,475,442	14,665,332	4,602,795	5,064,349	14,309,083
5	378-MEAS & REG STATION EQ	DISTR	347,167	69,384	411,052	129,011	141,948	401,067
6	379-MEAS & REG CITY GATE	DISTR	3,291	658	3,897	1,223	1,346	3,802
7	380-SERVICES	CUST380	6,706,635	1,335,877	1,489,698	643,243	106,972	130,860
8	381-METERS	CUST3813	659,517	131,368	384,253	165,918	59,084	72,278
9	382-METER INSTALLATION	CUST3813	2,365,384	471,155	1,378,137	595,072	211,908	259,228
10	383-HOUSE REGULATORS	CUST3813	65,872	13,121	38,379	16,572	5,901	7,219
11	386-CONV BURNERS & WAT HEATER	CUST386	421,767	84,293	499,380	156,733	172,450	487,249
12	PLANT ADJUSTMENTS - MAINS	DISTRMAIN	0	0	0	0	0	0
13	PLANT ADJUSTMENTS - SERVICES	CUST380	0	0	0	0	0	0
14	PLANT ADJUSTMENTS - METERS	CUST3813	0	0	0	0	0	0
15	PLANT ADJUSTMMENTS - W/H & BURN	CUST386	0	0	0	0	0	0
16	PLANT ADJUSTMENTS - OTHER	DISTR	0	0	0	0	0	0
17	TOTAL DISTRIBUTION PLANT		23,445,770	4,679,241	19,450,378	6,492,682	5,964,335	16,236,939
	GENERAL & COMMON PLANT							
18	389.1-LAND	LABOR	40,549	8,019	29,517	10,150	8,104	20,787
19	391-OFFICE EQUIPMENT	LABOR	48,576	9,606	35,360	12,159	9,708	24,902
20	PLANT ADJUSTMENTS - OFFICE EQ	LABOR	0	0	0	0	0	0
21	392-TRANSPORTATION EQUIP	LABOR	679	134	494	170	136	348
22	393-STORES EQUIPMENT	DISTRPLT	5,346	1,067	4,435	1,480	1,360	3,702
23	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	160,074	31,947	132,796	44,328	40,721	110,857
24	PLANT ADJ - TOOLS,SHOP EQ	DISTRPLT	0	0	0	0	0	0
25	396-POWER OPERATED EQUIP	DISTRPLT	12,765	2,548	10,590	3,535	3,247	8,840
26	397-COMMUNICATION EQUIP	LABOR	234,971	46,467	171,044	58,816	46,960	120,457
27	397-COMM EQ METSCAN - TELEMET	CUST397M	1,909	5,728	13,366	1,909	32,460	57,283
28	397-COMM EQUIP - ITRON	CUST397I	386,810	76,814	45,967	20,017	730	125
29	PLANT ADJUSTMENTS - GEN STRUC	LABOR	0	0	0	0	0	0
30	TOT GENERAL & COMMON PLT		891,679	182,330	443,568	152,565	143,426	347,301
31	TOTAL GAS PLANT IN SERVICE		25,558,946	5,005,536	20,737,306	6,819,227	6,277,065	16,846,269

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-4				
	DEPRECIATION & AMORTIZATION RESERVE				
	INTANGIBLE PLANT RESERVE				
1	303.2-INTANGIBLE SOFTWARE - 10YR	PLT303.2	10,524	4,948	284
2	303.3-INT PLT- MISC SOFTWARE	PLT303.3	893,964	420,352	24,132
3	TOT INTANGIBLE PLT RESERVE		904,488	425,300	24,416
	PRODUCTION PLANT RESERVE				
4	305-STRUCTURES	PLT305	92,883	44,263	672
5	311-LPG GAS EQUIPMENT	PLT311	562,353	267,983	4,066
6	320-OTHER EQUIPMENT	PLT320	20,590	9,812	149
7	321-LNG EQUIPMENT	PLT321	26,268	12,518	190
8	TOTAL PRODUCTION RESERVE		702,094	334,575	5,077
	OTHER STORAGE PLANT				
9	361-STRUCTURES & IMPROVE	PLT361	49,307	23,497	357
10	362-GAS HOLDERS	PLT362	1,083,676	516,413	7,836
11	363-PURIFICATION EQUIPMENT	PLT363	42,680	20,339	309
12	TOTAL OTHER STORAGE PLANT		1,175,663	560,248	8,501

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-4							
	DEPRECIATION & AMORTIZATION RESERVE							
	INTANGIBLE PLANT RESERVE							
1	303.2-INTANGIBLE SOFTWARE - 10YR	PLT303.2	1,832	362	1,333	459	366	939
2	303.3-INT PLT- MISC SOFTWARE	PLT303.3	155,610	30,773	113,274	38,951	31,099	79,773
3	TOT INTANGIBLE PLT RESERVE		157,442	31,135	114,608	39,409	31,465	80,712
	PRODUCTION PLANT RESERVE							
4	305-STRUCTURES	PLT305	25,119	1,605	16,706	1,747	2,442	330
5	311-LPG GAS EQUIPMENT	PLT311	152,079	9,716	101,147	10,579	14,787	1,996
6	320-OTHER EQUIPMENT	PLT320	5,568	356	3,703	387	541	73
7	321-LNG EQUIPMENT	PLT321	7,104	454	4,725	494	691	93
8	TOTAL PRODUCTION RESERVE		189,869	12,131	126,282	13,207	18,461	2,492
	OTHER STORAGE PLANT							
9	361-STRUCTURES & IMPROVE	PLT361	13,334	852	8,869	928	1,296	175
10	362-GAS HOLDERS	PLT362	293,062	18,724	194,915	20,386	28,494	3,847
11	363-PURIFICATION EQUIPMENT	PLT363	11,542	737	7,677	803	1,122	152
12	TOTAL OTHER STORAGE PLANT		317,938	20,313	211,460	22,116	30,913	4,174

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-5				
	DISTRIBUTION PLANT RESERVE				
1	375-STRUCTURES & IMPROVE	PLT375	691,924	191,923	4,113
2	376-MAINS	PLT376	23,799,826	6,601,498	141,465
3	378-MEAS & REG STATION EQ	PLT378	749,080	207,777	4,453
4	379-MEAS & REG CITY GATE	PLT379	777	215	5
5	380-SERVICES	PLT380	14,877,576	10,042,612	726,661
6	381-METERS	PLT381	1,711,647	993,406	71,881
7	382-METER INSTALLATION	PLT382	4,716,589	2,737,416	198,073
8	383-HOUSE REGULATORS	PLT383	72,288	41,955	3,036
9	386-CONV BURNERS & WAT HEATER	PLT386	1,896,536	526,053	11,273
10	TOTAL DISTRIBUTION PLANT		48,516,242	21,342,855	1,160,959
	GENERAL & COMMON PLT RESERVE				
11	391-OFFICE EQUIPMENT	PLT391	76,552	35,996	2,067
12	392-TRANSPORTATION EQUIP	PLT392	28,523	13,412	770
13	393-STORES EQUIPMENT	PLT393	31,511	13,420	706
14	394-TOOLS, SHOP & GARAGE EQ	PLT394	362,297	154,300	8,119
15	396-POWER OPERATED EQUIP	PLT396	53,184	22,651	1,192
16	397-COMMUNICATION EQUIP	PLT397	654,076	307,554	17,657
17	397-COMM EQ METSCAN - TELEMET	PLT397M	75,320	0	0
18	397-COMM EQUIP - ITRON	PLT397I	1,171,361	853,079	61,727
19	TOTAL GENERAL PLT RESERVE		2,452,825	1,400,412	92,237
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0
21	TOTAL DEPRECIATION RESERVE		53,751,312	24,063,390	1,291,191

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-5							
	DISTRIBUTION PLANT RESERVE							
1	375-STRUCTURES & IMPROVE	PLT375	114,799	22,943	135,924	42,661	46,938	132,622
2	376-MAINS	PLT376	3,948,698	789,175	4,675,331	1,467,378	1,614,522	4,561,758
3	378-MEAS & REG STATION EQ	PLT378	124,282	24,839	147,152	46,185	50,816	143,578
4	379-MEAS & REG CITY GATE	PLT379	129	26	153	48	53	149
5	380-SERVICES	PLT380	2,645,936	527,037	587,724	253,776	42,203	51,627
6	381-METERS	PLT381	289,514	57,668	168,679	72,834	25,937	31,728
7	382-METER INSTALLATION	PLT382	797,780	158,908	464,808	200,702	71,471	87,431
8	383-HOUSE REGULATORS	PLT383	12,227	2,435	7,124	3,076	1,095	1,340
9	386-CONV BURNERS & WAT HEATER	PLT386	314,660	62,887	372,563	116,931	128,656	363,513
10	TOTAL DISTRIBUTION PLANT		8,248,025	1,645,918	6,559,457	2,203,590	1,981,692	5,373,746
	GENERAL & COMMON PLT RESERVE							
11	391-OFFICE EQUIPMENT	PLT391	13,325	2,635	9,700	3,335	2,663	6,831
12	392-TRANSPORTATION EQUIP	PLT392	4,965	982	3,614	1,243	992	2,545
13	393-STORES EQUIPMENT	PLT393	5,344	1,067	4,433	1,480	1,359	3,701
14	394-TOOLS, SHOP & GARAGE EQ	PLT394	61,444	12,263	50,973	17,015	15,631	42,552
15	396-POWER OPERATED EQUIP	PLT396	9,020	1,800	7,483	2,498	2,295	6,246
16	397-COMMUNICATION EQUIP	PLT397	113,854	22,515	82,878	28,499	22,754	58,366
17	397-COMM EQ METSCAN - TELEMET	PLT397M	1,277	3,830	8,936	1,277	21,702	38,298
18	397-COMM EQUIP - ITRON	PLT397I	187,078	37,151	22,232	9,681	353	61
19	TOTAL GENERAL PLT RESERVE		396,306	82,242	190,249	65,028	67,750	158,601
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
21	TOTAL DEPRECIATION RESERVE		9,309,581	1,791,738	7,202,056	2,343,350	2,130,281	5,619,725

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-6				
	ADDITIONS TO NET PLANT				
	WORKING CAPITAL REQUIREMENTS				
	CASH WORKING CAPITAL REQ				
1	PURCHASED GAS		0	0	0
2	OTHER O&M		220,009	102,401	4,755
3	TOTAL CASH WORKING CAP		220,009	102,401	4,755
	MATERIALS & SUPPLIES				
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0
5	OTHER	DISTRPLT	1,574,017	670,364	35,275
6	TOTAL MATERIALS & SUPPLIES		1,574,017	670,364	35,275
7	TOTAL WORKING CAPITAL		1,794,026	772,765	40,031
	PREPAYMENTS				
8	PREPAYMENTS - OTHER	PLANT	0	0	0
9	PREPAYMENTS - PENSION	EXP926	0	0	0
10	PREPAYMENTS - OPEB	EXP926	0	0	0
11	TOTAL PREPAYMENTS		0	0	0
12	TOTAL ADDITIONS TO NET PLT		1,794,026	772,765	40,031

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-6							
	ADDITIONS TO NET PLANT							
	WORKING CAPITAL REQUIREMENTS							
	CASH WORKING CAPITAL REQ							
1	PURCHASED GAS		0	0	0	0	0	0
2	OTHER O&M		39,885	8,277	28,981	9,518	8,126	18,067
3	TOTAL CASH WORKING CAP		39,885	8,277	28,981	9,518	8,126	18,067
	MATERIALS & SUPPLIES							
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0	0
5	OTHER	DISTRPLT	266,946	53,276	221,456	73,924	67,908	184,869
6	TOTAL MATERIALS & SUPPLIES		266,946	53,276	221,456	73,924	67,908	184,869
7	TOTAL WORKING CAPITAL		306,831	61,553	250,436	83,442	76,034	202,936
	PREPAYMENTS							
8	PREPAYMENTS - OTHER	PLANT	0	0	0	0	0	0
9	PREPAYMENTS - PENSION	EXP926	0	0	0	0	0	0
10	PREPAYMENTS - OPEB	EXP926	0	0	0	0	0	0
11	TOTAL PREPAYMENTS		0	0	0	0	0	0
12	TOTAL ADDITIONS TO NET PLT		306,831	61,553	250,436	83,442	76,034	202,936

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF RATE BASE CON'T-7				
	DEDUCTIONS TO NET PLANT				
1	CUSTOMER DEPOSITS	CUSTDEP	585,560	177,997	5,292
2	CUSTOMER ADVANCES	PLT37680	324,234	133,204	6,595
3	UNCLAIMED FUNDS	PLANT	0	0	0
	ACCUM DEFERRED INCOME TAX				
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	11,813,641	5,112,818	268,826
5	FAS 87 / 106	EXP926	(251,905)	(118,448)	(6,800)
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0
7	BAD DEBT	EXP904	(42,072)	(24,545)	(1,056)
8	PREPAID PROPERTY TAXES	PLANT	180,339	78,049	4,104
9	DEFERRED RATE CASE COSTS	REVCLAIM	40,117	18,858	1,061
10	REMEDIATION	PSPLT	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	35,225	15,245	802
12	ACCUM NON-CURRENT	PLANT	(3,609)	(1,562)	(82)
13	INSURANCE CLAIM	EXP9245	(4,445)	(2,085)	(119)
14	PLANT ADJUSTMENTS	PLTADDS	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		11,767,291	5,078,329	266,734
16	TOTAL DEDUCTIONS TO NET PLT		12,677,085	5,389,530	278,621
17	TOTAL RATE BASE		84,587,013	35,901,267	1,865,831

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF RATE BASE CON'T-7							
	DEDUCTIONS TO NET PLANT							
1	CUSTOMER DEPOSITS	CUSTDEP	216,926	46,415	92,253	30,248	3,805	12,625
2	CUSTOMER ADVANCES	PLT37680	55,093	10,998	46,616	15,138	14,922	41,667
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0	0
	ACCUM DEFERRED INCOME TAX							
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	2,023,465	396,281	1,641,742	539,868	496,946	1,333,695
5	FAS 87 / 106	EXP926	(43,849)	(8,671)	(31,919)	(10,976)	(8,763)	(22,479)
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0	0
7	BAD DEBT	EXP904	(7,607)	(1,604)	(4,753)	(1,856)	(533)	(119)
8	PREPAID PROPERTY TAXES	PLANT	30,889	6,049	25,062	8,241	7,586	20,359
9	DEFERRED RATE CASE COSTS	REVCLAIM	6,979	1,371	5,093	1,726	1,407	3,623
10	REMEDIATION	PSPLT	0	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	6,033	1,182	4,895	1,610	1,482	3,977
12	ACCUM NON-CURRENT	PLANT	(618)	(121)	(502)	(165)	(152)	(407)
13	INSURANCE CLAIM	EXP9245	(773)	(153)	(565)	(194)	(156)	(400)
14	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		2,014,519	394,334	1,639,054	538,255	497,818	1,338,248
16	TOTAL DEDUCTIONS TO NET PLT		2,286,538	451,747	1,777,923	583,641	516,545	1,392,541
17	TOTAL RATE BASE		14,269,658	2,823,604	12,007,764	3,975,677	3,706,273	10,036,939

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	REVENUES-8	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	GAS OPERATING REVENUES				
1	TOTAL FIRM SALES OF GAS		50,120,874	23,822,518	687,026
2	SPECIAL CONTRACT REVENUES	DISTR	921,208	255,521	5,476
3	TOTAL REVENUE SALES OF GAS		51,042,082	24,078,039	692,502
	OTHER OPERATING REVENUES				
	487-LATE PAYMENT CHARGES				
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	73,365	73,365	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	3,437	0	3,437
6	C&I SMALL - LLF G40	C488G40	19,022	0	0
7	C&I SMALL - HLF G50	C488G50	3,694	0	0
8	C&I MEDIUM - LLF G41	C488G41	8,473	0	0
9	C&I MEDIUM - HLF G51	C488G51	3,717	0	0
10	C&I LARGE - LLF G42	C488G42	1,104	0	0
11	C&I LARGE - HLF G52	C488G52	1,828	0	0
12	TOTAL ACCOUNT 487		114,640	73,365	3,437
	488-MISC SERVICE REVENUE				
13	UNAUTHORIZED USE OF GAS	REVCLAIM	2,585	1,215	68
14	RECONNECT FEE	CUST488R	97,864	73,218	5,345
15	POOL ADMINISTRATION	CUSTTRAN	1,299	0	0
16	3RD PARTY BILLING	CUSTTRAN	13,132	0	0
17	CUSTOMER TELEMETERING	PLT397M	6,164	0	0
18	WATER HEAT & CONVER BURN REV	PLT386	712,834	197,723	4,237
19	UNH REVENUE	PLT381	(51)	(30)	(2)
20	TOTAL ACCOUNT 488		833,827	272,127	9,648
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0
	OTHER REVENUES				
21	RENTAL INCOME - GRANITE	GENPLT	4,140	1,881	105
22	RENTAL INCOME - USOURCE	GENPLT	38,040	17,280	964
23	RENTAL INCOME - USC	GENPLT	131,292	59,639	3,327
24	TOTAL OTHER REVENUES		173,472	78,799	4,396
25	TOTAL OTHER OPERATING REV		1,121,939	424,290	17,482
26	TOTAL GAS OPERATING REVENUE		52,164,022	24,502,329	709,984

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GAS COST OF SERVICE STUDY
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	REVENUES-8	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	GAS OPERATING REVENUES							
1	TOTAL FIRM SALES OF GAS		10,837,780	1,989,093	7,478,027	2,199,090	1,405,988	1,701,352
2	SPECIAL CONTRACT REVENUES	DISTR	152,840	30,546	180,966	56,797	62,493	176,570
3	TOTAL REVENUE SALES OF GAS		10,990,621	2,019,639	7,658,992	2,255,887	1,468,481	1,877,921
	OTHER OPERATING REVENUES							
	487-LATE PAYMENT CHARGES							
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C488G40	19,022	0	0	0	0	0
7	C&I SMALL - HLF G50	C488G50	0	3,694	0	0	0	0
8	C&I MEDIUM - LLF G41	C488G41	0	0	8,473	0	0	0
9	C&I MEDIUM - HLF G51	C488G51	0	0	0	3,717	0	0
10	C&I LARGE - LLF G42	C488G42	0	0	0	0	1,104	0
11	C&I LARGE - HLF G52	C488G52	0	0	0	0	0	1,828
12	TOTAL ACCOUNT 487		19,022	3,694	8,473	3,717	1,104	1,828
	488-MISC SERVICE REVENUE							
13	UNAUTHORIZED USE OF GAS	REVCLAIM	450	88	328	111	91	233
14	RECONNECT FEE	CUST488R	16,076	3,225	0	0	0	0
15	POOL ADMINISTRATION	CUSTTRAN	603	139	342	152	23	40
16	3RD PARTY BILLING	CUSTTRAN	6,100	1,407	3,456	1,538	231	401
17	CUSTOMER TELEMETERING	PLT397M	104	313	731	104	1,776	3,134
18	WATER HEAT & CONVER BURN REV	PLT386	118,268	23,637	140,032	43,950	48,357	136,630
19	UNH REVENUE	PLT381	(9)	(2)	(5)	(2)	(1)	(1)
20	TOTAL ACCOUNT 488		141,593	28,808	144,885	45,853	50,476	140,438
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0	0	0	0
	OTHER REVENUES							
21	RENTAL INCOME - GRANITE	GENPLT	714	142	545	185	156	412
22	RENTAL INCOME - USOURCE	GENPLT	6,560	1,302	5,012	1,704	1,438	3,781
23	RENTAL INCOME - USC	GENPLT	22,642	4,492	17,297	5,881	4,963	13,050
24	TOTAL OTHER REVENUES		29,916	5,935	22,855	7,770	6,557	17,243
25	TOTAL OTHER OPERATING REV		190,531	38,438	176,212	57,340	58,137	159,509
26	TOTAL GAS OPERATING REVENUE		11,181,151	2,058,077	7,835,205	2,313,227	1,526,618	2,037,431

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

OPER & MAINT EXPENSE-9

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	OPERATION & MAINTENANCE EXPENSE				
	LIQUEFIED PROPANE GAS PRODUCTION				
	OPERATION EXPENSE				
1	710-SUPERVISION	TLABPO	10,320	4,918	75
2	717-PROPANE EXPENSES	DEMLPG	9,578	4,565	69
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	7,411	3,532	54
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0
6	735-MISCELLANEOUS	DEMLPG	17,003	8,103	123
7	736-RENTS	DEMLPG	0	0	0
8	TOTAL OPERATION EXPENSE		44,313	21,117	320
	MAINTENANCE				
9	740-SUPERVISION	TLABPM	10,735	5,116	78
10	741-MAINTENANCE OF PLANT	DEMLPG	7,439	3,545	54
11	742-MAINT OF EQUIPMENT	DEMLPG	18,198	8,672	132
12	743-GAS SYS PROD TRAINING	DEMLPG	0	0	0
13	TOTAL MAINTENANCE EXPENSE		36,373	17,333	263
14	769-MAINT OF SCADA - PRODUCT	EXP813	2,482	940	21
15	TOTAL MANUF GAS PROD EXP		83,168	39,389	604

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	OPER & MAINT EXPENSE-9	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	OPERATION & MAINTENANCE EXPENSE							
	LIQUEFIED PROPANE GAS PRODUCTION							
	OPERATION EXPENSE							
1	710-SUPERVISION	TLABPO	2,791	178	1,856	194	271	37
2	717-PROPANE EXPENSES	DEMLPG	2,590	165	1,723	180	252	34
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	2,004	128	1,333	139	195	26
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	4,598	294	3,058	320	447	60
7	736-RENTS	DEMLPG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		11,984	766	7,970	834	1,165	157
	MAINTENANCE							
9	740-SUPERVISION	TLABPM	2,903	185	1,931	202	282	38
10	741-MAINTENANCE OF PLANT	DEMLPG	2,012	129	1,338	140	196	26
11	742-MAINT OF EQUIPMENT	DEMLPG	4,921	314	3,273	342	478	65
12	743-GAS SYS PROD TRAINING	DEMLPG	0	0	0	0	0	0
13	TOTAL MAINTENANCE EXPENSE		9,836	628	6,542	684	956	129
14	769-MAINT OF SCADA - PRODUCT	EXP813	504	89	445	132	109	242
15	TOTAL MANUF GAS PROD EXP		22,324	1,483	14,957	1,650	2,231	529

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	OPER & MAINT EXPENSE CON'T-10				
	PURCHASED GAS SUPPLY EXPENSES				
	PURCHASED GAS SUPPLY				
	804 PURCHASED GAS COSTS				
1	TOTAL DIRECT GAS COSTS	EGAS	27,837,066	13,335,679	297,001
2	TOTAL DIRECT GAS COSTS		27,837,066	13,335,679	297,001
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	124,838	59,805	1,332
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	124,133	34,431	738
5	TOTAL GAS SUPPLY EXPENSE		28,086,037	13,429,916	299,070
6	TOTAL PRODUCTION EXPENSE		28,169,205	13,469,305	299,674
			332,139		
	TRANSMISSION EXPENSES				
7	851-SYS CONTROL & LOAD DISTR	DISTR	244,750	67,888	1,455
8	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	81,774	39,175	872
9	852-COMMUNICATION SYSTEM EXP	DISTR	46,604	12,927	277
10	856-MAINS EXPENSE	DISTR	0	0	0
11	857-T&D OPER MEAS & REGUL STNQ	DISTR	129	36	1
12	TOTAL TRANSMISSION EXPENSES		373,256	120,025	2,605

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	OPER & MAINT EXPENSE CON'T-10							
	PURCHASED GAS SUPPLY EXPENSES							
	PURCHASED GAS SUPPLY							
	804 PURCHASED GAS COSTS							
1	TOTAL DIRECT GAS COSTS	EGAS	6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
2	TOTAL DIRECT GAS COSTS		6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	29,994	4,838	20,237	5,586	2,547	499
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	20,595	4,116	24,385	7,653	8,421	23,793
5	TOTAL GAS SUPPLY EXPENSE		6,738,863	1,087,711	4,557,269	1,258,860	578,856	135,492
6	TOTAL PRODUCTION EXPENSE		6,761,188	1,089,194	4,572,227	1,260,510	581,087	136,021
	TRANSMISSION EXPENSES							
7	851-SYS CONTROL & LOAD DISTR	DISTR	40,607	8,116	48,080	15,090	16,603	46,912
8	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	19,647	3,169	13,256	3,659	1,668	327
9	852-COMMUNICATION SYSTEM EXP	DISTR	7,732	1,545	9,155	2,873	3,161	8,933
10	856-MAINS EXPENSE	DISTR	0	0	0	0	0	0
11	857-T&D OPER MEAS & REGUL STNQ	DISTR	21	4	25	8	9	25
12	TOTAL TRANSMISSION EXPENSES		68,008	12,834	70,516	21,630	21,442	56,196

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	OPER & MAINT EXPENSE CON'T-11	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DISTRIBUTION EXPENSES				
	OPERATION EXPENSE				
1	870-SUPER & ENGINEERING	TLABDO	24,751	12,159	755
2	857-MEAS & REG STA EQUIP	PLT378	0	0	0
3	874-MAINS & SERVICE EXPENSE	PLT37680	574,155	235,878	11,679
4	875-REGULAT STATION EXPENSE	PLT378	145,645	40,398	866
5	878-METER & HOUSE REG EXP	PLT3813	954,525	553,988	40,085
6	879-CUSTOMER INSTALL EXP	PLT3803	45,049	29,017	2,100
7	880-OTHER EXPENSES	EXP8519	353,543	176,688	11,254
8	882-METERING SYS GAS TRAINING	PLT381	70,114	40,693	2,944
9	TOTAL OPERATION EXPENSE		2,167,782	1,088,821	69,683
	MAINTENANCE				
10	885-SUPERVISION	TLABDM	72,030	23,331	781
11	886-MAINT STRUCT & IMPROVE	PLT375	13,831	3,836	82
12	887-MAINTENANCE OF MAINS	PLT376	207,686	57,607	1,234
13	889-MT OF MEAS & REG STA EQ	PLT378	14,309	3,969	85
14	890-MT OF REG EQ (INDUST)	PLT378	1,341	372	8
15	891-MT OF REG EQ (CITY GATE)	PLT378	18,251	5,062	108
16	891-MAIN DISTRI SCADA	EXP851	15,651	5,132	112
17	892-MAINTENANCE OF SERVICES	PLT380	115,222	77,777	5,628
18	893-MAINT METER & HOUSE REG	PLT3813	21,256	12,336	893
19	894-T&D MAINT SYSTEM EQUIP	DISTR	3,840	1,065	23
20	894-MNT WAT HTERS & CONV BURN	PLT386	232,032	64,360	1,379
21	894-MAINT OF RENTED CONV BURN	PLT386	1,646	457	10
22	TOTAL MAINTENANCE EXPENSE		717,094	255,304	10,343
23	586-INTERVAL DATA	DISTR	0	0	0
24	LABOR MUTUAL AID WORKERS	DISTLAB	41,128	19,129	1,128
25	TOTAL DISTRIBITION EXPENSES		2,926,004	1,363,255	81,153

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	OPER & MAINT EXPENSE CON'T-11	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DISTRIBUTION EXPENSES							
	OPERATION EXPENSE							
1	870-SUPER & ENGINEERING	TLABDO	4,223	837	3,098	1,141	762	1,777
2	857-MEAS & REG STA EQUIP	PLT378	0	0	0	0	0	0
3	874-MAINS & SERVICE EXPENSE	PLT37680	97,559	19,475	82,549	26,806	26,424	73,785
4	875-REGULAT STATION EXPENSE	PLT378	24,164	4,829	28,611	8,980	9,880	27,916
5	878-METER & HOUSE REG EXP	PLT3813	161,452	32,159	94,066	40,617	14,464	17,694
6	879-CUSTOMER INSTALL EXP	PLT3803	7,884	1,570	2,648	1,143	309	378
7	880-OTHER EXPENSES	EXP8519	59,849	11,933	42,744	15,945	10,503	24,628
8	882-METERING SYS GAS TRAINING	PLT381	11,859	2,362	6,910	2,984	1,062	1,300
9	TOTAL OPERATION EXPENSE		366,990	73,166	260,624	97,616	63,405	147,478
	MAINTENANCE							
10	885-SUPERVISION	TLABDM	12,090	2,410	12,862	4,074	4,329	12,154
11	886-MAINT STRUCT & IMPROVE	PLT375	2,295	459	2,717	853	938	2,651
12	887-MAINTENANCE OF MAINS	PLT376	34,458	6,887	40,799	12,805	14,089	39,807
13	889-MT OF MEAS & REG STA EQ	PLT378	2,374	474	2,811	882	971	2,743
14	890-MT OF REG EQ (INDUST)	PLT378	222	44	263	83	91	257
15	891-MT OF REG EQ (CITY GATE)	PLT378	3,028	605	3,585	1,125	1,238	3,498
16	891-MAIN DISTRI SCADA	EXP851	2,888	541	2,940	899	876	2,264
17	892-MAINTENANCE OF SERVICES	PLT380	20,492	4,082	4,552	1,965	327	400
18	893-MAINT METER & HOUSE REG	PLT3813	3,595	716	2,095	904	322	394
19	894-T&D MAINT SYSTEM EQUIP	DISTR	637	127	754	237	261	736
20	894-MNT WAT HTERS & CONV BURN	PLT386	38,497	7,694	45,581	14,306	15,740	44,474
21	894-MAINT OF RENTED CONV BURN	PLT386	273	55	323	101	112	315
22	TOTAL MAINTENANCE EXPENSE		120,849	24,094	119,282	38,234	39,293	109,694
23	586-INTERVAL DATA	DISTR	0	0	0	0	0	0
24	LABOR MUTUAL AID WORKERS	DISTLAB	7,000	1,388	5,490	1,963	1,455	3,576
25	TOTAL DISTRIBITION EXPENSES		494,839	98,648	385,396	137,813	104,152	260,747

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	OPER & MAINT EXPENSE CON'T-12				
	CUSTOMER ACCOUNT				
1	901-SUPERVISION	TLABCA	0	0	0
2	902-METER READING EXPENSE	CUST902	103,865	74,136	5,364
3	903-CUST RECORDS & COLLECT	CUST903	1,393,012	898,153	65,385
	904-UNCOLLECTIBLE ACCTS				
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	102,497	102,497	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	7,165	0	7,165
6	C&I SMALL - LLF G40	C904G40	7,955	0	0
7	C&I SMALL - HLF G50	C904G50	2,596	0	0
8	C&I MEDIUM - LLF G41	C904G41	1,763	0	0
9	C&I MEDIUM - HLF G51	C904G51	3,403	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	282,630	135,537	3,077
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	99,992	81,743	5,714
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	225,401	108,092	2,454
15	TOTAL ACCOUNT 904		733,402	427,870	18,409
16	TOTAL CUSTOMER ACCTS EXP		2,230,279	1,400,158	89,159
			1,722,249		
	CUSTOMER SERVICES & INFO EXP				
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	1,980	979	59
19	TOT CUST SERV & INFO EXP		1,980	979	59

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NORTHERN - NEW HAMPSHIRE
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12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	OPER & MAINT EXPENSE CON'T-12							
	CUSTOMER ACCOUNT							
1	901-SUPERVISION	TLABCA	0	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	16,293	3,334	2,178	876	627	1,058
3	903-CUST RECORDS & COLLECT	CUST903	269,126	56,295	65,338	28,661	3,868	6,185
	904-UNCOLLECTIBLE ACCTS							
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C904G40	7,955	0	0	0	0	0
7	C&I SMALL - HLF G50	C904G50	0	2,596	0	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	0	0	1,763	0	0	0
9	C&I MEDIUM - HLF G51	C904G51	0	0	0	3,403	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	65,812	12,957	44,334	14,594	5,166	1,153
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	6,345	2,071	1,406	2,714	0	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	52,486	10,333	35,357	11,639	4,120	920
15	TOTAL ACCOUNT 904		132,598	27,956	82,860	32,349	9,287	2,073
16	TOTAL CUSTOMER ACCTS EXP		418,017	87,585	150,376	61,887	13,782	9,316
	CUSTOMER SERVICES & INFO EXP							
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	308	68	204	78	71	213
19	TOT CUST SERV & INFO EXP		308	68	204	78	71	213

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NORTHERN - NEW HAMPSHIRE
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	OPER & MAINT EXPENSE CON'T-13	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ADMINISTRATIVE & GENERAL EXPENSE				
1	920-ADMIN & GENERAL SALARY	LABOR	17,731	8,337	479
2	921-OFFICE SUPPLIES & EXP	LABOR	346,975	163,152	9,366
3	923-OUTSIDE SERV EMPLOYED	LABOR	107,383	50,493	2,899
4	923-OUTSIDE SERV IRP	GASCOSTS	110,109	52,749	1,175
5	923-OUTSIDE SERV PEN & PBOP	LABOR	(490,050)	(230,427)	(13,229)
6	923-OUTSIDE SERV UNITIL	LABOR	2,755,168	1,295,510	74,375
7	923-AUDIT FEES ADJUSTMENT	LABOR	4,001	1,882	108
8	924-PROPERTY INSURANCE	PLANT	6,365	2,755	145
9	925-INJURIES & DAMAGES	LABOR	188,845	88,797	5,098
10	PROPERTY & LIABILITY INSUR ADJ	EXP9245	50,711	23,783	1,362
11	926-EMPLOYED PENSION & BENF	LABOR	1,394,825	655,862	37,653
12	PENSION PBOP & 401K ADJ	LABOR	135,121	63,536	3,648
13	MEDICAL & DENTAL ADJUSTMENT	LABOR	74,266	34,921	2,005
14	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0
15	928-REGULATORY COMM EXPENSE	REVCLAIM	113,578	53,390	3,003
16	PUC ASSESSMENT ADJUSTMENT	REVCLAIM	58,317	27,414	1,542
17	GAS SUPPLY LEGAL COST ACCT 928	GASCOSTS	2,590	1,241	28
18	930-MISC GEN EXP & EEI ADJ	LABOR	154,768	72,774	4,178
19	BOARD OF DIRECTOR FEES ADJ	LABOR	0	0	0
20	POSTAGE ADJUSTMENT	EXP903	3,343	2,156	157
21	CUT OFF EXEMPT CUSTOMER BAL	EXP904B	0	0	0
22	BANKING & COMMITMENT FEE ADJ	LABOR	(14,317)	(6,732)	(386)
23	931-RENTS	LABOR	14,489	6,813	391
24	TOTAL OPERATION EXPENSE		5,034,220	2,368,403	133,995
	MAINTENANCE				
25	932-ERC COSTS	PSPLT	113,839	54,249	823
26	935-MAINT OF GENERAL PLT	GENPLT	27,899	12,673	707
27	TOTAL ADMIN & GEN EXPENSE		5,175,958	2,435,325	135,525
28	WAGE ADJ & INCENTIVE COMP	OMLAB	373,157	183,819	10,938
29	OTHER ADJUSTMENTS	OMLAB	0	0	0
30	TOTAL GAS O & M EXPENSE		39,249,839	18,972,866	619,113

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GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	OPER & MAINT EXPENSE CON'T-13	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	ADMINISTRATIVE & GENERAL EXPENSE							
1	920-ADMIN & GENERAL SALARY	LABOR	3,086	610	2,247	773	617	1,582
2	921-OFFICE SUPPLIES & EXP	LABOR	60,397	11,944	43,965	15,118	12,071	30,962
3	923-OUTSIDE SERV EMPLOYED	LABOR	18,692	3,696	13,606	4,679	3,736	9,582
4	923-OUTSIDE SERV IRP	GASCOSTS	26,455	4,267	17,850	4,927	2,246	440
5	923-OUTSIDE SERV PEN & PBOP	LABOR	(85,302)	(16,869)	(62,094)	(21,352)	(17,048)	(43,730)
6	923-OUTSIDE SERV UNITIL	LABOR	479,586	94,841	349,107	120,045	95,847	245,857
7	923-AUDIT FEES ADJUSTMENT	LABOR	697	138	507	174	139	357
8	924-PROPERTY INSURANCE	PLANT	1,090	214	885	291	268	719
9	925-INJURIES & DAMAGES	LABOR	32,872	6,501	23,929	8,228	6,570	16,852
10	PROPERTY & LIABILITY INSUR ADJ	EXP9245	8,822	1,744	6,446	2,213	1,776	4,564
11	926-EMPLOYED PENSION & BENF	LABOR	242,794	48,014	176,738	60,774	48,523	124,467
12	PENSION PBOP & 401K ADJ	LABOR	23,520	4,651	17,121	5,887	4,701	12,058
13	MEDICAL & DENTAL ADJUSTMENT	LABOR	12,927	2,556	9,410	3,236	2,584	6,627
14	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0	0
15	928-REGULATORY COMM EXPENSE	REVCLAIM	19,758	3,882	14,419	4,886	3,984	10,257
16	PUC ASSESSMENT ADJUSTMENT	REVCLAIM	10,145	1,993	7,403	2,509	2,046	5,266
17	GAS SUPPLY LEGAL COST ACCT 928	GASCOSTS	622	100	420	116	53	10
18	930-MISC GEN EXP & EEI ADJ	LABOR	26,940	5,328	19,611	6,743	5,384	13,811
19	BOARD OF DIRECTOR FEES ADJ	LABOR	0	0	0	0	0	0
20	POSTAGE ADJUSTMENT	EXP903	646	135	157	69	9	15
21	CUT OFF EXEMPT CUSTOMER BAL	EXP904B	0	0	0	0	0	0
22	BANKING & COMMITMENT FEE ADJ	LABOR	(2,492)	(493)	(1,814)	(624)	(498)	(1,278)
23	931-RENTS	LABOR	2,522	499	1,836	631	504	1,293
24	TOTAL OPERATION EXPENSE		883,778	173,751	641,748	219,323	173,510	439,711
	MAINTENANCE							
25	932-ERC COSTS	PSPLT	30,786	1,967	20,476	2,141	2,993	404
26	935-MAINT OF GENERAL PLT	GENPLT	4,811	955	3,676	1,250	1,055	2,773
27	TOTAL ADMIN & GEN EXPENSE		919,375	176,672	665,899	222,715	177,558	442,889
28	WAGE ADJ & INCENTIVE COMP	OMLAB	65,798	12,954	44,646	15,619	11,406	27,978
29	OTHER ADJUSTMENTS	OMLAB	0	0	0	0	0	0
30	TOTAL GAS O & M EXPENSE		8,727,533	1,477,956	5,889,264	1,720,251	909,498	933,359

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DEPRECIATION & AMORTIZATION-14

DEPRECIATION & AMORTIZATION EXPENSE

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	AMORTIZATION EXPENSE				
1	INTANGIBLE AMORTIZATION	PLANT	(940,818)	(407,176)	(21,409)
2	ACCT 303.2 & 303.3 COM SOFT & ADJ	PLT303	406,279	191,037	10,967
3	TRANSITION & TRANACTION AMORT	PLANT	588,349	254,631	13,388
6	FAS 109 NET REG ASSET AMORT	REVCLAIM	8,849	4,160	234
7	AMORT INVESTMENT TAX CREDIT	PLANT	(12,840)	(5,557)	(292)
8	SUPPLY BAD DEBT AMORT	E904GAS	0	0	0
9	NH RATE CASE COSTS AMORT	REVCLAIM	0	0	0
10	DG 08-048 & DG 08-079 SETTLE ADJ	REVCLAIM	352,468	165,686	9,320
11	TOTAL AMORTIZATION EXPENSE		402,287	202,781	12,209
	DEPRECIATION EXPENSE				
	PRODUCTION PLANT EXP				
12	305-STRUCTURES	PLT305	1,012	482	7
13	311-LPG GAS EQUIPMENT	PLT311	8,909	4,246	64
14	361-STRUCTURES & IMPROVE	PLT361	3,822	1,822	28
15	362-GAS HOLDERS	PLT362	33,010	15,730	239
16	TOTAL PRODUCTION PLANT		46,754	22,280	338

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEPRECIATION & AMORTIZATION-14							
	DEPRECIATION & AMORTIZATION EXPENSE							
	AMORTIZATION EXPENSE							
1	INTANGIBLE AMORTIZATION	PLANT	(161,145)	(31,559)	(130,745)	(42,994)	(39,576)	(106,213)
2	ACCT 303.2 & 303.3 COM SOFT & ADJ	PLT303	70,720	13,985	51,480	17,702	14,134	36,254
3	TRANSITION & TRANACTION AMORT	PLANT	100,774	19,736	81,763	26,887	24,749	66,421
6	FAS 109 NET REG ASSET AMORT	REVCLAIM	1,539	302	1,123	381	310	799
7	AMORT INVESTMENT TAX CREDIT	PLANT	(2,199)	(431)	(1,784)	(587)	(540)	(1,450)
8	SUPPLY BAD DEBT AMORT	E904GAS	0	0	0	0	0	0
9	NH RATE CASE COSTS AMORT	REVCLAIM	0	0	0	0	0	0
10	DG 08-048 & DG 08-079 SETTLE ADJ	REVCLAIM	61,314	12,046	44,746	15,163	12,363	31,829
11	TOTAL AMORTIZATION EXPENSE		71,002	14,080	46,582	16,552	11,441	27,641
	DEPRECIATION EXPENSE							
	PRODUCTION PLANT EXP							
12	305-STRUCTURES	PLT305	274	17	182	19	27	4
13	311-LPG GAS EQUIPMENT	PLT311	2,409	154	1,602	168	234	32
14	361-STRUCTURES & IMPROVE	PLT361	1,034	66	688	72	101	14
15	362-GAS HOLDERS	PLT362	8,927	570	5,937	621	868	117
16	TOTAL PRODUCTION PLANT		12,644	808	8,409	880	1,229	166

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEPRECIATION & AMORTIZATION-15				
	DISTRIBUTION EXPENSE				
1	375-STRUCTURES & IMPROVE	PLT375	8,660	2,402	51
2	376-MAINS	PLT376	2,062,416	572,064	12,259
3	378.2-MEAS & REG STATION EQ	PLT378	47,080	13,059	280
4	379-MEAS & REG CITY GATE	PLT379	446	124	3
5	380-SERVICES	PLT380	1,361,334	918,923	66,491
6	381-METERS	PLT381	77,203	44,807	3,242
7	382-METER INSTALLATION	PLT382	474,074	275,143	19,909
8	383-HOUSE REGULATORS	PLT383	12,151	7,052	510
9	386-OTHER PROP CUST PREM	PLT386	70,664	19,600	420
10	TOTAL DISTRIBUTION PLANT		4,114,028	1,853,175	103,165
	GENERAL & COMMON PLANT EXP				
11	391-OFFICE EQUIPMENT	PLT391	16,929	7,960	457
12	393-STORES EQUIPMENT	PLT393	0	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	36,244	15,436	812
14	396-POWER OPERATED EQUIP	PLT396	4,185	1,782	94
15	397-COMMUNICATION EQUIP	PLT397	112,469	52,884	3,036
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0
17	397-COMM EQUIP - ITRON	PLT397I	178,498	129,997	9,406
18	BLDG OVERHEAD CLEARING	LABOR	0	0	0
19	TOTAL GEN & COMMON EXP		348,325	208,059	13,805
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0
21	TOTAL DEPR & AMORT EXPENSE		4,911,394	2,286,296	129,517

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEPRECIATION & AMORTIZATION-15							
	DISTRIBUTION EXPENSE							
1	375-STRUCTURES & IMPROVE	PLT375	1,437	287	1,701	534	587	1,660
2	376-MAINS	PLT376	342,181	68,387	405,149	127,158	139,909	395,307
3	378.2-MEAS & REG STATION EQ	PLT378	7,811	1,561	9,249	2,903	3,194	9,024
4	379-MEAS & REG CITY GATE	PLT379	74	15	88	27	30	85
5	380-SERVICES	PLT380	242,110	48,225	53,778	23,221	3,862	4,724
6	381-METERS	PLT381	13,058	2,601	7,608	3,285	1,170	1,431
7	382-METER INSTALLATION	PLT382	80,186	15,972	46,719	20,173	7,184	8,788
8	383-HOUSE REGULATORS	PLT383	2,055	409	1,197	517	184	225
9	386-OTHER PROP CUST PREM	PLT386	11,724	2,343	13,882	4,357	4,794	13,544
10	TOTAL DISTRIBUTION PLANT		700,637	139,801	539,371	182,175	160,914	434,789
	GENERAL & COMMON PLANT EXP							
11	391-OFFICE EQUIPMENT	PLT391	2,947	583	2,145	738	589	1,511
12	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	6,147	1,227	5,099	1,702	1,564	4,257
14	396-POWER OPERATED EQUIP	PLT396	710	142	589	197	181	492
15	397-COMMUNICATION EQUIP	PLT397	19,577	3,872	14,251	4,900	3,913	10,036
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0	0	0	0
17	397-COMM EQUIP - ITRON	PLT397I	28,508	5,661	3,388	1,475	54	9
18	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0	0
19	TOTAL GEN & COMMON EXP		57,888	11,484	25,472	9,012	6,300	16,304
20	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
21	TOTAL DEPR & AMORT EXPENSE		842,172	166,173	619,834	208,619	179,883	478,900

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	STATE & FED TAXES & OTHER EXP-16	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	TAXES OTHER THAN INCOME				
	FEDERAL TAXES				
1	UNEMPLOYMENT	LABOR	1,941	913	52
2	FICA	LABOR	251,513	118,264	6,790
3	FICA ADJUSTMENT	LABOR	0	0	0
4	TOTAL FEDERAL TAXES		253,454	119,177	6,842
	STATE TAXES				
5	UNEMPLOYMENT	LABOR	8,771	4,124	237
6	PROPERTY TAX	PLANT	2,372,742	1,026,897	53,993
7	PROPERTY TAX ADJUST	PLANT	493,262	213,478	11,224
8	PLANT ADJUSTMENT	PLTADDS	0	0	0
9	TOTAL STATE TAXES		2,874,775	1,244,500	65,454
10	PAYROLL TAXES CAPITALIZED	LABOR	(99,331)	(46,707)	(2,681)
11	PAYROLL TAXES ADJUSTMENT	LABOR	25,497	11,989	688
12	TAXES - OTHER	PLANT	0	0	0
13	TOTAL TAXES OTHER THAN INC		3,054,396	1,328,960	70,303
14	TOTAL INCOME TAX EXPENSE		829,372	303,589	(65,574)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	18,239	5,544	165
16	TOTAL EXPENSES		48,063,240	22,897,255	753,525

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	STATE & FED TAXES & OTHER EXP-16							
	TAXES OTHER THAN INCOME							
	FEDERAL TAXES							
1	UNEMPLOYMENT	LABOR	338	67	246	85	68	173
2	FICA	LABOR	43,780	8,658	31,869	10,959	8,750	22,444
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0	0
4	TOTAL FEDERAL TAXES		44,118	8,725	32,115	11,043	8,817	22,617
	STATE TAXES							
5	UNEMPLOYMENT	LABOR	1,527	302	1,111	382	305	783
6	PROPERTY TAX	PLANT	406,408	79,592	329,740	108,431	99,810	267,869
7	PROPERTY TAX ADJUST	PLANT	84,487	16,546	68,549	22,541	20,749	55,687
8	PLANT ADJUSTMENT	PLTADDS	0	0	0	0	0	0
9	TOTAL STATE TAXES		492,422	96,440	399,400	131,355	120,865	324,339
10	PAYROLL TAXES CAPITALIZED	LABOR	(17,290)	(3,419)	(12,586)	(4,328)	(3,456)	(8,864)
11	PAYROLL TAXES ADJUSTMENT	LABOR	4,438	878	3,231	1,111	887	2,275
12	TAXES - OTHER	PLANT	0	0	0	0	0	0
13	TOTAL TAXES OTHER THAN INC		523,688	102,623	422,160	139,181	127,114	340,367
14	TOTAL INCOME TAX EXPENSE		240,690	85,639	189,691	42,190	68,939	(35,793)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	6,757	1,446	2,873	942	119	393
16	TOTAL EXPENSES		10,340,840	1,833,837	7,123,822	2,111,183	1,285,552	1,717,227

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INCOME TAXES-17	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	FEDERAL & STATE TAX CALCULAT				
1	OPERATING REVENUES		52,164,022	24,502,329	709,984
	OPERATING EXPENSES				
2	OPERATION & MAINTENANCE EXP		39,249,839	18,972,866	619,113
3	DEPRECIATION & AMORTIZATION		4,911,394	2,286,296	129,517
4	TAXES OTHER THAN INCOME		3,054,396	1,328,960	70,303
5	INTEREST ON CUSTOMER DEPOSITS		18,239	5,544	165
6	PLUS: OTHER	PLANT	0	0	0
7	OPERATING INC BEFORE FED TAX		4,930,154	1,908,664	(109,115)
	LESS:				
8	INTEREST EXPENSE		2,842,124	1,206,283	62,692
9	OTHER ADJ	PLANT	0	0	0
10	NET OPERATING INC BEFORE TXS		2,088,030	702,381	(171,807)
	PERMANENT ITEMS				
11	DRUG SUBDIDIES	LABOR	(15,523)	(7,299)	(419)
12	LOBBYING	REVCLAIM	55,698	26,182	1,473
13	STATE REGUL ASSET AMORT	REVCLAIM	8,849	4,160	234
14	UNALLOWABLE MEALS	REVCLAIM	235	110	6
15	TOTAL PERMANENT ITEMS		49,258	23,153	1,294
	TEMPORY DIFFERENCES				
16	ACCRUED REVENUE	REVCLAIM	4,850,014	2,279,866	128,246
17	BAD DEBT	EXP904	(138)	(81)	(3)
18	DEFERRED RATE CASE	REVCLAIM	514,998	242,087	13,618
19	INSURANCE CLAIM RESERVE	EXP9245	447	210	12
20	FASB 87-PENSIONS	LABOR	(439,345)	(206,585)	(11,860)
21	PREPAID PROPERTY TAXES	PLANT	13,485	5,836	307
22	REMEDIATION	PSPLT	45,884	21,866	332
23	PBOP SFAS 106	LABOR	386,283	181,634	10,428
24	ACQUISITION COSTS	PLANT	(352,468)	(152,544)	(8,021)
25	TRANSITION COSTS	PLANT	0	0	0
26	UTILITY PLANT DIFFERENCES	PLANT	(5,307,486)	(2,297,024)	(120,775)
27	TOTAL TEMPORARY DIFF		(288,325)	75,267	12,283
	INVESTMENT TAX CREDIT AMORT				
28	UNAMORTIZED ITC	PLANT	(12,840)	(5,557)	(292)
	FEDERAL AND STATE TAX DIFF				
29	TAX DEPRECIATION	PLANT	3,207,473	1,388,160	72,988
30	STATE TAXABLE BASE INCOME		5,043,596	2,183,403	(85,534)

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INCOME TAXES-17	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	FEDERAL & STATE TAX CALCULAT							
1	OPERATING REVENUES		11,181,151	2,058,077	7,835,205	2,313,227	1,526,618	2,037,431
	OPERATING EXPENSES							
2	OPERATION & MAINTENANCE EXP		8,727,533	1,477,956	5,889,264	1,720,251	909,498	933,359
3	DEPRECIATION & AMORTIZATION		842,172	166,173	619,834	208,619	179,883	478,900
4	TAXES OTHER THAN INCOME		523,688	102,623	422,160	139,181	127,114	340,367
5	INTEREST ON CUSTOMER DEPOSITS		6,757	1,446	2,873	942	119	393
6	PLUS: OTHER	PLANT	0	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX		1,081,002	309,879	901,074	244,235	310,005	284,411
	LESS:							
8	INTEREST EXPENSE		479,461	94,873	403,461	133,583	124,531	337,241
9	OTHER ADJ	PLANT	0	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS		601,542	215,006	497,613	110,652	185,474	(52,830)
	PERMANENT ITEMS							
11	DRUG SUBDIDIES	LABOR	(2,702)	(534)	(1,967)	(676)	(540)	(1,385)
12	LOBBYING	REVCLAIM	9,689	1,904	7,071	2,396	1,954	5,030
13	STATE REGUL ASSET AMORT	REVCLAIM	1,539	302	1,123	381	310	799
14	UNALLOWABLE MEALS	REVCLAIM	41	8	30	10	8	21
15	TOTAL PERMANENT ITEMS		8,567	1,680	6,257	2,111	1,732	4,465
	TEMPORY DIFFERENCES							
16	ACCRUED REVENUE	REVCLAIM	843,686	165,755	615,716	208,648	170,123	437,973
17	BAD DEBT	EXP904	(25)	(5)	(16)	(6)	(2)	(0)
18	DEFERRED RATE CASE	REVCLAIM	89,587	17,601	65,380	22,155	18,064	46,506
19	INSURANCE CLAIM RESERVE	EXP9245	78	15	57	20	16	40
20	FASB 87-PENSIONS	LABOR	(76,476)	(15,124)	(55,669)	(19,143)	(15,284)	(39,205)
21	PREPAID PROPERTY TAXES	PLANT	2,310	452	1,874	616	567	1,522
22	REMEDIATION	PSPLT	12,409	793	8,253	863	1,206	163
23	PBOP SFAS 106	LABOR	67,239	13,297	48,946	16,831	13,438	34,470
24	ACQUISITION COSTS	PLANT	(60,371)	(11,823)	(48,983)	(16,107)	(14,827)	(39,792)
25	TRANSITION COSTS	PLANT	0	0	0	0	0	0
26	UTILITY PLANT DIFFERENCES	PLANT	(909,077)	(178,036)	(737,582)	(242,545)	(223,262)	(599,186)
27	TOTAL TEMPORARY DIFF		(30,641)	(7,075)	(102,023)	(28,669)	(49,959)	(157,509)
	INVESTMENT TAX CREDIT AMORT							
28	UNAMORTIZED ITC	PLANT	(2,199)	(431)	(1,784)	(587)	(540)	(1,450)
	FEDERAL AND STATE TAX DIFF							
29	TAX DEPRECIATION	PLANT	549,383	107,593	445,743	146,577	134,924	362,106
30	STATE TAXABLE BASE INCOME		1,126,651	316,773	845,805	230,084	271,630	154,782

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INCOME TAXES CON'T-18	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	STATE TAXABLE BASE INCOME		5,043,596	2,183,403	(85,534)
2	STATE INCOME TAX @ 8.50%		428,706	185,589	(7,270)
3	ST TAX ADJ LOBBING & PENALTIES	REVCLAIM	(4,734)	(2,225)	(125)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	0	0	0
5	TOTAL STATE TAX EXPENSE		423,971	183,364	(7,396)
6	FED TAX INC BEF FED & STA TAX DIFF		4,614,890	1,997,814	(78,263)
7	LESS: FEDERAL AND STATE TAX DIFF		3,207,473	1,388,160	72,988
8	FEDERAL TAXABLE INCOME BASE		1,407,418	609,654	(151,251)
9	FED TAX ADJ LOBBING & PENALTIES	REVCLAIM	(17,328)	(8,145)	(458)
10	FEDERAL INCOME TAX @ 34.00%		461,194	199,137	(51,884)
	TOT DEF FEDERAL & STATE INC TAX				
10	ACCELERATED DEPRECIATION	PLANT	2,131,371	922,435	48,500
11	PBOP	LABOR	(255,420)	(120,101)	(6,895)
12	PENSION	LABOR	440,082	206,931	11,880
13	BAD DEBTS EXPENSE	EXP904	55	32	1
14	ACCRUED REVENUE	REVCLAIM	(1,921,091)	(903,055)	(50,798)
15	PREPAID PROPERTY TAXES	PLANT	(5,342)	(2,312)	(122)
16	DEFERRED RATE CASE	REVCLAIM	26,511	12,462	701
17	REMEDIATION	PSPLT	(18,175)	(8,661)	(131)
18	TRANSITION COSTS	PLANT	(337,197)	(145,935)	(7,673)
19	TRANSACTION COSTS	PLANT	(126,351)	(54,684)	(2,875)
20	INSURANCE CLAIM RESERVE	EXP9245	(177)	(83)	(5)
21	DEF FED & STATE FLOW THRU DIFF	DEFTAX	9,940	14,059	1,122
22	TOTAL DEFERRED INCOME TAXES		(55,793)	(78,912)	(6,295)
23	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	0	0	0
24	TOTAL INCOME TAX EXPENSE		829,372	303,589	(65,574)
25	NET INCOME AFTER TAX		4,100,781	1,605,074	(43,541)

EFFECTIVE STATE TAX RATE	8.50%
FEDERAL TAX RATE - CURRENT	34.00%
1 - INCREMENTAL TAX RATE	0.60390
INCREMENTAL TAX RATE	0.39610
EFFECTIVE INCREMENTAL FEDERAL RATE	0.31110
FACTOR FOR TAXABLE BASIS	1.65590
INTEREST EXPENSE PERCENTAGE	3.3600%
PURCH GAS WORKING CAPITAL %	0.0000%
OTHER O&M WORKING CAPITAL %	1.2600%

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INCOME TAXES CON'T-18	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	STATE TAXABLE BASE INCOME		1,126,651	316,773	845,805	230,084	271,630	154,782
2	STATE INCOME TAX @ 8.50%		95,765	26,926	71,893	19,557	23,089	13,156
3	ST TAX ADJ LOBBING & PENALTIES	REVCLAIM	(824)	(162)	(601)	(204)	(166)	(428)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	0	0	0	0	0	0
5	TOTAL STATE TAX EXPENSE		94,942	26,764	71,292	19,354	22,923	12,729
6	FED TAX INC BEF FED & STA TAX DIFF		1,030,885	289,848	773,912	210,527	248,542	141,626
7	LESS: FEDERAL AND STATE TAX DIFF		549,383	107,593	445,743	146,577	134,924	362,106
8	FEDERAL TAXABLE INCOME BASE		481,503	182,255	328,169	63,950	113,618	(220,480)
9	FED TAX ADJ LOBBING & PENALTIES	REVCLAIM	(3,014)	(592)	(2,200)	(745)	(608)	(1,565)
10	FEDERAL INCOME TAX @ 34.00%		160,697	61,374	109,378	20,998	38,022	(76,528)
	TOT DEF FEDERAL & STATE INC TAX							
10	ACCELERATED DEPRECIATION	PLANT	365,066	71,495	296,197	97,401	89,657	240,620
11	PBOP	LABOR	(44,460)	(8,792)	(32,364)	(11,129)	(8,886)	(22,792)
12	PENSION	LABOR	76,604	15,149	55,763	19,175	15,310	39,271
13	BAD DEBTS EXPENSE	EXP904	10	2	6	2	1	0
14	ACCRUED REVENUE	REVCLAIM	(334,184)	(65,656)	(243,885)	(82,646)	(67,386)	(173,481)
15	PREPAID PROPERTY TAXES	PLANT	(915)	(179)	(742)	(244)	(225)	(603)
16	DEFERRED RATE CASE	REVCLAIM	4,612	906	3,366	1,141	930	2,394
17	REMEDIATION	PSPLT	(4,915)	(314)	(3,269)	(342)	(478)	(65)
18	TRANSITION COSTS	PLANT	(57,756)	(11,311)	(46,860)	(15,409)	(14,184)	(38,068)
19	TRANSACTION COSTS	PLANT	(21,642)	(4,238)	(17,559)	(5,774)	(5,315)	(14,264)
20	INSURANCE CLAIM RESERVE	EXP9245	(31)	(6)	(23)	(8)	(6)	(16)
21	DEF FED & STATE FLOW THRU DIFF	DEFTAX	2,663	445	(1,607)	(328)	(1,424)	(4,990)
22	TOTAL DEFERRED INCOME TAXES		(14,948)	(2,499)	9,021	1,839	7,994	28,006
23	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	0	0	0	0	0	0
24	TOTAL INCOME TAX EXPENSE		240,690	85,639	189,691	42,190	68,939	(35,793)
25	NET INCOME AFTER TAX		840,312	224,240	711,382	202,044	241,066	320,204

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST EXPENSE PERCENTAGE
PURCH GAS WORKING CAPITAL %
OTHER O&M WORKING CAPITAL %

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	DEVELOPMENT OF LABOR ALLOC-19	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEVELOPMENT OF LABOR ALLOCATOR				
1	163 - STORES EXPENSE UNDISTRIBUTED	DISTRPLT	67,606	28,793	1,515
	LPG & LNG GAS PRODUCTION				
	OPERATION				
2	710-SUPERVISION	LABPO	8,917	4,249	64
3	717-PROPANE EXPENSES	EXP717	4,585	2,185	33
4	718-DISPATCHING PRODUCTION	EXP718	0	0	0
5	735-MISCELLANEOUS	EXP735	14,033	6,687	101
6	TOTAL OPERATION LABOR		27,535	13,121	199
	MAINTENANCE				
7	740-SUPERVISION	LABPM	8,917	4,249	64
8	741-MAINTENANCE OF PLANT	EXP741	5,313	2,532	38
9	742-MAINTENANCE OF EQUIP	EXP742	9,715	4,629	70
10	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0
11	TOTAL MAINTENANCE LABOR		23,945	11,411	173
12	TOT MANUFACTURED GAS LABOR		51,480	24,532	372
	GAS SUPPLY LABOR				
13	813-OTHER GAS SUPPLY EXP	EXP813	129,522	49,025	1,077
14	TOTAL GAS SUPPLY LABOR		129,522	49,025	1,077
15	TOTAL PRODUCTION LABOR		181,002	73,557	1,449

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVELOPMENT OF LABOR ALLOC-19							
	DEVELOPMENT OF LABOR ALLOCATOR							
1	163 - STORES EXPENSE UNDISTRIBUTED	DISTRPLT	11,466	2,288	9,512	3,175	2,917	7,940
	LPG & LNG GAS PRODUCTION							
	OPERATION							
2	710-SUPERVISION	LABPO	2,411	154	1,604	168	234	32
3	717-PROPANE EXPENSES	EXP717	1,240	79	825	86	121	16
4	718-DISPATCHING PRODUCTION	EXP718	0	0	0	0	0	0
5	735-MISCELLANEOUS	EXP735	3,795	242	2,524	264	369	50
6	TOTAL OPERATION LABOR		7,446	476	4,953	518	724	98
	MAINTENANCE							
7	740-SUPERVISION	LABPM	2,411	154	1,604	168	234	32
8	741-MAINTENANCE OF PLANT	EXP741	1,437	92	956	100	140	19
9	742-MAINTENANCE OF EQUIP	EXP742	2,627	168	1,747	183	255	34
10	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0	0	0	0
11	TOTAL MAINTENANCE LABOR		6,475	414	4,307	450	630	85
12	TOT MANUFACTURED GAS LABOR		13,922	889	9,259	968	1,354	183
	GAS SUPPLY LABOR							
13	813-OTHER GAS SUPPLY EXP	EXP813	26,318	4,658	23,214	6,888	5,706	12,637
14	TOTAL GAS SUPPLY LABOR		26,318	4,658	23,214	6,888	5,706	12,637
15	TOTAL PRODUCTION LABOR		40,240	5,548	32,473	7,856	7,059	12,820

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	DEVEL OF LABOR ALLOC CON'T-20	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	TRANSMISSION & DISTRIBUTION LABOR				
	OPERATION				
1	870-SUPER & ENGINEERING	LABDO	23,763	11,673	725
2	851-SYSTEM CONTROL & DISP	EXP851	170,310	55,842	1,214
3	857-MEAS & REG STATION EXP	PLT378	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	401,207	164,827	8,161
5	875-GAS SYSTEM T&D TRAINING	EXP875	142,668	39,573	848
6	878-METER & HOUSE REG EXP	EXP878	841,235	488,236	35,328
7	879-CUSTOMER INSTALL EXP	EXP879	46,911	30,217	2,186
8	880-OTHER EXPENSE	EXP880	189,861	94,886	6,043
9	882-METERING SYS GAS TRAINING	EXP882	76,320	44,295	3,205
10	TOTAL OPERATION LABOR		1,892,276	929,548	57,710
	MAINTENANCE				
11	885-SUPERVISION	LABDM	65,135	21,098	706
12	886-MAINT STRUCT & IMPROVE	EXP886	2,787	773	17
13	887-MAINTENANCE OF MAINS	EXP887	49,053	13,606	292
14	889-MT OF MEAS & REG STA EQ	EXP889	13,464	3,735	80
15	890-MT OF REG EQ (INDUST)	EXP890	1,381	383	8
16	891-MT OF REG EQ (CITY GATE)	EXP891	20,269	6,095	132
17	892-MAINTENANCE OF SERVICES	EXP892	31,075	20,976	1,518
18	893-MAINT METER & HOUSE REG	EXP893	1,424	827	60
19	894-MAINT OF OTHER EQUIP	EXP894	165,516	45,910	984
20	TOTAL MAINTENANCE LABOR		350,104	113,402	3,795
21	TOTAL DISTRIB & TRANS LABOR		2,242,379	1,042,950	61,506
	CUSTOMER ACCOUNTS LABOR				
22	901-SUPERVISION	LABCA	0	0	0
23	902-METER READING EXPENSE	EXP902	94,109	67,172	4,860
24	903-CUST RECORDS & COLLECT	EXP903	591,065	381,093	27,743
25	TOTAL CUSTOMER ACCTS LABOR		685,174	448,265	32,604

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVEL OF LABOR ALLOC CON'T-20							
	TRANSMISSION & DISTRIBUTION LABOR							
	OPERATION							
1	870-SUPER & ENGINEERING	LABDO	4,055	804	2,974	1,095	732	1,706
2	851-SYSTEM CONTROL & DISP	EXP851	31,428	5,886	31,992	9,779	9,530	24,639
3	857-MEAS & REG STATION EXP	PLT378	0	0	0	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	68,172	13,609	57,683	18,732	18,465	51,559
5	875-GAS SYSTEM T&D TRAINING	EXP875	23,670	4,731	28,026	8,796	9,678	27,345
6	878-METER & HOUSE REG EXP	EXP878	142,289	28,342	82,902	35,796	12,747	15,594
7	879-CUSTOMER INSTALL EXP	EXP879	8,210	1,635	2,757	1,191	322	393
8	880-OTHER EXPENSE	EXP880	32,140	6,408	22,954	8,563	5,640	13,226
9	882-METERING SYS GAS TRAINING	EXP882	12,909	2,571	7,521	3,248	1,156	1,415
10	TOTAL OPERATION LABOR		322,874	63,986	236,810	87,200	58,271	135,878
	MAINTENANCE							
11	885-SUPERVISION	LABDM	10,932	2,179	11,630	3,684	3,914	10,991
12	886-MAINT STRUCT & IMPROVE	EXP886	462	92	548	172	189	534
13	887-MAINTENANCE OF MAINS	EXP887	8,139	1,627	9,636	3,024	3,328	9,402
14	889-MT OF MEAS & REG STA EQ	EXP889	2,234	446	2,645	830	913	2,581
15	890-MT OF REG EQ (INDUST)	EXP890	229	46	271	85	94	265
16	891-MT OF REG EQ (CITY GATE)	EXP891	3,537	685	3,901	1,210	1,264	3,445
17	892-MAINTENANCE OF SERVICES	EXP892	5,527	1,101	1,228	530	88	108
18	893-MAINT METER & HOUSE REG	EXP893	241	48	140	61	22	26
19	894-MAINT OF OTHER EQUIP	EXP894	27,461	5,488	32,515	10,205	11,228	31,725
20	TOTAL MAINTENANCE LABOR		58,762	11,713	62,514	19,801	21,040	59,077
21	TOTAL DISTRIB & TRANS LABOR		381,636	75,699	299,324	107,001	79,310	194,954
	CUSTOMER ACCOUNTS LABOR							
22	901-SUPERVISION	LABCA	0	0	0	0	0	0
23	902-METER READING EXPENSE	EXP902	14,762	3,021	1,973	794	568	958
24	903-CUST RECORDS & COLLECT	EXP903	114,192	23,886	27,724	12,161	1,641	2,624
25	TOTAL CUSTOMER ACCTS LABOR		128,955	26,907	29,697	12,955	2,209	3,583

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	DEVEL OF LABOR ALLOC CON'T-21	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	CUSTOMER SERVICES & INFO EXP				
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0
2	908-CUST ASSISTANCE EXP	EXP909	147,513	72,957	4,366
3	TOT CUST SERV & INFO EXP		147,513	72,957	4,366
	ADMINISTRATIVE & GENERAL LABOR				
	OPERATION LABOR				
4	920-ADMIN & GENERAL SALARY	EXP920	11,209	5,271	303
5	921-OFFICE SUPPLIES & EXP	EXP921	18,210	8,563	492
6	923-OUTSIDE SERV EMPLOYED	EXP923	1,299,801	611,690	34,148
7	925-INJURIES & DAMAGES	EXP925	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	0	0	0
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0
10	TOTAL OPERATION EXPENSE		1,329,220	625,523	34,942
	MAINTENANCE				
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0
12	TOTAL ADMIN & GEN LABOR		1,329,220	625,523	34,942
13	TOTAL GAS O & M LABOR		4,652,895	2,292,046	136,381
14	CONSTRUCTION LABOR	DISTRPLT	2,351,302	1,001,405	52,695
15	OTHER LABOR	LABOR	0	0	0
16	SUM OF ALLOCATED LABOR EXP		7,004,198	3,293,451	189,076

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEVEL OF LABOR ALLOC CON'T-21							
	CUSTOMER SERVICES & INFO EXP							
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0	0	0	0
2	908-CUST ASSISTANCE EXP	EXP909	22,955	5,073	15,217	5,780	5,311	15,854
3	TOT CUST SERV & INFO EXP		22,955	5,073	15,217	5,780	5,311	15,854
	ADMINISTRATIVE & GENERAL LABOR							
	OPERATION LABOR							
4	920-ADMIN & GENERAL SALARY	EXP920	1,951	386	1,420	488	390	1,000
5	921-OFFICE SUPPLIES & EXP	EXP921	3,170	627	2,307	793	634	1,625
6	923-OUTSIDE SERV EMPLOYED	EXP923	230,063	44,992	166,735	56,701	44,389	111,081
7	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	0	0	0	0	0	0
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0	0
10	TOTAL OPERATION EXPENSE		235,184	46,005	170,463	57,983	45,413	113,707
	MAINTENANCE							
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		235,184	46,005	170,463	57,983	45,413	113,707
13	TOTAL GAS O & M LABOR		820,435	161,519	556,685	194,750	142,220	348,858
14	CONSTRUCTION LABOR	DISTRPLT	398,770	79,585	330,816	110,429	101,442	276,161
15	OTHER LABOR	LABOR	0	0	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		1,219,205	241,105	887,501	305,179	243,663	625,019

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	REVENUE REQUIREMENTS-22	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	PRESENT RATES				
1	RATE BASE		84,587,013	35,901,267	1,865,831
2	NET OPER INC (PRESENT RATES)		4,100,781	1,605,074	(43,541)
3	RATE OF RETURN (PRES RATES)		4.85%	4.47%	-2.33%
4	RELATIVE RATE OF RETURN		1.000	0.922	-0.481
5	SALES REVENUE (PRE RATES)		50,120,874	23,822,518	687,026
6	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
7	SALE REV $/CCF (PRE RATES)		$0.8444	$1.5258	$1.8723
	CLAIMED RATE OF RETURN				
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		7,223,731	3,065,968	159,342
10	SALES REVENUE REQ CLAIMED ROR		55,292,176	26,241,617	1,022,980
11	REVENUE DEFICIENCY SALES REV		5,171,302	2,419,099	335,954
12	PERCENT INCREASE REQUIRED		10.32%	10.15%	48.90%
13	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
14	SALES REV REQUIRED $/CCF		$0.9315	$1.6807	$2.7879
15	REVENUE DEFICIENCY $/CCF		$0.0871	$0.1549	$0.9156
	PROPOSED REVENUES				
16	PROPOSED SALES REVENUES		55,292,176	26,241,617	1,022,980
17	REVENUE DEFICIENCY SALES REV		5,171,302	2,419,099	335,954
18	PERCENT INCREASE PROPOSED		10.32%	10.15%	48.90%
19	PROPOSED RATE OF RETURN		8.54%	8.54%	8.54%
20	RETURN REQ FOR PROPOSED REV		7,223,731	3,065,968	159,342
21	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
22	SALES REV REQUIRED $/CCF		$0.9315	$1.6807	$2.7879
23	REVENUE DEFICIENCY $/CCF		$0.0871	$0.1549	$0.9156

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	REVENUE REQUIREMENTS-22	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	PRESENT RATES							
1	RATE BASE		14,269,658	2,823,604	12,007,764	3,975,677	3,706,273	10,036,939
2	NET OPER INC (PRESENT RATES)		840,312	224,240	711,382	202,044	241,066	320,204
3	RATE OF RETURN (PRES RATES)		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
4	RELATIVE RATE OF RETURN		1.215	1.638	1.222	1.048	1.342	0.658
5	SALES REVENUE (PRE RATES)		10,837,780	1,989,093	7,478,027	2,199,090	1,405,988	1,701,352
6	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
7	SALE REV $/CCF (PRE RATES)		$1.2028	$0.9107	$0.6735	$0.5281	$0.3330	$0.1340
	CLAIMED RATE OF RETURN							
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%	8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		1,218,629	241,136	1,025,463	339,523	316,516	857,155
10	SALES REVENUE REQ CLAIMED ROR		11,464,237	2,017,071	7,998,114	2,426,741	1,530,926	2,590,490
11	REVENUE DEFICIENCY SALES REV		626,456	27,978	520,087	227,651	124,937	889,139
12	PERCENT INCREASE REQUIRED		5.78%	1.41%	6.95%	10.35%	8.89%	52.26%
13	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
14	SALES REV REQUIRED $/CCF		$1.2724	$0.9235	$0.7204	$0.5828	$0.3626	$0.2041
15	REVENUE DEFICIENCY $/CCF		$0.0695	$0.0128	$0.0468	$0.0547	$0.0296	$0.0700
	PROPOSED REVENUES							
16	PROPOSED SALES REVENUES		11,464,237	2,017,071	7,998,114	2,426,741	1,530,926	2,590,490
17	REVENUE DEFICIENCY SALES REV		626,456	27,978	520,087	227,651	124,937	889,139
18	PERCENT INCREASE PROPOSED		5.78%	1.41%	6.95%	10.35%	8.89%	52.26%
19	PROPOSED RATE OF RETURN		8.54%	8.54%	8.54%	8.54%	8.54%	8.54%
20	RETURN REQ FOR PROPOSED REV		1,218,629	241,136	1,025,463	339,523	316,516	857,155
21	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
22	SALES REV REQUIRED $/CCF		$1.2724	$0.9235	$0.7204	$0.5828	$0.3626	$0.2041
23	REVENUE DEFICIENCY $/CCF		$0.0695	$0.0128	$0.0468	$0.0547	$0.0296	$0.0700

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE-23

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	DEMAND RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		326,430	155,556	2,360
3	LPG PROD ALLOC-PROD		326,430	155,556	2,360
4	LNG PROD ALLOC-PROD		326,430	155,556	2,360
5	LPG & LNG PROD ALLOC-DISTR		326,430	155,556	2,360
6	LPG PRODUCTION DEMAND	DEMLPG			
7	LNG PRODUCTION DEMAND	DEMLNG			
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	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%	27.7376%	0.5944%
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	100.0000%	27.7376%	0.5944%
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE-23

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	DEMAND RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		88,277	5,640	58,713	6,141	8,583	1,159
3	LPG PROD ALLOC-PROD		88,277	5,640	58,713	6,141	8,583	1,159
4	LNG PROD ALLOC-PROD		88,277	5,640	58,713	6,141	8,583	1,159
5	LPG & LNG PROD ALLOC-DISTR		88,277	5,640	58,713	6,141	8,583	1,159
6	LPG PRODUCTION DEMAND	DEMLPG						
7	LNG PRODUCTION DEMAND	DEMLNG						
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	16.5913%	3.3159%	19.6444%	6.1655%	6.7838%	19.1672%
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	16.5913%	3.3159%	19.6444%	6.1655%	6.7838%	19.1672%
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE CONT-24

COMMODITY RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ANNUAL FIRM CCF SALES SENDOUT		32,871,713	15,712,297	369,267
2	ANNUAL FIRM CCF THROUGHPUT		59,733,069	15,712,297	369,267
3	DIRECT GAS COST ALLOCATOR	EGAS	27,837,066	13,335,679	297,001
4	CGA BAD DEBT ALLOCATOR	E904GAS	282,630	135,537	3,077

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE CONT-24

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ANNUAL FIRM CCF SALES SENDOUT		7,421,025	1,607,544	5,095,754	1,857,350	635,494	172,983
2	ANNUAL FIRM CCF THROUGHPUT		9,067,313	2,197,952	11,173,213	4,190,346	4,248,362	12,774,320
3	DIRECT GAS COST ALLOCATOR	EGAS	6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
4	CGA BAD DEBT ALLOCATOR	E904GAS	65,812	12,957	44,334	14,594	5,166	1,153

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE CONT-25

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 380-SERVICES	CUST380	37,710,080	25,454,932	1,841,862
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	18,273,091	10,605,346	767,379
3	ACCT 386-OTHER PROP CUST PREM	CUST386	100.0000%	27.7376%	0.5944%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	708	0	0
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	348,219	253,601	18,350
6	CUSTOMER DEPOSITS	CUSTDEP	498,578	151,556	4,506
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	11,366	0	0
8	ACCT 902-METER READ EXP	CUST902	355,299	253,601	18,350
9	ACCT 903-CUST RECORDS & COLL	CUST903	399,016	257,268	18,729
10	ACCT 488 RECONNECT FEE	CUST488R	337,600	252,580	18,438
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	100.0000%	49.4582%	2.9594%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	100.0000%	49.4582%	2.9594%
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18	ANNUAL NO SALES CUSTOMERS		336,481	252,580	18,438
19	ANNUAL NO OF TRANS CUSTOMERS		11,366	0	0
20	ANNUAL NUMBER GAS BILLS		353,552	257,268	18,729
21					
22	ANNUAL NO METER EXCL DAILY MET		348,219	253,601	18,350
23	ANNUAL NO METERS DAILY METERED		708	0	0
24					
25	TOTAL SALES & TRANSP CUSTOMERS		347,847	252,580	18,438
26					
27	NUMBER OF SERVICES		21,499	15,458	1,119
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE CONT-25

CUSTOMER RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 380-SERVICES	CUST380	6,706,635	1,335,877	1,489,699	643,243	106,972	130,860
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	3,090,773	615,643	1,800,769	777,562	276,894	338,725
3	ACCT 386-OTHER PROP CUST PREM	CUST386	16.5913%	3.3159%	19.6444%	6.1655%	6.7838%	19.1672%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	12	36	84	12	204	360
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	55,614	11,044	6,609	2,878	105	18
6	CUSTOMER DEPOSITS	CUSTDEP	184,702	39,520	78,549	25,755	3,240	10,750
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	5,279	1,218	2,991	1,331	200	347
8	ACCT 902-METER READ EXP	CUST902	55,734	11,404	7,449	2,998	2,145	3,618
9	ACCT 903-CUST RECORDS & COLL	CUST903	77,089	16,125	18,716	8,210	1,108	1,772
10	ACCT 488 RECONNECT FEE	CUST488R	55,456	11,126	0	0	0	0
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	15.5611%	3.4391%	10.3157%	3.9185%	3.6005%	10.7473%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	15.5611%	3.4391%	10.3157%	3.9185%	3.6005%	10.7473%
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18	ANNUAL NO SALES CUSTOMERS		50,177	9,908	3,709	1,528	110	32
19	ANNUAL NO OF TRANS CUSTOMERS		5,279	1,218	2,991	1,331	200	347
20	ANNUAL NUMBER GAS BILLS		55,972	11,254	6,750	2,887	310	382
21								
22	ANNUAL NO METER EXCL DAILY MET		55,614	11,044	6,609	2,878	105	18
23	ANNUAL NO METERS DAILY METERED		12	36	84	12	204	360
24								
25	TOTAL SALES & TRANSP CUSTOMERS		55,456	11,126	6,700	2,859	309	379
26								
27	NUMBER OF SERVICES		3,391	675	558	241	26	32
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE CONT-26

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS				
1	RESID NON HTG RATE R-6 & R-11	C904RNH	7,165	0	7,165
2	RESID HEATING RATE R-5 & R-10	C904RH	102,497	102,497	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,955	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	1,763	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	2,596	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	3,403	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0
			125,380		
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES				
9	RESID NON HTG RATE R-6 & R-11	C488RNH	1,022,980	0	1,022,980
10	RESID HEATING RATE R-5 & R-10	C488RH	26,241,617	26,241,617	0
11	LOW LF SMALL RATE G40 & T40	C488G40	11,464,237	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	7,998,114	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	1,530,926	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,017,071	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	2,426,741	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	2,590,490	0	0
17			55,292,176		
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

ALLOCATION FACTOR TABLE CONT-26

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS							
1	RESID NON HTG RATE R-6 & R-11	C904RNH	0	0	0	0	0	0
2	RESID HEATING RATE R-5 & R-10	C904RH	0	0	0	0	0	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,955	0	0	0	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0	0	1,763	0	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0	0	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	0	2,596	0	0	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0	0	0	3,403	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0	0	0	0
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES							
9	RESID NON HTG RATE R-6 & R-11	C488RNH	0	0	0	0	0	0
10	RESID HEATING RATE R-5 & R-10	C488RH	0	0	0	0	0	0
11	LOW LF SMALL RATE G40 & T40	C488G40	11,464,237	0	0	0	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0	0	7,998,114	0	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	0	0	0	0	1,530,926	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	0	2,017,071	0	0	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0	0	0	2,426,741	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	0	0	0	0	0	2,590,490
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED-27	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PLANT IN SERVICE	PLANT	149,221,384	64,581,423	3,395,612
2	SUM OF ALLOCATED LABOR EXP	LABOR	7,004,198	3,293,451	189,076
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	162,032	77,214	1,172
4	ACCT 311-LP GAS EQUIP	PLT311	709,044	337,887	5,127
5	ACCT 320-OTHER EQUIPMENT	PLT320	32,487	15,481	235
6	ACCT 380-SERVICES	PLT380	37,710,079	25,454,932	1,841,862
7	ACCT 381-METERS	PLT381	3,899,160	2,262,996	163,745
8	ACCT 382-METER INSTALLATION	PLT382	13,984,486	8,116,323	587,279
9	ACCT 386-OTHER PROP CUST PREM	PLT386	2,542,099	705,117	15,110
10	ACCT 383-HOUSE REGULATORS	PLT383	389,444	226,026	16,355
11	ACCT 396-POWER OPERATED EQUIP	PLT396	75,266	32,056	1,687
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	279,065	131,219	7,533
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	3,900	1,834	105
14	ACCT 393-STORES EQUIPMENT	PLT393	31,520	13,424	706
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	943,860	401,984	21,153
16	ACCT 397-COMMUNICATION EQUIP	PLT397	1,349,884	634,730	36,440
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	112,364,122	46,162,163	2,285,603
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	138,245,380	58,877,831	3,098,205
19	TOTAL GAS COSTS	GASCOSTS	27,837,066	13,335,679	297,001
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	18,273,091	10,605,346	767,379
21	ACCT 857-879 DIST OPER EXP	EXP8519	1,719,374	859,281	54,730
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	27,455,110	12,905,938	725,980
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	2,916,442	1,324,781	73,913
24	TOTAL GAS O & M LABOR	OMLAB	4,652,895	2,292,046	136,381
25	TOTAL PROD & STORAGE PLANT	PSPLT	2,695,797	1,284,650	19,493
26	ACCT 379-MEAS & REG CITY GATE	PLT379	19,835	5,502	118
27	PLANT ADJUSTMENTS	PLTADDS	0	0	0
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED-27	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PLANT IN SERVICE	PLANT	25,558,946	5,005,536	20,737,306	6,819,227	6,277,065	16,846,269
2	SUM OF ALLOCATED LABOR EXP	LABOR	1,219,205	241,105	887,501	305,179	243,663	625,019
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	43,819	2,800	29,144	3,048	4,260	575
4	ACCT 311-LP GAS EQUIP	PLT311	191,749	12,251	127,532	13,338	18,644	2,517
5	ACCT 320-OTHER EQUIPMENT	PLT320	8,786	561	5,843	611	854	115
6	ACCT 380-SERVICES	PLT380	6,706,635	1,335,877	1,489,698	643,243	106,972	130,860
7	ACCT 381-METERS	PLT381	659,517	131,368	384,253	165,918	59,084	72,278
8	ACCT 382-METER INSTALLATION	PLT382	2,365,384	471,155	1,378,137	595,072	211,908	259,228
9	ACCT 386-OTHER PROP CUST PREM	PLT386	421,767	84,293	499,380	156,733	172,450	487,249
10	ACCT 383-HOUSE REGULATORS	PLT383	65,872	13,121	38,379	16,572	5,901	7,219
11	ACCT 396-POWER OPERATED EQUIP	PLT396	12,765	2,548	10,590	3,535	3,247	8,840
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	48,576	9,606	35,360	12,159	9,708	24,902
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	679	134	494	170	136	348
14	ACCT 393-STORES EQUIPMENT	PLT393	5,346	1,067	4,435	1,480	1,360	3,702
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	160,074	31,947	132,796	44,328	40,721	110,857
16	ACCT 397-COMMUNICATION EQUIP	PLT397	234,971	46,467	171,044	58,816	46,960	120,457
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	19,092,704	3,811,320	16,155,031	5,246,038	5,171,321	14,439,942
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	23,445,770	4,679,241	19,450,378	6,492,682	5,964,335	16,236,939
19	TOTAL GAS COSTS	GASCOSTS	6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	3,090,773	615,643	1,800,769	777,562	276,894	338,725
21	ACCT 857-879 DIST OPER EXP	EXP8519	291,059	58,034	207,873	77,546	51,077	119,773
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	4,775,963	938,314	3,485,467	1,181,121	963,037	2,479,290
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	502,960	99,788	384,235	130,638	110,236	289,893
24	TOTAL GAS O & M LABOR	OMLAB	820,435	161,519	556,685	194,750	142,220	348,858
25	TOTAL PROD & STORAGE PLANT	PSPLT	729,033	46,578	484,878	50,712	70,883	9,570
26	ACCT 379-MEAS & REG CITY GATE	PLT379	3,291	658	3,897	1,223	1,346	3,802
27	PLANT ADJUSTMENTS	PLTADDS	0	0	0	0	0	0
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-28	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 717-PROPANE EXPENSES	EXP717	9,578	4,565	69
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	17,003	8,103	123
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	7,439	3,545	54
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	18,198	8,672	132
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	248,971	94,237	2,070
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	326,524	107,063	2,327
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	574,155	235,878	11,679
11	ACCT 875-REGULAT STATION EXP	EXP875	145,645	40,398	866
12	ACCT 878-METER & HOUSE REG EXP	EXP878	954,525	553,988	40,085
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	45,049	29,017	2,100
14	ACCT 880-OTHER EXPENSE	EXP880	353,543	176,688	11,254
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	70,114	40,693	2,944
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	207,686	57,607	1,234
17	ACCT 889-MT OF M & R STA EQ	EXP889	14,309	3,969	85
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1,341	372	8
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	33,901	10,194	220
20	ACCT 892-MAINTENANCE OF SERV	EXP892	115,222	77,777	5,628
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	21,256	12,336	893
22	ACCT 902-METER READING EXP	EXP902	103,865	74,136	5,364
23	ACCT 903-CUST RECORDS & COLL	EXP903	1,393,012	898,153	65,385
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	1,980	979	59
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	733,402	427,870	18,409
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	125,380	102,497	7,165
27	ACCT 920-ADMIN & GEN SALARY	EXP920	17,731	8,337	479
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,486,611	1,170,207	65,328
29	ACCT 930-MISC GEN EXP	EXP930	143,794	68,197	3,948
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	27,899	12,673	707
31	GAS PROD LABOR ACCTS 717-735	LABPO	18,618	8,872	135
32	GAS PROD LABOR ACCTS 741-743	LABPM	15,028	7,161	109
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1,868,512	917,875	56,986
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	284,969	92,304	3,089
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	685,174	448,265	32,604
36	CUST SERV & INFO LABOR ACCT 908	LABSE	147,513	72,957	4,366
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-28	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 717-PROPANE EXPENSES	EXP717	2,590	165	1,723	180	252	34
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	4,598	294	3,058	320	447	60
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	2,012	129	1,338	140	196	26
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	4,921	314	3,273	342	478	65
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	50,590	8,954	44,623	13,240	10,968	24,291
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	60,255	11,285	61,336	18,749	18,271	47,238
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	97,559	19,475	82,549	26,806	26,424	73,785
11	ACCT 875-REGULAT STATION EXP	EXP875	24,164	4,829	28,611	8,980	9,880	27,916
12	ACCT 878-METER & HOUSE REG EXP	EXP878	161,452	32,159	94,066	40,617	14,464	17,694
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	7,884	1,570	2,648	1,143	309	378
14	ACCT 880-OTHER EXPENSE	EXP880	59,849	11,933	42,744	15,945	10,503	24,628
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	11,859	2,362	6,910	2,984	1,062	1,300
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	34,458	6,887	40,799	12,805	14,089	39,807
17	ACCT 889-MT OF M & R STA EQ	EXP889	2,374	474	2,811	882	971	2,743
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	222	44	263	83	91	257
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	5,916	1,146	6,525	2,024	2,114	5,762
20	ACCT 892-MAINTENANCE OF SERV	EXP892	20,492	4,082	4,552	1,965	327	400
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	3,595	716	2,095	904	322	394
22	ACCT 902-METER READING EXP	EXP902	16,293	3,334	2,178	876	627	1,058
23	ACCT 903-CUST RECORDS & COLL	EXP903	269,126	56,295	65,338	28,661	3,868	6,185
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	308	68	204	78	71	213
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	132,598	27,956	82,860	32,349	9,287	2,073
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	7,955	2,596	1,763	3,403	0	0
27	ACCT 920-ADMIN & GEN SALARY	EXP920	3,086	610	2,247	773	617	1,582
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	440,128	86,073	318,976	108,473	84,920	212,507
29	ACCT 930-MISC GEN EXP	EXP930	25,094	4,970	17,953	6,188	4,895	12,548
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	4,811	955	3,676	1,250	1,055	2,773
31	GAS PROD LABOR ACCTS 717-735	LABPO	5,035	322	3,349	350	490	66
32	GAS PROD LABOR ACCTS 741-743	LABPM	4,064	260	2,703	283	395	53
33	DIST LABOR OPER ACCT 851 - 882	LABDO	318,819	63,182	233,836	86,105	57,539	134,171
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	47,830	9,534	50,884	16,117	17,126	48,086
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	128,955	26,907	29,697	12,955	2,209	3,583
36	CUST SERV & INFO LABOR ACCT 908	LABSE	22,955	5,073	15,217	5,780	5,311	15,854
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-29	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PROD OPER LABOR	TLABPO	27,535	13,121	199
2	TOTAL GAS PROD MAINT LABOR	TLABPM	23,945	11,411	173
3	TOTAL DISTR OPER LABOR	TLABDO	1,892,276	929,548	57,710
4	TOTAL DISTR MAINT LABOR	TLABDM	350,104	113,402	3,795
5	TOTAL CUST ACCTS LABOR	TLABCA	685,174	448,265	32,604
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	147,513	72,957	4,366
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	13,831	3,836	82
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	237,518	65,882	1,412
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	346,975	163,152	9,366
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,604,212	754,318	43,305
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	55,983,170	36,060,277	2,609,241
12	ACCT 925-INJURIES & DAMAGES	EXP925	188,845	88,797	5,098
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	195,211	91,552	5,243
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	2,829,156	1,330,300	76,372
15	ACCT 321-LNG EQUIPMENT	PLT321	26,383	12,573	191
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	174,549	83,179	1,262
17	ACCT 362-GAS HOLDERS	PLT362	1,473,660	702,255	10,656
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	40,513	19,306	293
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	2,846,744	789,618	16,921
20	ACCT 376-MAINS	PLT376	74,654,043	20,707,232	443,741
21	ACCT 378-MEAS & REG STATION EQ	PLT378	2,092,466	580,400	12,438
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656	0	0
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	2,421,953	1,763,860	127,629
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	157,853	74,224	4,261
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	2,671,303	1,256,076	72,111
26	TOTAL DISTRIBITION LABOR	DISTLAB	2,242,379	1,042,950	61,506
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	(65,734)	(92,971)	(7,417)
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	79,613,089	22,082,752	473,218
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-29	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PROD OPER LABOR	TLABPO	7,446	476	4,953	518	724	98
2	TOTAL GAS PROD MAINT LABOR	TLABPM	6,475	414	4,307	450	630	85
3	TOTAL DISTR OPER LABOR	TLABDO	322,874	63,986	236,810	87,200	58,271	135,878
4	TOTAL DISTR MAINT LABOR	TLABDM	58,762	11,713	62,514	19,801	21,040	59,077
5	TOTAL CUST ACCTS LABOR	TLABCA	128,955	26,907	29,697	12,955	2,209	3,583
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	22,955	5,073	15,217	5,780	5,311	15,854
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	2,295	459	2,717	853	938	2,651
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	39,407	7,876	46,659	14,644	16,113	45,526
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	60,397	11,944	43,965	15,118	12,071	30,962
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	279,242	55,222	203,270	69,897	55,807	143,152
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	9,797,407	1,951,520	3,290,467	1,420,805	383,867	469,584
12	ACCT 925-INJURIES & DAMAGES	EXP925	32,872	6,501	23,929	8,228	6,570	16,852
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	33,962	6,714	24,813	8,519	6,837	17,570
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	492,465	97,388	358,482	123,269	98,421	252,459
15	ACCT 321-LNG EQUIPMENT	PLT321	7,135	456	4,745	496	694	94
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	47,204	3,016	31,395	3,284	4,590	620
17	ACCT 362-GAS HOLDERS	PLT362	398,526	25,462	265,059	27,722	38,749	5,231
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	10,956	700	7,287	762	1,065	144
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	472,312	94,395	559,226	175,516	193,116	545,641
20	ACCT 376-MAINS	PLT376	12,386,070	2,475,442	14,665,332	4,602,795	5,064,349	14,309,083
21	ACCT 378-MEAS & REG STATION EQ	PLT378	347,167	69,384	411,052	129,011	141,948	401,067
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1,909	5,728	13,366	1,909	32,460	57,283
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	386,810	76,814	45,967	20,017	730	125
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	27,477	5,434	20,002	6,878	5,491	14,086
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	464,988	91,954	338,480	116,391	92,929	238,373
26	TOTAL DISTRIBITION LABOR	DISTLAB	381,636	75,699	299,324	107,001	79,310	194,954
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	(17,611)	(2,944)	10,629	2,167	9,418	32,996
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	13,208,839	2,639,879	15,639,507	4,908,545	5,400,758	15,259,593
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-30	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		50,120,874	23,822,518	687,026
2	WEATHER ADJ NET REV SALES		741,796	482,272	6,488
3	WEATHER ADJ NET REV TRANS		150,098	0	0
4	CGA REVENUES		27,837,066	13,335,679	297,001
5	BASE REVENUE SALES		14,350,882	8,494,046	342,157
6	BASE REVENUE EXTERNAL SUPPLY		4,763,275	0	0
7	PRODUCTION REVENUES		739,354	355,561	7,273
8	CGA BAD DEBT CHARGES		282,630	135,537	3,077
9	LOW INCOME DISCOUNT		272,265	267,755	4,510
10	CGA BAD DEBT CHARGES FROM INCR		225,401	108,092	2,454
11	ANNUALIZATION ADJUSTMENT		778,097	656,573	24,242
12	PRODUCTION REVENUE ADJUSTMENT		(19,991)	(12,997)	(175)
	REVENUE REQUIREMENT INPUTS				
1	CLAIMED RATE OF RETURN		8.540%	8.540%	8.540%
2	ANNUAL BOOKED CCF SALES & TRANS		59,356,751	15,613,309	366,940
3	PROPOSED SALES REVENUES		55,292,176	26,241,617	1,022,980
4	TOTAL ANNUAL CUSTOMERS		347,847	252,580	18,438
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	INTERNALLY DEVELOPED CONT-30							
	REVENUES FROM GAS SALES							
1	REVENUES FIRM SALES OF GAS		10,837,780	1,989,093	7,478,027	2,199,090	1,405,988	1,701,352
2	WEATHER ADJ NET REV SALES		150,170	8,737	86,884	6,598	0	648
3	WEATHER ADJ NET REV TRANS		28,907	7,265	89,723	8,795	15,407	0
4	CGA REVENUES		6,688,274	1,078,757	4,512,647	1,245,620	567,888	111,201
5	BASE REVENUE SALES		3,012,249	641,704	1,261,264	422,922	146,867	29,674
6	BASE REVENUE EXTERNAL SUPPLY		506,179	162,182	1,379,345	471,884	659,384	1,584,301
7	PRODUCTION REVENUES		178,321	27,954	118,685	33,103	15,288	3,169
8	CGA BAD DEBT CHARGES		65,812	12,957	44,334	14,594	5,166	1,153
9	LOW INCOME DISCOUNT		0	0	0	0	0	0
10	CGA BAD DEBT CHARGES FROM INCR		52,486	10,333	35,357	11,639	4,120	920
11	ANNUALIZATION ADJUSTMENT		159,428	39,440	(47,871)	(15,886)	(8,133)	(29,697)
12	PRODUCTION REVENUE ADJUSTMENT		(4,047)	(235)	(2,342)	(178)	0	(17)
	REVENUE REQUIREMENT INPUTS							
1	CLAIMED RATE OF RETURN		8.540%	8.540%	8.540%	8.540%	8.540%	8.540%
2	ANNUAL BOOKED CCF SALES & TRANS		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
3	PROPOSED SALES REVENUES		11,464,237	2,017,071	7,998,114	2,426,741	1,530,926	2,590,490
4	TOTAL ANNUAL CUSTOMERS		55,456	11,126	6,700	2,859	309	379
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE-31

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	CAPACITY RELATED				
1	PRODUCTION ALLOCATORS				
2	DES DAY REMANNG DEMNDS - SALES		1.00000	0.47654	0.00723
3	LPG PROD ALLOC-PROD		1.00000	0.47654	0.00723
4	LNG PROD ALLOC-PROD		1.00000	0.47654	0.00723
5	LPG & LNG PROD ALLOC-DISTR		1.00000	0.47654	0.00723
6	LPG PRODUCTION DEMAND	DEMLPG	1.00000	0.47654	0.00723
7	LNG PRODUCTION DEMAND	DEMLNG	1.00000	0.47654	0.00723
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	DISTRIBUTION ALLOCATORS				
1	DISTRIBUTION ALLOCATOR	DISTR	1.00000	0.27738	0.00594
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	1.00000	0.27738	0.00594
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE-31

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	CAPACITY RELATED							
1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
3	LPG PROD ALLOC-PROD		0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
4	LNG PROD ALLOC-PROD		0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
5	LPG & LNG PROD ALLOC-DISTR		0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
6	LPG PRODUCTION DEMAND	DEMLPG	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
7	LNG PRODUCTION DEMAND	DEMLNG	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
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	DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
2	DISTRIBUTION MAINS ALLOCATOR	DISTRMAIN	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE CONT-32

COMMODITY RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ANNUAL FIRM MCF SENDOUT		1.00000	0.47799	0.01123
2	ANNUAL FIRM CCF THROUGHPUT		1.00000	0.26304	0.00618
3	DIRECT GAS COST ALLOCATOR	EGAS	1.00000	0.47906	0.01067
4	CGA BAD DEBT ALLOCATOR	E904GAS	1.00000	0.47956	0.01089

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE CONT-32

COMMODITY RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ANNUAL FIRM MCF SENDOUT		0.22576	0.04890	0.15502	0.05650	0.01933	0.00526
2	ANNUAL FIRM CCF THROUGHPUT		0.15180	0.03680	0.18705	0.07015	0.07112	0.21386
3	DIRECT GAS COST ALLOCATOR	EGAS	0.24027	0.03875	0.16211	0.04475	0.02040	0.00399
4	CGA BAD DEBT ALLOCATOR	E904GAS	0.23286	0.04584	0.15686	0.05164	0.01828	0.00408

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE CONT-33

CUSTOMER RELATED

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 380-SERVICES	CUST380	1.00000	0.67502	0.04884
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	1.00000	0.58038	0.04200
3	ACCT 386-OTHER PROP CUST PREM	CUST386	1.00000	0.27738	0.00594
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	1.00000	0.00000	0.00000
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	1.00000	0.72828	0.05270
6	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.30398	0.00904
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	1.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	1.00000	0.71377	0.05165
9	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.64476	0.04694
10	ACCT 488 RECONNECT FEE	CUST488R	1.00000	0.74816	0.05462
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.49458	0.02959
12	ACCT 909-INFO & INSTR ADVERT	CUST909	1.00000	0.49458	0.02959
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE CONT-33

CUSTOMER RELATED

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 380-SERVICES	CUST380	0.17785	0.03542	0.03950	0.01706	0.00284	0.00347
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
3	ACCT 386-OTHER PROP CUST PREM	CUST386	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	0.01695	0.05085	0.11864	0.01695	0.28814	0.50847
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.15971	0.03172	0.01898	0.00826	0.00030	0.00005
6	CUSTOMER DEPOSITS	CUSTDEP	0.37046	0.07927	0.15755	0.05166	0.00650	0.02156
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	0.46447	0.10714	0.26319	0.11708	0.01755	0.03056
8	ACCT 902-METER READ EXP	CUST902	0.15687	0.03210	0.02097	0.00844	0.00604	0.01018
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.19320	0.04041	0.04690	0.02058	0.00278	0.00444
10	ACCT 488 RECONNECT FEE	CUST488R	0.16426	0.03296	0.00000	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE CONT-34

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS				
1	RESID NON HTG RATE R-6 & R-11	C904RNH	1.00000	0.00000	1.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	1.00000	1.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	1.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	1.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	1.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES				
9	RESID NON HTG RATE R-6 & R-11	C488RNH	1.00000	0.00000	1.00000
10	RESID HEATING RATE R-5 & R-10	C488RH	1.00000	1.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	1.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	1.00000	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	1.00000	0.00000	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	1.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	1.00000	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	1.00000	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

RATIO TABLE CONT-34

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS							
1	RESID NON HTG RATE R-6 & R-11	C904RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	INTERNALLY DEVELOPED LATE PAYMENT CHARGES							
9	RESID NON HTG RATE R-6 & R-11	C488RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	RESID HEATING RATE R-5 & R-10	C488RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED-35	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.43279	0.02276
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.47021	0.02699
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	0.47654	0.00723
4	ACCT 311-LP GAS EQUIP	PLT311	1.00000	0.47654	0.00723
5	ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	0.47654	0.00723
6	ACCT 380-SERVICES	PLT380	1.00000	0.67502	0.04884
7	ACCT 381-METERS	PLT381	1.00000	0.58038	0.04200
8	ACCT 382-METER INSTALLATION	PLT382	1.00000	0.58038	0.04200
9	ACCT 386-OTHER PROP CUST PREM	PLT386	1.00000	0.27738	0.00594
10	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.58038	0.04200
11	ACCT 396-POWER OPERATED EQUIP	PLT396	1.00000	0.42589	0.02241
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.47021	0.02699
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.47021	0.02699
14	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.42589	0.02241
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.42589	0.02241
16	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.47021	0.02699
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.41083	0.02034
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.42589	0.02241
19	TOTAL GAS COSTS	GASCOSTS	1.00000	0.47906	0.01067
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	1.00000	0.58038	0.04200
21	ACCT 857-879 DIST OPER EXP	EXP8519	1.00000	0.49976	0.03183
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.47007	0.02644
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	1.00000	0.45425	0.02534
24	TOTAL GAS O & M LABOR	OMLAB	1.00000	0.49261	0.02931
25	TOTAL PROD & STORAGE PLANT	PSPLT	1.00000	0.47654	0.00723
26	ACCT 379-MEAS & REG CITY GATE	PLT379	1.00000	0.27738	0.00594
27	PLANT ADJUSTMENTS	PLTADDS	0.00000	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED-35	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.17128	0.03354	0.13897	0.04570	0.04207	0.11289
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
4	ACCT 311-LP GAS EQUIP	PLT311	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
5	ACCT 320-OTHER EQUIPMENT	PLT320	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
6	ACCT 380-SERVICES	PLT380	0.17785	0.03542	0.03950	0.01706	0.00284	0.00347
7	ACCT 381-METERS	PLT381	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
8	ACCT 382-METER INSTALLATION	PLT382	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
9	ACCT 386-OTHER PROP CUST PREM	PLT386	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
10	ACCT 383-HOUSE REGULATORS	PLT383	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
11	ACCT 396-POWER OPERATED EQUIP	PLT396	0.16960	0.03385	0.14069	0.04696	0.04314	0.11745
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
14	ACCT 393-STORES EQUIPMENT	PLT393	0.16960	0.03385	0.14069	0.04696	0.04314	0.11745
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.16960	0.03385	0.14069	0.04696	0.04314	0.11745
16	ACCT 397-COMMUNICATION EQUIP	PLT397	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.16992	0.03392	0.14377	0.04669	0.04602	0.12851
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.16960	0.03385	0.14069	0.04696	0.04314	0.11745
19	TOTAL GAS COSTS	GASCOSTS	0.24027	0.03875	0.16211	0.04475	0.02040	0.00399
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
21	ACCT 857-879 DIST OPER EXP	EXP8519	0.16928	0.03375	0.12090	0.04510	0.02971	0.06966
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.17396	0.03418	0.12695	0.04302	0.03508	0.09030
23	TOTAL GENERAL PLT EX 397M & 397I	GENPLT	0.17246	0.03422	0.13175	0.04479	0.03780	0.09940
24	TOTAL GAS O & M LABOR	OMLAB	0.17633	0.03471	0.11964	0.04186	0.03057	0.07498
25	TOTAL PROD & STORAGE PLANT	PSPLT	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
26	ACCT 379-MEAS & REG CITY GATE	PLT379	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
27	PLANT ADJUSTMENTS	PLTADDS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-36	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	ACCT 717-PROPANE EXPENSES	EXP717	1.00000	0.47654	0.00723
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	1.00000	0.47654	0.00723
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	1.00000	0.47654	0.00723
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	1.00000	0.47654	0.00723
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	1.00000	0.37850	0.00831
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	1.00000	0.32789	0.00713
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.41083	0.02034
11	ACCT 875-REGULAT STATION EXP	EXP875	1.00000	0.27738	0.00594
12	ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.58038	0.04200
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.64413	0.04661
14	ACCT 880-OTHER EXPENSE	EXP880	1.00000	0.49976	0.03183
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	1.00000	0.58038	0.04200
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.27738	0.00594
17	ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.27738	0.00594
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1.00000	0.27738	0.00594
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	1.00000	0.30069	0.00649
20	ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.67502	0.04884
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.58038	0.04200
22	ACCT 902-METER READING EXP	EXP902	1.00000	0.71377	0.05165
23	ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.64476	0.04694
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	1.00000	0.49458	0.02959
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.58340	0.02510
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	1.00000	0.81750	0.05715
27	ACCT 920-ADMIN & GEN SALARY	EXP920	1.00000	0.47021	0.02699
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1.00000	0.47060	0.02627
29	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.47427	0.02746
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	1.00000	0.45425	0.02534
31	GAS PROD LABOR ACCTS 717-735	LABPO	1.00000	0.47654	0.00723
32	GAS PROD LABOR ACCTS 741-743	LABPM	1.00000	0.47654	0.00723
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1.00000	0.49123	0.03050
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	1.00000	0.32391	0.01084
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	1.00000	0.65423	0.04758
36	CUST SERV & INFO LABOR ACCT 908	LABSE	1.00000	0.49458	0.02959
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	INTERNALLY DEVELOPED CONT-36	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 717-PROPANE EXPENSES	EXP717	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.20319	0.03596	0.17923	0.05318	0.04405	0.09757
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.18453	0.03456	0.18785	0.05742	0.05596	0.14467
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP874	0.16992	0.03392	0.14377	0.04669	0.04602	0.12851
11	ACCT 875-REGULAT STATION EXP	EXP875	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
12	ACCT 878-METER & HOUSE REG EXP	EXP878	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.17501	0.03486	0.05878	0.02538	0.00686	0.00839
14	ACCT 880-OTHER EXPENSE	EXP880	0.16928	0.03375	0.12090	0.04510	0.02971	0.06966
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
17	ACCT 889-MT OF M & R STA EQ	EXP889	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.17451	0.03381	0.19247	0.05970	0.06235	0.16997
20	ACCT 892-MAINTENANCE OF SERV	EXP892	0.17785	0.03542	0.03950	0.01706	0.00284	0.00347
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.16914	0.03369	0.09855	0.04255	0.01515	0.01854
22	ACCT 902-METER READING EXP	EXP902	0.15687	0.03210	0.02097	0.00844	0.00604	0.01018
23	ACCT 903-CUST RECORDS & COLL	EXP903	0.19320	0.04041	0.04690	0.02058	0.00278	0.00444
24	ACCT 909-INFO & INSTRUCT ADVERT	EXP909	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.18080	0.03812	0.11298	0.04411	0.01266	0.00283
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.06345	0.02071	0.01406	0.02714	0.00000	0.00000
27	ACCT 920-ADMIN & GEN SALARY	EXP920	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.17700	0.03461	0.12828	0.04362	0.03415	0.08546
29	ACCT 930-MISC GEN EXP	EXP930	0.17451	0.03456	0.12485	0.04304	0.03404	0.08726
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.17246	0.03422	0.13175	0.04479	0.03780	0.09940
31	GAS PROD LABOR ACCTS 717-735	LABPO	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
32	GAS PROD LABOR ACCTS 741-743	LABPM	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
33	DIST LABOR OPER ACCT 851 - 882	LABDO	0.17063	0.03381	0.12515	0.04608	0.03079	0.07181
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.16784	0.03345	0.17856	0.05656	0.06010	0.16874
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.18821	0.03927	0.04334	0.01891	0.00322	0.00523
36	CUST SERV & INFO LABOR ACCT 908	LABSE	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-37	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
1	TOTAL GAS PROD OPER LABOR	TLABPO	1.00000	0.47654	0.00723
2	TOTAL GAS PROD MAINT LABOR	TLABPM	1.00000	0.47654	0.00723
3	TOTAL DISTR OPER LABOR	TLABDO	1.00000	0.49123	0.03050
4	TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.32391	0.01084
5	TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.65423	0.04758
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000	0.49458	0.02959
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	1.00000	0.27738	0.00594
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.27738	0.00594
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	1.00000	0.47021	0.02699
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1.00000	0.47021	0.02699
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	1.00000	0.64413	0.04661
12	ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.47021	0.02699
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	1.00000	0.46899	0.02686
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	1.00000	0.47021	0.02699
15	ACCT 321-LNG EQUIPMENT	PLT321	1.00000	0.47654	0.00723
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	1.00000	0.47654	0.00723
17	ACCT 362-GAS HOLDERS	PLT362	1.00000	0.47654	0.00723
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	1.00000	0.47654	0.00723
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	1.00000	0.27738	0.00594
20	ACCT 376-MAINS	PLT376	1.00000	0.27738	0.00594
21	ACCT 378-MEAS & REG STATION EQ	PLT378	1.00000	0.27738	0.00594
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1.00000	0.00000	0.00000
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	1.00000	0.72828	0.05270
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	1.00000	0.47021	0.02699
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	1.00000	0.47021	0.02699
26	TOTAL DISTRIBITION LABOR	DISTLAB	1.00000	0.46511	0.02743
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	1.00000	1.41436	0.11283
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	1.00000	0.27738	0.00594
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-37	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	TOTAL GAS PROD OPER LABOR	TLABPO	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
3	TOTAL DISTR OPER LABOR	TLABDO	0.17063	0.03381	0.12515	0.04608	0.03079	0.07181
4	TOTAL DISTR MAINT LABOR	TLABDM	0.16784	0.03345	0.17856	0.05656	0.06010	0.16874
5	TOTAL CUST ACCTS LABOR	TLABCA	0.18821	0.03927	0.04334	0.01891	0.00322	0.00523
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.15561	0.03439	0.10316	0.03919	0.03601	0.10747
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.17501	0.03486	0.05878	0.02538	0.00686	0.00839
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.17398	0.03439	0.12711	0.04364	0.03503	0.09001
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
15	ACCT 321-LNG EQUIPMENT	PLT321	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
17	ACCT 362-GAS HOLDERS	PLT362	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0.27043	0.01728	0.17986	0.01881	0.02629	0.00355
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
20	ACCT 376-MAINS	PLT376	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.01695	0.05085	0.11864	0.01695	0.28814	0.50847
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0.15971	0.03172	0.01898	0.00826	0.00030	0.00005
24	ACCT 303.2-INTAN SOFTWARE - 10YR	PLT303.2	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
25	ACCT 303.3-INT PLT- MISC SOFTWARE	PLT303.3	0.17407	0.03442	0.12671	0.04357	0.03479	0.08923
26	TOTAL DISTRIBITION LABOR	DISTLAB	0.17019	0.03376	0.13348	0.04772	0.03537	0.08694
27	DEFERRED INCOME TAXES PRELIM	DEFTAX	0.26792	0.04479	-0.16169	-0.03297	-0.14327	-0.50196
28	DISTRIBUTION SRUCT, MAINS & M&R	DISTOTH	0.16591	0.03316	0.19644	0.06165	0.06784	0.19167
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-38	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	REVENUES FROM GAS SALES				
1	REVENUES FIRM SALES OF GAS		1.00000	0.47530	0.01371
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

	INTERNALLY DEVELOPED CONT-38	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	REVENUES FROM GAS SALES							
1	REVENUES FIRM SALES OF GAS		0.21623	0.03969	0.14920	0.04388	0.02805	0.03394
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Northern Utilities - NH
Sales and Demand Model
Input Data

Service Area
Northern - NH

Weather Data to Use
New Hampshire

	Class Names:	Sales or Transportation
1	R-6 & 11 Resi Non-Heat Sales	S
2		S
3	R-5 & 10 Resi Heating Sales	S
4		S
5	G-40 GS Small Hi Wtr Sales	S
6	G-50 GS Small Low Wtr Sales	S
7	G-41 GS Med Hi Wtr Sales	S
8	G-51 GS Med Low Wtr Sales	S
9	G-42 GS Large Hi Wtr Sales	S
10	G-52 GS Large Low Wtr Sales	S
11	T-40 GS Small Hi Wtr Trans	T
12	T-50 GS Small Low Wtr Trans	T
13	T-41 GS Med Hi Wtr Trans	T
14	T-51 GS Med Low Wtr Trans	T
15	T-42 GS Large Hi Wtr Trans	T
16	T-52 GS Large Low Wtr Trans	T
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22	Special Contract	T
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Northern Utilities - NH
Sales and Demand Model
Input Data

MONTHS	Nov-12	Dec-12	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Total	Winter	Summer
Number of Customers (this is NOT Bills)															
1 R-6 & 11 Resi Non-Heat Sales	1,473	1,456	1,580	1,569	1,564	1,559	1,569	1,612	1,531	1,533	1,532	1,514	18,492	9,201	9,291
2													-	-	-
3 R-5 & 10 Resi Heating Sales	21,444	21,543	20,968	20,951	21,050	20,978	21,056	21,085	21,114	21,218	21,163	21,285	253,855	126,934	126,921
4													-	-	-
5 G-40 GS Small Hi Wtr Sales	4,237	4,254	4,314	4,260	4,264	4,234	4,191	4,155	4,098	4,086	4,065	4,178	50,336	25,563	24,773
6 G-50 GS Small Low Wtr Sales	760	750	828	829	822	832	858	872	869	866	860	789	9,935	4,821	5,114
7 G-41 GS Med Hi Wtr Sales	300	305	338	323	316	314	315	308	306	303	303	300	3,731	1,896	1,835
8 G-51 GS Med Low Wtr Sales	130	130	134	133	132	129	127	124	123	123	123	131	1,539	788	751
9 G-42 GS Large Hi Wtr Sales	6	7	10	10	10	10	10	10	10	10	10	6	109	53	56
10 G-52 GS Large Low Wtr Sales	4	4	2	2	2	2	2	2	2	2	3	4	31	16	15
11 T-40 GS Small Hi Wtr Trans	515	535	341	395	399	405	414	419	440	445	458	490	5,256	2,590	2,666
12 T-50 GS Small Low Wtr Trans	95	96	91	94	98	97	100	107	114	114	118	91	1,215	571	644
13 T-41 GS Med Hi Wtr Trans	240	241	232	246	251	252	254	256	259	260	263	235	2,989	1,462	1,527
14 T-51 GS Med Low Wtr Trans	128	129	98	101	103	104	106	108	110	109	109	127	1,332	663	669
15 T-42 GS Large Hi Wtr Trans	19	18	16	15	16	16	16	16	16	16	16	5	185	100	85
16 T-52 GS Large Low Wtr Trans	29	29	29	29	29	29	29	29	29	29	28	6	324	174	150
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Special Contract	2	2	2	2	2	2	2	2	2	2	2	2	24	12	12
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Total	29,382	29,499	28,983	28,959	29,058	28,963	29,049	29,105	29,023	29,116	29,053	29,163	349,353	174,844	174,509
31 Total Sales	28,354	28,449	28,174	28,077	28,160	28,058	28,128	28,168	28,053	28,141	28,059	28,207	338,028	169,272	168,756
32 Total Transportation	1,026	1,048	807	880	896	903	919	935	968	973	992	954	11,301	5,560	5,741
33 Total Other	2	2	2	2	2	2	2	2	2	2	2	2	24	12	12

Northern Utilities - NH
Sales and Demand Model
Input Data

		Nov-12	Dec-12	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Total	Winter	Summer
	Sales Volumes, Therms															
1	R-6 & 11 Resi Non-Heat Sales	23,428	34,775	50,061	48,680	43,527	32,384	24,487	21,880	17,348	16,272	17,419	16,995	347,257	232,856	114,401
2														-	-	-
3	R-5 & 10 Resi Heating Sales	1,036,842	2,038,469	2,547,285	2,489,315	2,114,029	1,320,543	823,760	494,725	361,662	313,399	341,556	494,701	14,376,286	11,546,483	2,829,803
4														-	-	-
5	G-40 GS Small Hi Wtr Sales	432,337	991,916	1,366,640	1,323,794	1,057,112	601,651	316,055	157,401	100,646	92,261	99,295	163,950	6,703,056	5,773,449	929,607
6	G-50 GS Small Low Wtr Sales	93,418	118,460	186,904	180,419	161,424	138,613	116,907	117,002	116,158	115,919	120,829	92,115	1,558,168	879,238	678,929
7	G-41 GS Med Hi Wtr Sales	330,235	661,567	908,968	843,780	673,609	418,909	245,310	142,755	89,485	76,362	85,662	146,962	4,623,605	3,837,069	786,536
8	G-51 GS Med Low Wtr Sales	155,136	187,892	206,706	195,010	171,386	152,181	138,435	115,346	103,272	129,224	118,453	132,052	1,805,093	1,068,311	736,782
9	G-42 GS Large Hi Wtr Sales	91,127	127,350	86,651	80,747	64,535	43,409	41,828	23,543	19,217	13,607	15,718	23,758	631,490	493,819	137,671
10	G-52 GS Large Low Wtr Sales	31,339	34,027	11,749	12,635	13,025	9,470	8,794	7,079	5,675	7,033	7,787	18,668	167,279	112,244	55,035
11	T-40 GS Small Hi Wtr Trans	127,126	229,059	215,457	242,581	203,650	142,477	95,903	68,151	44,121	33,721	42,456	61,352	1,506,054	1,160,349	345,705
12	T-50 GS Small Low Wtr Trans	29,261	34,194	77,435	75,793	71,295	53,164	42,351	40,225	34,464	33,161	38,176	24,532	554,051	341,142	212,909
13	T-41 GS Med Hi Wtr Trans	494,054	785,972	854,077	891,033	765,774	520,204	345,729	232,506	159,539	145,917	173,957	213,687	5,582,449	4,311,114	1,271,335
14	T-51 GS Med Low Wtr Trans	202,359	256,495	227,709	228,959	220,797	187,320	157,851	156,200	144,094	146,420	154,394	173,222	2,255,822	1,323,641	932,182
15	T-42 GS Large Hi Wtr Trans	529,111	449,286	465,908	408,883	328,904	219,476	154,629	203,501	184,056	241,824	257,002	69,565	3,512,146	2,401,569	1,110,577
16	T-52 GS Large Low Wtr Trans	1,995,838	1,257,724	1,399,507	1,244,023	1,227,327	1,015,261	934,274	829,549	836,508	804,357	798,353	179,228	12,521,948	8,139,680	4,382,268
17		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Special Contract	823,368	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	10,031,389	5,010,194	5,021,195
23		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total	6,394,980	8,021,980	9,456,252	9,045,869	8,001,784	5,710,293	4,292,603	3,481,526	3,001,786	3,022,404	3,033,380	2,713,236	66,176,095	46,631,158	19,544,936
31	Total Sales	2,193,862	4,194,457	5,364,965	5,174,378	4,298,649	2,717,159	1,715,576	1,079,731	813,462	764,078	806,719	1,089,201	30,212,235	23,943,469	6,268,766
32	Total Transportation	3,377,750	3,012,731	3,240,093	3,091,272	2,817,747	2,137,902	1,730,736	1,530,133	1,402,783	1,405,401	1,464,337	721,585	25,932,470	17,677,494	8,254,976
33	Total Other	823,368	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	10,031,389	5,010,194	5,021,195

Northern Utilities - NH
Sales and Demand Model
Input Data

Billing Month Sales Percentage for Current Calendar Month

		November	December	January	February	March	April	May	June	July	August	September	October
1	R-6 & 11 Resi Non-Heat Sales	42.49%	32.14%	35.71%	28.10%	27.78%	27.30%	25.13%	26.48%	29.09%	29.32%	32.81%	39.12%
2													
3	R-5 & 10 Resi Heating Sales	48.25%	34.10%	36.21%	28.25%	27.66%	26.92%	25.17%	26.40%	31.28%	32.30%	36.39%	45.04%
4													
5	G-40 GS Small Hi Wtr Sales	54.32%	38.80%	41.04%	31.32%	27.75%	26.69%	24.12%	26.96%	34.77%	35.23%	42.26%	51.45%
6	G-50 GS Small Low Wtr Sales	45.46%	37.60%	37.14%	30.50%	29.24%	28.71%	27.34%	28.80%	32.09%	31.63%	35.09%	43.10%
7	G-41 GS Med Hi Wtr Sales	56.78%	42.16%	42.28%	32.17%	28.48%	29.26%	26.94%	31.27%	38.64%	42.43%	46.32%	54.40%
8	G-51 GS Med Low Wtr Sales	52.80%	43.07%	42.32%	37.60%	34.34%	34.34%	29.22%	36.21%	40.39%	34.27%	42.98%	50.45%
9	G-42 GS Large Hi Wtr Sales	87.04%	76.22%	55.97%	49.55%	45.42%	53.17%	36.40%	57.08%	64.28%	67.75%	68.85%	70.29%
10	G-52 GS Large Low Wtr Sales	87.04%	72.75%	61.56%	54.89%	53.07%	53.76%	46.93%	54.55%	60.00%	59.38%	76.68%	78.68%
11	T-40 GS Small Hi Wtr Trans	58.41%	43.46%	51.35%	44.80%	41.55%	43.44%	43.73%	50.62%	49.36%	43.53%	43.08%	53.33%
12	T-50 GS Small Low Wtr Trans	36.36%	28.62%	35.60%	28.47%	27.01%	26.84%	24.81%	27.75%	28.54%	27.93%	33.09%	31.19%
13	T-41 GS Med Hi Wtr Trans	59.39%	43.40%	44.32%	37.28%	34.12%	34.23%	32.32%	33.33%	37.76%	41.03%	47.40%	49.60%
14	T-51 GS Med Low Wtr Trans	36.11%	30.95%	34.01%	27.44%	25.57%	25.55%	24.78%	26.53%	30.34%	31.16%	34.96%	35.98%
15	T-42 GS Large Hi Wtr Trans	98.92%	97.26%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	94.06%
16	T-52 GS Large Low Wtr Trans	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
17													
18													
19													
20													
21													
22	Special Contract												
23													
24													
25													
26													
27													
28													
29													

Northern Utilities - NH
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Normalization Calculations

		November 2012	December 2012	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	TOTAL	WINTER	SUMMER
	CUSTOMERS															
1	R-6 & 11 Resi Non-Heat Sale	1,473	1,456	1,580	1,569	1,564	1,559	1,569	1,612	1,531	1,533	1,532	1,514	18,492	9,201	9,291
2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	R-5 & 10 Resi Heating Sales	21,444	21,543	20,968	20,951	21,050	20,978	21,056	21,085	21,114	21,218	21,163	21,285	253,855	126,934	126,921
4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	G-40 GS Small Hi Wtr Sales	4,237	4,254	4,314	4,260	4,264	4,234	4,191	4,155	4,098	4,086	4,065	4,178	50,336	25,563	24,773
6	G-50 GS Small Low Wtr Sale	760	750	828	829	822	832	858	872	869	866	860	789	9,935	4,821	5,114
7	G-41 GS Med Hi Wtr Sales	300	305	338	323	316	314	315	308	306	303	303	300	3,731	1,896	1,835
8	G-51 GS Med Low Wtr Sales	130	130	134	133	132	129	127	124	123	123	123	131	1,539	788	751
9	G-42 GS Large Hi Wtr Sales	6	7	10	10	10	10	10	10	10	10	10	6	109	53	56
10	G-52 GS Large Low Wtr Sale	4	4	2	2	2	2	2	2	2	2	3	4	31	16	15
11	T-40 GS Small Hi Wtr Trans	515	535	341	395	399	405	414	419	440	445	458	490	5,256	2,590	2,666
12	T-50 GS Small Low Wtr Trans	95	96	91	94	98	97	100	107	114	114	118	91	1,215	571	644
13	T-41 GS Med Hi Wtr Trans	240	241	232	246	251	252	254	256	259	260	263	235	2,989	1,462	1,527
14	T-51 GS Med Low Wtr Trans	128	129	98	101	103	104	106	108	110	109	109	127	1,332	663	669
15	T-42 GS Large Hi Wtr Trans	19	18	16	15	16	16	16	16	16	16	16	5	185	100	85
16	T-52 GS Large Low Wtr Trans	29	29	29	29	29	29	29	29	29	29	28	6	324	174	150
17		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Special Contract	2	2	2	2	2	2	2	2	2	2	2	2	24	12	12
23	New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total	29,382	29,499	28,983	28,959	29,058	28,963	29,049	29,105	29,023	29,116	29,053	29,163	349,353	174,844	174,509
31	Total Sales	28,354	28,449	28,174	28,077	28,160	28,058	28,128	28,168	28,053	28,141	28,059	28,207	338,028	169,272	168,756
32	Total Transportation	1,026	1,048	807	880	896	903	919	935	968	973	992	954	11,301	5,560	5,741
33	Total Other	2	2	2	2	2	2	2	2	2	2	2	2	24	12	12

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	BILLING MONTH															
	SALES, THERMS	November	December	January	February	March	April	May	June	July	August	September	October	TOTAL	WINTER	SUMMER
1	R-6 & 11 Resi Non-Heat Sale	23,428	34,775	50,061	48,680	43,527	32,384	24,487	21,880	17,348	16,272	17,419	16,995	347,257	232,856	114,401
2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	R-5 & 10 Resi Heating Sales	1,036,842	2,038,469	2,547,285	2,489,315	2,114,029	1,320,543	823,760	494,725	361,662	313,399	341,556	494,701	14,376,286	11,546,483	2,829,803
4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	G-40 GS Small Hi Wtr Sales	432,337	991,916	1,366,640	1,323,794	1,057,112	601,651	316,055	157,401	100,646	92,261	99,295	163,950	6,703,056	5,773,449	929,607
6	G-50 GS Small Low Wtr Sale	93,418	118,460	186,904	180,419	161,424	138,613	116,907	117,002	116,158	115,919	120,829	92,115	1,558,168	879,238	678,929
7	G-41 GS Med Hi Wtr Sales	330,235	661,567	908,968	843,780	673,609	418,909	245,310	142,755	89,485	76,362	85,662	146,962	4,623,605	3,837,069	786,536
8	G-51 GS Med Low Wtr Sales	155,136	187,892	206,706	195,010	171,386	152,181	138,435	115,346	103,272	129,224	118,453	132,052	1,805,093	1,068,311	736,782
9	G-42 GS Large Hi Wtr Sales	91,127	127,350	86,651	80,747	64,535	43,409	41,828	23,543	19,217	13,607	15,718	23,758	631,490	493,819	137,671
10	G-52 GS Large Low Wtr Sale	31,339	34,027	11,749	12,635	13,025	9,470	8,794	7,079	5,675	7,033	7,787	18,668	167,279	112,244	55,035
11	T-40 GS Small Hi Wtr Trans	127,126	229,059	215,457	242,581	203,650	142,477	95,903	68,151	44,121	33,721	42,456	61,352	1,506,054	1,160,349	345,705
12	T-50 GS Small Low Wtr Trans	29,261	34,194	77,435	75,793	71,295	53,164	42,351	40,225	34,464	33,161	38,176	24,532	554,051	341,142	212,909
13	T-41 GS Med Hi Wtr Trans	494,054	785,972	854,077	891,033	765,774	520,204	345,729	232,506	159,539	145,917	173,957	213,687	5,582,449	4,311,114	1,271,335
14	T-51 GS Med Low Wtr Trans	202,359	256,495	227,709	228,959	220,797	187,320	157,851	156,200	144,094	146,420	154,394	173,222	2,255,822	1,323,641	932,182
15	T-42 GS Large Hi Wtr Trans	529,111	449,286	465,908	408,883	328,904	219,476	154,629	203,501	184,056	241,824	257,002	69,565	3,512,146	2,401,569	1,110,577
16	T-52 GS Large Low Wtr Tran	1,995,838	1,257,724	1,399,507	1,244,023	1,227,327	1,015,261	934,274	829,549	836,508	804,357	798,353	179,228	12,521,948	8,139,680	4,382,268
17		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Special Contract	823,368	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	10,031,389	5,010,194	5,021,195
23		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total	6,394,980	8,021,980	9,456,252	9,045,869	8,001,784	5,710,293	4,292,603	3,481,526	3,001,786	3,022,404	3,033,380	2,713,236	66,176,095	46,631,158	19,544,936
31	Total Sales	2,193,862	4,194,457	5,364,965	5,174,378	4,298,649	2,717,159	1,715,576	1,079,731	813,462	764,078	806,719	1,089,201	30,212,235	23,943,469	6,268,766
32	Total Transportation	3,377,750	3,012,731	3,240,093	3,091,272	2,817,747	2,137,902	1,730,736	1,530,133	1,402,783	1,405,401	1,464,337	721,585	25,932,470	17,677,494	8,254,976
33	Total Other	823,368	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	10,031,389	5,010,194	5,021,195

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Class Number = 1

R-6 & 11 Resi Non-Heat Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 10.97	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1,473	23,428	16,163	7,265	525	559	(34)	13.85	477	7,742	23,905	15.91	$0.32960	$157
2	December	1,456	34,775	15,976	18,799	940	895	45	20.00	(907)	17,892	33,869	23.88	$0.32960	($299)
3	January	1,580	50,061	17,337	32,725	1,129	1,253	(124)	28.99	3,595	36,319	53,656	31.68	$0.32960	$1,185
4	February	1,569	48,680	17,216	31,464	1,092	1,241	(149)	28.82	4,301	35,765	52,981	31.03	$0.32960	$1,418
5	March	1,564	43,527	17,161	26,366	967	1,126	(159)	27.26	4,340	30,706	47,867	27.83	$0.32960	$1,430
6	April	1,559	32,384	17,106	15,278	650	874	(224)	23.52	5,277	20,555	37,662	20.77	$0.32960	$1,739
7	May	1,569	24,487	17,216	7,271	451	518	(67)	16.14	1,089	8,360	25,576	15.61	$0.32960	$359
8	June	1,612	21,880	17,688	4,193	201	255	(54)	20.82	1,119	5,311	22,999	13.57	$0.32960	$369
9	July	1,531	17,348	16,799	-	60	54	6	0.00	0	0	17,348	11.33	$0.32960	$0
10	August	1,533	16,272	16,821	-	4	8	(4)	0.00	0	0	16,272	10.61	$0.32960	$0
11	September	1,532	17,419	16,810	609	28	47	(19)	21.77	407	1,016	17,826	11.37	$0.32960	$134
12	October	1,514	16,995	16,613	382	242	233	9	1.58	(15)	368	16,980	11.23	$0.32960	($5)
13															
14	Total	1,541	347,257	202,905	144,352	6,287	7,062	(775)		19,683	164,035	366,940	225		$ 6,488
15	Winter	1,534	232,856	100,959	131,897	5,302	5,948	(646)		17,083	148,980	249,939	151		$ 5,630
16	Summer	1,549	114,401	101,946	12,455	985	1,114	(129)		2,600	15,055	117,002	74		$ 857

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Normalization Calculations

Class Number = 3

R-5 & 10 Resi Heating Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 15.95	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	21,444	1,036,842	341,964	694,878	552	578	(26)	1,258.89	32,869	727,747	1,069,711	48.35	$0.44100	$14,495
2	December	21,543	2,038,469	343,543	1,694,927	940	899	40	1,803.65	(72,808)	1,622,119	1,965,661	94.62	$0.38290	($27,878)
3	January	20,968	2,547,285	334,373	2,212,911	1,131	1,253	(122)	1,956.69	238,538	2,451,449	2,785,822	121.48	$0.38290	$91,336
4	February	20,951	2,489,315	334,102	2,155,212	1,091	1,241	(150)	1,974.95	295,465	2,450,678	2,784,780	118.82	$0.38290	$113,134
5	March	21,050	2,114,029	335,681	1,778,348	969	1,125	(156)	1,835.72	286,576	2,064,924	2,400,605	100.43	$0.38290	$109,730
6	April	20,978	1,320,543	334,533	986,010	648	873	(224)	1,520.65	340,957	1,326,967	1,661,500	62.95	$0.38290	$130,552
7	May	21,056	823,760	335,777	487,983	454	522	(68)	1,076.01	73,266	561,250	897,026	39.12	$0.44100	$32,311
8	June	21,085	494,725	336,239	158,486	201	255	(54)	789.86	42,915	201,401	537,640	23.46	$0.44100	$18,925
9	July	21,114	361,662	336,701	-	57	52	5	0.00	0	0	361,662	17.13	$0.44100	$0
10	August	21,218	313,399	338,360	-	3	8	(4)	0.00	0	0	313,399	14.77	$0.44100	$0
11	September	21,163	341,556	337,483	4,074	33	51	(18)	122.12	2,144	6,218	343,701	16.14	$0.44100	$946
12	October	21,285	494,701	339,428	155,273	258	253	5	602.12	(2,899)	152,374	491,802	23.24	$0.44100	($1,278)
13															
14	Total	21,155	14,376,286	4,048,184	10,328,102	6,337	7,109	(772)		1,237,023	11,565,125	15,613,309	681		$ 482,272
15	Winter	21,156	11,546,483	2,024,196	9,522,287	5,331	5,969	(638)		1,121,596	10,643,883	12,668,079	547		$ 431,369
16	Summer	21,154	2,829,803	2,023,988	805,815	1,006	1,141	(135)		115,427	921,242	2,945,230	134		$ 50,903

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Class Number = 5

G-40 GS Small Hi Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 23.57	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	4,237	432,337	99,871	332,466	597	615	(18)	556.98	9,897	342,363	442,234	102.04	$0.22260	$2,203
2	December	4,254	991,916	100,272	891,643	948	916	32	940.89	(30,254)	861,390	961,662	233.17	$0.22260	($6,734)
3	January	4,314	1,366,640	101,686	1,264,954	1,119	1,242	(123)	1,130.28	138,556	1,403,509	1,505,196	316.79	$0.22260	$30,843
4	February	4,260	1,323,794	100,414	1,223,380	1,083	1,231	(149)	1,130.02	167,838	1,391,219	1,491,632	310.75	$0.22260	$37,361
5	March	4,264	1,057,112	100,508	956,604	952	1,126	(174)	1,004.96	174,833	1,131,438	1,231,945	247.92	$0.22260	$38,918
6	April	4,234	601,651	99,801	501,850	666	879	(213)	753.54	160,872	662,722	762,523	142.10	$0.22260	$35,810
7	May	4,191	316,055	98,787	217,268	447	516	(69)	486.08	33,522	250,789	349,577	75.41	$0.22260	$7,462
8	June	4,155	157,401	97,939	59,462	202	253	(51)	294.57	14,932	74,394	172,332	37.88	$0.27010	$4,033
9	July	4,098	100,646	96,595	-	59	52	7	0.00	0	0	100,646	24.56	$0.27010	$0
10	August	4,086	92,261	96,312	-	3	9	(6)	0.00	0	0	92,261	22.58	$0.27010	$0
11	September	4,065	99,295	95,817	3,477	45	60	(14)	76.72	1,105	4,582	100,399	24.43	$0.27010	$298
12	October	4,178	163,950	98,481	65,469	281	280	0	233.34	(85)	65,385	163,865	39.24	$0.27010	($23)
13															
14	Total	4,195	6,703,056	1,186,483	5,516,574	6,401	7,177	(776)		671,216	6,187,790	7,374,273	1,577		$ 150,170
15	Winter	4,261	5,773,449	602,552	5,170,897	5,364	6,008	(644)		621,743	5,792,640	6,395,192	1,353		$ 138,400
16	Summer	4,129	929,607	583,931	345,676	1,037	1,169	(132)		49,474	395,150	979,081	224		$ 11,771

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Class Number = 6

G-50 GS Small Low Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 133.76	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	760	93,418	101,659	-	546	575	(28)	0.00	0	0	93,418	122.92	$0.2226	$0
2	December	750	118,460	100,321	18,139	945	912	33	19.20	(634)	17,505	117,826	157.95	$0.2226	($141)
3	January	828	186,904	110,755	76,150	1,124	1,248	(125)	67.78	8,462	84,612	195,367	225.73	$0.2226	$1,884
4	February	829	180,419	110,889	69,530	1,085	1,235	(150)	64.08	9,582	79,112	190,001	217.63	$0.2226	$2,133
5	March	822	161,424	109,952	51,472	954	1,123	(169)	53.97	9,128	60,600	170,553	196.38	$0.2226	$2,032
6	April	832	138,613	111,290	27,323	652	867	(215)	41.88	8,996	36,319	147,609	166.60	$0.2226	$2,003
7	May	858	116,907	114,768	2,139	445	512	(67)	4.81	322	2,461	117,229	136.26	$0.2226	$72
8	June	872	117,002	116,640	361	196	248	(52)	1.84	95	457	117,097	134.18	$0.2226	$21
9	July	869	116,158	116,239	-	56	52	4	0.00	0	0	116,158	133.67	$0.2226	$0
10	August	866	115,919	115,838	-	3	8	(5)	0.00	0	0	115,919	133.86	$0.2226	$0
11	September	860	120,829	115,035	5,793	32	50	(18)	182.91	3,296	9,090	124,125	140.50	$0.2226	$734
12	October	789	92,115	105,538	-	255	252	3	0.00	0	0	92,115	116.75	$0.2226	$0
13															
14	Total	828	1,558,168	1,328,924	250,908	6,294	7,081	(787)		39,248	290,156	1,597,416	1,882		$ 8,737
15	Winter	804	879,238	644,866	242,614	5,306	5,960	(654)		35,535	278,149	914,773	1,087		$ 7,910
16	Summer	852	678,929	684,058	8,294	988	1,122	(134)		3,713	12,008	682,643	795		$ 827

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 7

G-41 GS Med Hi Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 272.33	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	300	330,235	81,698	248,537	615	630	(14)	403.82	5,732	254,269	335,967	1,100.78	$0.2016	$1,156
2	December	305	661,567	83,060	578,508	947	924	23	610.87	(14,173)	564,335	647,394	2,169.07	$0.2016	($2,857)
3	January	338	908,968	92,046	816,922	1,112	1,234	(122)	734.37	89,534	906,456	998,502	2,689.26	$0.2016	$18,050
4	February	323	843,780	87,961	755,819	1,084	1,233	(149)	697.56	103,939	859,758	947,719	2,612.32	$0.2016	$20,954
5	March	316	673,609	86,055	587,554	952	1,129	(177)	617.33	109,315	696,869	782,924	2,131.68	$0.2016	$22,038
6	April	314	418,909	85,510	333,398	658	867	(209)	506.85	105,850	439,248	524,758	1,334.10	$0.2016	$21,339
7	May	315	245,310	85,783	159,527	438	502	(65)	364.48	23,605	183,133	268,916	778.76	$0.1557	$3,675
8	June	308	142,755	83,876	58,879	197	244	(48)	299.00	14,208	73,087	156,963	463.49	$0.1557	$2,212
9	July	306	89,485	83,332	-	52	47	5	0.00	0	0	89,485	292.44	$0.1557	$0
10	August	303	76,362	82,515	-	3	9	(6)	0.00	0	0	76,362	252.02	$0.1557	$0
11	September	303	85,662	82,515	3,147	52	64	(13)	60.88	772	3,919	86,434	282.71	$0.1557	$120
12	October	300	146,962	81,698	65,264	290	296	(6)	224.81	1,264	66,529	148,227	489.87	$0.1557	$197
13															
14	Total	311	4,623,605	1,016,049	3,607,556	6,400	7,179	(779)		440,046	4,047,601	5,063,650	14,597		$ 86,884
15	Winter	316	3,837,069	516,331	3,320,738	5,368	6,016	(648)		400,196	3,720,934	4,237,265	12,037		$ 80,680
16	Summer	306	786,536	499,719	286,818	1,032	1,163	(132)		39,849	326,667	826,386	2,559		$ 6,205

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 8

G-51 GS Med Low Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 945.11	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	130	155,136	122,864	32,272	589	609	(20)	54.76	1,089	33,360	156,224	1,193.35	$0.18490	$201
2	December	130	187,892	122,864	65,028	950	929	21	68.44	(1,435)	63,593	186,457	1,445.32	$0.14820	($213)
3	January	134	206,706	126,644	80,062	1,120	1,240	(120)	71.49	8,570	88,632	215,276	1,542.59	$0.14820	$1,270
4	February	133	195,010	125,699	69,310	1,075	1,231	(156)	64.48	10,088	79,398	205,098	1,466.24	$0.14820	$1,495
5	March	132	171,386	124,754	46,632	928	1,115	(187)	50.27	9,407	56,038	180,793	1,298.38	$0.18490	$1,739
6	April	129	152,181	121,919	30,262	640	838	(198)	47.26	9,357	39,619	161,538	1,179.70	$0.18490	$1,730
7	May	127	138,435	120,029	18,406	435	498	(63)	42.29	2,665	21,072	141,100	1,090.04	$0.10110	$269
8	June	124	115,346	117,193	-	190	232	(42)	0.00	0	0	115,346	930.21	$0.13250	$0
9	July	123	103,272	116,248	-	47	44	2	0.00	0	0	103,272	839.61	$0.13250	$0
10	August	123	129,224	116,248	-	3	9	(6)	0.00	0	0	129,224	1,050.60	$0.10110	$0
11	September	123	118,453	116,248	2,205	45	60	(15)	48.65	719	2,924	119,173	963.04	$0.13250	$95
12	October	131	132,052	123,809	8,242	279	282	(3)	29.57	97	8,339	132,148	1,008.03	$0.10110	$10
13															
14	Total	128	1,805,093	1,454,521	352,420	6,301	7,088	(787)		40,556	392,976	1,845,649	14,007		$ 6,598
15	Winter	131	1,068,311	744,745	323,566	5,302	5,962	(660)		37,075	360,641	1,105,386	8,126		$ 6,223
16	Summer	125	736,782	709,776	28,854	999	1,126	(127)		3,481	32,335	740,263	5,882		$ 375

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 9

G-42 GS Large Hi Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 1,641.18	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	6	91,127	9,847	81,280	782	709	72	103.98	0	0	91,127	15,187.84	$0.19330	$0
2	December	7	127,350	11,488	115,862	1,006	1,059	(53)	115.14	0	0	127,350	18,192.85	$0.19330	$0
3	January	10	86,651	16,412	70,240	1,161	1,269	(108)	60.51	0	0	86,651	8,665.13	$0.19330	$0
4	February	10	80,747	16,412	64,335	1,053	1,216	(163)	61.10	0	0	80,747	8,074.65	$0.19330	$0
5	March	10	64,535	16,412	48,123	882	1,087	(205)	54.59	0	0	64,535	6,453.52	$0.19330	$0
6	April	10	43,409	16,412	26,998	594	759	(164)	45.43	0	0	43,409	4,340.93	$0.19330	$0
7	May	10	41,828	16,412	25,417	416	475	(60)	61.12	0	0	41,828	4,182.84	$0.12000	$0
8	June	10	23,543	16,412	7,131	160	179	(19)	44.52	0	0	23,543	2,354.27	$0.12000	$0
9	July	10	19,217	16,412	-	17	24	(7)	0.00	0	0	19,217	1,921.69	$0.12000	$0
10	August	10	13,607	16,412	-	3	11	(9)	0.00	0	0	13,607	1,360.67	$0.12000	$0
11	September	10	15,718	16,412	-	88	93	(5)	0.00	0	0	15,718	1,571.80	$0.12000	$0
12	October	6	23,758	9,847	13,911	323	334	(10)	43.00	0	0	23,758	3,959.69	$0.12000	$0
13															
14	Total	9	631,490	178,888	453,295	6,484	7,215	(731)		0	0	631,490	76,266		$ -
15	Winter	9	493,819	86,982	406,837	5,478	6,099	(621)		0	0	493,819	60,915		$ -
16	Summer	9	137,671	91,906	46,459	1,007	1,116	(110)		0	0	137,671	15,351		$ -

Northern Utilities - NH
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Normalization Calculations

Class Number = 10

G-52 GS Large Low Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 3,176.86	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	4	31,339	12,707	18,631	764	710	55	24.38	(1,333)	17,299	30,006	7,834.73	$0.14800	($197)
2	December	4	34,027	12,707	21,320	968	1,029	(61)	22.02	1,346	22,665	35,373	8,506.77	$0.14800	$199
3	January	2	11,749	6,354	5,395	1,168	1,259	(91)	4.62	422	5,817	12,171	5,874.36	$0.14800	$62
4	February	2	12,635	6,354	6,281	1,042	1,227	(185)	6.03	1,118	7,399	13,753	6,317.33	$0.14800	$165
5	March	2	13,025	6,354	6,672	912	1,109	(197)	7.32	1,441	8,112	14,466	6,512.67	$0.14800	$213
6	April	2	9,470	6,354	3,116	545	751	(206)	5.72	1,177	4,292	10,646	4,734.78	$0.14800	$174
7	May	2	8,794	6,354	2,440	407	422	(15)	6.00	88	2,528	8,881	4,396.97	$0.06940	$6
8	June	2	7,079	6,354	725	171	189	(18)	4.24	75	800	7,154	3,539.52	$0.06940	$5
9	July	2	5,675	6,354	-	4	19	(15)	0.00	0	0	5,675	2,837.33	$0.06940	$0
10	August	2	7,033	6,354	-	3	9	(6)	0.00	0	0	7,033	3,516.39	$0.06940	$0
11	September	3	7,787	9,531	-	103	104	(1)	0.00	0	0	7,787	2,595.56	$0.06940	$0
12	October	4	18,668	12,707	5,961	340	357	(16)	17.51	281	6,242	18,949	4,667.03	$0.06940	$20
13															
14	Total	3	167,279	98,483	70,541	6,428	7,184	(757)		4,614	75,155	171,893	61,333		$ 648
15	Winter	3	112,244	50,830	61,415	5,399	6,085	(686)		4,170	65,585	116,414	39,781		$ 617
16	Summer	3	55,035	47,653	9,126	1,028	1,099	(71)		444	9,570	55,479	21,553		$ 31

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Normalization Calculations

Class Number = 11

T-40 GS Small Hi Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 87.96	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	515	127,126	45,298	81,828	597	614	(17)	136.99	2,308	84,136	129,434	246.85	$0.22260	$514
2	December	535	229,059	47,057	182,002	954	937	17	190.74	(3,229)	178,773	225,831	428.15	$0.22260	($719)
3	January	341	215,457	29,993	185,463	1,150	1,267	(117)	161.23	18,874	204,337	234,331	631.84	$0.22260	$4,201
4	February	395	242,581	34,743	207,838	1,065	1,220	(156)	195.21	30,376	238,214	272,957	614.13	$0.22260	$6,762
5	March	399	203,650	35,095	168,555	910	1,096	(187)	185.28	34,591	203,146	238,241	510.40	$0.22260	$7,700
6	April	405	142,477	35,623	106,854	625	815	(190)	170.88	32,383	139,238	174,860	351.80	$0.22260	$7,209
7	May	414	95,903	36,414	59,489	398	464	(65)	149.36	9,757	69,246	105,660	231.65	$0.22260	$2,172
8	June	419	68,151	36,854	31,297	173	197	(24)	180.94	4,371	35,669	72,523	162.65	$0.22260	$973
9	July	440	44,121	38,701	-	44	40	4	0.00	0	0	44,121	100.28	$0.22260	$0
10	August	445	33,721	39,141	-	3	9	(6)	0.00	0	0	33,721	75.78	$0.22260	$0
11	September	458	42,456	40,285	2,171	48	61	(13)	45.13	569	2,740	43,025	92.70	$0.22260	$127
12	October	490	61,352	43,099	18,253	279	277	2	65.37	(140)	18,112	61,211	125.21	$0.22260	($31)
13															
14	Total	438	1,506,054	462,304	1,043,750	6,248	6,998	(751)		129,862	1,173,611	1,635,916	3,571		$ 28,907
15	Winter	432	1,160,349	227,810	932,539	5,302	5,950	(649)		115,305	1,047,844	1,275,654	2,783		$ 25,667
16	Summer	444	345,705	234,495	111,210	946	1,048	(102)		14,557	125,767	360,262	788		$ 3,240

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 12

T-50 GS Small Low Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 296.60	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	95	29,261	28,177	1,083	514	550	(36)	2.11	77	1,160	29,338	308.01	$0.22260	$17
2	December	96	34,194	28,474	5,720	945	885	59	6.06	(359)	5,361	33,835	356.19	$0.22260	($80)
3	January	91	77,435	26,991	50,444	1,127	1,253	(126)	44.74	5,630	56,074	83,065	850.94	$0.22260	$1,253
4	February	94	75,793	27,881	47,913	1,089	1,236	(147)	43.98	6,447	54,360	82,240	806.31	$0.22260	$1,435
5	March	98	71,295	29,067	42,228	966	1,128	(161)	43.70	7,056	49,283	78,350	727.50	$0.22260	$1,571
6	April	97	53,164	28,770	24,393	663	881	(218)	36.77	8,002	32,395	61,166	548.08	$0.22260	$1,781
7	May	100	42,351	29,660	12,691	444	517	(73)	28.58	2,073	14,764	44,424	423.51	$0.22260	$461
8	June	107	40,225	31,737	8,489	199	250	(51)	42.73	2,200	10,688	42,425	375.94	$0.22260	$490
9	July	114	34,464	33,813	-	67	57	11	0.00	0	0	34,464	302.32	$0.22260	$0
10	August	114	33,161	33,813	-	4	8	(5)	0.00	0	0	33,161	290.89	$0.22260	$0
11	September	118	38,176	34,999	3,177	33	49	(16)	96.06	1,513	4,690	39,689	323.53	$0.22260	$337
12	October	91	24,532	26,991	-	225	216	9	0.00	0	0	24,532	269.58	$0.22260	$0
13															
14	Total	101	554,051	360,372	196,138	6,277	7,030	(754)		32,638	228,776	586,689	5,583		$ 7,265
15	Winter	95	341,142	169,360	171,782	5,305	5,934	(629)		26,852	198,634	367,994	3,597		$ 5,977
16	Summer	107	212,909	191,012	24,356	971	1,097	(125)		5,786	30,142	218,695	1,986		$ 1,288

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 13

T-41 GS Med Hi Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 588.55	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	240	494,054	141,252	352,803	622	623	(2)	567.62	1,078	353,881	495,133	2,058.56	$0.20160	$217
2	December	241	785,972	141,840	644,132	956	935	20	674.12	(13,542)	630,591	772,431	3,261.30	$0.20160	($2,730)
3	January	232	854,077	136,543	717,534	1,132	1,254	(122)	633.72	77,155	794,689	931,233	3,681.37	$0.20160	$15,555
4	February	246	891,033	144,783	746,250	1,076	1,228	(152)	693.70	105,564	851,814	996,597	3,622.08	$0.20160	$21,282
5	March	251	765,774	147,726	618,048	934	1,114	(180)	661.93	119,175	737,223	884,949	3,050.89	$0.20160	$24,026
6	April	252	520,204	148,314	371,890	647	848	(202)	575.12	116,051	487,941	636,255	2,064.30	$0.20160	$23,396
7	May	254	345,729	149,491	196,238	426	492	(66)	460.48	30,398	226,636	376,127	1,361.14	$0.15570	$4,733
8	June	256	232,506	150,668	81,838	194	238	(44)	421.03	18,327	100,165	250,833	908.23	$0.15570	$2,854
9	July	259	159,539	152,434	-	60	51	9	0.00	0	0	159,539	615.98	$0.15570	$0
10	August	260	145,917	153,023	-	3	10	(7)	0.00	0	0	145,917	561.22	$0.15570	$0
11	September	263	173,957	154,788	19,168	58	68	(10)	328.64	3,146	22,315	177,103	661.43	$0.15570	$490
12	October	235	213,687	138,309	75,379	272	270	2	276.69	(632)	74,747	213,055	909.31	$0.15570	($98)
13															
14	Total	249	5,582,449	1,759,171	3,823,279	6,380	7,132	(752)		456,722	4,280,001	6,039,171	22,756		$ 89,723
15	Winter	244	4,311,114	860,457	3,450,656	5,365	6,003	(638)		405,482	3,856,139	4,716,596	17,738		$ 81,745
16	Summer	255	1,271,335	898,713	372,622	1,014	1,129	(114)		51,240	423,862	1,322,575	5,017		$ 7,978

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 14

T-51 GS Med Low Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 1,326.55	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	128	202,359	169,798	32,561	515	554	(38)	63.17	2,410	34,971	204,769	1,580.93	$0.14820	$357
2	December	129	256,495	171,125	85,370	947	892	55	90.18	(4,917)	80,453	251,578	1,988.34	$0.14820	($729)
3	January	98	227,709	130,002	97,707	1,111	1,243	(132)	87.91	11,592	109,299	239,301	2,323.57	$0.14820	$1,718
4	February	101	228,959	133,982	94,978	1,089	1,234	(144)	87.18	12,590	107,567	241,549	2,266.92	$0.14820	$1,866
5	March	103	220,797	136,635	84,162	959	1,128	(168)	87.73	14,781	98,943	235,578	2,143.66	$0.14820	$2,190
6	April	104	187,320	137,961	49,359	668	887	(219)	73.84	16,165	65,524	203,485	1,801.15	$0.14820	$2,396
7	May	106	157,851	140,614	17,237	445	515	(70)	38.76	2,706	19,942	160,557	1,489.16	$0.10110	$274
8	June	108	156,200	143,267	12,933	202	254	(52)	64.07	3,316	16,249	159,516	1,446.30	$0.10110	$335
9	July	110	144,094	145,921	-	66	56	10	0.00	0	0	144,094	1,309.95	$0.10110	$0
10	August	109	146,420	144,594	-	3	9	(5)	0.00	0	0	146,420	1,343.31	$0.10110	$0
11	September	109	154,394	144,594	9,800	37	52	(15)	266.11	3,914	13,714	158,308	1,416.46	$0.10110	$396
12	October	127	173,222	168,472	4,750	239	235	4	19.86	(81)	4,670	173,141	1,363.95	$0.10110	($8)
13															
14	Total	111	2,255,822	1,766,965	488,857	6,283	7,057	(775)		62,475	551,332	2,318,297	20,474		$ 8,795
15	Winter	111	1,323,641	879,503	444,138	5,291	5,938	(647)		52,620	496,758	1,376,261	12,105		$ 7,798
16	Summer	112	932,182	887,462	44,720	992	1,119	(127)		9,855	54,575	942,037	8,369		$ 996

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 15

T-42 GS Large Hi Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 13,308.75	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	19	529,111	252,866	276,245	866	748	118	318.85	(37,760)	238,485	491,351	27,847.96	$0.19330	($7,299)
2	December	18	449,286	239,558	209,728	1,031	1,130	(99)	203.45	20,232	229,960	469,518	24,960.31	$0.19330	$3,911
3	January	16	465,908	212,940	252,968	1,189	1,317	(128)	212.76	27,219	280,187	493,127	29,119.25	$0.19330	$5,261
4	February	15	408,883	199,631	209,252	1,000	1,156	(156)	209.25	32,729	241,981	441,612	27,258.89	$0.19330	$6,326
5	March	16	328,904	212,940	115,964	736	983	(247)	157.56	38,865	154,829	367,769	20,556.52	$0.19330	$7,513
6	April	16	219,476	212,940	6,536	509	609	(100)	12.84	1,279	7,816	220,756	13,717.28	$0.19330	$247
7	May	16	154,629	212,940	-	245	316	(71)	0.00	0	0	154,629	9,664.29	$0.12000	$0
8	June	16	203,501	212,940	-	120	86	34	0.00	0	0	203,501	12,718.84	$0.12000	$0
9	July	16	184,056	212,940	-	4	10	(6)	0.00	0	0	184,056	11,503.51	$0.12000	$0
10	August	16	241,824	212,940	-	3	19	(16)	0.00	0	0	241,824	15,113.99	$0.12000	$0
11	September	16	257,002	212,940	44,062	161	142	19	273.67	(5,163)	38,898	251,838	16,062.60	$0.12000	($620)
12	October	5	69,565	66,544	3,021	371	440	(69)	8.15	562	3,583	70,127	13,913.00	$0.12000	$67
13															
14	Total	15	3,512,146	2,462,119	1,117,777	6,235	6,955	(720)		77,962	1,195,739	3,590,108	222,436		$ 15,407
15	Winter	17	2,401,569	1,330,875	1,070,694	5,331	5,943	(612)		82,564	1,153,258	2,484,133	143,460		$ 15,960
16	Summer	14	1,110,577	1,131,244	47,083	904	1,012	(108)		-4,602	42,481	1,105,975	78,976		$ (552)

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 16

T-52 GS Large Low Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 28,290.78	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	29	1,995,838	820,433	1,175,406	875	752	123	1,343.32	0	0	1,995,838	68,822.02	$0.14800	$0
2	December	29	1,257,724	820,433	437,292	1,033	1,139	(106)	423.32	0	0	1,257,724	43,369.81	$0.14800	$0
3	January	29	1,399,507	820,433	579,074	1,189	1,317	(128)	487.03	0	0	1,399,507	48,258.85	$0.14800	$0
4	February	29	1,244,023	820,433	423,590	1,000	1,156	(156)	423.59	0	0	1,244,023	42,897.33	$0.14800	$0
5	March	29	1,227,327	820,433	406,895	736	983	(247)	552.85	0	0	1,227,327	42,321.64	$0.14800	$0
6	April	29	1,015,261	820,433	194,828	509	609	(100)	382.77	0	0	1,015,261	35,008.99	$0.14800	$0
7	May	29	934,274	820,433	113,841	245	316	(71)	464.66	0	0	934,274	32,216.34	$0.06940	$0
8	June	29	829,549	820,433	9,116	120	86	34	75.97	0	0	829,549	28,605.12	$0.06940	$0
9	July	29	836,508	820,433	-	4	10	(6)	0.00	0	0	836,508	28,845.11	$0.06940	$0
10	August	29	804,357	820,433	-	3	19	(16)	0.00	0	0	804,357	27,736.45	$0.06940	$0
11	September	28	798,353	792,142	6,211	161	142	19	38.58	0	0	798,353	28,512.59	$0.06940	$0
12	October	6	179,228	169,745	9,483	381	465	(84)	24.89	0	0	179,228	29,871.27	$0.06940	$0
13															
14	Total	27	12,521,948	9,166,212	3,355,736	6,256	6,992	(736)		0	0	12,521,948	456,466	$	-
15	Winter	29	8,139,680	4,922,595	3,217,085	5,342	5,955	(613)		0	0	8,139,680	280,679	$	-
16	Summer	25	4,382,268	4,243,616	138,651	914	1,037	(123)		0	0	4,382,268	175,787	$	-

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 22

Special Contract

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 409,616.78	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	2	823,368	819,234	-	875	752	123	0.00	0	0	823,368	411,684.21	$0.0000	$0
2	December	2	814,792	819,234	-	1,033	1,139	(106)	0.00	0	0	814,792	407,396.18	$0.0000	$0
3	January	2	851,194	819,234	-	1,189	1,317	(128)	0.00	0	0	851,194	425,596.90	$0.0000	$0
4	February	2	780,219	819,234	-	1,000	1,156	(156)	0.00	0	0	780,219	390,109.44	$0.0000	$0
5	March	2	885,389	819,234	-	736	983	(247)	0.00	0	0	885,389	442,694.28	$0.0000	$0
6	April	2	855,232	819,234	-	509	609	(100)	0.00	0	0	855,232	427,616.19	$0.0000	$0
7	May	2	846,291	819,234	-	245	316	(71)	0.00	0	0	846,291	423,145.44	$0.0000	$0
8	June	2	871,663	819,234	-	120	86	34	0.00	0	0	871,663	435,831.50	$0.0000	$0
9	July	2	785,541	819,234	-	4	10	(6)	0.00	0	0	785,541	392,770.61	$0.0000	$0
10	August	2	852,926	819,234	-	3	19	(16)	0.00	0	0	852,926	426,462.96	$0.0000	$0
11	September	2	762,324	819,234	-	161	142	19	0.00	0	0	762,324	381,162.10	$0.0000	$0
12	October	2	902,450	819,234	-	381	465	(84)	0.00	0	0	902,450	451,224.93	$0.0000	$0
13															
14	Total	2	10,031,389	9,830,803	-	6,256	6,992	(736)		0	0	10,031,389	5,015,695		$ -
15	Winter	2	5,010,194	4,915,401	-	5,342	5,955	(613)		0	0	5,010,194	2,505,097		$ -
16	Summer	2	5,021,195	4,915,401	-	914	1,037	(123)		0	0	5,021,195	2,510,598		$ -

Northern Utilities - NH
Sales and Demand Model
Base Rate Revenue Weather Adjustment

		November 2012	December 2012	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	TOTAL	WINTER	SUMMER
	BASE RATE REVENUES															
1	R-6 & 11 Resi Non-Heat Sale	$157	($299)	$1,185	$1,418	$1,430	$1,739	$359	$369	$0	$0	$134	($5)	6,488	5,630	857
2		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
3	R-5 & 10 Resi Heating Sales	$14,495	($27,878)	$91,336	$113,134	$109,730	$130,552	$32,311	$18,925	$0	$0	$946	($1,278)	482,272	431,369	50,903
4		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
5	G-40 GS Small Hi Wtr Sales	$2,203	($6,734)	$30,843	$37,361	$38,918	$35,810	$7,462	$4,033	$0	$0	$298	($23)	150,170	138,400	11,771
6	G-50 GS Small Low Wtr Sale	$0	($141)	$1,884	$2,133	$2,032	$2,003	$72	$21	$0	$0	$734	$0	8,737	7,910	827
7	G-41 GS Med Hi Wtr Sales	$1,156	($2,857)	$18,050	$20,954	$22,038	$21,339	$3,675	$2,212	$0	$0	$120	$197	86,884	80,680	6,205
8	G-51 GS Med Low Wtr Sales	$201	($213)	$1,270	$1,495	$1,739	$1,730	$269	$0	$0	$0	$95	$10	6,598	6,223	375
9	G-42 GS Large Hi Wtr Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
10	G-52 GS Large Low Wtr Sale	($197)	$199	$62	$165	$213	$174	$6	$5	$0	$0	$0	$20	648	617	31
11	T-40 GS Small Hi Wtr Trans	$514	($719)	$4,201	$6,762	$7,700	$7,209	$2,172	$973	$0	$0	$127	($31)	28,907	25,667	3,240
12	T-50 GS Small Low Wtr Tran	$17	($80)	$1,253	$1,435	$1,571	$1,781	$461	$490	$0	$0	$337	$0	7,265	5,977	1,288
13	T-41 GS Med Hi Wtr Trans	$217	($2,730)	$15,555	$21,282	$24,026	$23,396	$4,733	$2,854	$0	$0	$490	($98)	89,723	81,745	7,978
14	T-51 GS Med Low Wtr Trans	$357	($729)	$1,718	$1,866	$2,190	$2,396	$274	$335	$0	$0	$396	($8)	8,795	7,798	996
15	T-42 GS Large Hi Wtr Trans	($7,299)	$3,911	$5,261	$6,326	$7,513	$247	$0	$0	$0	$0	($620)	$67	15,407	15,960	(552)
16	T-52 GS Large Low Wtr Tran	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
17		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
18		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
19		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
20		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
21		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
22	Special Contract	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
23	Special Contract	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
24		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
25		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
26		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
27		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
28		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
29		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-	-	-
30	Total	$11,821	-$38,270	$172,618	$214,331	$219,100	$228,377	$51,794	$30,217	$0	$0	$3,057	-$1,150	$891,894	$807,976	$83,918
31	Total Sales	$18,015	-$37,923	$144,630	$176,660	$176,100	$193,348	$44,154	$25,566	$0	$0	$2,327	-$1,080	$741,796	$670,829	$70,967
32	Total Transportation	-$6,194	-$346	$27,988	$37,671	$42,999	$35,029	$7,640	$4,651	$0	$0	$729	-$70	$150,098	$137,147	$12,950
33	Total Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Northern Utilities - NH
Sales and Demand Model
Summary of Billing Month Normalized Sales

		November	December	January	February	March	April	May	June	July	August	September	October	TOTAL	WINTER	SUMMER
	BILLING MONTH	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012			
	SALES, Therms															
1	R-6 & 11 Resi Non-Heat Sale	23,905	33,869	53,656	52,981	47,867	37,662	25,576	22,999	17,348	16,272	17,826	16,980	366,940	249,939	117,002
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	R-5 & 10 Resi Heating Sales	1,069,711	1,965,661	2,785,822	2,784,780	2,400,605	1,661,500	897,026	537,640	361,662	313,399	343,701	491,802	15,613,309	12,668,079	2,945,230
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	G-40 GS Small Hi Wtr Sales	442,234	961,662	1,505,196	1,491,632	1,231,945	762,523	349,577	172,332	100,646	92,261	100,399	163,865	7,374,273	6,395,192	979,081
6	G-50 GS Small Low Wtr Sale	93,418	117,826	195,367	190,001	170,553	147,609	117,229	117,097	116,158	115,919	124,125	92,115	1,597,416	914,773	682,643
7	G-41 GS Med Hi Wtr Sales	335,967	647,394	998,502	947,719	782,924	524,758	268,916	156,963	89,485	76,362	86,434	148,227	5,063,650	4,237,265	826,386
8	G-51 GS Med Low Wtr Sales	156,224	186,457	215,276	205,098	180,793	161,538	141,100	115,346	103,272	129,224	119,173	132,148	1,845,649	1,105,386	740,263
9	G-42 GS Large Hi Wtr Sales	91,127	127,350	86,651	80,747	64,535	43,409	41,828	23,543	19,217	13,607	15,718	23,758	631,490	493,819	137,671
10	G-52 GS Large Low Wtr Sale	30,006	35,373	12,171	13,753	14,466	10,646	8,881	7,154	5,675	7,033	7,787	18,949	171,893	116,414	55,479
11	T-40 GS Small Hi Wtr Trans	129,434	225,831	234,331	272,957	238,241	174,860	105,660	72,523	44,121	33,721	43,025	61,211	1,635,916	1,275,654	360,262
12	T-50 GS Small Low Wtr Trans	29,338	33,835	83,065	82,240	78,350	61,166	44,424	42,425	34,464	33,161	39,689	24,532	586,689	367,994	218,695
13	T-41 GS Med Hi Wtr Trans	495,133	772,431	931,233	996,597	884,949	636,255	376,127	250,833	159,539	145,917	177,103	213,055	6,039,171	4,716,596	1,322,575
14	T-51 GS Med Low Wtr Trans	204,769	251,578	239,301	241,549	235,578	203,485	160,557	159,516	144,094	146,420	158,308	173,141	2,318,297	1,376,261	942,037
15	T-42 GS Large Hi Wtr Trans	491,351	469,518	493,127	441,612	367,769	220,756	154,629	203,501	184,056	241,824	251,838	70,127	3,590,108	2,484,133	1,105,975
16	T-52 GS Large Low Wtr Trans	1,995,838	1,257,724	1,399,507	1,244,023	1,227,327	1,015,261	934,274	829,549	836,508	804,357	798,353	179,228	12,521,948	8,139,680	4,382,268
17		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Special Contract	823,368	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	10,031,389	5,010,194	5,021,195
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total	6,411,823	7,901,302	10,084,398	9,825,906	8,811,290	6,516,660	4,472,095	3,583,084	3,001,786	3,022,404	3,045,802	2,711,589	69,388,140	49,551,379	19,836,761
31	Total Sales	2,242,592	4,075,593	5,852,641	5,766,710	4,893,687	3,349,644	1,850,133	1,153,074	813,462	764,078	815,162	1,087,846	32,664,621	26,180,867	6,483,754
32	Total Transportation	3,345,863	3,010,917	3,380,563	3,278,977	3,032,214	2,311,783	1,775,671	1,558,347	1,402,783	1,405,401	1,468,316	721,294	26,692,129	18,360,318	8,331,811
33	Total Other	823,368	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	10,031,389	5,010,194	5,021,195

Northern Utilities - NH
Sales and Demand Model
Revenue Adjustments

	NORMALIZING REVENUE ADJUSTMENT, $'S	November 2012	December 2012	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	TOTAL	WINTER	SUMMER
1	R-6 & 11 Resi Non-Heat Sale	$157	-$299	$1,185	$1,418	$1,430	$1,739	$359	$369	$0	$0	$134	-$5	$6,488	$5,630	$857
2		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3	R-5 & 10 Resi Heating Sales	$14,495	-$27,878	$91,336	$113,134	$109,730	$130,552	$32,311	$18,925	$0	$0	$946	-$1,278	$482,272	$431,369	$50,903
4		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5	G-40 GS Small Hi Wtr Sales	$2,203	-$6,734	$30,843	$37,361	$38,918	$35,810	$7,462	$4,033	$0	$0	$298	-$23	$150,170	$138,400	$11,771
6	G-50 GS Small Low Wtr Sale	$0	-$141	$1,884	$2,133	$2,032	$2,003	$72	$21	$0	$0	$734	$0	$8,737	$7,910	$827
7	G-41 GS Med Hi Wtr Sales	$1,156	-$2,857	$18,050	$20,954	$22,038	$21,339	$3,675	$2,212	$0	$0	$120	$197	$86,884	$80,680	$6,205
8	G-51 GS Med Low Wtr Sales	$201	-$213	$1,270	$1,495	$1,739	$1,730	$269	$0	$0	$0	$95	$10	$6,598	$6,223	$375
9	G-42 GS Large Hi Wtr Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	G-52 GS Large Low Wtr Sale	-$197	$199	$62	$165	$213	$174	$6	$5	$0	$0	$0	$20	$648	$617	$31
11	T-40 GS Small Hi Wtr Trans	$514	-$719	$4,201	$6,762	$7,700	$7,209	$2,172	$973	$0	$0	$127	-$31	$28,907	$25,667	$3,240
12	T-50 GS Small Low Wtr Tran	$17	-$80	$1,253	$1,435	$1,571	$1,781	$461	$490	$0	$0	$337	$0	$7,265	$5,977	$1,288
13	T-41 GS Med Hi Wtr Trans	$217	-$2,730	$15,555	$21,282	$24,026	$23,396	$4,733	$2,854	$0	$0	$490	-$98	$89,723	$81,745	$7,978
14	T-51 GS Med Low Wtr Trans	$357	-$729	$1,718	$1,866	$2,190	$2,396	$274	$335	$0	$0	$396	-$8	$8,795	$7,798	$996
15	T-42 GS Large Hi Wtr Trans	-$7,299	$3,911	$5,261	$6,326	$7,513	$247	$0	$0	$0	$0	-$620	$67	$15,407	$15,960	-$552
16	T-52 GS Large Low Wtr Tran	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
17		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
18		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
19		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
20		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
21		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
22	Special Contract	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
29		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	Total	$11,821	-$38,270	$172,618	$214,331	$219,100	$228,377	$51,794	$30,217	$0	$0	$3,057	-$1,150	$891,894	$807,976	$83,918
31	Total Sales	$18,015	-$37,923	$144,630	$176,660	$176,100	$193,348	$44,154	$25,566	$0	$0	$2,327	-$1,080	$741,796	$670,829	$70,967
32	Total Transportation	-$6,194	-$346	$27,988	$37,671	$42,999	$35,029	$7,640	$4,651	$0	$0	$729	-$70	$150,098	$137,147	$12,950
33	Total Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Northern Utilities - NH
Sales and Demand Model
Sales Adjustments

		November 2012	December 2012	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	TOTAL	WINTER	SUMMER
	BILLING CYCLE WEATHER ADJUSTMENT, Therms															
1	R-6 & 11 Resi Non-Heat Sale	477	(907)	3,595	4,301	4,340	5,277	1,089	1,119	-	-	407	(15)	19,683	17,083	2,600
2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	R-5 & 10 Resi Heating Sales	32,869	(72,808)	238,538	295,465	286,576	340,957	73,266	42,915	-	-	2,144	(2,899)	1,237,023	1,121,596	115,427
4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	G-40 GS Small Hi Wtr Sales	9,897	(30,254)	138,556	167,838	174,833	160,872	33,522	14,932	-	-	1,105	(85)	671,216	621,743	49,474
6	G-50 GS Small Low Wtr Sale	-	(634)	8,462	9,582	9,128	8,996	322	95	-	-	3,296	-	39,248	35,535	3,713
7	G-41 GS Med Hi Wtr Sales	5,732	(14,173)	89,534	103,939	109,315	105,850	23,605	14,208	-	-	772	1,264	440,046	400,196	39,849
8	G-51 GS Med Low Wtr Sales	1,089	(1,435)	8,570	10,088	9,407	9,357	2,665	-	-	-	719	97	40,556	37,075	3,481
9	G-42 GS Large Hi Wtr Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	G-52 GS Large Low Wtr Sale	(1,333)	1,346	422	1,118	1,441	1,177	88	75	-	-	-	281	4,614	4,170	444
11	T-40 GS Small Hi Wtr Trans	2,308	(3,229)	18,874	30,376	34,591	32,383	9,757	4,371	-	-	569	(140)	129,862	115,305	14,557
12	T-50 GS Small Low Wtr Trans	77	(359)	5,630	6,447	7,056	8,002	2,073	2,200	-	-	1,513	-	32,638	26,852	5,786
13	T-41 GS Med Hi Wtr Trans	1,078	(13,542)	77,155	105,564	119,175	116,051	30,398	18,327	-	-	3,146	(632)	456,722	405,482	51,240
14	T-51 GS Med Low Wtr Trans	2,410	(4,917)	11,592	12,590	14,781	16,165	2,706	3,316	-	-	3,914	(81)	62,475	52,620	9,855
15	T-42 GS Large Hi Wtr Trans	(37,760)	20,232	27,219	32,729	38,865	1,279	-	-	-	-	(5,163)	562	77,962	82,564	(4,602)
16	T-52 GS Large Low Wtr Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Special Contract	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total	16,843	(120,679)	628,146	780,038	809,506	806,366	179,492	101,557	-	-	12,422	(1,647)	3,212,045	2,920,221	291,824
31	Total Sales	48,730	(118,864)	487,676	592,332	595,039	632,485	134,558	73,343	-	-	8,443	(1,355)	2,452,386	2,237,398	214,989
32	Total Transportation	(31,886)	(1,814)	140,470	187,705	214,467	173,881	44,934	28,214	-	-	3,978	(292)	759,659	682,823	76,836
33	Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Northern Utilities - NH
Sales and Demand Model
Calendar Month Percentages

PERCENTAGE OF BILLING SALES IN CALENDAR MONTH	1	2	3	4	5	6	7	8	9	10
Month	R-6 & 11 Resi Non-Heat Sales		R-5 & 10 Resi Heating Sales		G-40 GS Small Hi Wtr Sales	G-50 GS Small Low Wtr Sales	G-41 GS Med Hi Wtr Sales	G-51 GS Med Low Wtr Sales	G-42 GS Large Hi Wtr Sales	G-52 GS Large Low Wtr Sales
November	42.49%	0.00%	48.25%	0.00%	54.32%	45.46%	56.78%	52.80%	87.04%	87.04%
December	32.14%	0.00%	34.10%	0.00%	38.80%	37.60%	42.16%	43.07%	76.22%	72.75%
January	35.71%	0.00%	36.21%	0.00%	41.04%	37.14%	42.28%	42.32%	55.97%	61.56%
February	28.10%	0.00%	28.25%	0.00%	31.32%	30.50%	32.17%	37.60%	49.55%	54.89%
March	27.78%	0.00%	27.66%	0.00%	27.75%	29.24%	28.48%	34.34%	45.42%	53.07%
April	27.30%	0.00%	26.92%	0.00%	26.69%	28.71%	29.26%	34.34%	53.17%	53.76%
May	25.13%	0.00%	25.17%	0.00%	24.12%	27.34%	26.94%	29.22%	36.40%	46.93%
June	26.48%	0.00%	26.40%	0.00%	26.96%	28.80%	31.27%	36.21%	57.08%	54.55%
July	29.09%	0.00%	31.28%	0.00%	34.77%	32.09%	38.64%	40.39%	64.28%	60.00%
August	29.32%	0.00%	32.30%	0.00%	35.23%	31.63%	42.43%	34.27%	67.75%	59.38%
September	32.81%	0.00%	36.39%	0.00%	42.26%	35.09%	46.32%	42.98%	68.85%	76.68%
October	39.12%	0.00%	45.04%	0.00%	51.45%	43.10%	54.40%	50.45%	70.29%	78.68%
November	42.49%	0.00%	48.25%	0.00%	54.32%	45.46%	56.78%	52.80%	87.04%	87.04%

Northern Utilities - NH
Sales and Demand Mod
Calendar Month Percen

PERCENTAGE OF BILLING IN CALENDAR MONTH	11	12	13	14	15	16
Month	T-40 GS Small Hi Wtr Trans	T-50 GS Small Low Wtr Trans	T-41 GS Med Hi Wtr Trans	T-51 GS Med Low Wtr Trans	T-42 GS Large Hi Wtr Trans	T-52 GS Large Low Wtr Trans
November	58.41%	36.36%	59.39%	36.11%	98.92%	100.00%
December	43.46%	28.62%	43.40%	30.95%	97.26%	100.00%
January	51.35%	35.60%	44.32%	34.01%	100.00%	100.00%
February	44.80%	28.47%	37.28%	27.44%	100.00%	100.00%
March	41.55%	27.01%	34.12%	25.57%	100.00%	100.00%
April	43.44%	26.84%	34.23%	25.55%	100.00%	100.00%
May	43.73%	24.81%	32.32%	24.78%	100.00%	100.00%
June	50.62%	27.75%	33.33%	26.53%	100.00%	100.00%
July	49.36%	28.54%	37.76%	30.34%	100.00%	100.00%
August	43.53%	27.93%	41.03%	31.16%	100.00%	100.00%
September	43.08%	33.09%	47.40%	34.96%	100.00%	100.00%
October	53.33%	31.19%	49.60%	35.98%	94.06%	100.00%
November	58.41%	36.36%	59.39%	36.11%	98.92%	100.00%

Northern Utilities - NH
Sales and Demand Model
Normalized Calendar Month Sales

CALENDAR MONTH SALES, Therms	1	2	3	4	5	6	7	8	9	10
Month	R-6 & 11 Resi Non-Heat Sales		R-5 & 10 Resi Heating Sales		G-40 GS Small Hi Wtr Sales	G-50 GS Small Low Wtr Sales	G-41 GS Med Hi Wtr Sales	G-51 GS Med Low Wtr Sales	G-42 GS Large Hi Wtr Sales	G-52 GS Large Low Wtr Sales
November	33,142	0	1,811,473	0	828,817	115,984	565,201	188,639	109,602	35,756
December	45,377	0	2,447,331	0	1,260,614	167,105	849,303	204,475	135,222	30,413
January	57,256	0	3,006,835	0	1,642,102	204,610	1,064,985	219,089	89,237	13,695
February	49,456	0	2,523,362	0	1,357,250	178,637	864,864	195,830	75,233	14,338
March	40,679	0	1,878,173	0	900,870	155,107	594,167	168,152	49,637	12,600
April	29,430	0	1,118,510	0	468,816	127,557	350,009	155,340	49,683	10,437
May	23,335	0	621,504	0	210,173	115,427	180,321	114,813	25,332	7,420
June	18,393	0	390,490	0	112,116	112,600	103,997	103,324	20,303	6,172
July	16,547	0	325,292	0	94,747	116,529	78,532	126,648	16,740	6,262
August	16,749	0	319,842	0	90,473	117,243	78,799	112,242	14,114	5,992
September	16,187	0	395,384	0	121,982	95,959	107,630	116,698	17,881	10,010
October	20,389	0	775,116	0	286,311	90,658	225,842	140,399	28,506	18,798
Total Firm	366,940	0	15,613,309	0	7,374,273	1,597,416	5,063,650	1,845,649	631,490	171,893
Check Total	-	-	-	-	-	-	-	-	-	-

Northern Utilities - NH
Sales and Demand Moc
Normalized Calendar M

CALENDAR MONTH SALES, Therms	11	12	13	14	15	16	17	18	19	20	21	22
Month	T-40 GS Small Hi Wtr Trans	T-50 GS Small Low Wtr Trans	T-41 GS Med Hi Wtr Trans	T-51 GS Med Low Wtr Trans	T-42 GS Large Hi Wtr Trans	T-52 GS Large Low Wtr Trans						Special Contract
November	203,288	34,819	731,236	247,673	498,876	1,995,838	0	0	0	0	0	814,792
December	212,134	63,174	853,776	235,784	456,669	1,257,724	0	0	0	0	0	851,194
January	271,004	88,400	1,037,799	256,636	493,127	1,399,507	0	0	0	0	0	780,219
February	261,547	80,604	954,464	241,624	441,612	1,244,023	0	0	0	0	0	885,389
March	197,891	65,910	720,413	211,728	367,769	1,227,327	0	0	0	0	0	855,232
April	135,411	49,822	472,396	172,771	220,756	1,015,261	0	0	0	0	0	846,291
May	82,016	41,670	288,769	156,978	154,629	934,274	0	0	0	0	0	871,663
June	59,056	36,403	182,914	142,702	203,501	829,549	0	0	0	0	0	785,541
July	40,818	33,733	146,286	144,514	184,056	836,508	0	0	0	0	0	852,926
August	39,170	35,819	153,022	148,588	241,824	804,357	0	0	0	0	0	762,324
September	47,101	30,013	191,338	166,193	256,007	798,353	0	0	0	0	0	902,450
October	86,480	26,322	306,758	193,106	71,282	179,228	0	0	0	0	0	823,368
Total Firm	1,635,916	586,689	6,039,171	2,318,297	3,590,108	12,521,948	0	0	0	0	0	10,031,389
Check Total	-	-	-	-	-	-	-	-	-	-	-	-

Northern Utilities - NH
Sales and Demand Model
Normalization Adjustment, Therms

CALENDAR MONTH ADJUSTMENT, Therms	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
Month	R-6 & 11 Resi Non-Heat Sales		R-5 & 10 Resi Heating Sales		G-40 GS Small Hi Wtr Sales	G-50 GS Small Low Wtr Sales	G-41 GS Med Hi Wtr Sales	G-51 GS Med Low Wtr Sales	G-42 GS Large Hi Wtr Sales	G-52 GS Large Low Wtr Sales
November	(413)	0	(32,123)	0	(13,140)	(396)	(4,943)	(242)	0	(793)
December	2,019	0	127,334	0	69,962	5,081	45,705	4,325	0	1,141
January	4,377	0	298,371	0	172,127	9,802	108,355	9,922	0	764
February	4,343	0	290,785	0	178,882	9,382	111,624	9,970	0	1,290
March	5,042	0	328,430	0	166,450	9,083	106,008	9,374	0	1,309
April	2,256	0	146,611	0	68,380	2,817	48,216	5,099	0	679
May	1,096	0	50,028	0	18,990	156	16,124	779	0	75
June	296	0	11,330	0	4,026	27	4,443	0	0	41
July	0	0	0	0	0	0	0	0	0	0
August	273	0	1,364	0	638	2,140	414	410	0	0
September	125	0	(813)	0	426	1,156	934	357	0	60
October	268	0	15,705	0	4,477	0	3,165	563	0	49
Total Firm	19,683	0	1,237,023	0	671,216	39,248	440,046	40,556	0	4,614

Northern Utilities - NH
Sales and Demand Mod
Normalization Adjustm

CALENDAR MONTH ADJUSTMENT, Therms	11	12	13	14	15	16	17	18	19	20	21	22
Month	T-40 GS Small Hi Wtr Trans	T-50 GS Small Low Wtr Trans	T-41 GS Med Hi Wtr Trans	T-51 GS Med Low Wtr Trans	T-42 GS Large Hi Wtr Trans	T-52 GS Large Low Wtr Trans						Special Contract
November	(477)	(228)	(7,024)	(2,525)	(36,797)	0	0	0	0	0	0	0
December	7,778	3,523	37,086	6,128	19,678	0	0	0	0	0	0	0
January	26,460	6,616	100,407	13,076	27,219	0	0	0	0	0	0	0
February	33,828	6,986	117,859	14,456	32,729	0	0	0	0	0	0	0
March	32,689	7,760	116,989	15,814	38,865	0	0	0	0	0	0	0
April	19,557	3,707	60,304	6,166	1,279	0	0	0	0	0	0	0
May	6,425	2,103	22,041	3,107	0	0	0	0	0	0	0	0
June	2,213	610	6,109	880	0	0	0	0	0	0	0	0
July	0	0	0	0	0	0	0	0	0	0	0	0
August	324	1,012	1,655	2,545	0	0	0	0	0	0	0	0
September	180	501	1,173	1,316	(5,130)	0	0	0	0	0	0	0
October	885	49	125	1,510	119	0	0	0	0	0	0	0
Total Firm	129,862	32,638	456,722	62,475	77,962	0	0	0	0	0	0	0

Northern Utilities - NH
Sales and Demand Model
Normalized Calendar Month Sales, Therms

CALENDAR MONTH
SALES, Therms

		November 2012	December 2012	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	TOTAL	WINTER	SUMMER
1	R-6 & 11 Resi Non-Heat Sale	33,142	45,377	57,256	49,456	40,679	29,430	23,335	18,393	16,547	16,749	16,187	20,389	366,940	255,341	111,599
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	R-5 & 10 Resi Heating Sales	1,811,473	2,447,331	3,006,835	2,523,362	1,878,173	1,118,510	621,504	390,490	325,292	319,842	395,384	775,116	15,613,309	12,785,683	2,827,627
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	G-40 GS Small Hi Wtr Sales	828,817	1,260,614	1,642,102	1,357,250	900,870	468,816	210,173	112,116	94,747	90,473	121,982	286,311	7,374,273	6,458,470	915,803
6	G-50 GS Small Low Wtr Sale	115,984	167,105	204,610	178,637	155,107	127,557	115,427	112,600	116,529	117,243	95,959	90,658	1,597,416	949,000	648,416
7	G-41 GS Med Hi Wtr Sales	565,201	849,303	1,064,985	864,864	594,167	350,009	180,321	103,997	78,532	78,799	107,630	225,842	5,063,650	4,288,529	775,121
8	G-51 GS Med Low Wtr Sales	188,639	204,475	219,089	195,830	168,152	155,340	114,813	103,324	126,648	112,242	116,698	140,399	1,845,649	1,131,525	714,124
9	G-42 GS Large Hi Wtr Sales	109,602	135,222	89,237	75,233	49,637	49,683	25,332	20,303	16,740	14,114	17,881	28,506	631,490	508,614	122,876
10	G-52 GS Large Low Wtr Sale	35,756	30,413	13,695	14,338	12,600	10,437	7,420	6,172	6,262	5,992	10,010	18,798	171,893	117,239	54,654
11	T-40 GS Small Hi Wtr Trans	203,288	212,134	271,004	261,547	197,891	135,411	82,016	59,056	40,818	39,170	47,101	86,480	1,635,916	1,281,274	354,641
12	T-50 GS Small Low Wtr Trans	34,819	63,174	88,400	80,604	65,910	49,822	41,670	36,403	33,733	35,819	30,013	26,322	586,689	382,729	203,960
13	T-41 GS Med Hi Wtr Trans	731,236	853,776	1,037,799	954,464	720,413	472,396	288,769	182,914	146,286	153,022	191,338	306,758	6,039,171	4,770,084	1,269,087
14	T-51 GS Med Low Wtr Trans	247,673	235,784	256,636	241,624	211,728	172,771	156,978	142,702	144,514	148,588	166,193	193,106	2,318,297	1,366,215	952,082
15	T-42 GS Large Hi Wtr Trans	498,876	456,669	493,127	441,612	367,769	220,756	154,629	203,501	184,056	241,824	256,007	71,282	3,590,108	2,478,809	1,111,299
16	T-52 GS Large Low Wtr Trans	1,995,838	1,257,724	1,399,507	1,244,023	1,227,327	1,015,261	934,274	829,549	836,508	804,357	798,353	179,228	12,521,948	8,139,680	4,382,268
17		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Special Contract	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	823,368	10,031,389	5,033,117	4,998,273
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total	8,215,137	9,070,295	10,624,501	9,368,232	7,445,655	5,222,490	3,828,323	3,107,062	3,020,138	2,940,556	3,273,187	3,272,565	69,388,140	49,946,310	19,441,830
31	Total Sales	3,688,614	5,139,840	6,297,809	5,258,970	3,799,385	2,309,783	1,298,324	867,395	781,296	755,452	881,732	1,586,020	32,664,621	26,494,401	6,170,220
32	Total Transportation	3,711,730	3,079,261	3,546,472	3,223,873	2,791,037	2,066,417	1,658,336	1,454,125	1,385,916	1,422,780	1,489,005	863,176	26,692,129	18,418,792	8,273,337
33	Total Other	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	823,368	10,031,389	5,033,117	4,998,273
34	Total Sendout Level	8,267,220	9,127,800	10,691,859	9,427,626	7,492,860	5,255,601	3,852,595	3,126,760	3,039,285	2,959,199	3,293,938	3,293,312	69,828,057	50,262,967	19,565,090

Northern Utilities - NH
Sales and Demand Model
Normalized Calendar Month Sales at Sendout Level, Therms

CALENDAR MONTH SENDOUT
SALES, Therms

		November 2012	December 2012	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	TOTAL	WINTER	SUMMER
1	R-6 & 11 Resi Non-Heat Sale	33,352	45,665	57,619	49,770	40,937	29,616	23,483	18,510	16,651	16,855	16,290	20,518	369,267	256,960	112,307
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	R-5 & 10 Resi Heating Sales	1,822,958	2,462,847	3,025,898	2,539,360	1,890,080	1,125,601	625,444	392,965	327,355	321,869	397,890	780,030	15,712,297	12,866,743	2,845,554
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	G-40 GS Small Hi Wtr Sales	834,072	1,268,606	1,652,513	1,365,855	906,582	471,788	211,506	112,827	95,348	91,046	122,755	288,127	7,421,025	6,499,416	921,609
6	G-50 GS Small Low Wtr Sale	116,719	168,165	205,907	179,770	156,090	128,366	116,159	113,314	117,268	117,986	96,568	91,233	1,607,544	955,017	652,527
7	G-41 GS Med Hi Wtr Sales	568,784	854,688	1,071,737	870,347	597,934	352,228	181,464	104,657	79,030	79,298	108,312	227,274	5,095,754	4,315,719	780,035
8	G-51 GS Med Low Wtr Sales	189,835	205,771	220,478	197,071	169,218	156,325	115,541	103,979	127,450	112,953	117,438	141,289	1,857,350	1,138,699	718,651
9	G-42 GS Large Hi Wtr Sales	110,297	136,080	89,803	75,710	49,951	49,998	25,492	20,432	16,846	14,203	17,995	28,687	635,494	511,838	123,655
10	G-52 GS Large Low Wtr Sale	35,983	30,605	13,782	14,429	12,680	10,503	7,467	6,211	6,302	6,030	10,074	18,917	172,983	117,982	55,001
11	T-40 GS Small Hi Wtr Trans	204,576	213,479	272,722	263,205	199,145	136,269	82,536	59,431	41,077	39,419	47,399	87,028	1,646,287	1,289,397	356,890
12	T-50 GS Small Low Wtr Trans	35,040	63,575	88,960	81,115	66,328	50,138	41,934	36,634	33,947	36,046	30,204	26,489	590,409	385,155	205,253
13	T-41 GS Med Hi Wtr Trans	735,872	859,189	1,044,379	960,516	724,980	475,391	290,600	184,074	147,213	153,992	192,551	308,703	6,077,459	4,800,326	1,277,133
14	T-51 GS Med Low Wtr Trans	249,243	237,279	258,263	243,155	213,070	173,866	157,974	143,607	145,430	149,530	167,247	194,331	2,332,995	1,374,877	958,118
15	T-42 GS Large Hi Wtr Trans	502,039	459,565	496,253	444,412	370,101	222,155	155,609	204,792	185,223	243,357	257,630	71,734	3,612,869	2,494,525	1,118,344
16	T-52 GS Large Low Wtr Trans	2,008,492	1,265,698	1,408,379	1,251,910	1,235,109	1,021,698	940,197	834,808	841,812	809,457	803,414	180,364	12,601,337	8,191,285	4,410,051
17		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Special Contract	819,958	856,590	785,165	891,002	860,655	851,656	877,189	790,521	858,333	767,157	908,171	828,589	10,094,988	5,065,027	5,029,961
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total	8,267,220	9,127,800	10,691,859	9,427,626	7,492,860	5,255,601	3,852,595	3,126,760	3,039,285	2,959,199	3,293,938	3,293,312	69,828,057	50,262,967	19,565,090
31	Total Sales	3,712,000	5,172,426	6,337,737	5,292,312	3,823,473	2,324,426	1,306,556	872,894	786,250	760,242	887,322	1,596,075	32,871,713	26,662,374	6,209,339
32	Total Transportation	3,735,262	3,098,784	3,568,957	3,244,313	2,808,732	2,079,518	1,668,850	1,463,344	1,394,702	1,431,800	1,498,445	868,648	26,861,356	18,535,566	8,325,790
33	Total Other	819,958	856,590	785,165	891,002	860,655	851,656	877,189	790,521	858,333	767,157	908,171	828,589	10,094,988	5,065,027	5,029,961

Design Day Demand Estimates

Design Day demand estimates were employed in the development of costs for the accounting and the marginal cost studies. Design day demands represent the largest daily load for which the utility intends to provide reliable service and the minimum for which it designs its system. From a practical standpoint, design day demands can be interpreted as the load expected on the coldest anticipated day. Design day demand estimates play an essential role in gas utility planning and in determining cost responsibilities in this filing. The design day demand estimates for each customer class were employed in the marginal cost study to establish forward-looking cost responsibilities.

The class design day estimates were employed in the development of allocation factors for storage (LNG and LPG) capacity-related costs. Since design day temperatures occur so infrequently, natural gas distribution companies, such as Northern, have limited data upon which to measure aggregate system design day demands, and because most customer consumption is metered monthly, the Company has virtually no daily demand data at the rate class level. Therefore, this demand measure and the rate class allocation must be estimated. In order to ensure reasonable estimates, the best estimate was made using three alternative methods.

The first method is called the “Regression Method” and is the preferred method when the regressions are sufficiently robust. Under this approach, the monthly sales data is deemed the independent variable and regressed against the effective degree days (“DDs”) in the customer’s billing cycle. Using conventional Least Squares Fit regression techniques, the data is used to generate an equation of the form: $Y = a + bX$ Where “a” is the Y-intercept and is interpreted as the customer’s base use in the absence of any heating load and where “b” is the slope of the equation and represents the customer’s heating increment, i.e., the customer's additional use in therms-per degree day. When a valid regression was established, the class load was estimated using the Company’s planning criteria to be able to provide firm service up to 80.5 heating degree days. The regression method was employed whenever the statistical analysis revealed a high degree of correlation (>90%) as measured by the value of R-Squared, a “goodness of fit” statistic.

The second method is called the Conventional Weather Normalization Method. In this case, we calculate the design day using the same general method used for our weather normalization calculations. Class loads are divided between base use and heating use. Base use is computed as the average use in July and August. The heating use is computed as the total use less the base use. The heating sensitivity factor, labeled the Use per Degree Day is computed as the heating use divided by the degree days in the remaining 10 months of the year. The design day demand estimate is computed as the base use per day plus the heating Use per Degree Day multiplied by the design day degree days of 80.5.

Design Day Demand Estimates

The third method is called the Peak Month Adjustment Method. In this method the design day for the class begins with the calculation of the average daily use for the class during its peak winter month. Since design days fall predominantly in the December to February period, only these three months are considered. To this figure we add the estimated heating load for the difference between the average degree days in the peak month and the design day. The heating increment is chosen one of three ways. If the regression of use versus degree days is greater than 75%, the slope of the regression equation is used as the heating increment. If the regression is inadequate, the heating increment is chosen as the larger of the Use per Degree Day from the Conventional weather Normalization Method or the computed use per degree day for the peak month. The latter is calculated as the peak month's sales less the Base Use from the Weather Normalization Method divided by the peak month's degree days.

Faced with three independent estimates of class design day demand, MAC's algorithm employs the regression method when its R-Squared exceeds 90%. Experience has shown that the sum of the individual class design day demands consistently underestimates the system's forecasted design day demand adjusted for losses. It also indicates that where valid regressions exist, the regression method's results produce larger estimates that the remaining two. Consequently, when the regression is not sufficiently robust, MAC utilizes the higher of the two remaining methods.

Northern Utilities - NH
Sales and Demand Model
Design Day Demand, Therms

PERCENT UNACCT-SYSTEM 0.63%

	DESIGN DAY DEMAND, Therms				ADJUSTED FOR LOSSES		
	Customer Class	Total Design Day Demand	Total Design Day Base Demand	Total Design Day Remaining Dem	Total Design Day Demand	Total Design Day Base Demand	Total Design Day Remaining Dem
1	R-6 & 11 Resi Non-Heat Sale	2,883	537	2,346	2,901	540	2,360
2		0	0	0	0	0	0
3	R-5 & 10 Resi Heating Sales	164,982	10,405	154,576	166,028	10,471	155,556
4		0	0	0	0	0	0
5	G-40 GS Small Hi Wtr Sales	90,709	2,987	87,721	91,284	3,006	88,277
6	G-50 GS Small Low Wtr Sale	9,375	3,771	5,604	9,434	3,794	5,640
7	G-41 GS Med Hi Wtr Sales	60,881	2,538	58,343	61,267	2,554	58,713
8	G-51 GS Med Low Wtr Sales	9,955	3,853	6,102	10,018	3,877	6,141
9	G-42 GS Large Hi Wtr Sales	9,027	498	8,529	9,084	501	8,583
10	G-52 GS Large Low Wtr Sale	1,349	198	1,152	1,358	199	1,159
11	T-40 GS Small Hi Wtr Trans	14,741	1,290	13,451	14,834	1,298	13,536
12	T-50 GS Small Low Wtr Tran	4,429	1,122	3,308	4,458	1,129	3,329
13	T-41 GS Med Hi Wtr Trans	57,214	4,828	52,386	57,577	4,858	52,719
14	T-51 GS Med Low Wtr Trans	11,424	4,727	6,697	11,497	4,757	6,739
15	T-42 GS Large Hi Wtr Trans	24,388	6,869	17,519	24,542	6,913	17,630
16	T-52 GS Large Low Wtr Tran	62,824	26,466	36,359	63,223	26,633	36,589
17		0	0	0	0	0	0
18		0	0	0	0	0	0
19		0	0	0	0	0	0
20		0	0	0	0	0	0
21		0	0	0	0	0	0
22	Special Contract	34,804	25,168	9,636	35,025	25,328	9,697
23		0	0	0	0	0	0
24		0	0	0	0	0	0
25		0	0	0	0	0	0
26		0	0	0	0	0	0
27		0	0	0	0	0	0
28		0	0	0	0	0	0
29		0	0	0	0	0	0
30	Total	558,984	95,256	463,728	562,528	95,860	466,668
31	Total Sales	349,159	24,786	324,373	351,373	24,943	326,430
32	Total Transportation	175,020	45,302	129,719	176,130	45,589	130,541
33	Total Other	34,804	25,168	9,636	35,025	25,328	9,697

Northern Utilities - NH
Sales and Demand Model
Computation of Design Day Demand, Therms

DEVELOPMENT OF DESIGN DAY
DEMAND, Therms

	Customer Class	November 11 2012	December 12 2012	January 1 2012	February 2 2012	March 3 2012	April 4 2012	May 5 2012	June 6 2012	July 7 2012	August 8 2012	September 9 2012	October 10 2012	Annual Usage	Consumption Summaries 6 Month Winter	6 Month Summer
1	R-6 & 11 Resi Non-Heat Sale	33,142	45,377	57,256	49,456	40,679	29,430	23,335	18,393	16,547	16,749	16,187	20,389	366,940	255,341	111,599
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	R-5 & 10 Resi Heating Sales	1,811,473	2,447,331	3,006,835	2,523,362	1,878,173	1,118,510	621,504	390,490	325,292	319,842	395,384	775,116	15,613,309	12,785,683	2,827,627
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	G-40 GS Small Hi Wtr Sales	828,817	1,260,614	1,642,102	1,357,250	900,870	468,816	210,173	112,116	94,747	90,473	121,982	286,311	7,374,273	6,458,470	915,803
6	G-50 GS Small Low Wtr Sale	115,984	167,105	204,610	178,637	155,107	127,557	115,427	112,600	116,529	117,243	95,959	90,658	1,597,416	949,000	648,416
7	G-41 GS Med Hi Wtr Sales	565,201	849,303	1,064,985	864,864	594,167	350,009	180,321	103,997	78,532	78,799	107,630	225,842	5,063,650	4,288,529	775,121
8	G-51 GS Med Low Wtr Sales	188,639	204,475	219,089	195,830	168,152	155,340	114,813	103,324	126,648	112,242	116,698	140,399	1,845,649	1,131,525	714,124
9	G-42 GS Large Hi Wtr Sales	109,602	135,222	89,237	75,233	49,637	49,683	25,332	20,303	16,740	14,114	17,881	28,506	631,490	508,614	122,876
10	G-52 GS Large Low Wtr Sale	35,756	30,413	13,695	14,338	12,600	10,437	7,420	6,172	6,262	5,992	10,010	18,798	171,893	117,239	54,654
11	T-40 GS Small Hi Wtr Trans	203,288	212,134	271,004	261,547	197,891	135,411	82,016	59,056	40,818	39,170	47,101	86,480	1,635,916	1,281,274	354,641
12	T-50 GS Small Low Wtr Tran	34,819	63,174	88,400	80,604	65,910	49,822	41,670	36,403	33,733	35,819	30,013	26,322	586,689	382,729	203,960
13	T-41 GS Med Hi Wtr Trans	731,236	853,776	1,037,799	954,464	720,413	472,396	288,769	182,914	146,286	153,022	191,338	306,758	6,039,171	4,770,084	1,269,087
14	T-51 GS Med Low Wtr Trans	247,673	235,784	256,636	241,624	211,728	172,771	156,978	142,702	144,514	148,588	166,193	193,106	2,318,297	1,366,215	952,082
15	T-42 GS Large Hi Wtr Trans	498,876	456,669	493,127	441,612	367,769	220,756	154,629	203,501	184,056	241,824	256,007	71,282	3,590,108	2,478,809	1,111,299
16	T-52 GS Large Low Wtr Tran	1,995,838	1,257,724	1,399,507	1,244,023	1,227,327	1,015,261	934,274	829,549	836,508	804,357	798,353	179,228	12,521,948	8,139,680	4,382,268
17		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Special Contract	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	823,368	10,031,389	5,033,117	4,998,273
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total	8,215,137	9,070,295	10,624,501	9,368,232	7,445,655	5,222,490	3,828,323	3,107,062	3,020,138	2,940,556	3,273,187	3,272,565	69,388,140	49,946,310	19,441,830
31	Total Sales	3,688,614	5,139,840	6,297,809	5,258,970	3,799,385	2,309,783	1,298,324	867,395	781,296	755,452	881,732	1,586,020	32,664,621	26,494,401	6,170,220
32	Total Transportation	3,711,730	3,079,261	3,546,472	3,223,873	2,791,037	2,066,417	1,658,336	1,454,125	1,385,916	1,422,780	1,489,005	863,176	26,692,129	18,418,792	8,273,337
33	Total Other	814,792	851,194	780,219	885,389	855,232	846,291	871,663	785,541	852,926	762,324	902,450	823,368	10,031,389	5,033,117	4,998,273

Northern Utilities - NH
Sales and Demand Mod
Computation of Design

DEVELOPMENT OF DESIGN
DEMAND, Therms

	Customer Class	6 mo. Wtr % of Annual	Design Day Demand	Normal Degree Days in Calendar Month 11 2012	12 2012	1 2012	2 2012	3 2012	4 2012	5 2012	6 2012	7 2012
1	R-6 & 11 Resi Non-Heat Sale	69.59%	2,883	752	1,139	1,317	1,156	983	609	316	86	10
2		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
3	R-5 & 10 Resi Heating Sales	81.89%	164,982	752	1,139	1,317	1,156	983	609	316	86	10
4		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
5	G-40 GS Small Hi Wtr Sales	87.58%	90,709	752	1,139	1,317	1,156	983	609	316	86	10
6	G-50 GS Small Low Wtr Sale	59.41%	9,375	752	1,139	1,317	1,156	983	609	316	86	10
7	G-41 GS Med Hi Wtr Sales	84.69%	60,881	752	1,139	1,317	1,156	983	609	316	86	10
8	G-51 GS Med Low Wtr Sales	61.31%	9,955	752	1,139	1,317	1,156	983	609	316	86	10
9	G-42 GS Large Hi Wtr Sales	80.54%	9,027	752	1,139	1,317	1,156	983	609	316	86	10
10	G-52 GS Large Low Wtr Sale	68.20%	1,349	752	1,139	1,317	1,156	983	609	316	86	10
11	T-40 GS Small Hi Wtr Trans	78.32%	14,741	752	1,139	1,317	1,156	983	609	316	86	10
12	T-50 GS Small Low Wtr Tran	65.24%	4,429	752	1,139	1,317	1,156	983	609	316	86	10
13	T-41 GS Med Hi Wtr Trans	78.99%	57,214	752	1,139	1,317	1,156	983	609	316	86	10
14	T-51 GS Med Low Wtr Trans	58.93%	11,424	752	1,139	1,317	1,156	983	609	316	86	10
15	T-42 GS Large Hi Wtr Trans	69.05%	24,388	752	1,139	1,317	1,156	983	609	316	86	10
16	T-52 GS Large Low Wtr Tran	65.00%	62,824	752	1,139	1,317	1,156	983	609	316	86	10
17		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
18		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
19		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
20		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
21		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
22	Special Contract	50.17%	34,804	752	1,139	1,317	1,156	983	609	316	86	10
23		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
24		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
25		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
26		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
27		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
28		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
29		0.00%	0	752	1,139	1,317	1,156	983	609	316	86	10
30	Total	71.98%	558,984									
31	Total Sales	81.11%	349,159									
32	Total Transportation	69.00%	175,020									
33	Total Other	50.17%	34,804									

Northern Utilities - NH
Sales and Demand Mod
Computation of Design

DEVELOPMENT OF DESIGN
DEMAND, Therms

						Use Per Customer								
		8	9	10	Total Yr's	11	12	1	2	3	4	5	6	7
	Customer Class	2012	2012	2012	DD's	2012	2012	2012	2012	2012	2012	2012	2012	2012
1	R-6 & 11 Resi Non-Heat Sale	19	142	465	6,992	22	31	36	32	26	19	15	11	11
2		19	142	465	6,992	-	-	-	-	-	-	-	-	-
3	R-5 & 10 Resi Heating Sales	19	142	465	6,992	84	114	143	120	89	53	30	19	15
4		19	142	465	6,992	-	-	-	-	-	-	-	-	-
5	G-40 GS Small Hi Wtr Sales	19	142	465	6,992	196	296	381	319	211	111	50	27	23
6	G-50 GS Small Low Wtr Sale	19	142	465	6,992	153	223	247	215	189	153	135	129	134
7	G-41 GS Med Hi Wtr Sales	19	142	465	6,992	1,884	2,785	3,151	2,678	1,880	1,115	572	338	257
8	G-51 GS Med Low Wtr Sales	19	142	465	6,992	1,451	1,573	1,635	1,472	1,274	1,204	904	833	1,030
9	G-42 GS Large Hi Wtr Sales	19	142	465	6,992	18,267	19,317	8,924	7,523	4,964	4,968	2,533	2,030	1,674
10	G-52 GS Large Low Wtr Sale	19	142	465	6,992	8,939	7,603	6,848	7,169	6,300	5,219	3,710	3,086	3,131
11	T-40 GS Small Hi Wtr Trans	19	142	465	6,992	395	397	795	662	496	334	198	141	93
12	T-50 GS Small Low Wtr Tran	19	142	465	6,992	367	658	971	857	673	514	417	340	296
13	T-41 GS Med Hi Wtr Trans	19	142	465	6,992	3,047	3,543	4,473	3,880	2,870	1,875	1,137	715	565
14	T-51 GS Med Low Wtr Trans	19	142	465	6,992	1,935	1,828	2,619	2,392	2,056	1,661	1,481	1,321	1,314
15	T-42 GS Large Hi Wtr Trans	19	142	465	6,992	26,257	25,371	30,820	29,441	22,986	13,797	9,664	12,719	11,504
16	T-52 GS Large Low Wtr Tran	19	142	465	6,992	68,822	43,370	48,259	42,897	42,322	35,009	32,216	28,605	28,845
17		19	142	465	6,992	-	-	-	-	-	-	-	-	-
18		19	142	465	6,992	-	-	-	-	-	-	-	-	-
19		19	142	465	6,992	-	-	-	-	-	-	-	-	-
20		19	142	465	6,992	-	-	-	-	-	-	-	-	-
21		19	142	465	6,992	-	-	-	-	-	-	-	-	-
22	Special Contract	19	142	465	6,992	407,396	425,597	390,109	442,694	427,616	423,145	435,831	392,771	426,463
23		19	142	465	6,992	-	-	-	-	-	-	-	-	-
24		19	142	465	6,992	-	-	-	-	-	-	-	-	-
25		19	142	465	6,992	-	-	-	-	-	-	-	-	-
26		19	142	465	6,992	-	-	-	-	-	-	-	-	-
27		19	142	465	6,992	-	-	-	-	-	-	-	-	-
28		19	142	465	6,992	-	-	-	-	-	-	-	-	-
29		19	142	465	6,992	-	-	-	-	-	-	-	-	-
30	Total													
31	Total Sales													
32	Total Transportation													
33	Total Other													

Northern Utilities - NH
Sales and Demand Mod
Computation of Design

DEVELOPMENT OF DESIGN
DEMAND, Therms

						Regression Prediction				Conventional Weather Norm		
	Customer Class	8 2012	9 2012	10 2012	Total Yr's	Monthly Base Use per customer	Use per Deg Day per customer	R -Square	Load at 80.5	Monthly Base Use	Use per Deg Day	Load at 80.5
1	R-6 & 11 Resi Non-Heat Sale	11	11	13	20	9	0.02	96%	2,883	16,648	24.01	2,469
2		-	-	-	-	0	0.00	0%	0	0	0.00	0
3	R-5 & 10 Resi Heating Sales	15	19	36	62	6	0.10	97%	164,982	319,842	1690.93	146,437
4		-	-	-	-	0	0.00	0%	0	0	0.00	0
5	G-40 GS Small Hi Wtr Sales	22	30	69	147	-10	0.27	95%	90,709	90,473	903.05	75,614
6	G-50 GS Small Low Wtr Sale	135	112	115	161	112	0.09	82%	8,766	116,886	27.97	6,022
7	G-41 GS Med Hi Wtr Sales	260	355	753	1,357	42	2.22	96%	60,881	78,665	591.59	50,160
8	G-51 GS Med Low Wtr Sales	913	949	1,072	1,199	871	0.55	88%	9,791	112,242	71.62	9,386
9	G-42 GS Large Hi Wtr Sales	1,411	1,788	4,751	5,793	1,459	8.67	45%	7,461	14,114	66.36	5,797
10	G-52 GS Large Low Wtr Sale	2,996	3,337	4,700	5,545	3,072	3.74	76%	805	5,992	14.36	1,349
11	T-40 GS Small Hi Wtr Trans	88	103	176	311	56	0.46	88%	13,228	39,170	167.42	14,741
12	T-50 GS Small Low Wtr Tran	314	254	289	483	234	0.45	81%	3,995	34,776	24.32	3,080
13	T-41 GS Med Hi Wtr Trans	589	728	1,305	2,020	361	2.92	96%	57,214	149,654	609.35	53,880
14	T-51 GS Med Low Wtr Trans	1,363	1,525	1,521	1,740	1,274	0.82	85%	10,567	146,551	80.37	11,197
15	T-42 GS Large Hi Wtr Trans	15,114	16,000	14,256	19,406	10,992	13.73	78%	23,472	212,940	148.60	18,832
16	T-52 GS Large Low Wtr Tran	27,736	28,513	29,871	38,648	28,271	16.77	45%	66,092	804,357	412.09	59,120
17		-	-	-	-	0	0.00	0%	0	0	0.00	0
18		-	-	-	-	0	0.00	0%	0	0	0.00	0
19		-	-	-	-	0	0.00	0%	0	0	0.00	0
20		-	-	-	-	0	0.00	0%	0	0	0.00	0
21		-	-	-	-	0	0.00	0%	0	0	0.00	0
22	Special Contract	381,162	451,225	411,684	417,975	415,696	3.91	1%	27,963	762,324	126.87	34,804
23		-	-	-	-	0	0.00	0%	0	0	0.00	0
24		-	-	-	-	0	0.00	0%	0	0	0.00	0
25		-	-	-	-	0	0.00	0%	0	0	0.00	0
26		-	-	-	-	0	0.00	0%	0	0	0.00	0
27		-	-	-	-	0	0.00	0%	0	0	0.00	0
28		-	-	-	-	0	0.00	0%	0	0	0.00	0
29		-	-	-	-	0	0.00	0%	0	0	0.00	0
30	Total											
31	Total Sales											
32	Total Transportation											
33	Total Other											

Northern Utilities - NH
Sales and Demand Mod
Computation of Design

DEVELOPMENT OF DESIGN
DEMAND, Therms

	Customer Class	Use in Wtr Peak Mo	Peak Month Adjustment DD in Peak Mo.	Use per Deg Day	Load at 80.5	Design Day Load Estimate
				75%		90%
1	R-6 & 11 Resi Non-Heat Sale	57,256	1,317	30.17	3,005	2,883
2		0	1,139	0.00	0	0
3	R-5 & 10 Resi Heating Sales	3,006,835	1,317	1998.25	173,197	164,982
4		0	1,139	0.00	0	0
5	G-40 GS Small Hi Wtr Sales	1,642,102	1,317	1144.56	96,569	90,709
6	G-50 GS Small Low Wtr Sale	204,610	1,317	71.18	9,375	9,375
7	G-41 GS Med Hi Wtr Sales	1,064,985	1,317	750.51	62,935	60,881
8	G-51 GS Med Low Wtr Sales	219,089	1,317	73.97	9,955	9,955
9	G-42 GS Large Hi Wtr Sales	135,222	1,139	106.37	9,027	9,027
10	G-52 GS Large Low Wtr Sale	30,413	1,139	7.49	1,322	1,349
11	T-40 GS Small Hi Wtr Trans	271,004	1,317	156.58	14,735	14,741
12	T-50 GS Small Low Wtr Tran	88,400	1,317	40.94	4,429	4,429
13	T-41 GS Med Hi Wtr Trans	1,037,799	1,317	676.48	59,287	57,214
14	T-51 GS Med Low Wtr Trans	256,636	1,317	80.28	11,424	11,424
15	T-42 GS Large Hi Wtr Trans	493,127	1,317	219.75	24,388	24,388
16	T-52 GS Large Low Wtr Tran	1,399,507	1,317	451.92	62,824	62,824
17		0	1,139	0.00	0	0
18		0	1,139	0.00	0	0
19		0	1,139	0.00	0	0
20		0	1,139	0.00	0	0
21		0	1,139	0.00	0	0
22	Special Contract	885,389	1,156	126.87	34,498	34,804
23		0	1,139	0.00	0	0
24		0	1,139	0.00	0	0
25		0	1,139	0.00	0	0
26		0	1,139	0.00	0	0
27		0	1,139	0.00	0	0
28		0	1,139	0.00	0	0
29		0	1,139	0.00	0	0
30	Total					558,984
31	Total Sales					349,159
32	Total Transportation					175,020
33	Total Other					34,804

Northern Utilities - NH
Gas billing cycles and read dates for the 13 months of the test year

CYCLE	METER READ DATE **Dec-11**	METER READ DATE **Jan-12**	METER READ DATE **Feb-12**	METER READ DATE **Mar-12**	METER READ DATE **Apr-12**	METER READ DATE **May-12**	METER READ DATE **Jun-12**	METER READ DATE **Jul-12**	METER READ DATE **Aug-12**	METER READ DATE **Sep-12**	METER READ DATE **Oct-12**	METER READ DATE **Nov-12**	METER READ DATE **Dec-12**	METER READ DATE **Jan-13**
1	12/1/2011	1/3/2012	2/1/2012	3/1/2012	4/2/2012	5/1/2012	6/1/2012	7/2/2012	8/2/2012	9/4/2012	10/2/2012	11/1/2012	12/3/2012	1/3/2013
2	12/2/2011	1/4/2012	2/2/2012	3/2/2012	4/3/2012	5/2/2012	6/4/2012	7/3/2012	8/3/2012	9/5/2012	10/3/2012	11/2/2012	12/4/2012	1/4/2013
3	12/5/2011	1/5/2012	2/3/2012	3/5/2012	4/4/2012	5/3/2012	6/5/2012	7/5/2012	8/6/2012	9/6/2012	10/4/2012	11/5/2012	12/5/2012	1/7/2013
4	12/6/2011	1/6/2012	2/6/2012	3/6/2012	4/5/2012	5/4/2012	6/6/2012	7/6/2012	8/7/2012	9/7/2012	10/5/2012	11/6/2012	12/6/2012	1/8/2013
5	12/7/2011	1/9/2012	2/7/2012	3/7/2012	4/6/2012	5/7/2012	6/7/2012	7/9/2012	8/8/2012	9/10/2012	10/9/2012	11/7/2012	12/7/2012	1/9/2013
6	12/8/2011	1/10/2012	2/8/2012	3/8/2012	4/9/2012	5/8/2012	6/8/2012	7/10/2012	8/9/2012	9/11/2012	10/10/2012	11/8/2012	12/10/2012	1/10/2013
7	12/9/2011	1/11/2012	2/9/2012	3/9/2012	4/10/2012	5/9/2012	6/11/2012	7/11/2012	8/10/2012	9/12/2012	10/11/2012	11/9/2012	12/11/2012	1/11/2013
8	12/12/2011	1/12/2012	2/10/2012	3/12/2012	4/11/2012	5/10/2012	6/12/2012	7/12/2012	8/13/2012	9/13/2012	10/12/2012	11/13/2012	12/12/2012	1/14/2013
9	12/13/2011	1/13/2012	2/13/2012	3/13/2012	4/12/2012	5/11/2012	6/13/2012	7/13/2012	8/14/2012	9/14/2012	10/15/2012	11/14/2012	12/13/2012	1/15/2013
10	12/14/2011	1/16/2012	2/14/2012	3/14/2012	4/13/2012	5/14/2012	6/14/2012	7/16/2012	8/15/2012	9/17/2012	10/16/2012	11/15/2012	12/17/2012	1/16/2013
11	12/15/2011	1/17/2012	2/15/2012	3/15/2012	4/16/2012	5/15/2012	6/15/2012	7/17/2012	8/16/2012	9/18/2012	10/17/2012	11/16/2012	12/18/2012	1/16/2013
12	12/16/2011	1/18/2012	2/16/2012	3/16/2012	4/17/2012	5/16/2012	6/18/2012	7/18/2012	8/17/2012	9/19/2012	10/18/2012	11/19/2012	12/19/2012	1/18/2013
13	12/19/2011	1/19/2012	2/17/2012	3/19/2012	4/18/2012	5/17/2012	6/19/2012	7/19/2012	8/20/2012	9/20/2012	10/19/2012	11/20/2012	12/20/2012	1/21/2013
14	12/20/2011	1/20/2012	2/20/2012	3/20/2012	4/19/2012	5/18/2012	6/20/2012	7/20/2012	8/21/2012	9/21/2012	10/22/2012	11/21/2012	12/21/2012	1/22/2013
15	12/21/2011	1/23/2012	2/21/2012	3/21/2012	4/20/2012	5/21/2012	6/21/2012	7/23/2012	8/22/2012	9/24/2012	10/24/2012	11/26/2012	12/26/2012	1/23/2013
16	12/22/2011	1/24/2012	2/22/2012	3/22/2012	4/23/2012	5/22/2012	6/22/2012	7/24/2012	8/23/2012	9/25/2012	10/25/2012	11/27/2012	12/27/2012	1/24/2013
17	12/27/2011	1/25/2012	2/23/2012	3/23/2012	4/24/2012	5/23/2012	6/25/2012	7/25/2012	8/24/2012	9/26/2012	10/26/2012	11/28/2012	12/28/2012	1/25/2013
18	12/28/2011	1/26/2012	2/24/2012	3/26/2012	4/25/2012	5/24/2012	6/26/2012	7/26/2012	8/27/2012	9/27/2012	10/29/2012	11/29/2012	12/31/2012	1/28/2013
19														
20														
21														
22	1/1/2012	2/1/2012	3/1/2012	4/1/2012	5/1/2012	6/1/2012	7/1/2012	8/1/2012	9/1/2012	10/1/2012	11/1/2012	12/1/2012	1/1/2013	2/1/2013
23														

Northern Utilities - NH
Actual Days in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
January	1	33	33	31	31	33	33	33	31	31	33	33	33	31	31	33	33	29	29				31
February	2	29	29	29	31	29	29	29	29	31	29	29	29	29	31	29	29	29	29				29
March	3	29	29	31	29	29	29	29	31	29	29	29	29	31	29	29	29	29	31				31
April	4	32	32	30	30	30	32	32	30	30	30	32	32	30	30	30	32	32	30				30
May	5	29	29	29	29	31	29	29	29	29	31	29	29	29	29	31	29	29	29				31
June	6	31	33	33	33	31	31	33	33	33	31	31	33	33	33	31	31	33	33				30
July	7	31	29	30	30	32	32	30	30	30	32	32	30	30	30	32	32	30	30				31
August	8	31	31	32	32	30	30	30	32	32	30	30	30	32	32	30	30	30	32				31
September	9	33	33	31	31	33	33	33	31	31	33	33	33	31	31	33	33	33	31				30
October	10	28	28	28	28	29	29	29	29	31	29	29	29	29	31	30	30	30	32				31
November	11	30	30	32	32	29	29	29	32	30	30	30	32	32	30	33	33	33	31				30
December	12	32	32	30	30	30	32	32	29	29	32	32	30	30	30	30	30	30	32				31
January 13	13	31	31	33	33	33	31	31	33	33	30	29	30	32	32	28	28	28	28				31

Northern Utilities - NH
Actual Days of current Month in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
January	1	2.0	3.0	4.0	5.0	8.0	9.0	10.0	11.0	12.0	15.0	16.0	17.0	18.0	19.0	22.0	23.0	24.0	25.0				31.0
February	2	0.0	1.0	2.0	5.0	6.0	7.0	8.0	9.0	12.0	13.0	14.0	15.0	16.0	19.0	20.0	21.0	22.0	23.0				29.0
March	3	0.0	1.0	4.0	5.0	6.0	7.0	8.0	11.0	12.0	13.0	14.0	15.0	18.0	19.0	20.0	21.0	22.0	25.0				31.0
April	4	1.0	2.0	3.0	4.0	5.0	8.0	9.0	10.0	11.0	12.0	15.0	16.0	17.0	18.0	19.0	22.0	23.0	24.0				30.0
May	5	0.0	1.0	2.0	3.0	6.0	7.0	8.0	9.0	10.0	13.0	14.0	15.0	16.0	17.0	20.0	21.0	22.0	23.0				31.0
June	6	0.0	3.0	4.0	5.0	6.0	7.0	10.0	11.0	12.0	13.0	14.0	17.0	18.0	19.0	20.0	21.0	24.0	25.0				30.0
July	7	1.0	2.0	4.0	5.0	8.0	9.0	10.0	11.0	12.0	15.0	16.0	17.0	18.0	19.0	22.0	23.0	24.0	25.0				31.0
August	8	1.0	2.0	5.0	6.0	7.0	8.0	9.0	12.0	13.0	14.0	15.0	16.0	19.0	20.0	21.0	22.0	23.0	26.0				31.0
September	9	3.0	4.0	5.0	6.0	9.0	10.0	11.0	12.0	13.0	16.0	17.0	18.0	19.0	20.0	23.0	24.0	25.0	26.0				30.0
October	10	1.0	2.0	3.0	4.0	8.0	9.0	10.0	11.0	14.0	15.0	16.0	17.0	18.0	21.0	23.0	24.0	25.0	28.0				31.0
November	11	0.0	1.0	4.0	5.0	6.0	7.0	8.0	12.0	13.0	14.0	15.0	18.0	19.0	20.0	25.0	26.0	27.0	28.0				30.0
December	12	2.0	3.0	4.0	5.0	6.0	9.0	10.0	11.0	12.0	16.0	17.0	18.0	19.0	20.0	25.0	26.0	27.0	30.0				31.0
January 13	13	2.0	3.0	6.0	7.0	8.0	9.0	10.0	13.0	14.0	15.0	15.0	17.0	20.0	21.0	22.0	23.0	24.0	27.0				31.0

Northern Utilities - NH
Percent Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
January	1	6%	9%	13%	16%	24%	27%	30%	35%	39%	45%	48%	52%	58%	61%	67%	70%	83%	86%				100%
February	2	0%	3%	7%	16%	21%	24%	28%	31%	39%	45%	48%	52%	55%	61%	69%	72%	76%	79%				100%
March	3	0%	3%	13%	17%	21%	24%	28%	35%	41%	45%	48%	52%	58%	66%	69%	72%	76%	81%				100%
April	4	3%	6%	10%	13%	17%	25%	28%	33%	37%	40%	47%	50%	57%	60%	63%	69%	72%	80%				100%
May	5	0%	3%	7%	10%	19%	24%	28%	31%	34%	42%	48%	52%	55%	59%	65%	72%	76%	79%				100%
June	6	0%	9%	12%	15%	19%	23%	30%	33%	36%	42%	45%	52%	55%	58%	65%	68%	73%	76%				100%
July	7	3%	7%	13%	17%	25%	28%	33%	37%	40%	47%	50%	57%	60%	63%	69%	72%	80%	83%				100%
August	8	3%	6%	16%	19%	23%	27%	30%	38%	41%	47%	50%	53%	59%	63%	70%	73%	77%	81%				100%
September	9	9%	12%	16%	19%	27%	30%	33%	39%	42%	48%	52%	55%	61%	65%	70%	73%	76%	84%				100%
October	10	4%	7%	11%	14%	28%	31%	34%	38%	45%	52%	55%	59%	62%	68%	77%	80%	83%	88%				100%
November	11	0%	3%	13%	16%	21%	24%	28%	38%	43%	47%	50%	56%	59%	67%	76%	79%	82%	90%				100%
December	12	6%	9%	13%	17%	20%	28%	31%	38%	41%	50%	53%	60%	63%	67%	83%	87%	90%	94%				100%
January 13	13	6%	10%	18%	21%	24%	29%	32%	39%	42%	50%	52%	57%	63%	66%	79%	82%	86%	96%				100%

Northern Utilities - NH
Gas billing cycles and read dates for the 13 months of the test year

Actual Degree Days in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140				1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988				1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769				736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571				509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346				245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134				120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5				4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1				3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115				161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399				381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825				875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078				1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165				1,218

Actual Degree Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989				1,189
February	2	-	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788				1,000
March	3	-	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557				736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392				509
May	5	-	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229				245
June	6	-	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118				120
July	7	-	-	-	-	-	1	1	1	1	1	1	1	1	1	3	3	3	3				4
August	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112				161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350				381
November	11	-	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794				875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997				1,033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1,129				1,218

Percent Actual Degree Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
January	1	6%	11%	16%	19%	27%	30%	33%	38%	41%	50%	52%	54%	62%	64%	70%	72%	85%	87%				100%
February	2	0%	2%	6%	16%	19%	23%	26%	29%	37%	45%	48%	51%	55%	61%	71%	74%	77%	80%				100%
March	3	0%	5%	14%	19%	23%	25%	27%	34%	39%	42%	45%	49%	53%	60%	63%	66%	68%	72%				100%
April	4	3%	7%	11%	14%	19%	28%	31%	37%	39%	42%	46%	48%	54%	57%	58%	61%	62%	69%				100%
May	5	0%	5%	9%	12%	21%	27%	30%	33%	36%	42%	45%	46%	47%	51%	55%	60%	63%	66%				100%
June	6	0%	11%	17%	23%	32%	36%	42%	44%	47%	54%	59%	66%	68%	73%	81%	85%	87%	88%				100%
July	7	0%	0%	0%	0%	0%	2%	3%	3%	3%	3%	3%	10%	25%	25%	50%	50%	50%	60%				100%
August	8	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%				100%
September	9	63%	63%	63%	63%	75%	86%	89%	90%	91%	94%	95%	95%	95%	96%	97%	97%	97%	97%				100%
October	10	4%	5%	9%	12%	30%	36%	40%	45%	56%	60%	64%	66%	69%	74%	81%	85%	86%	88%				100%
November	11	0%	5%	18%	25%	32%	38%	43%	52%	60%	63%	67%	74%	76%	80%	86%	89%	92%	96%				100%
December	12	7%	9%	12%	15%	19%	27%	30%	35%	39%	49%	52%	58%	62%	65%	81%	84%	88%	92%				100%
January 13	13	10%	15%	23%	26%	29%	32%	35%	40%	43%	50%	52%	56%	62%	65%	78%	81%	85%	97%				100%

Northern Utilities - NH
Gas billing cycles and read dates for the 13 months of the test year

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216				1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178				1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067				983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660				609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363				316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132				86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13				10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14				19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115				142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438				465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755				752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156				1,139
January 13	13	1,156	1,165	1,251	1,260	1,270	1,199	1,208	1,295	1,304	1,205	1,167	1,216	1,309	1,317	1,174	1,173	1,173	1,190				1,275

Normal Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
January	1	79	120	160	200	324	366	409	451	490	625	671	713	757	800	937	978	1,018	1,062				1,317
February	2	-	39	79	205	249	291	335	376	503	546	587	628	667	781	816	851	885	922				1,156
March	3	-	37	147	183	219	254	289	395	429	462	494	526	620	651	683	715	745	833				983
April	4	26	51	75	99	124	194	217	239	262	285	348	369	388	408	426	476	494	511				609
May	5	-	12	26	40	80	92	104	116	129	166	178	189	201	212	242	249	257	265				316
June	6	-	15	21	27	33	37	47	50	54	57	61	71	73	74	75	76	79	81				86
July	7	1	2	3	3	4	5	5	5	5	6	6	7	7	7	7	8	8	8				10
August	8	0	0	1	1	1	1	1	3	3	3	4	5	6	7	8	9	10	12				19
September	9	7	9	12	14	21	24	28	31	34	48	54	60	66	71	87	95	101	109				142
October	10	10	18	28	39	91	102	114	129	169	184	200	215	231	281	317	332	350	405				465
November	11	-	18	79	100	122	144	166	262	288	311	333	414	441	467	612	640	668	695				752
December	12	62	94	127	161	193	306	340	376	413	559	597	636	675	715	901	943	984	1,099				1,139
January 13	13	79	120	240	282	324	366	409	533	578	625	625	713	845	893	937	978	1,018	1,150				1,275

Percent Normal Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
January	1	7%	10%	14%	17%	26%	29%	32%	37%	40%	48%	51%	54%	60%	63%	69%	72%	84%	87%				100%
February	2	0%	3%	6%	16%	20%	23%	27%	30%	38%	44%	48%	51%	54%	60%	68%	72%	75%	78%				100%
March	3	0%	3%	12%	16%	19%	23%	26%	34%	40%	43%	46%	50%	56%	63%	67%	70%	73%	78%				100%
April	4	3%	5%	8%	11%	14%	21%	24%	29%	32%	35%	42%	45%	52%	55%	59%	64%	68%	77%				100%
May	5	0%	2%	5%	7%	14%	18%	21%	24%	27%	34%	41%	44%	48%	51%	57%	65%	69%	73%				100%
June	6	0%	5%	7%	9%	12%	14%	18%	20%	22%	28%	31%	36%	39%	41%	50%	53%	57%	61%				100%
July	7	1%	3%	4%	5%	7%	9%	11%	13%	14%	18%	21%	31%	35%	37%	39%	43%	56%	62%				100%
August	8	4%	6%	8%	12%	18%	21%	23%	38%	43%	50%	57%	61%	68%	72%	78%	83%	87%	91%				100%
September	9	27%	33%	39%	45%	54%	58%	62%	66%	69%	76%	79%	81%	84%	86%	89%	91%	92%	95%				100%
October	10	7%	12%	18%	23%	43%	46%	50%	54%	61%	66%	69%	72%	75%	80%	85%	88%	90%	92%				100%
November	11	0%	4%	15%	19%	25%	28%	32%	44%	49%	53%	56%	62%	65%	72%	81%	83%	85%	92%				100%
December	12	8%	11%	16%	20%	23%	33%	37%	43%	47%	56%	59%	65%	68%	72%	87%	89%	92%	95%				100%
January 13	13	7%	10%	19%	22%	26%	31%	34%	41%	44%	52%	54%	59%	65%	68%	80%	83%	87%	97%				100%

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Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	477,100	156,889	577,950	255,778	521,822	297,482		141,317		2,428,338
6	11,939	2,345	8,206	5,922	10,768	8,592		1,304		49,075
10	17,194	9,447	17,465	8,248	20,945	41,365		4,282		118,946
11			29	29	142	786				986
40	442,562	53,599	147,365	123,795	266,224	244,999		273,701	29,852	1,582,097
41	478,637	85,309	97,434	184,468	292,823	280,101		287,562	56,712	1,763,046
42	15,389				34,107	10,055		19,282	473,727	552,559
50	72,957	8,530	34,319	32,995	59,760	33,469		21,919	392	264,340
51	141,996	24,547	39,388	30,243	71,006	61,418		64,858	959	434,416
52						11,749			1,399,507	1,411,255
Special Contract									851,194	851,194
Grand Total	1,657,774	340,667	922,155	641,478	1,277,597	990,014	0	814,225	2,812,342	9,456,252

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	528,309	170,637	554,301	262,668	447,517	251,009		119,158		2,333,599
6	12,493	2,998	7,946	5,706	9,525	7,841		1,130		47,639
10	22,236	12,985	19,858	10,339	24,392	59,298		6,607		155,716
11			144	22	125	750				1,041
40	504,315	60,761	149,353	130,957	236,171	217,472		230,333	37,012	1,566,375
41	531,724	98,692	92,918	188,143	256,623	254,475		259,347	52,890	1,734,813
42	16,603				29,254	9,584		18,578	415,612	489,630
50	73,741	8,395	34,027	32,454	54,958	30,803		21,184	649	256,212
51	137,454	26,792	37,255	29,723	67,686	58,634		64,684	1,741	423,969
52						12,635			1,244,023	1,256,657
Special Contract									780,219	780,219
Grand Total	1,826,875	381,259	895,803	660,012	1,126,251	902,500	0	721,022	2,532,146	9,045,869

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	467,265	144,901	500,371	222,880	364,643	206,328		89,639		1,996,028
6	11,387	2,698	7,426	5,336	8,167	7,123		836		42,973
10	19,534	10,386	18,195	8,180	17,024	41,092		3,589		118,001
11				25	112	418				554
40	435,700	50,554	135,388	111,656	187,842	169,325		141,546	28,750	1,260,762
41	471,483	86,067	95,246	163,733	208,379	204,471		167,350	42,654	1,439,383
42	13,104				24,490	9,991		11,495	334,360	393,440
50	68,431	7,293	33,650	31,135	48,174	27,606		15,756	673	232,719
51	134,134	24,085	34,989	30,281	61,924	57,735		47,511	1,522	392,183
52						13,025			1,227,327	1,240,353
Special Contract									885,389	885,389
Grand Total	1,621,038	325,985	825,265	573,227	920,756	737,115	0	477,722	2,520,676	8,001,784

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	328,573	82,502	290,960	128,610	232,389	120,105		60,221		1,243,360
6	9,468	2,118	5,081	3,449	5,930	5,288		614		31,949
10	13,636	5,969	11,933	4,737	13,431	25,056		2,421		77,183
11				19	97	320				436
40	287,587	25,583	70,710	53,774	110,427	86,538		84,749	24,760	744,128
41	331,475	46,996	53,761	96,894	135,949	123,242		119,139	31,656	939,112
42	2,889				16,905	11,307		8,146	223,639	262,886
50	61,672	6,517	27,225	22,901	38,164	20,436		14,286	576	191,777
51	121,869	20,090	29,167	22,717	54,854	45,223		43,845	1,737	339,501
52						9,470			1,015,261	1,024,730
Special Contract									855,232	855,232
Grand Total	1,157,168	189,776	488,837	333,101	608,145	446,984	0	333,421	2,152,861	5,710,293

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	186,419	57,225	198,799	76,618	139,697	73,526		34,896		767,181
6	6,586	1,835	4,267	2,432	4,660	3,929		422		24,131
10	10,119	4,856	9,609	3,838	7,175	19,526		1,457		56,579
11		8	3	18	77	250				356
40	146,904	13,974	46,142	28,529	63,329	53,683		40,528	18,868	411,958
41	195,458	30,465	39,157	62,448	86,117	82,592		71,602	23,199	591,039
42	13,059				10,208	11,135		4,927	157,129	196,457
50	47,187	5,951	25,162	17,762	32,769	17,811		12,051	566	159,258
51	103,487	18,585	27,682	20,587	49,173	36,765		38,751	1,255	296,286
52						8,794			934,274	943,068
Special Contract									846,291	846,291
Grand Total	709,220	132,898	350,822	212,232	393,205	308,010	0	204,634	1,981,582	4,292,603

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	114,170	37,363	117,059	49,958	79,643	46,120		25,013		469,326
6	5,507	2,006	4,002	2,133	4,097	3,427		330		21,502
10	5,198	2,446	3,841	1,817	3,128	7,974		995		25,399
11		54	13	21	65	226				378
40	77,883	6,892	23,741	14,487	30,872	26,205		25,754	19,717	225,552
41	128,541	19,263	21,770	41,906	50,587	48,667		46,376	18,151	375,261
42	906				5,921	10,632		3,826	205,759	227,044
50	42,070	7,375	30,830	15,263	30,929	17,675		12,424	660	157,227
51	84,100	19,264	27,066	23,482	42,807	35,855		38,199	773	271,546
52						7,079			829,549	836,628
Special Contract									871,663	871,663
Grand Total	458,375	94,664	228,324	149,066	248,050	203,859	0	152,917	1,946,271	3,481,526

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	78,726	25,837	91,657	34,798	62,820	30,613		19,629		344,080
6	4,372	1,295	4,560	1,340	3,218	2,228		192		17,205
10	3,725	1,357	2,765	1,296	2,472	5,247		721		17,582
11		23	49	12	24	34				142
40	44,563	3,254	18,492	8,657	22,985	18,419		19,384	9,014	144,767
41	84,444	10,498	14,812	25,184	38,182	27,991		31,237	16,676	249,024
42	1,051				4,013	8,099		2,857	187,253	203,273
50	38,407	7,598	42,575	12,095	24,479	13,907		11,107	454	150,622
51	75,257	17,945	30,216	20,873	39,841	29,065		32,912	1,258	247,366
52						5,675			836,508	842,183
Special Contract									785,541	785,541
Grand Total	330,545	67,809	205,125	104,255	198,033	141,277	0	118,038	1,836,704	3,001,786

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	58,788	25,834	78,019	32,480	54,189	31,380		17,940		298,630
6	3,587	1,475	4,613	1,179	2,797	2,297		168		16,117
10	2,760	1,161	2,146	1,144	1,949	5,057		551		14,770
11		21	66	11	24	34				156
40	37,780	2,883	16,159	8,088	21,470	18,733		18,064	2,805	125,982
41	65,270	9,775	11,902	22,228	34,037	29,206		31,280	18,580	222,279
42	186				3,370	4,537		3,028	244,309	255,431
50	37,324	8,782	41,972	12,998	21,264	15,119		11,250	371	149,081
51	96,105	19,452	29,244	22,418	39,269	32,332		34,227	2,598	275,645
52						7,033			804,357	811,390
Special Contract									852,926	852,926
Grand Total	301,800	69,382	184,122	100,547	178,369	145,730	0	116,509	1,925,946	3,022,404

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	61,766	24,102	84,341	32,815	67,507	35,796		21,449		327,777
6	4,079	1,322	4,737	1,230	3,142	2,570		197		17,277
10	2,415	1,025	2,231	1,075	1,936	4,448		650		13,779
11		21	44	11	29	37				142
40	37,611	3,019	18,240	8,553	27,236	22,938		21,397	2,756	141,751
41	69,482	9,561	14,149	24,381	40,934	35,511		40,537	25,065	259,618
42	206				4,739	3,968		4,532	259,275	272,720
50	39,560	8,071	44,500	12,437	26,636	15,338		11,537	926	159,005
51	81,507	18,995	31,275	20,900	47,064	33,722		35,323	4,063	272,848
52						4,692			801,448	806,139
Special Contract									762,324	762,324
Grand Total	296,626	66,114	199,517	101,403	219,222	159,019	0	135,622	1,855,856	3,033,380

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	71,711	25,827	97,112	52,413	108,894	68,080		42,824		466,860
6	3,621	1,174	3,489	1,548	3,529	3,244		249		16,854
10	2,669	1,299	2,631	1,529	10,351	8,303		1,058		27,841
11		29	38	11	29	34				141
40	45,383	3,470	18,431	16,544	44,789	53,267		40,510	2,907	225,302
41	72,466	11,896	19,850	44,355	66,401	64,635		77,759	3,289	360,650
42	946				17,225	6,681		10,535	57,937	93,323
50	28,544	5,793	22,865	11,955	19,517	15,273		12,699		116,647
51	93,278	18,757	27,143	26,244	51,472	29,422		55,421	3,536	305,274
52						12,815			185,080	197,896
Special Contract									902,450	902,450
Grand Total	318,617	68,245	191,559	154,599	322,209	261,754	0	241,055	1,155,199	2,713,236

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	148,580	60,920	208,235	119,856	217,835	154,162	89,950			999,538
6	5,481	1,557	3,826	2,401	4,985	4,638	342			23,230
10	4,850	3,500	5,445	3,448	91	18,023	1,947			37,305
11		78	27	15	33	44				198
40	107,650	13,554	46,041	49,622	96,205	121,687	121,809		2,896	559,463
41	147,233	31,551	44,663	91,322	126,651	138,025	174,978		69,867	824,289
42	3,454				27,764	8,480	16,223		564,318	620,238
50	32,679	5,829	18,618	14,250	22,277	14,743	12,728		1,554	122,678
51	113,852	21,927	28,171	32,440	59,117	38,684	60,142		3,163	357,495
52						17,191			2,009,986	2,027,177
Special Contract									823,368	823,368
Grand Total	563,777	138,916	355,027	313,354	554,957	515,677	478,118	0	3,475,153	6,394,980

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	404,763	122,710	428,936	201,657	432,175	236,043	123,136			1,949,421
6	9,182	2,235	5,708	3,362	7,411	6,322	458			34,680
10	12,830	7,875	10,902	6,084	16,071	32,037	3,250			89,049
11				14	36	45				96
40	361,916	40,082	103,989	97,095	207,272	208,531	198,968		3,123	1,220,975
41	383,161	72,140	78,802	146,553	244,187	219,306	255,447		47,944	1,447,540
42	11,374				46,204	13,381	19,883		485,794	576,636
50	43,104	5,914	22,239	14,504	30,292	19,742	16,354		505	152,655
51	156,832	23,698	37,335	34,244	73,606	40,376	75,668		2,628	444,387
52						24,195			1,267,556	1,291,752
Special Contract									814,792	814,792
Grand Total	1,383,161	274,655	687,912	503,514	1,057,255	799,978	693,165	0	2,622,342	8,021,980

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	515,719	184,611	618,132	297,889	487,353	315,008	147,429			2,566,142
6	11,452	2,992	7,833	5,140	7,743	7,522	547			43,230
10	15,956	11,367	16,119	8,601	19,760	41,861	3,399			117,061
11				18	34	47				99
40	499,071	68,502	164,020	151,999	252,915	286,955	258,731		3,257	1,685,450
41	503,662	107,929	115,424	207,740	284,835	277,985	300,889		56,296	1,854,761
42	14,777				48,781	13,746	21,926		569,655	668,885
50	48,498	7,401	27,743	18,678	31,346	23,793	17,518		372	175,348
51	176,580	29,354	46,867	44,094	68,535	45,127	77,201		1,572	489,329
52						22,181			1,511,379	1,533,559
Special Contract									884,052	884,052
Grand Total	1,785,714	412,155	996,138	734,159	1,201,302	1,034,225	827,640	0	3,026,583	10,017,917

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	2,926,171	934,747	3,227,740	1,470,530	2,729,133	1,550,643	213,087	572,087	0	13,624,138
6	87,702	23,060	63,862	36,039	68,230	57,498	801	5,440	0	342,631
10	117,166	62,308	107,021	51,736	118,965	267,425	5,196	22,332	0	752,149
11	0	233	415	209	792	2,978	0	0	0	4,626
40	2,529,853	277,625	794,051	651,757	1,314,823	1,241,798	320,777	895,967	182,459	8,209,110
41	2,959,372	512,213	584,466	1,091,615	1,580,871	1,508,222	430,424	1,132,188	406,684	10,206,054
42	79,166	0	0	0	224,199	107,849	36,106	87,205	3,609,111	4,143,636
50	585,675	86,049	377,983	230,750	409,219	241,921	29,083	144,216	7,325	2,112,219
51	1,339,872	254,136	378,931	314,153	657,819	499,230	135,810	455,731	25,234	4,060,915
52	0	0	0	0	0	134,352	0	0	12,554,875	12,689,228
Special Contract	0	0	0	0	0	0	0	0	10,031,389	10,031,389
Grand Total	10,624,976	2,150,371	5,534,468	3,846,789	7,104,050	5,611,916	1,171,283	3,315,166	26,817,077	66,176,095

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,092	1,294	4,587	1,897	4,151	2,621		1,256		19,898
6	406	110	290	152	300	268		24		1,550
10	175	87	139	74	189	367		39		1,070
11		1	1	4	5	19				30
40	1,445	192	595	416	723	646		637	1	4,655
41	163	30	40	62	86	91		91	7	570
42	2				3	1		3	17	26
50	227	45	187	87	145	150		75	3	919
51	76	17	25	16	33	31		33	1	232
52						2			29	31
Special Contract									2	2
Grand Total	6,586	1,776	5,864	2,708	5,635	4,196	0	2,158	60	28,983

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,100	1,292	4,578	1,897	4,151	2,622		1,252		19,892
6	404	110	284	150	297	270		24		1,539
10	174	87	139	73	184	362		40		1,059
11		1	2	3	5	19				30
40	1,449	193	592	420	726	642		632	1	4,655
41	163	30	40	62	86	91		90	7	569
42	2				3	1		3	16	25
50	227	45	188	87	145	152		76	3	923
51	78	17	25	16	33	31		33	1	234
52						2			29	31
Special Contract									2	2
Grand Total	6,597	1,775	5,848	2,708	5,630	4,192	0	2,150	59	28,959

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,101	1,287	4,589	1,892	4,152	2,598		1,255		19,874
6	406	109	286	151	290	272		24		1,538
10	185	93	151	81	199	422		45		1,176
11		1		3	5	17				26
40	1,450	194	598	421	727	640		632	1	4,663
41	162	30	40	62	85	91		90	7	567
42	2				3	1		3	17	26
50	228	45	185	87	146	151		75	3	920
51	78	17	25	16	33	32		33	1	235
52						2			29	31
Special Contract									2	2
Grand Total	6,612	1,776	5,874	2,713	5,640	4,226	0	2,157	60	29,058

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,079	1,287	4,598	1,889	4,129	2,556		1,250		19,788
6	403	110	288	150	286	272		24		1,533
10	188	95	153	80	199	429		46		1,190
11		1		3	5	17				26
40	1,451	193	597	417	725	635		620	1	4,639
41	162	30	40	62	85	90		90	7	566
42	2				3	1		3	17	26
50	227	45	195	87	147	150		75	3	929
51	77	17	25	16	33	31		33	1	233
52						2			29	31
Special Contract									2	2
Grand Total	6,589	1,778	5,896	2,704	5,612	4,183	0	2,141	60	28,963

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,093	1,305	4,666	1,888	4,126	2,548		1,246		19,872
6	402	110	307	148	284	268		24		1,543
10	188	93	147	79	202	429		46		1,184
11		1	1	3	5	16				26
40	1,440	189	594	411	725	629		616	1	4,605
41	162	30	41	62	84	90		93	7	569
42	2				3	1		3	17	26
50	228	45	220	86	147	150		79	3	958
51	77	17	25	16	33	31		33	1	233
52						2			29	31
Special Contract									2	2
Grand Total	6,592	1,790	6,001	2,693	5,609	4,164	0	2,140	60	29,049

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,073	1,318	4,732	1,896	4,103	2,525		1,246		19,893
6	405	114	338	152	290	263		24		1,586
10	190	94	150	79	200	437		42		1,192
11		1	1	3	5	16				26
40	1,424	189	591	409	726	620		614	1	4,574
41	161	30	41	62	84	90		89	7	564
42	2				3	1		3	17	26
50	226	45	245	87	151	149		73	3	979
51	76	17	25	16	33	31		33	1	232
52						2			29	31
Special Contract									2	2
Grand Total	6,557	1,808	6,123	2,704	5,595	4,134	0	2,124	60	29,105

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,093	1,324	4,774	1,918	4,063	2,515		1,255		19,942
6	392	109	338	141	267	257		17		1,521
10	186	92	146	78	200	430		40		1,172
11		1	2	1	2	4				10
40	1,412	188	584	408	720	616		609	1	4,538
41	161	30	41	64	83	90		89	7	565
42	2				3	1		3	17	26
50	226	44	252	89	147	149		73	3	983
51	77	17	25	16	33	32		32	1	233
52						2			29	31
Special Contract									2	2
Grand Total	6,549	1,805	6,162	2,715	5,518	4,096	0	2,118	60	29,023

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,098	1,332	4,787	1,925	4,190	2,514		1,271		20,117
6	393	110	340	141	270	252		17		1,523
10	183	90	134	76	187	398		33		1,101
11		1	2	1	2	4				10
40	1,408	187	581	402	723	615		614	1	4,531
41	161	30	41	62	83	90		89	7	563
42	2				3	1		3	17	26
50	224	44	253	87	148	149		72	3	980
51	77	17	25	16	33	31		32	1	232
52						2			29	31
Special Contract									2	2
Grand Total	6,546	1,811	6,163	2,710	5,639	4,056	0	2,131	60	29,116

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,099	1,336	4,794	1,916	4,238	2,556		1,277		20,216
6	393	109	343	138	266	256		17		1,522
10	151	81	127	69	153	334		32		947
11		1	2	1	2	4				10
40	1,403	188	581	404	725	609		612	1	4,523
41	162	30	41	62	83	90		91	7	566
42	2				3	1		3	17	26
50	223	44	250	88	149	149		72	3	978
51	77	17	25	16	33	31		32	1	232
52						2			29	31
Special Contract									2	2
Grand Total	6,510	1,806	6,163	2,694	5,652	4,032	0	2,136	60	29,053

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,107	1,342	4,776	1,937	4,278	2,618		1,283		20,341
6	391	110	325	139	269	254		16		1,504
10	150	80	126	68	158	329		33		944
11		1	2	1	2	4				10
40	1,426	203	582	433	743	629		651	1	4,668
41	156	27	39	44	87	89		91	2	535
42	1				4	1		2	3	11
50	201	33	230	81	130	140		64	1	880
51	85	19	28	20	37	29		39	1	258
52						3			7	10
Special Contract									2	2
Grand Total	6,517	1,815	6,108	2,723	5,708	4,096	0	2,179	17	29,163

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,171	1,350	4,700	1,956	4,349	2,703	1,292			20,521
6	391	107	289	138	264	259	16			1,464
10	148	79	123	71	150	322	30			923
11		1	1	1	2	4				9
40	1,457	204	582	447	755	646	658	2	1	4,752
41	156	27	39	45	87	88	91		7	540
42	1				4	1	2		17	25
50	202	34	199	80	131	139	67		3	855
51	84	19	28	20	37	30	39		1	258
52						3			30	33
Special Contract									2	2
Grand Total	6,610	1,821	5,961	2,758	5,779	4,195	2,195	2	61	29,382

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,171	1,342	4,685	1,959	4,409	2,737	1,299			20,602
6	388	104	279	136	264	261	16			1,448
10	151	79	120	73	159	327	32			941
11		1		1	2	4				8
40	1,473	206	591	452	759	649	657	1	1	4,789
41	156	32	38	45	88	88	92		7	546
42	1				4	1	2		17	25
50	200	34	187	80	133	141	68		3	846
51	85	19	28	20	37	30	39		1	259
52						3			30	33
Special Contract									2	2
Grand Total	6,625	1,817	5,928	2,766	5,855	4,241	2,205	1	61	29,499

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,188	1,340	4,686	1,963	4,416	2,739	1,295			20,627
6	391	103	274	138	264	260	16			1,446
10	159	83	121	75	174	348	32			992
11		1		1	2	4				8
40	1,476	211	600	451	768	661	653		1	4,821
41	157	32	38	45	88	86	92		7	545
42	1				4	1	2		17	25
50	201	34	183	80	134	141	68		3	844
51	85	19	28	20	37	31	39		1	260
52						2			30	32
Special Contract									2	2
Grand Total	6,658	1,823	5,930	2,773	5,887	4,273	2,197	0	61	29,602

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	49,277	15,809	56,266	22,970	50,339	31,113	2,591	12,591	0	240,956
6	4,774	1,312	3,707	1,736	3,347	3,152	32	211	0	18,271
10	2,069	1,050	1,655	901	2,180	4,586	62	396	0	12,899
11	0	12	14	25	42	128	0	0	0	221
40	17,238	2,326	7,068	5,040	8,777	7,576	1,315	6,240	12	55,592
41	1,925	356	481	694	1,021	1,078	183	903	79	6,720
42	21	0	0	0	39	12	4	29	189	294
50	2,639	503	2,591	1,026	1,719	1,769	135	734	34	11,150
51	947	210	309	204	408	370	78	333	12	2,871
52	0	0	0	0	0	27	0	0	328	355
Special Contract	0	0	0	0	0	0	0	0	24	24
Grand Total	78,890	21,578	72,091	32,596	67,872	49,811	4,400	21,437	678	349,353

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	40,997	2,477	14,322	7,999	49,121	57,553		13,137	29,852	215,457
41	219,782	29,137	53,917	68,967	189,022	140,968		95,573	56,712	854,077
42									465,908	465,908
50	20,493	2,026	7,851	14,016	22,190	7,240		3,227	392	77,435
51	86,752	7,361	21,690	19,247	36,521	35,248		19,932	959	227,709
52									1,399,507	1,399,507
Special Contract									851,194	851,194
Grand Total	368,023	41,001	97,779	110,229	296,854	241,009	0	131,868	2,804,523	4,091,287

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	57,408	2,783	15,601	7,840	53,545	51,400		16,992	37,012	242,581
41	256,253	38,510	49,926	72,554	165,605	144,658		110,636	52,890	891,033
42									408,883	408,883
50	21,768	1,056	9,232	13,421	20,123	6,531		3,014	649	75,793
51	90,530	7,943	21,140	19,073	34,245	34,427		19,859	1,741	228,959
52									1,244,023	1,244,023
Special Contract									780,219	780,219
Grand Total	425,959	50,292	95,900	112,888	273,518	237,016	0	150,500	2,525,418	3,871,491

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	51,302	2,502	14,500	7,563	46,462	41,121		11,450	28,750	203,650
41	228,490	34,938	61,748	66,948	136,020	117,992		76,982	42,654	765,774
42									328,904	328,904
50	21,674	866	10,338	13,119	16,342	6,190		2,092	673	71,295
51	88,448	7,356	23,816	20,013	32,388	33,221		14,033	1,522	220,797
52									1,227,327	1,227,327
Special Contract									885,389	885,389
Grand Total	389,914	45,663	110,402	107,643	231,211	198,525	0	104,557	2,515,220	3,703,135

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	38,138	1,310	8,850	4,249	32,733	24,666		7,771	24,760	142,477
41	173,600	20,542	34,107	38,078	93,212	71,786		57,224	31,656	520,204
42									219,476	219,476
50	19,372	620	5,935	8,690	11,307	4,778		1,887	576	53,164
51	81,026	6,114	19,635	13,741	27,460	24,324		13,284	1,737	187,320
52									1,015,261	1,015,261
Special Contract									855,232	855,232
Grand Total	312,136	28,585	68,527	64,758	164,712	125,554	0	80,166	2,148,698	2,993,134

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	22,442	787	5,679	3,807	22,276	17,325		4,719	18,868	95,903
41	110,084	14,155	26,004	24,061	61,152	50,527		36,546	23,199	345,729
42									154,629	154,629
50	15,931	847	3,526	5,669	9,228	5,070		1,515	566	42,351
51	62,621	5,130	18,307	12,402	23,905	17,403		16,829	1,255	157,851
52									934,274	934,274
Special Contract									846,291	846,291
Grand Total	211,077	20,919	53,517	45,939	116,560	90,324	0	59,609	1,979,082	2,577,027

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	16,451	467	2,917	2,592	12,443	10,424		3,141	19,717	68,151
41	82,472	11,041	14,907	15,682	37,308	29,175		23,769	18,151	232,506
42									203,501	203,501
50	14,314	1,461	2,778	3,379	10,385	5,790		1,460	660	40,225
51	61,363	5,328	17,236	15,157	23,227	15,810		17,306	773	156,200
52									829,549	829,549
Special Contract									871,663	871,663
Grand Total	174,601	18,298	37,837	36,810	83,362	61,199	0	45,676	1,944,014	2,401,796

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	10,875	305	1,793	2,032	11,163	6,484		2,455	9,014	44,121
41	58,809	6,104	10,249	9,693	27,970	15,485		14,553	16,676	159,539
42									184,056	184,056
50	13,709	1,905	3,807	2,234	6,505	4,602		1,249	454	34,464
51	56,135	4,865	18,411	14,371	21,799	12,718		14,536	1,258	144,094
52									836,508	836,508
Special Contract									785,541	785,541
Grand Total	139,528	13,180	34,260	28,331	67,436	39,289	0	32,793	1,833,507	2,188,324

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	7,776	353	1,452	2,038	11,138	6,270		1,889	2,805	33,721
41	48,184	5,570	7,940	9,362	25,615	16,201		14,464	18,580	145,917
42									241,824	241,824
50	12,868	2,559	4,084	2,455	4,563	4,997		1,265	371	33,161
51	55,544	5,643	16,564	15,592	22,084	13,329		15,066	2,598	146,420
52									804,357	804,357
Special Contract									852,926	852,926
Grand Total	124,373	14,125	30,040	29,447	63,400	40,796	0	32,685	1,923,461	2,258,327

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	11,940	15	2,656	2,306	13,303	6,962		2,517	2,756	42,456
41	50,372	5,496	9,855	10,801	30,861	21,674		19,833	25,065	173,957
42									257,002	257,002
50	14,435	2,251	4,119	2,417	7,741	4,984		1,303	926	38,176
51	59,330	5,350	17,976	14,140	24,656	13,601		15,279	4,063	154,394
52									798,353	798,353
Special Contract									762,324	762,324
Grand Total	136,078	13,112	34,606	29,664	76,561	47,221	0	38,932	1,850,488	2,226,662

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	11,113	168	3,931	4,815	15,871	17,329		5,218	2,907	61,352
41	44,913	8,415	12,658	19,310	49,151	45,534		30,418	3,289	213,687
42					8,485			5,937	55,143	69,565
50	11,327	611	1,928	2,561	4,465	2,356		1,284		24,532
51	71,884	5,081	16,821	13,184	26,850	16,104		19,762	3,536	173,222
52									179,228	179,228
Special Contract									902,450	902,450
Grand Total	139,237	14,274	35,338	39,870	104,822	81,323	0	62,620	1,146,552	1,624,035

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	19,179	489	7,279	11,368	30,021	45,208	10,687		2,896	127,126
41	83,502	18,702	29,655	43,376	89,357	92,665	66,931		69,867	494,054
42					13,074		8,034		508,003	529,111
50	12,492	636	1,995	3,359	5,010	3,009	1,206		1,554	29,261
51	86,416	6,206	18,060	15,838	30,396	20,036	22,246		3,163	202,359
52									1,995,838	1,995,838
Special Contract									823,368	823,368
Grand Total	201,588	26,032	56,988	73,941	167,858	160,917	109,104	0	3,404,690	4,201,118

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	50,371	1,508	13,001	19,981	56,545	68,310	16,220		3,123	229,059
41	193,957	34,422	49,457	68,138	163,789	134,650	93,614		47,944	785,972
42					21,054		9,468		418,764	449,286
50	15,797	558	2,863	3,433	5,859	3,676	1,503		505	34,194
51	115,162	6,851	24,174	16,728	39,578	22,332	29,043		2,628	256,495
52									1,257,724	1,257,724
Special Contract									814,792	814,792
Grand Total	375,287	43,339	89,495	108,280	286,825	228,969	149,848	0	2,545,480	3,827,523

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	70,490	4,250	20,522	30,454	64,586	89,213	20,641		3,257	303,414
41	254,689	43,255	74,760	93,738	180,299	172,690	99,072		56,296	974,799
42					22,440		10,597		491,797	524,834
50	16,988	574	4,529	4,604	6,896	4,448	1,636		372	40,047
51	127,747	8,949	30,416	21,007	36,753	26,485	30,437		1,572	283,368
52									1,497,873	1,497,873
Special Contract									884,052	884,052
Grand Total	469,915	57,028	130,228	149,804	310,974	292,837	162,382	0	2,935,221	4,508,388

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0
40	337,992	13,165	91,980	76,590	354,620	353,052	26,907	69,288	182,459	1,506,054
41	1,550,420	227,032	360,424	446,971	1,069,061	881,314	160,545	479,999	406,684	5,582,449
42	0	0	0	0	42,613	0	17,502	5,937	3,446,093	3,512,146
50	194,179	15,395	58,455	74,755	123,716	59,223	2,709	18,294	7,325	554,051
51	915,211	73,227	233,831	189,484	343,109	258,553	51,289	165,887	25,234	2,255,822
52	0	0	0	0	0	0	0	0	12,521,948	12,521,948
Special Contract	0	0	0	0	0	0	0	0	10,031,389	10,031,389
Grand Total	2,997,801	328,820	744,690	787,799	1,933,119	1,552,142	258,952	739,405	26,621,132	35,963,860

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	76	6	19	19	91	112		17	1	341
41	61	9	16	26	46	46		21	7	232
42									16	16
50	26	7	6	6	18	17		8	3	91
51	41	5	11	7	10	14		9	1	98
52									29	29
Special Contract									2	2
Grand Total	204	27	52	58	165	189	0	55	59	809

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	86	6	22	19	119	112		30	1	395
41	66	10	17	27	46	49		24	7	246
42									15	15
50	28	7	7	6	18	17		8	3	94
51	43	5	11	7	11	14		9	1	101
52									29	29
Special Contract									2	2
Grand Total	223	28	57	59	194	192	0	71	58	882

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	88	7	22	19	120	112		30	1	399
41	67	10	18	27	46	52		24	7	251
42									16	16
50	31	7	8	6	18	17		8	3	98
51	43	5	12	7	11	15		9	1	103
52									29	29
Special Contract									2	2
Grand Total	229	29	60	59	195	196	0	71	59	898

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	90	7	22	20	120	113		32	1	405
41	68	10	18	27	46	52		24	7	252
42									16	16
50	31	6	8	6	18	17		8	3	97
51	44	5	12	7	11	15		9	1	104
52									29	29
Special Contract									2	2
Grand Total	233	28	60	60	195	197	0	73	59	905

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	91	7	22	25	121	114		33	1	414
41	68	10	18	27	47	53		24	7	254
42									16	16
50	33	7	7	6	18	18		8	3	100
51	45	5	11	7	11	15		11	1	106
52									29	29
Special Contract									2	2
Grand Total	237	29	58	65	197	200	0	76	59	921

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	92	7	24	26	122	114		33	1	419
41	68	10	18	27	48	54		24	7	256
42									16	16
50	35	7	7	7	21	19		8	3	107
51	46	5	11	7	12	15		11	1	108
52									29	29
Special Contract									2	2
Grand Total	241	29	60	67	203	202	0	76	59	937

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	97	7	25	27	133	117		33	1	440
41	69	10	19	27	48	55		24	7	259
42									16	16
50	40	7	8	7	22	19		8	3	114
51	46	5	12	7	13	15		11	1	110
52									29	29
Special Contract									2	2
Grand Total	252	29	64	68	216	206	0	76	59	970

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	99	7	25	30	133	117		33	1	445
41	70	10	19	27	48	55		24	7	260
42									16	16
50	40	7	8	7	22	19		8	3	114
51	45	5	12	7	13	15		11	1	109
52									29	29
Special Contract									2	2
Grand Total	254	29	64	71	216	206	0	76	59	975

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	100	6	26	43	134	115		33	1	458
41	70	10	19	29	48	56		24	7	263
42									16	16
50	42	7	8	8	23	19		8	3	118
51	46	5	12	7	12	15		11	1	109
52									28	28
Special Contract									2	2
Grand Total	258	28	65	87	217	205	0	76	58	994

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	107	5	28	55	132	127		35	1	490
41	65	10	16	17	50	51		24	2	235
42					2			1	2	5
50	39	4	7	7	18	11		4	1	91
51	56	5	14	8	14	17		12	1	127
52									6	6
Special Contract									2	2
Grand Total	267	24	65	87	216	206	0	76	15	956

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	109	7	31	56	149	127	35		1	515
41	65	10	16	17	50	51	24		7	240
42					2		1		16	19
50	40	4	7	8	18	11	4		3	95
51	56	6	14	8	14	17	12		1	128
52									29	29
Special Contract									2	2
Grand Total	270	27	68	89	233	206	76	0	59	1,028

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	116	7	31	59	152	133	36		1	535
41	67	10	16	17	50	50	24		7	241
42					2		1		15	18
50	40	4	7	8	19	11	4		3	96
51	56	6	14	8	15	17	12		1	129
52									29	29
Special Contract									2	2
Grand Total	279	27	68	92	238	211	77	0	58	1,050

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	123	10	35	62	153	137	36		1	557
41	68	9	16	17	48	50	24		7	239
42					2		1		15	18
50	40	4	8	9	23	11	4		3	102
51	57	6	14	8	15	17	12		1	130
52									29	29
Special Contract									2	2
Grand Total	288	29	73	96	241	215	77	0	58	1,077

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0
40	1,151	79	297	398	1,526	1,413	71	309	12	5,256
41	804	119	210	295	573	624	48	237	79	2,989
42	0	0	0	0	6	0	2	1	176	185
50	425	74	88	82	233	195	8	76	34	1,215
51	567	62	146	87	147	184	24	103	12	1,332
52	0	0	0	0	0	0	0	0	324	324
Special Contract	0	0	0	0	0	0	0	0	24	24
Grand Total	2,947	334	741	862	2,485	2,416	153	726	661	11,325

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	477,100	156,889	577,950	255,778	521,822	297,482	0	141,317	0	2,428,338
6	11,939	2,345	8,206	5,922	10,768	8,592	0	1,304	0	49,075
10	17,194	9,447	17,465	8,248	20,945	41,365	0	4,282	0	118,946
11	0	0	29	29	142	786	0	0	0	986
40	401,565	51,122	133,043	115,796	217,103	187,446	0	260,565	0	1,366,640
41	258,855	56,173	43,517	115,501	103,801	139,134	0	191,989	0	908,968
42	15,389	0	0	0	34,107	10,055	0	19,282	7,819	86,651
50	52,464	6,504	26,468	18,979	37,570	26,229	0	18,692	0	186,904
51	55,244	17,186	17,698	10,996	34,486	26,169	0	44,927	0	206,706
52	0	0	0	0	0	11,749	0	0	0	11,749
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,289,751	299,666	824,376	531,249	980,742	749,006	0	682,357	7,819	5,364,965
										0

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	528,309	170,637	554,301	262,668	447,517	251,009	0	119,158	0	2,333,599
6	12,493	2,998	7,946	5,706	9,525	7,841	0	1,130	0	47,639
10	22,236	12,985	19,858	10,339	24,392	59,298	0	6,607	0	155,716
11	0	0	144	22	125	750	0	0	0	1,041
40	446,908	57,978	133,752	123,117	182,626	166,071	0	213,342	0	1,323,794
41	275,471	60,182	42,992	115,589	91,018	109,817	0	148,712	0	843,780
42	16,603	0	0	0	29,254	9,584	0	18,578	6,729	80,747
50	51,973	7,339	24,795	19,033	34,835	24,272	0	18,170	0	180,419
51	46,924	18,848	16,114	10,650	33,441	24,207	0	44,825	0	195,010
52	0	0	0	0	0	12,635	0	0	0	12,635
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,400,917	330,967	799,903	547,124	852,733	665,484	0	570,522	6,729	5,174,378
										0

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	467,265	144,901	500,371	222,880	364,643	206,328	0	89,639	0	1,996,028
6	11,387	2,698	7,426	5,336	8,167	7,123	0	836	0	42,973
10	19,534	10,386	18,195	8,180	17,024	41,092	0	3,589	0	118,001
11	0	0	0	25	112	418	0	0	0	554
40	384,398	48,052	120,888	104,093	141,380	128,204	0	130,097	0	1,057,112
41	242,992	51,128	33,498	96,785	72,360	86,478	0	90,367	0	673,609
42	13,104	0	0	0	24,490	9,991	0	11,495	5,456	64,535
50	46,758	6,427	23,312	18,016	31,832	21,416	0	13,664	0	161,424
51	45,686	16,729	11,173	10,268	29,537	24,514	0	33,479	0	171,386
52	0	0	0	0	0	13,025	0	0	0	13,025
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,231,124	280,322	714,863	465,584	689,545	538,590	0	373,166	5,456	4,298,649
										0

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	328,573	82,502	290,960	128,610	232,389	120,105	0	60,221	0	1,243,360
6	9,468	2,118	5,081	3,449	5,930	5,288	0	614	0	31,949
10	13,636	5,969	11,933	4,737	13,431	25,056	0	2,421	0	77,183
11	0	0	0	19	97	320	0	0	0	436
40	249,449	24,273	61,861	49,525	77,694	61,872	0	76,978	0	601,651
41	157,875	26,455	19,654	58,816	42,737	51,456	0	61,915	0	418,909
42	2,889	0	0	0	16,905	11,307	0	8,146	4,163	43,409
50	42,300	5,897	21,290	14,211	26,857	15,658	0	12,400	0	138,613
51	40,843	13,976	9,532	8,977	27,394	20,899	0	30,561	0	152,181
52	0	0	0	0	0	9,470	0	0	0	9,470
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	845,032	161,191	420,310	268,344	443,434	321,430	0	253,256	4,163	2,717,159
										0

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	186,419	57,225	198,799	76,618	139,697	73,526	0	34,896	0	767,181
6	6,586	1,835	4,267	2,432	4,660	3,929	0	422	0	24,131
10	10,119	4,856	9,609	3,838	7,175	19,526	0	1,457	0	56,579
11	0	8	3	18	77	250	0	0	0	356
40	124,463	13,187	40,463	24,721	41,053	36,358	0	35,810	0	316,055
41	85,374	16,309	13,153	38,387	24,965	32,066	0	35,056	0	245,310
42	13,059	0	0	0	10,208	11,135	0	4,927	2,500	41,828
50	31,256	5,104	21,635	12,093	23,541	12,741	0	10,536	0	116,907
51	40,867	13,455	9,375	8,186	25,269	19,362	0	21,922	0	138,435
52	0	0	0	0	0	8,794	0	0	0	8,794
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	498,142	111,979	297,305	166,294	276,645	217,686	0	145,025	2,500	1,715,576
										0

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	114,170	37,363	117,059	49,958	79,643	46,120	0	25,013	0	469,326
6	5,507	2,006	4,002	2,133	4,097	3,427	0	330	0	21,502
10	5,198	2,446	3,841	1,817	3,128	7,974	0	995	0	25,399
11	0	54	13	21	65	226	0	0	0	378
40	61,431	6,425	20,825	11,896	18,430	15,781	0	22,613	0	157,401
41	46,069	8,222	6,863	26,223	13,280	19,492	0	22,607	0	142,755
42	906	0	0	0	5,921	10,632	0	3,826	2,257	23,543
50	27,757	5,915	28,052	11,884	20,544	11,885	0	10,965	0	117,002
51	22,737	13,936	9,830	8,325	19,580	20,045	0	20,893	0	115,346
52	0	0	0	0	0	7,079	0	0	0	7,079
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	283,774	76,366	190,486	112,256	164,689	142,660	0	107,241	2,257	1,079,731
										0

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	78,726	25,837	91,657	34,798	62,820	30,613	0	19,629	0	344,080
6	4,372	1,295	4,560	1,340	3,218	2,228	0	192	0	17,205
10	3,725	1,357	2,765	1,296	2,472	5,247	0	721	0	17,582
11	0	23	49	12	24	34	0	0	0	142
40	33,687	2,949	16,699	6,624	11,822	11,935	0	16,929	0	100,646
41	25,635	4,394	4,563	15,491	10,213	12,506	0	16,683	0	89,485
42	1,051	0	0	0	4,013	8,099	0	2,857	3,197	19,217
50	24,698	5,693	38,768	9,861	17,974	9,305	0	9,858	0	116,158
51	19,122	13,080	11,804	6,502	18,042	16,347	0	18,375	0	103,272
52	0	0	0	0	0	5,675	0	0	0	5,675
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	191,017	54,629	170,865	75,925	130,597	101,987	0	85,244	3,197	813,462
										0

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	58,788	25,834	78,019	32,480	54,189	31,380	0	17,940	0	298,630
6	3,587	1,475	4,613	1,179	2,797	2,297	0	168	0	16,117
10	2,760	1,161	2,146	1,144	1,949	5,057	0	551	0	14,770
11	0	21	66	11	24	34	0	0	0	156
40	30,004	2,531	14,707	6,049	10,332	12,463	0	16,174	0	92,261
41	17,086	4,205	3,962	12,866	8,421	13,005	0	16,816	0	76,362
42	186	0	0	0	3,370	4,537	0	3,028	2,485	13,607
50	24,455	6,224	37,889	10,543	16,701	10,122	0	9,986	0	115,919
51	40,561	13,808	12,680	6,826	17,185	19,004	0	19,160	0	129,224
52	0	0	0	0	0	7,033	0	0	0	7,033
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	177,427	55,258	154,082	71,100	114,969	104,933	0	83,824	2,485	764,078
										0

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	61,766	24,102	84,341	32,815	67,507	35,796	0	21,449	0	327,777
6	4,079	1,322	4,737	1,230	3,142	2,570	0	197	0	17,277
10	2,415	1,025	2,231	1,075	1,936	4,448	0	650	0	13,779
11	0	21	44	11	29	37	0	0	0	142
40	25,670	3,003	15,585	6,247	13,933	15,976	0	18,880	0	99,295
41	19,109	4,065	4,293	13,580	10,073	13,837	0	20,704	0	85,662
42	206	0	0	0	4,739	3,968	0	4,532	2,273	15,718
50	25,125	5,819	40,380	10,020	18,896	10,354	0	10,235	0	120,829
51	22,177	13,645	13,299	6,760	22,407	20,122	0	20,044	0	118,453
52	0	0	0	0	0	4,692	0	0	3,095	7,787
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	160,548	53,002	164,911	71,739	142,662	111,798	0	96,690	5,368	806,719
										0

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	71,711	25,827	97,112	52,413	108,894	68,080	0	42,824	0	466,860
6	3,621	1,174	3,489	1,548	3,529	3,244	0	249	0	16,854
10	2,669	1,299	2,631	1,529	10,351	8,303	0	1,058	0	27,841
11	0	29	38	11	29	34	0	0	0	141
40	34,270	3,302	14,500	11,729	28,918	35,938	0	35,292	0	163,950
41	27,552	3,480	7,192	25,045	17,250	19,101	0	47,341	0	146,962
42	946	0	0	0	8,740	6,681	0	4,597	2,794	23,758
50	17,217	5,182	20,938	9,394	15,053	12,917	0	11,415	0	92,115
51	21,395	13,676	10,322	13,060	24,622	13,318	0	35,658	0	132,052
52	0	0	0	0	0	12,815	0	0	5,853	18,668
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	179,380	53,970	156,222	114,730	217,387	180,431	0	178,435	8,646	1,089,201
										0

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	148,580	60,920	208,235	119,856	217,835	154,162	89,950	0	0	999,538
6	5,481	1,557	3,826	2,401	4,985	4,638	342	0	0	23,230
10	4,850	3,500	5,445	3,448	91	18,023	1,947	0	0	37,305
11	0	78	27	15	33	44	0	0	0	198
40	88,472	13,065	38,762	38,254	66,184	76,479	111,122	0	0	432,337
41	63,731	12,849	15,009	47,945	37,294	45,360	108,047	0	0	330,235
42	3,454	0	0	0	14,690	8,480	8,188	0	56,315	91,127
50	20,187	5,194	16,624	10,890	17,266	11,734	11,522	0	0	93,418
51	27,436	15,721	10,112	16,602	28,720	18,648	37,896	0	0	155,136
52	0	0	0	0	0	17,191	0	0	14,148	31,339
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	362,189	112,884	298,039	239,413	387,099	354,760	369,014	0	70,463	2,193,862
										0

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	404,763	122,710	428,936	201,657	432,175	236,043	123,136	0	0	1,949,421
6	9,182	2,235	5,708	3,362	7,411	6,322	458	0	0	34,680
10	12,830	7,875	10,902	6,084	16,071	32,037	3,250	0	0	89,049
11	0	0	0	14	36	45	0	0	0	96
40	311,545	38,573	90,988	77,114	150,727	140,221	182,748	0	0	991,916
41	189,204	37,718	29,345	78,415	80,397	84,656	161,832	0	0	661,567
42	11,374	0	0	0	25,150	13,381	10,415	0	67,030	127,350
50	27,306	5,356	19,376	11,071	24,434	16,066	14,851	0	0	118,460
51	41,670	16,847	13,161	17,516	34,028	18,044	46,625	0	0	187,892
52	0	0	0	0	0	24,195	0	0	9,832	34,027
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,007,874	231,316	598,417	395,234	770,430	571,009	543,316	0	76,862	4,194,457
										0

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	515,719	184,611	618,132	297,889	487,353	315,008	147,429	0	0	2,566,142
6	11,452	2,992	7,833	5,140	7,743	7,522	547	0	0	43,230
10	15,956	11,367	16,119	8,601	19,760	41,861	3,399	0	0	117,061
11	0	0	0	18	34	47	0	0	0	99
40	428,580	64,251	143,498	121,545	188,329	197,742	238,090	0	0	1,382,036
41	248,973	64,674	40,664	114,002	104,537	105,295	201,818	0	0	879,962
42	14,777	0	0	0	26,340	13,746	11,330	0	77,857	144,050
50	31,510	6,827	23,214	14,074	24,450	19,344	15,882	0	0	135,301
51	48,833	20,405	16,451	23,087	31,781	18,642	46,763	0	0	205,962
52	0	0	0	0	0	22,181	0	0	13,505	35,686
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,315,799	355,127	865,911	584,355	890,328	741,389	665,258	0	91,363	5,509,529
										0

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	2,926,171	934,747	3,227,740	1,470,530	2,729,133	1,550,643	213,087	572,087	0	13,624,138
6	87,702	23,060	63,862	36,039	68,230	57,498	801	5,440	0	342,631
10	117,166	62,308	107,021	51,736	118,965	267,425	5,196	22,332	0	752,149
11	0	233	415	209	792	2,978	0	0	0	4,626
40	2,191,861	264,460	702,071	575,167	960,203	888,746	293,869	826,679	0	6,703,056
41	1,408,952	285,180	224,042	644,644	511,810	626,908	269,879	652,190	0	4,623,605
42	79,166	0	0	0	181,586	107,849	18,604	81,268	163,017	631,490
50	391,497	70,654	319,528	155,995	285,502	182,697	26,373	125,921	0	1,558,168
51	424,661	180,909	145,100	124,669	314,710	240,678	84,521	289,844	0	1,805,093
52	0	0	0	0	0	134,352	0	0	32,927	167,279
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	7,627,176	1,821,551	4,789,778	3,058,989	5,170,931	4,059,774	912,331	2,575,761	195,945	30,212,235

Northern Utilities - New Hampshire Division
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January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,092	1,294	4,587	1,897	4,151	2,621	0	1,256	0	19,898
6	406	110	290	152	300	268	0	24	0	1,550
10	175	87	139	74	189	367	0	39	0	1,070
11	0	1	1	4	5	19	0	0	0	30
40	1,369	186	576	397	632	534	0	620	0	4,314
41	102	21	24	36	40	45	0	70	0	338
42	2	0	0	0	3	1	0	3	1	10
50	201	38	181	81	127	133	0	67	0	828
51	35	12	14	9	23	17	0	24	0	134
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,382	1,749	5,812	2,650	5,470	4,007	0	2,103	1	28,174
										0

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,100	1,292	4,578	1,897	4,151	2,622	0	1,252	0	19,892
6	404	110	284	150	297	270	0	24	0	1,539
10	174	87	139	73	184	362	0	40	0	1,059
11	0	1	2	3	5	19	0	0	0	30
40	1,363	187	570	401	607	530	0	602	0	4,260
41	97	20	23	35	40	42	0	66	0	323
42	2	0	0	0	3	1	0	3	1	10
50	199	38	181	81	127	135	0	68	0	829
51	35	12	14	9	22	17	0	24	0	133
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,374	1,747	5,791	2,649	5,436	4,000	0	2,079	1	28,077
										0

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,101	1,287	4,589	1,892	4,152	2,598	0	1,255	0	19,874
6	406	109	286	151	290	272	0	24	0	1,538
10	185	93	151	81	199	422	0	45	0	1,176
11	0	1	0	3	5	17	0	0	0	26
40	1,362	187	576	402	607	528	0	602	0	4,264
41	95	20	22	35	39	39	0	66	0	316
42	2	0	0	0	3	1	0	3	1	10
50	197	38	177	81	128	134	0	67	0	822
51	35	12	13	9	22	17	0	24	0	132
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,383	1,747	5,814	2,654	5,445	4,030	0	2,086	1	28,160
										0

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,079	1,287	4,598	1,889	4,129	2,556	0	1,250	0	19,788
6	403	110	288	150	286	272	0	24	0	1,533
10	188	95	153	80	199	429	0	46	0	1,190
11	0	1	0	3	5	17	0	0	0	26
40	1,361	186	575	397	605	522	0	588	0	4,234
41	94	20	22	35	39	38	0	66	0	314
42	2	0	0	0	3	1	0	3	1	10
50	196	39	187	81	129	133	0	67	0	832
51	33	12	13	9	22	16	0	24	0	129
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,356	1,750	5,836	2,644	5,417	3,986	0	2,068	1	28,058
										0

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,093	1,305	4,666	1,888	4,126	2,548	0	1,246	0	19,872
6	402	110	307	148	284	268	0	24	0	1,543
10	188	93	147	79	202	429	0	46	0	1,184
11	0	1	1	3	5	16	0	0	0	26
40	1,349	182	572	386	604	515	0	583	0	4,191
41	94	20	23	35	37	37	0	69	0	315
42	2	0	0	0	3	1	0	3	1	10
50	195	38	213	80	129	132	0	71	0	858
51	32	12	14	9	22	16	0	22	0	127
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,355	1,761	5,943	2,628	5,412	3,964	0	2,064	1	28,128
										0

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,073	1,318	4,732	1,896	4,103	2,525	0	1,246	0	19,893
6	405	114	338	152	290	263	0	24	0	1,586
10	190	94	150	79	200	437	0	42	0	1,192
11	0	1	1	3	5	16	0	0	0	26
40	1,332	182	567	383	604	506	0	581	0	4,155
41	93	20	23	35	36	36	0	65	0	308
42	2	0	0	0	3	1	0	3	1	10
50	191	38	238	80	130	130	0	65	0	872
51	30	12	14	9	21	16	0	22	0	124
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,316	1,779	6,063	2,637	5,392	3,932	0	2,048	1	28,168
										0

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,093	1,324	4,774	1,918	4,063	2,515	0	1,255	0	19,942
6	392	109	338	141	267	257	0	17	0	1,521
10	186	92	146	78	200	430	0	40	0	1,172
11	0	1	2	1	2	4	0	0	0	10
40	1,315	181	559	381	587	499	0	576	0	4,098
41	92	20	22	37	35	35	0	65	0	306
42	2	0	0	0	3	1	0	3	1	10
50	186	37	244	82	125	130	0	65	0	869
51	31	12	13	9	20	17	0	21	0	123
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,297	1,776	6,098	2,647	5,302	3,890	0	2,042	1	28,053
										0

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,098	1,332	4,787	1,925	4,190	2,514	0	1,271	0	20,117
6	393	110	340	141	270	252	0	17	0	1,523
10	183	90	134	76	187	398	0	33	0	1,101
11	0	1	2	1	2	4	0	0	0	10
40	1,309	180	556	372	590	498	0	581	0	4,086
41	91	20	22	35	35	35	0	65	0	303
42	2	0	0	0	3	1	0	3	1	10
50	184	37	245	80	126	130	0	64	0	866
51	32	12	13	9	20	16	0	21	0	123
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,292	1,782	6,099	2,639	5,423	3,850	0	2,055	1	28,141
										0

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,099	1,336	4,794	1,916	4,238	2,556	0	1,277	0	20,216
6	393	109	343	138	266	256	0	17	0	1,522
10	151	81	127	69	153	334	0	32	0	947
11	0	1	2	1	2	4	0	0	0	10
40	1,303	182	555	361	591	494	0	579	0	4,065
41	92	20	22	33	35	34	0	67	0	303
42	2	0	0	0	3	1	0	3	1	10
50	181	37	242	80	126	130	0	64	0	860
51	31	12	13	9	21	16	0	21	0	123
52	0	0	0	0	0	2	0	0	1	3
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,252	1,778	6,098	2,607	5,435	3,827	0	2,060	2	28,059
										0

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,107	1,342	4,776	1,937	4,278	2,618	0	1,283	0	20,341
6	391	110	325	139	269	254	0	16	0	1,504
10	150	80	126	68	158	329	0	33	0	944
11	0	1	2	1	2	4	0	0	0	10
40	1,319	198	554	378	611	502	0	616	0	4,178
41	91	17	23	27	37	38	0	67	0	300
42	1	0	0	0	2	1	0	1	1	6
50	162	29	223	74	112	129	0	60	0	789
51	29	14	14	12	23	12	0	27	0	131
52	0	0	0	0	0	3	0	0	1	4
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,250	1,791	6,043	2,636	5,492	3,890	0	2,103	2	28,207
										0

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,171	1,350	4,700	1,956	4,349	2,703	1,292	0	0	20,521
6	391	107	289	138	264	259	16	0	0	1,464
10	148	79	123	71	150	322	30	0	0	923
11	0	1	1	1	2	4	0	0	0	9
40	1,348	197	551	391	606	519	623	2	0	4,237
41	91	17	23	28	37	37	67	0	0	300
42	1	0	0	0	2	1	1	0	1	6
50	162	30	192	72	113	128	63	0	0	760
51	28	13	14	12	23	13	27	0	0	130
52	0	0	0	0	0	3	0	0	1	4
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,340	1,794	5,893	2,669	5,546	3,989	2,119	2	2	28,354
										0

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,171	1,342	4,685	1,959	4,409	2,737	1,299	0	0	20,602
6	388	104	279	136	264	261	16	0	0	1,448
10	151	79	120	73	159	327	32	0	0	941
11	0	1	0	1	2	4	0	0	0	8
40	1,357	199	560	393	607	516	621	1	0	4,254
41	89	22	22	28	38	38	68	0	0	305
42	1	0	0	0	2	1	1	0	2	7
50	160	30	180	72	114	130	64	0	0	750
51	29	13	14	12	22	13	27	0	0	130
52	0	0	0	0	0	3	0	0	1	4
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,346	1,790	5,860	2,674	5,617	4,030	2,128	1	3	28,449
										0

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,188	1,340	4,686	1,963	4,416	2,739	1,295	0	0	20,627
6	391	103	274	138	264	260	16	0	0	1,446
10	159	83	121	75	174	348	32	0	0	992
11	0	1	0	1	2	4	0	0	0	8
40	1,353	201	565	389	615	524	617	0	0	4,264
41	89	23	22	28	40	36	68	0	0	306
42	1	0	0	0	2	1	1	0	2	7
50	161	30	175	71	111	130	64	0	0	742
51	28	13	14	12	22	14	27	0	0	130
52	0	0	0	0	0	2	0	0	1	3
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,370	1,794	5,857	2,677	5,646	4,058	2,120	0	3	28,525
										0

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	49,277	15,809	56,266	22,970	50,339	31,113	2,591	12,591	0	240,956
6	4,774	1,312	3,707	1,736	3,347	3,152	32	211	0	18,271
10	2,069	1,050	1,655	901	2,180	4,586	62	396	0	12,899
11	0	12	14	25	42	128	0	0	0	221
40	16,087	2,247	6,771	4,642	7,251	6,163	1,244	5,931	0	50,336
41	1,121	237	271	399	448	454	135	666	0	3,731
42	21	0	0	0	33	12	2	28	13	109
50	2,214	429	2,503	944	1,486	1,574	127	658	0	9,935
51	380	148	163	117	261	186	54	230	0	1,539
52	0	0	0	0	0	27	0	0	4	31
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	75,943	21,244	71,350	31,734	65,387	47,395	4,247	20,711	17	338,028

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate 5 & 10 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
		6,264	6,259	6,192	6,210	6,234	6,285	6,278	6,210	6,213	6,332	6,336	6,344	6,253	6,251	6,393	6,401	6,259	6,371	6,256

Actual Billing Cycle Sales - Rate 5 & 10

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	494,294			166,336	595,415			264,026		542,767			338,847			0		145,600	0	2,547,285
February	2	550,545			183,622	574,159			273,007		471,909			310,307			0		125,765	0	2,489,315
March	3	486,800			155,287	518,565			231,060		381,668			247,421			0		93,228	0	2,114,029
April	4	342,208			88,471	302,893			133,347		245,820			145,160			0		62,643	0	1,320,543
May	5	196,538			62,081	208,408			80,456		146,872			93,052			0		36,353	0	823,760
June	6	119,368			39,809	120,900			51,774		82,772			54,095			0		26,008	0	494,725
July	7	82,451			27,194	94,422			36,094		65,292			35,859			0		20,350	0	361,662
August	8	61,548			26,995	80,165			33,624		56,138			36,438			0		18,492	0	313,399
September	9	64,181			25,127	86,572			33,891		69,443			40,244			0		22,099	0	341,556
October	10	74,380			27,127	99,743			53,942		119,246			76,383			0		43,881	0	494,701
November	11	153,430			64,420	213,680			123,305		217,926			172,185			91,897		0	0	1,036,842
December	12	417,593			130,586	439,838			207,741		448,246			268,079			126,386		0	0	2,038,469
January 13	13	531,674			195,978	634,251			306,490		507,113			356,870			150,827		0	0	2,683,203
12 Months		3,043,336	0	0	997,055	3,334,761	0	0	1,522,266	0	2,848,098	0	0	1,818,069	0	0	218,283	0	594,418	0	14,376,286

Sales Weighted Actual Degree Days in Cycle

January	1	1,131
February	2	1,091
March	3	969
April	4	648
May	5	454
June	6	201
July	7	57
August	8	3
September	9	33
October	10	258
November	11	552
December	12	940
Total		6,337

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate 5 & 10 Sales

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,253
February	2	1,241
March	3	1,125
April	4	873
May	5	522
June	6	255
July	7	52
August	8	8
September	9	51
October	10	253
November	11	578
December	12	899
Total		7,109

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate 6 & 11 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate 6 & 11

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	11,939			2,345	8,235			5,951		10,910			9,378			0		1,304	0	50,061
February	2	12,493			2,998	8,090			5,727		9,650			8,591			0		1,130	0	48,680
March	3	11,387			2,698	7,426			5,361		8,278			7,541			0		836	0	43,527
April	4	9,468			2,118	5,081			3,468		6,027			5,608			0		614	0	32,384
May	5	6,586			1,843	4,270			2,451		4,737			4,179			0		422	0	24,487
June	6	5,507			2,060	4,016			2,154		4,162			3,653			0		330	0	21,880
July	7	4,372			1,318	4,609			1,353		3,242			2,262			0		192	0	17,348
August	8	3,587			1,495	4,679			1,191		2,821			2,331			0		168	0	16,272
September	9	4,079			1,343	4,782			1,241		3,171			2,607			0		197	0	17,419
October	10	3,621			1,203	3,527			1,559		3,558			3,278			0		249	0	16,995
November	11	5,481			1,635	3,853			2,417		5,018			4,682			342		0	0	23,428
December	12	9,182			2,235	5,708			3,377		7,447			6,367			458		0	0	34,775
January 13	13	11,452			2,992	7,833			5,158		7,777			7,570			547		0	0	43,329
12 Months		87,702	0	0	23,293	64,276	0	0	36,248	0	69,021	0	0	60,476	0	0	801	0	5,440	0	347,257

Sales Weighted Actual Degree Days in Cycle

January	1	1,129
February	2	1,092
March	3	967
April	4	650
May	5	451
June	6	201
July	7	60
August	8	4
September	9	28
October	10	242
November	11	525
December	12	940
Total		6,287

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate 6 & 11 Sales

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,253
February	2	1,241
March	3	1,126
April	4	874
May	5	518
June	6	255
July	7	54
August	8	8
September	9	47
October	10	233
November	11	559
December	12	895
Total		7,062

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G40 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G40

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	401,565			51,122	133,043			115,796		217,103			187,446			0		260,565	0	1,366,640
February	2	446,908			57,978	133,752			123,117		182,626			166,071			0		213,342	0	1,323,794
March	3	384,398			48,052	120,888			104,093		141,380			128,204			0		130,097	0	1,057,112
April	4	249,449			24,273	61,861			49,525		77,694			61,872			0		76,978	0	601,651
May	5	124,463			13,187	40,463			24,721		41,053			36,358			0		35,810	0	316,055
June	6	61,431			6,425	20,825			11,896		18,430			15,781			0		22,613	0	157,401
July	7	33,687			2,949	16,699			6,624		11,822			11,935			0		16,929	0	100,646
August	8	30,004			2,531	14,707			6,049		10,332			12,463			0		16,174	0	92,261
September	9	25,670			3,003	15,585			6,247		13,933			15,976			0		18,880	0	99,295
October	10	34,270			3,302	14,500			11,729		28,918			35,938			0		35,292	0	163,950
November	11	88,472			13,065	38,762			38,254		66,184			76,479			111,122		0	0	432,337
December	12	311,545			38,573	90,988			77,114		150,727			140,221			182,748		0	0	991,916
January 13	13	428,580			64,251	143,498			121,545		188,329			197,742			238,090		0	0	1,382,036
12 Months		2,191,861	0	0	264,460	702,071	0	0	575,167	0	960,203	0	0	888,746	0	0	293,869	0	826,679	0	6,703,056

Sales Weighted Actual Degree Days in Cycle

January	1	1,119
February	2	1,083
March	3	952
April	4	666
May	5	447
June	6	202
July	7	59
August	8	3
September	9	45
October	10	281
November	11	597
December	12	948
Total		6,401

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G40 Sales

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,242
February	2	1,231
March	3	1,126
April	4	879
May	5	516
June	6	253
July	7	52
August	8	9
September	9	60
October	10	280
November	11	615
December	12	916
Total		7,177

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G41 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G41

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	258,855			56,173	43,517			115,501		103,801			139,134			0		191,989	0	908,968
February	2	275,471			60,182	42,992			115,589		91,018			109,817			0		148,712	0	843,780
March	3	242,992			51,128	33,498			96,785		72,360			86,478			0		90,367	0	673,609
April	4	157,875			26,455	19,654			58,816		42,737			51,456			0		61,915	0	418,909
May	5	85,374			16,309	13,153			38,387		24,965			32,066			0		35,056	0	245,310
June	6	46,069			8,222	6,863			26,223		13,280			19,492			0		22,607	0	142,755
July	7	25,635			4,394	4,563			15,491		10,213			12,506			0		16,683	0	89,485
August	8	17,086			4,205	3,962			12,866		8,421			13,005			0		16,816	0	76,362
September	9	19,109			4,065	4,293			13,580		10,073			13,837			0		20,704	0	85,662
October	10	27,552			3,480	7,192			25,045		17,250			19,101			0		47,341	0	146,962
November	11	63,731			12,849	15,009			47,945		37,294			45,360			108,047		0	0	330,235
December	12	189,204			37,718	29,345			78,415		80,397			84,656			161,832		0	0	661,567
January 13	13	248,973			64,674	40,664			114,002		104,537			105,295			201,818		0	0	879,962
12 Months		1,408,952	0	0	285,180	224,042	0	0	644,644	0	511,810	0	0	626,908	0	0	269,879	0	652,190	0	4,623,605

Sales Weighted Actual Degree Days in Cycle

January	1	1,112
February	2	1,084
March	3	952
April	4	658
May	5	438
June	6	197
July	7	52
August	8	3
September	9	52
October	10	290
November	11	615
December	12	947
Total		6,400

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G41 Sales

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,234
February	2	1,233
March	3	1,129
April	4	867
May	5	502
June	6	244
July	7	47
August	8	9
September	9	64
October	10	296
November	11	630
December	12	924
Total		7,179

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G42 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G42

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	15,389			0	0			0		34,107			10,055			0		19,282	7,819	86,651
February	2	16,603			0	0			0		29,254			9,584			0		18,578	6,729	80,747
March	3	13,104			0	0			0		24,490			9,991			0		11,495	5,456	64,535
April	4	2,889			0	0			0		16,905			11,307			0		8,146	4,163	43,409
May	5	13,059			0	0			0		10,208			11,135			0		4,927	2,500	41,828
June	6	906			0	0			0		5,921			10,632			0		3,826	2,257	23,543
July	7	1,051			0	0			0		4,013			8,099			0		2,857	3,197	19,217
August	8	186			0	0			0		3,370			4,537			0		3,028	2,485	13,607
September	9	206			0	0			0		4,739			3,968			0		4,532	2,273	15,718
October	10	946			0	0			0		8,740			6,681			0		4,597	2,794	23,758
November	11	3,454			0	0			0		14,690			8,480			8,188		0	56,315	91,127
December	12	11,374			0	0			0		25,150			13,381			10,415		0	67,030	127,350
January 13	13	14,777			0	0			0		26,340			13,746			11,330		0	77,857	144,050
12 Months		79,166	0	0	0	0	0	0	0	0	181,586	0	0	107,849	0	0	18,604	0	81,268	163,017	631,490

Sales Weighted Actual Degree Days in Cycle

January	1	1,161
February	2	1,053
March	3	882
April	4	594
May	5	416
June	6	160
July	7	17
August	8	3
September	9	88
October	10	323
November	11	782
December	12	1,006
Total		6,484

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G42 Sales

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,269
February	2	1,216
March	3	1,087
April	4	759
May	5	475
June	6	179
July	7	24
August	8	11
September	9	93
October	10	334
November	11	709
December	12	1,059
Total		7,215

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G50 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G50

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	52,464			6,504	26,468			18,979		37,570			26,229			0		18,692	0	186,904
February	2	51,973			7,339	24,795			19,033		34,835			24,272			0		18,170	0	180,419
March	3	46,758			6,427	23,312			18,016		31,832			21,416			0		13,664	0	161,424
April	4	42,300			5,897	21,290			14,211		26,857			15,658			0		12,400	0	138,613
May	5	31,256			5,104	21,635			12,093		23,541			12,741			0		10,536	0	116,907
June	6	27,757			5,915	28,052			11,884		20,544			11,885			0		10,965	0	117,002
July	7	24,698			5,693	38,768			9,861		17,974			9,305			0		9,858	0	116,158
August	8	24,455			6,224	37,889			10,543		16,701			10,122			0		9,986	0	115,919
September	9	25,125			5,819	40,380			10,020		18,896			10,354			0		10,235	0	120,829
October	10	17,217			5,182	20,938			9,394		15,053			12,917			0		11,415	0	92,115
November	11	20,187			5,194	16,624			10,890		17,266			11,734			11,522		0	0	93,418
December	12	27,306			5,356	19,376			11,071		24,434			16,066			14,851		0	0	118,460
January 13	13	31,510			6,827	23,214			14,074		24,450			19,344			15,882		0	0	135,301
12 Months		391,497	0	0	70,654	319,528	0	0	155,995	0	285,502	0	0	182,697	0	0	26,373	0	125,921	0	1,558,168

Sales Weighted Actual Degree Days in Cycle

January	1	1,124
February	2	1,085
March	3	954
April	4	652
May	5	445
June	6	196
July	7	56
August	8	3
September	9	32
October	10	255
November	11	546
December	12	945
Total		6,294

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G50 Sales

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,248
February	2	1,235
March	3	1,123
April	4	867
May	5	512
June	6	248
July	7	52
August	8	8
September	9	50
October	10	252
November	11	575
December	12	912
Total		7,081

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G51 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G51

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	55,244			17,186	17,698			10,996		34,486			26,169			0		44,927	0	206,706
February	2	46,924			18,848	16,114			10,650		33,441			24,207			0		44,825	0	195,010
March	3	45,686			16,729	11,173			10,268		29,537			24,514			0		33,479	0	171,386
April	4	40,843			13,976	9,532			8,977		27,394			20,899			0		30,561	0	152,181
May	5	40,867			13,455	9,375			8,186		25,269			19,362			0		21,922	0	138,435
June	6	22,737			13,936	9,830			8,325		19,580			20,045			0		20,893	0	115,346
July	7	19,122			13,080	11,804			6,502		18,042			16,347			0		18,375	0	103,272
August	8	40,561			13,808	12,680			6,826		17,185			19,004			0		19,160	0	129,224
September	9	22,177			13,645	13,299			6,760		22,407			20,122			0		20,044	0	118,453
October	10	21,395			13,676	10,322			13,060		24,622			13,318			0		35,658	0	132,052
November	11	27,436			15,721	10,112			16,602		28,720			18,648			37,896		0	0	155,136
December	12	41,670			16,847	13,161			17,516		34,028			18,044			46,625		0	0	187,892
January 13	13	48,833			20,405	16,451			23,087		31,781			18,642			46,763		0	0	205,962
12 Months		424,661	0	0	180,909	145,100	0	0	124,669	0	314,710	0	0	240,678	0	0	84,521	0	289,844	0	1,805,093

Sales Weighted Actual Degree Days in Cycle

January	1	1,120
February	2	1,075
March	3	928
April	4	640
May	5	435
June	6	190
July	7	47
August	8	3
September	9	45
October	10	279
November	11	589
December	12	950
Total		6,301

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G51 Sales

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,240
February	2	1,231
March	3	1,115
April	4	838
May	5	498
June	6	232
July	7	44
August	8	9
September	9	60
October	10	282
November	11	609
December	12	929
Total		7,088

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G52 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G52

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	0			0	0			0		0			11,749			0		0	0	11,749
February	2	0			0	0			0		0			12,635			0		0	0	12,635
March	3	0			0	0			0		0			13,025			0		0	0	13,025
April	4	0			0	0			0		0			9,470			0		0	0	9,470
May	5	0			0	0			0		0			8,794			0		0	0	8,794
June	6	0			0	0			0		0			7,079			0		0	0	7,079
July	7	0			0	0			0		0			5,675			0		0	0	5,675
August	8	0			0	0			0		0			7,033			0		0	0	7,033
September	9	0			0	0			0		0			4,692			0		0	3,095	7,787
October	10	0			0	0			0		0			12,815			0		0	5,853	18,668
November	11	0			0	0			0		0			17,191			0		0	14,148	31,339
December	12	0			0	0			0		0			24,195			0		0	9,832	34,027
January 13	13	0			0	0			0		0			22,181			0		0	13,505	35,686
12 Months		0	0	0	0	0	0	0	0	0	0	0	0	134,352	0	0	0	0	0	32,927	167,279

Sales Weighted Actual Degree Days in Cycle

January	1	1,168
February	2	1,042
March	3	912
April	4	545
May	5	407
June	6	171
July	7	4
August	8	3
September	9	103
October	10	340
November	11	764
December	12	968
Total		6,428

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G52 Sales

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,259
February	2	1,227
March	3	1,109
April	4	751
May	5	422
June	6	189
July	7	19
August	8	9
September	9	104
October	10	357
November	11	710
December	12	1,029
Total		7,184

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T40 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T40

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	40,997			2,477	14,322			7,999		49,121			57,553			0		13,137	29,852	215,457
February	2	57,408			2,783	15,601			7,840		53,545			51,400			0		16,992	37,012	242,581
March	3	51,302			2,502	14,500			7,563		46,462			41,121			0		11,450	28,750	203,650
April	4	38,138			1,310	8,850			4,249		32,733			24,666			0		7,771	24,760	142,477
May	5	22,442			787	5,679			3,807		22,276			17,325			0		4,719	18,868	95,903
June	6	16,451			467	2,917			2,592		12,443			10,424			0		3,141	19,717	68,151
July	7	10,875			305	1,793			2,032		11,163			6,484			0		2,455	9,014	44,121
August	8	7,776			353	1,452			2,038		11,138			6,270			0		1,889	2,805	33,721
September	9	11,940			15	2,656			2,306		13,303			6,962			0		2,517	2,756	42,456
October	10	11,113			168	3,931			4,815		15,871			17,329			0		5,218	2,907	61,352
November	11	19,179			489	7,279			11,368		30,021			45,208			10,687		0	2,896	127,126
December	12	50,371			1,508	13,001			19,981		56,545			68,310			16,220		0	3,123	229,059
January 13	13	70,490			4,250	20,522			30,454		64,586			89,213			20,641		0	3,257	303,414
12 Months		337,992	0	0	13,165	91,980	0	0	76,590	0	354,620	0	0	353,052	0	0	26,907	0	69,288	182,459	1,506,054

Sales Weighted Actual Degree Days in Cycle

January	1	1,150
February	2	1,065
March	3	910
April	4	625
May	5	398
June	6	173
July	7	44
August	8	3
September	9	48
October	10	279
November	11	597
December	12	954
Total		6,248

000933

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T40 Transportation

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,267
February	2	1,220
March	3	1,096
April	4	815
May	5	464
June	6	197
July	7	40
August	8	9
September	9	61
October	10	277
November	11	614
December	12	937
Total		6,998

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T41 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T41

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	219,782			29,137	53,917			68,967		189,022			140,968			0		95,573	56,712	854,077
February	2	256,253			38,510	49,926			72,554		165,605			144,658			0		110,636	52,890	891,033
March	3	228,490			34,938	61,748			66,948		136,020			117,992			0		76,982	42,654	765,774
April	4	173,600			20,542	34,107			38,078		93,212			71,786			0		57,224	31,656	520,204
May	5	110,084			14,155	26,004			24,061		61,152			50,527			0		36,546	23,199	345,729
June	6	82,472			11,041	14,907			15,682		37,308			29,175			0		23,769	18,151	232,506
July	7	58,809			6,104	10,249			9,693		27,970			15,485			0		14,553	16,676	159,539
August	8	48,184			5,570	7,940			9,362		25,615			16,201			0		14,464	18,580	145,917
September	9	50,372			5,496	9,855			10,801		30,861			21,674			0		19,833	25,065	173,957
October	10	44,913			8,415	12,658			19,310		49,151			45,534			0		30,418	3,289	213,687
November	11	83,502			18,702	29,655			43,376		89,357			92,665			66,931		0	69,867	494,054
December	12	193,957			34,422	49,457			68,138		163,789			134,650			93,614		0	47,944	785,972
January 13	13	254,689			43,255	74,760			93,738		180,299			172,690			99,072		0	56,296	974,799
12 Months		1,550,420	0	0	227,032	360,424	0	0	446,971	0	1,069,061	0	0	881,314	0	0	160,545	0	479,999	406,684	5,582,449

Sales Weighted Actual Degree Days in Cycle

January	1	1,132
February	2	1,076
March	3	934
April	4	647
May	5	426
June	6	194
July	7	60
August	8	3
September	9	58
October	10	272
November	11	622
December	12	956
Total		6,380

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T41 Transportation

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,254
February	2	1,228
March	3	1,114
April	4	848
May	5	492
June	6	238
July	7	51
August	8	10
September	9	68
October	10	270
November	11	623
December	12	935
Total		7,132

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T42 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T42

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	0			0	0			0		0			0			0		0	465,908	465,908
February	2	0			0	0			0		0			0			0		0	408,883	408,883
March	3	0			0	0			0		0			0			0		0	328,904	328,904
April	4	0			0	0			0		0			0			0		0	219,476	219,476
May	5	0			0	0			0		0			0			0		0	154,629	154,629
June	6	0			0	0			0		0			0			0		0	203,501	203,501
July	7	0			0	0			0		0			0			0		0	184,056	184,056
August	8	0			0	0			0		0			0			0		0	241,824	241,824
September	9	0			0	0			0		0			0			0		0	257,002	257,002
October	10	0			0	0			0		8,485			0			0		5,937	55,143	69,565
November	11	0			0	0			0		13,074			0			8,034		0	508,003	529,111
December	12	0			0	0			0		21,054			0			9,468		0	418,764	449,286
January 13	13	0			0	0			0		22,440			0			10,597		0	491,797	524,834
12 Months		0	0	0	0	0	0	0	0	0	42,613	0	0	0	0	0	17,502	0	5,937	3,446,093	3,512,146

Sales Weighted Actual Degree Days in Cycle

January	1	1,189
February	2	1,000
March	3	736
April	4	509
May	5	245
June	6	120
July	7	4
August	8	3
September	9	161
October	10	371
November	11	866
December	12	1,031
Total		6,235

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T42 Transportation

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,317
February	2	1,156
March	3	983
April	4	609
May	5	316
June	6	86
July	7	10
August	8	19
September	9	142
October	10	440
November	11	748
December	12	1,130
Total		6,955

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T50 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T50

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	20,493			2,026	7,851			14,016		22,190			7,240			0		3,227	392	77,435
February	2	21,768			1,056	9,232			13,421		20,123			6,531			0		3,014	649	75,793
March	3	21,674			866	10,338			13,119		16,342			6,190			0		2,092	673	71,295
April	4	19,372			620	5,935			8,690		11,307			4,778			0		1,887	576	53,164
May	5	15,931			847	3,526			5,669		9,228			5,070			0		1,515	566	42,351
June	6	14,314			1,461	2,778			3,379		10,385			5,790			0		1,460	660	40,225
July	7	13,709			1,905	3,807			2,234		6,505			4,602			0		1,249	454	34,464
August	8	12,868			2,559	4,084			2,455		4,563			4,997			0		1,265	371	33,161
September	9	14,435			2,251	4,119			2,417		7,741			4,984			0		1,303	926	38,176
October	10	11,327			611	1,928			2,561		4,465			2,356			0		1,284	0	24,532
November	11	12,492			636	1,995			3,359		5,010			3,009			1,206		0	1,554	29,261
December	12	15,797			558	2,863			3,433		5,859			3,676			1,503		0	505	34,194
January 13	13	16,988			574	4,529			4,604		6,896			4,448			1,636		0	372	40,047
12 Months		194,179	0	0	15,395	58,455	0	0	74,755	0	123,716	0	0	59,223	0	0	2,709	0	18,294	7,325	554,051

Sales Weighted Actual Degree Days in Cycle

January	1	1,127
February	2	1,089
March	3	966
April	4	663
May	5	444
June	6	199
July	7	67
August	8	4
September	9	33
October	10	225
November	11	514
December	12	945
Total		6,277

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T50 Transportation

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,253
February	2	1,236
March	3	1,128
April	4	881
May	5	517
June	6	250
July	7	57
August	8	8
September	9	49
October	10	216
November	11	550
December	12	885
Total		7,030

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T51 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T51

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	86,752			7,361	21,690			19,247		36,521			35,248			0		19,932	959	227,709
February	2	90,530			7,943	21,140			19,073		34,245			34,427			0		19,859	1,741	228,959
March	3	88,448			7,356	23,816			20,013		32,388			33,221			0		14,033	1,522	220,797
April	4	81,026			6,114	19,635			13,741		27,460			24,324			0		13,284	1,737	187,320
May	5	62,621			5,130	18,307			12,402		23,905			17,403			0		16,829	1,255	157,851
June	6	61,363			5,328	17,236			15,157		23,227			15,810			0		17,306	773	156,200
July	7	56,135			4,865	18,411			14,371		21,799			12,718			0		14,536	1,258	144,094
August	8	55,544			5,643	16,564			15,592		22,084			13,329			0		15,066	2,598	146,420
September	9	59,330			5,350	17,976			14,140		24,656			13,601			0		15,279	4,063	154,394
October	10	71,884			5,081	16,821			13,184		26,850			16,104			0		19,762	3,536	173,222
November	11	86,416			6,206	18,060			15,838		30,396			20,036			22,246		0	3,163	202,359
December	12	115,162			6,851	24,174			16,728		39,578			22,332			29,043		0	2,628	256,495
January 13	13	127,747			8,949	30,416			21,007		36,753			26,485			30,437		0	1,572	283,368
12 Months		915,211	0	0	73,227	233,831	0	0	189,484	0	343,109	0	0	258,553	0	0	51,289	0	165,887	25,234	2,255,822

Sales Weighted Actual Degree Days in Cycle

January	1	1,111
February	2	1,089
March	3	959
April	4	668
May	5	445
June	6	202
July	7	66
August	8	3
September	9	37
October	10	239
November	11	515
December	12	947
Total		6,283

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T51 Transportation

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,243
February	2	1,234
March	3	1,128
April	4	887
May	5	515
June	6	254
July	7	56
August	8	9
September	9	52
October	10	235
November	11	554
December	12	892
Total		7,057

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T52 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T52

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	0			0	0			0		0			0			0		0	1,399,507	1,399,507
February	2	0			0	0			0		0			0			0		0	1,244,023	1,244,023
March	3	0			0	0			0		0			0			0		0	1,227,327	1,227,327
April	4	0			0	0			0		0			0			0		0	1,015,261	1,015,261
May	5	0			0	0			0		0			0			0		0	934,274	934,274
June	6	0			0	0			0		0			0			0		0	829,549	829,549
July	7	0			0	0			0		0			0			0		0	836,508	836,508
August	8	0			0	0			0		0			0			0		0	804,357	804,357
September	9	0			0	0			0		0			0			0		0	798,353	798,353
October	10	0			0	0			0		0			0			0		0	179,228	179,228
November	11	0			0	0			0		0			0			0		0	1,995,838	1,995,838
December	12	0			0	0			0		0			0			0		0	1,257,724	1,257,724
January 13	13	0			0	0			0		0			0			0		0	1,497,873	1,497,873
12 Months		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,521,948	12,521,948

Sales Weighted Actual Degree Days in Cycle

January	1	1,189
February	2	1,000
March	3	736
April	4	509
May	5	245
June	6	120
July	7	4
August	8	3
September	9	161
October	10	381
November	11	875
December	12	1,033
Total		6,256

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T52 Transportation

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,317
February	2	1,156
March	3	983
April	4	609
May	5	316
June	6	86
July	7	10
August	8	19
September	9	142
October	10	465
November	11	752
December	12	1,139
Total		6,992

Northern Utilities - New Hampshire Division
Cycle Degree Days Special Contract

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Special Contract

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	0			0	0			0		0			0			0		0	851,194	851,194
February	2	0			0	0			0		0			0			0		0	780,219	780,219
March	3	0			0	0			0		0			0			0		0	885,389	885,389
April	4	0			0	0			0		0			0			0		0	855,232	855,232
May	5	0			0	0			0		0			0			0		0	846,291	846,291
June	6	0			0	0			0		0			0			0		0	871,663	871,663
July	7	0			0	0			0		0			0			0		0	785,541	785,541
August	8	0			0	0			0		0			0			0		0	852,926	852,926
September	9	0			0	0			0		0			0			0		0	762,324	762,324
October	10	0			0	0			0		0			0			0		0	902,450	902,450
November	11	0			0	0			0		0			0			0		0	823,368	823,368
December	12	0			0	0			0		0			0			0		0	814,792	814,792
January 13	13	0			0	0			0		0			0			0		0	884,052	884,052
12 Months		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,031,389	10,031,389

Sales Weighted Actual Degree Days in Cycle

January	1	1,189
February	2	1,000
March	3	736
April	4	509
May	5	245
June	6	120
July	7	4
August	8	3
September	9	161
October	10	381
November	11	875
December	12	1,033
Total		6,256

Northern Utilities - New Hampshire Division
Cycle Degree Days Special Contract

Normal Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,218	1,229	1,172	1,178	1,270	1,275	1,279	1,213	1,216	1,314	1,323	1,329	1,259	1,263	1,361	1,364	1,213	1,216	1,317
February	2	1,238	1,236	1,236	1,322	1,241	1,242	1,243	1,242	1,330	1,238	1,233	1,232	1,227	1,298	1,196	1,190	1,184	1,178	1,156
March	3	1,156	1,154	1,224	1,134	1,126	1,119	1,111	1,175	1,082	1,073	1,063	1,055	1,109	1,027	1,024	1,020	1,017	1,067	983
April	4	1,008	997	911	899	888	923	910	827	816	805	837	825	751	740	725	744	731	660	609
May	5	583	570	560	550	564	506	496	485	475	490	439	429	422	412	425	382	372	363	316
June	6	316	319	311	303	269	261	259	250	242	208	199	198	189	178	149	143	139	132	86
July	7	87	73	67	62	57	54	43	41	37	34	31	21	19	19	18	18	14	13	10
August	8	9	8	7	8	6	6	6	7	7	7	7	8	9	10	10	11	11	14	19
September	9	25	27	30	32	38	41	45	47	49	63	68	74	79	83	97	104	110	115	142
October	10	146	152	158	166	212	220	228	239	277	278	288	297	307	351	372	380	391	438	465
November	11	455	465	516	526	496	507	516	598	583	591	598	664	675	652	760	772	783	755	752
December	12	813	827	799	813	823	913	926	866	877	1,000	1,015	973	985	999	1,041	1,055	1,067	1,156	1,139
		7,054	7,056	6,992	6,992	6,992	7,068	7,063	6,992	6,992	7,101	7,102	7,105	7,031	7,032	7,179	7,183	7,032	7,107	6,992

Sales Weighted Normal Degree Days in Cycle

January	1	1,317
February	2	1,156
March	3	983
April	4	609
May	5	316
June	6	86
July	7	10
August	8	19
September	9	142
October	10	465
November	11	752
December	12	1,139
Total		6,992

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Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	477,100	156,889	577,950	255,778	521,822	297,482		141,317		2,428,338
6	11,939	2,345	8,206	5,922	10,768	8,592		1,304		49,075
10	17,194	9,447	17,465	8,248	20,945	41,365		4,282		118,946
11			29	29	142	786				986
40	442,562	53,599	147,365	123,795	266,224	244,999		273,701	29,852	1,582,097
41	478,637	85,309	97,434	184,468	292,823	280,101		287,562	56,712	1,763,046
42	15,389				34,107	10,055		19,282	473,727	552,559
50	72,957	8,530	34,319	32,995	59,760	33,469		21,919	392	264,340
51	141,996	24,547	39,388	30,243	71,006	61,418		64,858	959	434,416
52						11,749			1,399,507	1,411,255
Special Contract									851,194	851,194
Grand Total	1,657,774	340,667	922,155	641,478	1,277,597	990,014	0	814,225	2,812,342	9,456,252

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	528,309	170,637	554,301	262,668	447,517	251,009		119,158		2,333,599
6	12,493	2,998	7,946	5,706	9,525	7,841		1,130		47,639
10	22,236	12,985	19,858	10,339	24,392	59,298		6,607		155,716
11			144	22	125	750				1,041
40	504,315	60,761	149,353	130,957	236,171	217,472		230,333	37,012	1,566,375
41	531,724	98,692	92,918	188,143	256,623	254,475		259,347	52,890	1,734,813
42	16,603				29,254	9,584		18,578	415,612	489,630
50	73,741	8,395	34,027	32,454	54,958	30,803		21,184	649	256,212
51	137,454	26,792	37,255	29,723	67,686	58,634		64,684	1,741	423,969
52						12,635			1,244,023	1,256,657
Special Contract									780,219	780,219
Grand Total	1,826,875	381,259	895,803	660,012	1,126,251	902,500	0	721,022	2,532,146	9,045,869

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	467,265	144,901	500,371	222,880	364,643	206,328		89,639		1,996,028
6	11,387	2,698	7,426	5,336	8,167	7,123		836		42,973
10	19,534	10,386	18,195	8,180	17,024	41,092		3,589		118,001
11				25	112	418				554
40	435,700	50,554	135,388	111,656	187,842	169,325		141,546	28,750	1,260,762
41	471,483	86,067	95,246	163,733	208,379	204,471		167,350	42,654	1,439,383
42	13,104				24,490	9,991		11,495	334,360	393,440
50	68,431	7,293	33,650	31,135	48,174	27,606		15,756	673	232,719
51	134,134	24,085	34,989	30,281	61,924	57,735		47,511	1,522	392,183
52						13,025			1,227,327	1,240,353
Special Contract									885,389	885,389
Grand Total	1,621,038	325,985	825,265	573,227	920,756	737,115	0	477,722	2,520,676	8,001,784

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	328,573	82,502	290,960	128,610	232,389	120,105		60,221		1,243,360
6	9,468	2,118	5,081	3,449	5,930	5,288		614		31,949
10	13,636	5,969	11,933	4,737	13,431	25,056		2,421		77,183
11				19	97	320				436
40	287,587	25,583	70,710	53,774	110,427	86,538		84,749	24,760	744,128
41	331,475	46,996	53,761	96,894	135,949	123,242		119,139	31,656	939,112
42	2,889				16,905	11,307		8,146	223,639	262,886
50	61,672	6,517	27,225	22,901	38,164	20,436		14,286	576	191,777
51	121,869	20,090	29,167	22,717	54,854	45,223		43,845	1,737	339,501
52						9,470			1,015,261	1,024,730
Special Contract									855,232	855,232
Grand Total	1,157,168	189,776	488,837	333,101	608,145	446,984	0	333,421	2,152,861	5,710,293

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	186,419	57,225	198,799	76,618	139,697	73,526		34,896		767,181
6	6,586	1,835	4,267	2,432	4,660	3,929		422		24,131
10	10,119	4,856	9,609	3,838	7,175	19,526		1,457		56,579
11		8	3	18	77	250				356
40	146,904	13,974	46,142	28,529	63,329	53,683		40,528	18,868	411,958
41	195,458	30,465	39,157	62,448	86,117	82,592		71,602	23,199	591,039
42	13,059				10,208	11,135		4,927	157,129	196,457
50	47,187	5,951	25,162	17,762	32,769	17,811		12,051	566	159,258
51	103,487	18,585	27,682	20,587	49,173	36,765		38,751	1,255	296,286
52						8,794			934,274	943,068
Special Contract									846,291	846,291
Grand Total	709,220	132,898	350,822	212,232	393,205	308,010	0	204,634	1,981,582	4,292,603

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	114,170	37,363	117,059	49,958	79,643	46,120		25,013		469,326
6	5,507	2,006	4,002	2,133	4,097	3,427		330		21,502
10	5,198	2,446	3,841	1,817	3,128	7,974		995		25,399
11		54	13	21	65	226				378
40	77,883	6,892	23,741	14,487	30,872	26,205		25,754	19,717	225,552
41	128,541	19,263	21,770	41,906	50,587	48,667		46,376	18,151	375,261
42	906				5,921	10,632		3,826	205,759	227,044
50	42,070	7,375	30,830	15,263	30,929	17,675		12,424	660	157,227
51	84,100	19,264	27,066	23,482	42,807	35,855		38,199	773	271,546
52						7,079			829,549	836,628
Special Contract									871,663	871,663
Grand Total	458,375	94,664	228,324	149,066	248,050	203,859	0	152,917	1,946,271	3,481,526

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	78,726	25,837	91,657	34,798	62,820	30,613		19,629		344,080
6	4,372	1,295	4,560	1,340	3,218	2,228		192		17,205
10	3,725	1,357	2,765	1,296	2,472	5,247		721		17,582
11		23	49	12	24	34				142
40	44,563	3,254	18,492	8,657	22,985	18,419		19,384	9,014	144,767
41	84,444	10,498	14,812	25,184	38,182	27,991		31,237	16,676	249,024
42	1,051				4,013	8,099		2,857	187,253	203,273
50	38,407	7,598	42,575	12,095	24,479	13,907		11,107	454	150,622
51	75,257	17,945	30,216	20,873	39,841	29,065		32,912	1,258	247,366
52						5,675			836,508	842,183
Special Contract									785,541	785,541
Grand Total	330,545	67,809	205,125	104,255	198,033	141,277	0	118,038	1,836,704	3,001,786

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	58,788	25,834	78,019	32,480	54,189	31,380		17,940		298,630
6	3,587	1,475	4,613	1,179	2,797	2,297		168		16,117
10	2,760	1,161	2,146	1,144	1,949	5,057		551		14,770
11		21	66	11	24	34				156
40	37,780	2,883	16,159	8,088	21,470	18,733		18,064	2,805	125,982
41	65,270	9,775	11,902	22,228	34,037	29,206		31,280	18,580	222,279
42	186				3,370	4,537		3,028	244,309	255,431
50	37,324	8,782	41,972	12,998	21,264	15,119		11,250	371	149,081
51	96,105	19,452	29,244	22,418	39,269	32,332		34,227	2,598	275,645
52						7,033			804,357	811,390
Special Contract									852,926	852,926
Grand Total	301,800	69,382	184,122	100,547	178,369	145,730	0	116,509	1,925,946	3,022,404

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	61,766	24,102	84,341	32,815	67,507	35,796		21,449		327,777
6	4,079	1,322	4,737	1,230	3,142	2,570		197		17,277
10	2,415	1,025	2,231	1,075	1,936	4,448		650		13,779
11		21	44	11	29	37				142
40	37,611	3,019	18,240	8,553	27,236	22,938		21,397	2,756	141,751
41	69,482	9,561	14,149	24,381	40,934	35,511		40,537	25,065	259,618
42	206				4,739	3,968		4,532	259,275	272,720
50	39,560	8,071	44,500	12,437	26,636	15,338		11,537	926	159,005
51	81,507	18,995	31,275	20,900	47,064	33,722		35,323	4,063	272,848
52						4,692			801,448	806,139
Special Contract									762,324	762,324
Grand Total	296,626	66,114	199,517	101,403	219,222	159,019	0	135,622	1,855,856	3,033,380

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	71,711	25,827	97,112	52,413	108,894	68,080		42,824		466,860
6	3,621	1,174	3,489	1,548	3,529	3,244		249		16,854
10	2,669	1,299	2,631	1,529	10,351	8,303		1,058		27,841
11		29	38	11	29	34				141
40	45,383	3,470	18,431	16,544	44,789	53,267		40,510	2,907	225,302
41	72,466	11,896	19,850	44,355	66,401	64,635		77,759	3,289	360,650
42	946				17,225	6,681		10,535	57,937	93,323
50	28,544	5,793	22,865	11,955	19,517	15,273		12,699		116,647
51	93,278	18,757	27,143	26,244	51,472	29,422		55,421	3,536	305,274
52						12,815			185,080	197,896
Special Contract									902,450	902,450
Grand Total	318,617	68,245	191,559	154,599	322,209	261,754	0	241,055	1,155,199	2,713,236

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	148,580	60,920	208,235	119,856	217,835	154,162	89,950			999,538
6	5,481	1,557	3,826	2,401	4,985	4,638	342			23,230
10	4,850	3,500	5,445	3,448	91	18,023	1,947			37,305
11		78	27	15	33	44				198
40	107,650	13,554	46,041	49,622	96,205	121,687	121,809		2,896	559,463
41	147,233	31,551	44,663	91,322	126,651	138,025	174,978		69,867	824,289
42	3,454				27,764	8,480	16,223		564,318	620,238
50	32,679	5,829	18,618	14,250	22,277	14,743	12,728		1,554	122,678
51	113,852	21,927	28,171	32,440	59,117	38,684	60,142		3,163	357,495
52						17,191			2,009,986	2,027,177
Special Contract									823,368	823,368
Grand Total	563,777	138,916	355,027	313,354	554,957	515,677	478,118	0	3,475,153	6,394,980

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	404,763	122,710	428,936	201,657	432,175	236,043	123,136			1,949,421
6	9,182	2,235	5,708	3,362	7,411	6,322	458			34,680
10	12,830	7,875	10,902	6,084	16,071	32,037	3,250			89,049
11				14	36	45				96
40	361,916	40,082	103,989	97,095	207,272	208,531	198,968		3,123	1,220,975
41	383,161	72,140	78,802	146,553	244,187	219,306	255,447		47,944	1,447,540
42	11,374				46,204	13,381	19,883		485,794	576,636
50	43,104	5,914	22,239	14,504	30,292	19,742	16,354		505	152,655
51	156,832	23,698	37,335	34,244	73,606	40,376	75,668		2,628	444,387
52						24,195			1,267,556	1,291,752
Special Contract									814,792	814,792
Grand Total	1,383,161	274,655	687,912	503,514	1,057,255	799,978	693,165	0	2,622,342	8,021,980

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	515,719	184,611	618,132	297,889	487,353	315,008	147,429			2,566,142
6	11,452	2,992	7,833	5,140	7,743	7,522	547			43,230
10	15,956	11,367	16,119	8,601	19,760	41,861	3,399			117,061
11				18	34	47				99
40	499,071	68,502	164,020	151,999	252,915	286,955	258,731		3,257	1,685,450
41	503,662	107,929	115,424	207,740	284,835	277,985	300,889		56,296	1,854,761
42	14,777				48,781	13,746	21,926		569,655	668,885
50	48,498	7,401	27,743	18,678	31,346	23,793	17,518		372	175,348
51	176,580	29,354	46,867	44,094	68,535	45,127	77,201		1,572	489,329
52						22,181			1,511,379	1,533,559
Special Contract									884,052	884,052
Grand Total	1,785,714	412,155	996,138	734,159	1,201,302	1,034,225	827,640	0	3,026,583	10,017,917

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	2,926,171	934,747	3,227,740	1,470,530	2,729,133	1,550,643	213,087	572,087	0	13,624,138
6	87,702	23,060	63,862	36,039	68,230	57,498	801	5,440	0	342,631
10	117,166	62,308	107,021	51,736	118,965	267,425	5,196	22,332	0	752,149
11	0	233	415	209	792	2,978	0	0	0	4,626
40	2,529,853	277,625	794,051	651,757	1,314,823	1,241,798	320,777	895,967	182,459	8,209,110
41	2,959,372	512,213	584,466	1,091,615	1,580,871	1,508,222	430,424	1,132,188	406,684	10,206,054
42	79,166	0	0	0	224,199	107,849	36,106	87,205	3,609,111	4,143,636
50	585,675	86,049	377,983	230,750	409,219	241,921	29,083	144,216	7,325	2,112,219
51	1,339,872	254,136	378,931	314,153	657,819	499,230	135,810	455,731	25,234	4,060,915
52	0	0	0	0	0	134,352	0	0	12,554,875	12,689,228
Special Contract	0	0	0	0	0	0	0	0	10,031,389	10,031,389
Grand Total	10,624,976	2,150,371	5,534,468	3,846,789	7,104,050	5,611,916	1,171,283	3,315,166	26,817,077	66,176,095

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,092	1,294	4,587	1,897	4,151	2,621		1,256		19,898
6	406	110	290	152	300	268		24		1,550
10	175	87	139	74	189	367		39		1,070
11		1	1	4	5	19				30
40	1,445	192	595	416	723	646		637	1	4,655
41	163	30	40	62	86	91		91	7	570
42	2				3	1		3	17	26
50	227	45	187	87	145	150		75	3	919
51	76	17	25	16	33	31		33	1	232
52						2			29	31
Special Contract									2	2
Grand Total	6,586	1,776	5,864	2,708	5,635	4,196	0	2,158	60	28,983

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,100	1,292	4,578	1,897	4,151	2,622		1,252		19,892
6	404	110	284	150	297	270		24		1,539
10	174	87	139	73	184	362		40		1,059
11		1	2	3	5	19				30
40	1,449	193	592	420	726	642		632	1	4,655
41	163	30	40	62	86	91		90	7	569
42	2				3	1		3	16	25
50	227	45	188	87	145	152		76	3	923
51	78	17	25	16	33	31		33	1	234
52						2			29	31
Special Contract									2	2
Grand Total	6,597	1,775	5,848	2,708	5,630	4,192	0	2,150	59	28,959

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,101	1,287	4,589	1,892	4,152	2,598		1,255		19,874
6	406	109	286	151	290	272		24		1,538
10	185	93	151	81	199	422		45		1,176
11		1		3	5	17				26
40	1,450	194	598	421	727	640		632	1	4,663
41	162	30	40	62	85	91		90	7	567
42	2				3	1		3	17	26
50	228	45	185	87	146	151		75	3	920
51	78	17	25	16	33	32		33	1	235
52						2			29	31
Special Contract									2	2
Grand Total	6,612	1,776	5,874	2,713	5,640	4,226	0	2,157	60	29,058

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,079	1,287	4,598	1,889	4,129	2,556		1,250		19,788
6	403	110	288	150	286	272		24		1,533
10	188	95	153	80	199	429		46		1,190
11		1		3	5	17				26
40	1,451	193	597	417	725	635		620	1	4,639
41	162	30	40	62	85	90		90	7	566
42	2				3	1		3	17	26
50	227	45	195	87	147	150		75	3	929
51	77	17	25	16	33	31		33	1	233
52						2			29	31
Special Contract									2	2
Grand Total	6,589	1,778	5,896	2,704	5,612	4,183	0	2,141	60	28,963

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,093	1,305	4,666	1,888	4,126	2,548		1,246		19,872
6	402	110	307	148	284	268		24		1,543
10	188	93	147	79	202	429		46		1,184
11		1	1	3	5	16				26
40	1,440	189	594	411	725	629		616	1	4,605
41	162	30	41	62	84	90		93	7	569
42	2				3	1		3	17	26
50	228	45	220	86	147	150		79	3	958
51	77	17	25	16	33	31		33	1	233
52						2			29	31
Special Contract									2	2
Grand Total	6,592	1,790	6,001	2,693	5,609	4,164	0	2,140	60	29,049

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,073	1,318	4,732	1,896	4,103	2,525		1,246		19,893
6	405	114	338	152	290	263		24		1,586
10	190	94	150	79	200	437		42		1,192
11		1	1	3	5	16				26
40	1,424	189	591	409	726	620		614	1	4,574
41	161	30	41	62	84	90		89	7	564
42	2				3	1		3	17	26
50	226	45	245	87	151	149		73	3	979
51	76	17	25	16	33	31		33	1	232
52						2			29	31
Special Contract									2	2
Grand Total	6,557	1,808	6,123	2,704	5,595	4,134	0	2,124	60	29,105

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,093	1,324	4,774	1,918	4,063	2,515		1,255		19,942
6	392	109	338	141	267	257		17		1,521
10	186	92	146	78	200	430		40		1,172
11		1	2	1	2	4				10
40	1,412	188	584	408	720	616		609	1	4,538
41	161	30	41	64	83	90		89	7	565
42	2				3	1		3	17	26
50	226	44	252	89	147	149		73	3	983
51	77	17	25	16	33	32		32	1	233
52						2			29	31
Special Contract									2	2
Grand Total	6,549	1,805	6,162	2,715	5,518	4,096	0	2,118	60	29,023

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,098	1,332	4,787	1,925	4,190	2,514		1,271		20,117
6	393	110	340	141	270	252		17		1,523
10	183	90	134	76	187	398		33		1,101
11		1	2	1	2	4				10
40	1,408	187	581	402	723	615		614	1	4,531
41	161	30	41	62	83	90		89	7	563
42	2				3	1		3	17	26
50	224	44	253	87	148	149		72	3	980
51	77	17	25	16	33	31		32	1	232
52						2			29	31
Special Contract									2	2
Grand Total	6,546	1,811	6,163	2,710	5,639	4,056	0	2,131	60	29,116

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,099	1,336	4,794	1,916	4,238	2,556		1,277		20,216
6	393	109	343	138	266	256		17		1,522
10	151	81	127	69	153	334		32		947
11		1	2	1	2	4				10
40	1,403	188	581	404	725	609		612	1	4,523
41	162	30	41	62	83	90		91	7	566
42	2				3	1		3	17	26
50	223	44	250	88	149	149		72	3	978
51	77	17	25	16	33	31		32	1	232
52						2			29	31
Special Contract									2	2
Grand Total	6,510	1,806	6,163	2,694	5,652	4,032	0	2,136	60	29,053

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,107	1,342	4,776	1,937	4,278	2,618		1,283		20,341
6	391	110	325	139	269	254		16		1,504
10	150	80	126	68	158	329		33		944
11		1	2	1	2	4				10
40	1,426	203	582	433	743	629		651	1	4,668
41	156	27	39	44	87	89		91	2	535
42	1				4	1		2	3	11
50	201	33	230	81	130	140		64	1	880
51	85	19	28	20	37	29		39	1	258
52						3			7	10
Special Contract									2	2
Grand Total	6,517	1,815	6,108	2,723	5,708	4,096	0	2,179	17	29,163

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,171	1,350	4,700	1,956	4,349	2,703	1,292			20,521
6	391	107	289	138	264	259	16			1,464
10	148	79	123	71	150	322	30			923
11		1	1	1	2	4				9
40	1,457	204	582	447	755	646	658	2	1	4,752
41	156	27	39	45	87	88	91		7	540
42	1				4	1	2		17	25
50	202	34	199	80	131	139	67		3	855
51	84	19	28	20	37	30	39		1	258
52						3			30	33
Special Contract									2	2
Grand Total	6,610	1,821	5,961	2,758	5,779	4,195	2,195	2	61	29,382

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,171	1,342	4,685	1,959	4,409	2,737	1,299			20,602
6	388	104	279	136	264	261	16			1,448
10	151	79	120	73	159	327	32			941
11		1		1	2	4				8
40	1,473	206	591	452	759	649	657	1	1	4,789
41	156	32	38	45	88	88	92		7	546
42	1				4	1	2		17	25
50	200	34	187	80	133	141	68		3	846
51	85	19	28	20	37	30	39		1	259
52						3			30	33
Special Contract									2	2
Grand Total	6,625	1,817	5,928	2,766	5,855	4,241	2,205	1	61	29,499

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,188	1,340	4,686	1,963	4,416	2,739	1,295			20,627
6	391	103	274	138	264	260	16			1,446
10	159	83	121	75	174	348	32			992
11		1		1	2	4				8
40	1,476	211	600	451	768	661	653		1	4,821
41	157	32	38	45	88	86	92		7	545
42	1				4	1	2		17	25
50	201	34	183	80	134	141	68		3	844
51	85	19	28	20	37	31	39		1	260
52						2			30	32
Special Contract									2	2
Grand Total	6,658	1,823	5,930	2,773	5,887	4,273	2,197	0	61	29,602

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	49,277	15,809	56,266	22,970	50,339	31,113	2,591	12,591	0	240,956
6	4,774	1,312	3,707	1,736	3,347	3,152	32	211	0	18,271
10	2,069	1,050	1,655	901	2,180	4,586	62	396	0	12,899
11	0	12	14	25	42	128	0	0	0	221
40	17,238	2,326	7,068	5,040	8,777	7,576	1,315	6,240	12	55,592
41	1,925	356	481	694	1,021	1,078	183	903	79	6,720
42	21	0	0	0	39	12	4	29	189	294
50	2,639	503	2,591	1,026	1,719	1,769	135	734	34	11,150
51	947	210	309	204	408	370	78	333	12	2,871
52	0	0	0	0	0	27	0	0	328	355
Special Contract	0	0	0	0	0	0	0	0	24	24
Grand Total	78,890	21,578	72,091	32,596	67,872	49,811	4,400	21,437	678	349,353

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	40,997	2,477	14,322	7,999	49,121	57,553		13,137	29,852	215,457
41	219,782	29,137	53,917	68,967	189,022	140,968		95,573	56,712	854,077
42									465,908	465,908
50	20,493	2,026	7,851	14,016	22,190	7,240		3,227	392	77,435
51	86,752	7,361	21,690	19,247	36,521	35,248		19,932	959	227,709
52									1,399,507	1,399,507
Special Contract									851,194	851,194
Grand Total	368,023	41,001	97,779	110,229	296,854	241,009	0	131,868	2,804,523	4,091,287

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	57,408	2,783	15,601	7,840	53,545	51,400		16,992	37,012	242,581
41	256,253	38,510	49,926	72,554	165,605	144,658		110,636	52,890	891,033
42									408,883	408,883
50	21,768	1,056	9,232	13,421	20,123	6,531		3,014	649	75,793
51	90,530	7,943	21,140	19,073	34,245	34,427		19,859	1,741	228,959
52									1,244,023	1,244,023
Special Contract									780,219	780,219
Grand Total	425,959	50,292	95,900	112,888	273,518	237,016	0	150,500	2,525,418	3,871,491

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	51,302	2,502	14,500	7,563	46,462	41,121		11,450	28,750	203,650
41	228,490	34,938	61,748	66,948	136,020	117,992		76,982	42,654	765,774
42									328,904	328,904
50	21,674	866	10,338	13,119	16,342	6,190		2,092	673	71,295
51	88,448	7,356	23,816	20,013	32,388	33,221		14,033	1,522	220,797
52									1,227,327	1,227,327
Special Contract									885,389	885,389
Grand Total	389,914	45,663	110,402	107,643	231,211	198,525	0	104,557	2,515,220	3,703,135

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	38,138	1,310	8,850	4,249	32,733	24,666		7,771	24,760	142,477
41	173,600	20,542	34,107	38,078	93,212	71,786		57,224	31,656	520,204
42									219,476	219,476
50	19,372	620	5,935	8,690	11,307	4,778		1,887	576	53,164
51	81,026	6,114	19,635	13,741	27,460	24,324		13,284	1,737	187,320
52									1,015,261	1,015,261
Special Contract									855,232	855,232
Grand Total	312,136	28,585	68,527	64,758	164,712	125,554	0	80,166	2,148,698	2,993,134

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	22,442	787	5,679	3,807	22,276	17,325		4,719	18,868	95,903
41	110,084	14,155	26,004	24,061	61,152	50,527		36,546	23,199	345,729
42									154,629	154,629
50	15,931	847	3,526	5,669	9,228	5,070		1,515	566	42,351
51	62,621	5,130	18,307	12,402	23,905	17,403		16,829	1,255	157,851
52									934,274	934,274
Special Contract									846,291	846,291
Grand Total	211,077	20,919	53,517	45,939	116,560	90,324	0	59,609	1,979,082	2,577,027

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	16,451	467	2,917	2,592	12,443	10,424		3,141	19,717	68,151
41	82,472	11,041	14,907	15,682	37,308	29,175		23,769	18,151	232,506
42									203,501	203,501
50	14,314	1,461	2,778	3,379	10,385	5,790		1,460	660	40,225
51	61,363	5,328	17,236	15,157	23,227	15,810		17,306	773	156,200
52									829,549	829,549
Special Contract									871,663	871,663
Grand Total	174,601	18,298	37,837	36,810	83,362	61,199	0	45,676	1,944,014	2,401,796

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	10,875	305	1,793	2,032	11,163	6,484		2,455	9,014	44,121
41	58,809	6,104	10,249	9,693	27,970	15,485		14,553	16,676	159,539
42									184,056	184,056
50	13,709	1,905	3,807	2,234	6,505	4,602		1,249	454	34,464
51	56,135	4,865	18,411	14,371	21,799	12,718		14,536	1,258	144,094
52									836,508	836,508
Special Contract									785,541	785,541
Grand Total	139,528	13,180	34,260	28,331	67,436	39,289	0	32,793	1,833,507	2,188,324

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	7,776	353	1,452	2,038	11,138	6,270		1,889	2,805	33,721
41	48,184	5,570	7,940	9,362	25,615	16,201		14,464	18,580	145,917
42									241,824	241,824
50	12,868	2,559	4,084	2,455	4,563	4,997		1,265	371	33,161
51	55,544	5,643	16,564	15,592	22,084	13,329		15,066	2,598	146,420
52									804,357	804,357
Special Contract									852,926	852,926
Grand Total	124,373	14,125	30,040	29,447	63,400	40,796	0	32,685	1,923,461	2,258,327

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	11,940	15	2,656	2,306	13,303	6,962		2,517	2,756	42,456
41	50,372	5,496	9,855	10,801	30,861	21,674		19,833	25,065	173,957
42									257,002	257,002
50	14,435	2,251	4,119	2,417	7,741	4,984		1,303	926	38,176
51	59,330	5,350	17,976	14,140	24,656	13,601		15,279	4,063	154,394
52									798,353	798,353
Special Contract									762,324	762,324
Grand Total	136,078	13,112	34,606	29,664	76,561	47,221	0	38,932	1,850,488	2,226,662

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	11,113	168	3,931	4,815	15,871	17,329		5,218	2,907	61,352
41	44,913	8,415	12,658	19,310	49,151	45,534		30,418	3,289	213,687
42					8,485			5,937	55,143	69,565
50	11,327	611	1,928	2,561	4,465	2,356		1,284		24,532
51	71,884	5,081	16,821	13,184	26,850	16,104		19,762	3,536	173,222
52									179,228	179,228
Special Contract									902,450	902,450
Grand Total	139,237	14,274	35,338	39,870	104,822	81,323	0	62,620	1,146,552	1,624,035

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	19,179	489	7,279	11,368	30,021	45,208	10,687		2,896	127,126
41	83,502	18,702	29,655	43,376	89,357	92,665	66,931		69,867	494,054
42					13,074		8,034		508,003	529,111
50	12,492	636	1,995	3,359	5,010	3,009	1,206		1,554	29,261
51	86,416	6,206	18,060	15,838	30,396	20,036	22,246		3,163	202,359
52									1,995,838	1,995,838
Special Contract									823,368	823,368
Grand Total	201,588	26,032	56,988	73,941	167,858	160,917	109,104	0	3,404,690	4,201,118

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	50,371	1,508	13,001	19,981	56,545	68,310	16,220		3,123	229,059
41	193,957	34,422	49,457	68,138	163,789	134,650	93,614		47,944	785,972
42					21,054		9,468		418,764	449,286
50	15,797	558	2,863	3,433	5,859	3,676	1,503		505	34,194
51	115,162	6,851	24,174	16,728	39,578	22,332	29,043		2,628	256,495
52									1,257,724	1,257,724
Special Contract									814,792	814,792
Grand Total	375,287	43,339	89,495	108,280	286,825	228,969	149,848	0	2,545,480	3,827,523

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Transportation Only

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	70,490	4,250	20,522	30,454	64,586	89,213	20,641		3,257	303,414
41	254,689	43,255	74,760	93,738	180,299	172,690	99,072		56,296	974,799
42					22,440		10,597		491,797	524,834
50	16,988	574	4,529	4,604	6,896	4,448	1,636		372	40,047
51	127,747	8,949	30,416	21,007	36,753	26,485	30,437		1,572	283,368
52									1,497,873	1,497,873
Special Contract									884,052	884,052
Grand Total	469,915	57,028	130,228	149,804	310,974	292,837	162,382	0	2,935,221	4,508,388

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0
40	337,992	13,165	91,980	76,590	354,620	353,052	26,907	69,288	182,459	1,506,054
41	1,550,420	227,032	360,424	446,971	1,069,061	881,314	160,545	479,999	406,684	5,582,449
42	0	0	0	0	42,613	0	17,502	5,937	3,446,093	3,512,146
50	194,179	15,395	58,455	74,755	123,716	59,223	2,709	18,294	7,325	554,051
51	915,211	73,227	233,831	189,484	343,109	258,553	51,289	165,887	25,234	2,255,822
52	0	0	0	0	0	0	0	0	12,521,948	12,521,948
Special Contract	0	0	0	0	0	0	0	0	10,031,389	10,031,389
Grand Total	2,997,801	328,820	744,690	787,799	1,933,119	1,552,142	258,952	739,405	26,621,132	35,963,860

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	76	6	19	19	91	112		17	1	341
41	61	9	16	26	46	46		21	7	232
42									16	16
50	26	7	6	6	18	17		8	3	91
51	41	5	11	7	10	14		9	1	98
52									29	29
Special Contract									2	2
Grand Total	204	27	52	58	165	189	0	55	59	809

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	86	6	22	19	119	112		30	1	395
41	66	10	17	27	46	49		24	7	246
42									15	15
50	28	7	7	6	18	17		8	3	94
51	43	5	11	7	11	14		9	1	101
52									29	29
Special Contract									2	2
Grand Total	223	28	57	59	194	192	0	71	58	882

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	88	7	22	19	120	112		30	1	399
41	67	10	18	27	46	52		24	7	251
42									16	16
50	31	7	8	6	18	17		8	3	98
51	43	5	12	7	11	15		9	1	103
52									29	29
Special Contract									2	2
Grand Total	229	29	60	59	195	196	0	71	59	898

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	90	7	22	20	120	113		32	1	405
41	68	10	18	27	46	52		24	7	252
42									16	16
50	31	6	8	6	18	17		8	3	97
51	44	5	12	7	11	15		9	1	104
52									29	29
Special Contract									2	2
Grand Total	233	28	60	60	195	197	0	73	59	905

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	91	7	22	25	121	114		33	1	414
41	68	10	18	27	47	53		24	7	254
42									16	16
50	33	7	7	6	18	18		8	3	100
51	45	5	11	7	11	15		11	1	106
52									29	29
Special Contract									2	2
Grand Total	237	29	58	65	197	200	0	76	59	921

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	92	7	24	26	122	114		33	1	419
41	68	10	18	27	48	54		24	7	256
42									16	16
50	35	7	7	7	21	19		8	3	107
51	46	5	11	7	12	15		11	1	108
52									29	29
Special Contract									2	2
Grand Total	241	29	60	67	203	202	0	76	59	937

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	97	7	25	27	133	117		33	1	440
41	69	10	19	27	48	55		24	7	259
42									16	16
50	40	7	8	7	22	19		8	3	114
51	46	5	12	7	13	15		11	1	110
52									29	29
Special Contract									2	2
Grand Total	252	29	64	68	216	206	0	76	59	970

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	99	7	25	30	133	117		33	1	445
41	70	10	19	27	48	55		24	7	260
42									16	16
50	40	7	8	7	22	19		8	3	114
51	45	5	12	7	13	15		11	1	109
52									29	29
Special Contract									2	2
Grand Total	254	29	64	71	216	206	0	76	59	975

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	100	6	26	43	134	115		33	1	458
41	70	10	19	29	48	56		24	7	263
42									16	16
50	42	7	8	8	23	19		8	3	118
51	46	5	12	7	12	15		11	1	109
52									28	28
Special Contract									2	2
Grand Total	258	28	65	87	217	205	0	76	58	994

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	107	5	28	55	132	127		35	1	490
41	65	10	16	17	50	51		24	2	235
42					2			1	2	5
50	39	4	7	7	18	11		4	1	91
51	56	5	14	8	14	17		12	1	127
52									6	6
Special Contract									2	2
Grand Total	267	24	65	87	216	206	0	76	15	956

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	109	7	31	56	149	127	35		1	515
41	65	10	16	17	50	51	24		7	240
42					2		1		16	19
50	40	4	7	8	18	11	4		3	95
51	56	6	14	8	14	17	12		1	128
52									29	29
Special Contract									2	2
Grand Total	270	27	68	89	233	206	76	0	59	1,028

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	116	7	31	59	152	133	36		1	535
41	67	10	16	17	50	50	24		7	241
42					2		1		15	18
50	40	4	7	8	19	11	4		3	96
51	56	6	14	8	15	17	12		1	129
52									29	29
Special Contract									2	2
Grand Total	279	27	68	92	238	211	77	0	58	1,050

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5										
6										
10										
11										
40	123	10	35	62	153	137	36		1	557
41	68	9	16	17	48	50	24		7	239
42					2		1		15	18
50	40	4	8	9	23	11	4		3	102
51	57	6	14	8	15	17	12		1	130
52									29	29
Special Contract									2	2
Grand Total	288	29	73	96	241	215	77	0	58	1,077

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0
40	1,151	79	297	398	1,526	1,413	71	309	12	5,256
41	804	119	210	295	573	624	48	237	79	2,989
42	0	0	0	0	6	0	2	1	176	185
50	425	74	88	82	233	195	8	76	34	1,215
51	567	62	146	87	147	184	24	103	12	1,332
52	0	0	0	0	0	0	0	0	324	324
Special Contract	0	0	0	0	0	0	0	0	24	24
Grand Total	2,947	334	741	862	2,485	2,416	153	726	661	11,325

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	477,100	156,889	577,950	255,778	521,822	297,482	0	141,317	0	2,428,338
6	11,939	2,345	8,206	5,922	10,768	8,592	0	1,304	0	49,075
10	17,194	9,447	17,465	8,248	20,945	41,365	0	4,282	0	118,946
11	0	0	29	29	142	786	0	0	0	986
40	401,565	51,122	133,043	115,796	217,103	187,446	0	260,565	0	1,366,640
41	258,855	56,173	43,517	115,501	103,801	139,134	0	191,989	0	908,968
42	15,389	0	0	0	34,107	10,055	0	19,282	7,819	86,651
50	52,464	6,504	26,468	18,979	37,570	26,229	0	18,692	0	186,904
51	55,244	17,186	17,698	10,996	34,486	26,169	0	44,927	0	206,706
52	0	0	0	0	0	11,749	0	0	0	11,749
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,289,751	299,666	824,376	531,249	980,742	749,006	0	682,357	7,819	5,364,965
										0

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	528,309	170,637	554,301	262,668	447,517	251,009	0	119,158	0	2,333,599
6	12,493	2,998	7,946	5,706	9,525	7,841	0	1,130	0	47,639
10	22,236	12,985	19,858	10,339	24,392	59,298	0	6,607	0	155,716
11	0	0	144	22	125	750	0	0	0	1,041
40	446,908	57,978	133,752	123,117	182,626	166,071	0	213,342	0	1,323,794
41	275,471	60,182	42,992	115,589	91,018	109,817	0	148,712	0	843,780
42	16,603	0	0	0	29,254	9,584	0	18,578	6,729	80,747
50	51,973	7,339	24,795	19,033	34,835	24,272	0	18,170	0	180,419
51	46,924	18,848	16,114	10,650	33,441	24,207	0	44,825	0	195,010
52	0	0	0	0	0	12,635	0	0	0	12,635
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,400,917	330,967	799,903	547,124	852,733	665,484	0	570,522	6,729	5,174,378
										0

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	467,265	144,901	500,371	222,880	364,643	206,328	0	89,639	0	1,996,028
6	11,387	2,698	7,426	5,336	8,167	7,123	0	836	0	42,973
10	19,534	10,386	18,195	8,180	17,024	41,092	0	3,589	0	118,001
11	0	0	0	25	112	418	0	0	0	554
40	384,398	48,052	120,888	104,093	141,380	128,204	0	130,097	0	1,057,112
41	242,992	51,128	33,498	96,785	72,360	86,478	0	90,367	0	673,609
42	13,104	0	0	0	24,490	9,991	0	11,495	5,456	64,535
50	46,758	6,427	23,312	18,016	31,832	21,416	0	13,664	0	161,424
51	45,686	16,729	11,173	10,268	29,537	24,514	0	33,479	0	171,386
52	0	0	0	0	0	13,025	0	0	0	13,025
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,231,124	280,322	714,863	465,584	689,545	538,590	0	373,166	5,456	4,298,649
										0

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	328,573	82,502	290,960	128,610	232,389	120,105	0	60,221	0	1,243,360
6	9,468	2,118	5,081	3,449	5,930	5,288	0	614	0	31,949
10	13,636	5,969	11,933	4,737	13,431	25,056	0	2,421	0	77,183
11	0	0	0	19	97	320	0	0	0	436
40	249,449	24,273	61,861	49,525	77,694	61,872	0	76,978	0	601,651
41	157,875	26,455	19,654	58,816	42,737	51,456	0	61,915	0	418,909
42	2,889	0	0	0	16,905	11,307	0	8,146	4,163	43,409
50	42,300	5,897	21,290	14,211	26,857	15,658	0	12,400	0	138,613
51	40,843	13,976	9,532	8,977	27,394	20,899	0	30,561	0	152,181
52	0	0	0	0	0	9,470	0	0	0	9,470
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	845,032	161,191	420,310	268,344	443,434	321,430	0	253,256	4,163	2,717,159
										0

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	186,419	57,225	198,799	76,618	139,697	73,526	0	34,896	0	767,181
6	6,586	1,835	4,267	2,432	4,660	3,929	0	422	0	24,131
10	10,119	4,856	9,609	3,838	7,175	19,526	0	1,457	0	56,579
11	0	8	3	18	77	250	0	0	0	356
40	124,463	13,187	40,463	24,721	41,053	36,358	0	35,810	0	316,055
41	85,374	16,309	13,153	38,387	24,965	32,066	0	35,056	0	245,310
42	13,059	0	0	0	10,208	11,135	0	4,927	2,500	41,828
50	31,256	5,104	21,635	12,093	23,541	12,741	0	10,536	0	116,907
51	40,867	13,455	9,375	8,186	25,269	19,362	0	21,922	0	138,435
52	0	0	0	0	0	8,794	0	0	0	8,794
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	498,142	111,979	297,305	166,294	276,645	217,686	0	145,025	2,500	1,715,576
										0

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	114,170	37,363	117,059	49,958	79,643	46,120	0	25,013	0	469,326
6	5,507	2,006	4,002	2,133	4,097	3,427	0	330	0	21,502
10	5,198	2,446	3,841	1,817	3,128	7,974	0	995	0	25,399
11	0	54	13	21	65	226	0	0	0	378
40	61,431	6,425	20,825	11,896	18,430	15,781	0	22,613	0	157,401
41	46,069	8,222	6,863	26,223	13,280	19,492	0	22,607	0	142,755
42	906	0	0	0	5,921	10,632	0	3,826	2,257	23,543
50	27,757	5,915	28,052	11,884	20,544	11,885	0	10,965	0	117,002
51	22,737	13,936	9,830	8,325	19,580	20,045	0	20,893	0	115,346
52	0	0	0	0	0	7,079	0	0	0	7,079
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	283,774	76,366	190,486	112,256	164,689	142,660	0	107,241	2,257	1,079,731
										0

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	78,726	25,837	91,657	34,798	62,820	30,613	0	19,629	0	344,080
6	4,372	1,295	4,560	1,340	3,218	2,228	0	192	0	17,205
10	3,725	1,357	2,765	1,296	2,472	5,247	0	721	0	17,582
11	0	23	49	12	24	34	0	0	0	142
40	33,687	2,949	16,699	6,624	11,822	11,935	0	16,929	0	100,646
41	25,635	4,394	4,563	15,491	10,213	12,506	0	16,683	0	89,485
42	1,051	0	0	0	4,013	8,099	0	2,857	3,197	19,217
50	24,698	5,693	38,768	9,861	17,974	9,305	0	9,858	0	116,158
51	19,122	13,080	11,804	6,502	18,042	16,347	0	18,375	0	103,272
52	0	0	0	0	0	5,675	0	0	0	5,675
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	191,017	54,629	170,865	75,925	130,597	101,987	0	85,244	3,197	813,462
										0

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	58,788	25,834	78,019	32,480	54,189	31,380	0	17,940	0	298,630
6	3,587	1,475	4,613	1,179	2,797	2,297	0	168	0	16,117
10	2,760	1,161	2,146	1,144	1,949	5,057	0	551	0	14,770
11	0	21	66	11	24	34	0	0	0	156
40	30,004	2,531	14,707	6,049	10,332	12,463	0	16,174	0	92,261
41	17,086	4,205	3,962	12,866	8,421	13,005	0	16,816	0	76,362
42	186	0	0	0	3,370	4,537	0	3,028	2,485	13,607
50	24,455	6,224	37,889	10,543	16,701	10,122	0	9,986	0	115,919
51	40,561	13,808	12,680	6,826	17,185	19,004	0	19,160	0	129,224
52	0	0	0	0	0	7,033	0	0	0	7,033
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	177,427	55,258	154,082	71,100	114,969	104,933	0	83,824	2,485	764,078
										0

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	61,766	24,102	84,341	32,815	67,507	35,796	0	21,449	0	327,777
6	4,079	1,322	4,737	1,230	3,142	2,570	0	197	0	17,277
10	2,415	1,025	2,231	1,075	1,936	4,448	0	650	0	13,779
11	0	21	44	11	29	37	0	0	0	142
40	25,670	3,003	15,585	6,247	13,933	15,976	0	18,880	0	99,295
41	19,109	4,065	4,293	13,580	10,073	13,837	0	20,704	0	85,662
42	206	0	0	0	4,739	3,968	0	4,532	2,273	15,718
50	25,125	5,819	40,380	10,020	18,896	10,354	0	10,235	0	120,829
51	22,177	13,645	13,299	6,760	22,407	20,122	0	20,044	0	118,453
52	0	0	0	0	0	4,692	0	0	3,095	7,787
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	160,548	53,002	164,911	71,739	142,662	111,798	0	96,690	5,368	806,719
										0

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	71,711	25,827	97,112	52,413	108,894	68,080	0	42,824	0	466,860
6	3,621	1,174	3,489	1,548	3,529	3,244	0	249	0	16,854
10	2,669	1,299	2,631	1,529	10,351	8,303	0	1,058	0	27,841
11	0	29	38	11	29	34	0	0	0	141
40	34,270	3,302	14,500	11,729	28,918	35,938	0	35,292	0	163,950
41	27,552	3,480	7,192	25,045	17,250	19,101	0	47,341	0	146,962
42	946	0	0	0	8,740	6,681	0	4,597	2,794	23,758
50	17,217	5,182	20,938	9,394	15,053	12,917	0	11,415	0	92,115
51	21,395	13,676	10,322	13,060	24,622	13,318	0	35,658	0	132,052
52	0	0	0	0	0	12,815	0	0	5,853	18,668
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	179,380	53,970	156,222	114,730	217,387	180,431	0	178,435	8,646	1,089,201
										0

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	148,580	60,920	208,235	119,856	217,835	154,162	89,950	0	0	999,538
6	5,481	1,557	3,826	2,401	4,985	4,638	342	0	0	23,230
10	4,850	3,500	5,445	3,448	91	18,023	1,947	0	0	37,305
11	0	78	27	15	33	44	0	0	0	198
40	88,472	13,065	38,762	38,254	66,184	76,479	111,122	0	0	432,337
41	63,731	12,849	15,009	47,945	37,294	45,360	108,047	0	0	330,235
42	3,454	0	0	0	14,690	8,480	8,188	0	56,315	91,127
50	20,187	5,194	16,624	10,890	17,266	11,734	11,522	0	0	93,418
51	27,436	15,721	10,112	16,602	28,720	18,648	37,896	0	0	155,136
52	0	0	0	0	0	17,191	0	0	14,148	31,339
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	362,189	112,884	298,039	239,413	387,099	354,760	369,014	0	70,463	2,193,862
										0

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	404,763	122,710	428,936	201,657	432,175	236,043	123,136	0	0	1,949,421
6	9,182	2,235	5,708	3,362	7,411	6,322	458	0	0	34,680
10	12,830	7,875	10,902	6,084	16,071	32,037	3,250	0	0	89,049
11	0	0	0	14	36	45	0	0	0	96
40	311,545	38,573	90,988	77,114	150,727	140,221	182,748	0	0	991,916
41	189,204	37,718	29,345	78,415	80,397	84,656	161,832	0	0	661,567
42	11,374	0	0	0	25,150	13,381	10,415	0	67,030	127,350
50	27,306	5,356	19,376	11,071	24,434	16,066	14,851	0	0	118,460
51	41,670	16,847	13,161	17,516	34,028	18,044	46,625	0	0	187,892
52	0	0	0	0	0	24,195	0	0	9,832	34,027
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,007,874	231,316	598,417	395,234	770,430	571,009	543,316	0	76,862	4,194,457
										0

Northern Utilities - New Hampshire Division
Sales Therms by Cycle - Test Year 2012 Sales Only

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	515,719	184,611	618,132	297,889	487,353	315,008	147,429	0	0	2,566,142
6	11,452	2,992	7,833	5,140	7,743	7,522	547	0	0	43,230
10	15,956	11,367	16,119	8,601	19,760	41,861	3,399	0	0	117,061
11	0	0	0	18	34	47	0	0	0	99
40	428,580	64,251	143,498	121,545	188,329	197,742	238,090	0	0	1,382,036
41	248,973	64,674	40,664	114,002	104,537	105,295	201,818	0	0	879,962
42	14,777	0	0	0	26,340	13,746	11,330	0	77,857	144,050
50	31,510	6,827	23,214	14,074	24,450	19,344	15,882	0	0	135,301
51	48,833	20,405	16,451	23,087	31,781	18,642	46,763	0	0	205,962
52	0	0	0	0	0	22,181	0	0	13,505	35,686
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	1,315,799	355,127	865,911	584,355	890,328	741,389	665,258	0	91,363	5,509,529
										0

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	2,926,171	934,747	3,227,740	1,470,530	2,729,133	1,550,643	213,087	572,087	0	13,624,138
6	87,702	23,060	63,862	36,039	68,230	57,498	801	5,440	0	342,631
10	117,166	62,308	107,021	51,736	118,965	267,425	5,196	22,332	0	752,149
11	0	233	415	209	792	2,978	0	0	0	4,626
40	2,191,861	264,460	702,071	575,167	960,203	888,746	293,869	826,679	0	6,703,056
41	1,408,952	285,180	224,042	644,644	511,810	626,908	269,879	652,190	0	4,623,605
42	79,166	0	0	0	181,586	107,849	18,604	81,268	163,017	631,490
50	391,497	70,654	319,528	155,995	285,502	182,697	26,373	125,921	0	1,558,168
51	424,661	180,909	145,100	124,669	314,710	240,678	84,521	289,844	0	1,805,093
52	0	0	0	0	0	134,352	0	0	32,927	167,279
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	7,627,176	1,821,551	4,789,778	3,058,989	5,170,931	4,059,774	912,331	2,575,761	195,945	30,212,235

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

January

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,092	1,294	4,587	1,897	4,151	2,621	0	1,256	0	19,898
6	406	110	290	152	300	268	0	24	0	1,550
10	175	87	139	74	189	367	0	39	0	1,070
11	0	1	1	4	5	19	0	0	0	30
40	1,369	186	576	397	632	534	0	620	0	4,314
41	102	21	24	36	40	45	0	70	0	338
42	2	0	0	0	3	1	0	3	1	10
50	201	38	181	81	127	133	0	67	0	828
51	35	12	14	9	23	17	0	24	0	134
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,382	1,749	5,812	2,650	5,470	4,007	0	2,103	1	28,174
										0

February

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,100	1,292	4,578	1,897	4,151	2,622	0	1,252	0	19,892
6	404	110	284	150	297	270	0	24	0	1,539
10	174	87	139	73	184	362	0	40	0	1,059
11	0	1	2	3	5	19	0	0	0	30
40	1,363	187	570	401	607	530	0	602	0	4,260
41	97	20	23	35	40	42	0	66	0	323
42	2	0	0	0	3	1	0	3	1	10
50	199	38	181	81	127	135	0	68	0	829
51	35	12	14	9	22	17	0	24	0	133
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,374	1,747	5,791	2,649	5,436	4,000	0	2,079	1	28,077
										0

March

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,101	1,287	4,589	1,892	4,152	2,598	0	1,255	0	19,874
6	406	109	286	151	290	272	0	24	0	1,538
10	185	93	151	81	199	422	0	45	0	1,176
11	0	1	0	3	5	17	0	0	0	26
40	1,362	187	576	402	607	528	0	602	0	4,264
41	95	20	22	35	39	39	0	66	0	316
42	2	0	0	0	3	1	0	3	1	10
50	197	38	177	81	128	134	0	67	0	822
51	35	12	13	9	22	17	0	24	0	132
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,383	1,747	5,814	2,654	5,445	4,030	0	2,086	1	28,160
										0

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

April

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,079	1,287	4,598	1,889	4,129	2,556	0	1,250	0	19,788
6	403	110	288	150	286	272	0	24	0	1,533
10	188	95	153	80	199	429	0	46	0	1,190
11	0	1	0	3	5	17	0	0	0	26
40	1,361	186	575	397	605	522	0	588	0	4,234
41	94	20	22	35	39	38	0	66	0	314
42	2	0	0	0	3	1	0	3	1	10
50	196	39	187	81	129	133	0	67	0	832
51	33	12	13	9	22	16	0	24	0	129
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,356	1,750	5,836	2,644	5,417	3,986	0	2,068	1	28,058
										0

May

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,093	1,305	4,666	1,888	4,126	2,548	0	1,246	0	19,872
6	402	110	307	148	284	268	0	24	0	1,543
10	188	93	147	79	202	429	0	46	0	1,184
11	0	1	1	3	5	16	0	0	0	26
40	1,349	182	572	386	604	515	0	583	0	4,191
41	94	20	23	35	37	37	0	69	0	315
42	2	0	0	0	3	1	0	3	1	10
50	195	38	213	80	129	132	0	71	0	858
51	32	12	14	9	22	16	0	22	0	127
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,355	1,761	5,943	2,628	5,412	3,964	0	2,064	1	28,128
										0

June

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,073	1,318	4,732	1,896	4,103	2,525	0	1,246	0	19,893
6	405	114	338	152	290	263	0	24	0	1,586
10	190	94	150	79	200	437	0	42	0	1,192
11	0	1	1	3	5	16	0	0	0	26
40	1,332	182	567	383	604	506	0	581	0	4,155
41	93	20	23	35	36	36	0	65	0	308
42	2	0	0	0	3	1	0	3	1	10
50	191	38	238	80	130	130	0	65	0	872
51	30	12	14	9	21	16	0	22	0	124
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,316	1,779	6,063	2,637	5,392	3,932	0	2,048	1	28,168
										0

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

July

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,093	1,324	4,774	1,918	4,063	2,515	0	1,255	0	19,942
6	392	109	338	141	267	257	0	17	0	1,521
10	186	92	146	78	200	430	0	40	0	1,172
11	0	1	2	1	2	4	0	0	0	10
40	1,315	181	559	381	587	499	0	576	0	4,098
41	92	20	22	37	35	35	0	65	0	306
42	2	0	0	0	3	1	0	3	1	10
50	186	37	244	82	125	130	0	65	0	869
51	31	12	13	9	20	17	0	21	0	123
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,297	1,776	6,098	2,647	5,302	3,890	0	2,042	1	28,053
										0

August

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,098	1,332	4,787	1,925	4,190	2,514	0	1,271	0	20,117
6	393	110	340	141	270	252	0	17	0	1,523
10	183	90	134	76	187	398	0	33	0	1,101
11	0	1	2	1	2	4	0	0	0	10
40	1,309	180	556	372	590	498	0	581	0	4,086
41	91	20	22	35	35	35	0	65	0	303
42	2	0	0	0	3	1	0	3	1	10
50	184	37	245	80	126	130	0	64	0	866
51	32	12	13	9	20	16	0	21	0	123
52	0	0	0	0	0	2	0	0	0	2
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,292	1,782	6,099	2,639	5,423	3,850	0	2,055	1	28,141
										0

September

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,099	1,336	4,794	1,916	4,238	2,556	0	1,277	0	20,216
6	393	109	343	138	266	256	0	17	0	1,522
10	151	81	127	69	153	334	0	32	0	947
11	0	1	2	1	2	4	0	0	0	10
40	1,303	182	555	361	591	494	0	579	0	4,065
41	92	20	22	33	35	34	0	67	0	303
42	2	0	0	0	3	1	0	3	1	10
50	181	37	242	80	126	130	0	64	0	860
51	31	12	13	9	21	16	0	21	0	123
52	0	0	0	0	0	2	0	0	1	3
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,252	1,778	6,098	2,607	5,435	3,827	0	2,060	2	28,059
										0

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

October

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,107	1,342	4,776	1,937	4,278	2,618	0	1,283	0	20,341
6	391	110	325	139	269	254	0	16	0	1,504
10	150	80	126	68	158	329	0	33	0	944
11	0	1	2	1	2	4	0	0	0	10
40	1,319	198	554	378	611	502	0	616	0	4,178
41	91	17	23	27	37	38	0	67	0	300
42	1	0	0	0	2	1	0	1	1	6
50	162	29	223	74	112	129	0	60	0	789
51	29	14	14	12	23	12	0	27	0	131
52	0	0	0	0	0	3	0	0	1	4
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,250	1,791	6,043	2,636	5,492	3,890	0	2,103	2	28,207
										0

November

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,171	1,350	4,700	1,956	4,349	2,703	1,292	0	0	20,521
6	391	107	289	138	264	259	16	0	0	1,464
10	148	79	123	71	150	322	30	0	0	923
11	0	1	1	1	2	4	0	0	0	9
40	1,348	197	551	391	606	519	623	2	0	4,237
41	91	17	23	28	37	37	67	0	0	300
42	1	0	0	0	2	1	1	0	1	6
50	162	30	192	72	113	128	63	0	0	760
51	28	13	14	12	23	13	27	0	0	130
52	0	0	0	0	0	3	0	0	1	4
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,340	1,794	5,893	2,669	5,546	3,989	2,119	2	2	28,354
										0

December

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,171	1,342	4,685	1,959	4,409	2,737	1,299	0	0	20,602
6	388	104	279	136	264	261	16	0	0	1,448
10	151	79	120	73	159	327	32	0	0	941
11	0	1	0	1	2	4	0	0	0	8
40	1,357	199	560	393	607	516	621	1	0	4,254
41	89	22	22	28	38	38	68	0	0	305
42	1	0	0	0	2	1	1	0	2	7
50	160	30	180	72	114	130	64	0	0	750
51	29	13	14	12	22	13	27	0	0	130
52	0	0	0	0	0	3	0	0	1	4
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,346	1,790	5,860	2,674	5,617	4,030	2,128	1	3	28,449
										0

Northern Utilities - New Hampshire Division
Customers by Cycle - Test Year 2012 Transportation only

January 2013

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	4,188	1,340	4,686	1,963	4,416	2,739	1,295	0	0	20,627
6	391	103	274	138	264	260	16	0	0	1,446
10	159	83	121	75	174	348	32	0	0	992
11	0	1	0	1	2	4	0	0	0	8
40	1,353	201	565	389	615	524	617	0	0	4,264
41	89	23	22	28	40	36	68	0	0	306
42	1	0	0	0	2	1	1	0	2	7
50	161	30	175	71	111	130	64	0	0	742
51	28	13	14	12	22	14	27	0	0	130
52	0	0	0	0	0	2	0	0	1	3
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	6,370	1,794	5,857	2,677	5,646	4,058	2,120	0	3	28,525
										0

Annual 2012

Class / Cycle	1	4	5	8	10	13	16	18	22	Grand Total
5	49,277	15,809	56,266	22,970	50,339	31,113	2,591	12,591	0	240,956
6	4,774	1,312	3,707	1,736	3,347	3,152	32	211	0	18,271
10	2,069	1,050	1,655	901	2,180	4,586	62	396	0	12,899
11	0	12	14	25	42	128	0	0	0	221
40	16,087	2,247	6,771	4,642	7,251	6,163	1,244	5,931	0	50,336
41	1,121	237	271	399	448	454	135	666	0	3,731
42	21	0	0	0	33	12	2	28	13	109
50	2,214	429	2,503	944	1,486	1,574	127	658	0	9,935
51	380	148	163	117	261	186	54	230	0	1,539
52	0	0	0	0	0	27	0	0	4	31
Special Contract	0	0	0	0	0	0	0	0	0	0
Grand Total	75,943	21,244	71,350	31,734	65,387	47,395	4,247	20,711	17	338,028

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate 5 & 10 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate 5 & 10

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	494,294			166,336	595,415			264,026		542,767			338,847			0		145,600	0	2,547,285
February	2	550,545			183,622	574,159			273,007		471,909			310,307			0		125,765	0	2,489,315
March	3	486,800			155,287	518,565			231,060		381,668			247,421			0		93,228	0	2,114,029
April	4	342,208			88,471	302,893			133,347		245,820			145,160			0		62,643	0	1,320,543
May	5	196,538			62,081	208,408			80,456		146,872			93,052			0		36,353	0	823,760
June	6	119,368			39,809	120,900			51,774		82,772			54,095			0		26,008	0	494,725
July	7	82,451			27,194	94,422			36,094		65,292			35,859			0		20,350	0	361,662
August	8	61,548			26,995	80,165			33,624		56,138			36,438			0		18,492	0	313,399
September	9	64,181			25,127	86,572			33,891		69,443			40,244			0		22,099	0	341,556
October	10	74,380			27,127	99,743			53,942		119,246			76,383			0		43,881	0	494,701
November	11	153,430			64,420	213,680			123,305		217,926			172,185			91,897		0	0	1,036,842
December	12	417,593			130,586	439,838			207,741		448,246			268,079			126,386		0	0	2,038,469
January 13	13	531,674			195,978	634,251			306,490		507,113			356,870			150,827		0	0	2,683,203
12 Months		3,043,336	0	0	997,055	3,334,761	0	0	1,522,266	0	2,848,098	0	0	1,818,069	0	0	218,283	0	594,418	0	14,376,286

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate 5 & 10 Sales

Percent Current Month Sales

		Cycle No.																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	36.21%
February	2	28.25%
March	3	27.66%
April	4	26.92%
May	5	25.17%
June	6	26.40%
July	7	31.28%
August	8	32.30%
September	9	36.39%
October	10	45.04%
November	11	48.25%
December	12	34.10%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate 6 & 11 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate 6 & 11

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	11,939			2,345	8,235			5,951		10,910			9,378			0		1,304	0	50,061
February	2	12,493			2,998	8,090			5,727		9,650			8,591			0		1,130	0	48,680
March	3	11,387			2,698	7,426			5,361		8,278			7,541			0		836	0	43,527
April	4	9,468			2,118	5,081			3,468		6,027			5,608			0		614	0	32,384
May	5	6,586			1,843	4,270			2,451		4,737			4,179			0		422	0	24,487
June	6	5,507			2,060	4,016			2,154		4,162			3,653			0		330	0	21,880
July	7	4,372			1,318	4,609			1,353		3,242			2,262			0		192	0	17,348
August	8	3,587			1,495	4,679			1,191		2,821			2,331			0		168	0	16,272
September	9	4,079			1,343	4,782			1,241		3,171			2,607			0		197	0	17,419
October	10	3,621			1,203	3,527			1,559		3,558			3,278			0		249	0	16,995
November	11	5,481			1,635	3,853			2,417		5,018			4,682			342		0	0	23,428
December	12	9,182			2,235	5,708			3,377		7,447			6,367			458		0	0	34,775
January 13	13	11,452			2,992	7,833			5,158		7,777			7,570			547		0	0	43,329
12 Months		87,702	0	0	23,293	64,276	0	0	36,248	0	69,021	0	0	60,476	0	0	801	0	5,440	0	347,257

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate 6 & 11 Sales

Percent Current Month Sales

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	35.71%
February	2	28.10%
March	3	27.78%
April	4	27.30%
May	5	25.13%
June	6	26.48%
July	7	29.09%
August	8	29.32%
September	9	32.81%
October	10	39.12%
November	11	42.49%
December	12	32.14%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G40 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G40

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	401,565			51,122	133,043			115,796		217,103			187,446			0		260,565	0	1,366,640
February	2	446,908			57,978	133,752			123,117		182,626			166,071			0		213,342	0	1,323,794
March	3	384,398			48,052	120,888			104,093		141,380			128,204			0		130,097	0	1,057,112
April	4	249,449			24,273	61,861			49,525		77,694			61,872			0		76,978	0	601,651
May	5	124,463			13,187	40,463			24,721		41,053			36,358			0		35,810	0	316,055
June	6	61,431			6,425	20,825			11,896		18,430			15,781			0		22,613	0	157,401
July	7	33,687			2,949	16,699			6,624		11,822			11,935			0		16,929	0	100,646
August	8	30,004			2,531	14,707			6,049		10,332			12,463			0		16,174	0	92,261
September	9	25,670			3,003	15,585			6,247		13,933			15,976			0		18,880	0	99,295
October	10	34,270			3,302	14,500			11,729		28,918			35,938			0		35,292	0	163,950
November	11	88,472			13,065	38,762			38,254		66,184			76,479			111,122		0	0	432,337
December	12	311,545			38,573	90,988			77,114		150,727			140,221			182,748		0	0	991,916
January 13	13	428,580			64,251	143,498			121,545		188,329			197,742			238,090		0	0	1,382,036
12 Months		2,191,861	0	0	264,460	702,071	0	0	575,167	0	960,203	0	0	888,746	0	0	293,869	0	826,679	0	6,703,056

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G40 Sales

Percent Current Month Sales

		Cycle No.																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	41.04%
February	2	31.32%
March	3	27.75%
April	4	26.69%
May	5	24.12%
June	6	26.96%
July	7	34.77%
August	8	35.23%
September	9	42.26%
October	10	51.45%
November	11	54.32%
December	12	38.80%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G41 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G41

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	258,855			56,173	43,517			115,501		103,801			139,134			0		191,989	0	908,968
February	2	275,471			60,182	42,992			115,589		91,018			109,817			0		148,712	0	843,780
March	3	242,992			51,128	33,498			96,785		72,360			86,478			0		90,367	0	673,609
April	4	157,875			26,455	19,654			58,816		42,737			51,456			0		61,915	0	418,909
May	5	85,374			16,309	13,153			38,387		24,965			32,066			0		35,056	0	245,310
June	6	46,069			8,222	6,863			26,223		13,280			19,492			0		22,607	0	142,755
July	7	25,635			4,394	4,563			15,491		10,213			12,506			0		16,683	0	89,485
August	8	17,086			4,205	3,962			12,866		8,421			13,005			0		16,816	0	76,362
September	9	19,109			4,065	4,293			13,580		10,073			13,837			0		20,704	0	85,662
October	10	27,552			3,480	7,192			25,045		17,250			19,101			0		47,341	0	146,962
November	11	63,731			12,849	15,009			47,945		37,294			45,360			108,047		0	0	330,235
December	12	189,204			37,718	29,345			78,415		80,397			84,656			161,832		0	0	661,567
January 13	13	248,973			64,674	40,664			114,002		104,537			105,295			201,818		0	0	879,962
12 Months		1,408,952	0	0	285,180	224,042	0	0	644,644	0	511,810	0	0	626,908	0	0	269,879	0	652,190	0	4,623,605

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G41 Sales

Percent Current Month Sales

		Cycle No.																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	42.28%
February	2	32.17%
March	3	28.48%
April	4	29.26%
May	5	26.94%
June	6	31.27%
July	7	38.64%
August	8	42.43%
September	9	46.32%
October	10	54.40%
November	11	56.78%
December	12	42.16%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G42 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G42

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	15,389			0	0			0		34,107			10,055			0		19,282	7,819	86,651
February	2	16,603			0	0			0		29,254			9,584			0		18,578	6,729	80,747
March	3	13,104			0	0			0		24,490			9,991			0		11,495	5,456	64,535
April	4	2,889			0	0			0		16,905			11,307			0		8,146	4,163	43,409
May	5	13,059			0	0			0		10,208			11,135			0		4,927	2,500	41,828
June	6	906			0	0			0		5,921			10,632			0		3,826	2,257	23,543
July	7	1,051			0	0			0		4,013			8,099			0		2,857	3,197	19,217
August	8	186			0	0			0		3,370			4,537			0		3,028	2,485	13,607
September	9	206			0	0			0		4,739			3,968			0		4,532	2,273	15,718
October	10	946			0	0			0		8,740			6,681			0		4,597	2,794	23,758
November	11	3,454			0	0			0		14,690			8,480			8,188		0	56,315	91,127
December	12	11,374			0	0			0		25,150			13,381			10,415		0	67,030	127,350
January 13	13	14,777			0	0			0		26,340			13,746			11,330		0	77,857	144,050
12 Months		79,166	0	0	0	0	0	0	0	0	181,586	0	0	107,849	0	0	18,604	0	81,268	163,017	631,490

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G42 Sales

Percent Current Month Sales

		Cycle No.																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	55.97%
February	2	49.55%
March	3	45.42%
April	4	53.17%
May	5	36.40%
June	6	57.08%
July	7	64.28%
August	8	67.75%
September	9	68.85%
October	10	70.29%
November	11	87.04%
December	12	76.22%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G50 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G50

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	52,464			6,504	26,468			18,979		37,570			26,229			0		18,692	0	186,904
February	2	51,973			7,339	24,795			19,033		34,835			24,272			0		18,170	0	180,419
March	3	46,758			6,427	23,312			18,016		31,832			21,416			0		13,664	0	161,424
April	4	42,300			5,897	21,290			14,211		26,857			15,658			0		12,400	0	138,613
May	5	31,256			5,104	21,635			12,093		23,541			12,741			0		10,536	0	116,907
June	6	27,757			5,915	28,052			11,884		20,544			11,885			0		10,965	0	117,002
July	7	24,698			5,693	38,768			9,861		17,974			9,305			0		9,858	0	116,158
August	8	24,455			6,224	37,889			10,543		16,701			10,122			0		9,986	0	115,919
September	9	25,125			5,819	40,380			10,020		18,896			10,354			0		10,235	0	120,829
October	10	17,217			5,182	20,938			9,394		15,053			12,917			0		11,415	0	92,115
November	11	20,187			5,194	16,624			10,890		17,266			11,734			11,522		0	0	93,418
December	12	27,306			5,356	19,376			11,071		24,434			16,066			14,851		0	0	118,460
January 13	13	31,510			6,827	23,214			14,074		24,450			19,344			15,882		0	0	135,301
12 Months		391,497	0	0	70,654	319,528	0	0	155,995	0	285,502	0	0	182,697	0	0	26,373	0	125,921	0	1,558,168

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G50 Sales

Percent Current Month Sales

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	37.14%
February	2	30.50%
March	3	29.24%
April	4	28.71%
May	5	27.34%
June	6	28.80%
July	7	32.09%
August	8	31.63%
September	9	35.09%
October	10	43.10%
November	11	45.46%
December	12	37.60%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G51 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G51

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	55,244			17,186	17,698			10,996		34,486			26,169			0		44,927	0	206,706
February	2	46,924			18,848	16,114			10,650		33,441			24,207			0		44,825	0	195,010
March	3	45,686			16,729	11,173			10,268		29,537			24,514			0		33,479	0	171,386
April	4	40,843			13,976	9,532			8,977		27,394			20,899			0		30,561	0	152,181
May	5	40,867			13,455	9,375			8,186		25,269			19,362			0		21,922	0	138,435
June	6	22,737			13,936	9,830			8,325		19,580			20,045			0		20,893	0	115,346
July	7	19,122			13,080	11,804			6,502		18,042			16,347			0		18,375	0	103,272
August	8	40,561			13,808	12,680			6,826		17,185			19,004			0		19,160	0	129,224
September	9	22,177			13,645	13,299			6,760		22,407			20,122			0		20,044	0	118,453
October	10	21,395			13,676	10,322			13,060		24,622			13,318			0		35,658	0	132,052
November	11	27,436			15,721	10,112			16,602		28,720			18,648			37,896		0	0	155,136
December	12	41,670			16,847	13,161			17,516		34,028			18,044			46,625		0	0	187,892
January 13	13	48,833			20,405	16,451			23,087		31,781			18,642			46,763		0	0	205,962
12 Months		424,661	0	0	180,909	145,100	0	0	124,669	0	314,710	0	0	240,678	0	0	84,521	0	289,844	0	1,805,093

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G51 Sales

Percent Current Month Sales

		Cycle No.																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	42.32%
February	2	37.60%
March	3	34.34%
April	4	34.34%
May	5	29.22%
June	6	36.21%
July	7	40.39%
August	8	34.27%
September	9	42.98%
October	10	50.45%
November	11	52.80%
December	12	43.07%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G52 Sales

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate G52

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	0			0	0			0		0			11,749			0		0	0	11,749
February	2	0			0	0			0		0			12,635			0		0	0	12,635
March	3	0			0	0			0		0			13,025			0		0	0	13,025
April	4	0			0	0			0		0			9,470			0		0	0	9,470
May	5	0			0	0			0		0			8,794			0		0	0	8,794
June	6	0			0	0			0		0			7,079			0		0	0	7,079
July	7	0			0	0			0		0			5,675			0		0	0	5,675
August	8	0			0	0			0		0			7,033			0		0	0	7,033
September	9	0			0	0			0		0			4,692			0		0	3,095	7,787
October	10	0			0	0			0		0			12,815			0		0	5,853	18,668
November	11	0			0	0			0		0			17,191			0		0	14,148	31,339
December	12	0			0	0			0		0			24,195			0		0	9,832	34,027
January 13	13	0			0	0			0		0			22,181			0		0	13,505	35,686
12 Months		0	0	0	0	0	0	0	0	0	0	0	0	134,352	0	0	0	0	0	32,927	167,279

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate G52 Sales

Percent Current Month Sales

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	61.56%
February	2	54.89%
March	3	53.07%
April	4	53.76%
May	5	46.93%
June	6	54.55%
July	7	60.00%
August	8	59.38%
September	9	76.68%
October	10	78.68%
November	11	87.04%
December	12	72.75%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T40 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T40

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	40,997			2,477	14,322			7,999		49,121			57,553			0		13,137	29,852	215,457
February	2	57,408			2,783	15,601			7,840		53,545			51,400			0		16,992	37,012	242,581
March	3	51,302			2,502	14,500			7,563		46,462			41,121			0		11,450	28,750	203,650
April	4	38,138			1,310	8,850			4,249		32,733			24,666			0		7,771	24,760	142,477
May	5	22,442			787	5,679			3,807		22,276			17,325			0		4,719	18,868	95,903
June	6	16,451			467	2,917			2,592		12,443			10,424			0		3,141	19,717	68,151
July	7	10,875			305	1,793			2,032		11,163			6,484			0		2,455	9,014	44,121
August	8	7,776			353	1,452			2,038		11,138			6,270			0		1,889	2,805	33,721
September	9	11,940			15	2,656			2,306		13,303			6,962			0		2,517	2,756	42,456
October	10	11,113			168	3,931			4,815		15,871			17,329			0		5,218	2,907	61,352
November	11	19,179			489	7,279			11,368		30,021			45,208			10,687		0	2,896	127,126
December	12	50,371			1,508	13,001			19,981		56,545			68,310			16,220		0	3,123	229,059
January 13	13	70,490			4,250	20,522			30,454		64,586			89,213			20,641		0	3,257	303,414
12 Months		337,992	0	0	13,165	91,980	0	0	76,590	0	354,620	0	0	353,052	0	0	26,907	0	69,288	182,459	1,506,054

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T40 Transportation

Percent Current Month Sales

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	51.35%
February	2	44.80%
March	3	41.55%
April	4	43.44%
May	5	43.73%
June	6	50.62%
July	7	49.36%
August	8	43.53%
September	9	43.08%
October	10	53.33%
November	11	58.41%
December	12	43.46%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T41 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T41

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	219,782			29,137	53,917			68,967		189,022			140,968			0		95,573	56,712	854,077
February	2	256,253			38,510	49,926			72,554		165,605			144,658			0		110,636	52,890	891,033
March	3	228,490			34,938	61,748			66,948		136,020			117,992			0		76,982	42,654	765,774
April	4	173,600			20,542	34,107			38,078		93,212			71,786			0		57,224	31,656	520,204
May	5	110,084			14,155	26,004			24,061		61,152			50,527			0		36,546	23,199	345,729
June	6	82,472			11,041	14,907			15,682		37,308			29,175			0		23,769	18,151	232,506
July	7	58,809			6,104	10,249			9,693		27,970			15,485			0		14,553	16,676	159,539
August	8	48,184			5,570	7,940			9,362		25,615			16,201			0		14,464	18,580	145,917
September	9	50,372			5,496	9,855			10,801		30,861			21,674			0		19,833	25,065	173,957
October	10	44,913			8,415	12,658			19,310		49,151			45,534			0		30,418	3,289	213,687
November	11	83,502			18,702	29,655			43,376		89,357			92,665			66,931		0	69,867	494,054
December	12	193,957			34,422	49,457			68,138		163,789			134,650			93,614		0	47,944	785,972
January 13	13	254,689			43,255	74,760			93,738		180,299			172,690			99,072		0	56,296	974,799
12 Months		1,550,420	0	0	227,032	360,424	0	0	446,971	0	1,069,061	0	0	881,314	0	0	160,545	0	479,999	406,684	5,582,449

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T41 Transportation

Percent Current Month Sales

		Cycle No.																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	44.32%
February	2	37.28%
March	3	34.12%
April	4	34.23%
May	5	32.32%
June	6	33.33%
July	7	37.76%
August	8	41.03%
September	9	47.40%
October	10	49.60%
November	11	59.39%
December	12	43.40%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T42 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T42

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	0			0	0			0		0			0			0		0	465,908	465,908
February	2	0			0	0			0		0			0			0		0	408,883	408,883
March	3	0			0	0			0		0			0			0		0	328,904	328,904
April	4	0			0	0			0		0			0			0		0	219,476	219,476
May	5	0			0	0			0		0			0			0		0	154,629	154,629
June	6	0			0	0			0		0			0			0		0	203,501	203,501
July	7	0			0	0			0		0			0			0		0	184,056	184,056
August	8	0			0	0			0		0			0			0		0	241,824	241,824
September	9	0			0	0			0		0			0			0		0	257,002	257,002
October	10	0			0	0			0		8,485			0			0		5,937	55,143	69,565
November	11	0			0	0			0		13,074			0			8,034		0	508,003	529,111
December	12	0			0	0			0		21,054			0			9,468		0	418,764	449,286
January 13	13	0			0	0			0		22,440			0			10,597		0	491,797	524,834
12 Months		0	0	0	0	0	0	0	0	0	42,613	0	0	0	0	0	17,502	0	5,937	3,446,093	3,512,146

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T42 Transportation

Percent Current Month Sales

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	100.00%
February	2	100.00%
March	3	100.00%
April	4	100.00%
May	5	100.00%
June	6	100.00%
July	7	100.00%
August	8	100.00%
September	9	100.00%
October	10	94.06%
November	11	98.92%
December	12	97.26%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T50 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T50

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	20,493			2,026	7,851			14,016		22,190			7,240			0		3,227	392	77,435
February	2	21,768			1,056	9,232			13,421		20,123			6,531			0		3,014	649	75,793
March	3	21,674			866	10,338			13,119		16,342			6,190			0		2,092	673	71,295
April	4	19,372			620	5,935			8,690		11,307			4,778			0		1,887	576	53,164
May	5	15,931			847	3,526			5,669		9,228			5,070			0		1,515	566	42,351
June	6	14,314			1,461	2,778			3,379		10,385			5,790			0		1,460	660	40,225
July	7	13,709			1,905	3,807			2,234		6,505			4,602			0		1,249	454	34,464
August	8	12,868			2,559	4,084			2,455		4,563			4,997			0		1,265	371	33,161
September	9	14,435			2,251	4,119			2,417		7,741			4,984			0		1,303	926	38,176
October	10	11,327			611	1,928			2,561		4,465			2,356			0		1,284	0	24,532
November	11	12,492			636	1,995			3,359		5,010			3,009			1,206		0	1,554	29,261
December	12	15,797			558	2,863			3,433		5,859			3,676			1,503		0	505	34,194
January 13	13	16,988			574	4,529			4,604		6,896			4,448			1,636		0	372	40,047
12 Months		194,179	0	0	15,395	58,455	0	0	74,755	0	123,716	0	0	59,223	0	0	2,709	0	18,294	7,325	554,051

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T50 Transportation

Percent Current Month Sales

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	35.60%
February	2	28.47%
March	3	27.01%
April	4	26.84%
May	5	24.81%
June	6	27.75%
July	7	28.54%
August	8	27.93%
September	9	33.09%
October	10	31.19%
November	11	36.36%
December	12	28.62%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T51 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T51

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	86,752			7,361	21,690			19,247		36,521			35,248			0		19,932	959	227,709
February	2	90,530			7,943	21,140			19,073		34,245			34,427			0		19,859	1,741	228,959
March	3	88,448			7,356	23,816			20,013		32,388			33,221			0		14,033	1,522	220,797
April	4	81,026			6,114	19,635			13,741		27,460			24,324			0		13,284	1,737	187,320
May	5	62,621			5,130	18,307			12,402		23,905			17,403			0		16,829	1,255	157,851
June	6	61,363			5,328	17,236			15,157		23,227			15,810			0		17,306	773	156,200
July	7	56,135			4,865	18,411			14,371		21,799			12,718			0		14,536	1,258	144,094
August	8	55,544			5,643	16,564			15,592		22,084			13,329			0		15,066	2,598	146,420
September	9	59,330			5,350	17,976			14,140		24,656			13,601			0		15,279	4,063	154,394
October	10	71,884			5,081	16,821			13,184		26,850			16,104			0		19,762	3,536	173,222
November	11	86,416			6,206	18,060			15,838		30,396			20,036			22,246		0	3,163	202,359
December	12	115,162			6,851	24,174			16,728		39,578			22,332			29,043		0	2,628	256,495
January 13	13	127,747			8,949	30,416			21,007		36,753			26,485			30,437		0	1,572	283,368
12 Months		915,211	0	0	73,227	233,831	0	0	189,484	0	343,109	0	0	258,553	0	0	51,289	0	165,887	25,234	2,255,822

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T51 Transportation

Percent Current Month Sales

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	34.01%
February	2	27.44%
March	3	25.57%
April	4	25.55%
May	5	24.78%
June	6	26.53%
July	7	30.34%
August	8	31.16%
September	9	34.96%
October	10	35.98%
November	11	36.11%
December	12	30.95%

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T52 Transportation

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Rate T52

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	0			0	0			0		0			0			0		0	1,399,507	1,399,507
February	2	0			0	0			0		0			0			0		0	1,244,023	1,244,023
March	3	0			0	0			0		0			0			0		0	1,227,327	1,227,327
April	4	0			0	0			0		0			0			0		0	1,015,261	1,015,261
May	5	0			0	0			0		0			0			0		0	934,274	934,274
June	6	0			0	0			0		0			0			0		0	829,549	829,549
July	7	0			0	0			0		0			0			0		0	836,508	836,508
August	8	0			0	0			0		0			0			0		0	804,357	804,357
September	9	0			0	0			0		0			0			0		0	798,353	798,353
October	10	0			0	0			0		0			0			0		0	179,228	179,228
November	11	0			0	0			0		0			0			0		0	1,995,838	1,995,838
December	12	0			0	0			0		0			0			0		0	1,257,724	1,257,724
January 13	13	0			0	0			0		0			0			0		0	1,497,873	1,497,873
12 Months		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,521,948	12,521,948

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Rate T52 Transportation

Percent Current Month Sales

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	100.00%
February	2	100.00%
March	3	100.00%
April	4	100.00%
May	5	100.00%
June	6	100.00%
July	7	100.00%
August	8	100.00%
September	9	100.00%
October	10	100.00%
November	11	100.00%
December	12	100.00%

Northern Utilities - New Hampshire Division
Cycle Degree Days Special Contract

Actual Degree Days in Cycle

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	1,037	1,066	1,028	1,054	1,145	1,153	1,155	1,088	1,092	1,220	1,231	1,240	1,168	1,179	1,287	1,285	1,128	1,140	1,189
February	2	1,130	1,098	1,093	1,171	1,095	1,098	1,100	1,099	1,187	1,066	1,059	1,064	1,042	1,097	988	996	993	988	1,000
March	3	1,000	1,021	1,082	1,011	1,021	1,000	976	1,027	914	891	889	886	912	832	797	765	743	769	736
April	4	761	739	656	630	621	674	681	615	622	631	621	592	545	548	561	593	608	571	509
May	5	484	481	482	478	497	437	432	422	415	414	404	409	407	398	400	373	361	346	245
June	6	245	250	246	241	204	201	196	189	178	160	153	169	171	161	144	138	135	134	120
July	7	120	92	77	65	55	48	39	38	37	34	31	10	4	4	6	6	6	5	4
August	8	4	4	4	4	4	3	3	3	3	3	3	3	3	3	1	1	1	1	3
September	9	8	8	8	8	12	21	27	31	32	50	55	55	64	78	99	112	114	115	161
October	10	162	165	171	177	217	223	230	243	299	284	301	319	322	329	338	345	361	399	381
November	11	375	390	449	478	468	488	505	569	539	568	576	653	673	678	792	807	824	825	875
December	12	938	945	896	893	895	939	934	886	895	1,011	1,013	944	942	944	980	980	985	1,078	1,033
January 13	13	1,081	1,108	1,201	1,209	1,207	1,157	1,167	1,208	1,197	1,082	1,050	1,105	1,189	1,207	1,085	1,118	1,142	1,165	1,218

Actual Billing Cycle Sales - Special Contract

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22	Total
January	1	0			0	0			0		0			0			0		0	851,194	851,194
February	2	0			0	0			0		0			0			0		0	780,219	780,219
March	3	0			0	0			0		0			0			0		0	885,389	885,389
April	4	0			0	0			0		0			0			0		0	855,232	855,232
May	5	0			0	0			0		0			0			0		0	846,291	846,291
June	6	0			0	0			0		0			0			0		0	871,663	871,663
July	7	0			0	0			0		0			0			0		0	785,541	785,541
August	8	0			0	0			0		0			0			0		0	852,926	852,926
September	9	0			0	0			0		0			0			0		0	762,324	762,324
October	10	0			0	0			0		0			0			0		0	902,450	902,450
November	11	0			0	0			0		0			0			0		0	823,368	823,368
December	12	0			0	0			0		0			0			0		0	814,792	814,792
January 13	13	0			0	0			0		0			0			0		0	884,052	884,052
12 Months		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,031,389	10,031,389

Actual Degree Days of Cycle in Current Month

		Cycle No. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	59	118	163	203	306	342	376	410	447	604	643	670	719	760	906	931	956	989	1189
February	2	0	27	67	185	212	251	287	320	445	481	513	545	572	668	705	738	760	788	1000
March	3	0	48	149	196	233	251	263	347	359	372	402	431	484	500	502	503	503	557	736
April	4	25	51	69	90	118	189	208	226	245	267	287	287	293	312	327	360	375	392	509
May	5	0	23	42	59	106	117	131	139	151	172	182	187	191	201	218	224	227	229	245
June	6	0	28	43	55	65	73	82	83	84	87	90	111	117	117	117	117	117	118	120
July	7	0	0	0	0	0	1	1	1	1	1	1	1	1	1	3	3	3	3	4
August	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
September	9	5	5	5	5	9	18	24	28	29	47	52	52	61	75	96	109	111	112	161
October	10	6	9	15	21	65	80	93	110	167	170	192	210	222	243	273	293	311	350	381
November	11	0	18	83	118	152	187	217	298	325	357	387	482	514	540	684	719	754	794	875
December	12	63	88	104	136	172	251	276	309	345	493	525	551	581	609	789	824	864	997	1033
January 13	13	111	163	272	312	346	375	410	484	509	542	542	623	737	783	841	909	973	1129	1218

Northern Utilities - New Hampshire Division
Cycle Degree Days Special Contract

Percent Current Month Sales

		Cycle No.																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	22
January	1	5.69%	11.07%	15.86%	19.26%	26.72%	29.66%	32.55%	37.68%	40.93%	49.51%	52.23%	54.03%	61.56%	64.46%	70.40%	72.45%	84.75%	86.75%	100.00%
February	2	0.00%	2.46%	6.13%	15.80%	19.36%	22.86%	26.09%	29.12%	37.49%	45.12%	48.44%	51.22%	54.89%	60.89%	71.36%	74.10%	76.54%	79.76%	100.00%
March	3	0.00%	4.70%	13.77%	19.39%	22.82%	25.10%	26.95%	33.79%	39.28%	41.75%	45.22%	48.65%	53.07%	60.10%	62.99%	65.75%	67.70%	72.43%	100.00%
April	4	3.29%	6.90%	10.52%	14.29%	19.00%	28.04%	30.54%	36.75%	39.39%	42.31%	46.22%	48.48%	53.76%	56.93%	58.29%	60.71%	61.68%	68.65%	100.00%
May	5	0.00%	4.78%	8.71%	12.34%	21.33%	26.77%	30.32%	32.94%	36.39%	41.55%	45.05%	45.72%	46.93%	50.50%	54.50%	60.05%	62.88%	66.18%	100.00%
June	6	0.00%	9.09%	12.12%	15.15%	19.35%	22.58%	30.30%	33.33%	36.36%	41.94%	45.16%	51.52%	54.55%	57.58%	64.52%	67.74%	72.73%	75.76%	100.00%
July	7	3.23%	6.90%	13.33%	16.67%	25.00%	28.13%	33.33%	36.67%	40.00%	46.88%	50.00%	56.67%	60.00%	63.33%	68.75%	71.88%	80.00%	83.33%	100.00%
August	8	3.23%	6.45%	15.63%	18.75%	23.33%	26.67%	30.00%	37.50%	40.63%	46.67%	50.00%	53.33%	59.38%	62.50%	70.00%	73.33%	76.67%	81.25%	100.00%
September	9	9.09%	12.12%	16.13%	19.35%	27.27%	30.30%	33.33%	38.71%	41.94%	48.48%	51.52%	54.55%	61.29%	64.52%	69.70%	72.73%	75.76%	83.87%	100.00%
October	10	3.70%	5.45%	8.77%	11.86%	29.95%	35.87%	40.43%	45.27%	55.85%	59.86%	63.79%	65.83%	68.94%	73.86%	80.77%	84.93%	86.15%	87.72%	100.00%
November	11	0.00%	4.62%	18.49%	24.69%	32.48%	38.32%	42.97%	52.37%	60.30%	62.85%	67.19%	73.81%	76.37%	79.65%	86.36%	89.10%	91.50%	96.24%	100.00%
December	12	6.72%	9.31%	11.61%	15.23%	19.22%	26.73%	29.55%	34.88%	38.55%	48.76%	51.83%	58.37%	61.68%	64.51%	80.51%	84.08%	87.72%	92.49%	100.00%
January 13	13	10.27%	14.71%	22.65%	25.81%	28.67%	32.41%	35.13%	40.07%	42.52%	50.09%	51.62%	56.38%	61.98%	64.87%	77.51%	81.31%	85.20%	96.91%	100.00%

Sales Weighted Billing Cycle Percentages

January	1	100.00%
February	2	100.00%
March	3	100.00%
April	4	100.00%
May	5	100.00%
June	6	100.00%
July	7	100.00%
August	8	100.00%
September	9	100.00%
October	10	100.00%
November	11	100.00%
December	12	100.00%

Northern Utilities - NH
Effective Degree Day data

	Actual EDD	Cum EDD	Normal EDD	Cum Normal EDD
12/1/2011	30.0	0	30.0	0
12/2/2011	27.0	30	31.9	30
12/3/2011	33.0	57	31.9	62
12/4/2011	23.0	90	33.0	94
12/5/2011	14.0	113	33.9	127
12/6/2011	12.0	127	32.7	161
12/7/2011	28.0	139	36.1	193
12/8/2011	32.0	167	39.6	229
12/9/2011	27.0	199	36.7	269
12/10/2011	38.0	226	34.2	306
12/11/2011	36.0	264	36.4	340
12/12/2011	33.0	300	36.6	376
12/13/2011	29.0	333	36.4	413
12/14/2011	28.0	362	37.5	449
12/15/2011	18.0	390	35.6	487
12/16/2011	29.0	408	36.2	522
12/17/2011	43.0	437	38.0	559
12/18/2011	49.0	480	39.2	597
12/19/2011	30.0	529	38.9	636
12/20/2011	38.0	559	39.8	675
12/21/2011	27.0	597	38.0	715
12/22/2011	23.0	624	36.7	753
12/23/2011	38.0	647	35.7	789
12/24/2011	47.0	685	37.4	825
12/25/2011	36.0	732	39.1	862
12/26/2011	38.0	768	42.1	901
12/27/2011	21.0	806	40.6	943
12/28/2011	41.0	827	36.5	984
12/29/2011	42.0	868	38.3	1020
12/30/2011	36.0	910	40.3	1059
12/31/2011	32.0	946	39.5	1099
1/1/2012	23.0	978	39.6	1139
1/2/2012	36.0	1001	39.7	1178
1/3/2012	59.0	1037	40.7	1218
1/4/2012	45.0	1096	39.9	1259
1/5/2012	40.0	1141	40.2	1299
1/6/2012	36.0	1181	39.5	1339
1/7/2012	28.0	1217	42.1	1378
1/8/2012	39.0	1245	42.5	1420
1/9/2012	36.0	1284	41.7	1463
1/10/2012	34.0	1320	43.1	1505
1/11/2012	34.0	1354	41.9	1548
1/12/2012	37.0	1388	39.5	1590
1/13/2012	38.0	1425	42.4	1629
1/14/2012	58.0	1463	45.3	1671
1/15/2012	61.0	1521	47.0	1717
1/16/2012	39.0	1582	45.6	1764
1/17/2012	27.0	1621	42.3	1809
1/18/2012	49.0	1648	43.6	1852
1/19/2012	41.0	1697	43.0	1895
1/20/2012	49.0	1738	45.3	1938
1/21/2012	56.0	1787	47.9	1984
1/22/2012	41.0	1843	43.9	2031
1/23/2012	25.0	1884	41.1	2075
1/24/2012	25.0	1909	40.3	2116
1/25/2012	33.0	1934	43.5	2157
1/26/2012	30.0	1967	44.9	2200
1/27/2012	30.0	1997	43.5	2245
1/28/2012	30.0	2027	42.4	2289
1/29/2012	33.0	2057	41.5	2331
1/30/2012	39.0	2090	40.7	2373
1/31/2012	38.0	2129	42.3	2413
2/1/2012	27.0	2167	39.2	2456
2/2/2012	40.0	2194	40.1	2495
2/3/2012	36.0	2234	39.4	2535
2/4/2012	43.0	2270	42.9	2574

Northern Utilities - NH
Effective Degree Day data

	Actual EDD	Cum EDD	Normal EDD	Cum Normal EDD
2/5/2012	39.0	2313	43.7	2617
2/6/2012	27.0	2352	43.2	2661
2/7/2012	39.0	2379	42.8	2704
2/8/2012	36.0	2418	43.6	2747
2/9/2012	33.0	2454	40.9	2790
2/10/2012	26.0	2487	40.4	2831
2/11/2012	44.0	2513	43.7	2872
2/12/2012	55.0	2557	43.5	2915
2/13/2012	36.0	2612	42.7	2959
2/14/2012	32.0	2648	40.9	3002
2/15/2012	32.0	2680	40.7	3043
2/16/2012	27.0	2712	39.4	3083
2/17/2012	29.0	2739	39.0	3123
2/18/2012	31.0	2768	38.0	3162
2/19/2012	36.0	2799	36.3	3200
2/20/2012	37.0	2835	35.2	3236
2/21/2012	33.0	2872	35.4	3271
2/22/2012	22.0	2905	34.0	3307
2/23/2012	28.0	2927	37.2	3341
2/24/2012	30.0	2955	38.8	3378
2/25/2012	40.0	2985	40.5	3417
2/26/2012	39.0	3025	39.5	3457
2/27/2012	31.0	3064	37.9	3497
2/28/2012	35.0	3095	37.5	3535
2/29/2012	37.0	3130	39.9	3572
3/1/2012	48.0	3167	36.6	3612
3/2/2012	36.0	3215	35.1	3649
3/3/2012	30.0	3251	37.8	3684
3/4/2012	35.0	3281	37.1	3722
3/5/2012	47.0	3316	36.1	3759
3/6/2012	37.0	3363	35.8	3795
3/7/2012	18.0	3400	35.6	3831
3/8/2012	12.0	3418	35.2	3866
3/9/2012	32.0	3430	36.1	3901
3/10/2012	34.0	3462	35.2	3937
3/11/2012	18.0	3496	34.2	3973
3/12/2012	12.0	3514	34.3	4007
3/13/2012	13.0	3526	33.2	4041
3/14/2012	30.0	3539	31.6	4074
3/15/2012	29.0	3569	32.0	4106
3/16/2012	27.0	3598	32.2	4138
3/17/2012	22.0	3625	31.0	4170
3/18/2012	4.0	3647	30.5	4201
3/19/2012	16.0	3651	31.4	4232
3/20/2012	2.0	3667	31.8	4263
3/21/2012	1.0	3669	31.9	4295
3/22/2012	0.0	3670	30.6	4327
3/23/2012	8.0	3670	30.0	4357
3/24/2012	20.0	3678	30.2	4387
3/25/2012	26.0	3698	27.2	4417
3/26/2012	39.0	3724	26.2	4445
3/27/2012	28.0	3763	25.2	4471
3/28/2012	25.0	3791	23.9	4496
3/29/2012	31.0	3816	24.8	4520
3/30/2012	26.0	3847	24.7	4545
3/31/2012	30.0	3873	25.1	4569
4/1/2012	25.0	3903	25.6	4595
4/2/2012	26.0	3928	25.0	4620
4/3/2012	18.0	3954	24.2	4645
4/4/2012	21.0	3972	24.5	4669
4/5/2012	28.0	3993	25.0	4694
4/6/2012	25.0	4021	23.8	4719
4/7/2012	24.0	4046	23.2	4743
4/8/2012	22.0	4070	23.1	4766
4/9/2012	19.0	4092	22.6	4789
4/10/2012	18.0	4111	22.4	4812

Northern Utilities - NH
Effective Degree Day data

	Actual EDD	Cum EDD	Normal EDD	Cum Normal EDD
4/11/2012	19.0	4129	22.8	4834
4/12/2012	22.0	4148	22.9	4857
4/13/2012	13.0	4170	22.0	4880
4/14/2012	7.0	4183	20.7	4902
4/15/2012	0.0	4190	20.0	4922
4/16/2012	0.0	4190	20.7	4942
4/17/2012	6.0	4190	19.3	4963
4/18/2012	19.0	4196	20.2	4982
4/19/2012	15.0	4215	17.6	5003
4/20/2012	4.0	4230	16.4	5020
4/21/2012	6.0	4234	16.7	5037
4/22/2012	23.0	4240	17.2	5053
4/23/2012	15.0	4263	17.7	5071
4/24/2012	17.0	4278	16.9	5088
4/25/2012	16.0	4295	17.2	5105
4/26/2012	16.0	4311	16.7	5122
4/27/2012	26.0	4327	16.9	5139
4/28/2012	21.0	4353	18.0	5156
4/29/2012	21.0	4374	15.6	5174
4/30/2012	17.0	4395	13.6	5190
5/1/2012	23.0	4412	12.1	5203
5/2/2012	19.0	4435	13.9	5215
5/3/2012	17.0	4454	14.2	5229
5/4/2012	16.0	4471	12.7	5243
5/5/2012	15.0	4487	13.3	5256
5/6/2012	16.0	4502	13.6	5269
5/7/2012	11.0	4518	11.7	5283
5/8/2012	14.0	4529	12.9	5295
5/9/2012	8.0	4543	11.6	5308
5/10/2012	12.0	4551	12.5	5319
5/11/2012	13.0	4563	11.7	5332
5/12/2012	4.0	4576	13.0	5343
5/13/2012	4.0	4580	12.9	5357
5/14/2012	10.0	4584	11.8	5369
5/15/2012	5.0	4594	11.2	5381
5/16/2012	4.0	4599	11.7	5392
5/17/2012	10.0	4603	11.0	5404
5/18/2012	8.0	4613	10.9	5415
5/19/2012	5.0	4621	11.2	5426
5/20/2012	4.0	4626	7.5	5437
5/21/2012	6.0	4630	7.3	5445
5/22/2012	3.0	4636	7.9	5452
5/23/2012	2.0	4639	8.2	5460
5/24/2012	5.0	4641	8.3	5468
5/25/2012	0.0	4646	7.3	5476
5/26/2012	0.0	4646	7.7	5484
5/27/2012	2.0	4646	7.8	5491
5/28/2012	3.0	4648	6.5	5499
5/29/2012	5.0	4651	4.7	5506
5/30/2012	0.0	4656	4.5	5510
5/31/2012	1.0	4656	4.7	5515
6/1/2012	5.0	4657	4.2	5520
6/2/2012	10.0	4662	5.2	5524
6/3/2012	13.0	4672	5.3	5529
6/4/2012	15.0	4685	6.3	5534
6/5/2012	12.0	4700	5.4	5541
6/6/2012	10.0	4712	6.3	5546
6/7/2012	8.0	4722	3.9	5552
6/8/2012	2.0	4730	3.2	5556
6/9/2012	3.0	4732	3.8	5559
6/10/2012	4.0	4735	3.6	5563
6/11/2012	1.0	4739	2.9	5567
6/12/2012	1.0	4740	3.9	5570
6/13/2012	3.0	4741	3.3	5574
6/14/2012	3.0	4744	3.7	5577
6/15/2012	3.0	4747	4.0	5581

Northern Utilities - NH
Effective Degree Day data

	Actual EDD	Cum EDD	Normal EDD	Cum Normal EDD
6/16/2012	11.0	4750	3.9	5585
6/17/2012	7.0	4761	2.2	5589
6/18/2012	6.0	4768	1.9	5591
6/19/2012	0.0	4774	0.7	5593
6/20/2012	0.0	4774	0.8	5593
6/21/2012	0.0	4774	1.0	5594
6/22/2012	0.0	4774	1.3	5595
6/23/2012	0.0	4774	1.1	5596
6/24/2012	0.0	4774	1.3	5598
6/25/2012	1.0	4774	1.3	5599
6/26/2012	2.0	4775	0.8	5600
6/27/2012	0.0	4777	1.1	5601
6/28/2012	0.0	4777	1.2	5602
6/29/2012	0.0	4777	0.9	5603
6/30/2012	0.0	4777	1.1	5604
7/1/2012	0.0	4777	0.8	5605
7/2/2012	0.0	4777	1.0	5606
7/3/2012	0.0	4777	0.6	5607
7/4/2012	0.0	4777	0.3	5608
7/5/2012	0.0	4777	0.2	5608
7/6/2012	0.0	4777	0.1	5608
7/7/2012	0.0	4777	0.5	5608
7/8/2012	0.0	4777	0.8	5609
7/9/2012	1.0	4777	0.4	5610
7/10/2012	0.0	4778	0.1	5610
7/11/2012	0.0	4778	0.4	5610
7/12/2012	0.0	4778	0.2	5610
7/13/2012	0.0	4778	0.4	5611
7/14/2012	0.0	4778	0.3	5611
7/15/2012	0.0	4778	0.2	5611
7/16/2012	0.0	4778	0.2	5611
7/17/2012	0.0	4778	0.2	5612
7/18/2012	0.0	4778	0.1	5612
7/19/2012	0.0	4778	0.2	5612
7/20/2012	2.0	4778	0.3	5612
7/21/2012	0.0	4780	0.1	5612
7/22/2012	0.0	4780	0.0	5613
7/23/2012	0.0	4780	0.4	5613
7/24/2012	0.0	4780	0.4	5613
7/25/2012	0.0	4780	0.2	5613
7/26/2012	0.0	4780	0.3	5614
7/27/2012	0.0	4780	0.4	5614
7/28/2012	0.0	4780	0.1	5614
7/29/2012	1.0	4780	0.0	5614
7/30/2012	0.0	4781	0.3	5614
7/31/2012	0.0	4781	0.3	5615
8/1/2012	0.0	4781	0.4	5615
8/2/2012	0.0	4781	0.1	5615
8/3/2012	0.0	4781	0.0	5615
8/4/2012	0.0	4781	0.0	5615
8/5/2012	0.0	4781	0.1	5615
8/6/2012	0.0	4781	0.4	5615
8/7/2012	0.0	4781	0.2	5616
8/8/2012	0.0	4781	0.2	5616
8/9/2012	0.0	4781	0.2	5616
8/10/2012	0.0	4781	0.2	5616
8/11/2012	0.0	4781	0.5	5616
8/12/2012	0.0	4781	0.6	5617
8/13/2012	0.0	4781	0.4	5618
8/14/2012	0.0	4781	0.3	5618
8/15/2012	0.0	4781	0.8	5618
8/16/2012	0.0	4781	0.4	5619
8/17/2012	0.0	4781	0.2	5619
8/18/2012	0.0	4781	0.2	5620
8/19/2012	0.0	4781	0.9	5620
8/20/2012	0.0	4781	1.0	5621

Northern Utilities - NH
Effective Degree Day data

	Actual EDD	Cum EDD	Normal EDD	Cum Normal EDD
8/21/2012	0.0	4781	1.0	5622
8/22/2012	0.0	4781	1.1	5623
8/23/2012	0.0	4781	0.6	5624
8/24/2012	0.0	4781	1.1	5625
8/25/2012	0.0	4781	1.1	5626
8/26/2012	0.0	4781	0.5	5627
8/27/2012	0.0	4781	0.5	5627
8/28/2012	1.0	4781	1.3	5628
8/29/2012	2.0	4782	1.8	5629
8/30/2012	0.0	4784	0.9	5631
8/31/2012	0.0	4784	1.6	5632
9/1/2012	1.0	4784	1.8	5633
9/2/2012	2.0	4785	2.5	5635
9/3/2012	2.0	4787	2.4	5638
9/4/2012	0.0	4789	2.3	5640
9/5/2012	0.0	4789	2.8	5642
9/6/2012	0.0	4789	2.8	5645
9/7/2012	0.0	4789	1.7	5648
9/8/2012	0.0	4789	2.3	5649
9/9/2012	4.0	4789	2.2	5652
9/10/2012	9.0	4793	3.4	5654
9/11/2012	6.0	4802	4.0	5657
9/12/2012	4.0	4808	3.2	5661
9/13/2012	1.0	4812	2.8	5665
9/14/2012	0.0	4813	3.2	5667
9/15/2012	7.0	4813	5.0	5671
9/16/2012	11.0	4820	6.2	5676
9/17/2012	5.0	4831	5.8	5682
9/18/2012	0.0	4836	6.1	5688
9/19/2012	9.0	4836	5.8	5694
9/20/2012	14.0	4845	5.2	5699
9/21/2012	8.0	4859	4.6	5705
9/22/2012	3.0	4867	5.0	5709
9/23/2012	10.0	4870	6.1	5714
9/24/2012	13.0	4880	7.8	5720
9/25/2012	2.0	4893	6.5	5728
9/26/2012	1.0	4895	7.7	5735
9/27/2012	12.0	4896	6.8	5742
9/28/2012	13.0	4908	7.3	5749
9/29/2012	12.0	4921	9.3	5756
9/30/2012	12.0	4933	9.8	5766
10/1/2012	6.0	4945	10.2	5775
10/2/2012	3.0	4951	8.2	5786
10/3/2012	6.0	4954	9.6	5794
10/4/2012	6.0	4960	10.7	5803
10/5/2012	3.0	4966	12.9	5814
10/6/2012	9.0	4969	13.7	5827
10/7/2012	16.0	4978	13.3	5841
10/8/2012	16.0	4994	12.0	5854
10/9/2012	15.0	5010	11.2	5866
10/10/2012	13.0	5025	12.7	5877
10/11/2012	17.0	5038	14.2	5890
10/12/2012	27.0	5055	14.1	5904
10/13/2012	19.0	5082	13.3	5918
10/14/2012	11.0	5101	13.5	5931
10/15/2012	3.0	5112	14.6	5945
10/16/2012	22.0	5115	15.7	5959
10/17/2012	18.0	5137	15.6	5975
10/18/2012	12.0	5155	15.9	5991
10/19/2012	3.0	5167	16.3	6007
10/20/2012	7.0	5170	16.7	6023
10/21/2012	11.0	5177	16.4	6040
10/22/2012	11.0	5188	17.9	6056
10/23/2012	19.0	5199	18.3	6074
10/24/2012	20.0	5218	15.6	6092
10/25/2012	18.0	5238	17.9	6108

Northern Utilities - NH
Effective Degree Day data

	Actual EDD	Cum EDD	Normal EDD	Cum Normal EDD
10/26/2012	12.0	5256	17.6	6126
10/27/2012	12.0	5268	17.1	6143
10/28/2012	15.0	5280	19.5	6160
10/29/2012	9.0	5295	21.5	6180
10/30/2012	7.0	5304	20.6	6201
10/31/2012	15.0	5311	18.2	6222
11/1/2012	18.0	5326	18.5	6240
11/2/2012	18.0	5344	20.3	6259
11/3/2012	21.0	5362	20.3	6279
11/4/2012	26.0	5383	19.8	6299
11/5/2012	35.0	5409	20.7	6319
11/6/2012	34.0	5444	22.2	6340
11/7/2012	35.0	5478	22.5	6362
11/8/2012	30.0	5513	21.6	6384
11/9/2012	28.0	5543	22.1	6406
11/10/2012	26.0	5571	22.9	6428
11/11/2012	18.0	5597	24.3	6451
11/12/2012	9.0	5615	26.4	6475
11/13/2012	27.0	5624	26.0	6502
11/14/2012	32.0	5651	23.0	6528
11/15/2012	30.0	5683	22.6	6551
11/16/2012	29.0	5713	25.2	6573
11/17/2012	32.0	5742	27.6	6599
11/18/2012	34.0	5774	28.1	6626
11/19/2012	32.0	5808	27.0	6654
11/20/2012	26.0	5840	26.2	6681
11/21/2012	29.0	5866	28.5	6708
11/22/2012	25.0	5895	28.7	6736
11/23/2012	19.0	5920	29.6	6765
11/24/2012	34.0	5939	29.0	6794
11/25/2012	37.0	5973	28.6	6823
11/26/2012	35.0	6010	27.9	6852
11/27/2012	35.0	6045	28.5	6880
11/28/2012	40.0	6080	26.8	6908
11/29/2012	36.0	6120	28.7	6935
11/30/2012	45.0	6156	27.9	6964
12/1/2012	40.0	6201	30.0	6992
12/2/2012	23.0	6241	31.9	7022
12/3/2012	25.0	6264	31.9	7054
12/4/2012	16.0	6289	33.0	7086
12/5/2012	32.0	6305	33.9	7119
12/6/2012	36.0	6337	32.7	7152
12/7/2012	27.0	6373	36.1	7185
12/8/2012	28.0	6400	39.6	7221
12/9/2012	24.0	6428	36.7	7261
12/10/2012	25.0	6452	34.2	7298
12/11/2012	33.0	6477	36.4	7332
12/12/2012	36.0	6510	36.6	7368
12/13/2012	34.0	6546	36.4	7405
12/14/2012	29.0	6580	37.5	7441
12/15/2012	40.0	6609	35.6	7479
12/16/2012	45.0	6649	36.2	7514
12/17/2012	32.0	6694	38.0	7550
12/18/2012	26.0	6726	39.2	7588
12/19/2012	30.0	6752	38.9	7628
12/20/2012	28.0	6782	39.8	7667
12/21/2012	26.0	6810	38.0	7706
12/22/2012	40.0	6836	36.7	7744
12/23/2012	35.0	6876	35.7	7781
12/24/2012	37.0	6911	37.4	7817
12/25/2012	42.0	6948	39.1	7854
12/26/2012	35.0	6990	42.1	7893
12/27/2012	40.0	7025	40.6	7935
12/28/2012	39.0	7065	36.5	7976
12/29/2012	43.0	7104	38.3	8012
12/30/2012	51.0	7147	40.3	8051

Northern Utilities - NH
Effective Degree Day data

	Actual EDD	Cum EDD	Normal EDD	Cum Normal EDD
12/31/2012	36.0	7198	39.5	8091
1/1/2013	52.0	7234	39.6	8130
1/2/2013	59.0	7286	39.7	8170
1/3/2013	52.0	7345	40.7	8210
1/4/2013	35.0	7397	39.9	8250
1/5/2013	41.0	7432	40.2	8290
1/6/2013	33.0	7473	39.5	8331
1/7/2013	40.0	7506	42.1	8370
1/8/2013	34.0	7546	42.5	8412
1/9/2013	29.0	7580	41.7	8455
1/10/2013	35.0	7609	43.1	8496
1/11/2013	29.0	7644	41.9	8539
1/12/2013	26.0	7673	39.5	8581
1/13/2013	19.0	7699	42.4	8621
1/14/2013	25.0	7718	45.3	8663
1/15/2013	33.0	7743	47.0	8709
1/16/2013	37.0	7776	45.6	8756
1/17/2013	44.0	7813	42.3	8801
1/18/2013	48.0	7857	43.6	8843
1/19/2013	27.0	7905	43.0	8887
1/20/2013	39.0	7932	45.3	8930
1/21/2013	46.0	7971	47.9	8975
1/22/2013	58.0	8017	43.9	9023
1/23/2013	68.0	8075	41.1	9067
1/24/2013	64.0	8143	40.3	9108
1/25/2013	53.0	8207	43.5	9149
1/26/2013	54.0	8260	44.9	9192
1/27/2013	49.0	8314	43.5	9237
1/28/2013	43.0	8363	42.4	9280
1/29/2013	33.0	8406	41.5	9323
1/30/2013	13.0	8439	40.7	9364
1/31/2013	37.0	8452	42.3	9405
Leap Year			0.0	
12 Months	6256		6992	

Northern Utilities - NH Gas Division Test Year January 1 - December 31, 2012	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING RATE R-6 & R-11 (2)	RESIDENTIAL HEATING RATE R-5 & R-10 (3)	HIGH WINTER SMALL G-40 & T-40 (4)-2	LOW WINTER SMALL G-50 & T-50 (5)	HIGH WINTER MEDIUM G-41 & T-41 (6)	LOW WINTER MEDIUM G-51 & T-51 (7)	HIGH WINTER LARGE G-42 & T-42 (8)	LOW WINTER LARGE G-52 & T-52 (9)	INTERRUPTIBLE & SPECIAL CONTRACT (10)
ANNUAL NO. SALES CUSTOMERS	336,481	18,438	252,580	50,177	9,908	3,709	1,528	110	32	0
ANNUAL NO. TRANSPORTATION CUSTOMERS	11,390	0	0	5,279	1,218	2,991	1,331	200	347	24
Total Customers	347,871	18,438	252,580	55,456	11,126	6,700	2,859	309	379	24
ANNUAL NUMBER OF GAS BILLS	353,577	18,729	257,268	55,972	11,254	6,750	2,887	310	382	25
ANNUAL NO. METER EXCL DAILY METERED	348,219	18,350	253,601	55,614	11,044	6,609	2,878	105	18	0
ANNUAL NO. METERS DAILY METERED	744	0	0	12	36	84	12	204	360	36
Total Meters	348,963	18,350	253,601	55,626	11,080	6,693	2,890	309	378	36
NUMBER OF SERVICES	21,485	1,118	15,446	3,388	675	558	241	26	32	3
RATIO SERVICES TO METERS	21,485	73%	73%	73%	73%	100%	100%	100%	100%	100%

Proportional Responsibility
Distribution Investment Allocator DISTR

The Proportional Responsibility Method is a capacity allocation procedure which considers the monthly variation in sales by customer class. Months with higher total usage are given more weight than lower usage months. The method was first developed by Gary H. Grainger of Wisconsin Public Service Corporation and published November 9, 1972 in *Public Utilities Fortnightly*.

The Proportional Responsibility ("PR") Method is often used to allocate distribution plant to gas utility customers. Each customer class is assigned capacity-related costs based upon the variation of usage across all twelve months of the test year In this manner, the PR method recognizes that capacity on the distribution system has some value each month throughout the year, though that value is greatly diminished in the summer months when system loads are much lower. By observation, the PR method is generally consistent with the market price for inter-state pipeline capacity as evidenced by the prices commanded for capacity release.

In contrast, the Design Day Allocation Method relates all costs to a single day, a hypothetical day where temperature extremes create the greatest load for which the utility can provide firm delivery service. The Design Day Demand Method is susceptible to errors due to the mis-estimation of class loads under extreme weather conditions. This method assumes that all costs are attributable to a single day, so by inference, there is no value to capacity at any other time. Summer-only users and interruptible customers would have no capacity cost responsibility at any time. In essence, these customers would receive the benefit of free use of the transmission and distribution system. This anomaly is one of the reasons why the FERC has migrated to capacity allocation methods that recognize customer loads throughout the year, such as the Modified Fixed Variable Method.

The following procedure describes the step-by-step calculation of the allocator DISTR shown in the following workpapers:

1. List all firm sales by month by rate class.
2. Normalize monthly sales data by computing the ratio of each rate class's monthly sales to the total monthly sales.
3. Rank the monthly sales, using the rank of 1 for the peak sales month and the rank of 12 for the lowest sales month.
4. Calculate the "% of peak month" defined as the ratio of sales in each month relative to the sales in the peak month. The % of peak factor for the month ranked #1 would equal 100% and the ratio for each subsequent month ranked would be less than unity.
5. Develop individual weighting factors for the twelve months. For each month starting with the 12th ranked month, calculate the difference in the nth ranked month's peak factor, as determined in step 4 above, and the n+1 ranked month's factor. Divide this difference by n and obtain the individual month's weighting factor. For n+1 = 13, use 0 percent as the month's peak factor. Thus, the individual monthly weighting factor for the 12th month is simply the peak factor for that month divided by 12.
6. Develop cumulative weighting factors for the twelve months starting with the 12th ranked month and continuing to the first ranked month. The cumulative weighting factor is computed by adding the month's individual weighting factor to the n-1 month's cumulative weighting factor. Following this process, the sum of the cumulative weighting factor for all 12 months should equal 100%.
7. For each customer class, multiply the normalized sales factor for the customer class developed in step 2 by the respective monthly cumulative weighting factor developed in step 6.

8. For each customer class, sum the twelve monthly proportionality factors, as determined in step 7 and use these percentages as the mains allocation factor.

NORTHERN - NEW HAMPSHIRE
TOTAL SENDOUT BY RATE CLASS
BY RATE CLASS
12 Months Ended Dec 31, 2012

28-Mar-13
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CALENDAR MONTH SENDOUT - CC

DATE	RESIDENTIAL HEATING R-5 & R-10	RESIDENTIAL NON-HEATING R-6 & R-11	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	TOTAL SENDOUT
NOV	1,822,958	33,352	1,038,648	151,759	1,304,656	439,078	612,335	2,044,475	7,447,262
DEC	2,462,847	45,665	1,482,085	231,740	1,713,877	443,049	595,644	1,296,304	8,271,210
JAN	3,025,898	57,619	1,925,235	294,867	2,116,115	478,741	586,056	1,422,161	9,906,694
FEB	2,539,360	49,770	1,629,061	260,884	1,830,863	440,227	520,122	1,266,339	8,536,624
MAR	1,890,080	40,937	1,105,727	222,418	1,322,914	382,288	420,052	1,247,788	6,632,205
APR	1,125,601	29,616	608,058	178,504	827,619	330,191	272,153	1,032,201	4,403,944
MAY	625,444	23,483	294,042	158,093	472,064	273,514	181,101	947,664	2,975,405
JUN	392,965	18,510	172,258	149,947	288,730	247,586	225,223	841,019	2,336,239
JUL	327,355	16,651	136,425	151,215	226,243	272,881	202,069	848,113	2,180,952
AUG	321,869	16,855	130,465	154,032	233,290	262,484	257,560	815,486	2,192,042
SEP	397,890	16,290	170,155	126,771	300,863	284,685	275,624	813,488	2,385,767
OCT	780,030	20,518	375,155	117,722	535,978	335,620	100,421	199,281	2,464,724
TOTAL	15,712,297	369,267	9,067,313	2,197,952	11,173,213	4,190,346	4,248,362	12,774,320	59,733,069
WINTER	12,866,743	256,960	7,788,814	1,340,172	9,116,044	2,513,576	3,006,363	8,309,268	45,197,940
SUMMER	2,845,554	112,307	1,278,499	857,780	2,057,168	1,676,770	1,241,999	4,465,052	14,535,129

NORTHERN - NEW HAMPSHIRE
TOTAL FIRM SENDOUT
BY RATE CLASS
12 Months Ended Dec 31, 2012

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CALENDAR MONTH SENDOUT - CC

DATE	RESIDENTIAL HEATING R-5 & R-10	RESIDENTIAL NON-HEATING R-6 & R-11	SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	TOTAL FIRM SENDOUT
NOV	1,822,958	33,352	1,038,648	151,759	1,304,656	439,078	612,335	2,044,475	7,447,262
DEC	2,462,847	45,665	1,482,085	231,740	1,713,877	443,049	595,644	1,296,304	8,271,210
JAN	3,025,898	57,619	1,925,235	294,867	2,116,115	478,741	586,056	1,422,161	9,906,694
FEB	2,539,360	49,770	1,629,061	260,884	1,830,863	440,227	520,122	1,266,339	8,536,624
MAR	1,890,080	40,937	1,105,727	222,418	1,322,914	382,288	420,052	1,247,788	6,632,205
APR	1,125,601	29,616	608,058	178,504	827,619	330,191	272,153	1,032,201	4,403,944
MAY	625,444	23,483	294,042	158,093	472,064	273,514	181,101	947,664	2,975,405
JUN	392,965	18,510	172,258	149,947	288,730	247,586	225,223	841,019	2,336,239
JUL	327,355	16,651	136,425	151,215	226,243	272,881	202,069	848,113	2,180,952
AUG	321,869	16,855	130,465	154,032	233,290	262,484	257,560	815,486	2,192,042
SEP	397,890	16,290	170,155	126,771	300,863	284,685	275,624	813,488	2,385,767
OCT	780,030	20,518	375,155	117,722	535,978	335,620	100,421	199,281	2,464,724
TOTAL	15,712,297	369,267	9,067,313	2,197,952	11,173,213	4,190,346	4,248,362	12,774,320	59,733,069
WINTER	12,866,743	256,960	7,788,814	1,340,172	9,116,044	2,513,576	3,006,363	8,309,268	45,197,940
SUMMER	2,845,554	112,307	1,278,499	857,780	2,057,168	1,676,770	1,241,999	4,465,052	14,535,129

NORTHERN - NEW HAMPSHIRE
TOTAL SENDOUT
BY RATE CLASS NORMALIZED
12 Months Ended Dec 31, 2012

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CALENDAR MONTH SENDOUT - CC

DATE	RESIDENTIAL HEATING R-5 & R-10	RESIDENTIAL NON-HEATING R-6 & R-11	SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	FIRM SENDOUT
NOV	0.244782	0.004478	0.139467	0.020378	0.175186	0.058958	0.082223	0.274527	1.000000
DEC	0.297761	0.005521	0.179186	0.028018	0.207210	0.053565	0.072014	0.156725	1.000000
JAN	0.305440	0.005816	0.194337	0.029764	0.213605	0.048325	0.059158	0.143556	1.000000
FEB	0.297466	0.005830	0.190832	0.030561	0.214472	0.051569	0.060928	0.148342	1.000000
MAR	0.284985	0.006172	0.166721	0.033536	0.199468	0.057641	0.063335	0.188141	1.000000
APR	0.255589	0.006725	0.138071	0.040533	0.187927	0.074976	0.061798	0.234381	1.000000
MAY	0.210205	0.007892	0.098824	0.053133	0.158655	0.091925	0.060866	0.318499	1.000000
JUN	0.168204	0.007923	0.073733	0.064183	0.123588	0.105976	0.096404	0.359988	1.000000
JUL	0.150097	0.007635	0.062553	0.069334	0.103736	0.125120	0.092652	0.388873	1.000000
AUG	0.146835	0.007689	0.059518	0.070269	0.106426	0.119744	0.117498	0.372021	1.000000
SEP	0.166777	0.006828	0.071321	0.053136	0.126108	0.119326	0.115529	0.340975	1.000000
OCT	0.316478	0.008325	0.152210	0.047763	0.217459	0.136169	0.040743	0.080853	1.000000
TOTAL	0.263042	0.006182	0.151797	0.036796	0.187052	0.070151	0.071122	0.213857	1.000000

NORTHERN - NEW HAMPSHIRE

DEVELOPMENT OF PROPORTIONAL RESPONSIBILITY WEIGHTINGS

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CALENDAR MONTH SENDOUT - CC 12 Months Ended Dec 31, 2012

DATE	Total Sendout	Ranking	Percent of Peak Month	Next Ranked Month	Next Ranked Month Percent of Peak Month	Difference	Individual Weighting Factors		Cumulative Weighting Factors			
							weight	rank		rank		
NOV	7,447,262	4	75.1740%	5	66.9467%	8.2273%	2.0568%	4	11.8406%		>=4 rank	
DEC	8,271,210	3	83.4911%	4	75.1740%	8.3171%	2.7724%	3	14.6129%	rank		>=3
JAN	9,906,694	1	100.0000%	2	86.1703%	13.8297%	13.8297%	1	29.7822%		>=1 rank	
FEB	8,536,624	2	86.1703%	3	83.4911%	2.6791%	1.3396%	2	15.9525%	rank		>=2
MAR	6,632,205	5	66.9467%	6	44.4542%	22.4925%	4.4985%	5	9.7837%		>=5 rank	
APR	4,403,944	6	44.4542%	7	30.0343%	14.4199%	2.4033%	6	5.2852%	rank		>=6
MAY	2,975,405	7	30.0343%	8	24.8794%	5.1549%	0.7364%	7	2.8819%		>=7 rank	
JUN	2,336,239	10	23.5824%	11	22.1269%	1.4555%	0.1456%	10	1.9903%	rank		>=10
JUL	2,180,952	12	22.0149%		0.0000%	22.0149%	1.8346%	12	1.8346%		>=12 rank	
AUG	2,192,042	11	22.1269%	12	22.0149%	0.1119%	0.0102%	11	1.8448%	rank		>=11
SEP	2,385,767	9	24.0824%	10	23.5824%	0.4999%	0.0555%	9	2.0459%		>=9 rank	
OCT	2,464,724	8	24.8794%	9	24.0824%	0.7970%	0.0996%	8	2.1455%			>=8
TOTAL	59,733,069								100.0000%			

NORTHERN - NEW HAMPSHIRE
PROPORTIONAL RESPONSIBILITY ALLOCATION FACTORS
12 Months Ended Dec 31, 2012

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CALENDAR MONTH SENDOUT - CCF

DATE	RESIDENTIAL HEATING R-5 & R-10	RESIDENTIAL NON-HEATING R-6 & R-11	SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	FIRM SENDOUT
NOV	2.898358%	0.053028%	1.651368%	0.241285%	2.074299%	0.698099%	0.973564%	3.250552%	11.840553%
DEC	4.351161%	0.080678%	2.618429%	0.409419%	3.027940%	0.782744%	1.052337%	2.290206%	14.612914%
JAN	9.096673%	0.173219%	5.787782%	0.886451%	6.361619%	1.439227%	1.761844%	4.275405%	29.782219%
FEB	4.745329%	0.093005%	3.044244%	0.487518%	3.421353%	0.822657%	0.971957%	2.366421%	15.952484%
MAR	2.788215%	0.060390%	1.631150%	0.328107%	1.951541%	0.563946%	0.619654%	1.840717%	9.783720%
APR	1.350847%	0.035543%	0.729737%	0.214225%	0.993235%	0.396267%	0.326614%	1.238756%	5.285224%
MAY	0.605789%	0.022745%	0.284802%	0.153125%	0.457229%	0.264919%	0.175410%	0.917883%	2.881901%
JUN	0.334779%	0.015769%	0.146751%	0.127744%	0.245978%	0.210926%	0.191874%	0.716488%	1.990309%
JUL	0.275365%	0.014007%	0.114758%	0.127199%	0.190311%	0.229542%	0.169977%	0.713418%	1.834578%
AUG	0.270875%	0.014185%	0.109795%	0.129628%	0.196330%	0.220898%	0.216755%	0.686288%	1.844754%
SEP	0.341202%	0.013969%	0.145912%	0.108710%	0.257998%	0.244125%	0.236355%	0.697588%	2.045859%
OCT	0.678998%	0.017860%	0.326563%	0.102474%	0.466556%	0.292149%	0.087414%	0.173470%	2.145485%
	27.737589%	0.594397%	16.591291%	3.315885%	19.644391%	6.165500%	6.783757%	19.167191%	100.000000%
TOTAL WINTER	25.230582%	0.495862%	15.462709%	2.567004%	17.829989%	4.702940%	5.705971%	15.262056%	87.257114%
TOTAL SUMMER	2.507007%	0.098535%	1.128582%	0.748881%	1.814402%	1.462560%	1.077785%	3.905134%	12.742886%

The Proportional Responsibility Method of Capacity Cost Allocation

"Proportional responsibility," a new capacity cost allocation method, is designed to give a realistic and reasonable distribution of imbedded capacity costs, making it ideal for rate design purposes, rate of return determination, and support in rate cases. Other methods of capacity allocation, including their inherent fallacies, are also discussed.

By GARY H. GRAINGER

THE importance of cost-of-service studies has long been recognized in the electric utility industry. This importance is evident when you consider the numerous uses that are made of these studies, as illustrated by the following list:

Uses of Cost-of-service Studies

1. Determination of rate of return by customer group.
2. Rate design.
3. Sales promotion policy.
4. Support in rate cases before regulatory authorities.
5. Cost trends.
6. Engineering policy.

In the preparation of these studies, the allocation of capacity costs is the most significant part of the study for two reasons. First, capacity costs are generally the largest individual segment of costs, and, second, there is no universally accepted method for allocating these costs.

The remainder of this article is devoted to reviewing some of the common methods of capacity allocation, including a discussion of their inherent fallacies and then the development of a new method of capacity cost allocation that I have chosen to call the proportional responsibility method.

To illustrate some of the more common methods of capacity allocation, assume the customer group load curves and the system load curve shown in Figure I (page 26). Table 1 (page 27) describes the characteristics of each of these customer group loads, and Table 2 (page 27) shows the results of the capacity allocations under various commonly used methods.

Before analyzing the results shown in Table 2, I would like to state briefly the principal criteria of capacity costs. Capacity costs are those created as a result of providing capacity for the customer's maximum demand. In other words, costs associated with property and plant having a specific design or size because of the maximum quantity of power used are considered capacity costs. They are not in any manner related to load factor.

Analyzing the results contained in Table 2 reveals the fallacies of the various methods:

I. *Peak Responsibility*—Allocates all capacity costs on the basis of the loads as they occur at the time of the system peak. This implies that no capacity is required to serve loads A, B, and C since they were not taking service at the time of the system peak. This is incorrect because even without loads D, E, F, and G, there would still be a need for 300 kilowatts of capacity for loads A, B, and C.

II. *Noncoincident Peak*—Allocates all capacity costs on the basis of the individual customer peaks irrespective of the time of occurrence. Table 2 shows that all loads receive an equal share of capacity costs. Referring to the total system curve shown in Figure I more capacity is needed to meet the six peak hours 9 to 12 A.M. and 4 to 7 P.M. than any other hours of the day. Therefore, a larger portion of the demand costs should be assigned to the loads

FIGURE I

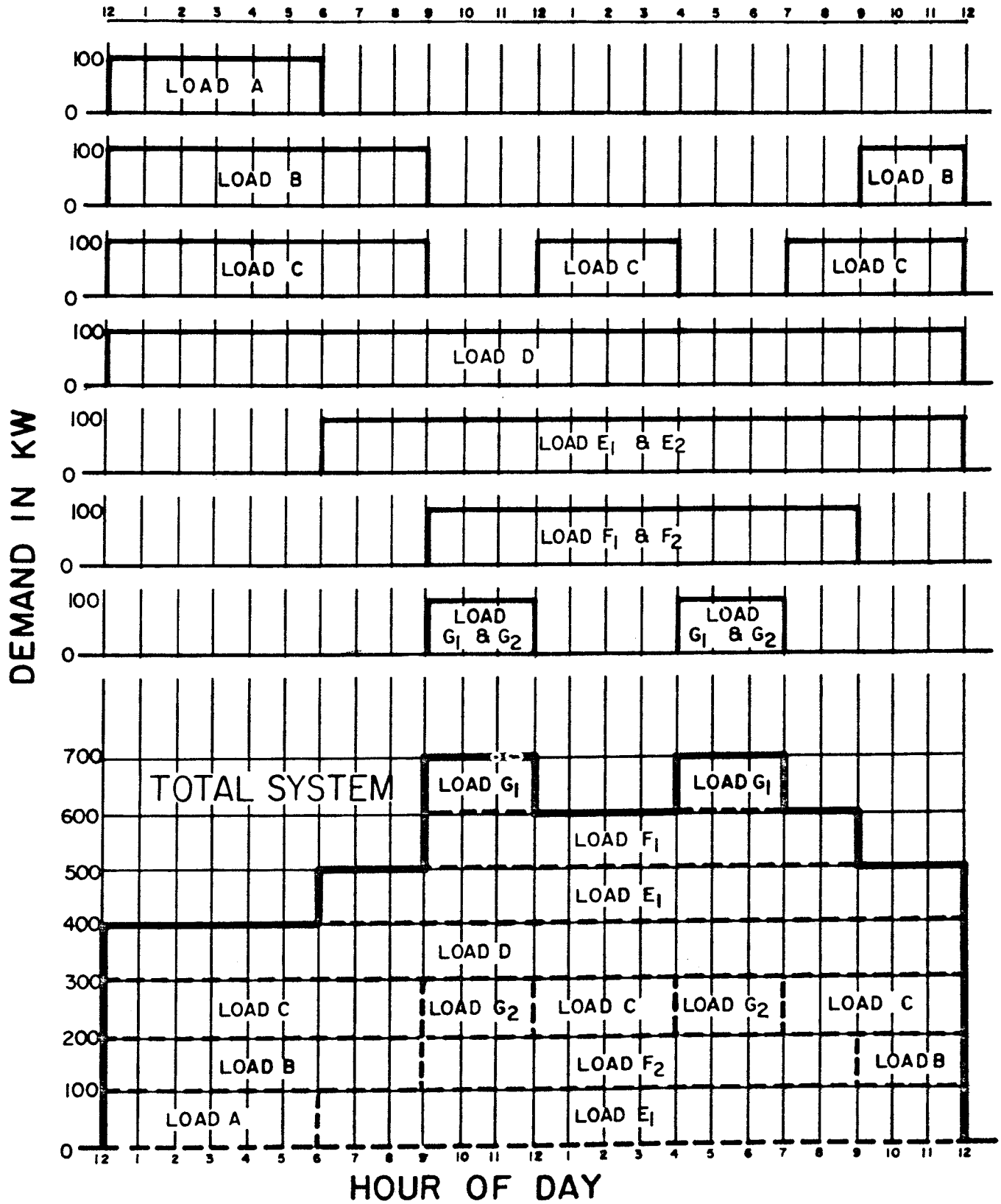


TABLE 1

Load	Kwh.	Diversified Peak Kw.	Coincident Peak Kw.	Load Factor	Load Characteristics
A	600	100	0	25%	Nothing on System Peak
B	1,200	100	0	50%	Nothing on System Peak
C	1,800	100	0	75%	Nothing on System Peak
D	2,400	100	100	100%	Entirely on System Peak
E_1 & E_2	1,800	100	100	75%	Entirely on System Peak
F_1 & F_2	1,200	100	100	50%	Entirely on System Peak
G_1 & G_2	600	100	100	25%	Entirely on System Peak

creating the system peak; this is not being done.

III. *Average and Excess*—The portion of facilities required to serve the average load is allocated on the basis of the average demands and the difference between the average loads and the maximum load, being the excess demand, is allocated on the basis of the noncoincident peak. The results are partially dependent on load factor, which, as stated earlier, has no bearing on demand costs.

IV. *Complete Peak*—Manner of capacity cost allocation differs from other methods by putting onus on classes that exceed average demand during periods when system peaks go above average system load. This method is also partially dependent on load factor.

To the best of my knowledge, all currently published methods have somewhat similar fallacies. Recognizing that these fallacies must be overcome, the following method was developed:

Figure II (page 28) shows the same system load curve as in Figure I; the left-hand scale indicates the demand and the bottom scale indicates the hours of the day. On the right-hand scale, percentages are added. Looking at the demand of 400 kilowatts presenting 57.14 per cent of the peak, it is observed that this demand exists for the entire 24-hour period. Since 400 kilowatts represent 57.14 per cent of the peak, it similarly accounts for 57.14 per cent of the capacity costs. Dividing these capacity costs of 57.14 per cent equally to each of these hours (57.14%/24 Hrs.) results in each hour being responsible for 2.38 per cent of the capacity costs. The next break in the load curve (500 kilowatts) is responsible for 14.29 per cent (71.43% - 57.14%) of the capacity costs; this demand is used eighteen hours a day, 6 A.M. to 12 P.M. By similar calculation, each hour is responsible for .79 per cent (14.29%/18 Hrs.) of the capacity costs. Moving up to the 600-kilowatt break, each hour from 9 A.M. to 9 P.M. is responsible for 1.19 per cent of the capacity costs. Finally, at 700 kilowatts, each of the hours from 9 A.M. to 12 A.M. and 4 P.M. to 7 P.M. is responsible for 2.38 per cent of the capacity costs.

By combining these hourly percentages, the six hours from 12 P.M. to 6 A.M. are each responsible for 2.38 per cent, the six hours, 6 A.M. to 9 A.M. and 9 P.M. to 12 P.M. are each responsible for 3.17 per cent (2.38% + .79%), the six hours 12 A.M. to 4 P.M. and 7 P.M. to 9 P.M. for 4.36 per cent (2.38% + .79% + 1.19%) and the six hours 9 A.M. to 12 A.M. and 4 P.M. to 6 P.M. for 6.74 per cent (2.38% + .79% + 1.19% + 2.38%).

These hourly percentages, representing the distribution of the total capacity costs over the twenty-four hours of the day, establish a weighting system that will be used to distribute capacity costs to the various loads.

Figure III (page 28), showing the hourly weighting factors on the bottom scale, reveals that some loads have more than one weighting factor. For example, load D falls in all four weighting areas. It is appropriate that an individual load should be responsible for the maximum weighted demand. Applying this principle to Figure III, the weighted demands shown

TABLE 2

Load	Method I Peak Responsibility Kw.	%	Method II Noncoincident Peak Kw.	%	Method III Average & Excess Kw.	%	Method IV Complete Peak (Oram & Robison) Kw.	%
A	0		70	10	50	7	25	4
B	0		70	10	67	10	50	7
C	0		70	10	83	12	79	11
D	100	14	70	10	100	13	100	14
E_1	100	14	70	10	83	12	89	13
E_2	100	14	70	10	83	12	89	13
F_1	100	14	70	10	67	10	78	11
F_2	100	14	70	10	67	10	78	11
G_1	100	15	70	10	50	7	56	8
G_2	100	15	70	10	50	7	56	8
	700	100	700	100	700	100	700	100

FIGURE II

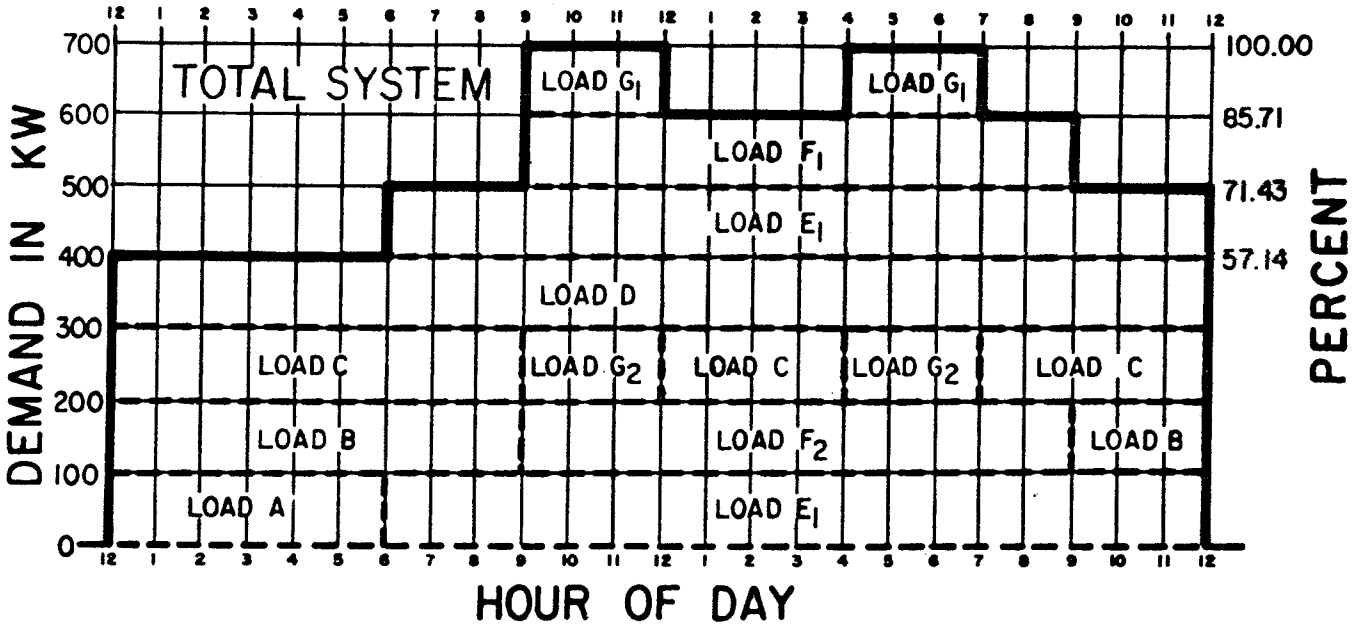


FIGURE III

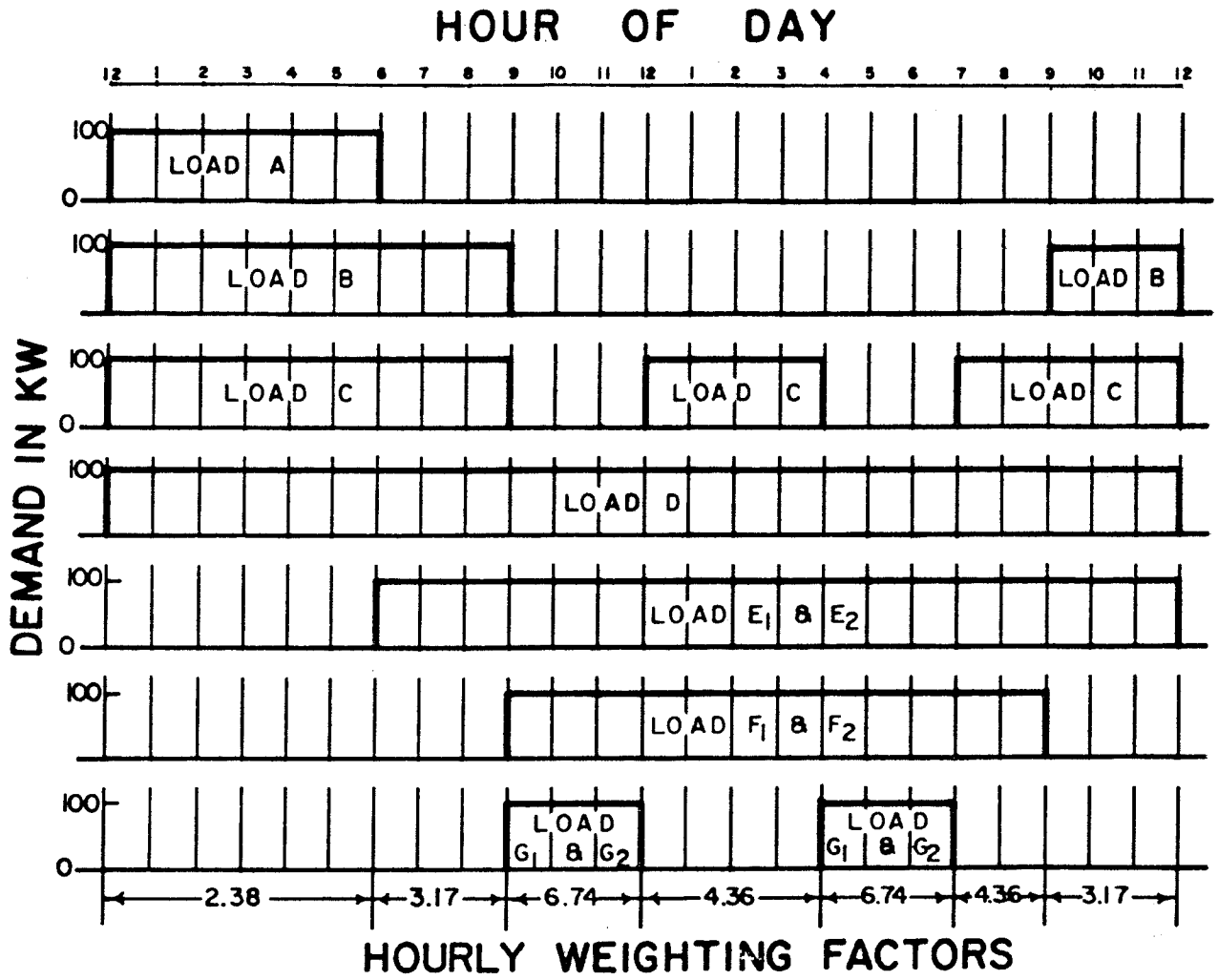


TABLE 3

Load	*Highest Hourly Weighting Factor*	*Weighted Demand*	*Percentage Distribution*	*Distribution of 700 Kw.*
A	2.38	238	4	28
B	3.17	317	5	38
C	4.36	436	7	53
D	6.74	674	12	83
E_1	6.74	674	12	83
E_2	6.74	674	12	83
F_1	6.74	674	12	83
F_2	6.74	674	12	83
G_1	6.74	674	12	83
G_2	6.74	674	12	83
		5,709	100	700

in Table 3 above were determined. In the next to the last column, the percentage distribution of the total weighted demand is shown. These percentages represent the proportional distribution of the capacity costs. Applying these percentages to the total system demand of 700 kilowatts gives the demand allocation shown in the last column.

The end result of this method is to assign all capacity costs to the individual loads proportional to what they individually would cost.

Table 4 (page 30) again shows the results of some of the more common methods of capacity allocation, as well as the proportional responsibility method. The inequities of the common methods described earlier are eliminated under the proportional responsibility method. Each and every load is assigned a proportionate share of the capacity costs. It is not dependent on load factors and it considers the time when the demand was established.

An additional major advantage of the proportional responsibility method is that it can be used to determine the costs associated with successively smaller components of the total load. A logical sequence of studies, each using the results of the earlier study in the listing, would be:

1. Cost of service by jurisdictional area.
2. Cost of service by class of service.
3. Cost of service by rate schedule.
4. Cost of service by homogeneous groups within the rate schedule (could be by annual consumption or connected appliances).
5. Cost of service by individual appliance or specific load.

None of the common methods described earlier in this article will give reasonable answers if applied to the above series of studies.

The actual application of the proportional responsibility method is more complex than described above as each hour of the year has a specific weighting factor, and complete day-by-day load curves are required both for the system and for the various customer groups. However, with modern computer technology, this is not an insurmountable problem.

If desired, the proportional responsibility method can be simplified by reducing the number of load curves resulting in fewer weighting factors. For example, instead of using the daily load curves, average monthly load curves or monthly peak-day load curves could be used. As might be expected, this simplification will alter the proportional allocation and limit the scope of application because it does not fully consider the daily, monthly, and seasonal shifts of the load curves of the system or the customer groups.

However, compared to the known fallacies of the results of commonly used methods, this altera-

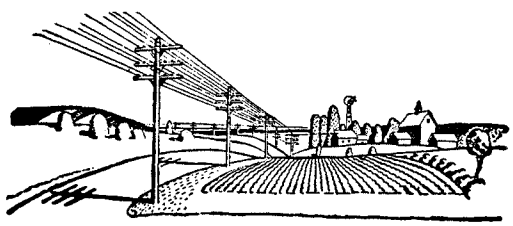
Gary H. Grainger is electric rates and research supervisor for the Wisconsin Public Service Corporation. After receiving his BA degree in electrical engineering from the University of Wisconsin in 1960, he joined the utility and, in 1972, was appointed to his present position. Currently, a member of the Rate Research Committee of the Edison Electric Institute, he has testified in regulatory matters before the Federal Power Commission and the Wisconsin and Michigan Public Service commissions.

TABLE 4

	Method I Peak Responsibility		Method II Noncoincident Peak		Method III Average & Excess		Method IV Complete Peak (Oram & Robison)		Method V Prop. Resp. Method	
Load	*Kw.*	*%*	*Kw.*	*%*	*Kw.*	*%*	*Kw.*	*%*	*Kw.*	*%*
A	0		70	10	50	7	25	4	28	4
B	0		70	10	67	10	50	7	38	5
C	0		70	10	83	12	79	11	53	7
D	100	14	70	10	100	13	100	14	83	12
E_1	100	14	70	10	83	12	89	13	83	12
E_2	100	14	70	10	83	12	89	13	83	12
F_1	100	14	70	10	67	10	78	11	83	12
F_2	100	14	70	10	67	10	78	11	83	12
G_1	100	15	70	10	50	7	56	8	83	12
G_2	100	15	70	10	50	7	56	8	83	12
	700	100	700	100	700	100	700	100	700	100

tion of the proportional allocation and limitation of scope is minor.

Finally, I want to point out that the proportional responsibility method is designed to give a realistic and reasonable distribution of imbedded capacity costs. This makes it ideal for purposes of rate design, determination of rate of return, and support in rate cases. It does not evaluate the incremental added costs of new loads or the long-range future costs of existing or added loads. These types of evaluations require separate special studies utilizing appropriate capacity allocation methods.



Outline of General Environmental Impact of Utility Operations

	Air Quality	*Water Quality*	*Land Use*	*Noise*
Electric	Stack emissions Nuclear radiation Transport and storage of nuclear materials	Thermal effect of coolant uses Secondary effect of fossil fuel used (coal-oil)	Lines and structures Dams and reservoirs Cooling towers Strip mining	Negligible
Natural gas	Negligible	Secondary effect from allied oil processing	Buildings and compressor stations	Compressors
Telephone	Negligible	Negligible	Lines and structures Radio towers	Relay stations
Rail & air carriers	Considerable emissions	Secondary effect of fossil fuels used or transported	Track and terminal structures	Considerable impact

SUMMARY OF THE PROPORTIONAL RESPONSIBILITY METHOD

The "Proportional Responsibility Method" is a capacity-related cost allocation method developed by Gary H. Grainger of Wisconsin Public Service Corporation. This method utilizes system load data (curve) to calculate a demand cost responsibility for each month, day or hour as the cost allocator to be used in the cost of service studies.

Exhibits 1 and 2 illustrate how this method works for the annual proportional responsibility. First, each monthly peak demand is calculated as a percentage of the annual system peak. This percentage is the demand cost responsibility. Second, the demand cost responsibility is spread over the month(s) it occurs. For example, the lowest demand cost responsibility is 83.65% (May, 1976) in Exhibit 1. This occurs in 12 months of the year and should be spread over the 12 months, i.e., 6.97083% per month. The second lowest responsibility is 84.08% (April, 1976). The difference between 84.08% and 83.65% (0.43%) occurs for 11 months of the year. Therefore, the second lowest demand month gets the cost responsibility of the lowest demand over 12 months (6.97083%) plus the responsibility of the second lowest demand spread over 11 months (0.03909%) as shown in Exhibit 2. This calculation continues until the highest demand month is done. Third, by adding the winter months' and summer months' responsibilities, two seasonal allocators are derived. The relationship between on-peak and off-peak periods within the month can also be quantified by using proportional responsibility method. This is shown in Exhibit 3.

The procedures of developing the allocators as described above are computerized and incorporated in Gilbert's Hourly Load Program in Fortran Language. Some sample print-outs labeled Exhibit 4 show the development of monthly proportional responsibility allocators on page 1 and diurnal allocators on pages 2 and 3.

Attached for reference is the article entitled "The Proportional Responsibility Method of Capacity Cost Allocation" by Gary H. Grainger from the November 9, 1972 issue of Public Utilities Fortnightly. This article introduced proportional responsibility method and also briefly discussed other capacity allocation methods.

EXHIBIT 1

PROPORTIONAL RESPONSIBILITY

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Jan, 1972	711	688	666	659	655	762	794	809	742	662	683	730
Jan, 1976	844	821	799	792	788	895	927	942	875	795	816	854
% of Peak	89.60	87.16	84.82	84.08	83.65	95.01	98.41	100.0	92.89	84.40	86.62	90.66

Lowest	83.65% ÷ 12	=	6.97083
	(84.08 - 83.65) ÷ 11	=	.03909
	(84.40 - 84.08) ÷ 10	=	.03200
	(84.82 - 84.40) ÷ 9	=	.04667
	(86.62 - 84.82) ÷ 8	=	.22500
	(87.16 - 86.62) ÷ 7	=	.07714
	(89.60 - 87.16) ÷ 6	=	.40667
	(90.66 - 89.60) ÷ 5	=	.21200
	(92.89 - 90.66) ÷ 4	=	.55750
	(95.01 - 92.89) ÷ 3	=	.70667
	(98.41 - 95.01) ÷ 2	=	1.70000
Highest	(100.00 - 98.41) ÷ 1	=	1.59000

Source: Peak-load Pricing Workshop paper by Wisconsin Public Service Corporation.

EXHIBIT 2

ANNUAL PROPORTIONAL RESPONSIBILITY

		% Distrib
Jan	= 6.971 + .039 + .032 + .047 + .225 + .077 + .407	= 7.7972
Feb	= 6.971 + .039 + .032 + .047 + .225 + .077	= 7.3907
Mar	= 6.971 + .039 + .032 + .047	= 7.0886
Apr	= 6.971 + .039	= 7.0099
May	= 6.971	= 6.9708
Jun	= 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212 + .558 + .707	= 9.2736
Jul	= 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212 + .558 + .707 + 1.7	= 10.9736
Aug	= 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212 + .558 + .707 + 1.7 + 1.59	= 12.5636
Sep	= 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212 + .558	= 8.5669
Oct	= 6.971 + .039 + .032	= 7.0419
Nov	= 6.971 + .039 + .032 + .047 + .225	= 7.3136
Dec	= 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212	= 8.0094
Total		100.0000

Source: Peak-load Pricing Workshop paper by Wisconsin Public Service Corporation.

EXHIBIT 3

MONTHLY PROPORTIONAL RESPONSIBILITY

WINTER

Base Load	62.25%	428.55 Hrs.
Intermediate Load	87.70%	200.97 Hrs.
Peak Load	92.90%	100.48 Hrs.

730 Hrs. = 30.42 Days = 4.35 Weeks

67.008 ÷ 730.00 = .09179%
27.395 ÷ 301.45 = .09088%
5.597 ÷ 100.48 = .05570%

Base Load	.09179%	1.00000	.38507
Intermediate Load	.18267%	1.99009	.76633
Peak Load	.23837%	2.59691	1.00000

SUMMER

Base Load	58.37%	406.38 Hrs.
Intermediate Load	83.35%	222.62 Hrs.
Peak Load	89.35%	101.000 Hrs.

65.072 ÷ 730.00 = .08914
27.848 ÷ 323.62 = .08605
7.079 ÷ 101.00 = .07009

Base Load	.08914	1.00000	.36342
Intermediate Load	.17519	1.96534	.71424
Peak Load	.24528	2.75163	1.00000

Source: Peak-load Pricing Workshop paper by Wisconsin Public Service Corporation.

EXHIBIT 4

ANALYSIS OF 1979 DATA
DEVELOPMENT OF MONTHLY PROPORTIONAL RESPONSIBILITY ALLOCATOR

REFER TO PUBLIC UTILITIES FORTNIGHTLY, NOV. 9, 1972 FOR A DETAILED DISCUSSION OF THE PROCEDURE EMPLOYED

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
PEAK MW	869	862	795	769	800	915	934	1055	864	585	650	742
% OF PK	82.3697	81.7061	75.3554	72.8910	75.8294	86.7298	88.5308	100.0000	81.8957	55.4502	61.6114	70.3317
INVERSE RANK	9	7	5	4	6	10	11	12	8	1	2	3
SUCCESSIVE DIFFERENCE BY RANK	0.4739	5.8768	2.4645	2.5592	0.4739	4.3602	1.8009	11.4692	0.1896	55.4502	6.1611	8.7204
RANK	4	6	8	9	7	3	2	1	5	12	11	10
INCREMENT ALLOCATION IN %	0.1185	0.9795	0.3081	0.2844	0.0677	1.4534	0.9005	11.4692	0.0379	4.6209	0.5601	0.8720
CUMULATIVE ALLOCATION IN %	7.8490	7.6926	6.6454	6.3374	6.7131	9.3024	10.2028	21.6720	7.7305	4.6209	5.1810	6.0530
ALLOCATION IN MW	82	81	70	66	70	98	107	228	81	48	54	63

EXHIBIT 4

ANALYSIS OF 1979 DATA
DEVELOPMENT OF HOURLY PROPORTIONAL RESPONSIBILITY ALLOCATOR
MORNING HOURS- PAGE 1 OF 2

REFER TO PUBLIC UTILITIES FORTNIGHTLY, NOV.9, 1972 FOR A DETAILED DISCUSSION OF THE PROCEDURE EMPLOYED

HOUR ENDING	1 AM	2 AM	3 AM	4 AM	5 AM	6 AM	7 AM	8 AM	9 AM	10 AM	11 AM	12 AM
PEAK MW	727	720	674	671	673	689	751	816	855	893	953	995
% OF PK	68.9099	68.2464	63.8862	63.6019	63.7915	65.3080	71.1848	77.3460	81.0426	84.6445	90.3317	94.3128
INVERSE RANK	6	5	3	1	2	4	7	8	10	12	13	16
SUCCESSIVE DIFFERENCE BY RANK	0.6635	2.9384	0.0948	63.6019	0.1896	1.4218	2.2749	6.1611	1.0427	0.5687	5.6872	0.6635
RANK	19	20	22	24	23	21	18	17	15	13	12	9
INCREMENT ALLOCATION IN %	0.0349	0.1469	0.0043	2.6601	0.0082	0.0677	0.1264	0.3624	0.0695	0.0437	0.4739	0.0737
CUMULATIVE ALLOCATION IN %	2.9122	2.8773	2.6626	2.6601	2.6583	2.7303	3.0386	3.4010	3.6364	3.8968	4.3707	4.7676
ALLOCATION IN MW	30	30	28	27	28	28	32	35	38	41	46	50

EXHIBIT 4

ANALYSIS OF 1979 DATA
DEVELOPMENT OF HOURLY PROPORTIONAL RESPONSIBILITY ALLOCATOR
EVENING HOURS- PAGE 2 OF 2

REFER TO PUBLIC UTILITIES FORTNIGHTLY , NOV.9, 1972 FOR A DETAILED DISCUSSION OF THE PROCEDURE EMPLOYED

HOUR ENDING	1 PM	2 PM	3 PM	4 PM	5 PM	6 PM	7 PM	8 PM	9 PM	10 PM	11 PM	MIDNIGHT
PEAK MW	1021	1045	1045	1037	1030	1055	1027	988	1003	963	887	844
% OF PK	96.7772	99.0521	99.0521	98.2938	97.6303	100.0000	97.3460	93.6493	95.0711	91.2796	84.0758	80.0000
INVERSE RANK	18	23	22	21	20	24	19	15	17	14	11	9
SUCCESSIVE DIFFERENCE BY RANK	1.7062	0.0	0.7583	0.6635	0.2844	0.9479	0.5687	2.3697	0.7583	0.9479	3.0332	2.6540
RANK	7	2	3	4	5	1	6	10	8	11	14	16
INCREMENT ALLOCATION IN %	0.2437	0.0	0.2528	0.1659	0.0569	0.9479	0.0948	0.2370	0.0948	0.0862	0.2167	0.1659
CUMULATIVE ALLOCATION IN %	5.1061	5.6764	5.6764	5.4236	5.2577	6.6243	5.2009	4.6938	4.8623	4.4569	3.8530	3.5668
ALLOCATION IN MW	53	59	59	57	55	69	54	49	51	47	40	37

NORTHERN - NH
REVENUES BY RATE CLASS FOR COS & ANNUALIZATION ADJ
12 MONTHS ENDED DECEMBER 31, 2012

	Description	Total Company	Rate R-5 & 10	Rate R-6 & 11	R G40/T40	R G50/T50	R G41/T41	R G51/T51	R G42/T42	R G52/T52	Sales for Resale	Other Sales	Late Charges	Misc Service Revenue	Special Contract	Other Revenue
1	Total Operating Revenues per Books	$54,728,984	$22,944,268	$665,174	$10,631,178	$1,981,118	$7,589,239	$2,313,926	$1,534,786	$2,179,991	$6,905,593	-$3,925,016	$114,640	$833,827	$921,208	$39,049
2																
3	Less: Flow Thru Revenues	$2,058,078														
4	Cost of Gas	$29,757,785	$13,335,679	$297,001	$6,688,274	$1,078,757	$4,512,647	$1,245,620	$567,888	$111,201	$6,905,593	-$4,850,452				-$134,423
5	LDAC Residential Low Income	$483,830	$101,735	$2,524	$57,078	$15,605	$72,905	$31,084	$32,759	$100,249		$69,890				
6	LDAC Energy Efficiency	$1,177,304	$495,887	$11,859	$101,621	$26,457	$127,123	$50,707	$51,367	$157,908		$154,376				
7	LDAC ERC	$279,054	$71,639	$1,747	$40,582	$10,636	$50,762	$20,308	$20,395	$62,986						
8	LDAC Rate Case Exp	$117,890	$24,413	$708	$12,754	$4,850	$18,103	$10,424	$11,116	$35,522						
9	LDAC Recoupment Revenues	$0	$65,308	$1,906	$34,119	$12,972	$48,406	$27,874	$29,722	$94,983		-$315,290				
10	Production Revenues	$739,354	$355,561	$7,273	$178,321	$27,954	$118,685	$33,103	$15,288	$3,169						
11	Total Flow Thru	$32,555,217	$14,450,223	$323,017	$7,112,749	$1,177,232	$4,948,631	$1,419,120	$728,535	$566,016	$6,905,593	-$4,941,477	$0	$0	$0	-$134,423
12		$22,913,121														
13	Base Revenues incl Other Rev	$22,173,767	$8,494,046	$342,157	$3,518,429	$803,886	$2,640,608	$894,806	$806,250	$1,613,975	$0	$1,016,461	$114,640	$833,827	$921,208	$173,472
14																
15	Less: Other Revenue Adj - Base															
16	Accrued Non Distr Bad Debt	-$61,510										-$61,510				
17	Recoupment Revenue	$434,815										$434,815				
18	Unbilled Revenue	$643,156										$643,156				
19																
20	Base Revenues incl Special Contract	$21,157,306	$8,494,046	$342,157	$3,518,429	$803,886	$2,640,608	$894,806	$806,250	$1,613,975	$0	$0	$114,640	$833,827	$921,208	$173,472
21																
22	Less: Other Oper Rev & Special Cont	$2,043,148											$114,640	$833,827	$921,208	$173,472
23																
24	Base Rate Revenues for Rate Design	$19,114,158	$8,494,046	$342,157	$3,518,429	$803,886	$2,640,608	$894,806	$806,250	$1,613,975	$0	$0	$0	$0	$0	$0
25																
26	Base Rate Revenues Annualized	$19,892,255	$9,150,619	$366,399	$3,677,857	$843,326	$2,592,738	$878,920	$798,118	$1,584,279						
27																
28	Annualization Adjustment Line 22 - 20	$778,097	$656,573	$24,242	$159,428	$39,440	-$47,871	-$15,886	-$8,133	-$29,697	$0	$0	$0	$0	$0	$0
29																
30	Tot Rev per Rev Req before Pro Forma	$22,913,121	$8,849,607	$349,430	$3,696,750	$831,840	$2,759,294	$927,909	$821,539	$1,617,144	$0	$1,016,461	$114,640	$833,827	$921,208	$173,472
31	Line 6 + 9															
32																
33	**Transportation Revenues**															
34	Total Operating Revenues per Books	$5,654,171	$0	$0	$554,409	$180,045	$1,556,458	$550,248	$783,313	$2,029,697						
35																
36	**Sales Revenues**															
37	Total Operating Revenues per Books	$44,185,510	$22,944,268	$665,174	$10,076,769	$1,801,073	$6,032,782	$1,763,678	$751,472	$150,294						
38																
39	**CGA Bad Debt Revenues**															
40	CGA Bad Debt Revenue	$282,630	$135,537	$3,077	$65,812	$12,957	$44,334	$14,594	$5,166	$1,153						
41																
42	**Transportation Base Revenues**															
43	Total Operating Revenues per Books	$4,763,275	$0	$0	$506,179	$162,182	$1,379,345	$471,884	$659,384	$1,584,301						
44																
45	**Sales Base Revenues**															
46	Total Operating Revenues per Books	$14,350,882	$8,494,046	$342,157	$3,012,249	$641,704	$1,261,264	$422,922	$146,867	$29,674						
47																

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

January 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,752	$187,643.70	$13.73	$271,194.53	$83,550.83	44.53%
		Summer First 50 therms	577.00	$252.85	$0.4410	$254.46	$1.61	0.64%
		Summer Excess therms	(969.65)	-$310.42	$0.4410	-$427.62	-$117.20	37.75%
		Winter First 50 therms	910,943.29	$400,353.06	$0.4410	$401,725.99	$1,372.93	0.34%
		Winter Excess therms	1,517,787.76	$498,291.54	$0.3829	$581,160.93	$82,869.39	16.63%
		Total therms only	2,428,338.40	$898,587.03		$982,713.77	$84,126.74	9.36%
R-10	Residential Heating, Low Income	Customers	1,086	$4,127.21	$5.50	$5,973.59	$1,846.38	44.74%
		Summer First 50 therms	91.62	$17.73	$0.1764	$16.16	-$1.57	-8.85%
		Summer Excess therms	28.45	$4.24	$0.1764	$5.02	$0.78	18.36%
		Winter First 50 therms	51,534.17	$9,966.78	$0.1764	$9,090.63	-$876.15	-8.79%
		Winter Excess therms	67,292.10	$10,019.98	$0.1532	$10,309.15	$289.17	2.89%
		Total therms only	118,946.34	$20,008.73		$19,420.96	-$587.77	-2.94%
R-6	Residential Non-Heating	Customers	1,534	$14,571.29	$13.73	$21,059.35	$6,488.06	44.53%
		Summer First 10 therms	21.98	$9.39	$0.3296	$7.24	-$2.15	-22.85%
		Summer Excess therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Winter First 10 therms	11,659.27	$5,083.67	$0.3296	$3,842.90	-$1,240.77	-24.41%
		Winter Excess therms	37,394.17	$12,621.04	$0.3296	$12,325.12	-$295.92	-2.34%
		Total therms only	49,075.42	$17,714.10		$16,175.26	-$1,538.84	-8.69%
R-11	Residential Non-Heating, Low Income	Customers	30	$209.76	$9.98	$303.39	$93.63	44.64%
		Summer First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter First 10 therms	253.39	$85.63	$0.2499	$63.32	-$22.31	-26.05%
		Winter Excess therms	732.54	$192.50	$0.2499	$183.06	-$9.44	-4.90%
		Total therms only	985.93	$278.13		$246.38	-$31.75	-11.41%
G-40/T-40	Low Annual, High Winter Use	Customers	4,650	$86,948.09	$31.40	$145,998.40	$59,050.31	67.91%
		Summer First 75 therms	664.40	$219.05	$0.2701	$179.45	-$39.60	-18.08%
		Summer Excess therms	998.90	$223.31	$0.2226	$222.36	-$0.95	-0.43%
		Winter First 75 therms	304,818.41	$102,726.96	$0.2701	$82,331.45	-$20,395.51	-19.85%
		Winter Excess therms	1,275,614.80	$293,391.87	$0.2226	$283,951.85	-$9,440.02	-3.22%
		Total therms only	1,582,096.51	$396,561.19		$366,685.12	-$29,876.07	-7.53%
G-50/T-50	Low Annual, Low Winter Use	Customers	916	$17,120.17	$31.40	$28,747.24	$11,627.07	67.91%
		Summer First 75 therms	54.14	$17.92	$0.2701	$14.62	-$3.30	-18.40%
		Summer Excess therms	18.94	$4.28	$0.2226	$4.22	-$0.06	-1.49%
		Winter First 75 therms	45,797.17	$15,163.92	$0.2701	$12,369.82	-$2,794.10	-18.43%
		Winter Excess therms	218,469.34	$49,417.91	$0.2226	$48,631.28	-$786.63	-1.59%
		Total therms only	264,339.59	$64,604.03		$61,019.93	-$3,584.10	-5.55%
G-41/T-41	Medium Annual, High Winter Use	Customers	570	$34,399.15	$94.21	$53,743.68	$19,344.53	56.24%
		Summer All therms	0.00	$0.00	$0.1557	$0.00	$0.00	0.00%
		Winter All therms	1,763,045.58	$394,040.74	$0.2016	$355,429.99	-$38,610.75	-9.80%
		Total therms only	1,763,045.58	$394,040.74		$355,429.99	-$38,610.75	-9.80%
G-51/T-51	Medium Annual, Low Winter Use	Customers	231	$13,927.33	$94.21	$21,759.43	$7,832.10	56.24%
		Summer First 1,000 therms	0.00	$0.00	$0.1325	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.1011	$0.00	$0.00	0.00%
		Winter First 1,300 therms	248,316.13	$53,512.10	$0.1849	$45,913.65	-$7,598.45	-14.20%
		Winter Excess therms	186,099.67	$32,753.45	$0.1482	$27,579.97	-$5,173.48	-15.80%
		Total therms only	434,415.80	$86,265.55		$73,493.62	-$12,771.93	-14.81%
G-42/T-42	High Annual, High Winter Use	Customers	26	$6,604.00	$314.05	$8,165.30	$1,561.30	23.64%
		Summer All therms	0.00	$0.00	$0.1200	$0.00	$0.00	0.00%
		Winter All therms	552,559.27	$111,506.45	$0.1933	$106,809.71	-$4,696.74	-4.21%
		Total therms only	552,559.27	$111,506.45		$106,809.71	-$4,696.74	-4.21%
G-52/T-52	High Annual, Low Winter Use	Customers	31	$7,874.00	$314.05	$9,735.55	$1,861.55	23.64%
		Summer All therms	0.00	$0.00	$0.0694	$0.00	$0.00	0.00%
		Winter All therms	1,411,255.36	$219,450.20	$0.1480	$208,865.79	-$10,584.41	-4.82%
		Total therms only	1,411,255.36	$219,450.20		$208,865.79	-$10,584.41	-4.82%
Total		Customers	28,826	$373,424.70		$566,680.46	$193,255.76	51.75%
		Summer First Block therms	1,409.14	$516.94		$471.94	-$45.00	-8.70%
		Summer Excess therms	76.64	-$78.59		-$196.03	-$117.44	149.43%
		Winter First Block therms	5,300,182.04	$1,311,889.51		$1,226,443.25	-$85,446.26	-6.51%
		Winter Excess therms	3,303,390.38	$896,688.29		$964,141.36	$67,453.07	7.52%
		Total therms only	8,605,058.20	$2,209,016.15		$2,190,860.52	-$18,155.63	-0.82%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

February 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,351	$183,833.74	$13.73	$265,688.13	$81,854.39	44.53%
		Summer First 50 therms	(1,767.50)	-$777.06	$0.4410	-$779.47	-$2.41	0.31%
		Summer Excess therms	(678.75)	-$222.79	$0.4410	-$299.33	-$76.54	34.35%
		Winter First 50 therms	893,522.72	$392,784.03	$0.4410	$394,043.52	$1,259.49	0.32%
		Winter Excess therms	1,442,522.66	$473,580.92	$0.3829	$552,341.93	$78,761.01	16.63%
		Total therms only	2,333,599.13	$865,365.10		$945,306.65	$79,941.55	9.24%
R-10	Residential Heating, Low Income	Customers	1,549	$5,885.56	$5.50	$8,518.57	$2,633.01	44.74%
		Summer First 50 therms	2,040.21	$394.61	$0.1764	$359.89	-$34.72	-8.80%
		Summer Excess therms	706.00	$105.13	$0.1764	$124.54	$19.41	18.46%
		Winter First 50 therms	69,299.94	$13,402.67	$0.1764	$12,224.51	-$1,178.16	-8.79%
		Winter Excess therms	83,669.37	$12,458.44	$0.1532	$12,818.15	$359.71	2.89%
		Total therms only	155,715.52	$26,360.85		$25,527.09	-$833.76	-3.16%
R-6	Residential Non-Heating	Customers	1,540	$14,630.64	$13.73	$21,145.12	$6,514.48	44.53%
		Summer First 10 therms	4.79	$1.96	$0.3296	$1.58	-$0.38	-19.45%
		Summer Excess therms	(9.71)	-$3.28	$0.3296	-$3.20	$0.08	-2.43%
		Winter First 10 therms	11,490.74	$5,010.29	$0.3296	$3,787.35	-$1,222.94	-24.41%
		Winter Excess therms	36,152.93	$12,201.64	$0.3296	$11,916.01	-$285.63	-2.34%
		Total therms only	47,638.75	$17,210.61		$15,701.73	-$1,508.88	-8.77%
R-11	Residential Non-Heating, Low Income	Customers	30	$208.84	$9.98	$302.06	$93.22	44.64%
		Summer First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter First 10 therms	259.04	$87.54	$0.2499	$64.73	-$22.81	-26.05%
		Winter Excess therms	781.81	$205.47	$0.2499	$195.37	-$10.10	-4.91%
		Total therms only	1,040.85	$293.01		$260.11	-$32.90	-11.23%
G-40/T-40	Low Annual, High Winter Use	Customers	4,640	$86,767.98	$31.40	$145,695.97	$58,927.99	67.91%
		Summer First 75 therms	(33.36)	-$11.24	$0.2701	-$9.01	$2.23	-19.84%
		Summer Excess therms	(16.42)	-$3.78	$0.2226	-$3.66	$0.12	-3.30%
		Winter First 75 therms	306,308.33	$103,243.88	$0.2701	$82,733.88	-$20,510.00	-19.87%
		Winter Excess therms	1,260,115.98	$289,826.88	$0.2226	$280,501.82	-$9,325.06	-3.22%
		Total therms only	1,566,374.53	$393,055.74		$363,223.03	-$29,832.71	-7.59%
G-50/T-50	Low Annual, Low Winter Use	Customers	920	$17,198.39	$31.40	$28,878.58	$11,680.19	67.91%
		Summer First 75 therms	(11.50)	-$2.67	$0.2701	-$3.11	-$0.44	16.34%
		Summer Excess therms	22.25	$5.03	$0.2226	$4.95	-$0.08	-1.53%
		Winter First 75 therms	46,023.39	$15,237.18	$0.2701	$12,430.92	-$2,806.26	-18.42%
		Winter Excess therms	210,178.19	$47,542.34	$0.2226	$46,785.67	-$756.67	-1.59%
		Total therms only	256,212.33	$62,781.88		$59,218.43	-$3,563.45	-5.68%
G-41/T-41	Medium Annual, High Winter Use	Customers	570	$34,389.09	$94.21	$53,727.96	$19,338.87	56.24%
		Summer All therms	0.00	$0.00	$0.1557	$0.00	$0.00	0.00%
		Winter All therms	1,734,812.59	$387,730.63	$0.2016	$349,738.22	-$37,992.41	-9.80%
		Total therms only	1,734,812.59	$387,730.63		$349,738.22	-$37,992.41	-9.80%
G-51/T-51	Medium Annual, Low Winter Use	Customers	233	$14,037.84	$94.21	$21,932.09	$7,894.25	56.24%
		Summer First 1,000 therms	0.00	$0.00	$0.1325	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.1011	$0.00	$0.00	0.00%
		Winter First 1,300 therms	245,615.93	$52,930.21	$0.1849	$45,414.39	-$7,515.82	-14.20%
		Winter Excess therms	178,353.03	$31,390.16	$0.1482	$26,431.92	-$4,958.24	-15.80%
		Total therms only	423,968.96	$84,320.37		$71,846.30	-$12,474.07	-14.79%
G-42/T-42	High Annual, High Winter Use	Customers	25	$6,350.00	$314.05	$7,851.25	$1,501.25	23.64%
		Summer All therms	0.00	$0.00	$0.1200	$0.00	$0.00	0.00%
		Winter All therms	489,629.85	$98,807.29	$0.1933	$94,645.45	-$4,161.84	-4.21%
		Total therms only	489,629.85	$98,807.29		$94,645.45	-$4,161.84	-4.21%
G-52/T-52	High Annual, Low Winter Use	Customers	31	$7,874.00	$314.05	$9,735.55	$1,861.55	23.64%
		Summer All therms	0.00	$0.00	$0.0694	$0.00	$0.00	0.00%
		Winter All therms	1,256,657.17	$195,410.19	$0.1480	$185,985.26	-$9,424.93	-4.82%
		Total therms only	1,256,657.17	$195,410.19		$185,985.26	-$9,424.93	-4.82%
Total		Customers	28,889	$371,176.08		$563,475.29	$192,299.21	51.81%
		Summer First Block therms	232.64	-$394.40		-$430.11	-$35.71	9.05%
		Summer Excess therms	23.37	-$119.69		-$176.69	-$57.00	47.63%
		Winter First Block therms	5,053,619.70	$1,264,643.91		$1,181,068.22	-$83,575.69	-6.61%
		Winter Excess therms	3,211,773.97	$867,205.85		$930,990.86	$63,785.01	7.36%
		Total therms only	8,265,649.68	$2,131,335.67		$2,111,452.27	-$19,883.40	-0.93%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

March 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,666	$186,827.12	$13.73	$270,014.35	$83,187.23	44.53%
		Summer First 50 therms	(312.88)	-$136.74	$0.4410	-$137.98	-$1.24	0.91%
		Summer Excess therms	(9.59)	-$3.15	$0.4410	-$4.23	-$1.08	34.26%
		Winter First 50 therms	881,621.75	$387,521.85	$0.4410	$388,795.19	$1,273.34	0.33%
		Winter Excess therms	1,114,729.18	$365,965.99	$0.3829	$426,829.80	$60,863.81	16.63%
		Total therms only	1,996,028.46	$753,347.95		$815,482.79	$62,134.84	8.25%
R-10	Residential Heating, Low Income	Customers	1,303	$4,951.67	$5.50	$7,166.89	$2,215.22	44.74%
		Summer First 50 therms	379.42	$73.38	$0.1764	$66.93	-$6.45	-8.79%
		Summer Excess therms	133.91	$19.93	$0.1764	$23.62	$3.69	18.52%
		Winter First 50 therms	59,505.12	$11,508.38	$0.1764	$10,496.70	-$1,011.68	-8.79%
		Winter Excess therms	57,982.23	$8,633.63	$0.1532	$8,882.88	$249.25	2.89%
		Total therms only	118,000.68	$20,235.32		$19,470.13	-$765.19	-3.78%
R-6	Residential Non-Heating	Customers	1,536	$14,590.10	$13.73	$21,086.53	$6,496.43	44.53%
		Summer First 10 therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Winter First 10 therms	11,397.62	$4,969.21	$0.3296	$3,756.66	-$1,212.55	-24.40%
		Winter Excess therms	31,575.05	$10,656.66	$0.3296	$10,407.14	-$249.52	-2.34%
		Total therms only	42,972.67	$15,625.87		$14,163.79	-$1,462.08	-9.36%
R-11	Residential Non-Heating, Low Income	Customers	26	$179.40	$9.98	$259.48	$80.08	44.64%
		Summer First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter First 10 therms	220.68	$74.56	$0.2499	$55.15	-$19.41	-26.04%
		Winter Excess therms	333.75	$87.69	$0.2499	$83.40	-$4.29	-4.89%
		Total therms only	554.43	$162.25		$138.55	-$23.70	-14.61%
G-40/T-40	Low Annual, High Winter Use	Customers	4,682	$87,544.06	$31.40	$146,999.12	$59,455.06	67.91%
		Summer First 75 therms	252.58	$151.60	$0.2701	$68.22	-$83.38	-55.00%
		Summer Excess therms	502.47	$90.94	$0.2226	$111.85	$20.91	22.99%
		Winter First 75 therms	295,263.24	$99,425.93	$0.2701	$79,750.60	-$19,675.33	-19.79%
		Winter Excess therms	964,743.95	$221,930.57	$0.2226	$214,752.00	-$7,178.57	-3.23%
		Total therms only	1,260,762.24	$321,599.04		$294,682.68	-$26,916.36	-8.37%
G-50/T-50	Low Annual, Low Winter Use	Customers	919	$17,180.30	$31.40	$28,848.20	$11,667.90	67.91%
		Summer First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Winter First 75 therms	44,897.88	$14,864.50	$0.2701	$12,126.92	-$2,737.58	-18.42%
		Winter Excess therms	187,821.05	$42,485.12	$0.2226	$41,808.97	-$676.15	-1.59%
		Total therms only	232,718.93	$57,349.62		$53,935.88	-$3,413.74	-5.95%
G-41/T-41	Medium Annual, High Winter Use	Customers	569	$34,294.62	$94.21	$53,580.37	$19,285.75	56.24%
		Summer All therms	0.00	$0.00	$0.1557	$0.00	$0.00	0.00%
		Winter All therms	1,439,382.93	$321,702.18	$0.2016	$290,179.60	-$31,522.58	-9.80%
		Total therms only	1,439,382.93	$321,702.18		$290,179.60	-$31,522.58	-9.80%
G-51/T-51	Medium Annual, Low Winter Use	Customers	234	$14,120.25	$94.21	$22,060.84	$7,940.59	56.24%
		Summer First 1,000 therms	0.00	$0.00	$0.1325	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.1011	$0.00	$0.00	0.00%
		Winter First 1,300 therms	235,645.43	$50,781.65	$0.1849	$43,570.84	-$7,210.81	-14.20%
		Winter Excess therms	156,537.57	$27,550.62	$0.1482	$23,198.87	-$4,351.75	-15.80%
		Total therms only	392,183.00	$78,332.27		$66,769.71	-$11,562.56	-14.76%
G-42/T-42	High Annual, High Winter Use	Customers	27	$6,858.00	$314.05	$8,479.35	$1,621.35	23.64%
		Summer All therms	0.00	$0.00	$0.1200	$0.00	$0.00	0.00%
		Winter All therms	393,439.56	$79,396.11	$0.1933	$76,051.87	-$3,344.24	-4.21%
		Total therms only	393,439.56	$79,396.11		$76,051.87	-$3,344.24	-4.21%
G-52/T-52	High Annual, Low Winter Use	Customers	31	$7,874.00	$314.05	$9,735.55	$1,861.55	23.64%
		Summer All therms	0.00	$0.00	$0.0694	$0.00	$0.00	0.00%
		Winter All therms	1,240,352.82	$192,874.85	$0.1480	$183,572.22	-$9,302.63	-4.82%
		Total therms only	1,240,352.82	$192,874.85		$183,572.22	-$9,302.63	-4.82%
Total		Customers	28,992	$374,419.52		$568,230.69	$193,811.17	51.76%
		Summer First Block therms	319.12	$88.24		-$2.83	-$91.07	-103.21%
		Summer Excess therms	626.79	$107.72		$131.24	$23.52	21.84%
		Winter First Block therms	4,601,727.03	$1,163,119.22		$1,088,355.74	-$74,763.48	-6.43%
		Winter Excess therms	2,513,722.78	$677,310.28		$725,963.06	$48,652.78	7.18%
		Total therms only	7,116,395.72	$1,840,625.46		$1,814,447.21	-$26,178.25	-1.42%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

April 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,637	$186,548.11	$13.73	$269,611.11	$83,063.00	44.53%
		Summer First 50 therms	(163.67)	-$71.91	$0.4410	-$72.18	-$0.27	0.37%
		Summer Excess therms	(122.04)	-$40.06	$0.4410	-$53.82	-$13.76	34.35%
		Winter First 50 therms	781,265.06	$343,419.91	$0.4410	$344,537.89	$1,117.98	0.33%
		Winter Excess therms	462,380.72	$151,801.78	$0.3829	$177,045.58	$25,243.80	16.63%
		Total therms only	1,243,360.07	$495,109.72		$521,457.47	$26,347.75	5.32%
R-10	Residential Heating, Low Income	Customers	1,308	$4,971.28	$5.50	$7,195.27	$2,223.99	44.74%
		Summer First 50 therms	201.77	$38.99	$0.1764	$35.59	-$3.40	-8.71%
		Summer Excess therms	123.17	$18.37	$0.1764	$21.73	$3.36	18.28%
		Winter First 50 therms	53,191.31	$10,287.12	$0.1764	$9,382.95	-$904.17	-8.79%
		Winter Excess therms	23,666.73	$3,524.09	$0.1532	$3,625.74	$101.65	2.88%
		Total therms only	77,182.98	$13,868.57		$13,066.01	-$802.56	-5.79%
R-6	Residential Non-Heating	Customers	1,531	$14,541.31	$13.73	$21,016.02	$6,474.71	44.53%
		Summer First 10 therms	(26.08)	-$10.70	$0.3296	-$8.60	$2.10	-19.66%
		Summer Excess therms	(38.12)	-$11.71	$0.3296	-$12.56	-$0.85	7.30%
		Winter First 10 therms	11,226.43	$4,895.14	$0.3296	$3,700.23	-$1,194.91	-24.41%
		Winter Excess therms	20,786.31	$7,015.80	$0.3296	$6,851.17	-$164.63	-2.35%
		Total therms only	31,948.54	$11,888.53		$10,530.24	-$1,358.29	-11.43%
R-11	Residential Non-Heating, Low Income	Customers	26	$178.94	$9.98	$258.81	$79.87	44.64%
		Summer First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter First 10 therms	207.38	$70.08	$0.2499	$51.82	-$18.26	-26.05%
		Winter Excess therms	228.39	$60.02	$0.2499	$57.07	-$2.95	-4.91%
		Total therms only	435.77	$130.10		$108.90	-$21.20	-16.30%
G-40/T-40	Low Annual, High Winter Use	Customers	4,638	$86,724.98	$31.40	$145,623.76	$58,898.78	67.91%
		Summer First 75 therms	107.57	$36.25	$0.2701	$29.05	-$7.20	-19.85%
		Summer Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Winter First 75 therms	247,097.83	$83,284.56	$0.2701	$66,741.12	-$16,543.44	-19.86%
		Winter Excess therms	496,922.22	$114,292.17	$0.2226	$110,614.89	-$3,677.28	-3.22%
		Total therms only	744,127.62	$197,612.98		$177,385.06	-$20,227.92	-10.24%
G-50/T-50	Low Annual, Low Winter Use	Customers	923	$17,265.72	$31.40	$28,991.64	$11,725.92	67.91%
		Summer First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Winter First 75 therms	43,386.40	$14,364.18	$0.2701	$11,718.67	-$2,645.51	-18.42%
		Winter Excess therms	148,390.19	$33,566.03	$0.2226	$33,031.66	-$534.37	-1.59%
		Total therms only	191,776.59	$47,930.21		$44,750.32	-$3,179.89	-6.63%
G-41/T-41	Medium Annual, High Winter Use	Customers	564	$34,017.24	$94.21	$53,147.00	$19,129.76	56.24%
		Summer All therms	0.00	$0.00	$0.1557	$0.00	$0.00	0.00%
		Winter All therms	939,112.22	$209,891.52	$0.2016	$189,325.02	-$20,566.50	-9.80%
		Total therms only	939,112.22	$209,891.52		$189,325.02	-$20,566.50	-9.80%
G-51/T-51	Medium Annual, Low Winter Use	Customers	233	$14,059.95	$94.21	$21,966.63	$7,906.68	56.24%
		Summer First 1,000 therms	0.00	$0.00	$0.1325	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.1011	$0.00	$0.00	0.00%
		Winter First 1,300 therms	220,900.30	$47,604.01	$0.1849	$40,844.47	-$6,759.54	-14.20%
		Winter Excess therms	118,600.82	$20,873.75	$0.1482	$17,576.64	-$3,297.11	-15.80%
		Total therms only	339,501.12	$68,477.76		$58,421.11	-$10,056.65	-14.69%
G-42/T-42	High Annual, High Winter Use	Customers	26	$6,604.00	$314.05	$8,165.30	$1,561.30	23.64%
		Summer All therms	0.00	$0.00	$0.1200	$0.00	$0.00	0.00%
		Winter All therms	262,885.71	$53,050.33	$0.1933	$50,815.81	-$2,234.52	-4.21%
		Total therms only	262,885.71	$53,050.33		$50,815.81	-$2,234.52	-4.21%
G-52/T-52	High Annual, Low Winter Use	Customers	31	$7,874.00	$314.05	$9,735.55	$1,861.55	23.64%
		Summer All therms	0.00	$0.00	$0.0694	$0.00	$0.00	0.00%
		Winter All therms	1,024,730.38	$159,345.57	$0.1480	$151,660.10	-$7,685.47	-4.82%
		Total therms only	1,024,730.38	$159,345.57		$151,660.10	-$7,685.47	-4.82%
Total		Customers	28,917	$372,785.53		$565,711.10	$192,925.57	51.75%
		Summer First Block therms	119.59	-$7.37		-$16.13	-$8.76	118.83%
		Summer Excess therms	(36.99)	-$33.40		-$44.66	-$11.26	33.70%
		Winter First Block therms	3,584,003.02	$926,212.42		$868,778.08	-$57,434.34	-6.20%
		Winter Excess therms	1,270,975.38	$331,133.64		$348,802.75	$17,669.11	5.34%
		Total therms only	4,855,061.00	$1,257,305.29		$1,217,520.04	-$39,785.25	-3.16%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

May 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,799	$212,020.00	$13.73	$271,840.27	$59,820.27	28.21%
		Summer First 50 therms	179,891.70	$79,330.60	$0.4410	$79,332.24	$1.64	0.00%
		Summer Excess therms	32,655.79	$14,410.38	$0.4410	$14,401.20	-$9.18	-0.06%
		Winter First 50 therms	444,410.50	$195,368.59	$0.4410	$195,985.03	$616.44	0.32%
		Winter Excess therms	110,222.63	$36,165.29	$0.3829	$42,204.25	$6,038.96	16.70%
		Total therms only	767,180.62	$325,274.86		$331,922.72	$6,647.86	2.04%
R-10	Residential Heating, Low Income	Customers	1,183	$6,009.29	$5.50	$6,506.50	$497.21	8.27%
		Summer First 50 therms	13,667.63	$2,418.05	$0.1764	$2,410.97	-$7.08	-0.29%
		Summer Excess therms	1,739.98	$304.53	$0.1764	$306.93	$2.40	0.79%
		Winter First 50 therms	32,035.05	$6,195.57	$0.1764	$5,650.98	-$544.59	-8.79%
		Winter Excess therms	9,136.36	$1,360.41	$0.1532	$1,399.69	$39.28	2.89%
		Total therms only	56,579.02	$10,278.56		$9,768.58	-$509.98	-4.96%
R-6	Residential Non-Heating	Customers	1,538	$16,314.98	$13.73	$21,116.74	$4,801.76	29.43%
		Summer First 10 therms	3,144.89	$1,036.27	$0.3296	$1,036.56	$0.29	0.03%
		Summer Excess therms	3,521.45	$1,160.45	$0.3296	$1,160.67	$0.22	0.02%
		Winter First 10 therms	7,923.88	$3,453.54	$0.3296	$2,611.71	-$841.83	-24.38%
		Winter Excess therms	9,540.38	$3,219.71	$0.3296	$3,144.51	-$75.20	-2.34%
		Total therms only	24,130.60	$8,869.97		$7,953.45	-$916.52	-10.33%
R-11	Residential Non-Heating, Low Income	Customers	26	$213.19	$9.98	$259.48	$46.29	21.71%
		Summer First 10 therms	106.12	$26.49	$0.2499	$26.52	$0.03	0.11%
		Summer Excess therms	79.53	$19.87	$0.2499	$19.87	$0.00	0.02%
		Winter First 10 therms	103.04	$34.81	$0.2499	$25.75	-$9.06	-26.03%
		Winter Excess therms	67.76	$17.82	$0.2499	$16.93	-$0.89	-4.98%
		Total therms only	356.45	$98.99		$89.08	-$9.91	-10.01%
G-40/T-40	Low Annual, High Winter Use	Customers	4,598	$104,660.88	$31.40	$144,377.20	$39,716.32	37.95%
		Summer First 75 therms	53,659.39	$14,494.29	$0.2701	$14,493.40	-$0.89	-0.01%
		Summer Excess therms	78,272.48	$17,423.49	$0.2226	$17,423.45	-$0.04	0.00%
		Winter First 75 therms	127,991.47	$43,134.90	$0.2701	$34,570.50	-$8,564.40	-19.85%
		Winter Excess therms	152,034.47	$34,968.12	$0.2226	$33,842.87	-$1,125.25	-3.22%
		Total therms only	411,957.81	$110,020.80		$100,330.22	-$9,690.58	-8.81%
G-50/T-50	Low Annual, Low Winter Use	Customers	952	$21,347.84	$31.40	$29,892.80	$8,544.96	40.03%
		Summer First 75 therms	12,794.72	$3,456.09	$0.2701	$3,455.85	-$0.24	-0.01%
		Summer Excess therms	33,969.55	$7,561.69	$0.2226	$7,561.62	-$0.07	0.00%
		Winter First 75 therms	28,762.75	$9,522.57	$0.2701	$7,768.82	-$1,753.75	-18.42%
		Winter Excess therms	83,730.69	$18,939.90	$0.2226	$18,638.45	-$301.45	-1.59%
		Total therms only	159,257.71	$39,480.25		$37,424.75	-$2,055.50	-5.21%
G-41/T-41	Medium Annual, High Winter Use	Customers	565	$40,871.85	$94.21	$53,228.65	$12,356.80	30.23%
		Summer All therms	198,948.31	$30,976.30	$0.1557	$30,976.25	-$0.05	0.00%
		Winter All therms	392,090.94	$87,632.40	$0.2016	$79,045.53	-$8,586.87	-9.80%
		Total therms only	591,039.25	$118,608.70		$110,021.79	-$8,586.91	-7.24%
G-51/T-51	Medium Annual, Low Winter Use	Customers	233	$16,467.81	$94.21	$21,950.93	$5,483.12	33.30%
		Summer First 1,000 therms	57,000.88	$7,552.67	$0.1325	$7,552.62	-$0.05	0.00%
		Summer Excess therms	33,881.41	$3,425.38	$0.1011	$3,425.41	$0.03	0.00%
		Winter First 1,300 therms	139,206.11	$29,998.88	$0.1849	$25,739.21	-$4,259.67	-14.20%
		Winter Excess therms	66,197.59	$11,650.79	$0.1482	$9,810.48	-$1,840.31	-15.80%
		Total therms only	296,285.99	$52,627.72		$46,527.72	-$6,100.00	-11.59%
G-42/T-42	High Annual, High Winter Use	Customers	26	$7,862.26	$314.05	$8,165.30	$303.04	3.85%
		Summer All therms	167,767.02	$20,132.03	$0.1200	$20,132.04	$0.01	0.00%
		Winter All therms	28,690.07	$5,789.68	$0.1933	$5,545.79	-$243.89	-4.21%
		Total therms only	196,457.09	$25,921.71		$25,677.83	-$243.88	-0.94%
G-52/T-52	High Annual, Low Winter Use	Customers	31	$9,625.45	$314.05	$9,735.55	$110.10	1.14%
		Summer All therms	908,987.84	$63,083.75	$0.0694	$63,083.76	$0.01	0.00%
		Winter All therms	34,079.95	$5,299.43	$0.1480	$5,043.83	-$255.60	-4.82%
		Total therms only	943,067.79	$68,383.18		$68,127.59	-$255.59	-0.37%
Total		Customers	28,951	$435,393.55		$567,073.42	$131,679.87	30.24%
		Summer First Block therms	1,595,968.50	$222,506.54		$222,500.21	-$6.33	0.00%
		Summer Excess therms	184,120.19	$44,305.79		$44,299.17	-$6.62	-0.01%
		Winter First Block therms	1,235,293.76	$386,430.37		$361,987.16	-$24,443.21	-6.33%
		Winter Excess therms	430,929.88	$106,322.04		$109,057.19	$2,735.15	2.57%
		Total therms only	3,446,312.33	$759,564.74		$737,843.71	-$21,721.03	-2.86%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

June 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,774	$271,502.79	$13.73	$271,502.79	$0.00	0.00%
		Summer First 50 therms	435,909.92	$192,237.45	$0.4410	$192,236.27	-$1.18	0.00%
		Summer Excess therms	32,727.45	$14,432.92	$0.4410	$14,432.81	-$0.11	0.00%
		Winter First 50 therms	262.93	$115.58	$0.4410	$115.95	$0.37	0.32%
		Winter Excess therms	425.92	$139.85	$0.3829	$163.08	$23.23	16.61%
		Total therms only	469,326.22	$206,925.80		$206,948.12	$22.32	0.01%
R-10	Residential Heating, Low Income	Customers	1,197	$6,580.95	$5.50	$6,580.95	$0.00	0.00%
		Summer First 50 therms	24,645.09	$4,347.75	$0.1764	$4,347.39	-$0.36	-0.01%
		Summer Excess therms	753.59	$132.92	$0.1764	$132.93	$0.01	0.01%
		Winter First 50 therms	0.00	$0.00	$0.1764	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.1532	$0.00	$0.00	0.00%
		Total therms only	25,398.68	$4,480.67		$4,480.33	-$0.34	-0.01%
R-6	Residential Non-Heating	Customers	1,570	$21,554.29	$13.73	$21,554.29	$0.00	0.00%
		Summer First 10 therms	11,279.12	$3,721.49	$0.3296	$3,717.60	-$3.89	-0.10%
		Summer Excess therms	10,223.30	$3,369.29	$0.3296	$3,369.60	$0.31	0.01%
		Winter First 10 therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Winter Excess therms	(0.27)	-$0.09	$0.3296	-$0.09	$0.00	-1.12%
		Total therms only	21,502.15	$7,090.69		$7,087.11	-$3.58	-0.05%
R-11	Residential Non-Heating, Low Income	Customers	26	$259.48	$9.98	$259.48	$0.00	0.00%
		Summer First 10 therms	215.68	$53.91	$0.2499	$53.90	-$0.01	-0.02%
		Summer Excess therms	162.64	$40.64	$0.2499	$40.64	$0.00	0.01%
		Winter First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Total therms only	378.32	$94.55		$94.54	-$0.01	-0.01%
G-40/T-40	Low Annual, High Winter Use	Customers	4,569	$143,477.64	$31.40	$143,477.64	$0.00	0.00%
		Summer First 75 therms	113,023.85	$30,530.04	$0.2701	$30,527.74	-$2.30	-0.01%
		Summer Excess therms	112,532.77	$25,049.82	$0.2226	$25,049.79	-$0.03	0.00%
		Winter First 75 therms	(4.50)	-$1.52	$0.2701	-$1.22	$0.30	-20.04%
		Winter Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Total therms only	225,552.12	$55,578.34		$55,576.32	-$2.02	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	977	$30,692.46	$31.40	$30,692.46	$0.00	0.00%
		Summer First 75 therms	42,163.40	$11,389.19	$0.2701	$11,388.33	-$0.86	-0.01%
		Summer Excess therms	115,024.44	$25,604.51	$0.2226	$25,604.44	-$0.07	0.00%
		Winter First 75 therms	31.32	$10.37	$0.2701	$8.46	-$1.91	-18.42%
		Winter Excess therms	7.82	$1.77	$0.2226	$1.74	-$0.03	-1.65%
		Total therms only	157,226.98	$37,005.84		$37,002.97	-$2.87	-0.01%
G-41/T-41	Medium Annual, High Winter Use	Customers	561	$52,849.51	$94.21	$52,849.51	$0.00	0.00%
		Summer All therms	375,261.32	$58,428.28	$0.1557	$58,428.19	-$0.09	0.00%
		Winter All therms	0.00	$0.00	$0.2016	$0.00	$0.00	0.00%
		Total therms only	375,261.32	$58,428.28		$58,428.19	-$0.09	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	232	$21,849.49	$94.21	$21,849.49	$0.00	0.00%
		Summer First 1,000 therms	174,743.22	$23,153.43	$0.1325	$23,153.48	$0.05	0.00%
		Summer Excess therms	96,806.89	$9,787.24	$0.1011	$9,787.18	-$0.06	0.00%
		Winter First 1,300 therms	(4.32)	-$0.93	$0.1849	-$0.80	$0.13	-14.11%
		Winter Excess therms	0.00	$0.00	$0.1482	$0.00	$0.00	0.00%
		Total therms only	271,545.79	$32,939.74		$32,939.85	$0.11	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	26	$8,165.30	$314.05	$8,165.30	$0.00	0.00%
		Summer All therms	227,044.09	$27,245.30	$0.1200	$27,245.29	-$0.01	0.00%
		Winter All therms	0.00	$0.00	$0.1933	$0.00	$0.00	0.00%
		Total therms only	227,044.09	$27,245.30		$27,245.29	-$0.01	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	31	$9,735.55	$314.05	$9,735.55	$0.00	0.00%
		Summer All therms	836,627.64	$58,061.97	$0.0694	$58,061.96	-$0.01	0.00%
		Winter All therms	0.00	$0.00	$0.1480	$0.00	$0.00	0.00%
		Total therms only	836,627.64	$58,061.97		$58,061.96	-$0.01	0.00%
Total		Customers	28,964	$566,667.46		$566,667.46	$0.00	0.00%
		Summer First Block therms	2,240,913.33	$409,168.81		$409,160.15	-$8.66	0.00%
		Summer Excess therms	368,231.08	$78,417.34		$78,417.39	$0.05	0.00%
		Winter First Block therms	285.43	$123.50		$122.40	-$1.10	-0.89%
		Winter Excess therms	433.47	$141.53		$164.74	$23.21	16.40%
		Total therms only	2,609,863.31	$487,851.18		$487,864.68	$13.50	0.00%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

July 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,815	$272,054.83	$13.73	$272,054.83	$0.00	0.00%
		Summer First 50 therms	327,490.46	$144,425.07	$0.4410	$144,423.29	-$1.78	0.00%
		Summer Excess therms	16,614.18	$7,326.80	$0.4410	$7,326.85	$0.05	0.00%
		Winter First 50 therms	47.89	$21.03	$0.4410	$21.12	$0.09	0.43%
		Winter Excess therms	(72.94)	-$23.95	$0.3829	-$27.93	-$3.98	16.61%
		Total therms only	344,079.59	$151,748.95		$151,743.34	-$5.61	0.00%
R-10	Residential Heating, Low Income	Customers	1,170	$6,437.73	$5.50	$6,437.73	$0.00	0.00%
		Summer First 50 therms	17,387.01	$3,067.32	$0.1764	$3,067.07	-$0.25	-0.01%
		Summer Excess therms	196.83	$34.72	$0.1764	$34.72	$0.00	0.00%
		Winter First 50 therms	(1.44)	-$0.28	$0.1764	-$0.25	$0.03	-9.28%
		Winter Excess therms	0.00	$0.00	$0.1532	$0.00	$0.00	0.00%
		Total therms only	17,582.40	$3,101.76		$3,101.54	-$0.22	-0.01%
R-6	Residential Non-Heating	Customers	1,510	$20,733.23	$13.73	$20,733.23	$0.00	0.00%
		Summer First 10 therms	10,378.78	$3,424.92	$0.3296	$3,420.85	-$4.07	-0.12%
		Summer Excess therms	6,826.58	$2,250.13	$0.3296	$2,250.04	-$0.09	0.00%
		Winter First 10 therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Total therms only	17,205.36	$5,675.05		$5,670.89	-$4.16	-0.07%
R-11	Residential Non-Heating, Low Income	Customers	10	$95.81	$9.98	$95.81	$0.00	0.00%
		Summer First 10 therms	86.60	$21.65	$0.2499	$21.64	-$0.01	-0.04%
		Summer Excess therms	55.60	$13.89	$0.2499	$13.89	$0.00	0.03%
		Winter First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Total therms only	142.20	$35.54		$35.54	$0.00	-0.01%
G-40/T-40	Low Annual, High Winter Use	Customers	4,527	$142,150.93	$31.40	$142,150.93	$0.00	0.00%
		Summer First 75 therms	79,251.39	$21,407.56	$0.2701	$21,405.80	-$1.76	-0.01%
		Summer Excess therms	65,515.89	$14,583.70	$0.2226	$14,583.84	$0.14	0.00%
		Winter First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Total therms only	144,767.28	$35,991.26		$35,989.64	-$1.62	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	978	$30,694.55	$31.40	$30,694.55	$0.00	0.00%
		Summer First 75 therms	41,200.04	$11,129.20	$0.2701	$11,128.13	-$1.07	-0.01%
		Summer Excess therms	109,421.50	$24,357.23	$0.2226	$24,357.23	$0.00	0.00%
		Winter First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Total therms only	150,621.54	$35,486.43		$35,485.36	-$1.07	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	564	$53,165.83	$94.21	$53,165.83	$0.00	0.00%
		Summer All therms	249,024.48	$38,773.05	$0.1557	$38,773.11	$0.06	0.00%
		Winter All therms	0.00	$0.00	$0.2016	$0.00	$0.00	0.00%
		Total therms only	249,024.48	$38,773.05		$38,773.11	$0.06	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	231	$21,806.47	$94.21	$21,806.47	$0.00	0.00%
		Summer First 1,000 therms	166,290.39	$22,033.51	$0.1325	$22,033.48	-$0.03	0.00%
		Summer Excess therms	81,076.07	$8,196.78	$0.1011	$8,196.79	$0.01	0.00%
		Winter First 1,300 therms	0.00	$0.00	$0.1849	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.1482	$0.00	$0.00	0.00%
		Total therms only	247,366.46	$30,230.29		$30,230.27	-$0.02	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	26	$8,165.30	$314.05	$8,165.30	$0.00	0.00%
		Summer All therms	203,272.98	$24,392.75	$0.1200	$24,392.76	$0.01	0.00%
		Winter All therms	0.00	$0.00	$0.1933	$0.00	$0.00	0.00%
		Total therms only	203,272.98	$24,392.75		$24,392.76	$0.01	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	31	$9,735.55	$314.05	$9,735.55	$0.00	0.00%
		Summer All therms	842,182.75	$58,447.49	$0.0694	$58,447.48	-$0.01	0.00%
		Winter All therms	0.00	$0.00	$0.1480	$0.00	$0.00	0.00%
		Total therms only	842,182.75	$58,447.49		$58,447.48	-$0.01	0.00%
Total		Customers	28,862	$565,040.23		$565,040.23	$0.00	0.00%
		Summer First Block therms	1,936,564.88	$327,122.52		$327,113.61	-$8.91	0.00%
		Summer Excess therms	279,706.65	$56,763.25		$56,763.36	$0.11	0.00%
		Winter First Block therms	46.45	$20.75		$20.87	$0.12	0.56%
		Winter Excess therms	(72.94)	-$23.95		-$27.93	-$3.98	16.61%
		Total therms only	2,216,245.04	$383,882.57		$383,869.91	-$12.66	0.00%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

August 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	20,023	$274,911.16	$13.73	$274,911.16	$0.00	0.00%
		Summer First 50 therms	286,191.86	$126,212.84	$0.4410	$126,210.61	-$2.23	0.00%
		Summer Excess therms	12,378.48	$5,458.93	$0.4410	$5,458.91	-$0.02	0.00%
		Winter First 50 therms	17.82	$7.84	$0.4410	$7.86	$0.02	0.24%
		Winter Excess therms	41.71	$13.70	$0.3829	$15.97	$2.27	16.57%
		Total therms only	298,629.87	$131,693.31		$131,693.35	$0.04	0.00%
R-10	Residential Heating, Low Income	Customers	1,095	$6,021.03	$5.50	$6,021.03	$0.00	0.00%
		Summer First 50 therms	14,649.37	$2,584.28	$0.1764	$2,584.15	-$0.13	-0.01%
		Summer Excess therms	120.24	$21.20	$0.1764	$21.21	$0.01	0.05%
		Winter First 50 therms	0.00	$0.00	$0.1764	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.1532	$0.00	$0.00	0.00%
		Total therms only	14,769.61	$2,605.48		$2,605.36	-$0.12	0.00%
R-6	Residential Non-Heating	Customers	1,529	$20,987.39	$13.73	$20,987.39	$0.00	0.00%
		Summer First 10 therms	10,202.60	$3,365.89	$0.3296	$3,362.78	-$3.11	-0.09%
		Summer Excess therms	5,912.66	$1,947.70	$0.3296	$1,948.81	$1.11	0.06%
		Winter First 10 therms	1.48	$0.65	$0.3296	$0.49	-$0.16	-24.95%
		Winter Excess therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Total therms only	16,116.74	$5,314.24		$5,312.08	-$2.16	-0.04%
R-11	Residential Non-Heating, Low Income	Customers	10	$99.80	$9.98	$99.80	$0.00	0.00%
		Summer First 10 therms	90.63	$22.66	$0.2499	$22.65	-$0.01	-0.05%
		Summer Excess therms	65.09	$16.25	$0.2499	$16.27	$0.02	0.10%
		Winter First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Total therms only	155.72	$38.91		$38.91	$0.00	0.01%
G-40/T-40	Low Annual, High Winter Use	Customers	4,511	$141,651.64	$31.40	$141,651.64	$0.00	0.00%
		Summer First 75 therms	66,834.14	$18,052.78	$0.2701	$18,051.90	-$0.88	0.00%
		Summer Excess therms	59,148.05	$13,166.29	$0.2226	$13,166.36	$0.07	0.00%
		Winter First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Total therms only	125,982.19	$31,219.07		$31,218.26	-$0.81	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	974	$30,591.98	$31.40	$30,591.98	$0.00	0.00%
		Summer First 75 therms	40,924.95	$11,054.76	$0.2701	$11,053.83	-$0.93	-0.01%
		Summer Excess therms	108,155.78	$24,075.45	$0.2226	$24,075.48	$0.03	0.00%
		Winter First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Total therms only	149,080.73	$35,130.21		$35,129.31	-$0.90	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	562	$52,968.01	$94.21	$52,968.01	$0.00	0.00%
		Summer All therms	222,278.72	$34,608.71	$0.1557	$34,608.80	$0.09	0.00%
		Winter All therms	0.00	$0.00	$0.2016	$0.00	$0.00	0.00%
		Total therms only	222,278.72	$34,608.71		$34,608.80	$0.09	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	233	$21,935.23	$94.21	$21,935.23	$0.00	0.00%
		Summer First 1,000 therms	171,636.97	$22,741.94	$0.1325	$22,741.90	-$0.04	0.00%
		Summer Excess therms	104,007.65	$10,515.18	$0.1011	$10,515.17	-$0.01	0.00%
		Winter First 1,300 therms	0.00	$0.00	$0.1849	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.1482	$0.00	$0.00	0.00%
		Total therms only	275,644.62	$33,257.12		$33,257.07	-$0.05	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	26	$8,165.30	$314.05	$8,165.30	$0.00	0.00%
		Summer All therms	255,430.60	$30,651.65	$0.1200	$30,651.67	$0.02	0.00%
		Winter All therms	0.00	$0.00	$0.1933	$0.00	$0.00	0.00%
		Total therms only	255,430.60	$30,651.65		$30,651.67	$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	31	$9,787.89	$314.05	$9,787.89	$0.00	0.00%
		Summer All therms	811,389.73	$56,310.45	$0.0694	$56,310.45	$0.00	0.00%
		Winter All therms	0.00	$0.00	$0.1480	$0.00	$0.00	0.00%
		Total therms only	811,389.73	$56,310.45		$56,310.45	$0.00	0.00%
Total		Customers	28,994	$567,119.43		$567,119.43	$0.00	0.00%
		Summer First Block therms	1,879,629.57	$305,605.96		$305,598.73	-$7.23	0.00%
		Summer Excess therms	289,787.95	$55,201.00		$55,202.20	$1.20	0.00%
		Winter First Block therms	19.30	$8.49		$8.35	-$0.14	-1.69%
		Winter Excess therms	41.71	$13.70		$15.97	$2.27	16.57%
		Total therms only	2,169,478.53	$360,829.15		$360,825.25	-$3.90	0.00%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

September 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	20,125	$276,309.71	$13.73	$276,309.71	$0.00	0.00%
		Summer First 50 therms	310,771.97	$137,053.00	$0.4410	$137,050.44	-$2.56	0.00%
		Summer Excess therms	16,063.96	$7,084.20	$0.4410	$7,084.21	$0.01	0.00%
		Winter First 50 therms	394.81	-$229.02	$0.4410	$174.11	$403.13	-176.02%
		Winter Excess therms	546.21	-$85.88	$0.3829	$209.14	$295.02	-343.53%
		Total therms only	327,776.95	$143,822.30		$144,517.90	$695.60	0.48%
R-10	Residential Heating, Low Income	Customers	951	$5,229.41	$5.50	$5,229.41	$0.00	0.00%
		Summer First 50 therms	13,606.06	$2,400.23	$0.1764	$2,400.11	-$0.12	-0.01%
		Summer Excess therms	173.41	$30.58	$0.1764	$30.59	$0.01	0.03%
		Winter First 50 therms	0.00	$0.00	$0.1764	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.1532	$0.00	$0.00	0.00%
		Total therms only	13,779.47	$2,430.81		$2,430.70	-$0.11	0.00%
R-6	Residential Non-Heating	Customers	1,519	$20,854.99	$13.73	$20,854.99	$0.00	0.00%
		Summer First 10 therms	10,374.49	$3,422.98	$0.3296	$3,419.43	-$3.55	-0.10%
		Summer Excess therms	6,902.33	$2,274.72	$0.3296	$2,275.01	$0.29	0.01%
		Winter First 10 therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Total therms only	17,276.82	$5,697.70		$5,694.44	-$3.26	-0.06%
R-11	Residential Non-Heating, Low Income	Customers	13	$129.74	$9.98	$129.74	$0.00	0.00%
		Summer First 10 therms	93.70	$23.42	$0.2499	$23.42	$0.00	-0.02%
		Summer Excess therms	48.55	$12.12	$0.2499	$12.13	$0.01	0.10%
		Winter First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Total therms only	142.25	$35.54		$35.55	$0.01	0.02%
G-40/T-40	Low Annual, High Winter Use	Customers	4,511	$141,648.45	$31.40	$141,648.45	$0.00	0.00%
		Summer First 75 therms	73,530.79	$19,861.97	$0.2701	$19,860.67	-$1.30	-0.01%
		Summer Excess therms	68,219.83	$15,185.75	$0.2226	$15,185.73	-$0.02	0.00%
		Winter First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Total therms only	141,750.62	$35,047.72		$35,046.40	-$1.32	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	985	$30,937.37	$31.40	$30,937.37	$0.00	0.00%
		Summer First 75 therms	41,880.51	$11,312.97	$0.2701	$11,311.93	-$1.04	-0.01%
		Summer Excess therms	117,124.53	$26,071.96	$0.2226	$26,071.92	-$0.04	0.00%
		Winter First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Total therms only	159,005.04	$37,384.93		$37,383.85	-$1.08	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	561	$52,829.82	$94.21	$52,829.82	$0.00	0.00%
		Summer All therms	259,618.30	$40,422.54	$0.1557	$40,422.57	$0.03	0.00%
		Winter All therms	0.00	$0.00	$0.2016	$0.00	$0.00	0.00%
		Total therms only	259,618.30	$40,422.54		$40,422.57	$0.03	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	232	$21,841.01	$94.21	$21,841.01	$0.00	0.00%
		Summer First 1,000 therms	172,521.27	$22,859.10	$0.1325	$22,859.07	-$0.03	0.00%
		Summer Excess therms	100,326.41	$10,142.96	$0.1011	$10,143.00	$0.04	0.00%
		Winter First 1,300 therms	0.00	$0.00	$0.1849	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.1482	$0.00	$0.00	0.00%
		Total therms only	272,847.68	$33,002.06		$33,002.07	$0.01	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	26	$8,165.30	$314.05	$8,165.30	$0.00	0.00%
		Summer All therms	272,719.62	$32,726.36	$0.1200	$32,726.35	-$0.01	0.00%
		Winter All therms	0.00	$0.00	$0.1933	$0.00	$0.00	0.00%
		Total therms only	272,719.62	$32,726.36		$32,726.35	-$0.01	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	31	$9,693.68	$314.05	$9,693.68	$0.00	0.00%
		Summer All therms	806,139.29	$55,946.08	$0.0694	$55,946.07	-$0.01	0.00%
		Winter All therms	0.00	$0.00	$0.1480	$0.00	$0.00	0.00%
		Total therms only	806,139.29	$55,946.08		$55,946.07	-$0.01	0.00%
Total		Customers	28,953	$567,639.48		$567,639.48	$0.00	0.00%
		Summer First Block therms	1,961,256.00	$326,028.65		$326,020.05	-$8.60	0.00%
		Summer Excess therms	308,859.02	$60,802.29		$60,802.59	$0.30	0.00%
		Winter First Block therms	394.81	-$229.02		$174.11	$403.13	-176.02%
		Winter Excess therms	546.21	-$85.88		$209.14	$295.02	-343.53%
		Total therms only	2,271,056.04	$386,516.04		$387,205.89	$689.85	0.18%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

October 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	20,144	$276,583.25	$13.73	$276,583.25	$0.00	0.00%
		Summer First 50 therms	432,958.52	$190,934.94	$0.4410	$190,934.71	-$0.23	0.00%
		Summer Excess therms	35,498.10	$15,654.50	$0.4410	$15,654.66	$0.16	0.00%
		Winter First 50 therms	(575.81)	$54.57	$0.4410	-$253.93	-$308.50	-565.33%
		Winter Excess therms	(1,020.75)	$23.53	$0.3829	-$390.85	-$414.38	-1761.05%
		Total therms only	466,860.06	$206,667.54		$205,944.59	-$722.95	-0.35%
R-10	Residential Heating, Low Income	Customers	939	$5,165.94	$5.50	$5,165.94	$0.00	0.00%
		Summer First 50 therms	20,017.33	$3,531.42	$0.1764	$3,531.06	-$0.36	-0.01%
		Summer Excess therms	7,884.41	$1,390.79	$0.1764	$1,390.81	$0.02	0.00%
		Winter First 50 therms	(36.77)	-$6.49	$0.1764	-$6.49	$0.00	-0.06%
		Winter Excess therms	(24.05)	-$3.11	$0.1532	-$3.68	-$0.57	18.47%
		Total therms only	27,840.92	$4,912.61		$4,911.70	-$0.91	-0.02%
R-6	Residential Non-Heating	Customers	1,508	$20,704.86	$13.73	$20,704.86	$0.00	0.00%
		Summer First 10 therms	10,314.25	$3,402.07	$0.3296	$3,399.58	-$2.49	-0.07%
		Summer Excess therms	6,539.46	$2,155.32	$0.3296	$2,155.41	$0.09	0.00%
		Winter First 10 therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.3296	$0.00	$0.00	0.00%
		Total therms only	16,853.71	$5,557.39		$5,554.98	-$2.41	-0.04%
R-11	Residential Non-Heating, Low Income	Customers	10	$102.13	$9.98	$102.13	$0.00	0.00%
		Summer First 10 therms	94.98	$23.73	$0.2499	$23.74	$0.01	0.02%
		Summer Excess therms	46.02	$11.50	$0.2499	$11.50	$0.00	0.00%
		Winter First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Total therms only	141.00	$35.23		$35.24	$0.01	0.02%
G-40/T-40	Low Annual, High Winter Use	Customers	4,635	$145,536.70	$31.40	$145,536.70	$0.00	0.00%
		Summer First 75 therms	120,924.40	$32,664.41	$0.2701	$32,661.68	-$2.73	-0.01%
		Summer Excess therms	103,663.31	$23,075.38	$0.2226	$23,075.45	$0.07	0.00%
		Winter First 75 therms	343.78	$115.87	$0.2701	$92.85	-$23.02	-19.86%
		Winter Excess therms	370.18	$85.14	$0.2226	$82.40	-$2.74	-3.22%
		Total therms only	225,301.67	$55,940.80		$55,912.39	-$28.41	-0.05%
G-50/T-50	Low Annual, Low Winter Use	Customers	876	$27,496.97	$31.40	$27,496.97	$0.00	0.00%
		Summer First 75 therms	36,819.26	$9,945.74	$0.2701	$9,944.88	-$0.86	-0.01%
		Summer Excess therms	80,662.61	$17,955.51	$0.2226	$17,955.50	-$0.01	0.00%
		Winter First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Winter Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Total therms only	117,481.87	$27,901.25		$27,900.38	-$0.87	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	539	$50,760.36	$94.21	$50,760.36	$0.00	0.00%
		Summer All therms	389,019.91	$60,570.46	$0.1557	$60,570.40	-$0.06	0.00%
		Winter All therms	0.00	$0.00	$0.2016	$0.00	$0.00	0.00%
		Total therms only	389,019.91	$60,570.46		$60,570.40	-$0.06	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	248	$23,396.69	$94.21	$23,396.69	$0.00	0.00%
		Summer First 1,000 therms	199,674.79	$26,456.88	$0.1325	$26,456.91	$0.03	0.00%
		Summer Excess therms	106,312.75	$10,748.19	$0.1011	$10,748.22	$0.03	0.00%
		Winter First 1,300 therms	(713.96)	-$153.86	$0.1849	-$132.01	$21.85	-14.20%
		Winter Excess therms	0.00	$0.00	$0.1482	$0.00	$0.00	0.00%
		Total therms only	305,273.58	$37,051.21		$37,073.12	$21.91	0.06%
G-42/T-42	High Annual, High Winter Use	Customers	25	$7,851.25	$314.05	$7,851.25	$0.00	0.00%
		Summer All therms	198,072.86	$23,768.72	$0.1200	$23,768.74	$0.02	0.00%
		Winter All therms	0.00	$0.00	$0.1933	$0.00	$0.00	0.00%
		Total therms only	198,072.86	$23,768.72		$23,768.74	$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	34	$10,698.64	$314.05	$10,698.64	$0.00	0.00%
		Summer All therms	963,854.43	$66,891.50	$0.0694	$66,891.50	$0.00	0.00%
		Winter All therms	0.00	$0.00	$0.1480	$0.00	$0.00	0.00%
		Total therms only	963,854.43	$66,891.50		$66,891.50	$0.00	0.00%
Total		Customers	28,959	$568,296.79		$568,296.79	$0.00	0.00%
		Summer First Block therms	2,371,750.73	$418,189.87		$418,183.19	-$6.68	0.00%
		Summer Excess therms	340,606.66	$70,991.19		$70,991.55	$0.36	0.00%
		Winter First Block therms	(982.76)	$10.09		-$299.57	-$309.66	-3069.03%
		Winter Excess therms	(674.62)	$105.56		-$312.13	-$417.69	-395.69%
		Total therms only	2,710,700.01	$489,296.71		$488,563.03	-$733.68	-0.15%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

November 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	20,370	$279,678.50	$13.73	$279,678.50	$0.00	0.00%
		Summer First 50 therms	457,789.36	$201,886.75	$0.4410	$201,885.11	-$1.64	0.00%
		Summer Excess therms	149,617.89	$65,981.89	$0.4410	$65,981.49	-$0.40	0.00%
		Winter First 50 therms	267,133.11	$117,809.03	$0.4410	$117,805.70	-$3.33	0.00%
		Winter Excess therms	124,997.21	$47,859.98	$0.3829	$47,861.43	$1.45	0.00%
		Total therms only	999,537.57	$433,537.65		$433,533.73	-$3.92	0.00%
R-10	Residential Heating, Low Income	Customers	922	$5,073.55	$5.50	$5,073.55	$0.00	0.00%
		Summer First 50 therms	19,971.28	$3,522.53	$0.1764	$3,522.93	$0.40	0.01%
		Summer Excess therms	(1,997.47)	-$352.35	$0.1764	-$352.35	$0.00	0.00%
		Winter First 50 therms	14,313.82	$2,525.43	$0.1764	$2,524.96	-$0.47	-0.02%
		Winter Excess therms	5,016.90	$768.59	$0.1532	$768.59	$0.00	0.00%
		Total therms only	37,304.53	$6,464.20		$6,464.13	-$0.07	0.00%
R-6	Residential Non-Heating	Customers	1,462	$20,078.81	$13.73	$20,078.81	$0.00	0.00%
		Summer First 10 therms	7,376.18	$2,432.73	$0.3296	$2,431.19	-$1.54	-0.06%
		Summer Excess therms	7,893.25	$2,601.78	$0.3296	$2,601.62	-$0.16	-0.01%
		Winter First 10 therms	3,363.39	$1,108.82	$0.3296	$1,108.57	-$0.25	-0.02%
		Winter Excess therms	4,597.40	$1,515.36	$0.3296	$1,515.30	-$0.06	0.00%
		Total therms only	23,230.22	$7,658.69		$7,656.68	-$2.01	-0.03%
R-11	Residential Non-Heating, Low Income	Customers	9	$93.48	$9.98	$93.48	$0.00	0.00%
		Summer First 10 therms	47.58	$11.88	$0.2499	$11.89	$0.01	0.09%
		Summer Excess therms	75.73	$18.92	$0.2499	$18.92	$0.00	0.03%
		Winter First 10 therms	44.61	$11.14	$0.2499	$11.15	$0.01	0.07%
		Winter Excess therms	29.93	$7.48	$0.2499	$7.48	$0.00	-0.01%
		Total therms only	197.85	$49.42		$49.44	$0.02	0.05%
G-40/T-40	Low Annual, High Winter Use	Customers	4,719	$148,176.16	$31.40	$148,176.16	$0.00	0.00%
		Summer First 75 therms	124,375.70	$33,594.73	$0.2701	$33,593.88	-$0.85	0.00%
		Summer Excess therms	167,146.17	$37,206.70	$0.2226	$37,206.74	$0.04	0.00%
		Winter First 75 therms	89,402.90	$24,149.43	$0.2701	$24,147.72	-$1.71	-0.01%
		Winter Excess therms	178,538.12	$39,742.80	$0.2226	$39,742.59	-$0.21	0.00%
		Total therms only	559,462.89	$134,693.66		$134,690.92	-$2.74	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	863	$27,090.21	$31.40	$27,090.21	$0.00	0.00%
		Summer First 75 therms	24,206.01	$6,538.19	$0.2701	$6,538.04	-$0.15	0.00%
		Summer Excess therms	53,366.70	$11,879.51	$0.2226	$11,879.43	-$0.08	0.00%
		Winter First 75 therms	13,330.46	$3,601.58	$0.2701	$3,600.56	-$1.02	-0.03%
		Winter Excess therms	30,939.99	$6,887.33	$0.2226	$6,887.24	-$0.09	0.00%
		Total therms only	121,843.16	$28,906.61		$28,905.27	-$1.34	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	530	$49,951.97	$94.21	$49,951.97	$0.00	0.00%
		Summer All therms	398,162.73	$61,993.99	$0.1557	$61,993.94	-$0.05	0.00%
		Winter All therms	397,756.38	$80,187.54	$0.2016	$80,187.69	$0.15	0.00%
		Total therms only	795,919.11	$142,181.53		$142,181.62	$0.09	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	259	$24,400.48	$94.21	$24,400.48	$0.00	0.00%
		Summer First 1,000 therms	137,878.77	$18,269.04	$0.1325	$18,268.94	-$0.10	0.00%
		Summer Excess therms	87,683.24	$8,864.76	$0.1011	$8,864.78	$0.02	0.00%
		Winter First 1,300 therms	91,061.29	$16,837.12	$0.1849	$16,837.23	$0.11	0.00%
		Winter Excess therms	40,871.68	$6,057.17	$0.1482	$6,057.18	$0.01	0.00%
		Total therms only	357,494.98	$50,028.09		$50,028.13	$0.04	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	25	$7,851.26	$314.05	$7,851.26	$0.00	0.00%
		Summer All therms	38,430.94	$4,611.72	$0.1200	$4,611.71	-$0.01	0.00%
		Winter All therms	477,057.62	$92,215.23	$0.1933	$92,215.24	$0.01	0.00%
		Total therms only	515,488.56	$96,826.95		$96,826.95	$0.00	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	33	$10,363.65	$314.05	$10,363.65	$0.00	0.00%
		Summer All therms	86,401.11	$5,996.22	$0.0694	$5,996.24	$0.02	0.00%
		Winter All therms	1,174,817.59	$173,873.01	$0.1480	$173,873.00	-$0.01	0.00%
		Total therms only	1,261,218.70	$179,869.23		$179,869.24	$0.01	0.00%
Total		Customers	29,193	$572,758.07		$572,758.07	$0.00	0.00%
		Summer First Block therms	1,294,639.66	$338,857.78		$338,853.86	-$3.92	0.00%
		Summer Excess therms	463,785.51	$126,201.21		$126,200.62	-$0.59	0.00%
		Winter First Block therms	2,528,281.17	$512,318.33		$512,311.82	-$6.51	0.00%
		Winter Excess therms	384,991.23	$102,838.71		$102,839.81	$1.10	0.00%
		Total therms only	4,671,697.57	$1,080,216.03		$1,080,206.12	-$9.91	0.00%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

December 2012

Rate Class	Description		Billing Units	Billed Revenue	Latest Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	20,346	$279,356.62	$13.73	$279,356.62	$0.00	0.00%
		Summer First 50 therms	(1,167.28)	-$514.79	$0.4410	-$514.77	$0.02	0.00%
		Summer Excess therms	(397.60)	-$175.34	$0.4410	-$175.34	$0.00	0.00%
		Winter First 50 therms	902,781.32	$398,127.83	$0.4410	$398,126.56	-$1.27	0.00%
		Winter Excess therms	1,048,204.16	$401,357.18	$0.3829	$401,357.37	$0.19	0.00%
		Total therms only	1,949,420.60	$798,794.88		$798,793.82	-$1.06	0.00%
R-10	Residential Heating, Low Income	Customers	1,076	$5,915.60	$5.50	$5,915.60	$0.00	0.00%
		Summer First 50 therms	1,298.77	$229.08	$0.1764	$229.10	$0.02	0.01%
		Summer Excess therms	431.79	$76.16	$0.1764	$76.17	$0.01	0.01%
		Winter First 50 therms	47,481.95	$8,375.99	$0.1764	$8,375.82	-$0.17	0.00%
		Winter Excess therms	39,836.13	$6,102.96	$0.1532	$6,102.90	-$0.06	0.00%
		Total therms only	89,048.64	$14,784.19		$14,783.98	-$0.21	0.00%
R-6	Residential Non-Heating	Customers	1,437	$19,731.38	$13.73	$19,731.38	$0.00	0.00%
		Summer First 10 therms	48.58	$16.02	$0.3296	$16.01	-$0.01	-0.05%
		Summer Excess therms	(2.12)	-$0.70	$0.3296	-$0.70	$0.00	-0.18%
		Winter First 10 therms	10,720.85	$3,537.71	$0.3296	$3,533.59	-$4.12	-0.12%
		Winter Excess therms	23,912.39	$7,882.09	$0.3296	$7,881.52	-$0.57	-0.01%
		Total therms only	34,679.70	$11,435.12		$11,430.43	-$4.69	-0.04%
R-11	Residential Non-Heating, Low Income	Customers	8	$79.84	$9.98	$79.84	$0.00	0.00%
		Summer First 10 therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.2499	$0.00	$0.00	0.00%
		Winter First 10 therms	69.25	$17.31	$0.2499	$17.31	$0.00	-0.03%
		Winter Excess therms	26.31	$6.57	$0.2499	$6.57	$0.00	0.07%
		Total therms only	95.56	$23.88		$23.88	$0.00	0.00%
G-40/T-40	Low Annual, High Winter Use	Customers	4,776	$149,970.46	$31.40	$149,970.46	$0.00	0.00%
		Summer First 75 therms	175.51	$47.41	$0.2701	$47.41	$0.00	-0.01%
		Summer Excess therms	70.21	$15.63	$0.2226	$15.63	$0.00	-0.01%
		Winter First 75 therms	295,008.11	$79,717.21	$0.2701	$79,681.69	-$35.52	-0.04%
		Winter Excess therms	925,720.91	$206,069.70	$0.2226	$206,065.47	-$4.23	0.00%
		Total therms only	1,220,974.74	$285,849.95		$285,810.20	-$39.75	-0.01%
G-50/T-50	Low Annual, Low Winter Use	Customers	844	$26,501.58	$31.40	$26,501.58	$0.00	0.00%
		Summer First 75 therms	0.00	$0.00	$0.2701	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.2226	$0.00	$0.00	0.00%
		Winter First 75 therms	38,427.62	$10,380.27	$0.2701	$10,379.30	-$0.97	-0.01%
		Winter Excess therms	114,226.90	$25,426.89	$0.2226	$25,426.91	$0.02	0.00%
		Total therms only	152,654.52	$35,807.16		$35,806.21	-$0.95	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	545	$51,303.65	$94.21	$51,303.65	$0.00	0.00%
		Summer All therms	487.94	$75.97	$0.1557	$75.97	$0.00	0.00%
		Winter All therms	1,447,051.69	$291,773.04	$0.2016	$291,725.62	-$47.42	-0.02%
		Total therms only	1,447,539.63	$291,849.01		$291,801.59	-$47.42	-0.02%
G-51/T-51	Medium Annual, Low Winter Use	Customers	260	$24,456.91	$94.21	$24,456.91	$0.00	0.00%
		Summer First 1,000 therms	0.00	$0.00	$0.1325	$0.00	$0.00	0.00%
		Summer Excess therms	0.00	$0.00	$0.1011	$0.00	$0.00	0.00%
		Winter First 1,300 therms	275,647.63	$50,967.19	$0.1849	$50,967.25	$0.06	0.00%
		Winter Excess therms	168,739.85	$25,007.26	$0.1482	$25,007.25	-$0.01	0.00%
		Total therms only	444,387.48	$75,974.45		$75,974.49	$0.04	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	25	$7,851.25	$314.05	$7,851.25	$0.00	0.00%
		Summer All therms	0.00	$0.00	$0.1200	$0.00	$0.00	0.00%
		Winter All therms	576,635.55	$111,463.65	$0.1933	$111,463.65	$0.00	0.00%
		Total therms only	576,635.55	$111,463.65		$111,463.65	$0.00	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	33	$10,353.18	$314.05	$10,353.18	$0.00	0.00%
		Summer All therms	(4,018.56)	-$278.89	$0.0694	-$278.89	$0.00	0.00%
		Winter All therms	1,295,770.06	$191,773.97	$0.1480	$191,773.97	$0.00	0.00%
		Total therms only	1,291,751.50	$191,495.08		$191,495.08	$0.00	0.00%
Total		Customers	29,349	$575,520.47		$575,520.47	$0.00	0.00%
		Summer First Block therms	(3,175.04)	-$425.20		-$425.17	$0.03	-0.01%
		Summer Excess therms	102.28	-$84.25		-$84.24	$0.01	-0.01%
		Winter First Block therms	4,889,594.03	$1,146,134.17		$1,146,044.75	-$89.42	-0.01%
		Winter Excess therms	2,320,666.65	$671,852.65		$671,847.99	-$4.66	0.00%
		Total therms only	7,207,187.92	$1,817,477.37		$1,817,383.34	-$94.03	-0.01%
Grand Totals		Customers	347,848	$5,910,241.31		$6,814,212.89	$903,971.58	15.30%
		Summer First Block therms	13,279,628.12	$2,347,258.34		$2,347,027.51	-$230.83	-0.01%
		Summer Excess therms	2,235,889.15	$492,473.86		$492,306.51	-$167.35	-0.03%
		Winter First Block therms	27,192,463.98	$6,710,681.74		$6,385,015.16	-$325,666.58	-4.85%
		Winter Excess therms	13,436,724.10	$3,653,502.42		$3,853,692.81	$200,190.39	5.48%
		Total therms only	56,144,705.35	$13,203,916.36		$13,078,041.99	-$125,874.37	-0.95%

Northern Utilities - NH Division
Test Year 2012
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

Annual 2012

Rate Class	Description		Billing Units	Latest Billing Rate	Calculated Revenue
R-5	Residential Heating	Customers	238,802	$13.73	$3,278,745.25
		Summer First 50 therms	2,428,169.46	$0.4410	$1,070,822.73
		Summer Excess therms	293,378.22	$0.4410	$129,379.80
		Winter First 50 therms	5,081,825.39	$0.4410	$2,241,085.00
		Winter Excess therms	5,820,764.47	$0.3829	$2,228,770.72
		Total therms only	13,624,137.54		$5,670,058.24
R-10	Residential Heating, Low Income	Customers	13,779	$5.50	$75,785.04
		Summer First 50 therms	127,955.56	$0.1764	$22,571.36
		Summer Excess therms	10,294.31	$0.1764	$1,815.92
		Winter First 50 therms	327,323.15	$0.1764	$57,739.80
		Winter Excess therms	286,575.77	$0.1532	$43,903.41
		Total therms only	752,148.79		$126,030.49
R-6	Residential Non-Heating	Customers	18,213	$13.73	$250,068.72
		Summer First 10 therms	63,119.58	$0.3296	$20,804.21
		Summer Excess therms	47,769.08	$0.3296	$15,744.69
		Winter First 10 therms	67,783.66	$0.3296	$22,341.49
		Winter Excess therms	163,958.36	$0.3296	$54,040.68
		Total therms only	342,630.68		$112,931.07
R-11	Residential Non-Heating, Low Income	Customers	225	$9.98	$2,243.51
		Summer First 10 therms	735.29	$0.2499	$183.75
		Summer Excess therms	533.16	$0.2499	$133.24
		Winter First 10 therms	1,157.39	$0.2499	$289.23
		Winter Excess therms	2,200.49	$0.2499	$549.90
		Total therms only	4,626.33		$1,156.12
G-40/T-40	Low Annual, High Winter Use	Customers	55,456	$31.40	$1,741,306.42
		Summer First 75 therms	632,766.36	$0.2701	$170,910.19
		Summer Excess therms	656,053.66	$0.2226	$146,037.54
		Winter First 75 therms	1,666,229.57	$0.2701	$450,048.61
		Winter Excess therms	5,254,060.63	$0.2226	$1,169,553.90
		Total therms only	8,209,110.22		$1,936,550.24
G-50/T-50	Low Annual, Low Winter Use	Customers	11,126	$31.40	$349,363.58
		Summer First 75 therms	240,031.53	$0.2701	$64,832.52
		Summer Excess therms	617,766.30	$0.2226	$137,514.78
		Winter First 75 therms	260,656.99	$0.2701	$70,403.45
		Winter Excess therms	993,764.17	$0.2226	$221,211.90
		Total therms only	2,112,218.99		$493,962.65
G-41/T-41	Medium Annual, High Winter Use	Customers	6,701	$94.21	$631,256.81
		Summer All therms	2,092,801.71	$0.1557	$325,849.23
		Winter All therms	8,113,252.33	$0.2016	$1,635,631.67
		Total therms only	10,206,054.04		$1,961,480.90
G-51/T-51	Medium Annual, Low Winter Use	Customers	2,859	$94.21	$269,356.20
		Summer First 1,000 therms	1,079,746.29	$0.1325	$143,066.38
		Summer Excess therms	610,094.42	$0.1011	$61,680.55
		Winter First 1,300 therms	1,455,674.54	$0.1849	$269,154.22
		Winter Excess therms	915,400.21	$0.1482	$135,662.31
		Total therms only	4,060,915.46		$609,563.46
G-42/T-42	High Annual, High Winter Use	Customers	309	$314.05	$97,041.46
		Summer All therms	1,362,738.11	$0.1200	$163,528.57
		Winter All therms	2,780,897.63	$0.1933	$537,547.51
		Total therms only	4,143,635.74		$701,076.09
G-52/T-52	High Annual, Low Winter Use	Customers	379	$314.05	$119,045.89
		Summer All therms	5,251,564.23	$0.0694	$364,458.56
		Winter All therms	7,437,663.33	$0.1480	$1,100,774.17
		Total therms only	12,689,227.56		$1,465,232.73
Total		Customers	347,848		$6,814,212.89
		Summer First Block therms	13,279,628.12		$2,347,027.51
		Summer Excess therms	2,235,889.15		$492,306.51
		Winter First Block therms	27,192,463.98		$6,385,015.16
		Winter Excess therms	13,436,724.10		$3,853,692.81
		Total therms only	56,144,705.35		$13,078,041.99

NORTHERN UTILITIES, INC.
New Hampshire
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NEW HAMPSHIRE DIVISION

For the Twelve Months Ending December 31, 2012
01/17/13
02:06 PM

	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
OPERATING REVENUES														
Sales:														
Residential (480)	$12,661,921.99	$1,216,715.07	($2,685.34)	$359.67	$134,874.10	$15,164.31	($30,835.95)	$0.00	$104,259.42	$507,746.16	$73,385.87	$25,120.57	$67,213.87	$14,773,239.74
General Service	13,115,034.72	1,346,254.49	(2,721.90)	632.74	139,124.32	16,762.12	(34,179.83)	0.00	110,224.32	192,379.83	76,866.09	27,489.27	73,521.21	15,061,387.38
Interruptible	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales for Resale (483)	6,590,389.00	315,204.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,905,593.29
Other Sales (495)	(5,350,035.99)	405,182.93	25,819.55	1,978.03	(9,727.88)	(13,567.20)	65,015.78	24,882.58	69,889.77	154,376.07	0.00	0.00	(315,290.24)	(4,941,476.60)
Total Sales	27,017,309.72	3,283,356.78	20,412.31	2,970.44	264,270.54	18,359.23	0.00	24,882.58	284,373.51	854,502.06	150,251.96	52,609.84	(174,555.16)	31,798,743.81
Other Operating Revenues:														
Late Charge (487)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Service Revenues (488)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Firm Transport Revenues (489)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,456.23	322,802.08	128,802.40	65,279.96	174,555.16	890,895.83
Rent from Property (493)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenues	(153,061.72)	18,639.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(134,422.62)
Total Other Operating Revenues	(153,061.72)	18,639.10	0.00	0.00	0.00	0.00	0.00	0.00	199,456.23	322,802.08	128,802.40	65,279.96	174,555.16	756,473.21
TOTAL OPERATING REVENUES	26,864,248.00	3,301,995.88	20,412.31	2,970.44	264,270.54	18,359.23	0.00	24,882.58	483,829.74	1,177,304.14	279,054.36	117,889.80	0.00	32,555,217.02
OPERATING EXPENSES														
Operation & Maint. Expenses:														
Production (710-813)	26,221,870.52	3,201,008.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	279,054.36	0.00	0.00	29,701,933.10
Other Pwr Supp Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission (850-857)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution (870-894)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cust. Accounting (901-905)	0.00	0.00	0.00	0.00	264,270.54	18,359.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282,629.77
Cust. Service & Info (906-910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,882.58	0.00	1,093,689.10	0.00	0.00	0.00	1,118,571.68
Sales Expenses (911-916)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Admin. & General (920-935)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211,564.83	0.00	0.00	0.00	0.00	211,564.83
Total O & M Expenses	26,221,870.52	3,201,008.22	0.00	0.00	264,270.54	18,359.23	0.00	24,882.58	211,564.83	1,093,689.10	279,054.36	0.00	0.00	31,314,699.38
Other Operating Expenses:														
Deprtn. & Amort. (403-407)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,889.80	0.00	117,889.80
Taxes-Other Than Inc. (408)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Income Tax (409)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Franchise Tax (409)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Def. Income Taxes (410,411)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,889.80	0.00	117,889.80
TOTAL OPERATING EXPENSES	26,221,870.52	3,201,008.22	0.00	0.00	264,270.54	18,359.23	0.00	24,882.58	211,564.83	1,093,689.10	279,054.36	117,889.80	0.00	31,432,589.18
NET UTILITY OPERATING INCOME	642,377.48	100,987.66	20,412.31	2,970.44	0.00	0.00	0.00	0.00	272,264.91	83,615.04	0.00	0.00	0.00	1,122,627.84
Returns in Net Utility Operating Income	**743,365.14**		**20,412.31**	**2,970.44**					**272,264.91**	**83,615.04**				
Less: Inventory Finance Charge, below	**(4,010.67)**		***Working Capital***						***Costs in Base***	***Incentives***				
Indirect Costs and Returns in COSS	**739,354.47**													
OTHER INCOME & DEDUCTIONS														
Other Income:														
AFUDC - Other Funds (41901)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other (415- 421)	0.00	0.00	(20,412.31)	(2,970.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,382.75)
Net Other Income & Deductions	0.00	0.00	(20,412.31)	(2,970.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,382.75)
Extraordinary Income - (434-435)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROSS INCOME	642,377.48	100,987.66	0.00	0.00	0.00	0.00	0.00	0.00	272,264.91	83,615.04	0.00	0.00	0.00	1,099,245.09
Interest Charges (427 - 432)	**4,010.67**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,010.67
NET INCOME	$638,366.81	$100,987.66	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$272,264.91	$83,615.04	$0.00	$0.00	$0.00	$1,095,234.42

001050

NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2012
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
OPERATING REVENUES														
Sales:														
Residential (480):														
30-49-01-10-4800101 R-6 W-NEXT-Demand Cost of	115,620.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,620.71
30-49-01-11-4800101 R-6 W-NEXT-Commodity Cost	128,770.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,770.45
30-49-01-12-4800101 R-6 W-NEXT-Reconciliation C	2,040.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,040.60
30-49-01-13-4800101 R-6 W-NEXT-Working Capital	0.00	0.00	(53.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(53.39)
30-49-01-14-4800101 R-6 W-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	2,714.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,714.55
30-49-01-15-4800101 R-6 W-NEXT-Miscellaneous O	2,811.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,811.64
30-49-01-16-4800101 R-6 W-NEXT-Production & St	2,789.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,789.87
30-49-01-40-4800101 R-6 S-NEXT-Demand Cost of (	0.00	12,752.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,752.92
30-49-01-41-4800101 R-6 S-NEXT-Commodity Cost	0.00	33,058.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,058.71
30-49-01-42-4800101 R-6 S-NEXT-Reconciliation Co	0.00	(1,585.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,585.21)
30-49-01-43-4800101 R-6 S-NEXT-Working Capital A	0.00	0.00	0.00	6.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.47
30-49-01-44-4800101 R-6 S-NEXT-Bad Debt Allowar	0.00	0.00	0.00	0.00	0.00	566.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	566.01
30-49-01-45-4800101 R-6 S-NEXT-Miscellaneous Ov	0.00	1,264.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,264.06
30-49-01-70-4800101 R-6 NEXT-SUPPLIER REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	(760.74)	0.00	0.00	0.00	0.00	0.00	0.00	(760.74)
30-49-01-71-4800101 R-6 NEXT-SUPPLIER REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	(85.70)	0.00	0.00	0.00	0.00	0.00	0.00	(85.70)
30-49-01-72-4800101 R-6 NEXT-DSM (DEMAND SID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,703.69	0.00	0.00	0.00	11,703.69
30-49-01-73-4800101 R-6 S-NEXT-ERC (Environmen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,723.07	0.00	0.00	1,723.07
30-49-01-77-4800101 R-6 S-NEXT-RLIARA (Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,493.39	0.00	0.00	0.00	0.00	2,493.39
30-49-01-78-4800101 R-6 S-NEXT-RCE (Rate Case E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	701.25	0.00	701.25
30-49-01-79-4800101 R-6 S-NEXT-RPC (Recon of Pe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,888.32	1,888.32
30-49-01-10-4800102 R-11 W-NEXT-Demand Cost o	1,711.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,711.04
30-49-01-11-4800102 R-11 W-NEXT-Commodity Co	1,909.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,909.10
30-49-01-12-4800102 R-11 W-NEXT-Reconciliation (	96.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.98
30-49-01-13-4800102 R-11 W-NEXT-Working Capita	0.00	0.00	(1.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.03)
30-49-01-14-4800102 R-11 W-NEXT-Bad Debt Allow	0.00	0.00	0.00	0.00	43.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.21
30-49-01-15-4800102 R-11 W-NEXT-Miscellaneous	40.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.93
30-49-01-16-4800102 R-11 W-NEXT-Production & S	40.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.86
30-49-01-40-4800102 R-11 S-NEXT-Demand Cost of	0.00	145.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.90
30-49-01-41-4800102 R-11 S-NEXT-Commodity Cost	0.00	379.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	379.72
30-49-01-42-4800102 R-11 S-NEXT-Reconciliation C	0.00	(18.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(18.13)
30-49-01-43-4800102 R-11 S-NEXT-Working Capital	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05
30-49-01-44-4800102 R-11 S-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	0.00	6.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.46
30-49-01-45-4800102 R-11 S-NEXT-Miscellaneous C	0.00	14.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.41
30-49-01-70-4800102 R-11 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(6.02)	0.00	0.00	0.00	0.00	0.00	0.00	(6.02)
30-49-01-71-4800102 R-11 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(0.96)	0.00	0.00	0.00	0.00	0.00	0.00	(0.96)
30-49-01-72-4800102 R-11 NEXT-DSM (DEMAND SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155.24	0.00	0.00	0.00	155.24
30-49-01-73-4800102 R-11 S-NEXT-ERC (Environme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.52	0.00	0.00	23.52
30-49-01-77-4800102 R-11 S-NEXT-RLIARA (Residen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.01	0.00	0.00	0.00	0.00	31.01
30-49-01-78-4800102 R-11 S-NEXT-RCE (Rate Case E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.55	0.00	6.55
30-49-01-79-4800102 R-11 S-NEXT-RPC (Recon of P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.62	17.62
30-49-01-10-4800201 R-5 W-NEXT-Demand Cost of	5,412,442.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,412,442.39
30-49-01-11-4800201 R-5 W-NEXT-Commodity Cost	6,017,052.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,017,052.97
30-49-01-12-4800201 R-5 W-NEXT-Reconciliation C	44,828.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,828.93
30-49-01-13-4800201 R-5 W-NEXT-Working Capital	0.00	0.00	(2,470.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,470.87)
30-49-01-14-4800201 R-5 W-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	124,867.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,867.74
30-49-01-15-4800201 R-5 W-NEXT-Miscellaneous O	132,093.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,093.41
30-49-01-16-4800201 R-5 W-NEXT-Production & St	130,911.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,911.58
30-49-01-40-4800201 R-5 S-NEXT-Demand Cost of (	0.00	312,806.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	312,806.17
30-49-01-41-4800201 R-5 S-NEXT-Commodity Cost	0.00	808,640.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	808,640.19

001051

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

For the Twelve Months Ending December 31, 2012
01/17/13
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
30-49-01-42-4800201 R-5 S-NEXT-Reconciliation Co	0.00	(39,065.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(39,065.85)
30-49-01-43-4800201 R-5 S-NEXT-Working Capital A	0.00	0.00	0.00	341.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	341.81
30-49-01-44-4800201 R-5 S-NEXT-Bad Debt Allowar	0.00	0.00	0.00	0.00	0.00	13,893.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,893.11
30-49-01-45-4800201 R-5 S-NEXT-Miscellaneous Ov	0.00	31,067.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,067.02
30-49-01-70-4800201 R-5 NEXT-SUPPLIER REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	(26,450.24)	0.00	0.00	0.00	0.00	0.00	0.00	(26,450.24)
30-49-01-71-4800201 R-5 NEXT-SUPPLIER REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	(2,199.26)	0.00	0.00	0.00	0.00	0.00	0.00	(2,199.26)
30-49-01-72-4800201 R-5 NEXT-DSM (DEMAND SID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	470,082.88	0.00	0.00	0.00	470,082.88
30-49-01-73-4800201 R-5 S-NEXT-ERC (Environmen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,874.26	0.00	0.00	67,874.26
30-49-01-77-4800201 R-5 S-NEXT-RLIARA (Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,572.37	0.00	0.00	0.00	0.00	96,572.37
30-49-01-78-4800201 R-5 S-NEXT-RCE (Rate Case E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,306.00	0.00	23,306.00
30-49-01-79-4800201 R-5 S-NEXT-RPC (Recon of Pe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,346.68	62,346.68
30-49-01-10-4800202 R-10 W-NEXT-Demand Cost o	306,783.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306,783.68
30-49-01-11-4800202 R-10 W-NEXT-Commodity Co	340,795.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340,795.22
30-49-01-12-4800202 R-10 W-NEXT-Reconciliation (	6,340.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,340.10
30-49-01-13-4800202 R-10 W-NEXT-Working Capita	0.00	0.00	(160.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(160.05)
30-49-01-14-4800202 R-10 W-NEXT-Bad Debt Allow	0.00	0.00	0.00	0.00	7,248.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,248.60
30-49-01-15-4800202 R-10 W-NEXT-Miscellaneous	7,447.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,447.81
30-49-01-16-4800202 R-10 W-NEXT-Production & S	7,393.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,393.72
30-49-01-40-4800202 R-10 S-NEXT-Demand Cost of	0.00	16,095.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,095.34
30-49-01-41-4800202 R-10 S-NEXT-Commodity Cost	0.00	41,445.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,445.56
30-49-01-42-4800202 R-10 S-NEXT-Reconciliation C	0.00	(1,829.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,829.74)
30-49-01-43-4800202 R-10 S-NEXT-Working Capital	0.00	0.00	0.00	11.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.34
30-49-01-44-4800202 R-10 S-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	0.00	698.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	698.73
30-49-01-45-4800202 R-10 S-NEXT-Miscellaneous C	0.00	1,544.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,544.00
30-49-01-70-4800202 R-10 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(1,222.49)	0.00	0.00	0.00	0.00	0.00	0.00	(1,222.49)
30-49-01-71-4800202 R-10 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(110.54)	0.00	0.00	0.00	0.00	0.00	0.00	(110.54)
30-49-01-72-4800202 R-10 NEXT-DSM (DEMAND SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,804.35	0.00	0.00	0.00	25,804.35
30-49-01-73-4800202 R-10 S-NEXT-ERC (Environme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,765.02	0.00	0.00	3,765.02
30-49-01-77-4800202 R-10 S-NEXT-RLIARA (Residen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,162.65	0.00	0.00	0.00	0.00	5,162.65
30-49-01-78-4800202 R-10 S-NEXT-RCE (Rate Case E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,106.77	0.00	1,106.77
30-49-01-79-4800202 R-10 S-NEXT-RPC (Recon of P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,961.25	2,961.25
Total Residential (480)	12,661,921.99	1,216,715.07	(2,685.34)	359.67	134,874.10	15,164.31	(30,835.95)	0.00	104,259.42	507,746.16	73,385.87	25,120.57	67,213.87	14,773,239.74
General Service:														
30-49-01-10-4810101 G-40 W-NEXT-Demand Cost o	3,063,841.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,063,841.25
30-49-01-11-4810101 G-40 W-NEXT-Commodity Co	3,163,907.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,163,907.30
30-49-01-12-4810101 G-40 W-NEXT-Reconciliation	30,287.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,287.37
30-49-01-13-4810101 G-40 W-NEXT-Working Capita	0.00	0.00	(1,347.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,347.95)
30-49-01-14-4810101 G-40 W-NEXT-Bad Debt Allow	0.00	0.00	0.00	0.00	66,502.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,502.97
30-49-01-15-4810101 G-40 W-NEXT-Miscellaneous	69,972.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,972.51
30-49-01-16-4810101 G-40 W-NEXT-Production & S	69,373.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,373.41
30-49-01-40-4810101 G-40 S-NEXT-Demand Cost of	0.00	137,877.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,877.32
30-49-01-41-4810101 G-40 S-NEXT-Commodity Cos	0.00	276,032.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	276,032.84
30-49-01-42-4810101 G-40 S-NEXT-Reconciliation C	0.00	(13,184.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,184.77)
30-49-01-43-4810101 G-40 S-NEXT-Working Capital	0.00	0.00	0.00	165.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165.06
30-49-01-44-4810101 G-40 S-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	0.00	4,733.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,733.24
30-49-01-45-4810101 G-40 S-NEXT-Miscellaneous C	0.00	10,565.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,565.98
30-49-01-70-4810101 G-40 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(11,328.80)	0.00	0.00	0.00	0.00	0.00	0.00	(11,328.80)
30-49-01-71-4810101 G-40 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(802.51)	0.00	0.00	0.00	0.00	0.00	0.00	(802.51)
30-49-01-72-4810101 G-40 NEXT-DSM (DEMAND SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,876.36	0.00	0.00	0.00	82,876.36
30-49-01-73-4810101 G-40 S-NEXT-ERC (Environme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,103.63	0.00	0.00	33,103.63
30-49-01-77-4810101 G-40 S-NEXT-RLIARA (Resider	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,062.50	0.00	0.00	0.00	0.00	46,062.50

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NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2012
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
30-49-01-78-4810101 G-40 S-NEXT-RCE (Rate Case	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,762.66	0.00	9,762.66
30-49-01-79-4810101 G-40 S-NEXT-RPC (Recon of P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,119.15	26,119.15
30-49-01-10-4810102 G-50 W-NEXT-Demand Cost c	298,709.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	298,709.63
30-49-01-11-4810102 G-50 W-NEXT-Commodity Co	526,264.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	526,264.64
30-49-01-12-4810102 G-50 W-NEXT-Reconciliation	9,657.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,657.43
30-49-01-13-4810102 G-50 W-NEXT-Working Capita	0.00	0.00	(236.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(236.60)
30-49-01-14-4810102 G-50 W-NEXT-Bad Debt Allow	0.00	0.00	0.00	0.00	10,685.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,685.30
30-49-01-15-4810102 G-50 W-NEXT-Miscellaneous	10,960.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,960.82
30-49-01-16-4810102 G-50 W-NEXT-Production & S	10,883.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,883.21
30-49-01-40-4810102 G-50 S-NEXT-Demand Cost of	0.00	47,267.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,267.70
30-49-01-41-4810102 G-50 S-NEXT-Commodity Cos	0.00	195,560.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,560.64
30-49-01-42-4810102 G-50 S-NEXT-Reconciliation C	0.00	(9,362.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,362.72)
30-49-01-43-4810102 G-50 S-NEXT-Working Capital	0.00	0.00	0.00	126.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126.99
30-49-01-44-4810102 G-50 S-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	0.00	3,339.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,339.22
30-49-01-45-4810102 G-50 S-NEXT-Miscellaneous C	0.00	7,464.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,464.38
30-49-01-70-4810102 G-50 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(3,992.54)	0.00	0.00	0.00	0.00	0.00	0.00	(3,992.54)
30-49-01-71-4810102 G-50 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(617.59)	0.00	0.00	0.00	0.00	0.00	0.00	(617.59)
30-49-01-72-4810102 G-50 NEXT-DSM (DEMAND SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,509.70	0.00	0.00	0.00	19,509.70
30-49-01-73-4810102 G-50 S-NEXT-ERC (Environme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,839.96	0.00	0.00	7,839.96
30-49-01-77-4810102 G-50 S-NEXT-RLIARA (Resider	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,630.20	0.00	0.00	0.00	0.00	11,630.20
30-49-01-78-4810102 G-50 S-NEXT-RCE (Rate Case	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,722.56	0.00	3,722.56
30-49-01-79-4810102 G-50 S-NEXT-RPC (Recon of P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,956.16	9,956.16
30-49-01-10-4810201 G-41 W-NEXT-Demand Cost c	2,037,079.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,037,079.44
30-49-01-11-4810201 G-41 W-NEXT-Commodity Co	2,103,203.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,103,203.17
30-49-01-12-4810201 G-41 W-NEXT-Reconciliation	15,540.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,540.64
30-49-01-13-4810201 G-41 W-NEXT-Working Capita	0.00	0.00	(875.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(875.85)
30-49-01-14-4810201 G-41 W-NEXT-Bad Debt Allow	0.00	0.00	0.00	0.00	44,017.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,017.97
30-49-01-15-4810201 G-41 W-NEXT-Miscellaneous	46,579.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,579.21
30-49-01-16-4810201 G-41 W-NEXT-Production & S	46,164.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,164.99
30-49-01-40-4810201 G-41 S-NEXT-Demand Cost of	0.00	115,449.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,449.74
30-49-01-41-4810201 G-41 S-NEXT-Commodity Cos	0.00	231,409.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231,409.39
30-49-01-42-4810201 G-41 S-NEXT-Reconciliation C	0.00	(11,132.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,132.77)
30-49-01-43-4810201 G-41 S-NEXT-Working Capital	0.00	0.00	0.00	155.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155.47
30-49-01-44-4810201 G-41 S-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	0.00	3,970.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,970.26
30-49-01-45-4810201 G-41 S-NEXT-Miscellaneous C	0.00	8,874.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,874.86
30-49-01-70-4810201 G-41 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(8,434.45)	0.00	0.00	0.00	0.00	0.00	0.00	(8,434.45)
30-49-01-71-4810201 G-41 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(670.13)	0.00	0.00	0.00	0.00	0.00	0.00	(670.13)
30-49-01-72-4810201 G-41 NEXT-DSM (DEMAND SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,595.02	0.00	0.00	0.00	57,595.02
30-49-01-73-4810201 G-41 S-NEXT-ERC (Environme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,001.20	0.00	0.00	23,001.20
30-49-01-77-4810201 G-41 S-NEXT-RLIARA (Resider	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,436.76	0.00	0.00	0.00	0.00	32,436.76
30-49-01-78-4810201 G-41 S-NEXT-RCE (Rate Case	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,390.63	0.00	7,390.63
30-49-01-79-4810201 G-41 S-NEXT-RPC (Recon of P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,762.07	19,762.07
30-49-01-10-4810202 G-51 W-NEXT-Demand Cost c	355,703.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	355,703.12
30-49-01-11-4810202 G-51 W-NEXT-Commodity Co	618,377.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	618,377.35
30-49-01-12-4810202 G-51 W-NEXT-Reconciliation	381.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	381.63
30-49-01-13-4810202 G-51 W-NEXT-Working Capita	0.00	0.00	(223.46)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(223.46)
30-49-01-14-4810202 G-51 W-NEXT-Bad Debt Allow	0.00	0.00	0.00	0.00	12,067.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,067.32
30-49-01-15-4810202 G-51 W-NEXT-Miscellaneous	12,998.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,998.29
30-49-01-16-4810202 G-51 W-NEXT-Production & S	12,869.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,869.53
30-49-01-40-4810202 G-51 S-NEXT-Demand Cost of	0.00	52,794.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,794.04
30-49-01-41-4810202 G-51 S-NEXT-Commodity Cos	0.00	217,710.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	217,710.60
30-49-01-42-4810202 G-51 S-NEXT-Reconciliation C	0.00	(10,456.82)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,456.82)
30-49-01-43-4810202 G-51 S-NEXT-Working Capital	0.00	0.00	0.00	146.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146.40
30-49-01-44-4810202 G-51 S-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	0.00	3,729.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,729.42

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NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2012
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
30-49-01-45-4810202 G-51 S-NEXT-Miscellaneous C	0.00	8,336.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,336.00
30-49-01-70-4810202 G-51 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(5,038.71)	0.00	0.00	0.00	0.00	0.00	0.00	(5,038.71)
30-49-01-71-4810202 G-51 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(671.32)	0.00	0.00	0.00	0.00	0.00	0.00	(671.32)
30-49-01-72-4810202 G-51 NEXT-DSM (DEMAND SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,538.08	0.00	0.00	0.00	22,538.08
30-49-01-73-4810202 G-51 S-NEXT-ERC (Environme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,025.93	0.00	0.00	9,025.93
30-49-01-77-4810202 G-51 S-NEXT-RLIARA (Resider	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,758.22	0.00	0.00	0.00	0.00	13,758.22
30-49-01-78-4810202 G-51 S-NEXT-RCE (Rate Case	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,548.40	0.00	4,548.40
30-49-01-79-4810202 G-51 S-NEXT-RPC (Recon of P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,162.24	12,162.24
30-49-01-10-4810301 G-42 W-NEXT-Demand Cost c	255,726.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,726.24
30-49-01-11-4810301 G-42 W-NEXT-Commodity Co	265,849.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265,849.33
30-49-01-12-4810301 G-42 W-NEXT-Reconciliation	(12,072.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,072.37)
30-49-01-13-4810301 G-42 W-NEXT-Working Capita	0.00	0.00	(39.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(39.13)
30-49-01-14-4810301 G-42 W-NEXT-Bad Debt Allow	0.00	0.00	0.00	0.00	4,923.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,923.38
30-49-01-15-4810301 G-42 W-NEXT-Miscellaneous	6,023.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,023.63
30-49-01-16-4810301 G-42 W-NEXT-Production & S	5,922.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,922.98
30-49-01-40-4810301 G-42 S-NEXT-Demand Cost of	0.00	19,450.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,450.18
30-49-01-41-4810301 G-42 S-NEXT-Commodity Cos	0.00	39,015.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,015.80
30-49-01-42-4810301 G-42 S-NEXT-Reconciliation C	0.00	(1,875.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,875.55)
30-49-01-43-4810301 G-42 S-NEXT-Working Capital	0.00	0.00	0.00	26.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.22
30-49-01-44-4810301 G-42 S-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	0.00	668.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	668.92
30-49-01-45-4810301 G-42 S-NEXT-Miscellaneous C	0.00	1,495.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,495.14
30-49-01-70-4810301 G-42 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(1,794.30)	0.00	0.00	0.00	0.00	0.00	0.00	(1,794.30)
30-49-01-71-4810301 G-42 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(144.10)	0.00	0.00	0.00	0.00	0.00	0.00	(144.10)
30-49-01-72-4810301 G-42 NEXT-DSM (DEMAND SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,795.77	0.00	0.00	0.00	7,795.77
30-49-01-73-4810301 G-42 S-NEXT-ERC (Environme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,079.71	0.00	0.00	3,079.71
30-49-01-77-4810301 G-42 S-NEXT-RLIARA (Resider	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,935.32	0.00	0.00	0.00	0.00	4,935.32
30-49-01-78-4810301 G-42 S-NEXT-RCE (Rate Case	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529.29	0.00	1,529.29
30-49-01-79-4810301 G-42 S-NEXT-RPC (Recon of P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,089.12	4,089.12
30-49-01-10-4810302 G-52 W-NEXT-Demand Cost c	34,809.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,809.96
30-49-01-11-4810302 G-52 W-NEXT-Commodity Co	57,799.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,799.43
30-49-01-12-4810302 G-52 W-NEXT-Reconciliation	(4,255.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,255.42)
30-49-01-13-4810302 G-52 W-NEXT-Working Capita	0.00	0.00	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.09
30-49-01-14-4810302 G-52 W-NEXT-Bad Debt Allow	0.00	0.00	0.00	0.00	927.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	927.38
30-49-01-15-4810302 G-52 W-NEXT-Miscellaneous	1,251.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,251.38
30-49-01-16-4810302 G-52 W-NEXT-Production & S	1,224.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,224.62
30-49-01-40-4810302 G-52 S-NEXT-Demand Cost of	0.00	4,545.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,545.24
30-49-01-41-4810302 G-52 S-NEXT-Commodity Cos	0.00	18,599.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,599.85
30-49-01-42-4810302 G-52 S-NEXT-Reconciliation C	0.00	(900.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(900.24)
30-49-01-43-4810302 G-52 S-NEXT-Working Capital	0.00	0.00	0.00	12.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.60
30-49-01-44-4810302 G-52 S-NEXT-Bad Debt Allowa	0.00	0.00	0.00	0.00	0.00	321.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321.06
30-49-01-45-4810302 G-52 S-NEXT-Miscellaneous C	0.00	717.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	717.66
30-49-01-70-4810302 G-52 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(633.89)	0.00	0.00	0.00	0.00	0.00	0.00	(633.89)
30-49-01-71-4810302 G-52 NEXT-SUPPLIER REFUND	0.00	0.00	0.00	0.00	0.00	0.00	(51.49)	0.00	0.00	0.00	0.00	0.00	0.00	(51.49)
30-49-01-72-4810302 G-52 S-NEXT-DSM (Demand S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,064.90	0.00	0.00	0.00	2,064.90
30-49-01-73-4810302 G-52 S-NEXT-ERC (Environme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	815.66	0.00	0.00	815.66
30-49-01-77-4810302 G-52 S-NEXT-RLIARA (Resider	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,401.32	0.00	0.00	0.00	0.00	1,401.32
30-49-01-78-4810302 G-52 S-NEXT-RCE (Rate Case	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535.73	0.00	535.73
30-49-01-79-4810302 G-52 S-NEXT-RPC (Recon of P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,432.47	1,432.47
Total General Service	13,115,034.72	1,346,254.49	(2,721.90)	632.74	139,124.32	16,762.12	(34,179.83)	0.00	110,224.32	192,379.83	76,866.09	27,489.27	73,521.21	15,061,387.38

Sales for Resale (483):

001054

NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2012
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
30-49-13-11-4830001 SALES FOR RESALE - COMMC	2,380,368.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,380,368.72
30-49-13-41-4830001 SALES FOR RESALE - COMMC	0.00	315,204.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315,204.29
30-49-13-10-4830200 COMPANY MANAGED DEMAI	389,406.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389,406.76
30-49-13-11-4830200 COMPANY MANAGED COMM	510,727.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	510,727.27
30-49-13-10-4830300 STORAGE COMPANY MANAG	2,787,402.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,787,402.59
30-49-13-11-4830300 STORAGE COMPANY MANAG	471,064.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	471,064.15
30-49-13-10-4830400 PEAKING COMPANY MANAGI	259,489.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259,489.58
30-49-13-11-4830400 PEAKING COMPANY MANAGI	35,819.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,819.76
30-49-13-11-4831090 SALES FOR RESALE COMMOD	(433,439.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(433,439.00)
30-49-13-41-4831090 SALES FOR RESALE COMMOD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-10-4832090 COMPANY MANAGED DEMAI	466,044.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	466,044.10
30-49-13-11-4832090 COMPANY MANAGED COMM	235,681.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	235,681.29
30-49-13-10-4833090 STORAGE COMPANY MANAG	(373,706.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(373,706.05)
30-49-13-11-4833090 STORAGE COMPANY MANAG	(97,368.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(97,368.42)
30-49-13-10-4834090 PEAKING COMPANY MANAGI	(39,757.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(39,757.55)
30-49-13-11-4834090 PEAKING COMPANY MANAGI	(1,344.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,344.20)
Total Sales for Resale (483)	6,590,389.00	315,204.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,905,593.29
Other Sales (495):														
30-49-01-10-4950000 ACCRUED REV-PEAK-DEMANI	(4,939,381.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,939,381.00)
30-49-01-13-4950000 ACCRUED REV-WORK CAPITA	0.00	0.00	23,986.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,986.13
30-49-01-14-4950000 ACCRUED REV-BAD DEBT-PEA	0.00	0.00	0.00	0.00	8,200.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,200.57
30-49-01-40-4950000 ACCRUED REV-DEMAND-OFF	0.00	405,182.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	405,182.93
30-49-01-43-4950000 ACCRUED REV-WORK CAP-OF	0.00	0.00	0.00	1,978.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,978.03
30-49-01-44-4950000 ACCRUED REV-BAD DEBT-OFF	0.00	0.00	0.00	0.00	0.00	(13,567.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,567.20)
30-49-01-70-4950000 ACCR REV-SUP REF-DEMAND	0.00	0.00	0.00	0.00	0.00	0.00	59,662.18	0.00	0.00	0.00	0.00	0.00	0.00	59,662.18
30-49-01-71-4950000 ACCR REV-SUP REF - COMMC	0.00	0.00	0.00	0.00	0.00	0.00	5,353.60	0.00	0.00	0.00	0.00	0.00	0.00	5,353.60
30-49-01-77-4950000 ACCRUED REVENUE - RLIARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,889.77	0.00	0.00	0.00	0.00	69,889.77
30-49-01-78-4950000 ACCRUED REVENUE - RATE CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-79-4950000 ACCD REVENUE-RATE RELIEF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(315,290.24)	(315,290.24)
30-49-01-80-4950000 ACC REV ON EEBB RESIDENTI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17,357.08)	0.00	0.00	0.00	0.00	0.00	(17,357.08)
30-49-02-80-4950001 LOAN PAYBACK-EEBB-RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	325.00	0.00	0.00	0.00	0.00	0.00	325.00
30-49-10-11-4950090 ACCRD REV-DEM-COMM- UN	(410,654.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(410,654.99)
30-49-10-13-4950090 ACCRD REV-WORK CAP-UNBI	0.00	0.00	1,833.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,833.42
30-49-10-14-4950090 ACCRD REV-BAD DEBT- UNBII	0.00	0.00	0.00	0.00	(17,928.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17,928.45)
30-49-10-41-4950090 ACCRD REV-DEM-COMM- UN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-10-43-4950090 ACCRUED REVENUE-WORKIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-10-44-4950090 ACCRD REV-BAD DEBT- UNBII	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4950102 ACCRUED REVENUE-LDAC-EE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,340.94	0.00	0.00	0.00	98,340.94
30-49-01-72-4950106 ACCRUED REVENUE-LDAC-EE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,035.13	0.00	0.00	0.00	56,035.13
30-49-02-80-4952000 OTHER REVENUE-GRANT FUN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,914.66	0.00	0.00	0.00	0.00	0.00	41,914.66
Total Other Sales (495)	(5,350,035.99)	405,182.93	25,819.55	1,978.03	(9,727.88)	(13,567.20)	65,015.78	24,882.58	69,889.77	154,376.07	0.00	0.00	(315,290.24)	(4,941,476.60)
Total Sales	27,017,309.72	3,283,356.78	20,412.31	2,970.44	264,270.54	18,359.23	0.00	24,882.58	284,373.51	854,502.06	150,251.96	52,609.84	(174,555.16)	31,798,743.81
Other Operating Revenues:														
Firm Transport Revenues (489):														

001055

NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2012
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
30-49-01-72-4890201 G-40 EXT-DSM (DEMAND SID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,744.36	0.00	0.00	0.00	18,744.36
30-49-01-73-4890201 G-40 S-EXT-ERC (Environmen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,478.67	0.00	0.00	7,478.67
30-49-01-77-4890201 G-40 S-EXT-RLIARA (Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,015.46	0.00	0.00	0.00	0.00	11,015.46
30-49-01-78-4890201 G-40 EXT-RCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,991.31	0.00	2,991.31
30-49-01-79-4890201 G-40 S-EXT-RPC (Recon of Pe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.01	8,000.01
30-49-01-72-4890202 G-50 EXT-DSM (DEMAND SID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,947.69	0.00	0.00	0.00	6,947.69
30-49-01-73-4890202 G-50 S-EXT-ERC (Environmen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,796.35	0.00	0.00	2,796.35
30-49-01-77-4890202 G-50 S-EXT-RLIARA (Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,975.02	0.00	0.00	0.00	0.00	3,975.02
30-49-01-78-4890202 G-50 EXT-RCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,127.73	0.00	1,127.73
30-49-01-79-4890202 G-50 S-EXT-RPC (Recon of Pe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,015.98	3,015.98
30-49-01-72-4890301 G-41 S-EXT-DSM (Demand Sic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,527.61	0.00	0.00	0.00	69,527.61
30-49-01-73-4890301 G-41 S-EXT-ERC (Environmen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,760.49	0.00	0.00	27,760.49
30-49-01-77-4890301 G-41 S-EXT-RLIARA (Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,468.49	0.00	0.00	0.00	0.00	40,468.49
30-49-01-78-4890301 G-41 EXT-RCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,712.44	0.00	10,712.44
30-49-01-79-4890301 G-41 S-EXT-RPC (Recon of Pe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,644.15	28,644.15
30-49-01-72-4890302 G-51 S-EXT-DSM (Demand Sic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,168.46	0.00	0.00	0.00	28,168.46
30-49-01-73-4890302 G-51 S-EXT-ERC (Environmen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,281.60	0.00	0.00	11,281.60
30-49-01-77-4890302 G-51 S-EXT-RLIARA (Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,326.13	0.00	0.00	0.00	0.00	17,326.13
30-49-01-78-4890302 G-51 EXT-RCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,875.98	0.00	5,875.98
30-49-01-79-4890302 G-51 S-EXT-RPC (Recon of Pe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,711.88	15,711.88
30-49-01-72-4890401 G-42 S-EXT-DSM (Demand Sic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,571.10	0.00	0.00	0.00	43,571.10
30-49-01-73-4890401 G-42 S-EXT-ERC (Environmen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,315.32	0.00	0.00	17,315.32
30-49-01-77-4890401 G-42 S-EXT-RLIARA (Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,823.82	0.00	0.00	0.00	0.00	27,823.82
30-49-01-78-4890401 G-42 EXT-RCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,586.33	0.00	9,586.33
30-49-01-79-4890401 G-42 S-EXT-RPC (Recon of Pe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,633.05	25,633.05
30-49-01-72-4890402 G-52 S-EXT-DSM (Demand Sic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155,842.86	0.00	0.00	0.00	155,842.86
30-49-01-73-4890402 G-52 S-EXT-ERC (Environmen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,169.97	0.00	0.00	62,169.97
30-49-01-77-4890402 G-52 S-EXT-RLIARA (Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,847.31	0.00	0.00	0.00	0.00	98,847.31
30-49-01-78-4890402 G-52 EXT-RCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,986.17	0.00	34,986.17
30-49-01-79-4890402 G-52 S-EXT-RPC (Recon of Pe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,550.09	93,550.09
Total Firm Transport Revenues (489)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,456.23	322,802.08	128,802.40	65,279.96	174,555.16	890,895.83
Other Revenues:														
30-49-13-11-4840000 TRANSPORTATION CHARGES	(153,061.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(153,061.72)
30-49-13-41-4840000 TRANSPORTATION CHARGES	0.00	18,639.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,639.10
Total Other Revenues	(153,061.72)	18,639.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(134,422.62)
Total Other Operating Revenues	(153,061.72)	18,639.10	0.00	0.00	0.00	0.00	0.00	0.00	199,456.23	322,802.08	128,802.40	65,279.96	174,555.16	756,473.21
TOTAL OPERATING REVENUES	26,864,248.00	3,301,995.88	20,412.31	2,970.44	264,270.54	18,359.23	0.00	24,882.58	483,829.74	1,177,304.14	279,054.36	117,889.80	0.00	32,555,217.02
OPERATING EXPENSES														
Operation & Maint. Expenses:														
Production (710-813):														
30-49-01-10-7100488 PRODUCTION & STORAGE AL	(181,458.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(181,458.34)
30-49-01-10-7100499 PRODUCTION & STORAGE AL	181,458.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,458.34
30-49-01-73-7350100 ERC AMORTIZATION - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	279,054.36	0.00	0.00	279,054.36
30-49-13-10-7980600 CAPACITY RELEASE- PEAK - N	(2,602,991.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,602,991.42)
30-49-13-10-7980602 PIPELINE CAPACITY RELEASE -	(500,661.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(500,661.73)

001056

NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2012
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
30-49-13-10-7980603 STORAGE CAPACITY RELEASE	(8,002.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,002.88)
30-49-10-10-7980605 ASSET MGT CR - PNGTS CASE	304,551.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	304,551.53
30-49-10-40-7980606 AMORT-GSG RATE CASE COS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-10-7986090 CAPACITY RELEASE- PEAK - N	46,372.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,372.85
30-49-13-10-7990102 CAPACITY MITIGATION - PEAI	(179,583.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(179,583.06)
30-49-13-10-7990202 STORAGE CAPACITY MITIGAT	(7,460.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,460.36)
30-49-13-10-7991290 CAPACITY MITIGATION - PEAI	2,185.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,185.31
30-49-13-10-7992290 CAPACITY MITIGATION - STOI	658.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	658.28
30-49-10-40-8040101 DEMAND - NH - OFF PEAK	0.00	943,912.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	943,912.00
30-49-13-10-8040101 TRANSPORTATION - DEMAND	17,952,510.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,952,510.74
30-49-13-11-8040102 TRANSPORTATION COMMOD	297,674.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	297,674.19
30-49-13-41-8040102 TRANSPORTATION COMMOD	0.00	41,004.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,004.79
30-49-13-10-8040201 SUPPLY PURCHASES - DEMAN	357,102.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357,102.49
30-49-13-11-8040202 SUPPLY PURCHASES COMMO	3,207,787.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,207,787.05
30-49-13-41-8040202 SUPPLY PURCHASES - COMM	0.00	1,837,040.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,837,040.39
30-49-10-10-8040302 PEAK DEMAND CHARGES DEF	(943,912.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(943,912.00)
30-49-13-11-8040401 ATV RECON CHARGES - PEAK	120,257.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,257.94
30-49-13-41-8040401 ATV RECON CHARGES - OFF P	0.00	69,591.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,591.61
30-49-13-10-8041190 TRANSP - DEMAND - PEAK ES	(29,286.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29,286.00)
30-49-13-11-8041290 TRANSPORTATION VARIABLE	30,756.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,756.00
30-49-13-41-8041290 TRANSPORTATION VARIABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-10-8042190 SUPPLY PURCHASES -DEMAN	33,569.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,569.00
30-49-13-11-8042290 SUPPLY PURCHASES COMMO	622,904.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	622,904.00
30-49-13-41-8042290 SUPPLY PURCHASES COMMO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-11-8060100 GRANITE OBA - NH - PEAK	(6,657.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,657.02)
30-49-13-41-8060100 GRANITE OBA - NH - OFF PEA	0.00	(27,388.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(27,388.32)
30-49-13-11-8070000 HEDGING - COMMODITY - NH	1,087,564.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,087,564.14
30-49-13-41-8070001 HEDGING COSTS - COMMOD	0.00	213,543.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	213,543.95
30-49-13-11-8080101 LNG VAPORIZED FOR SENDOU	27,279.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,279.65
30-49-13-41-8080101 LNG VAPORIZED FOR SENDOU	0.00	25,306.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,306.92
30-49-13-10-8080200 STORAGE COSTS -DEMAND -	1,436,204.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,436,204.24
30-49-13-11-8080200 NAT GAS STORAGE WITHDRA	4,975,585.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,975,585.58
30-49-13-41-8080200 NAT GAS STORAGE WITHDRA	0.00	97,901.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97,901.05
30-49-13-11-8080201 STORAGE COSTS - COMMODI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-41-8080201 STORAGE COSTS - COMMODI	0.00	95.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.83
30-49-13-11-8081090 NATURAL GAS INJECTION - C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-10-8082090 STORAGE COSTS -DEMAND -	(2,477.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,477.00)
30-49-13-11-8082190 STORAGE WITHDRAWLS - PE	(61.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(61.00)
30-49-13-41-8082190 STORAGE WITHDRAWLS - OF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Production (710-813)	26,221,870.52	3,201,008.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	279,054.36	0.00	0.00	29,701,933.10
Other Pwr Supp Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cust. Accounting (901-905):														
30-49-10-14-9040099 BAD DEBT ALLOWANCE - PEA	0.00	0.00	0.00	0.00	90,998.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,998.73
30-49-10-44-9040099 BAD DEBT ALLOWANCE - OFF	0.00	0.00	0.00	0.00	0.00	4,323.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,323.67
30-49-21-14-9040100 PROVISION FOR DOUBTFUL A	0.00	0.00	0.00	0.00	173,271.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173,271.81
30-49-21-44-9040100 PROVISION FOR DOUBTFUL A	0.00	0.00	0.00	0.00	0.00	14,035.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,035.56
Total Cust. Accounting (901-905)	0.00	0.00	0.00	0.00	264,270.54	18,359.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282,629.77

001057

NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2012
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
Cust. Service & Info (906-910):														
30-49-02-72-9080050 DSM REG & GEN - NH GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9080060 EE OPS GEN ADMIN - NH GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9080070 DSM GEN M&E - NH GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9080095 EE 3RD PTY ADMIN- NH GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9080096 EE RES ADMIN - NH GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9080097 EE C&I ADMIN - NH GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9080100 GAS LOWINC DESIGN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15.95)	0.00	0.00	0.00	(15.95)
30-49-02-72-9080110 GAS LOWINC PROG ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,068.07	0.00	0.00	0.00	20,068.07
30-49-02-72-9080113 GAS LOWINC REG & GENERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,224.18	0.00	0.00	0.00	11,224.18
30-49-02-72-9080114 GAS LOWINC 3RD PTY ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,053.94	0.00	0.00	0.00	11,053.94
30-49-02-72-9080120 GAS LOWINC MARKETING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9080121 GAS LOWINC 3RD PTY MKTIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	250.00
30-49-02-72-9080130 GAS LOWINC M&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,646.86	0.00	0.00	0.00	1,646.86
30-49-02-72-9080140 GAS LOWINC CUST/CONTR RI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,932.85	0.00	0.00	0.00	71,932.85
30-49-02-72-9080141 GAS LOWINC ENERGY AUDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,525.00	0.00	0.00	0.00	5,525.00
30-49-02-72-9082500 R GASWXN DESG - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.99	0.00	0.00	0.00	14.99
30-49-02-72-9082510 R GASWXN PROGADMIN - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,685.48	0.00	0.00	0.00	29,685.48
30-49-02-72-9082513 R GASWXB R&G - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,224.18	0.00	0.00	0.00	11,224.18
30-49-02-72-9082514 R GASWXN 3PTY ADMIN - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,799.49	0.00	0.00	0.00	8,799.49
30-49-02-72-9082520 R GASWXN MKTING - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9082521 R GASWXN 3PTY MKTING - N	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,632.69	0.00	0.00	0.00	1,632.69
30-49-02-72-9082530 R GASWXN M&E - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,646.86	0.00	0.00	0.00	1,646.86
30-49-02-72-9082531 R GASWXN 3RDPTY M&E - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	278.52	0.00	0.00	0.00	278.52
30-49-02-72-9082540 R GASWXN REBATES - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,050.75	0.00	0.00	0.00	39,050.75
30-49-02-72-9082541 R GASWXN AUDITS - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,805.00	0.00	0.00	0.00	4,805.00
30-49-02-72-9082910 R GASNETWKS PROG ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,180.79	0.00	0.00	0.00	29,180.79
30-49-02-72-9082913 R GASNETWKS REG & GENER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,642.31	0.00	0.00	0.00	19,642.31
30-49-02-72-9082914 R GASNETWKS 3RD PTY ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,708.17	0.00	0.00	0.00	27,708.17
30-49-02-72-9082920 R GASNETWKS MARKETING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9082921 R GASNETWKS 3RD PTY MKTI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	483.00	0.00	0.00	0.00	483.00
30-49-02-72-9082930 R GASNETWKS M&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,882.00	0.00	0.00	0.00	2,882.00
30-49-02-72-9082940 R GASNETWKS REBATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259,871.25	0.00	0.00	0.00	259,871.25
30-49-02-72-9083610 LG GAS CUSTOM PROG ADMI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,004.23	0.00	0.00	0.00	12,004.23
30-49-02-72-9083611 LG GAS CUSTOM ENGINEER S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9083613 LG GAS CUSTOM REG & GENE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,288.89	0.00	0.00	0.00	10,288.89
30-49-02-72-9083614 LG GAS CUSTOM 3RD PTY AD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,395.99	0.00	0.00	0.00	2,395.99
30-49-02-72-9083620 LG GAS CUSTOM MARKETING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9083630 LG GAS CUSTOM M&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,509.60	0.00	0.00	0.00	1,509.60
30-49-02-72-9083631 LG GAS CUSTOM 3RD PTY M&	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,049.44	0.00	0.00	0.00	9,049.44
30-49-02-72-9083640 LG GAS CUSTOM REBATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,000.00	0.00	0.00	0.00	63,000.00
30-49-02-72-9083641 LG GAS CUSTOM ENERGY AU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,900.00	0.00	0.00	0.00	2,900.00
30-49-02-80-9084331 EEBB RES FINANCING - 3RD P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,758.31	0.00	0.00	0.00	0.00	0.00	17,758.31
30-49-02-80-9084332 EEBB RES FINANCING - LOAN,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,124.27	0.00	0.00	0.00	0.00	0.00	7,124.27
30-49-02-72-9084710 ES HOMES PROG ADMIN - NH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,017.72	0.00	0.00	0.00	25,017.72
30-49-02-72-9084713 ES HOMES REG & GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,547.42	0.00	0.00	0.00	6,547.42
30-49-02-72-9084714 ES HOMES 3RD PTY ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,172.21	0.00	0.00	0.00	2,172.21
30-49-02-72-9084721 ES HOMES 3RD PTY MKTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.89	0.00	0.00	0.00	140.89
30-49-02-72-9084730 ES HOMES M&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	960.64	0.00	0.00	0.00	960.64
30-49-02-72-9084740 ES HOMES CUST/CONTR REB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,025.00	0.00	0.00	0.00	52,025.00
30-49-02-72-9084741 ES HOMES ENERGY AUDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,255.00	0.00	0.00	0.00	14,255.00
30-49-02-72-9084910 SCI GASCUST PROGADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,383.13	0.00	0.00	0.00	27,383.13
30-49-02-72-9084911 SCI GASCUST ENGSVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2012
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
30-49-02-72-9084913 SCI GASCUST R&G	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,159.53	0.00	0.00	0.00	12,159.53
30-49-02-72-9084914 SCI GASCUST 3PTYADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,351.62	0.00	0.00	0.00	5,351.62
30-49-02-72-9084920 SCI GASCUST MKTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9084921 SCI GASCUST 3PTYMKT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	0.00	0.00	0.00	750.00
30-49-02-72-9084930 SCI GASCUST M&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,784.09	0.00	0.00	0.00	1,784.09
30-49-02-72-9084940 SCI GASCUST REBATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,095.00	0.00	0.00	0.00	6,095.00
30-49-02-72-9084941 SCI GASCUST AUDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,455.00	0.00	0.00	0.00	1,455.00
30-49-02-72-9085010 CI GASNETWKS PROGADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,197.69	0.00	0.00	0.00	32,197.69
30-49-02-72-9085013 CI GASNETWKS R&G	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,482.80	0.00	0.00	0.00	7,482.80
30-49-02-72-9085014 CI GASNETWKS 3PTY ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,707.30	0.00	0.00	0.00	6,707.30
30-49-02-72-9085021 CI GASNETWKS 3PTYMKT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9085030 CI GASNETWKS M&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,097.91	0.00	0.00	0.00	1,097.91
30-49-02-72-9085031 CI GASNETWKS 3PTYM&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,878.33	0.00	0.00	0.00	3,878.33
30-49-02-72-9085040 CI GASNETWKS REBATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,425.00	0.00	0.00	0.00	129,425.00
30-49-02-72-9085710 C&I MF (COM AREA) PROG A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,927.80	0.00	0.00	0.00	17,927.80
30-49-02-72-9085711 C&I MF (COM AREA) ENGINEI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-02-72-9085713 C&I MF (COM AREA) REG & G	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,965.58	0.00	0.00	0.00	14,965.58
30-49-02-72-9085714 C&I MF (COM AREA) 3RD PTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,005.06	0.00	0.00	0.00	6,005.06
30-49-02-72-9085730 C&I MF (COM AREA) M&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,195.80	0.00	0.00	0.00	2,195.80
30-49-02-72-9085740 C&I MF (COM AREA) REBATE!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00
30-49-02-72-9085741 C&I MF (COM AREA) AUDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,970.00	0.00	0.00	0.00	5,970.00
Total Cust. Service & Info (906-910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,882.58	0.00	1,093,689.10	0.00	0.00	0.00	1,118,571.68
Admin. & General (920-935):														
30-49-01-77-9280300 REG COMM EXP - ASSESSMEI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211,564.83	0.00	0.00	0.00	0.00	211,564.83
30-49-01-10-9300088 MISC OVERHEAD ALLOWANC	(456,908.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(456,908.47)
30-49-01-40-9300088 MISC OVERHEAD ALLOWANC	0.00	(100,987.66)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(100,987.66)
30-49-01-10-9300099 MISC OVERHEAD ALLOWANC	456,908.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	456,908.47
30-49-01-40-9300099 MISC OVERHEAD ALLOWANC	0.00	100,987.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,987.66
Total Admin. & General (920-935)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211,564.83	0.00	0.00	0.00	0.00	211,564.83
Total O & M Expenses	26,221,870.52	3,201,008.22	0.00	0.00	264,270.54	18,359.23	0.00	24,882.58	211,564.83	1,093,689.10	279,054.36	0.00	0.00	31,314,699.38
Other Operating Expenses:														
Deprtn. & Amort. (403-407):														
30-49-01-78-4070100 AMORTIZATION OF RATE CAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,889.80	0.00	117,889.80
Total Deprtn. & Amort. (403-407)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,889.80	0.00	117,889.80
Inv. Tax Credit Adj. (411)														
Total Other Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,889.80	0.00	117,889.80
TOTAL OPERATING EXPENSES	26,221,870.52	3,201,008.22	0.00	0.00	264,270.54	18,359.23	0.00	24,882.58	211,564.83	1,093,689.10	279,054.36	117,889.80	0.00	31,432,589.18

001059

NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2012
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	Commodity Demand COG Peak	Commodity Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Supplier Refund	EE BB	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Rate Case Exp	Recoup	Total
NET UTILITY OPERATING INCOME	642,377.48	100,987.66	20,412.31	2,970.44	0.00	0.00	0.00	0.00	272,264.91	83,615.04	0.00	0.00	0.00	1,122,627.84
OTHER INCOME & DEDUCTIONS														
Other Income:														
Other (415- 421):														
30-49-10-13-4190099 WORKING CAPITAL - PEAK - N	0.00	0.00	(20,412.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,412.31)
30-49-10-43-4190099 WORKING CAPITAL - OFF PEA	0.00	0.00	0.00	(2,970.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,970.44)
Total Other (415- 421)	0.00	0.00	(20,412.31)	(2,970.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,382.75)
Taxes Other than Income Taxes														
Net Other Income & Deductions	0.00	0.00	(20,412.31)	(2,970.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23,382.75)
GROSS INCOME	642,377.48	100,987.66	0.00	0.00	0.00	0.00	0.00	0.00	272,264.91	83,615.04	0.00	0.00	0.00	1,099,245.09
Interest Charges (427 - 432):														
30-49-01-11-4310099 INVENTORY FINANCE CHARG	4,010.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,010.67
Total Interest Charges (427 - 432)	4,010.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,010.67
NET INCOME	$638,366.81	$100,987.66	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$272,264.91	$83,615.04	$0.00	$0.00	$0.00	$1,095,234.42

001060

Pivot Results for Northern New Hampshire Flowthru Revenue

Line	TEST YEAR 2012	G-40	G-41	G-42	G-50	G-51	G-52	R-10	R-11	R-5	R-6	Total	ACCR	SC	SFR	TC	CM	Grand Total
1	**BD - P**	**(66,502.97)**	**(44,017.97)**	**(4,923.38)**	**(10,685.30)**	**(12,067.32)**	**(927.38)**	**(7,248.60)**	**(43.21)**	**(124,867.74)**	**(2,714.55)**	**(273,998.42)**						**(273,998.42)**
2	**BD - OP**	**(4,733.24)**	**(3,970.26)**	**(668.92)**	**(3,339.22)**	**(3,729.42)**	**(321.06)**	**(698.73)**	**(6.46)**	**(13,893.11)**	**(566.01)**	**(31,926.43)**						**(31,926.43)**
3	**COG-C-OP**	**(276,032.84)**	**(231,409.39)**	**(39,015.80)**	**(195,560.64)**	**(217,710.60)**	**(18,599.85)**	**(41,445.56)**	**(379.72)**	**(808,640.19)**	**(33,058.71)**	**(1,861,853.30)**						**(1,861,853.30)**
4	**COG-C-P**	**(3,163,907.30)**	**(2,103,203.17)**	**(265,849.33)**	**(526,264.64)**	**(618,377.35)**	**(57,799.43)**	**(340,795.22)**	**(1,909.10)**	**(6,017,052.97)**	**(128,770.45)**	**(13,223,928.96)**						**(13,223,928.96)**
5	**COG-D-OP**	**(137,877.32)**	**(115,449.74)**	**(19,450.18)**	**(47,267.70)**	**(52,794.04)**	**(4,545.24)**	**(16,095.34)**	**(145.90)**	**(312,806.17)**	**(12,752.92)**	**(719,184.55)**						**(719,184.55)**
6	**COG-D-P**	**(3,063,841.25)**	**(2,037,079.44)**	**(255,726.24)**	**(298,709.63)**	**(355,703.12)**	**(34,809.96)**	**(306,783.68)**	**(1,711.04)**	**(5,412,442.39)**	**(115,620.71)**	**(11,882,427.46)**						**(11,882,427.46)**
7	COG-Recon - OP	**13,184.77**	**11,132.77**	**1,875.55**	**9,362.72**	**10,456.82**	**900.24**	**1,829.74**	**18.13**	**39,065.85**	**1,585.21**	**89,411.80**						**89,411.80**
8	COG-Recon - P	**(30,287.37)**	**(15,540.64)**	**12,072.37**	**(9,657.43)**	**(381.63)**	**4,255.42**	**(6,340.10)**	**(96.98)**	**(44,828.93)**	**(2,040.60)**	**(92,845.89)**						**(92,845.89)**
9	**COG-P&S P**	**(69,373.41)**	**(46,164.99)**	**(5,922.98)**	**(10,883.21)**	**(12,869.53)**	**(1,224.62)**	**(7,393.72)**	**(40.86)**	**(130,911.58)**	**(2,789.87)**	**(287,574.77)**						**(287,574.77)**
10	**MISC OH P**	**(69,972.51)**	**(46,579.21)**	**(6,023.63)**	**(10,960.82)**	**(12,998.29)**	**(1,251.38)**	**(7,447.81)**	**(40.93)**	**(132,093.41)**	**(2,811.64)**	**(290,179.63)**						**(290,179.63)**
11	**MISC OH - OP**	**(10,565.98)**	**(8,874.86)**	**(1,495.14)**	**(7,464.38)**	**(8,336.00)**	**(717.66)**	**(1,544.00)**	**(14.41)**	**(31,067.02)**	**(1,264.06)**	**(71,343.51)**						**(71,343.51)**
12	EE	(101,620.72)	(127,122.63)	(51,366.87)	(26,457.39)	(50,706.54)	(157,907.76)	(25,804.35)	(155.24)	(470,082.88)	(11,703.69)	**(1,022,928.07)**						**(1,022,928.07)**
13	ERC	(40,582.30)	(50,761.69)	(20,395.03)	(10,636.31)	(20,307.53)	(62,985.63)	(3,765.02)	(23.52)	(67,874.26)	(1,723.07)	**(279,054.36)**						**(279,054.36)**
14	Other Rev											**0.00**				134,422.62		**134,422.62**
15	Other Sales											**0.00**	4,941,476.60					**4,941,476.60**
16	RCE	(12,753.97)	(18,103.07)	(11,115.62)	(4,850.29)	(10,424.38)	(35,521.90)	(1,106.77)	(6.55)	(23,306.00)	(701.25)	**(117,889.80)**						**(117,889.80)**
17	RECOUP	(34,119.16)	(48,406.22)	(29,722.17)	(12,972.14)	(27,874.12)	(94,982.56)	(2,961.25)	(17.62)	(62,346.68)	(1,888.32)	**(315,290.24)**						**(315,290.24)**
18	RLIAP	(57,077.96)	(72,905.25)	(32,759.14)	(15,605.22)	(31,084.35)	(100,248.63)	(5,162.65)	(31.01)	(96,572.37)	(2,493.39)	**(413,939.97)**						**(413,939.97)**
19	SFR											**0.00**			(2,262,134.01)		(4,643,459.28)	**(6,905,593.29)**
20	SR	12,131.31	9,104.58	1,938.40	4,610.13	5,710.03	685.38	1,333.03	6.98	28,649.50	846.44	**65,015.78**						**65,015.78**
21	WC	1,182.89	720.38	12.91	109.61	77.06	(13.69)	148.71	0.98	2,129.06	46.92	**4,414.83**						**4,414.83**
	Grand Total	(7,112,749.33)	(4,948,630.80)	(728,535.20)	(1,177,231.86)	(1,419,120.31)	(566,015.71)	(771,281.32)	(4,596.46)	(13,678,941.29)	(318,420.67)	(30,725,522.95)	4,941,476.60	0.00	(2,262,134.01)	134,422.62	(4,643,459.28)	(32,555,217.02)

1	**BD - P**	**(66,502.97)**	**(44,017.97)**	**(4,923.38)**	**(10,685.30)**	**(12,067.32)**	**(927.38)**	**(7,248.60)**	**(43.21)**	**(124,867.74)**	**(2,714.55)**	**(273,998.42)**	0.00	0.00	0.00	0.00	0.00	(273,998.42)
2	**BD - OP**	**(4,733.24)**	**(3,970.26)**	**(668.92)**	**(3,339.22)**	**(3,729.42)**	**(321.06)**	**(698.73)**	**(6.46)**	**(13,893.11)**	**(566.01)**	**(31,926.43)**	0.00	0.00	0.00	0.00	0.00	(31,926.43)
	Bad Debt Total	**(71,236.21)**	**(47,988.23)**	**(5,592.30)**	**(14,024.52)**	**(15,796.74)**	**(1,248.44)**	**(7,947.33)**	**(49.67)**	**(138,760.85)**	**(3,280.56)**	**(305,924.85)**	0.00	0.00	0.00	0.00	0.00	(305,924.85)
	% total	**23.29%**	**15.69%**	**1.83%**	**4.58%**	**5.16%**	**0.41%**	**2.60%**	**0.02%**	**45.36%**	**1.07%**	**100.00%**						
		$ 65,811.83	$ 44,334.10	$ 5,166.47	$ 12,956.60	$ 14,593.87	$ 1,153.38	$ 7,342.17	$ 45.89	$ 128,194.71	$ 3,030.76	**$ 282,629.77**	*(Total Bad Debt Revenue)*					

3	**COG-C-OP**	(276,032.84)	(231,409.39)	(39,015.80)	(195,560.64)	(217,710.60)	(18,599.85)	(41,445.56)	(379.72)	(808,640.19)	(33,058.71)	(1,861,853.30)	
4	**COG-C-P**	(3,163,907.30)	(2,103,203.17)	(265,849.33)	(526,264.64)	(618,377.35)	(57,799.43)	(340,795.22)	(1,909.10)	(6,017,052.97)	(128,770.45)	(13,223,928.96)	
5	**COG-D-OP**	(137,877.32)	(115,449.74)	(19,450.18)	(47,267.70)	(52,794.04)	(4,545.24)	(16,095.34)	(145.90)	(312,806.17)	(12,752.92)	(719,184.55)	
6	**COG-D-P**	(3,063,841.25)	(2,037,079.44)	(255,726.24)	(298,709.63)	(355,703.12)	(34,809.96)	(306,783.68)	(1,711.04)	(5,412,442.39)	(115,620.71)	(11,882,427.46)	
	Total COG C&D	(6,641,658.71)	(4,487,141.74)	(580,041.55)	(1,067,802.61)	(1,244,585.11)	(115,754.48)	(705,119.80)	(4,145.76)	(12,550,941.72)	(290,202.79)	(27,687,394.27)	
		23.99%	16.21%	2.09%	3.86%	4.50%	0.42%	2.55%	0.01%	45.33%	1.05%	100.00%	
		$ 7,091,174.55	**$ 4,790,837.15**	**$ 619,299.49**	**$ 1,140,072.84**	**$ 1,328,820.20**	**$ 123,588.89**	**$ 752,843.20**	**$ 4,426.35**	**$ 13,400,405.28**	**$ 309,844.08**	**$ 29,561,312.03**	*(Total Operating Revenue, less Other Revenue, less Net Income (returns and allowances))*
9	**COG-P&S P**	(69,373.41)	(46,164.99)	(5,922.98)	(10,883.21)	(12,869.53)	(1,224.62)	(7,393.72)	(40.86)	(130,911.58)	(2,789.87)	(287,574.77)	
10	**MISC OH P**	(69,972.51)	(46,579.21)	(6,023.63)	(10,960.82)	(12,998.29)	(1,251.38)	(7,447.81)	(40.93)	(132,093.41)	(2,811.64)	(290,179.63)	
	Total Indirect	(139,345.92)	(92,744.20)	(11,946.61)	(21,844.03)	(25,867.82)	(2,476.00)	(14,841.53)	(81.79)	(263,004.99)	(5,601.51)	(577,754.40)	
	% COG-P&S P	12.01%	7.99%	1.03%	1.88%	2.23%	0.21%	1.28%	0.01%	22.66%	0.48%	49.77%	
	% MISC OH P	12.11%	8.06%	1.04%	1.90%	2.25%	0.22%	1.29%	0.01%	22.86%	0.49%	50.23%	
		24.12%	16.05%	2.07%	3.78%	4.48%	0.43%	2.57%	0.01%	45.52%	0.97%	100.00%	
	$ COG-P&S P	**$ 88,777.41**	**$ 59,077.51**	**$ 7,579.66**	**$ 13,927.28**	**$ 16,469.19**	**$ 1,567.15**	**$ 9,461.77**	**$ 52.29**	**$ 167,528.04**	**$ 3,570.21**		
	$ MISC OH P	**$ 89,544.08**	**$ 59,607.59**	**$ 7,708.46**	**$ 14,026.60**	**$ 16,633.96**	**$ 1,601.40**	**$ 9,530.99**	**$ 52.38**	**$ 169,040.43**	**$ 3,598.07**		
		$ 178,321.50	$ 118,685.10	$ 15,288.12	$ 27,953.89	$ 33,103.15	$ 3,168.55	$ 18,992.76	$ 104.67	$ 336,568.47	$ 7,168.27	**$ 739,354.47**	*(Total Peak Indirect Returns and allowances)*
11	**MISC OH - OP**	(10,565.98)	(8,874.86)	(1,495.14)	(7,464.38)	(8,336.00)	(717.66)	(1,544.00)	(14.41)	(31,067.02)	(1,264.06)	(71,343.51)	
		14.81%	12.44%	2.10%	10.46%	11.68%	1.01%	2.16%	0.02%	43.55%	1.77%	100.00%	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	*(Total Off Peak Indirect Returns and allowances)*

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For the Twelve Months Ending December 31, 2012

	Current Rate Case		
	2012 Base	2012 Flowthru	Total
OPERATING REVENUES			
Sales:			
Residential (480)	$8,836,202.78	$14,773,239.74	$23,609,442.52
General Service (481)	5,514,679.68	15,061,387.38	20,576,067.06
Interruptible (481.04)	0.00	0.00	0.00
Sales for Resale (483)	0.00	6,905,593.29	6,905,593.29
Other Sales (495)	1,016,461.10	(4,941,476.60)	(3,925,015.50)
Total Sales (Non External Supplier)	15,367,343.56	31,798,743.81	47,166,087.37
Other Operating Revenues:			
Late Charge (487)	114,640.00	0.00	114,640.00
Misc. Service Revenues (488)	833,827.42	0.00	833,827.42
Firm Transport Revenues (484, 489) (Externa	5,684,483.70	890,895.83	6,575,379.53
Rent from Property (493)	0.00	0.00	0.00
Other Revenues	173,472.00	(134,422.62)	39,049.38
Total Other Operating Revenues	6,806,423.12	756,473.21	7,562,896.33
TOTAL OPERATING REVENUES	22,173,766.68	32,555,217.02	54,728,983.70
OPERATING EXPENSES			
Operation & Maint. Expenses:			
Production (710-813)	256,382.59	29,701,933.10	29,958,315.69
Transmission (850-857)	373,256.40	0.00	373,256.40
Distribution (870-894)	2,884,875.95	0.00	2,884,875.95
Cust. Accounting (901-905)	1,560,747.04	282,629.77	1,843,376.81
Cust. Service & Info (906-910)	1,979.64	1,118,571.68	1,120,551.32
Sales Expenses (911-916)	0.00	0.00	0.00
Admin. & General (920-935)	4,864,515.40	211,564.83	5,076,080.23
Total O & M Expenses	9,941,757.02	31,314,699.38	41,256,456.40
Other Operating Expenses:			
Deprtn. & Amort. (403-407)	4,190,571.53	117,889.80	4,308,461.33
Taxes-Other Than Inc. (408)	2,535,636.50	0.00	2,535,636.50
Federal Income Tax (409)	(4,635.69)	0.00	(4,635.69)
State Franchise Tax (409)	21,353.92	0.00	21,353.92
Def. Income Taxes (410,411)	1,077,258.71	0.00	1,077,258.71
Total Other Operating Expenses	7,820,184.97	117,889.80	7,938,074.77
TOTAL OPERATING EXPENSES	17,761,941.99	31,432,589.18	49,194,531.17
NET UTILITY OPERATING INCOME	4,411,824.69	1,122,627.84	5,534,452.53
OTHER INCOME & DEDUCTIONS			
Other Income:			
AFUDC - Other Funds (41901)	19,796.55	0.00	19,796.55
Other (415- 421)	297,997.43	(23,382.75)	274,614.68
Other Income Deduc. (425, 426)	206,525.25	0.00	206,525.25
Taxes Other than Income Taxes:			
Income Tax, Other Inc & Ded	34,811.64	0.00	34,811.64
Net Other Income & Deductions	76,457.09	(23,382.75)	53,074.34
GROSS INCOME	4,488,281.78	1,099,245.09	5,587,526.87
Interest Charges (427 - 432)	3,924,061.37	4,010.67	3,928,072.04
NET INCOME	$564,220.41	$1,095,234.42	$1,659,454.83

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	Current Rate Case		
	2012 Base	2012 Flowthru	Total
OPERATING REVENUES			
Sales:			
Residential (480):			
30-40-08-00-4800101 RESIDENTIAL R6R11 SALES - NH	0.00	0.00	0.00
30-40-08-01-4800101 R-6 W-NEXT-Customer Charge	94,643.50	0.00	94,643.50
30-40-08-02-4800101 R-6 W-NEXT-First Step	28,059.03	0.00	28,059.03
30-40-08-03-4800101 R-6 W-NEXT-Excess	55,112.21	0.00	55,112.21
30-40-08-06-4800101 R-6 S-NEXT-Customer Charge	124,649.77	0.00	124,649.77
30-40-08-07-4800101 R-6 S-NEXT-First Step	20,823.02	0.00	20,823.02
30-40-08-08-4800101 R-6 S-NEXT-Excess	15,743.70	0.00	15,743.70
30-49-01-10-4800101 R-6 W-NEXT-Demand Cost of Gas	0.00	115,620.71	115,620.71
30-49-01-11-4800101 R-6 W-NEXT-Commodity Cost of Gas	0.00	128,770.45	128,770.45
30-49-01-12-4800101 R-6 W-NEXT-Reconciliation Costs	0.00	2,040.60	2,040.60
30-49-01-13-4800101 R-6 W-NEXT-Working Capital Allowance	0.00	(53.39)	(53.39)
30-49-01-14-4800101 R-6 W-NEXT-Bad Debt Allowance	0.00	2,714.55	2,714.55
30-49-01-15-4800101 R-6 W-NEXT-Miscellaneous Overhead	0.00	2,811.64	2,811.64
30-49-01-16-4800101 R-6 W-NEXT-Production & Storage Capacity	0.00	2,789.87	2,789.87
30-49-01-40-4800101 R-6 S-NEXT-Demand Cost of Gas	0.00	12,752.92	12,752.92
30-49-01-41-4800101 R-6 S-NEXT-Commodity Cost of Gas	0.00	33,058.71	33,058.71
30-49-01-42-4800101 R-6 S-NEXT-Reconciliation Costs	0.00	(1,585.21)	(1,585.21)
30-49-01-43-4800101 R-6 S-NEXT-Working Capital Allowance	0.00	6.47	6.47
30-49-01-44-4800101 R-6 S-NEXT-Bad Debt Allowance	0.00	566.01	566.01
30-49-01-45-4800101 R-6 S-NEXT-Miscellaneous Overhead	0.00	1,264.06	1,264.06
30-49-01-70-4800101 R-6 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(760.74)	(760.74)
30-49-01-71-4800101 R-6 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(85.70)	(85.70)
30-49-01-72-4800101 R-6 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	11,703.69	11,703.69
30-49-01-73-4800101 R-6 S-NEXT-ERC (Environmental Recovery Costs)	0.00	1,723.07	1,723.07
30-49-01-77-4800101 R-6 S-NEXT-RLIARA (Residential	0.00	2,493.39	2,493.39
30-49-01-78-4800101 R-6 S-NEXT-RCE (Rate Case Expense)	0.00	701.25	701.25
30-49-01-79-4800101 R-6 S-NEXT-RPC (Recon of Perm Changes)	0.00	1,888.32	1,888.32
30-40-08-01-4800102 R-11 W-NEXT-Customer Charge	989.73	0.00	989.73
30-40-08-02-4800102 R-11 W-NEXT-First Step	381.07	0.00	381.07
30-40-08-03-4800102 R-11 W-NEXT-Excess	577.55	0.00	577.55
30-40-08-06-4800102 R-11 S-NEXT-Customer Charge	860.68	0.00	860.68
30-40-08-07-4800102 R-11 S-NEXT-First Step	183.74	0.00	183.74
30-40-08-08-4800102 R-11 S-NEXT-Excess	133.19	0.00	133.19
30-49-01-10-4800102 R-11 W-NEXT-Demand Cost of Gas	0.00	1,711.04	1,711.04
30-49-01-11-4800102 R-11 W-NEXT-Commodity Cost of Gas	0.00	1,909.10	1,909.10
30-49-01-12-4800102 R-11 W-NEXT-Reconciliation Costs	0.00	96.98	96.98
30-49-01-13-4800102 R-11 W-NEXT-Working Capital Allowance	0.00	(1.03)	(1.03)
30-49-01-14-4800102 R-11 W-NEXT-Bad Debt Allowance	0.00	43.21	43.21
30-49-01-15-4800102 R-11 W-NEXT-Miscellaneous Overhead	0.00	40.93	40.93
30-49-01-16-4800102 R-11 W-NEXT-Production & Storage Capacity	0.00	40.86	40.86
30-49-01-40-4800102 R-11 S-NEXT-Demand Cost of Gas	0.00	145.90	145.90
30-49-01-41-4800102 R-11 S-NEXT-Commodity Cost of Gas	0.00	379.72	379.72
30-49-01-42-4800102 R-11 S-NEXT-Reconciliation Costs	0.00	(18.13)	(18.13)
30-49-01-43-4800102 R-11 S-NEXT-Working Capital Allowance	0.00	0.05	0.05
30-49-01-44-4800102 R-11 S-NEXT-Bad Debt Allowance	0.00	6.46	6.46
30-49-01-45-4800102 R-11 S-NEXT-Miscellaneous Overhead	0.00	14.41	14.41

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	2012 Base	2012 Flowthru	Total
30-49-01-70-4800102 R-11 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(6.02)	(6.02)
30-49-01-71-4800102 R-11 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(0.96)	(0.96)
30-49-01-72-4800102 R-11 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	155.24	155.24
30-49-01-73-4800102 R-11 S-NEXT-ERC (Environmental Recovery Costs)	0.00	23.52	23.52
30-49-01-77-4800102 R-11 S-NEXT-RLIARA (Residentia	0.00	31.01	31.01
30-49-01-78-4800102 R-11 S-NEXT-RCE (Rate Case Expense)	0.00	6.55	6.55
30-49-01-79-4800102 R-11 S-NEXT-RPC (Recon of Perm Changes)	0.00	17.62	17.62
30-40-08-00-4800201 R5 NU Converted Revenue	0.00	0.00	0.00
30-40-08-01-4800201 R-5 W-NEXT-Customer Charge	1,250,094.62	0.00	1,250,094.62
30-40-08-02-4800201 R-5 W-NEXT-First Step	2,235,354.30	0.00	2,235,354.30
30-40-08-03-4800201 R-5 W-NEXT-Excess	1,975,089.93	0.00	1,975,089.93
30-40-08-06-4800201 R-5 S-NEXT-Customer Charge	1,637,174.91	0.00	1,637,174.91
30-40-08-07-4800201 R-5 S-NEXT-First Step	1,070,833.00	0.00	1,070,833.00
30-40-08-08-4800201 R-5 S-NEXT-Excess	129,597.86	0.00	129,597.86
30-49-01-10-4800201 R-5 W-NEXT-Demand Cost of Gas	0.00	5,412,442.39	5,412,442.39
30-49-01-11-4800201 R-5 W-NEXT-Commodity Cost of Gas	0.00	6,017,052.97	6,017,052.97
30-49-01-12-4800201 R-5 W-NEXT-Reconciliation Costs	0.00	44,828.93	44,828.93
30-49-01-13-4800201 R-5 W-NEXT-Working Capital Allowance	0.00	(2,470.87)	(2,470.87)
30-49-01-14-4800201 R-5 W-NEXT-Bad Debt Allowance	0.00	124,867.74	124,867.74
30-49-01-15-4800201 R-5 W-NEXT-Miscellaneous Overhead	0.00	132,093.41	132,093.41
30-49-01-16-4800201 R-5 W-NEXT-Production & Storage Capacity	0.00	130,911.58	130,911.58
30-49-01-40-4800201 R-5 S-NEXT-Demand Cost of Gas	0.00	312,806.17	312,806.17
30-49-01-41-4800201 R-5 S-NEXT-Commodity Cost of Gas	0.00	808,640.19	808,640.19
30-49-01-42-4800201 R-5 S-NEXT-Reconciliation Costs	0.00	(39,065.85)	(39,065.85)
30-49-01-43-4800201 R-5 S-NEXT-Working Capital Allowance	0.00	341.81	341.81
30-49-01-44-4800201 R-5 S-NEXT-Bad Debt Allowance	0.00	13,893.11	13,893.11
30-49-01-45-4800201 R-5 S-NEXT-Miscellaneous Overhead	0.00	31,067.02	31,067.02
30-49-01-70-4800201 R-5 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(26,450.24)	(26,450.24)
30-49-01-71-4800201 R-5 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(2,199.26)	(2,199.26)
30-49-01-72-4800201 R-5 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	470,082.88	470,082.88
30-49-01-73-4800201 R-5 S-NEXT-ERC (Environmental Recovery Costs)	0.00	67,874.26	67,874.26
30-49-01-77-4800201 R-5 S-NEXT-RLIARA (Residential	0.00	96,572.37	96,572.37
30-49-01-78-4800201 R-5 S-NEXT-RCE (Rate Case Expense)	0.00	23,306.00	23,306.00
30-49-01-79-4800201 R-5 S-NEXT-RPC (Recon of Perm Changes)	0.00	62,346.68	62,346.68
30-40-08-01-4800202 R-10 W-NEXT-Customer Charge	30,831.80	0.00	30,831.80
30-40-08-02-4800202 R-10 W-NEXT-First Step	62,255.17	0.00	62,255.17
30-40-08-03-4800202 R-10 W-NEXT-Excess	42,864.99	0.00	42,864.99
30-40-08-06-4800202 R-10 S-NEXT-Customer Charge	35,537.42	0.00	35,537.42
30-40-08-07-4800202 R-10 S-NEXT-First Step	22,625.37	0.00	22,625.37
30-40-08-08-4800202 R-10 S-NEXT-Excess	1,786.22	0.00	1,786.22
30-49-01-10-4800202 R-10 W-NEXT-Demand Cost of Gas	0.00	306,783.68	306,783.68
30-49-01-11-4800202 R-10 W-NEXT-Commodity Cost of Gas	0.00	340,795.22	340,795.22
30-49-01-12-4800202 R-10 W-NEXT-Reconciliation Costs	0.00	6,340.10	6,340.10
30-49-01-13-4800202 R-10 W-NEXT-Working Capital Allowance	0.00	(160.05)	(160.05)
30-49-01-14-4800202 R-10 W-NEXT-Bad Debt Allowance	0.00	7,248.60	7,248.60
30-49-01-15-4800202 R-10 W-NEXT-Miscellaneous Overhead	0.00	7,447.81	7,447.81
30-49-01-16-4800202 R-10 W-NEXT-Production & Storage Capacity	0.00	7,393.72	7,393.72
30-49-01-40-4800202 R-10 S-NEXT-Demand Cost of Gas	0.00	16,095.34	16,095.34
30-49-01-41-4800202 R-10 S-NEXT-Commodity Cost of Gas	0.00	41,445.56	41,445.56
30-49-01-42-4800202 R-10 S-NEXT-Reconciliation Costs	0.00	(1,829.74)	(1,829.74)
30-49-01-43-4800202 R-10 S-NEXT-Working Capital Allowance	0.00	11.34	11.34

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30-49-01-44-4800202 R-10 S-NEXT-Bad Debt Allowance	0.00	698.73	698.73
30-49-01-45-4800202 R-10 S-NEXT-Miscellaneous Overhead	0.00	1,544.00	1,544.00
30-49-01-70-4800202 R-10 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(1,222.49)	(1,222.49)
30-49-01-71-4800202 R-10 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(110.54)	(110.54)
30-49-01-72-4800202 R-10 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	25,804.35	25,804.35
30-49-01-73-4800202 R-10 S-NEXT-ERC (Environmental Recovery Costs)	0.00	3,765.02	3,765.02
30-49-01-77-4800202 R-10 S-NEXT-RLIARA (Residentia	0.00	5,162.65	5,162.65
30-49-01-78-4800202 R-10 S-NEXT-RCE (Rate Case Expense)	0.00	1,106.77	1,106.77
30-49-01-79-4800202 R-10 S-NEXT-RPC (Recon of Perm Changes)	0.00	2,961.25	2,961.25
Total Residential (480)	8,836,202.78	14,773,239.74	23,609,442.52
General Service (481):			
30-40-08-00-4810000 Commercial Tariff Normalizatio	0.00	0.00	0.00
30-40-08-00-4810101 G40 NU Converted Revenue	0.00	0.00	0.00
30-40-08-01-4810101 G-40 W-NEXT-Customer Charge	552,568.70	0.00	552,568.70
30-40-08-02-4810101 G-40 W-NEXT-First Step	479,270.27	0.00	479,270.27
30-40-08-03-4810101 G-40 W-NEXT-Excess	979,534.91	0.00	979,534.91
30-40-08-06-4810101 G-40 S-NEXT-Customer Charge	770,197.12	0.00	770,197.12
30-40-08-07-4810101 G-40 S-NEXT-First Step	135,983.98	0.00	135,983.98
30-40-08-08-4810101 G-40 S-NEXT-Excess	94,694.37	0.00	94,694.37
30-49-01-10-4810101 G-40 W-NEXT-Demand Cost of Gas	0.00	3,063,841.25	3,063,841.25
30-49-01-11-4810101 G-40 W-NEXT-Commodity Cost of Gas	0.00	3,163,907.30	3,163,907.30
30-49-01-12-4810101 G-40 W-NEXT-Reconciliation Costs	0.00	30,287.37	30,287.37
30-49-01-13-4810101 G-40 W-NEXT-Working Capital Allowance	0.00	(1,347.95)	(1,347.95)
30-49-01-14-4810101 G-40 W-NEXT-Bad Debt Allowance	0.00	66,502.97	66,502.97
30-49-01-15-4810101 G-40 W-NEXT-Miscellaneous Overhead	0.00	69,972.51	69,972.51
30-49-01-16-4810101 G-40 W-NEXT-Production & Storage Capacity	0.00	69,373.41	69,373.41
30-49-01-40-4810101 G-40 S-NEXT-Demand Cost of Gas	0.00	137,877.32	137,877.32
30-49-01-41-4810101 G-40 S-NEXT-Commodity Cost of Gas	0.00	276,032.84	276,032.84
30-49-01-42-4810101 G-40 S-NEXT-Reconciliation Costs	0.00	(13,184.77)	(13,184.77)
30-49-01-43-4810101 G-40 S-NEXT-Working Capital Allowance	0.00	165.06	165.06
30-49-01-44-4810101 G-40 S-NEXT-Bad Debt Allowance	0.00	4,733.24	4,733.24
30-49-01-45-4810101 G-40 S-NEXT-Miscellaneous Overhead	0.00	10,565.98	10,565.98
30-49-01-70-4810101 G-40 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(11,328.80)	(11,328.80)
30-49-01-71-4810101 G-40 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(802.51)	(802.51)
30-49-01-72-4810101 G-40 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	82,876.36	82,876.36
30-49-01-73-4810101 G-40 S-NEXT-ERC (Environmental Recovery Costs)	0.00	33,103.63	33,103.63
30-49-01-77-4810101 G-40 S-NEXT-RLIARA (Residentia	0.00	46,062.50	46,062.50
30-49-01-78-4810101 G-40 S-NEXT-RCE (Rate Case Expense)	0.00	9,762.66	9,762.66
30-49-01-79-4810101 G-40 S-NEXT-RPC (Recon of Perm Changes)	0.00	26,119.15	26,119.15
30-40-08-00-4810102 G50 NU CONVERTED REVENUE	0.00	0.00	0.00
30-40-08-01-4810102 G-50 W-NEXT-Customer Charge	104,619.90	0.00	104,619.90
30-40-08-02-4810102 G-50 W-NEXT-First Step	71,709.64	0.00	71,709.64
30-40-08-03-4810102 G-50 W-NEXT-Excess	153,136.34	0.00	153,136.34
30-40-08-06-4810102 G-50 S-NEXT-Customer Charge	156,992.37	0.00	156,992.37
30-40-08-07-4810102 G-50 S-NEXT-First Step	54,051.89	0.00	54,051.89
30-40-08-08-4810102 G-50 S-NEXT-Excess	101,193.41	0.00	101,193.41
30-49-01-10-4810102 G-50 W-NEXT-Demand Cost of Gas	0.00	298,709.63	298,709.63
30-49-01-11-4810102 G-50 W-NEXT-Commodity Cost of Gas	0.00	526,264.64	526,264.64

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30-49-01-12-4810102 G-50 W-NEXT-Reconciliation Costs	0.00	9,657.43	9,657.43
30-49-01-13-4810102 G-50 W-NEXT-Working Capital Allowance	0.00	(236.60)	(236.60)
30-49-01-14-4810102 G-50 W-NEXT-Bad Debt Allowance	0.00	10,685.30	10,685.30
30-49-01-15-4810102 G-50 W-NEXT-Miscellaneous Overhead	0.00	10,960.82	10,960.82
30-49-01-16-4810102 G-50 W-NEXT-Production & Storage Capacity	0.00	10,883.21	10,883.21
30-49-01-40-4810102 G-50 S-NEXT-Demand Cost of Gas	0.00	47,267.70	47,267.70
30-49-01-41-4810102 G-50 S-NEXT-Commodity Cost of Gas	0.00	195,560.64	195,560.64
30-49-01-42-4810102 G-50 S-NEXT-Reconciliation Costs	0.00	(9,362.72)	(9,362.72)
30-49-01-43-4810102 G-50 S-NEXT-Working Capital Allowance	0.00	126.99	126.99
30-49-01-44-4810102 G-50 S-NEXT-Bad Debt Allowance	0.00	3,339.22	3,339.22
30-49-01-45-4810102 G-50 S-NEXT-Miscellaneous Overhead	0.00	7,464.38	7,464.38
30-49-01-70-4810102 G-50 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(3,992.54)	(3,992.54)
30-49-01-71-4810102 G-50 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(617.59)	(617.59)
30-49-01-72-4810102 G-50 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	19,509.70	19,509.70
30-49-01-73-4810102 G-50 S-NEXT-ERC (Environmental Recovery Costs)	0.00	7,839.96	7,839.96
30-49-01-77-4810102 G-50 S-NEXT-RLIARA (Residentia	0.00	11,630.20	11,630.20
30-49-01-78-4810102 G-50 S-NEXT-RCE (Rate Case Expense)	0.00	3,722.56	3,722.56
30-49-01-79-4810102 G-50 S-NEXT-RPC (Recon of Perm Changes)	0.00	9,956.16	9,956.16
30-40-08-00-4810201 G-41 NU CONVERTED REVENUE	0.00	0.00	0.00
30-40-08-01-4810201 G-41 W-NEXT-Customer Charge	129,750.68	0.00	129,750.68
30-40-08-02-4810201 G-41 W-NEXT-First Step	841,247.29	0.00	841,247.29
30-40-08-06-4810201 G-41 S-NEXT-Customer Charge	169,055.67	0.00	169,055.67
30-40-08-07-4810201 G-41 S-NEXT-First Step	121,210.31	0.00	121,210.31
30-49-01-10-4810201 G-41 W-NEXT-Demand Cost of Gas	0.00	2,037,079.44	2,037,079.44
30-49-01-11-4810201 G-41 W-NEXT-Commodity Cost of Gas	0.00	2,103,203.17	2,103,203.17
30-49-01-12-4810201 G-41 W-NEXT-Reconciliation Costs	0.00	15,540.64	15,540.64
30-49-01-13-4810201 G-41 W-NEXT-Working Capital Allowance	0.00	(875.85)	(875.85)
30-49-01-14-4810201 G-41 W-NEXT-Bad Debt Allowance	0.00	44,017.97	44,017.97
30-49-01-15-4810201 G-41 W-NEXT-Miscellaneous Overhead	0.00	46,579.21	46,579.21
30-49-01-16-4810201 G-41 W-NEXT-Production & Storage Capacity	0.00	46,164.99	46,164.99
30-49-01-40-4810201 G-41 S-NEXT-Demand Cost of Gas	0.00	115,449.74	115,449.74
30-49-01-41-4810201 G-41 S-NEXT-Commodity Cost of Gas	0.00	231,409.39	231,409.39
30-49-01-42-4810201 G-41 S-NEXT-Reconciliation Costs	0.00	(11,132.77)	(11,132.77)
30-49-01-43-4810201 G-41 S-NEXT-Working Capital Allowance	0.00	155.47	155.47
30-49-01-44-4810201 G-41 S-NEXT-Bad Debt Allowance	0.00	3,970.26	3,970.26
30-49-01-45-4810201 G-41 S-NEXT-Miscellaneous Overhead	0.00	8,874.86	8,874.86
30-49-01-70-4810201 G-41 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(8,434.45)	(8,434.45)
30-49-01-71-4810201 G-41 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(670.13)	(670.13)
30-49-01-72-4810201 G-41 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	57,595.02	57,595.02
30-49-01-73-4810201 G-41 S-NEXT-ERC (Environmental Recovery Costs)	0.00	23,001.20	23,001.20
30-49-01-77-4810201 G-41 S-NEXT-RLIARA (Residentia	0.00	32,436.76	32,436.76
30-49-01-78-4810201 G-41 S-NEXT-RCE (Rate Case Expense)	0.00	7,390.63	7,390.63
30-49-01-79-4810201 G-41 S-NEXT-RPC (Recon of Perm Changes)	0.00	19,762.07	19,762.07
30-40-08-00-4810202 G51 NU Converted Revenue	0.00	0.00	0.00
30-40-08-01-4810202 G-51 W-NEXT-Customer Charge	53,604.80	0.00	53,604.80
30-40-08-02-4810202 G-51 W-NEXT-First Step	150,685.58	0.00	150,685.58
30-40-08-03-4810202 G-51 W-NEXT-Excess	59,288.12	0.00	59,288.12
30-40-08-06-4810202 G-51 S-NEXT-Customer Charge	69,533.27	0.00	69,533.27
30-40-08-07-4810202 G-51 S-NEXT-First Step	67,023.50	0.00	67,023.50
30-40-08-08-4810202 G-51 S-NEXT-Excess	22,786.42	0.00	22,786.42
30-49-01-10-4810202 G-51 W-NEXT-Demand Cost of Gas	0.00	355,703.12	355,703.12

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30-49-01-11-4810202 G-51 W-NEXT-Commodity Cost of Gas	0.00	618,377.35	618,377.35
30-49-01-12-4810202 G-51 W-NEXT-Reconciliation Costs	0.00	381.63	381.63
30-49-01-13-4810202 G-51 W-NEXT-Working Capital Allowance	0.00	(223.46)	(223.46)
30-49-01-14-4810202 G-51 W-NEXT-Bad Debt Allowance	0.00	12,067.32	12,067.32
30-49-01-15-4810202 G-51 W-NEXT-Miscellaneous Overhead	0.00	12,998.29	12,998.29
30-49-01-16-4810202 G-51 W-NEXT-Production & Storage Capacity	0.00	12,869.53	12,869.53
30-49-01-40-4810202 G-51 S-NEXT-Demand Cost of Gas	0.00	52,794.04	52,794.04
30-49-01-41-4810202 G-51 S-NEXT-Commodity Cost of Gas	0.00	217,710.60	217,710.60
30-49-01-42-4810202 G-51 S-NEXT-Reconciliation Costs	0.00	(10,456.82)	(10,456.82)
30-49-01-43-4810202 G-51 S-NEXT-Working Capital Allowance	0.00	146.40	146.40
30-49-01-44-4810202 G-51 S-NEXT-Bad Debt Allowance	0.00	3,729.42	3,729.42
30-49-01-45-4810202 G-51 S-NEXT-Miscellaneous Overhead	0.00	8,336.00	8,336.00
30-49-01-70-4810202 G-51 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(5,038.71)	(5,038.71)
30-49-01-71-4810202 G-51 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(671.32)	(671.32)
30-49-01-72-4810202 G-51 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	22,538.08	22,538.08
30-49-01-73-4810202 G-51 S-NEXT-ERC (Environmental Recovery Costs)	0.00	9,025.93	9,025.93
30-49-01-77-4810202 G-51 S-NEXT-RLIARA (Residentia	0.00	13,758.22	13,758.22
30-49-01-78-4810202 G-51 S-NEXT-RCE (Rate Case Expense)	0.00	4,548.40	4,548.40
30-49-01-79-4810202 G-51 S-NEXT-RPC (Recon of Perm Changes)	0.00	12,162.24	12,162.24
30-40-08-00-4810301 G42 NU Converted Revenue	0.00	0.00	0.00
30-40-08-01-4810301 G-42 W-NEXT-Customer Charge	14,887.49	0.00	14,887.49
30-40-08-02-4810301 G-42 W-NEXT-First Step	99,256.84	0.00	99,256.84
30-40-08-06-4810301 G-42 S-NEXT-Customer Charge	16,984.02	0.00	16,984.02
30-40-08-07-4810301 G-42 S-NEXT-First Step	15,738.47	0.00	15,738.47
30-49-01-10-4810301 G-42 W-NEXT-Demand Cost of Gas	0.00	255,726.24	255,726.24
30-49-01-11-4810301 G-42 W-NEXT-Commodity Cost of Gas	0.00	265,849.33	265,849.33
30-49-01-12-4810301 G-42 W-NEXT-Reconciliation Costs	0.00	(12,072.37)	(12,072.37)
30-49-01-13-4810301 G-42 W-NEXT-Working Capital Allowance	0.00	(39.13)	(39.13)
30-49-01-14-4810301 G-42 W-NEXT-Bad Debt Allowance	0.00	4,923.38	4,923.38
30-49-01-15-4810301 G-42 W-NEXT-Miscellaneous Overhead	0.00	6,023.63	6,023.63
30-49-01-16-4810301 G-42 W-NEXT-Production & Storage Capacity	0.00	5,922.98	5,922.98
30-49-01-40-4810301 G-42 S-NEXT-Demand Cost of Gas	0.00	19,450.18	19,450.18
30-49-01-41-4810301 G-42 S-NEXT-Commodity Cost of Gas	0.00	39,015.80	39,015.80
30-49-01-42-4810301 G-42 S-NEXT-Reconciliation Costs	0.00	(1,875.55)	(1,875.55)
30-49-01-43-4810301 G-42 S-NEXT-Working Capital Allowance	0.00	26.22	26.22
30-49-01-44-4810301 G-42 S-NEXT-Bad Debt Allowance	0.00	668.92	668.92
30-49-01-45-4810301 G-42 S-NEXT-Miscellaneous Overhead	0.00	1,495.14	1,495.14
30-49-01-70-4810301 G-42 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(1,794.30)	(1,794.30)
30-49-01-71-4810301 G-42 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(144.10)	(144.10)
30-49-01-72-4810301 G-42 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	7,795.77	7,795.77
30-49-01-73-4810301 G-42 S-NEXT-ERC (Environmental Recovery Costs)	0.00	3,079.71	3,079.71
30-49-01-77-4810301 G-42 S-NEXT-RLIARA (Residentia	0.00	4,935.32	4,935.32
30-49-01-78-4810301 G-42 S-NEXT-RCE (Rate Case Expense)	0.00	1,529.29	1,529.29
30-49-01-79-4810301 G-42 S-NEXT-RPC (Recon of Perm Changes)	0.00	4,089.12	4,089.12
30-40-08-00-4810302 G52 NU Converted Revenue	0.00	0.00	0.00
30-40-08-01-4810302 G-52 W-NEXT-Customer Charge	4,368.44	0.00	4,368.44
30-40-08-02-4810302 G-52 W-NEXT-First Step	15,821.42	0.00	15,821.42
30-40-08-06-4810302 G-52 S-NEXT-Customer Charge	5,115.52	0.00	5,115.52
30-40-08-07-4810302 G-52 S-NEXT-First Step	4,368.94	0.00	4,368.94
30-49-01-10-4810302 G-52 W-NEXT-Demand Cost of Gas	0.00	34,809.96	34,809.96
30-49-01-11-4810302 G-52 W-NEXT-Commodity Cost of Gas	0.00	57,799.43	57,799.43

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30-49-01-12-4810302 G-52 W-NEXT-Reconciliation Costs	0.00	(4,255.42)	(4,255.42)
30-49-01-13-4810302 G-52 W-NEXT-Working Capital Allowance	0.00	1.09	1.09
30-49-01-14-4810302 G-52 W-NEXT-Bad Debt Allowance	0.00	927.38	927.38
30-49-01-15-4810302 G-52 W-NEXT-Miscellaneous Overhead	0.00	1,251.38	1,251.38
30-49-01-16-4810302 G-52 W-NEXT-Production & Storage Capacity	0.00	1,224.62	1,224.62
30-49-01-40-4810302 G-52 S-NEXT-Demand Cost of Gas	0.00	4,545.24	4,545.24
30-49-01-41-4810302 G-52 S-NEXT-Commodity Cost of Gas	0.00	18,599.85	18,599.85
30-49-01-42-4810302 G-52 S-NEXT-Reconciliation Costs	0.00	(900.24)	(900.24)
30-49-01-43-4810302 G-52 S-NEXT-Working Capital Allowance	0.00	12.60	12.60
30-49-01-44-4810302 G-52 S-NEXT-Bad Debt Allowance	0.00	321.06	321.06
30-49-01-45-4810302 G-52 S-NEXT-Miscellaneous Overhead	0.00	717.66	717.66
30-49-01-70-4810302 G-52 NEXT-SUPPLIER REFUNDS (DEMAND)	0.00	(633.89)	(633.89)
30-49-01-71-4810302 G-52 NEXT-SUPPLIER REFUNDS (COMMODITY)	0.00	(51.49)	(51.49)
30-49-01-72-4810302 G-52 S-NEXT-DSM (Demand Side Management)	0.00	2,064.90	2,064.90
30-49-01-73-4810302 G-52 S-NEXT-ERC (Environmental Recovery Costs)	0.00	815.66	815.66
30-49-01-77-4810302 G-52 S-NEXT-RLIARA (Residentia	0.00	1,401.32	1,401.32
30-49-01-78-4810302 G-52 S-NEXT-RCE (Rate Case Expense)	0.00	535.73	535.73
30-49-01-79-4810302 G-52 S-NEXT-RPC (Recon of Perm Changes)	0.00	1,432.47	1,432.47
30-40-08-06-4811101 Nat Gypsum S-NEXT-Customer Charge	0.00	0.00	0.00
Total General Service (481)	5,514,679.68	15,061,387.38	20,576,067.06
Interruptible (481.04):			
30-40-08-00-4810400 REV-INTERRUPTIBLE	0.00	0.00	0.00
30-40-08-91-4810400 IG Interrubtible Supply	0.00	0.00	0.00
Total Interruptible (481.04)	0.00	0.00	0.00
Sales for Resale (483):			
30-49-13-11-4830001 SALES FOR RESALE - COMMODITY - PEAK - NH	0.00	2,380,368.72	2,380,368.72
30-49-13-41-4830001 SALES FOR RESALE - COMMODITY - OFF PEAK - NH	0.00	315,204.29	315,204.29
30-49-13-10-4830200 COMPANY MANAGED DEMAND - PEAK	0.00	389,406.76	389,406.76
30-49-13-11-4830200 COMPANY MANAGED COMMODITY- PEA	0.00	510,727.27	510,727.27
30-49-13-41-4830200 PIPELINE COMPANY MANAGED COMMO	0.00	0.00	0.00
30-49-13-10-4830300 STORAGE COMPANY MANAGED DEMAND	0.00	2,787,402.59	2,787,402.59
30-49-13-11-4830300 STORAGE COMPANY MANAGED COMMOD	0.00	471,064.15	471,064.15
30-49-13-10-4830400 PEAKING COMPANY MANAGED DEMAND	0.00	259,489.58	259,489.58
30-49-13-11-4830400 PEAKING COMPANY MANAGED COMMOD	0.00	35,819.76	35,819.76
30-49-13-11-4831090 SALES FOR RESALE COMMODITY - P	0.00	(433,439.00)	(433,439.00)
30-49-13-10-4832090 COMPANY MANAGED DEMAND - PEAK	0.00	466,044.10	466,044.10
30-49-13-11-4832090 COMPANY MANAGED COMMODITY- PEA	0.00	235,681.29	235,681.29
30-49-13-10-4833090 STORAGE COMPANY MANAGED DEMAND	0.00	(373,706.05)	(373,706.05)
30-49-13-11-4833090 STORAGE COMPANY MANAGED COMMOD	0.00	(97,368.42)	(97,368.42)
30-49-13-10-4834090 PEAKING COMPANY MANAGED DEMAND	0.00	(39,757.55)	(39,757.55)
30-49-13-11-4834090 PEAKING COMPANY MANAGED COMMOD	0.00	(1,344.20)	(1,344.20)
Total Sales for Resale (483)	0.00	6,905,593.29	6,905,593.29

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Other Sales (495):			
30-40-10-00-4950000 ACCRUED REVENUE - CYCLE 22 - N	0.00	0.00	0.00
30-40-80-00-4950000 BUNDLED SERVICE EXP, OFF SYTEM SALES, SPECIAL DEALS	0.00	0.00	0.00
30-49-01-10-4950000 ACCRUED REV-PEAK-DEMAND-NH	0.00	(4,939,381.00)	(4,939,381.00)
30-49-01-13-4950000 ACCRUED REV-WORK CAPITAL-PEAK-	0.00	23,986.13	23,986.13
30-49-01-14-4950000 ACCRUED REV-BAD DEBT-PEAK-NH	0.00	8,200.57	8,200.57
30-49-01-40-4950000 ACCRUED REV-DEMAND-OFF PEAK-NH	0.00	405,182.93	405,182.93
30-49-01-43-4950000 ACCRUED REV-WORK CAP-OFF PEAK-	0.00	1,978.03	1,978.03
30-49-01-44-4950000 ACCRUED REV-BAD DEBT-OFF PEAK-	0.00	(13,567.20)	(13,567.20)
30-49-01-70-4950000 ACCR REV-SUP REF-DEMAND-NH	0.00	59,662.18	59,662.18
30-49-01-71-4950000 ACCR REV-SUP REF - COMMODITY -	0.00	5,353.60	5,353.60
30-49-01-77-4950000 ACCRUED REVENUE - RLIARA- NH	0.00	69,889.77	69,889.77
30-49-01-79-4950000 ACCD REVENUE-RATE RELIEF - NH	0.00	(315,290.24)	(315,290.24)
30-49-01-80-4950000 ACC REV ON EEBB RESIDENTIAL	0.00	(17,357.08)	(17,357.08)
30-49-10-11-4950000 ACCRUED REVENUE-DEM_COMM- PEAK	0.00	0.00	0.00
30-49-10-13-4950000 ACCRUED REVENUE-WORKING CAPITA	0.00	0.00	0.00
30-49-10-14-4950000 ACCRUED REVENUE-BAD DEBT- PEAK	0.00	0.00	0.00
30-49-02-80-4950001 LOAN PAYBACK-EEBB-RES	0.00	325.00	325.00
30-40-10-00-4950027 ACCRUED REVENUE - NON DIST BAD DEBT	(61,509.65)	0.00	(61,509.65)
30-49-10-11-4950090 ACCRD REV-DEM-COMM- UNBILLED-P	0.00	(410,654.99)	(410,654.99)
30-49-10-13-4950090 ACCRD REV-WORK CAP-UNBILLED- P	0.00	1,833.42	1,833.42
30-49-10-14-4950090 ACCRD REV-BAD DEBT- UNBILLED-	0.00	(17,928.45)	(17,928.45)
30-49-01-72-4950102 ACCRUED REVENUE-LDAC-EEC-RESIDENTIAL	0.00	98,340.94	98,340.94
30-49-01-72-4950106 ACCRUED REVENUE-LDAC-EEC-SMALL C&I	0.00	56,035.13	56,035.13
30-40-10-00-4951000 UNBILLED GAS REVENUE - NH	643,155.75	0.00	643,155.75
30-49-02-80-4952000 OTHER REVENUE-GRANT FUNDING-R	0.00	41,914.66	41,914.66
30-40-08-00-4955000 RATE RELIEF - NU NH	434,815.00	0.00	434,815.00
Total Other Sales (495)	1,016,461.10	(4,941,476.60)	(3,925,015.50)
Total Sales (Non External Supplier)	15,367,343.56	31,798,743.81	47,166,087.37
Other Operating Revenues:			
Late Charge (487):			
30-40-08-00-4870000 OTH REV-LATE/PMT CHG/RET CHK	0.00	0.00	0.00
30-40-08-00-4870001 LATE PAYMENT FEE - RES - NH	79,564.25	0.00	79,564.25
30-40-08-00-4870002 LATE PAYMENT FEE - COMM - NH	35,075.79	0.00	35,075.79
30-40-08-00-4870003 LATE PAYMENT FEE - ANCILLARY SERVICES	(0.04)	0.00	(0.04)
Total Late Charge (487)	114,640.00	0.00	114,640.00
Misc. Service Revenues (488):			
30-40-08-00-4880000 RENTAL REVENUE	0.00	0.00	0.00
30-47-02-50-4880000 EQUIP PROTECTION PLAN REVENUE	0.00	0.00	0.00
30-47-02-51-4880000 INTERIOR GAS LINES REV - RESID	0.00	0.00	0.00
30-47-02-60-4880000 EQUIP PROTECTION PLAN REVENUE	0.00	0.00	0.00
30-40-08-00-4880003 RECONNECT FEE - NH	97,863.53	0.00	97,863.53
30-40-08-00-4880004 UNAUTHORIZED USE OF GAS - NH	2,585.13	0.00	2,585.13

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30-40-08-00-4880005 POOL ADMINISTRATION	1,299.10	0.00	1,299.10
30-40-08-00-4880006 3RD PARTY BILLING	13,132.40	0.00	13,132.40
30-40-08-00-4880007 CUSTOMER TELEMETERING	6,163.92	0.00	6,163.92
30-47-02-50-4880100 WATER HEATER RENTAL-REVENUE	0.00	0.00	0.00
30-47-02-53-4880100 EQUIP PROTECTION PLAN REVENUE	0.00	0.00	0.00
30-47-29-50-4880100 WATER HEATER RENTAL-REVENUE	172,773.93	0.00	172,773.93
30-47-29-51-4880100 CLEAN & CHECK REVENUE	21,614.95	0.00	21,614.95
30-47-29-52-4880100 CONVERSION BURNER RENTAL-REVENUE	102,984.40	0.00	102,984.40
30-47-29-53-4880100 EQUIP PROTECTION PLAN REV COMM	394,491.98	0.00	394,491.98
30-47-29-54-4880100 INTERIOR GAS LINES REV- RESIDENTIAL	19,005.85	0.00	19,005.85
30-47-02-50-4880200 CONVERSION BURNER RENTAL-REVEN	0.00	0.00	0.00
30-47-29-53-4880200 EQUIP PROTECTION PLAN REV COMM	1,963.16	0.00	1,963.16
30-40-80-00-4882000 UNH REVENUE- NH	(50.93)	0.00	(50.93)
Total Misc. Service Revenues (488)	833,827.42	0.00	833,827.42
Firm Transport Revenues (484, 489) (External Sup):			
30-40-08-00-4841000 UNCHARGED COMMERCIAL TRANSPORTATION	0.00	0.00	0.00
30-40-08-00-4841100 UNCHARGED INDUSTRIAL TRANSPORTATION	0.00	0.00	0.00
30-40-08-00-4890000 BUNDLED REVENUE NU & EUSA	0.00	0.00	0.00
30-40-08-01-4890103 R-5 W-EXT-Customer Charge	0.00	0.00	0.00
30-40-08-02-4890103 R-5 W-EXT-First Step	0.00	0.00	0.00
30-40-08-03-4890103 R-5 W-EXT-Excess	0.00	0.00	0.00
30-40-08-06-4890103 R-5 S-EXT-Customer Charge	0.00	0.00	0.00
30-40-08-07-4890103 R-5 S-EXT-First Step	0.00	0.00	0.00
30-40-08-08-4890103 R-5 S-EXT-Excess	0.00	0.00	0.00
30-49-01-72-4890103 R-5 EXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00
30-49-01-73-4890103 R-5 S-EXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00
30-49-01-77-4890103 R-5 S-EXT-RLIARA (Residential	0.00	0.00	0.00
30-40-08-00-4890201 TP40-LOW ANNUAL USE	0.00	0.00	0.00
30-40-08-01-4890201 G-40 W-EXT-Customer Charge	57,081.31	0.00	57,081.31
30-40-08-02-4890201 G-40 W-EXT-First Step	56,526.95	0.00	56,526.95
30-40-08-03-4890201 G-40 W-EXT-Excess	220,772.34	0.00	220,772.34
30-40-08-06-4890201 G-40 S-EXT-Customer Charge	85,410.84	0.00	85,410.84
30-40-08-07-4890201 G-40 S-EXT-First Step	35,064.87	0.00	35,064.87
30-40-08-08-4890201 G-40 S-EXT-Excess	51,322.86	0.00	51,322.86
30-49-01-20-4890201 G-40 EXT-Capacity Reserve Charge	0.00	0.00	0.00
30-49-01-72-4890201 G-40 EXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	18,744.36	18,744.36
30-49-01-73-4890201 G-40 S-EXT-ERC (Environmental Recovery Costs)	0.00	7,478.67	7,478.67
30-49-01-77-4890201 G-40 S-EXT-RLIARA (Residential	0.00	11,015.46	11,015.46
30-49-01-78-4890201 G-40 EXT-RCE	0.00	2,991.31	2,991.31
30-49-01-79-4890201 G-40 S-EXT-RPC (Recon of Perm Changes)	0.00	8,000.01	8,000.01
30-40-08-00-4890202 T50-LOW ANNUAL/LOW WINTER	0.00	0.00	0.00
30-40-08-01-4890202 G-50 W-EXT-Customer Charge	12,265.91	0.00	12,265.91
30-40-08-02-4890202 G-50 W-EXT-First Step	11,434.93	0.00	11,434.93
30-40-08-03-4890202 G-50 W-EXT-Excess	71,130.95	0.00	71,130.95
30-40-08-06-4890202 G-50 S-EXT-Customer Charge	20,239.36	0.00	20,239.36
30-40-08-07-4890202 G-50 S-EXT-First Step	10,789.50	0.00	10,789.50
30-40-08-08-4890202 G-50 S-EXT-Excess	36,321.76	0.00	36,321.76
30-49-01-20-4890202 G-50 EXT-Capacity Reserve Charge	0.00	0.00	0.00

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30-49-01-72-4890202 G-50 EXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	6,947.69	6,947.69
30-49-01-73-4890202 G-50 S-EXT-ERC (Environmental Recovery Costs)	0.00	2,796.35	2,796.35
30-49-01-77-4890202 G-50 S-EXT-RLIARA (Residential	0.00	3,975.02	3,975.02
30-49-01-78-4890202 G-50 EXT-RCE	0.00	1,127.73	1,127.73
30-49-01-79-4890202 G-50 S-EXT-RPC (Recon of Perm Changes)	0.00	3,015.98	3,015.98
30-40-08-00-4890301 T41-MED ANNUAL/HIGH WINTER	0.00	0.00	0.00
30-40-08-01-4890301 G-41 W-EXT-Customer Charge	100,808.22	0.00	100,808.22
30-40-08-02-4890301 G-41 W-EXT-First Step	931,710.76	0.00	931,710.76
30-40-08-06-4890301 G-41 S-EXT-Customer Charge	142,186.53	0.00	142,186.53
30-40-08-07-4890301 G-41 S-EXT-First Step	204,638.99	0.00	204,638.99
30-49-01-20-4890301 G-41 EXT-Capacity Reserve Charge	0.00	0.00	0.00
30-49-01-72-4890301 G-41 S-EXT-DSM (Demand Side Management)	0.00	69,527.61	69,527.61
30-49-01-73-4890301 G-41 S-EXT-ERC (Environmental Recovery Costs)	0.00	27,760.49	27,760.49
30-49-01-77-4890301 G-41 S-EXT-RLIARA (Residential	0.00	40,468.49	40,468.49
30-49-01-78-4890301 G-41 EXT-RCE	0.00	10,712.44	10,712.44
30-49-01-79-4890301 G-41 S-EXT-RPC (Recon of Perm Changes)	0.00	28,644.15	28,644.15
30-40-08-00-4890302 T51-MED ANNUAL/LOW WINTER	0.00	0.00	0.00
30-40-08-01-4890302 G-51 W-EXT-Customer Charge	44,740.88	0.00	44,740.88
30-40-08-02-4890302 G-51 W-EXT-First Step	151,790.79	0.00	151,790.79
30-40-08-03-4890302 G-51 W-EXT-Excess	95,995.08	0.00	95,995.08
30-40-08-06-4890302 G-51 S-EXT-Customer Charge	64,420.51	0.00	64,420.51
30-40-08-07-4890302 G-51 S-EXT-First Step	76,043.07	0.00	76,043.07
30-40-08-08-4890302 G-51 S-EXT-Excess	38,894.07	0.00	38,894.07
30-49-01-20-4890302 G-51 EXT-Capacity Reserve Charge	0.00	0.00	0.00
30-49-01-72-4890302 G-51 S-EXT-DSM (Demand Side Management)	0.00	28,168.46	28,168.46
30-49-01-73-4890302 G-51 S-EXT-ERC (Environmental Recovery Costs)	0.00	11,281.60	11,281.60
30-49-01-77-4890302 G-51 S-EXT-RLIARA (Residential	0.00	17,326.13	17,326.13
30-49-01-78-4890302 G-51 EXT-RCE	0.00	5,875.98	5,875.98
30-49-01-79-4890302 G-51 S-EXT-RPC (Recon of Perm Changes)	0.00	15,711.88	15,711.88
30-40-08-00-4890401 T42-HIGH ANNUAL/HIGH WINTER	0.00	0.00	0.00
30-40-08-01-4890401 G-42 W-EXT-Customer Charge	27,168.32	0.00	27,168.32
30-40-08-02-4890401 G-42 W-EXT-First Step	452,971.90	0.00	452,971.90
30-40-08-06-4890401 G-42 S-EXT-Customer Charge	31,453.39	0.00	31,453.39
30-40-08-07-4890401 G-42 S-EXT-First Step	147,790.06	0.00	147,790.06
30-49-01-20-4890401 G-42 EXT-Capacity Reserve Charge	0.00	0.00	0.00
30-49-01-72-4890401 G-42 S-EXT-DSM (Demand Side Management)	0.00	43,571.10	43,571.10
30-49-01-73-4890401 G-42 S-EXT-ERC (Environmental Recovery Costs)	0.00	17,315.32	17,315.32
30-49-01-77-4890401 G-42 S-EXT-RLIARA (Residential	0.00	27,823.82	27,823.82
30-49-01-78-4890401 G-42 EXT-RCE	0.00	9,586.33	9,586.33
30-49-01-79-4890401 G-42 S-EXT-RPC (Recon of Perm Changes)	0.00	25,633.05	25,633.05
30-40-08-00-4890402 T52-HIGH ANNUAL/LOW WINTER	0.00	0.00	0.00
30-40-08-01-4890402 G-52 W-EXT-Customer Charge	47,612.78	0.00	47,612.78
30-40-08-02-4890402 G-52 W-EXT-First Step	1,122,205.80	0.00	1,122,205.80
30-40-08-06-4890402 G-52 S-EXT-Customer Charge	54,392.85	0.00	54,392.85
30-40-08-07-4890402 G-52 S-EXT-First Step	360,089.63	0.00	360,089.63
30-49-01-20-4890402 G-52 EXT-Capacity Reserve Charge	0.00	0.00	0.00
30-49-01-72-4890402 G-52 S-EXT-DSM (Demand Side Management)	0.00	155,842.86	155,842.86
30-49-01-73-4890402 G-52 S-EXT-ERC (Environmental Recovery Costs)	0.00	62,169.97	62,169.97
30-49-01-77-4890402 G-52 S-EXT-RLIARA (Residential	0.00	98,847.31	98,847.31
30-49-01-78-4890402 G-52 EXT-RCE	0.00	34,986.17	34,986.17
30-49-01-79-4890402 G-52 S-EXT-RPC (Recon of Perm Changes)	0.00	93,550.09	93,550.09

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30-40-08-00-4891001 SIMPLEX NU CONVERTED REVENUE	0.00	0.00	0.00
30-40-08-01-4891001 Simplex W-EXT-Customer Charge	0.00	0.00	0.00
30-40-08-02-4891001 Simplex W-EXT-First Step	0.00	0.00	0.00
30-40-08-06-4891001 Simplex S-EXT-Customer Charge	0.00	0.00	0.00
30-40-08-07-4891001 Simplex S-EXT-First Step	0.00	0.00	0.00
30-49-01-20-4891001 Simplex W-EXT-Cap Reserve	0.00	0.00	0.00
30-40-08-01-4891101 Nat Gypsum W-EXT-Customer Charge	4,908.67	0.00	4,908.67
30-40-08-02-4891101 Nat Gypsum W-EXT-First Step	225,122.64	0.00	225,122.64
30-40-08-06-4891101 Nat Gypsum S-EXT-Customer Charge	4,896.88	0.00	4,896.88
30-40-08-07-4891101 Nat Gypsum S-EXT-First Step	223,857.34	0.00	223,857.34
30-49-01-20-4891101 Nat Gypsum EXT-Capacity Reserve Charge	0.00	0.00	0.00
30-40-08-00-4891201 Foss W-EXT-Excess (3)	18,076.95	0.00	18,076.95
30-40-08-01-4891201 Foss W-EXT-Customer Charge	3,283.31	0.00	3,283.31
30-40-08-02-4891201 Foss W-EXT-First Step	114,973.36	0.00	114,973.36
30-40-08-03-4891201 Foss W-EXT-Excess	47,964.23	0.00	47,964.23
30-40-08-04-4891201 Foss W-EXT-Excess (2)	45,165.06	0.00	45,165.06
30-40-08-05-4891201 Foss S-EXT-Excess (3)	19,494.96	0.00	19,494.96
30-40-08-06-4891201 Foss S-EXT-Customer Charge	3,315.84	0.00	3,315.84
30-40-08-07-4891201 Foss S-EXT-First Step	116,112.40	0.00	116,112.40
30-40-08-08-4891201 Foss S-EXT-Excess	48,428.68	0.00	48,428.68
30-40-08-09-4891201 Foss S-EXT-Excess (2)	45,608.17	0.00	45,608.17
Total Firm Transport Revenues (484, 489) (External Sup)	5,684,483.70	890,895.83	6,575,379.53
Rent from Property (493):			
30-40-08-00-4930000 I/C RENT	0.00	0.00	0.00
Total Rent from Property (493)	0.00	0.00	0.00
Other Revenues:			
30-40-08-00-4570001 RENTAL INCOME - GRANITE	4,140.00	0.00	4,140.00
30-40-08-00-4570002 RENTAL INCOME - USOURCE	38,040.00	0.00	38,040.00
30-40-08-00-4570003 RENTAL INCOME - USC	131,292.00	0.00	131,292.00
30-40-08-00-4840000 TRANSITION SURCHG REVENUE	0.00	0.00	0.00
30-49-13-11-4840000 TRANSPORTATION CHARGES - COMMO	0.00	(153,061.72)	(153,061.72)
30-49-13-41-4840000 TRANSPORTATION CHARGES - COMMO	0.00	18,639.10	18,639.10
30-49-13-10-4840100 STANDBY & FIRM DELIVERY SERVIC	0.00	0.00	0.00
30-40-10-00-4850000 UNBILLED SALES	0.00	0.00	0.00
30-40-08-00-4860000 RESIDENTIAL DISCOUNT-NET REV	0.00	0.00	0.00
Total Other Revenues	173,472.00	(134,422.62)	39,049.38
Total Other Operating Revenues	6,806,423.12	756,473.21	7,562,896.33
TOTAL OPERATING REVENUES	22,173,766.68	32,555,217.02	54,728,983.70
OPERATING EXPENSES			
Operation & Maint. Expenses:			

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Production (710-813):			
30-40-80-00-7100000 LPG-OPER SUPERVIS - MISC	0.00	0.00	0.00
30-49-01-10-7100488 PRODUCTION & STORAGE ALLOW -DEMAND - PEAK - NH	0.00	(181,458.34)	(181,458.34)
30-49-01-10-7100499 PRODUCTION & STORAGE ALLOW -DEMAND - PEAK - NH	0.00	181,458.34	181,458.34
30-40-80-00-7170300 LPG-VAPORIZATION EXP	0.00	0.00	0.00
30-40-80-00-7230000 FUEL FOR LPG PROCESS - NH	0.00	0.00	0.00
30-40-80-11-7230102 LPG EXPENSE MISC - ELECTRIC- P	4,474.84	0.00	4,474.84
30-40-80-41-7230102 LPG EXPENSE MISC- ELECTRIC-OFF	2,936.64	0.00	2,936.64
30-49-13-11-7230102 LPG PROCESS COMMODITY - PEAK	0.00	0.00	0.00
30-49-13-41-7230102 LPG PROCESS COMMODITY - OFF PE	0.00	0.00	0.00
30-40-80-00-7350100 PROD OPER MISC EXPENSE - NH	0.00	0.00	0.00
30-49-01-73-7350100 ERC AMORTIZATION - NH	0.00	279,054.36	279,054.36
30-40-80-00-7400000 PROD MAINT GEN SUPERVISION - NH	0.00	0.00	0.00
30-40-80-00-7410000 PROD MAINT STRUCT & IMP LPG - NH	0.00	0.00	0.00
30-40-80-00-7420000 PROD MAINT E - EQUIPMENT - LPG - NH	0.00	0.00	0.00
30-40-80-00-7500000 LNG OPERATION SUPERVISION & ENGINEERING - NH	0.00	0.00	0.00
30-40-80-00-7570000 LNG VAPORIZATION EXPENSES - NH	0.00	0.00	0.00
30-40-80-00-7580000 LNG EXP-BOIL OFF - NH	0.00	0.00	0.00
30-40-80-00-7590000 LNG OTHER EXPENSES - NH	0.00	0.00	0.00
30-40-80-00-7680000 LNG-RAW MAT-NORTHERN EXP - NH	0.00	0.00	0.00
30-40-80-00-7750000 LNG-MISC PRODUCTION & OPERATIONS - NH	0.00	0.00	0.00
30-40-80-00-7800000 LNG MAINT-SUPER & ENG-MISC - NH	0.00	0.00	0.00
30-40-80-00-7810000 LNG MAINT-STRUC & IMPROV-MISC - NH	0.00	0.00	0.00
30-40-80-00-7820000 LNG MAINT-EQUIPMENT - NH	0.00	0.00	0.00
30-40-13-00-7980000 MISC MARGIN SHARING - NH	0.00	0.00	0.00
30-40-13-00-7980300 RES TRNS RSS-1 & CASH OUT CHG	0.00	0.00	0.00
30-40-13-00-7980400 OVERTAKE ENERGY CHARGE	0.00	0.00	0.00
30-40-13-00-7980600 CAPACITY RELEASE	0.00	0.00	0.00
30-49-13-10-7980600 CAPACITY RELEASE- PEAK - NH	0.00	(2,602,991.42)	(2,602,991.42)
30-49-13-10-7980602 PIPELINE CAPACITY RELEASE - CA	0.00	(500,661.73)	(500,661.73)
30-49-13-10-7980603 STORAGE CAPACITY RELEASE - CAP	0.00	(8,002.88)	(8,002.88)
30-49-13-10-7980604 ASSET MGT CREDITS ALLOC TO NH	0.00	0.00	0.00
30-49-10-10-7980605 ASSET MGT CR - PNGTS CASE COST	0.00	304,551.53	304,551.53
30-49-13-10-7980605 ASSET MGT CR - PNGTS CASE COST	0.00	0.00	0.00
30-49-10-40-7980606 AMORT-GSG RATE CASE COSTS - NH	0.00	0.00	0.00
30-40-13-00-7980700 TRANS GRANITE DEMAND	0.00	0.00	0.00
30-40-13-00-7980800 PIPELINE DEMAND	0.00	0.00	0.00
30-40-13-00-7980900 TRANS GRANITE COMMODITY	0.00	0.00	0.00
30-40-13-00-7981000 PIPELINE COMMODITY	0.00	0.00	0.00
30-40-13-00-7981100 STORAGE COMMODITY	0.00	0.00	0.00
30-49-13-10-7986090 CAPACITY RELEASE- PEAK - NH -	0.00	46,372.85	46,372.85
30-40-13-00-7990100 SUPPLIER DEMAND - NH	0.00	0.00	0.00
30-49-13-10-7990102 CAPACITY MITIGATION - PEAK - N	0.00	(179,583.06)	(179,583.06)
30-40-13-00-7990200 SUPPLIER COMMODITY - NH	0.00	0.00	0.00
30-49-13-10-7990202 STORAGE CAPACITY MITIGATION -	0.00	(7,460.36)	(7,460.36)
30-40-13-00-7990300 CAPACITY COSTS - NH	0.00	0.00	0.00
30-49-13-10-7990399 CAPACITY MITIGATION - PEAK - N	0.00	0.00	0.00
30-49-13-10-7991290 CAPACITY MITIGATION - PEAK - N	0.00	2,185.31	2,185.31
30-49-13-10-7992290 CAPACITY MITIGATION - STORAGE-	0.00	658.28	658.28
30-40-13-00-8000000 GAS PURCH-INT PROFITS DUE COMP	0.00	0.00	0.00

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30-49-01-10-8040099 DEFERRAL OF INTERRUPTIPLE PROFITS NH-WINTER	0.00	0.00	0.00
30-49-01-11-8040099 INTERRUPTIBLE COSTS - MARGIN-WINTER	0.00	0.00	0.00
30-49-01-41-8040099 INTERRUPTIBLE COSTS - MARGIN-SUMMER	0.00	0.00	0.00
30-49-10-40-8040101 DEMAND - NH - OFF PEAK	0.00	943,912.00	943,912.00
30-49-13-10-8040101 TRANSPORTATION - DEMAND - PEAK	0.00	17,952,510.74	17,952,510.74
30-49-13-40-8040101 TRANSPORTATION - DEMAND - OFF	0.00	0.00	0.00
30-49-13-11-8040102 TRANSPORTATION COMMODITY - PEA	0.00	297,674.19	297,674.19
30-49-13-41-8040102 TRANSPORTATION COMMODITY - OFF	0.00	41,004.79	41,004.79
30-40-01-00-8040199 EMERGENCY SALES MARGIN	0.00	0.00	0.00
30-49-01-11-8040199 EMERGENCY SALES MARGIN-WINTER	0.00	0.00	0.00
30-49-13-10-8040201 SUPPLY PURCHASES - DEMAND - PE	0.00	357,102.49	357,102.49
30-49-13-11-8040202 SUPPLY PURCHASES COMMODITY- PE	0.00	3,207,787.05	3,207,787.05
30-49-13-41-8040202 SUPPLY PURCHASES - COMMODITY-	0.00	1,837,040.39	1,837,040.39
30-40-01-00-8040299 DEFERRAL OF INTERRUPTIPLE PROF	0.00	0.00	0.00
30-49-10-10-8040302 PEAK DEMAND CHARGES DEFERRED - NH	0.00	(943,912.00)	(943,912.00)
30-49-13-10-8040302 PEAK DEMAND CHARGES DEFERRED -	0.00	0.00	0.00
30-49-13-11-8040401 ATV RECON CHARGES - PEAK - NH	0.00	120,257.94	120,257.94
30-49-13-41-8040401 ATV RECON CHARGES - OFF PEAK - NH	0.00	69,591.61	69,591.61
30-49-13-10-8041190 TRANSP - DEMAND - PEAK EST - NH	0.00	(29,286.00)	(29,286.00)
30-49-13-11-8041290 TRANSPORTATION VARIABLE - PEAK	0.00	30,756.00	30,756.00
30-49-13-10-8042190 SUPPLY PURCHASES -DEMAND- PEA	0.00	33,569.00	33,569.00
30-49-13-11-8042290 SUPPLY PURCHASES COMMODITY- PEAK EST - NH	0.00	622,904.00	622,904.00
30-40-10-00-8050000 GAS COST DEFERRALS - NH	0.00	0.00	0.00
30-40-10-00-8050100 GAS COST RECOVERY - NH	0.00	0.00	0.00
30-40-10-00-8050200 UNBILLED GAS GAS COST - RESIDENTIAL - NH	0.00	0.00	0.00
30-40-10-00-8050300 UNBILLED GAS GAS COST - COMMERCIAL - NH	0.00	0.00	0.00
30-40-10-00-8050400 UNBILLED GAS GAS COST - INDUSTRIAL - NH	0.00	0.00	0.00
30-40-13-00-8060000 EXCHANGE WITHDRAWALS - NH	0.00	0.00	0.00
30-49-13-11-8060100 GRANITE OBA - NH - PEAK	0.00	(6,657.02)	(6,657.02)
30-49-13-41-8060100 GRANITE OBA - NH - OFF PEAK	0.00	(27,388.32)	(27,388.32)
30-40-13-00-8070000 HEDGING - NH	0.00	0.00	0.00
30-49-13-11-8070000 HEDGING - COMMODITY - NH - PEA	0.00	1,087,564.14	1,087,564.14
30-49-13-41-8070001 HEDGING COSTS - COMMODITY - O	0.00	213,543.95	213,543.95
30-40-08-00-8070100 FUEL FINANCING CHARGES - NH	0.00	0.00	0.00
30-40-10-00-8070200 CORPORATE SERVICES ESTIMATE	0.00	0.00	0.00
30-40-10-00-8070300 CORPORATE SERVICES ACTUAL	0.00	0.00	0.00
30-40-13-00-8080000 STORAGE COSTS - NH	0.00	0.00	0.00
30-49-13-10-8080000 LNG USED TO VAPORIZE - DEMAND	0.00	0.00	0.00
30-40-13-00-8080100 STORAGE INJECTIONS - NH	0.00	0.00	0.00
30-49-13-11-8080100 NATURAL GAS INJECTION - COMMOD	0.00	0.00	0.00
30-49-13-11-8080101 LNG VAPORIZED FOR SENDOUT-BOIL	0.00	27,279.65	27,279.65
30-49-13-41-8080101 LNG VAPORIZED FOR SENDOUT - BO	0.00	25,306.92	25,306.92
30-40-13-00-8080200 STORAGE WITHDRAWALS - NH	0.00	0.00	0.00
30-49-13-10-8080200 STORAGE COSTS -DEMAND - PEAK - NH	0.00	1,436,204.24	1,436,204.24
30-49-13-11-8080200 NAT GAS STORAGE WITHDRAWALS -	0.00	4,975,585.58	4,975,585.58
30-49-13-41-8080200 NAT GAS STORAGE WITHDRAWALS -	0.00	97,901.05	97,901.05
30-49-13-11-8080201 STORAGE COSTS - COMMODITY - PE	0.00	0.00	0.00
30-49-13-41-8080201 STORAGE COSTS - COMMODITY - OF	0.00	95.83	95.83
30-49-13-11-8081090 NATURAL GAS INJECTION - COMMOD	0.00	0.00	0.00
30-49-13-10-8082090 STORAGE COSTS -DEMAND - PEAK EST - NH	0.00	(2,477.00)	(2,477.00)
30-49-13-11-8082190 STORAGE WITHDRAWLS - PEAK EST - NH	0.00	(61.00)	(61.00)

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30-40-13-00-8120000 GAS - OTHER - NH	0.00	0.00	0.00
30-49-13-11-8120000 COMPANY USE - PEAK - NH	0.00	0.00	0.00
30-40-13-00-8130000 OTHER GAS SUPPLY EXP - NH	0.00	0.00	0.00
30-40-10-00-8130100 USC-GAS PRODUCTION OTHER - NH	248,971.11	0.00	248,971.11
30-40-13-00-8130100 USC-GAS PRODUCTION OTHER - NH	0.00	0.00	0.00
Total Production (710-813)	256,382.59	29,701,933.10	29,958,315.69
Transmission (850-857):			
30-40-80-00-8500000 T&D OPER GEN SUPERVISION - NH	0.00	0.00	0.00
30-40-10-00-8510200 USC- DISPATCH	489,624.43	0.00	489,624.43
30-40-10-00-8510201 USC- DISPATCH - CAP	(163,100.31)	0.00	(163,100.31)
30-40-26-00-8520000 COMMUNICATION SYSTEM EXP - NU NH	46,603.76	0.00	46,603.76
30-40-80-00-8520000 COMMUNICATION SYSTEM EXP - NH	0.00	0.00	0.00
30-40-80-00-8560000 MAINS EXPENSE-WOMS - NH	0.00	0.00	0.00
30-40-80-00-8570000 T&D OPER MEAS & REGULATG STN - NH	128.52	0.00	128.52
30-40-80-00-8630000 MAINT OF MAINS-MISC -WOMS - NH	0.00	0.00	0.00
Total Transmission (850-857)	373,256.40	0.00	373,256.40
Distribution (870-894):			
30-40-26-00-5860400 INTERVAL DATA	0.00	0.00	0.00
30-40-80-00-8660000 MAINT/COMMUNICATION EQUIP.	0.00	0.00	0.00
30-40-80-00-8700000 DISTRIBUTION OPERATION SUPERVISION - NH	24,751.47	0.00	24,751.47
30-40-80-00-8700100 CORPORATE SERVICES	0.00	0.00	0.00
30-40-80-00-8740000 MISC EXP MAINS AND SERVICES -	21,461.67	0.00	21,461.67
30-40-80-00-8740100 GAS SYSTEM TRAINING - NH	34,025.13	0.00	34,025.13
30-40-80-00-8740200 DISTRIBUTION VALVE MAINTENANCE	9,440.34	0.00	9,440.34
30-40-80-00-8740201 DISTRIBUTION INTEGRITY MANAGEM	9,652.67	0.00	9,652.67
30-40-80-00-8740202 DISTRIBUTION MANUAL UPDATES -	8,567.66	0.00	8,567.66
30-40-80-00-8740300 UNION GAS ON CALL PAY	37,585.69	0.00	37,585.69
30-40-80-00-8740400 DIG SAFE EXPENSE - NH	218,877.75	0.00	218,877.75
30-40-80-00-8740401 DIG SAFE EXPENSE - HIGH RISK- NH	47,946.83	0.00	47,946.83
30-40-80-00-8740500 SERVICE LINE SURVEY - NH	43,229.80	0.00	43,229.80
30-40-80-00-8740600 PUBLIC BUILDING SURVEY - NH	9,919.51	0.00	9,919.51
30-40-80-00-8740700 GAS MAIN SURVEY - NH	49,611.28	0.00	49,611.28
30-40-80-00-8740800 HIGH RISK BRIDGE SURVEY	3,492.91	0.00	3,492.91
30-40-80-00-8740900 OUTSIDE LEAK INVESIGATION	56,272.06	0.00	56,272.06
30-40-80-00-8741000 CRITICAL VALVE INSPECTIONS	2,385.05	0.00	2,385.05
30-40-80-00-8741100 MAINS&SERVICES-MAPS	0.00	0.00	0.00
30-40-80-00-8741200 MAINS+SERV-UNIFORMS EXP	0.00	0.00	0.00
30-40-80-00-8741300 MAINS+SERV- C/S ODOR INVEST	0.00	0.00	0.00
30-40-80-00-8741400 MAINS&SERV-MAPS UPDTED-W.O.M.S	0.00	0.00	0.00
30-40-80-00-8741500 MAINS&SERV-LOCATES	0.00	0.00	0.00
30-40-80-00-8741600 MAINS&SERV-LEAK INVEST	0.00	0.00	0.00
30-40-80-00-8741700 MAINS&SERV-MOBIL	0.00	0.00	0.00
30-40-80-00-8741800 MAINS&SERV-MANHOLE	0.00	0.00	0.00
30-40-80-00-8741900 R.O.W. CLEARING	0.00	0.00	0.00
30-40-80-00-8742000 STANDBY FOR BLASTING	0.00	0.00	0.00

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30-40-80-00-8742100 MAINS&SERV-PBLC BLDG SRV	0.00	0.00	0.00
30-40-80-00-8742200 MAINS+SERV-STOREROOM EXP.	0.00	0.00	0.00
30-40-80-00-8742300 MAINS+SERV-NON-PROD	0.00	0.00	0.00
30-40-80-00-8742400 MAINS+SERV-TRANSP	21,686.72	0.00	21,686.72
30-40-80-00-8750000 REG STATION EXPENSE (GEN) - NH	45,620.27	0.00	45,620.27
30-40-26-00-8750001 INTERVAL DATA NU NH	1,347.50	0.00	1,347.50
30-40-80-00-8750100 SYSTEM OPS STANDBY	10,051.99	0.00	10,051.99
30-40-80-00-8750200 SYSTEM OPS UPRODUCTIVE	24,723.16	0.00	24,723.16
30-40-80-00-8750300 SYSTEM OPS TRAINING	4,881.56	0.00	4,881.56
30-40-80-00-8750400 REGULATION SUPERVISION	59,020.30	0.00	59,020.30
30-40-80-00-8770000 C/S PARTS - NH	0.00	0.00	0.00
30-40-80-00-8780000 METER ORDERS - GENERAL	74,842.68	0.00	74,842.68
30-40-80-00-8780100 METERTURN ON & OFFS - NH	256,383.25	0.00	256,383.25
30-40-80-00-8780200 METERS-REMOVES & INSTALLS - NH	79,069.26	0.00	79,069.26
30-40-80-00-8780300 REPAIR FIT LEAKS - NH	23,077.98	0.00	23,077.98
30-40-80-00-8780400 SERVICING GAS METER BRACKETS	0.00	0.00	0.00
30-40-80-00-8780401 METER & SERVICE TRANSPORTATION EXP	138,610.80	0.00	138,610.80
30-40-80-00-8780500 M&S UNPRODUCTIVE TIME	1,656.79	0.00	1,656.79
30-40-80-00-8780501 M&S UNPRODUCTIVE TIME - SICK	37,506.38	0.00	37,506.38
30-40-80-00-8780502 M&S UNPRODUCTIVE TIME - HOLIDAY	41,093.27	0.00	41,093.27
30-40-80-00-8780503 M&S UNPRODUCTIVE TIME - VACATION	51,977.85	0.00	51,977.85
30-40-80-00-8780504 M&S UNPRODUCTIVE TIME - OTHER	34,364.92	0.00	34,364.92
30-40-80-00-8780600 METER & SERVICE SUPERVISION	23,203.01	0.00	23,203.01
30-40-80-00-8780700 MTR & HSE REG - READ IN/OUTS - NH	42,500.27	0.00	42,500.27
30-40-80-00-8780800 MTR & HSE REG-INVESTIGATE METE	20,199.17	0.00	20,199.17
30-40-80-00-8780900 MTR & HSE REG - INVESTIGATE DEVICE/ERT	42,064.56	0.00	42,064.56
30-40-80-00-8781000 MTR & HSE REG - CHG MTR ERT - NH	5,392.97	0.00	5,392.97
30-40-80-00-8781100 SVC CNTR CAPITALIZED - NH	0.00	0.00	0.00
30-40-80-00-8781200 SVC CNTR EXPENSED - NH	0.00	0.00	0.00
30-40-80-00-8781300 MTR & HSE REG - TRAINING - EM&	3,606.06	0.00	3,606.06
30-40-80-00-8781400 MTR & HSE REG - MISC - EM&C N	137.34	0.00	137.34
30-40-80-00-8781500 MTR & HSE REG - MTR - NH	0.00	0.00	0.00
30-40-80-00-8781600 MTR & HSE REG - ADMIN - NH	0.00	0.00	0.00
30-40-80-00-8781700 MTR & HSE REG - UNLOCK - NH	0.00	0.00	0.00
30-40-80-00-8781800 MTR & HSE REG - LOCK - NH	0.00	0.00	0.00
30-40-80-00-8781900 MTR & HSE REG - REMOVE - NH	0.00	0.00	0.00
30-40-80-00-8782000 MTR & HSE REG - READ - NH	0.00	0.00	0.00
30-40-80-00-8782100 MTR & HSE REG - LT APPL AF - NH	0.00	0.00	0.00
30-40-80-00-8782200 MTR & HSE REG - PT RES - NH	0.00	0.00	0.00
30-40-80-00-8782300 MTR & HSE REG - PT C&I - NH	0.00	0.00	0.00
30-40-80-00-8782400 MTR & HSE REG - CHG MTR FOR - NH	0.00	0.00	0.00
30-40-80-00-8782600 MTR&HSE REG-CHGE MTR ERT-LARGE-NH	0.00	0.00	0.00
30-40-80-00-8782800 MTR & HSE REG - TOOLS & EQUP - NH	0.00	0.00	0.00
30-40-80-00-8783000 MTR & HSE REG - MTR INSTRUM - NH	79,295.55	0.00	79,295.55
30-40-26-00-8783100 MTR & HSE REG - TRAINING - NH	0.00	0.00	0.00
30-40-80-00-8783100 MTR & HSE REG - TRAINING - NH	0.00	0.00	0.00
30-40-80-00-8783300 MTR & HSE REG - FLEET - NH	0.00	0.00	0.00
30-40-80-00-8783400 MTR & HSE REG - STOREROOM - NH	0.00	0.00	0.00
30-40-80-00-8783500 MTR & HSE REG - NON PROD - NH	0.00	0.00	0.00
30-40-80-00-8788600 MTR & HSE REG - MTR INSTRUM MAINT - ME BY NH	(457.16)	0.00	(457.16)
30-40-80-00-8790000 CUSTOMER LEAK INVESTIGATION -	45,048.87	0.00	45,048.87

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	2012 Base	2012 Flowthru	Total
30-40-80-00-8790100 EASY CARE SVC PLAN BASIC NO CH	0.00	0.00	0.00
30-40-80-00-8790200 EASY CARE SVC PLAN PLUS NO CHA	0.00	0.00	0.00
30-40-80-00-8790300 MISC CUST REPAIR-NO CHARGE - N	0.00	0.00	0.00
30-40-80-00-8790400 CUST INSTALL - TRAINING - NH	0.00	0.00	0.00
30-40-80-00-8790500 CUST INSTALL - OFFICE - NH	0.00	0.00	0.00
30-40-80-00-8790600 CUST INSTALL - UNIFORM - NH	0.00	0.00	0.00
30-40-80-00-8790700 CUST INSTALL - INVESTIGATE - NH	0.00	0.00	0.00
30-40-80-00-8790800 CUST INSTALL - SUPERVISION - NH	0.00	0.00	0.00
30-40-80-00-8790900 CUST INSTALL - GASLINE PROT - NH	0.00	0.00	0.00
30-40-80-00-8791000 CUST INSTALL - BASIC LABOR - NH	0.00	0.00	0.00
30-40-80-00-8791100 CUST INSTALL - PLUS LABOR - NH	0.00	0.00	0.00
30-40-80-00-8791200 CUST INSTALL - PARTS - NH	0.00	0.00	0.00
30-40-80-00-8791300 CUST INSTALL - FLEET - NH	0.00	0.00	0.00
30-40-80-00-8791400 CUST INSTALL - STORES - NH	0.00	0.00	0.00
30-40-80-00-8791500 CUST INSTALL - NON PROD - NH	0.00	0.00	0.00
30-40-80-00-8792000 UNH EXPENSE- NH	0.00	0.00	0.00
30-40-80-00-8800000 T&D OPER SYSTEM EXP - NH	12,873.93	0.00	12,873.93
30-40-10-00-8800200 USC-GAS DISTRIBUTION - NH	1,425,638.22	0.00	1,425,638.22
30-40-12-00-8800200 USC-GAS DISTRIBUTION - NH	0.00	0.00	0.00
30-40-17-00-8800200 USC-GAS DISTRIBUTION - NH	0.00	0.00	0.00
30-40-23-00-8800200 USC-GAS DISTRIBUTION - NH	0.00	0.00	0.00
30-40-25-00-8800200 USC-GAS DISTRIBUTION - NH	0.00	0.00	0.00
30-40-26-00-8800200 USC-GAS DISTRIBUTION - NH	0.00	0.00	0.00
30-40-27-00-8800200 USC-GAS DISTRIBUTION - NH	0.00	0.00	0.00
30-40-28-00-8800200 USC-GAS DISTRIBUTION - NH	0.00	0.00	0.00
30-40-10-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	(1,085,041.02)	0.00	(1,085,041.02)
30-40-12-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	0.00	0.00	0.00
30-40-17-00-8800201 USC - GAS DISTRIBUTION - NH-CAP	0.00	0.00	0.00
30-40-25-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	0.00	0.00	0.00
30-40-26-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	0.00	0.00	0.00
30-40-27-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	0.00	0.00	0.00
30-40-28-00-8800201 USC-GAS DISTRIBUTION - NH-CAP	0.00	0.00	0.00
30-40-80-00-8800300 OTHER EXPENSES-MISC - NH	72.00	0.00	72.00
30-40-80-00-8800400 OTHER EXP- CS POOR PRESSURE - COMMON	0.00	0.00	0.00
30-40-80-00-8800500 OTHER EXP- CS ACTIVE - COMMON	0.00	0.00	0.00
30-40-80-00-8800600 OTHER EXP- LEAK - COMMON	0.00	0.00	0.00
30-40-80-00-8800700 OTHER EXP- INCL WEATHER - COMMON	0.00	0.00	0.00
30-40-80-00-8800800 OTHER EXP- FLEET - COMMON	0.00	0.00	0.00
30-40-80-00-8800900 OTHER EXP- STOREROOM - COMMON	0.00	0.00	0.00
30-40-80-00-8810000 RENTS-TRANSM & DISTRIB-MISC - NH	0.00	0.00	0.00
30-40-80-00-8820000 SERVICE-METER GAS TRAINING	70,114.15	0.00	70,114.15
30-40-02-00-8820200 REV C/S LBR - NH	0.00	0.00	0.00
30-40-02-00-8820300 REV C/S PART - NH	0.00	0.00	0.00
30-40-02-00-8820400 REV GASLINE PROT - NH	0.00	0.00	0.00
30-40-02-00-8820500 REV GC COM PLANS - NH	0.00	0.00	0.00
30-40-02-00-8820600 REV GC LATE PMT	0.00	0.00	0.00
30-40-02-00-8820700 REV GC BASIC - NH	0.00	0.00	0.00
30-40-02-00-8820800 REV GC PLUS - NH	0.00	0.00	0.00
30-40-02-00-8820900 REV GC OPEN PLAN - NH	0.00	0.00	0.00
30-40-02-00-8821000 REV GC INTERCO ELIM - NH	0.00	0.00	0.00
30-40-02-00-8821100 REV GC ANNUAL INSPECTION - NH	0.00	0.00	0.00

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30-40-02-00-8821200 REV WH - NH	0.00	0.00	0.00
30-40-02-00-8821300 REV HH - NH	0.00	0.00	0.00
30-40-02-00-8821400 REV OTHER - NH	0.00	0.00	0.00
30-40-80-00-8850000 MAINTENANCE GEN SUPERVISION -	26,896.64	0.00	26,896.64
30-40-80-00-8850100 UNPROD TIME/SICKNESS - NH	2,795.50	0.00	2,795.50
30-40-80-00-8850200 UNPROD TIME/WEATHER - NH	5,251.51	0.00	5,251.51
30-40-80-00-8850300 UNPROD TIME/HOLIDAYS - NH	35,113.52	0.00	35,113.52
30-40-80-00-8850400 UNPROD TIME/VACATION - NH	56,734.55	0.00	56,734.55
30-40-80-00-8850500 UNPROD TIME/OTHER - NH	25,970.93	0.00	25,970.93
30-40-10-00-8850600 UNPROD TIME/CAPITALIZED - NH	(80,732.38)	0.00	(80,732.38)
30-40-80-00-8850600 UNPROD TIME/CAPITALIZED - NH	0.00	0.00	0.00
30-40-80-00-8860000 T&D MAINT STRUCTURES & IMPROV - NH	13,830.66	0.00	13,830.66
30-40-80-00-8870000 MAINT OF MAINS - NH	50,196.14	0.00	50,196.14
30-40-80-00-8870100 MAINT OF MAINS LEAK REPAIR - C	114,838.37	0.00	114,838.37
30-40-80-00-8870101 MAINT OF MAINS TRANSPORTATION EXP- NH	20,997.10	0.00	20,997.10
30-40-80-00-8870200 T&D MAINT OF MAINS - LEAK - NH	0.00	0.00	0.00
30-40-80-00-8870300 CORROSION MAINS - NH	21,459.95	0.00	21,459.95
30-40-80-00-8870400 CORROSION BRIDGES - NH	193.98	0.00	193.98
30-40-80-00-8870500 T&D MAINT OF MAINS - SAFETY - NH	0.00	0.00	0.00
30-40-80-00-8870600 T&D MAINT OF MAINS - CONTRACT - NH	0.00	0.00	0.00
30-40-80-00-8870700 T&D MAINT OF MAINS - BRIDGE - COMMON	0.00	0.00	0.00
30-40-80-00-8870800 T&D MAINT OF MAINS - CRITICAL VALVES - COMMON	0.00	0.00	0.00
30-40-80-00-8870900 T&D MAINT OF MAINS - FLEET - NH	0.00	0.00	0.00
30-40-80-00-8871000 T&D MAINT OF MAINS - STOREROOM - NH	0.00	0.00	0.00
30-40-80-00-8871100 T&D MAINT OF MAINS - NON PROD - NH	0.00	0.00	0.00
30-40-80-00-8890000 MAINT OF REG EQUIP (DISTRICT)-	14,201.27	0.00	14,201.27
30-40-80-00-8890100 MAINT OF REG MAINT - NH	107.45	0.00	107.45
30-40-80-00-8890200 MAINT OF REG INSTRUMENT - NH	0.00	0.00	0.00
30-40-80-00-8890300 MAINT OF REG FLEET - NH	0.00	0.00	0.00
30-40-80-00-8890400 MAINT OF REG STORE - NH	0.00	0.00	0.00
30-40-80-00-8900000 MAINT OF REG EQUIP (INDUST) - NH	1,340.85	0.00	1,340.85
30-40-80-00-8910000 MAINT OF REG EQUIP (GATE STATION) - NH	18,250.73	0.00	18,250.73
30-40-80-00-8910100 MAIN DISTRI SCADA -DISTRIBUTIO	15,650.73	0.00	15,650.73
30-40-80-00-8920000 MAINT OF SERVICES - NH	90,394.22	0.00	90,394.22
30-40-80-00-8920100 CORROSION SERVICES- NH	5,248.56	0.00	5,248.56
30-40-80-00-8920200 MAINT SERV-RELOCATE - NH	0.00	0.00	0.00
30-40-80-00-8920300 MAINT SERV-CONTRACTOR - NH	0.00	0.00	0.00
30-40-80-00-8920400 MAINT SERV-PAINT METER - NH	0.00	0.00	0.00
30-40-80-00-8920500 MAINT SERV- TURN ON OFFS - NH	0.00	0.00	0.00
30-40-80-00-8920600 MAINT SERV- REPAIR CO PIPE - N	0.00	0.00	0.00
30-40-80-00-8920700 MAINT SERV- CORROSION - NH	0.00	0.00	0.00
30-40-80-00-8920800 MAINT SERV- MI WOMS - NH	0.00	0.00	0.00
30-40-80-00-8920900 MAINT SERV- SAFETY - NH	0.00	0.00	0.00
30-40-80-00-8921000 MAINT SERV- CONTRACTOR - NH	0.00	0.00	0.00
30-40-80-00-8921100 MAINT SERV- FLEET - NH	0.00	0.00	0.00
30-40-80-00-8921200 MAINT SERV- STOREROOM - NH	0.00	0.00	0.00
30-40-80-00-8921300 MAINT SERV- NON PROD - NH	0.00	0.00	0.00
30-40-80-00-8921400 MAINT SERV- TRANSPORTATION EXP - NH	16,821.10	0.00	16,821.10
30-40-80-00-8921500 MAINT SERV- 3RD PARTY BILLING- NH	2,758.46	0.00	2,758.46
30-40-26-00-8930000 MAINT OF MTRS & HOUSE REGULTRS - NH	0.00	0.00	0.00
30-40-80-00-8930000 MAINT OF MTRS & HOUSE REGULTRS - NH	21,255.70	0.00	21,255.70

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30-40-80-00-8930200 MAINT METER HSE REG -CREDITS - NH	0.00	0.00	0.00
30-40-80-00-8940000 T&D MAINT SYSTEM EQUIPMENT - NH	370.94	0.00	370.94
30-40-80-00-8940100 MAINT OF SYSTEM OPS EQUIPMENT	3,469.37	0.00	3,469.37
30-47-02-50-8940100 WATER HEATER MAINTENANCE - GAS	258.17	0.00	258.17
30-47-02-52-8940100 CONVERSION BURNER MAINTENANCE	0.00	0.00	0.00
30-47-02-53-8940100 EASY CARE SVC PLAN PTS & LBR	0.00	0.00	0.00
30-47-02-55-8940100 NH ANNUAL INSPECTIONS- PARTS &	0.00	0.00	0.00
30-47-29-50-8940100 WATER HEATER MAINTENANCE - GAS - NH	17,029.40	0.00	17,029.40
30-47-29-51-8940100 NH ANNUAL INSPECTIONS- PARTS & LABOR	10,010.48	0.00	10,010.48
30-47-29-52-8940100 CONVERSION BURNER MAINTENANCE - NH	22,404.49	0.00	22,404.49
30-47-29-53-8940100 EASY CARE SVC PLAN PTS & LBR	182,329.18	0.00	182,329.18
30-40-80-00-8940200 MAINT OF RENTED CONV BURN - NH	1,645.96	0.00	1,645.96
30-47-02-52-8940200 MAINT OF RENTED CONV BURN - NH	0.00	0.00	0.00
30-47-02-53-8940200 NH EQUIP PROTECTION PLAN PTS &	0.00	0.00	0.00
30-47-29-53-8940200 NH EQUIP PROTECTION PLAN PTS & LBR	0.00	0.00	0.00
Total Distribution (870-894)	2,884,875.95	0.00	2,884,875.95
Cust. Accounting (901-905):			
30-40-26-00-9020000 CUST ACCTS METER READ EXP - NH	4,865.43	0.00	4,865.43
30-40-80-00-9020000 CUST ACCTS METER READ EXP- NH	99,000.01	0.00	99,000.01
30-40-80-00-9020300 METER READING - PAYROLL EXPENSE - NH	0.00	0.00	0.00
30-40-26-00-9020400 METER READING - TRAVEL EXPENSE - NH	0.00	0.00	0.00
30-40-80-00-9020400 METER READING - TRAVEL EXPENSE - NH	0.00	0.00	0.00
30-40-80-00-9020500 METER READING - UNIFORMS EXPENSE - NH	0.00	0.00	0.00
30-40-80-00-9020600 METER READING - SUPPLIES EXPENSE - NH	0.00	0.00	0.00
30-40-80-00-9020800 METER READING-C/S READ IN/OUTS - NH	0.00	0.00	0.00
30-40-80-00-9020900 METER READING-FLEET EXP - NH	0.00	0.00	0.00
30-40-80-00-9021000 METER READING-STOREROOM EXP - NH	0.00	0.00	0.00
30-40-80-00-9021100 METER WORK-NON-PROD - NH	0.00	0.00	0.00
30-40-80-00-9030000 CREDIT DISCONNECTION - NH	87,291.93	0.00	87,291.93
30-40-80-00-9030100 OPER SUPP TRAINING - GAS - NH	0.00	0.00	0.00
30-40-21-00-9030200 BILLG/ACCT FORMS/SUPPLIES - NH	20,610.41	0.00	20,610.41
30-40-21-00-9030400 POSTAGE - NH	141,913.16	0.00	141,913.16
30-40-80-00-9030401 POSTAGE - LOCAL - SHARED NH	1,640.78	0.00	1,640.78
30-40-21-00-9030501 MISC COST OF COLLECTIONS - NH	34,729.28	0.00	34,729.28
30-40-21-00-9030502 COST OF COLLECTIONS - NH	51,478.79	0.00	51,478.79
30-40-80-00-9030502 COST OF COLLECTIONS - NH	0.00	0.00	0.00
30-40-21-00-9030504 O/S VENDOR SERVICES - MAILROOM - NH	32,422.90	0.00	32,422.90
30-40-10-00-9030600 USC - CUSTOMER ACCOUNTING	981,666.64	0.00	981,666.64
30-40-21-00-9030600 USC - CUSTOMER ACCOUNTING - NH	0.00	0.00	0.00
30-40-10-00-9030601 USC - CUSTOMER ACCOUNTING - CAP	0.00	0.00	0.00
30-40-21-00-9030800 MISC CUSTOMER RELATIONS - NH	5,514.97	0.00	5,514.97
30-40-21-00-9031000 O/S REMITTANCE LOCK BOX	35,742.87	0.00	35,742.87
30-40-10-00-9040000 PROVISION FOR DOUBTFUL ACCTS - DISTR - NH	(33,950.95)	0.00	(33,950.95)
30-40-21-00-9040000 PROVISION FOR DOUBTFUL ACCTS -	157,674.19	0.00	157,674.19
30-40-10-00-9040027 PROVISION FOR DOUBTFUL ACCTS - NON-DIST - NH	(61,509.65)	0.00	(61,509.65)
30-40-10-14-9040099 BAD DEBT ALLOWANCE - PEAK - NH	0.00	0.00	0.00
30-40-10-44-9040099 BAD DEBT ALLOWANCE - OFF PEAK - NH	0.00	0.00	0.00
30-49-10-14-9040099 BAD DEBT ALLOWANCE - PEAK - NH	0.00	90,998.73	90,998.73

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30-49-10-44-9040099 BAD DEBT ALLOWANCE - OFF PEAK - NH	0.00	4,323.67	4,323.67
30-40-21-00-9040100 PROVISION FOR DOUBTFUL ACCTS - SUNDRY - NH	1,656.28	0.00	1,656.28
30-49-21-14-9040100 PROVISION FOR DOUBTFUL ACCTS - CGA - NH - PEAK	0.00	173,271.81	173,271.81
30-49-21-44-9040100 PROVISION FOR DOUBTFUL ACCTS - CGA - NH - OFF PEAK	0.00	14,035.56	14,035.56
Total Cust. Accounting (901-905)	1,560,747.04	282,629.77	1,843,376.81
Cust. Service & Info (906-910):			
30-40-02-00-9080000 CORPORATE SERVICES	0.00	0.00	0.00
30-49-02-72-9080100 GAS LOWINC DESIGN	0.00	(15.95)	(15.95)
30-49-02-72-9080110 GAS LOWINC PROG ADMIN	0.00	20,068.07	20,068.07
30-49-02-72-9080112 GAS LOWINC ADMIN MATERIALS	0.00	0.00	0.00
30-49-02-72-9080113 GAS LOWINC REG & GENERAL	0.00	11,224.18	11,224.18
30-49-02-72-9080114 GAS LOWINC 3RD PTY ADMIN	0.00	11,053.94	11,053.94
30-49-02-72-9080120 GAS LOWINC MARKETING	0.00	0.00	0.00
30-49-02-72-9080121 GAS LOWINC 3RD PTY MKTING	0.00	250.00	250.00
30-49-02-72-9080130 GAS LOWINC M&E	0.00	1,646.86	1,646.86
30-49-02-72-9080131 GAS LOWINC 3RD PTY M&E	0.00	0.00	0.00
30-49-02-72-9080140 GAS LOWINC CUST/CONTR REBATES	0.00	71,932.85	71,932.85
30-49-02-72-9080141 GAS LOWINC ENERGY AUDITS	0.00	5,525.00	5,525.00
30-49-02-72-9082500 R GASWXN DESG - NH	0.00	14.99	14.99
30-49-02-72-9082510 R GASWXN PROGADMIN - NH	0.00	29,685.48	29,685.48
30-49-02-72-9082513 R GASWXB R&G - NH	0.00	11,224.18	11,224.18
30-49-02-72-9082514 R GASWXN 3PTY ADMIN - NH	0.00	8,799.49	8,799.49
30-49-02-72-9082520 R GASWXN MKTING - NH	0.00	0.00	0.00
30-49-02-72-9082521 R GASWXN 3PTY MKTING - NH	0.00	1,632.69	1,632.69
30-49-02-72-9082530 R GASWXN M&E - NH	0.00	1,646.86	1,646.86
30-49-02-72-9082531 R GASWXN 3RDPTY M&E - NH	0.00	278.52	278.52
30-49-02-72-9082540 R GASWXN REBATES - NH	0.00	39,050.75	39,050.75
30-49-02-72-9082541 R GASWXN AUDITS - NH	0.00	4,805.00	4,805.00
30-49-02-72-9082710 GAS RCS PROG ADMIN-NH	0.00	0.00	0.00
30-49-02-72-9082712 GAS RCS ADMIN MATS-NH	0.00	0.00	0.00
30-49-02-72-9082713 GAS RCS REG & GENERAL-NH	0.00	0.00	0.00
30-49-02-72-9082720 GAS RCS MARKETING-NH	0.00	0.00	0.00
30-49-02-72-9082721 GAS RCS 3RD PTY MKTING	0.00	0.00	0.00
30-49-02-72-9082730 GAS RCS M&E	0.00	0.00	0.00
30-49-02-72-9082731 GAS RCS 3RD PTY M&E-NH	0.00	0.00	0.00
30-49-02-72-9082740 GAS RCS REBATES-NH	0.00	0.00	0.00
30-49-02-72-9082741 GAS RCS ENERGY AUDITS-NH	0.00	0.00	0.00
30-49-02-72-9082910 R GASNETWKS PROG ADMIN	0.00	29,180.79	29,180.79
30-49-02-72-9082912 R GASNETWKS ADMIN MATS	0.00	0.00	0.00
30-49-02-72-9082913 R GASNETWKS REG & GENERAL	0.00	19,642.31	19,642.31
30-49-02-72-9082914 R GASNETWKS 3RD PTY ADMIN	0.00	27,708.17	27,708.17
30-49-02-72-9082920 R GASNETWKS MARKETING	0.00	0.00	0.00
30-49-02-72-9082921 R GASNETWKS 3RD PTY MKTING	0.00	483.00	483.00
30-49-02-72-9082930 R GASNETWKS M&E	0.00	2,882.00	2,882.00
30-49-02-72-9082931 R GASNETWKS 3RD PTY M&E	0.00	0.00	0.00
30-49-02-72-9082940 R GASNETWKS REBATES	0.00	259,871.25	259,871.25
30-49-02-72-9083610 LG GAS CUSTOM PROG ADMIN	0.00	12,004.23	12,004.23
30-49-02-72-9083611 LG GAS CUSTOM ENGINEER SVCS	0.00	0.00	0.00

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30-49-02-72-9083613 LG GAS CUSTOM REG & GENERAL	0.00	10,288.89	10,288.89
30-49-02-72-9083614 LG GAS CUSTOM 3RD PTY ADMIN	0.00	2,395.99	2,395.99
30-49-02-72-9083620 LG GAS CUSTOM MARKETING	0.00	0.00	0.00
30-49-02-72-9083621 LG GAS CUSTOM 3RD PTY MKTING	0.00	0.00	0.00
30-49-02-72-9083630 LG GAS CUSTOM M&E	0.00	1,509.60	1,509.60
30-49-02-72-9083631 LG GAS CUSTOM 3RD PTY M&E	0.00	9,049.44	9,049.44
30-49-02-72-9083640 LG GAS CUSTOM REBATES	0.00	63,000.00	63,000.00
30-49-02-72-9083641 LG GAS CUSTOM ENERGY AUDITS	0.00	2,900.00	2,900.00
30-49-02-80-9084331 EEBB RES FINANCING - 3RD PTY C	0.00	17,758.31	17,758.31
30-49-02-80-9084332 EEBB RES FINANCING - LOAN/BUYD	0.00	7,124.27	7,124.27
30-49-02-72-9084710 ES HOMES PROG ADMIN - NH	0.00	25,017.72	25,017.72
30-49-02-72-9084713 ES HOMES REG & GENERAL	0.00	6,547.42	6,547.42
30-49-02-72-9084714 ES HOMES 3RD PTY ADMIN	0.00	2,172.21	2,172.21
30-49-02-72-9084720 ES HOMES MARKETING	0.00	0.00	0.00
30-49-02-72-9084721 ES HOMES 3RD PTY MKTING	0.00	140.89	140.89
30-49-02-72-9084730 ES HOMES M&E	0.00	960.64	960.64
30-49-02-72-9084731 ES HOMES 3RD PTY M&E	0.00	0.00	0.00
30-49-02-72-9084740 ES HOMES CUST/CONTR REBATES	0.00	52,025.00	52,025.00
30-49-02-72-9084741 ES HOMES ENERGY AUDITS	0.00	14,255.00	14,255.00
30-49-02-72-9084910 SCI GASCUST PROGADM	0.00	27,383.13	27,383.13
30-49-02-72-9084911 SCI GASCUST ENGSVCS	0.00	0.00	0.00
30-49-02-72-9084913 SCI GASCUST R&G	0.00	12,159.53	12,159.53
30-49-02-72-9084914 SCI GASCUST 3PTYADM	0.00	5,351.62	5,351.62
30-49-02-72-9084920 SCI GASCUST MKTING	0.00	0.00	0.00
30-49-02-72-9084921 SCI GASCUST 3PTYMKT	0.00	750.00	750.00
30-49-02-72-9084930 SCI GASCUST M&E	0.00	1,784.09	1,784.09
30-49-02-72-9084931 SCI GASCUST 3PTYM&E	0.00	0.00	0.00
30-49-02-72-9084940 SCI GASCUST REBATES	0.00	6,095.00	6,095.00
30-49-02-72-9084941 SCI GASCUST AUDITS	0.00	1,455.00	1,455.00
30-49-02-72-9085010 CI GASNETWKS PROGADM	0.00	32,197.69	32,197.69
30-49-02-72-9085013 CI GASNETWKS R&G	0.00	7,482.80	7,482.80
30-49-02-72-9085014 CI GASNETWKS 3PTY ADM	0.00	6,707.30	6,707.30
30-49-02-72-9085020 CI GASNETWKS MKTING	0.00	0.00	0.00
30-49-02-72-9085021 CI GASNETWKS 3PTYMKT	0.00	0.00	0.00
30-49-02-72-9085030 CI GASNETWKS M&E	0.00	1,097.91	1,097.91
30-49-02-72-9085031 CI GASNETWKS 3PTYM&E	0.00	3,878.33	3,878.33
30-49-02-72-9085040 CI GASNETWKS REBATES	0.00	129,425.00	129,425.00
30-49-02-72-9085710 C&I MF (COM AREA) PROG ADMIN	0.00	17,927.80	17,927.80
30-49-02-72-9085711 C&I MF (COM AREA) ENGINEER SVC	0.00	0.00	0.00
30-49-02-72-9085713 C&I MF (COM AREA) REG & GENERA	0.00	14,965.58	14,965.58
30-49-02-72-9085714 C&I MF (COM AREA) 3RD PTY ADMI	0.00	6,005.06	6,005.06
30-49-02-72-9085720 C&I MF (COM AREA) MARKETING	0.00	0.00	0.00
30-49-02-72-9085721 C&I MF (COM AREA) 3RD PTY MKTI	0.00	0.00	0.00
30-49-02-72-9085730 C&I MF (COM AREA) M&E	0.00	2,195.80	2,195.80
30-49-02-72-9085731 C&I MF (COM AREA) 3RD PTY M&E	0.00	0.00	0.00
30-49-02-72-9085740 C&I MF (COM AREA) REBATES	0.00	50,000.00	50,000.00
30-49-02-72-9085741 C&I MF (COM AREA) AUDITS	0.00	5,970.00	5,970.00
30-49-02-72-9085810 R SELF-INSTALL PROGADM	0.00	0.00	0.00
30-49-02-72-9085813 R SELF-INSTALL REG & GEN	0.00	0.00	0.00
30-49-02-72-9085820 R SELF-INSTALL MKTING	0.00	0.00	0.00
30-49-02-72-9085821 R SELF-INSTALL 3PTYMKTING	0.00	0.00	0.00

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30-49-02-72-9085830 R SELF-INSTALL M&E	0.00	0.00	0.00
30-49-02-72-9085831 R SELF-INSTALL 3PTYM&E	0.00	0.00	0.00
30-49-02-72-9085840 R SELF-INSTALL REBATES	0.00	0.00	0.00
30-40-02-00-9087900 SERVICE CORP ACTUAL	0.00	0.00	0.00
30-40-21-00-9090100 NEIGHBOR HELPING NEIGHBOR	1,979.64	0.00	1,979.64
30-40-02-00-9100000 CORPORATE SERVICES	0.00	0.00	0.00
Total Cust. Service & Info (906-910)	1,979.64	1,118,571.68	1,120,551.32
Sales Expenses (911-916):			
30-40-02-00-9110000 SUPERVISION - NH	0.00	0.00	0.00
30-40-02-00-9117900 SERVICE CORP ACTUAL	0.00	0.00	0.00
30-40-02-00-9120000 SELLING EXPENSE - NH	0.00	0.00	0.00
30-40-02-00-9127900 SERVICE CORP ACTUAL	0.00	0.00	0.00
30-40-80-00-9130000 ADVERTISING EXPENSE - NH	0.00	0.00	0.00
30-40-02-00-9137900 SERVICE CORP ACTUAL	0.00	0.00	0.00
30-40-80-00-9160000 MISC SALES EXPENSE - NH	0.00	0.00	0.00
Total Sales Expenses (911-916)	0.00	0.00	0.00
Admin. & General (920-935):			
30-40-80-00-9200000 A&G SALARIES-NH	2,009.60	0.00	2,009.60
30-40-03-00-9200500 INCENTIVE COMPENSATION - NH	28,339.25	0.00	28,339.25
30-40-10-00-9200500 INCENTIVE COMPENSATION CAPITAL	(18,839.53)	0.00	(18,839.53)
30-40-80-00-9200500 OPER SUPP - ADMIN TRAINING - GAS - NH	0.00	0.00	0.00
30-40-10-00-9200900 PAYROLL ACCRUAL	6,221.70	0.00	6,221.70
30-40-80-00-9210000 OFFICE SUPPLIES - NH	0.00	0.00	0.00
30-40-80-00-9210100 GEN OFFICE SUPPLIES & EXP - SH	6,058.48	0.00	6,058.48
30-40-08-00-9210108 BANK FEES & COMMITMENT FEES -	126,572.18	0.00	126,572.18
30-40-08-00-9210109 Credit Card Fees - NH	0.00	0.00	0.00
30-40-21-00-9210109 CREDIT CARD FEES	83,549.56	0.00	83,549.56
30-40-80-00-9210120 UNALLOWABLE MEALS EXP - NH	235.06	0.00	235.06
30-40-80-00-9210200 TRAVEL & MEALS EXP - NH	973.31	0.00	973.31
30-40-07-00-9210300 DUES & SUBSCRIPTIONS - NH	0.00	0.00	0.00
30-40-13-00-9210300 DUES & SUBSCRIPTIONS - NH	62,162.68	0.00	62,162.68
30-40-10-00-9211500 SVC CENTER CAPITALIZED- SHARED	(107,220.91)	0.00	(107,220.91)
30-40-80-00-9211500 SERVICE CENTER CAPITALIZED - N	0.00	0.00	0.00
30-40-04-00-9211600 SVC CNTR EXP - SECURITY SYSTEM	103.05	0.00	103.05
30-40-80-00-9211600 SERVICE CENTER EXPENSED - SHAR	133,906.89	0.00	133,906.89
30-40-09-00-9211700 TELEPHONE SERVICE - SHARED NH	77,073.24	0.00	77,073.24
30-40-80-00-9211700 TELEPHONE SERVICE - SHARED NH	6,189.89	0.00	6,189.89
30-40-80-00-9211800 Telephone Services - NH	60,545.29	0.00	60,545.29
30-40-10-00-9211900 TELEPHONE SVS CAPITALIZED- SHA	(119,985.50)	0.00	(119,985.50)
30-40-80-00-9211900 TELEPHONE SERVICES CAPITALIZED	0.00	0.00	0.00
30-40-13-00-9213800 PC SOFTWARE & SUPPLY - NH	16,811.97	0.00	16,811.97
30-40-10-00-9220000 ADMINISTRATIVE EXPENSES TRANSF	0.00	0.00	0.00
30-40-03-00-9220100 FRINGE BENEFITS - NH	0.00	0.00	0.00
30-40-12-00-9230000 OS LEGAL - ENGINEERING-NH	0.00	0.00	0.00
30-40-80-00-9230000 OS LEGAL - LOCAL-NH-DOC-ONLY	36,799.00	0.00	36,799.00

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30-40-08-00-9230001 OS LEGAL - CORP-NH	1,199.00	0.00	1,199.00
30-40-01-00-9230002 OS LEGAL - MISC	0.00	0.00	0.00
30-40-13-00-9230002 OS LEGAL - MISC	5,518.11	0.00	5,518.11
30-48-29-00-9230003 MKT DEV/PROJ MGMT - NH	4,000.00	0.00	4,000.00
30-40-01-00-9230100 OS OTHER	0.00	0.00	0.00
30-40-10-00-9230200 OUTSIDE SERVICES-AUDIT-NH	109,425.97	0.00	109,425.97
30-40-10-00-9230201 AUDIT FEES CAPITALIZED	0.00	0.00	0.00
30-40-10-00-9230300 OS UNITIL SERVICE CORP-NH	3,030,363.86	0.00	3,030,363.86
30-40-10-00-9230301 OS UNITIL SERVICE CORP-NH-CAP	(589,444.65)	0.00	(589,444.65)
30-40-10-00-9230305 USC OUTSIDE SERVICES-DIRECT CHGS-NH	314,248.86	0.00	314,248.86
30-40-10-00-9230306 OS- USC-OTHER-NH	0.00	0.00	0.00
30-40-10-00-9230307 DIRECT CHARGES CAPITALIZED	(153,303.05)	0.00	(153,303.05)
30-40-10-00-9230308 USC ALLOCATED PBOP EXPENSE-NH	(186,050.92)	0.00	(186,050.92)
30-40-10-00-9230310 USC ALLOCATED PENSION EXPENSE-NH	(303,998.92)	0.00	(303,998.92)
30-40-10-00-9230400 OS OTHER	283.00	0.00	283.00
30-40-12-00-9230400 OS - ENGINEERING - NH	1,794.50	0.00	1,794.50
30-40-10-00-9230500 OS - AFFILIATE - NH	0.00	0.00	0.00
30-40-13-00-9230600 OS IRP EXPENSE-NH	110,108.73	0.00	110,108.73
30-47-29-50-9230600 USC EXPS - WATER HTR PROG - NH	43,772.29	0.00	43,772.29
30-40-13-00-9230700 OS GAS CONTRACTS EXPENSE OTHER-NH	0.00	0.00	0.00
30-40-10-00-9230900 OUTSIDE SERVICES-NH	23,247.68	0.00	23,247.68
30-40-24-00-9230900 OUTSIDE SERVICES - NH	22,700.00	0.00	22,700.00
30-40-80-00-9230900 OUTSIDE SERVICES-NH	0.00	0.00	0.00
30-40-02-00-9231000 DSM IMPLEMENTATION EXP - NH	0.00	0.00	0.00
30-40-10-00-9231000 OUTSIDE SERVICES - PRE ACQUISI	0.00	0.00	0.00
30-40-10-00-9231100 OUTSIDE SERVICES - POST ACQUIS	0.00	0.00	0.00
30-40-17-00-9231500 OS-EMERGENCY MGMT & COMPLIANCE	10,229.07	0.00	10,229.07
30-48-02-00-9233000 MKT DEV - GENERAL- NH	0.00	0.00	0.00
30-48-29-00-9233000 MKT DEV - GENERAL - NH	0.00	0.00	0.00
30-48-02-00-9233203 FIELD OPERATIONS/ACCOUNT MGMT-NH	0.00	0.00	0.00
30-48-29-00-9233203 FIELD OPERATIONS/ACCOUNT MGMT-NH	1,717.50	0.00	1,717.50
30-40-08-00-9240000 PROPERTY INSURANCE-NH	13,240.32	0.00	13,240.32
30-40-10-00-9240001 PROPERTY INS CAPITALIZED-NH	(6,874.92)	0.00	(6,874.92)
30-40-08-00-9250000 D & O AND FIDUCIARY-NH	37,824.53	0.00	37,824.53
30-40-80-00-9250100 INJURIES & DAMAGES SAFETY - NH	3,434.99	0.00	3,434.99
30-40-08-00-9250200 GENERAL LIABILITY-NH	137,309.91	0.00	137,309.91
30-40-10-00-9250201 GEN LIAB CAPITALIZED-NH	(66,962.52)	0.00	(66,962.52)
30-40-08-00-9250202 GENERAL LIABILITY CLAIMS-NH	16,127.72	0.00	16,127.72
30-40-80-00-9250300 INJ & DAM - ENVIRONMENTAL - NH	0.00	0.00	0.00
30-40-08-00-9250400 WORKERS COMP EXP-NH	99,044.62	0.00	99,044.62
30-40-10-00-9250401 WORKERS COMP CAPITALIZED-NH	(37,934.09)	0.00	(37,934.09)
30-40-08-00-9250500 INSURANCE - NH	0.00	0.00	0.00
30-40-03-00-9260000 EMPL PENSION-PAYROLL - NH	235.00	0.00	235.00
30-40-03-00-9260100 EMPL PENSION-401K	73,577.89	0.00	73,577.89
30-40-10-00-9260101 401K CAPITALIZED	(28,180.33)	0.00	(28,180.33)
30-40-03-00-9260201 FASB 87 - PENSION	322,655.42	0.00	322,655.42
30-40-10-00-9260210 FASB 87 - PENSION - USC ALLOC	404,795.42	0.00	404,795.42
30-40-10-00-9260299 FASB 87 - YEAR END ACCRUAL ADJ	0.00	0.00	0.00
30-40-03-00-9260300 HEALTH INSUR MEDICAL ONLY-NH	406,005.11	0.00	406,005.11
30-40-03-00-9260301 HEALTH INS - EMP CONTR - MEDIC	(95,799.81)	0.00	(95,799.81)
30-40-10-00-9260302 EMPLOYEE BENEFIT ACCRUAL ADJ	20,224.44	0.00	20,224.44

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30-40-03-00-9260303 HEALTH INS - DRUG SUBSIDY	(15,523.48)	0.00	(15,523.48)
30-40-03-00-9260400 EMPL BENEFIT-LIFE INSURANCE-NH	10,437.27	0.00	10,437.27
30-40-10-00-9260500 BENEFIT COST CAPITALIZED - NH	(184,774.92)	0.00	(184,774.92)
30-40-03-00-9260600 EMPL BENEFITS OTHER-USC - NH	33,078.63	0.00	33,078.63
30-40-10-00-9260600 EMPL BENEFITS OTHER	175.00	0.00	175.00
30-40-03-00-9260601 EMP BENEFITS OTHER - SHARED -	8,502.30	0.00	8,502.30
30-40-80-00-9260601 EMPL BENEFITS OTHER-LOCAL- NH	0.00	0.00	0.00
30-40-10-00-9260800 FASB 87 - PENSION CAPITALIZED	(123,577.03)	0.00	(123,577.03)
30-40-10-00-9260812 FASB 87 - PENSION CAPITALIZED	(100,796.50)	0.00	(100,796.50)
30-40-03-00-9260900 SFAS 106- PBOP	680,282.92	0.00	680,282.92
30-40-10-00-9260910 SFAS 106 - PBOP - USC ALLOC	247,740.00	0.00	247,740.00
30-40-10-00-9260999 SFAS 106 - PBOP - YE ACCRUAL A	0.00	0.00	0.00
30-40-03-00-9261000 EMPL PENSION FUND SERVICES	4,000.14	0.00	4,000.14
30-40-10-00-9261100 MISC GENERAL EXPENSE	0.00	0.00	0.00
30-40-03-00-9261200 DENTAL INSURANCE-NH	43,190.12	0.00	43,190.12
30-40-03-00-9261201 DENTAL INSURANCE - EMP CONTRIBUTION-NH	(9,664.29)	0.00	(9,664.29)
30-40-03-00-9261300 AD&D INSURANCE-NH	1,346.74	0.00	1,346.74
30-40-03-00-9261400 LTD INSURANCE - NH	13,441.38	0.00	13,441.38
30-40-10-00-9261700 SFAS 106 - PBOP CAPITALIZED	(260,548.36)	0.00	(260,548.36)
30-40-10-00-9261712 SFAS 106 - PBOP CAPITALIZED -	(61,689.08)	0.00	(61,689.08)
30-40-03-00-9261800 PROFIT SHARING - NH	0.00	0.00	0.00
30-40-03-00-9261900 SERP - NH	0.00	0.00	0.00
30-40-03-00-9262400 VISION	8,020.43	0.00	8,020.43
30-40-03-00-9262401 VISION - EE CONTR	(2,329.22)	0.00	(2,329.22)
30-40-01-00-9280100 REG COMM ASSESSMENT/FEES-NH	28,823.17	0.00	28,823.17
30-40-01-00-9280200 REG COMM EXP - MISC-NH	3,313.10	0.00	3,313.10
30-40-01-00-9280300 REG COMM EXP - LEGAL-NH	81,441.96	0.00	81,441.96
30-40-13-00-9280300 POWER SUPPLY - LEGAL-NH	2,589.95	0.00	2,589.95
30-49-01-77-9280300 REG COMM EXP - ASSESSMENTS - R	0.00	211,564.83	211,564.83
30-40-10-00-9300000 UNBILLED LDAC	0.00	0.00	0.00
30-40-80-00-9300000 MISC GENERAL EXP - NH	0.00	0.00	0.00
30-49-01-10-9300088 MISC OVERHEAD ALLOWANCE - DEMAND - PEAK - NH	0.00	(456,908.47)	(456,908.47)
30-49-01-40-9300088 MISC OVERHEAD ALLOWANCE - DEMAND - OFF PEAK - NI	0.00	(100,987.66)	(100,987.66)
30-49-01-10-9300099 MISC OVERHEAD ALLOWANCE - DEMAND - PEAK - NH	0.00	456,908.47	456,908.47
30-49-01-40-9300099 MISC OVERHEAD ALLOWANCE - DEMAND - OFF PEAK - NI	0.00	100,987.66	100,987.66
30-40-80-00-9300100 GENERAL ADVERTISING-NH	0.00	0.00	0.00
30-40-80-00-9300300 DUES TO ORGANIZATIONS - NH	5,766.00	0.00	5,766.00
30-40-15-00-9300400 DIRECTORS FEES & EXPENSES - NH	0.00	0.00	0.00
30-40-03-00-9302000 MISC EXPENSE	0.00	0.00	0.00
30-40-10-00-9302000 MISC EXPENSE	546.37	0.00	546.37
30-40-15-00-9302000 MISC GENERAL EXP - STATUTORY R	805.71	0.00	805.71
30-40-24-00-9305200 OUTREACH AND EDUCATION-NH	54,250.42	0.00	54,250.42
30-40-24-00-9305300 CUSTOMER COMMUNICATION-NH	49,005.33	0.00	49,005.33
30-40-24-00-9305400 MEDIA SERVICES-NH	39,361.03	0.00	39,361.03
30-40-24-00-9306000 EMERGENCY COMMUNICATIONS-NU-NH	5,033.17	0.00	5,033.17
30-40-08-00-9310000 RENT GARAGE SPACE-NH	14,490.12	0.00	14,490.12
30-40-80-00-9310000 MISC RENTS-NH	0.00	0.00	0.00
30-40-10-00-9313100 MISC. EXPENSES	(1.01)	0.00	(1.01)
30-40-13-00-9313100 MISC. EXPENSES - NH	0.00	0.00	0.00
30-40-80-00-9320000 MAINT OF GENERAL PLANT - NH	0.00	0.00	0.00
30-40-08-00-9320100 ERC MAINTENANCE COSTS - NH	113,838.97	0.00	113,838.97

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30-40-80-00-9320200 MAINT OF GENERAL PLANT - OFFICE - NH	0.00	0.00	0.00
30-40-80-00-9320300 MAINT OF GENERAL PLANT - GROUNDS - NH	0.00	0.00	0.00
30-40-80-00-9320400 MAINT OF GENL PLANT - EQUIP -	0.00	0.00	0.00
30-40-80-00-9320500 MAINT OF GENERAL PLANT - SNOW - NH	0.00	0.00	0.00
30-40-80-00-9320600 MAINT OF GENERAL PLANT - FLEET - NH	0.00	0.00	0.00
30-40-80-00-9320700 MAINT OF GENERAL PLANT - STOREROOM - NH	0.00	0.00	0.00
30-40-80-00-9320800 MAINT OF GENERAL PLANT - NON PROD - NH	0.00	0.00	0.00
30-40-80-00-9340000 EMPLOYEE RELATIONS - NH	0.00	0.00	0.00
30-40-80-00-9350100 MAINT - GEN STRUC - SHARED POR	1,200.78	0.00	1,200.78
30-40-80-00-9350120 MAINT - GEN STRUC - SHARED PLA	4,418.83	0.00	4,418.83
30-40-80-00-9350200 MAINT - OFFICE EQUIPMENT - SHA	14,029.51	0.00	14,029.51
30-40-26-00-9350601 MAINTENANCE - SOFTWARE - DISPA	8,250.00	0.00	8,250.00
Total Admin. & General (920-935)	4,864,515.40	211,564.83	5,076,080.23
Total O & M Expenses	9,941,757.02	31,314,699.38	41,256,456.40
Other Operating Expenses:			
Deprtn. & Amort. (403-407):			
30-40-10-00-4030000 DEPRECIATION GAS - NH	4,053,049.03	0.00	4,053,049.03
30-40-10-00-4040300 AMORTIZATION OF COMP SOFTWARE	393,579.85	0.00	393,579.85
30-40-10-00-4052000 AMORTIZATION EXPENSE	0.00	0.00	0.00
30-40-10-00-4052100 AMORT-UNH BOILER PLANT	0.00	0.00	0.00
30-40-10-00-4060000 AMORT-INVESTMNT TAX CREDIT	(12,840.00)	0.00	(12,840.00)
30-40-10-00-4060100 AMORTIZATION OF INTANGIBLE	(940,817.52)	0.00	(940,817.52)
30-49-01-78-4070100 AMORTIZATION OF RATE CASE COST	0.00	117,889.80	117,889.80
30-40-10-00-4070900 FAS 109 NET REG ASSET AMORT - NH	8,848.65	0.00	8,848.65
30-40-10-00-4071100 AMORT - NON DIST BAD DEBT REG	100,402.08	0.00	100,402.08
30-40-10-00-4073000 AMORT- TRANSITION COSTS - NH	269,361.00	0.00	269,361.00
30-40-10-00-4073001 AMORT- TRANSACTION COSTS - NH	318,988.44	0.00	318,988.44
Total Deprtn. & Amort. (403-407)	4,190,571.53	117,889.80	4,308,461.33
Taxes-Other Than Inc. (408):			
30-40-10-00-4080000 OTHER TAXES	0.00	0.00	0.00
30-40-10-00-4080001 OTHER TAXES CAPITALIZED	0.00	0.00	0.00
30-40-10-00-4080005 OTHER TAXES - NON OPERATING	0.00	0.00	0.00
30-40-03-00-4080310 TAXES FICA - NH	251,513.16	0.00	251,513.16
30-40-03-00-4080410 TAXES FEDERAL UNEMPLOYMENT - NH	1,941.15	0.00	1,941.15
30-40-03-00-4080611 TAXES UNEMPLOYMENT - NH	8,771.32	0.00	8,771.32
30-40-10-00-4081000 PAYROLL TAXES CAPTIALIZED - NH	(99,331.05)	0.00	(99,331.05)
30-40-10-00-4081200 LOCAL OPER. PROPERTY TAX - NH	2,372,741.92	0.00	2,372,741.92
30-40-10-00-4081300 PROPERTY TAX CAPITALIZED - NH	0.00	0.00	0.00
Total Taxes-Other Than Inc. (408)	2,535,636.50	0.00	2,535,636.50
Federal Income Tax (409):			

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	Current Rate Case		
	2012 Base	2012 Flowthru	Total
30-40-10-00-4090130 FED INCOME TAX CURRENT - GAS - NH	(4,635.69)	0.00	(4,635.69)
30-40-10-00-4090131 FED INCOME TAX - PRIOR - GAS -	0.00	0.00	0.00
Total Federal Income Tax (409)	(4,635.69)	0.00	(4,635.69)
State Franchise Tax (409):			
30-40-10-00-4080111 NHBET TAX EXP- CURRENT	58,032.00	0.00	58,032.00
30-40-10-00-4090230 STATE INCOME TAX EXP - CURRENT - NH	(36,678.08)	0.00	(36,678.08)
Total State Franchise Tax (409)	21,353.92	0.00	21,353.92
Def. Income Taxes (410,411):			
30-40-10-00-4100100 DEF FIT EXP - NH	0.00	0.00	0.00
30-40-10-00-4100130 DEF FIT EXP-ACCEL DEPRECIATION - NH	2,498,014.38	0.00	2,498,014.38
30-40-10-00-4100134 DEF FIT EXP-SFAS 106 OPEB - NH	(200,608.29)	0.00	(200,608.29)
30-40-10-00-4100135 DEF FIT EXP-PENSION FAS 87 - NH	345,644.03	0.00	345,644.03
30-40-10-00-4100138 DEF FIT EXP-BAD DEBT - NH	42.93	0.00	42.93
30-40-10-00-4100139 DEF FIT EXP-ACCRUED REVENUE - NH	(1,508,840.49)	0.00	(1,508,840.49)
30-40-10-00-4100140 DEF FIT EXP-COMP SOFT AMORT - NH	0.00	0.00	0.00
30-40-10-00-4100141 DEF FIT EXP-PREPAID PROP TAX - NH	(4,195.29)	0.00	(4,195.29)
30-40-10-00-4100142 DEF FIT EXP-RATE CASE COSTS - NH	20,822.68	0.00	20,822.68
30-40-10-00-4100145 DEF FIT EXP-REMEDIATION - NH	(14,274.65)	0.00	(14,274.65)
30-40-10-00-4100151 DEF FIT-TRANSITION COSTS - NH	(264,837.21)	0.00	(264,837.21)
30-40-10-00-4100152 DEF FIT-TRANSACTION COSTS - NH	(99,237.30)	0.00	(99,237.30)
30-40-10-00-4100154 DEF FIT-PURCHASED DISCOUNT - NH	0.00	0.00	0.00
30-40-10-00-4100164 DEF FIT-MISC - NH	(139.17)	0.00	(139.17)
30-40-10-00-4100200 DEF SIT EXP- NH	0.00	0.00	0.00
30-40-10-00-4100230 DEF SIT EXP-ACCEL DEPRECIATION-NH	776,349.41	0.00	776,349.41
30-40-10-00-4100234 DEF SIT EXP-SFAS 106 OPEB - NH	(54,811.37)	0.00	(54,811.37)
30-40-10-00-4100235 DEF SIT EXP-PENSION FAS 87 - NH	94,438.03	0.00	94,438.03
30-40-10-00-4100238 DEF SIT EXP-BAD DEBT - NH	11.73	0.00	11.73
30-40-10-00-4100239 DEF SIT EXP-ACCRUED REVENUE - NH	(412,250.91)	0.00	(412,250.91)
30-40-10-00-4100240 DEF SIT EXP-COMP SOFT AMORT - NH	0.00	0.00	0.00
30-40-10-00-4100241 DEF SIT EXP-PREPAID PROP TAX - NH	(1,146.25)	0.00	(1,146.25)
30-40-10-00-4100242 DEF SIT EXP-RATE CASE COSTS - NH	5,688.36	0.00	5,688.36
30-40-10-00-4100245 DEF SIT EXP-REMEDIATION - NH	(3,900.19)	0.00	(3,900.19)
30-40-10-00-4100251 DEF SIT-TRANSITION COSTS - NH	(72,359.68)	0.00	(72,359.68)
30-40-10-00-4100252 DEF SIT-TRANSACTION COSTS - NH	(27,114.02)	0.00	(27,114.02)
30-40-10-00-4100254 DEF SIT-PURCHASED DISCOUNT - NH	0.00	0.00	0.00
30-40-10-00-4100264 DEF SIT-MISC - NH	(38.02)	0.00	(38.02)
30-40-10-00-4110100 DEF FIT EXP - NH	0.00	0.00	0.00
30-40-10-00-4110200 DEF SIT EXP - NH	0.00	0.00	0.00
Total Def. Income Taxes (410,411)	1,077,258.71	0.00	1,077,258.71
Total Other Operating Expenses	7,820,184.97	117,889.80	7,938,074.77
TOTAL OPERATING EXPENSES	17,761,941.99	31,432,589.18	49,194,531.17

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	Current Rate Case		
	2012 Base	2012 Flowthru	Total
NET UTILITY OPERATING INCOME	4,411,824.69	1,122,627.84	5,534,452.53
OTHER INCOME & DEDUCTIONS			
Other Income:			
AFUDC - Other Funds (41901):			
30-40-08-00-4190100 INTEREST INCOME - HEDGING - N	19,796.55	0.00	19,796.55
Total AFUDC - Other Funds (41901)	19,796.55	0.00	19,796.55
Other (415- 421):			
30-40-80-00-4150100 INSTLL ST BOILER-LABOR	0.00	0.00	0.00
30-47-02-51-4150100 ANNUAL INSPECTION REVENUE - NH	0.00	0.00	0.00
30-40-80-00-4150300 MDSE DELIVERY-WH	0.00	0.00	0.00
30-40-80-00-4150400 MDSE INSTALL-PARTS	0.00	0.00	0.00
30-40-80-00-4150900 INST HW BOILER - PARTS	0.00	0.00	0.00
30-40-80-00-4151200 MDSE GEN OPER-WH	0.00	0.00	0.00
30-40-80-00-4151400 INST FURNACE PARTS	0.00	0.00	0.00
30-40-80-00-4151600 MDSE BAD DEBTS-WH	0.00	0.00	0.00
30-40-80-00-4151800 NEWBUS EMPL INCEN PRG-INSTLLS	0.00	0.00	0.00
30-40-80-00-4151900 MDSE SUPERVISION LBR	0.00	0.00	0.00
30-40-80-00-4152000 MDSE P/R TAXES	0.00	0.00	0.00
30-40-80-00-4152100 MDSE P/R LIAB	0.00	0.00	0.00
30-40-80-00-4152200 MDSE PENSIONS	0.00	0.00	0.00
30-40-80-00-4152300 MDSE GRP INSURANCE	0.00	0.00	0.00
30-40-80-00-4152400 MDSE FED INC TAX-WH	0.00	0.00	0.00
30-40-80-00-4152500 MDSE MASS FRAN TAX-WH	0.00	0.00	0.00
30-40-80-00-4152800 MDSE FLEET EXP	0.00	0.00	0.00
30-40-80-00-4152900 MDSE STORES EXP	0.00	0.00	0.00
30-40-80-00-4153000 MDSE NONPROD LBR	0.00	0.00	0.00
30-40-80-00-4157000 JOBBING PARTS REVENUE - NH	9,485.50	0.00	9,485.50
30-40-80-00-4157100 JOBBING LABOR REVENUE - NH	31,085.00	0.00	31,085.00
30-40-80-00-4157300 UNH REVENUE	232,120.00	0.00	232,120.00
30-40-80-00-4158000 JOBBING PARTS EXPENSE - NH	0.00	0.00	0.00
30-40-80-00-4158100 JOBBING LABOR EXPENSE - NH	0.00	0.00	0.00
30-40-80-00-4158400 JOBBING - UNH EXPENSE	0.00	0.00	0.00
30-40-80-00-4158500 EQUIPMENT TRAINING FEE FOR SER	0.00	0.00	0.00
30-40-80-00-4160100 MDSE REV-CB Delivery	0.00	0.00	0.00
30-40-80-00-4160200 MDSE REV-INSTAL-CUST GENERATE	0.00	0.00	0.00
30-40-80-00-4160300 MDSE REV - WORK ORDERS- PARTS	0.00	0.00	0.00
30-40-80-00-4160400 INSTALL REV - CENTRAL HTG - LA	0.00	0.00	0.00
30-40-80-00-4160500 INSTALL REV - CENTRAL HTG - PARTS	0.00	0.00	0.00
30-40-80-00-4167300 UNH EXPENSE	(58,928.36)	0.00	(58,928.36)
30-40-80-00-4167301 UNH EXPENSE - DIG SAFE	(291.00)	0.00	(291.00)
30-40-80-00-4168000 JOBBING PARTS EXPENSE - NH	(10,773.70)	0.00	(10,773.70)
30-40-80-00-4168100 JOBBING LABOR EXPENSE - NH	(17,220.52)	0.00	(17,220.52)
30-40-80-00-4168500 EQUIPMENT TRAINING FEE FOR SER	(3,429.14)	0.00	(3,429.14)
30-40-80-00-4170500 NON-UTIL P/R TAX	0.00	0.00	0.00
30-40-80-00-4170600 APPLIANCES-PENSION EXPENSE	0.00	0.00	0.00

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	2012 Base	2012 Flowthru	Total
30-40-80-00-4170700 NON-UTIL BENEFITS	0.00	0.00	0.00
30-47-29-56-4180100 NH EQUIP SALES - REVENUE	0.00	0.00	0.00
30-47-02-56-4180110 NH EQUIP SALES - PARTS & LABOR	0.00	0.00	0.00
30-47-29-56-4180110 NH EQUIP SALES - PARTS & LABOR	0.00	0.00	0.00
30-47-02-50-4180500 WATER HEATER BAD DEBT	0.00	0.00	0.00
30-47-29-50-4180500 WATER HEATER RENTAL BAD DEBT	(1,088.07)	0.00	(1,088.07)
30-47-29-51-4180500 CLEAN & CHECK REVENUE - BAD DEBT	(0.08)	0.00	(0.08)
30-47-29-52-4180500 CONVERSION BURNER RNTL BAD DEBT	(1,216.49)	0.00	(1,216.49)
30-47-29-53-4180500 EQUIP PROTECTION PLAN BAD DEBT	(345.07)	0.00	(345.07)
30-47-29-54-4180500 INTERIOR GAS LINE BAD DEBT	(31.84)	0.00	(31.84)
30-40-01-10-4190000 INTEREST INCOME-DMD-COM-P-NH	81,932.86	0.00	81,932.86
30-40-01-13-4190000 INTEREST INCOME-WC-P-NH	21.28	0.00	21.28
30-40-01-14-4190000 INTEREST INCOME-BAD DEBT-P-NH	1,172.69	0.00	1,172.69
30-40-01-40-4190000 INTEREST INCOME-DMD-COM-OP-NH	0.00	0.00	0.00
30-40-01-43-4190000 INTEREST INCOME-WC-OP-NH	20.97	0.00	20.97
30-40-01-44-4190000 INTEREST INCOME-BAD DEBT-OP-NH	12.72	0.00	12.72
30-40-01-77-4190000 INTEREST INCOME-RLIARA-NH	2,990.86	0.00	2,990.86
30-40-01-78-4190000 INTEREST INCOME - RATE CASE EX	5,165.98	0.00	5,165.98
30-40-08-00-4190000 INTEREST INCOME-MISC-NH	0.00	0.00	0.00
30-40-10-13-4190099 WORKING CAPITAL - PEAK - NH	20,412.31	0.00	20,412.31
30-40-10-43-4190099 WORKING CAPITAL - OFF PEAK - NH	2,970.44	0.00	2,970.44
30-49-10-13-4190099 WORKING CAPITAL - PEAK - NH	0.00	(20,412.31)	(20,412.31)
30-49-10-43-4190099 WORKING CAPITAL - OFF PEAK - NH	0.00	(2,970.44)	(2,970.44)
30-40-08-00-4190900 INT INC-OTHER - NH	1,181.39	0.00	1,181.39
30-40-08-00-4190901 INT INC - CASH POOL - NH	2,076.03	0.00	2,076.03
30-40-01-72-4191005 INTEREST INCOME- LDAC EEC-NH	673.67	0.00	673.67
30-40-08-00-4210000 MISC NON OPER INCOME - NH	0.00	0.00	0.00
30-40-10-00-4210100 GAIN OR LOSS ON DISP OF PROP -	0.00	0.00	0.00
30-40-10-00-4210200 CIAC GROSS UP	0.00	0.00	0.00
30-40-10-00-4210300 CAP MITIGATION THRESHOLD SHARI	0.00	0.00	0.00
Total Other (415- 421)	297,997.43	(23,382.75)	274,614.68
Other Income Deduc. (425, 426):			
30-40-10-00-4260000 PENALTIES - NH	0.00	0.00	0.00
30-40-80-00-4260000 PENALTIES - NH	3,500.00	0.00	3,500.00
30-40-21-00-4260100 PENALTIES - NH	0.00	0.00	0.00
30-40-10-00-4260101 USC DONATIONS RECLASS	1,934.81	0.00	1,934.81
30-40-24-00-4260400 CIVIC ACTIVITIES-STATE	5,475.00	0.00	5,475.00
30-40-24-00-4260401 CIVIC ACTIVITIES-FEDERAL-NH	7,911.30	0.00	7,911.30
30-40-10-00-4260500 OTHER INCOME DEDUCTIONS - NH	55,698.00	0.00	55,698.00
30-40-01-00-4261000 DONATIONS - NH	0.00	0.00	0.00
30-40-03-00-4261000 DONATIONS - NH	150.00	0.00	150.00
30-40-24-00-4261000 COMMUNITY DONATIONS - NH	27,231.42	0.00	27,231.42
30-48-02-00-4261300 ADVERTISING - NH	0.00	0.00	0.00
30-48-29-00-4261300 ADVERTISING - NH	1,097.63	0.00	1,097.63
30-48-02-00-4261400 MARKET DEVELOPMENT - GENERAL - NH	0.00	0.00	0.00
30-48-29-00-4261400 MARKET DEVELOPMENT - GENERAL - NH	53,920.53	0.00	53,920.53
30-48-02-00-4261500 VISIBILITY - NH	0.00	0.00	0.00
30-48-29-00-4261500 VISIBILITY - NH	12,885.30	0.00	12,885.30

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	Current Rate Case		
	2012 Base	2012 Flowthru	Total
30-40-24-00-4261600 COMMUNITY SPONSORSHIPS - NH	36,721.26	0.00	36,721.26
30-40-10-00-4261800 RECONCILIATION ADJUSTMENTS	0.00	0.00	0.00
Total Other Income Deduc. (425, 426)	206,525.25	0.00	206,525.25
Taxes Other than Income Taxes:			
Income Tax, Other Inc & Ded:			
30-40-10-00-4090132 FED INCOME TAX - NON OPER - GAS - NH	27,341.33	0.00	27,341.33
30-40-10-00-4090232 STATE INC TAX-NON OPER-CURRENT-NH	7,470.31	0.00	7,470.31
Total Income Tax, Other Inc & Ded	34,811.64	0.00	34,811.64
Net Other Income & Deductions	76,457.09	(23,382.75)	53,074.34
GROSS INCOME	4,488,281.78	1,099,245.09	5,587,526.87
Interest Charges (427 - 432):			
30-40-08-00-4270000 INTEREST ON LT DEBT - NH	3,365,579.28	0.00	3,365,579.28
30-40-08-00-4280000 AMORT OF DEBT EXPENSE - NH	39,353.79	0.00	39,353.79
30-40-08-00-4300000 INTEREST EXPENSE - ASSOC. CO. - NH	70,348.65	0.00	70,348.65
30-40-01-10-4310000 INTEREST EXPENSE-DMD-COM-P-NH	319,860.24	0.00	319,860.24
30-40-01-13-4310000 INTEREST EXPENSE-WC-P-NH	530.86	0.00	530.86
30-40-01-14-4310000 INTEREST EXPENSE-BAD DEBT-P-NH	2,907.09	0.00	2,907.09
30-40-01-40-4310000 INTEREST EXPENSE-DMD-COM-OP-NH	9,354.79	0.00	9,354.79
30-40-01-43-4310000 INTEREST EXPENSE-WC-OP-NH	6.71	0.00	6.71
30-40-01-44-4310000 INTEREST EXPENSE-BAD DEBT-OP-N	266.94	0.00	266.94
30-40-01-70-4310000 INT EXP-SUP REF-DEMAND-NH	4,714.79	0.00	4,714.79
30-40-01-71-4310000 INT EXP-SUP REF - COMMODITY -	105.94	0.00	105.94
30-40-01-77-4310000 INTEREST EXPENSE-RLIARA-NH	551.47	0.00	551.47
30-40-08-00-4310000 OTHER INTEREST EXPENSE - NH	165,272.48	0.00	165,272.48
30-40-01-00-4310099 INVENTORY FINANCE CHARGES - PEAK - NH	(4,010.67)	0.00	(4,010.67)
30-49-01-11-4310099 INVENTORY FINANCE CHARGES - PEAK - NH	0.00	4,010.67	4,010.67
30-40-21-00-4310400 INTEREST ON CUSTOMER DEPOSITS - NH	18,238.79	0.00	18,238.79
30-40-01-72-4311005 INTEREST EXPENSE- LDAC EEC	6,799.04	0.00	6,799.04
30-40-08-00-4313100 DEFERRED COMPENSATION INTEREST	0.00	0.00	0.00
30-40-10-00-4320000 AFUDC-BORROWED FUNDS - NH	(75,818.82)	0.00	(75,818.82)
Total Interest Charges (427 - 432)	3,924,061.37	4,010.67	3,928,072.04
NET INCOME	$564,220.41	$1,095,234.42	$1,659,454.83

2012 Payroll Data Gas Supply Activites - NU - Maine and New Hampshire Divisions

Northern Utilities Gross Pay (including incentives and OT):

	Northern - Maine Division			
USC Labor & Overhead:	Total	Transportation	Supply	*Account Activity:*
Energy Contracts charges - 813:	$ 258,615	$ 128,941	**$ 129,674**	30.50.10.00.813.01.00: USC-GAS PRODUCTION OTHER *Note: See USC 813 tab for detail*
Energy Measurement & Control charges- 851:	$ 305,278	$ 228,635	**$ 76,643**	30.50.10.00.851.02.00: USC-GAS DISTRIBUTION, net of capitalization *Note: See USC 851 tab for detail*
Outside Services for IRP program:	$ 205,762	$ -	**$ 205,762**	30.50.13.00.923.06.00: OS IRP EXPENSE-ME
Legal for Power Supply litigation (typical): *Supply-related legal costs are being deferred and amortized through CGAC upon approval*	$ 3,106	$ -	**$ 3,106**	30.50.13.00.928.03.00: REG COMM EXP - LEGAL *Note: Estimated amount of time related to litigation (supply)*
			$ 415,185	

	Northern - New Hampshire Division			
USC Labor & Overhead:	Total	Transportation	Supply	*Account Activity:*
Energy Contracts charges - 813:	$ 248,971	$ 124,133	**$ 124,838**	30.40.10.00.813.01.00: USC-GAS PRODUCTION OTHER *Note: See USC 813 tab for detail*
Energy Measurement & Control charges- 851:	$ 326,524	$ 244,750	**$ 81,774**	30.40.10.00.851.02.00: USC-GAS DISTRIBUTION, net of capitalization *Note: See USC 851 tab for detail*
Outside Services for IRP program:	$ 110,109	$ -	**$ 110,109**	30.40.13.00.923.06.00: OS IRP EXPENSE-NH
Legal for Power Supply litigation (typical): *Supply-related legal costs are being deferred and amortized through CGAC upon approval*	$ 2,590	$ -	**$ 2,590**	30.40.13.00.928.03.00: REG COMM EXP - LEGAL *Note: Estimated amount of time related to litigation (supply)*
			$ 319,311	

Purpose of this schedule : To calculate supply-related Dispatch, Acquisition, & FERC Proceedings amounts to be collected from Supply customers through the CGAC mechanism. Transportation customers would otherwise be paying for the cost of supply related activities in base rates if not for this reclass from base to flowthru.

USC Labor and Overheads - Account 30.00.10.00.813.01.00
2012

Source of USC Billed amounts: Query of USC Billing System, pivoted on NU
Filtered on Account 30.00.10.00.813.01.00
Source of % 880.02.00 time charges spent on supply: Rob Furino

O&M Allocators - 2012:	**50.95%**	ME
(Alloc Basis: Revenue)	**49.05%**	NH
	100.00%	

Employee			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Supply Related	
#7504		Billed	7,934	5,488	7,510	7,254	6,890	7,879	7,023	5,685	5,334	4,031	8,040	7,872	80,941	24,282	#7504 (Furino)
Director, Energy Contracts		Capitalized													-	-	Director, Energy Contracts
Approx Time on Supply:	30%	Total	7,934	5,488	7,510	7,254	6,890	7,879	7,023	5,685	5,334	4,031	8,040	7,872	80,941	-	
#7938		Billed	13,439	12,378	14,493	13,741	14,112	15,607	9,953	9,953	9,935	10,001	10,007	10,741	144,358	129,922	#7938 (Hardigan)
Manager, Gas Supply		Capitalized													-	-	Sr. Energy Trader
Approx Time on Supply:	90%	Total	13,439	12,378	14,493	13,741	14,112	15,607	9,953	9,953	9,935	10,001	10,007	10,741	144,358	-	
#7687		Billed	4,064	3,750	4,403	4,262	4,262	-	-	-	-	-	-	-	20,741	18,667	#7687 (MacInnis)
Sr. Energy Trader		Capitalized													-	-	Sr. Energy Trader
Approx Time on Supply:	90%	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
#7547		Billed	11,591	10,676	12,553	12,294	12,289	13,472	11,867	11,981	11,896	11,921	11,896	12,917	145,351	43,605	#7547 (Wells)
Manager, Energy Planning		Capitalized													-	-	Manager, Gas Supply
Approx Time on Supply:	30%	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	43,605	
#7868		Billed	5,305	4,886	5,168	5,641	5,441	6,168	5,467	5,026	3,915	4,844	5,483	4,897	62,241	31,120	#7868 (Goodwin)
Energy Analyst I		Capitalized													-	-	Energy Analyst
Approx Time on Supply:	50%	Total	5,305	4,886	5,168	5,641	5,441	6,168	5,467	5,026	3,915	4,844	5,483	4,897	62,241	31,120	
#7645		Billed	1,374	1,263	1,458	1,369	1,387	1,546	1,352	1,392	1,319	1,323	1,315	1,456	16,553	1,655	#7645 (Bohan)
Energy Analyst II		Capitalized													-	-	Energy Analyst
Approx Time on Supply:	10%	Total	-	-	-	-	-	-	4,554	4,347	4,347	4,347	6,327	6,501	16,553	1,655	
#8006		Billed	1,056	975	1,135	1,048	1,067	1,196	1,053	1,039	312	-	-	-	8,880	888	#8006 (Cote)
Energy Analyst		Capitalized													-	-	Energy Analyst
Approx Time on Supply:	10%	Total	-	-	-	-	-	-	-	-	-	-	-	-	8,880	888	
#8320		Billed	-	-	-	-	-	-	4,554	4,347	4,347	4,347	4,347	4,681	26,623	2,662	#8320 (Andruski)
Assoc. Energy Analyst		Capitalized													-	-	Assoc. Energy Analyst
Approx Time on Supply:	10%	Total	-	-	-	-	-	-	-	-	-	-	-	-	26,623	2,662	
#8331		Billed	-	-	-	-	-	-	-	-	-	-	990	910	1,900	1,710	#8331 (Routon)
Assoc. Energy Analyst		Capitalized													-	-	Energy Analyst
Approx Time on Supply:	90%	Total	-	-	-	-	-	-	-	-	-	-	990	910	1,900	1,710	
		Billed	44,763	39,415	46,720	45,608	45,446	45,868	41,268	39,423	37,058	36,467	42,078	43,473	507,586	254,512	
		Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Total	44,763	39,415	46,720	45,608	45,446	45,868	41,268	39,423	37,058	36,467	42,078	43,473	**507,586**	**254,512**	
														ME:	258,615	129,674	
														NH:	248,971	124,838	
															507,586	254,512	
USC Audit Report:			44,763	39,415	46,720	45,608	45,446	45,868	41,268	39,423	37,058	36,467	42,078	43,473			
Check: s/b zero			-	-	-	-	-	-	-	-	-	-	-	-			

USC Labor and Overheads - Account 30.40.10.00.851.02.00 ***NOTE - Functions changed in October resulting in a shift of work out of this dspartment. Two sets of percentages used to allocate to supply function.***

2012

Source of USC Billed amounts: Query of USC Billing System, pivoted on NU, JON, EE ID, Month, Direct, Indirect, Overhead
Filtered on Account 30.40.10.00.851.02.00
Source of Capitalization: USC Biling System - Capitalized Audit Report
Source of % 851.02.00 time charges spent on supply: Justin Eisfeller

Employee	Jan-Oct	Nov-Dec		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Supply Related
#7755			Billed	1,237	1,085	1,270	1,234	1,240	1,289	1,121	1,129	847	856	1,121	760	13,189	
EM&C - Director			Capitalized	(928)	(814)	(952)	(925)	(930)	(967)	(840)	(847)	(635)	(642)	(840)	(570)	(9,892)	
Approx Time on Supply:	17%	2%	Total	309	271	317	308	310	322	280	282	212	214	280	190	3,297	
				53	*46*	*54*	*52*	*53*	*55*	*48*	*48*	*36*	*36*	*6*	*4*		*490*
#2962			Billed	2,469	2,274	2,687	2,595	2,599	2,857	2,499	2,657	2,099	2,510	2,656	2,861	30,762	
EM&C - Dispatch - Manager			Capitalized			(2,015)	(1,946)	(1,949)	(2,143)	(1,874)	(1,992)	(1,574)	(1,883)	(1,992)	(2,146)	(19,515)	
Approx Time on Supply:	40%	2%	Total	2,469	2,274	672	649	650	714	625	664	525	628	664	715	11,248	
				988	*910*	*269*	*260*	*260*	*286*	*250*	*266*	*210*	*251*	*13*	*14*		*3,975*
#7869			Billed	4,156	3,896	5,245	-	-	-	-	-	-	-	-	-	13,296	
EM&C - Supervisor, Gas Dispatch			Capitalized													-	
Approx Time on Supply:	33%	5%	Total	4,156	3,896	5,245	-	-	-	-	-	-	-	-	-	13,296	
				1,371	*1,286*	*1,731*	-	-	-	-	-	-	-	-	-		*4,388*
#7955			Billed	4,270	4,088	4,607	4,945	5,713	5,700	6,136	5,089	4,705	4,663	4,688	5,012	59,617	
EM&C - Supervisor, Gas Dispatch			Capitalized			(1,613)	(1,731)	(2,000)	(1,995)	(2,147)	(1,781)	(1,647)	(1,632)	(1,641)	(1,754)	(17,941)	
Approx Time on Supply:	33%	5%	Total	4,270	4,088	2,995	3,214	3,714	3,705	3,988	3,308	3,058	3,031	3,047	3,258	41,677	
				1,409	*1,349*	*988*	*1,061*	*1,226*	*1,223*	*1,316*	*1,091*	*1,009*	*1,000*	*152*	*163*		*11,988*
#8309			Billed	-	-	-	-	4,249	4,685	4,096	4,532	4,253	4,309	4,480	4,854	35,457	
EM&C - Dispatch - Sr Gas Controller			Capitalized					(1,487)	(1,640)	(1,434)	(1,586)	(1,489)	(1,508)	(1,568)	(1,699)	(12,410)	
Approx Time on Supply:	33%	5%	Total	-	-	-	-	2,762	3,045	2,663	2,946	2,765	2,801	2,912	3,155	23,047	
				-	-	-	-	*911*	*1,005*	*879*	*972*	*912*	*924*	*146*	*158*		*5,907*
#7874			Billed	3,146	2,825	3,275	-	3,848	4,945	2,997	4,301	3,890	3,375	3,976	4,112	40,690	
EM&C - Dispatch - Gas Controller			Capitalized			(1,146)		(1,347)	(1,731)	(1,049)	(1,505)	(1,361)	(1,181)	(1,392)	(1,439)	(12,152)	
Approx Time on Supply:	33%	5%	Total	3,146	2,825	2,129	-	2,501	3,215	1,948	2,796	2,528	2,194	2,584	2,673	28,538	
				1,038	*932*	*703*	-	*825*	*1,061*	*643*	*923*	*834*	*724*	*129*	*134*		*7,946*
#7866			Billed	3,074	2,823	3,273	3,332	3,104	3,983	2,989	3,323	3,638	3,590	3,279	4,037	40,445	
EM&C - Dispatch - Gas Controller			Capitalized			(1,146)	(1,166)	(1,087)	(1,394)	(1,046)	(1,163)	(1,273)	(1,256)	(1,148)	(1,413)	(12,092)	
Approx Time on Supply:	33%	5%	Total	3,074	2,823	2,128	2,166	2,018	2,589	1,943	2,160	2,364	2,333	2,131	2,624	28,353	
				1,014	*932*	*702*	*715*	*666*	*854*	*641*	*713*	*780*	*770*	*107*	*131*		*8,025*
#7046			Billed	-	-	-	-	-	3,700	3,561	3,753	3,772	4,331	3,761	4,888	27,767	
EM&C - Dispatch - Gas Controller			Capitalized						(1,295)	(1,246)	(1,314)	(1,320)	(1,516)	(1,317)	(1,711)	(9,718)	
Approx Time on Supply:	33%	5%	Total	-	-	-	-	-	2,405	2,315	2,440	2,452	2,815	2,445	3,177	18,048	
				-	-	-	-	-	*794*	*764*	*805*	*809*	*929*	*122*	*159*		*4,382*
#7865			Billed	3,140	-	-	-	3,022	3,311	2,639	3,018	2,939	3,448	3,412	3,748	28,678	
EM&C - Gas Field Services Coordinator			Capitalized					(1,058)	(1,159)	(924)	(1,056)	(1,029)	(1,207)	(1,194)	(1,312)	(8,938)	
Approx Time on Supply:	0%	0%	Total	3,140	-	-	-	1,965	2,152	1,715	1,962	1,911	2,241	2,218	2,436	19,740	
				-	-	-	-	-	-	-	-	-	-	-	-		-
#7882			Billed	3,456	3,183	3,729	3,638	3,638	4,166	3,547	3,547	3,547	3,547	3,547	3,820	43,362	
EM&C - Dispatch - SCADA specialist			Capitalized			(1,305)	(1,273)	(1,273)	(1,458)	(1,241)	(1,241)	(1,241)	(1,241)	(1,241)	(1,337)	(12,853)	
Approx Time on Supply:	0%	0%	Total	3,456	3,183	2,424	2,364	2,364	2,708	2,305	2,305	2,305	2,305	2,305	2,483	30,509	
				-	-	-	-	-	-	-	-	-	-	-	-		-
#3095			Billed	3,484	3,421	3,759	3,714	3,864	4,238	3,575	4,489	3,866	4,363	4,635	5,192	48,600	
EM&C - Dispatch - Gas Controller			Capitalized			(1,316)	(1,300)	(1,352)	(1,483)	(1,251)	(1,571)	(1,353)	(1,527)	(1,622)	(1,817)	(14,593)	
Approx Time on Supply:	33%	5%	Total	3,484	3,421	2,443	2,414	2,512	2,755	2,324	2,918	2,513	2,836	3,013	3,375	34,007	
				1,150	*1,129*	*806*	*797*	*829*	*909*	*767*	*963*	*829*	*936*	*151*	*169*		*9,434*
#7867			Billed	2,825	-	-	-	3,642	4,022	2,883	4,254	3,061	3,262	3,285	3,704	30,937	
EM&C - Dispatch - Gas Field Services Coordinator			Capitalized					(1,275)	(1,408)	(1,009)	(1,489)	(1,071)	(1,142)	(1,150)	(1,296)	(9,839)	
Approx Time on Supply:	0%	0%	Total	2,825	-	-	-	2,367	2,614	1,874	2,765	1,989	2,120	2,135	2,407	21,098	
				-	-	-	-	-	-	-	-	-	-	-	-		-
#7512			Billed	2,371	2,204	2,576	2,516	2,476	2,710	2,408	2,408	2,465	2,420	2,398	2,629	29,582	
EM&C - Dispatch - Gas Supply Coordinator			Capitalized			(902)	(881)	(867)	(948)	(843)	(843)	(863)	(847)	(839)	(920)	(8,752)	
Approx Time on Supply:	90%	10%	Total	2,371	2,204	1,675	1,636	1,610	1,761	1,565	1,565	1,602	1,573	1,559	1,709	20,830	
				2,134	*1,984*	*1,507*	*1,472*	*1,449*	*1,585*	*1,409*	*1,409*	*1,442*	*1,416*	*156*	*171*		*16,133*
#7910			Billed	3,280	2,805	3,374	3,411	4,268	4,918	3,039	4,970	3,667	4,011	3,971	5,526	47,241	
EM&C - Dispatch - Gas Controller			Capitalized			(1,181)	(1,194)	(1,494)	(1,721)	(1,064)	(1,740)	(1,284)	(1,404)	(1,390)	(1,934)	(14,405)	
Approx Time on Supply:	33%	5%	Total	3,280	2,805	2,193	2,217	2,774	3,196	1,976	3,231	2,384	2,607	2,581	3,592	32,836	
				1,082	*926*	*724*	*732*	*916*	*1,055*	*652*	*1,066*	*787*	*860*	*129*	*180*		*9,108*
			Billed	36,908	28,603	33,795	25,386	41,665	50,524	41,490	47,471	42,747	44,685	45,209	51,141	489,624	
			Capitalized	(928)	(814)	(11,575)	(10,417)	(16,118)	(19,342)	(15,969)	(18,129)	(16,140)	(16,986)	(17,334)	(19,348)	(163,100)	
			Total	35,980	27,789	22,220	14,969	25,546	31,182	25,521	29,342	26,608	27,699	27,875	31,794	**326,524**	**81,774**
USC Audit Report				36,908	28,603	33,795	25,386	41,665	50,524	41,490	47,471	42,747	44,685	45,209	51,141	489,624	
USC Capitalized Audit Report				(928)	(814)	(11,575)	(10,417)	(16,118)	(19,342)	(15,969)	(18,129)	(16,140)	(16,986)	(17,334)	(19,348)	(163,100)	
Check: s/b zero				(0)	(0)	-	-	-	-	-	(0)	-	-	-	-	(0)	

001092

USC Labor and Overheads - Account 30.50.10.00.851.02.00 ***NOTE - Functions changed in October resulting in a shift of work out of this dspartment. Two sets of percentages used to allocate to supply function.***

2012

Source of USC Billed amounts: Query of USC Billing System, pivoted on NU
Filtered on Account 30.50.10.00.851.02.00
Source of Capitalization: USC Biling System - Capitalized Audit Report
Source of % 851.02.00 time charges spent on supply: Justin Eisfeller

Employee	Jan-Oct	Nov-Dec		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Supply Related
#7755			Billed	1,237	1,085	1,270	1,234	1,240	1,289	1,121	1,129	847	856	1,121	760	13,189	
EM&C - Director			Capitalized	(928)	(814)	(952)	(925)	(930)	(967)	(840)	(847)	(635)	(642)	(840)	(570)	(9,892)	
Approx Time on Supply:	17%	2%	Total	309	271	317	308	310	322	280	282	212	214	280	190	3,297	
				53	*46*	*54*	*52*	*53*	*55*	*48*	*48*	*36*	*36*	*6*	*4*		*490*
#2962			Billed	2,892	2,664	3,135	3,044	3,045	3,350	3,035	3,112	2,459	2,947	3,112	3,350	36,143	
EM&C - Dispatch - Manager			Capitalized			(2,351)	(2,283)	(2,283)	(2,512)	(2,276)	(2,334)	(1,844)	(2,210)	(2,334)	(2,512)	(22,940)	
Approx Time on Supply:	40%	2%	Total	2,892	2,664	784	761	761	837	759	778	615	737	778	837	13,203	
				1,157	*1,066*	*313*	*304*	*304*	*335*	*303*	*311*	*246*	*295*	*16*	*17*		*4,667*
#7869			Billed	3,912	3,671	4,917	-	-	-	-	-	-	-	-	-	12,499	
EM&C - Supervisor, Gas Dispatch			Capitalized													-	
Approx Time on Supply:	33%	5%	Total	3,912	3,671	4,917	-	-	-	-	-	-	-	-	-	12,499	
				1,291	*1,211*	*1,623*	-	-	-	-	-	-	-	-	-		*4,125*
#7955			Billed	4,041	3,809	4,360	4,579	5,370	5,278	5,681	4,716	4,385	4,347	4,401	4,699	55,668	
EM&C - Supervisor, Gas Dispatch			Capitalized			(1,526)	(1,603)	(1,880)	(1,847)	(1,988)	(1,651)	(1,535)	(1,522)	(1,540)	(1,645)	(16,736)	
Approx Time on Supply:	33%	5%	Total	4,041	3,809	2,834	2,976	3,491	3,431	3,693	3,066	2,850	2,826	2,861	3,054	38,932	
				1,334	*1,257*	*935*	*982*	*1,152*	*1,132*	*1,219*	*1,012*	*940*	*932*	*143*	*153*		*11,191*
#8309			Billed	-	-	-	-	3,961	4,338	3,860	4,271	3,963	4,045	4,187	4,494	33,119	
EM&C - Dispatch - Sr Gas Controller			Capitalized					(1,386)	(1,518)	(1,351)	(1,495)	(1,387)	(1,416)	(1,466)	(1,573)	(11,592)	
Approx Time on Supply:	33%	5%	Total	-	-	-	-	2,574	2,820	2,509	2,776	2,576	2,629	2,722	2,921	21,527	
				-	-	-	-	*850*	*930*	*828*	*916*	*850*	*868*	*136*	*146*		*5,524*
#7874			Billed	2,964	2,615	-	-	3,613	4,575	2,801	4,038	3,661	3,150	3,717	3,807	34,941	
EM&C - Dispatch - Gas Controller			Capitalized					(1,264)	(1,601)	(980)	(1,413)	(1,281)	(1,103)	(1,301)	(1,333)	(10,277)	
Approx Time on Supply:	33%	5%	Total	2,964	2,615	-	-	2,348	2,973	1,821	2,625	2,380	2,048	2,416	2,475	24,665	
				978	*863*	-	-	*775*	*981*	*601*	*866*	*785*	*676*	*121*	*124*		*6,770*
#7866			Billed	2,886	2,614	3,098	3,085	2,938	3,688	-	3,077	3,436	3,356	3,065	3,825	35,066	
EM&C - Dispatch - Gas Controller			Capitalized			(1,084)	(1,080)	(1,028)	(1,291)		(1,077)	(1,202)	(1,174)	(1,073)	(1,338)	(10,348)	
Approx Time on Supply:	33%	5%	Total	2,886	2,614	2,014	2,006	1,910	2,397	-	2,000	2,233	2,181	1,992	2,487	24,718	
				952	*863*	*665*	*662*	*630*	*791*	-	*660*	*737*	*720*	*100*	*124*		*6,903*
#7046			Billed	-	-	-	-	-	3,473	3,371	3,533	3,496	4,066	3,516	4,525	25,980	
EM&C - Dispatch - Gas Controller			Capitalized						(1,216)	(1,180)	(1,236)	(1,224)	(1,423)	(1,231)	(1,584)	(9,093)	
Approx Time on Supply:	33%	5%	Total	-	-	-	-	-	2,258	2,191	2,296	2,272	2,643	2,286	2,942	16,887	
				-	-	-	-	-	*745*	*723*	*758*	*750*	*872*	*114*	*147*		*4,109*
#7865			Billed	2,948	-	-	-	2,861	3,066	2,467	2,822	2,811	3,263	3,203	3,518	26,959	
EM&C - Gas Field Services Coordinator			Capitalized					(1,001)	(1,073)	(863)	(988)	(984)	(1,142)	(1,121)	(1,231)	(8,404)	
Approx Time on Supply:	0%	0%	Total	2,948	-	-	-	1,859	1,993	1,603	1,834	1,827	2,121	2,082	2,287	18,555	
				-	-	-	-	-	-	-	-	-	-	-	-		-
#7882			Billed	3,456	3,183	3,729	3,638	3,638	4,166	3,547	3,547	3,547	3,547	3,547	3,820	43,362	
EM&C - Dispatch - SCADA specialist			Capitalized			(1,305)	(1,273)	(1,273)	(1,458)	(1,241)	(1,241)	(1,241)	(1,241)	(1,241)	(1,337)	(12,853)	
Approx Time on Supply:	0%	0%	Total	3,456	3,183	2,424	2,364	2,364	2,708	2,305	2,305	2,305	2,305	2,305	2,483	30,509	
				-	-	-	-	-	-	-	-	-	-	-	-		-
#3095			Billed	3,257	3,198	3,514	3,461	3,628	3,924	3,342	4,183	3,583	4,096	4,333	4,838	45,355	
EM&C - Dispatch - Gas Controller			Capitalized			(1,230)	(1,211)	(1,270)	(1,373)	(1,170)	(1,464)	(1,254)	(1,433)	(1,517)	(1,693)	(13,615)	
Approx Time on Supply:	33%	5%	Total	3,257	3,198	2,284	2,250	2,358	2,551	2,172	2,719	2,329	2,662	2,816	3,145	31,740	
				1,075	*1,055*	*754*	*742*	*778*	*842*	*717*	*897*	*768*	*879*	*141*	*157*		*8,805*
#7867			Billed	2,615	-	-	-	3,447	3,724	-	3,966	2,891	3,020	3,071	3,457	26,190	
EM&C - Dispatch - Gas Field Services Coordinator			Capitalized					(1,206)	(1,303)		(1,388)	(1,012)	(1,057)	(1,075)	(1,210)	(8,251)	
Approx Time on Supply:	0%	0%	Total	2,615	-	-	-	2,240	2,420	-	2,578	1,879	1,963	1,996	2,247	17,939	
				-	-	-	-	-	-	-	-	-	-	-	-		-
#7512			Billed	2,273	2,133	2,487	2,349	2,414	2,634	2,345	2,345	2,324	2,362	2,330	2,528	28,524	
EM&C - Dispatch - Gas Supply Coordinator			Capitalized			(871)	(822)	(845)	(922)	(821)	(821)	(813)	(827)	(815)	(885)	(8,441)	
Approx Time on Supply:	90%	10%	Total	2,273	2,133	1,617	1,527	1,569	1,712	1,524	1,524	1,511	1,535	1,514	1,643	20,082	
				2,045	*1,920*	*1,455*	*1,374*	*1,412*	*1,541*	*1,372*	*1,372*	*1,359*	*1,382*	*151*	*164*		*15,548*
#7910			Billed	3,091	2,597	3,194	3,159	4,017	4,582	2,841	4,666	3,399	3,714	3,758	5,188	44,205	
EM&C - Dispatch - Gas Controller			Capitalized			(1,118)	(1,106)	(1,406)	(1,604)	(994)	(1,633)	(1,190)	(1,300)	(1,315)	(1,816)	(13,481)	
Approx Time on Supply:	33%	5%	Total	3,091	2,597	2,076	2,053	2,611	2,979	1,847	3,033	2,209	2,414	2,443	3,372	30,724	
				1,020	*857*	*685*	*678*	*862*	*983*	*609*	*1,001*	*729*	*797*	*122*	*169*		*8,511*
			Billed	35,572	27,570	29,703	24,547	40,171	48,087	34,410	45,402	40,800	42,769	43,361	48,808	461,201	
			Capitalized	(928)	(814)	(10,437)	(10,303)	(15,774)	(18,686)	(13,705)	(17,587)	(15,602)	(16,490)	(16,869)	(18,726)	(155,922)	
			Total	34,644	26,756	19,266	14,245	24,397	29,401	20,704	27,815	25,198	26,279	26,492	30,082	**305,278**	**76,643**
USC Audit Report				35,572	27,570	29,703	24,547	40,171	48,087	34,410	45,402	40,800	42,769	43,361	48,808	461,201	
USC Capitalized Audit Report				(928)	(814)	(10,437)	(10,303)	(15,774)	(18,686)	(13,705)	(17,587)	(15,602)	(16,490)	(16,869)	(18,727)	(155,923)	
Check: s/b zero				0	(0)	-	(0)	-	-	-	(0)	0	-	-	0	0	

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Job Descriptions for USC Employees - Energy Measurement & Control:

Director, EM&C:

The Energy Measurement & Control function is responsible for constructing, operating and maintaining Unitil's electric and gas metering systems and electric substations, and is responsible for gas and electric system operation and control functions. This shall include installation, maintenance, and testing of all gas and electric meters; monthly procurement of energy usage data from all company meters (meter reading); installation, operation and maintenance of the Company's Advanced Metering Infrastructure (AMI) and Automated Meter Reading (AMR) systems; construction and maintenance of electric substations including related AMI and SCADA technology; and development of metering system standards to optimize efficiency and performance. Gas control shall be responsible for system monitoring & control via Supervisory Control and Data Acquisition (SCADA); monitoring and dispatching of LNG and LPG plant operation; load forecasting and daily nominations; tracking of gas inventories; and daily estimating and telemetertioning the Company at

Electric system operations shall include system monitoring & control via Supervisory Control and Data Acquisition (SCADA); radio operation; outage reporting; and evaluation and procurement of advanced metering and advanced system operations technologies.

The Director is responsible for ensuring the effective management and performance of the Company's energy measurement and control functions in order to meet Unitil's Mission and Goals. The Director is accountable for the reliable, efficient and safe provision of metering, meter reading, substation maintenance, gas control, and electric system operations services. This position is also conceived as a highly strategic position with a heavy focus on next generation utility technologies, Smart Grid applications, integration and control of distributed energy resources including both generation and demand response technologies, and the development of smart metering and new time-based or real time pricing programs. The Director is responsible for staying abreast of the latest trends and industry developments including state and federal legislation, formulating corporate policy direction, attending and testifying at related regulatory proceedings, developing and executing new programs and technology systems, and positioning the Company at the forefront of industry and public policy direction.

Manager, Gas Dispatch - EM&C:

Provides management oversight, coordination, and training for Gas Control Operations, Gas Work Order Dispatch, Emergency Response Dispatch and Gas SCADA system operation in accordance with Company programs, policies and procedures, federal, state and local regulations, pipeline tariffs, contract obligations, and applicable industry guidelines. Ensures real-time utilization of Gas SCADA, GTRAC, and Mobile Data systems as well as timely and accurate upkeep of operating documentation and record keeping.

Dispatch Supervisor - EM&C:

Provides direct supervision, coordination, and training for System Dispatch in support of Gas and Electric system operations in accordance with Company programs, policies and procedures, federal, state and local regulations, pipeline tariffs, ISO-NE operating procedures, and applicable industry guidelines. Ensures real-time utilization of SCADA and EMS network. Ensures timely and accurate upkeep of operating documentation and record keeping.

Gas Controller, EM&C:

This position is responsible for the operation and control of the Company's gas transmission distribution system; and the managing of pipeline and peak shaving supplies. The incumbent must ensure that the system is operated within the constraints of Federal, State and Company codes and standards as well tariff constraints for the receipt and control of the system supply.

Gas Suppy Coordinator, EM&C:

Primarily responsible for the efficient and accurate scheduling, accounting, and reconciliation of purchased and transported natural gas both on and off the company's system. Interact with the supply, planning, and gas control functions on a regular basis to ensure that all operational needs are met in order to provide safe, reliable service.

Gas Field Services Coordinator, EM&C:

This position is responsible for the distribution of all gas meter and service work orders to include emergency response to gas leaks and dig safe in a timely and efficient manner. This will include the creating, prioritizing and assigning field service requests to ensure timely emergency response and exceptional customer service. The incumbent will be responsible to oversee the field work force and monitor and address response efficiency in order to meet state and federal requirements and company policies and procedures. Coordination of field and construction work force when emergency conditions arise.

SCADA Specialist, EM&C:

This position is responsible for managing the Gas SCADA operating system software and daily support of SCADA field devices. The primary function is the support of the Gas Supervisory Control and Data Acquisition (SCADA), energy measurement systems and associated field devices. Job also includes the involvement in the development of business applications, system interfaces, and other duties related to SCADA. Assume full responsibility for on-going SCADA maintenance including contractor coordination. Work with Engineering, IS, and Operations on enhancements to existing systems and applications, new project implementations, and system availability and integrity. Secondary functions include support of Electric SCADA systems, AMI and AMR software and devices.

AMI Project Manager - EM&C:

Provide project management for implementation of the Advanced Metering Infrastructure (AMI). Insure compliance with vendor agreements, coordinate all activities, insure that budget expectations are met and that implementation meets project plan milestones. Provide leadership for the AMI Implementation team and insure that all team members are well informed regarding expectations, project plan revisions, and project status. Provide project status reports to management. Collaborate with Meter & Service, Operations, Engineering, Customer Service, Billing, IS, AMI systems, and other stakeholders to insure that best practice business processes and practices are utilized and that all project goals are achieved. Ensure that all work activities and interactions with all involved parties reflect the highest standards for conduct and professionalism.

AMI Systems Specialist - EM&C:

Operate and apply AMR systems software to insure the accurate collection of energy usage information, meet all meter reading metrics and fill data requests. Conduct system failure investigations and provide problem resolution. Insure that all work practices conform to established internal controls.

Manager, AMI Systems- EM&C

Manage the AMI Systems group in full support of the metering function. Establish appropriate technical criteria and standards and manage resources to ensure efficient and effective work practices resulting in the timely procurement of energy usage data from customer meters and system supply points. Insure that all AMI systems reflect the highest level of reliability and effectiveness while fully considering safety, economy, and efficiency. Collaborate with operations and engineering colleagues and Customer Service, Business Development and IS personnel to insure the effectiveness of operations business processes and practices, and to foster successful relationships between Unitil and its service area communities and customers. Ensure that all work activities and interactions with customers, community leaders, and regulators reflect the highest standards for conduct and professionalism.

								2012	2010
30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	248,971.11	190,352.11
30	40	13	00	813	00	00	OTHER GAS SUPPLY EXP - NH		297.00
30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	258,615.23	188,232.04
30	50	13	00	813	00	00	OTHER GAS SUPPLY EXP - ME		297.00
30	40	10	00	851	02	00	USC- DISPATCH	489,624.43	
30	40	10	00	851	02	01	USC- DISPATCH - CAP	(163,100.31)	
30	50	10	00	851	02	00	USC- DISPATCH - ME	461,200.76	
30	50	10	00	851	02	01	USC- DISPATCH - CAP - ME	(155,922.83)	
30	40	10	00	880	02	00	USC-GAS DISTRIBUTION - NH	1,425,638.22	1,674,606.68
30	40	10	00	880	02	01	USC-GAS DISTRIBUTION - NH-CAP	(1,085,041.02)	(984,565.13)
30	40	80	00	880	00	00	T&D OPER SYSTEM EXP - NH	12,873.93	16,905.61
30	40	80	00	880	03	00	OTHER EXPENSES-MISC - NH	72.00	172.00
30	50	10	00	880	02	00	USC-GAS DISTRIBUTION - ME	1,702,867.59	1,801,103.69
30	50	10	00	880	02	01	USC-GAS DISTRIBUTION - ME-CAP	(1,319,799.36)	(1,099,886.16)
30	50	85	00	880	00	00	T&D OPER ADMIN EXP - ME	8,861.01	23,316.17
30	50	85	00	880	03	00	OTHER EXPENSES-MISC - ME	36.00	36.00
30	40	13	00	928	03	00	POWER SUPPLY - LEGAL-NH	2,589.95	(1,300.00)
30	50	13	00	928	03	00	POWER SUPPLY - LEGAL-ME	3,105.82	(29,575.00)

Account Detail

SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - JAN	1/31/2012	44,763.24	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - FEB	2/29/2012	39,414.77	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - MAR	3/31/2012	46,720.38	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - APR	4/30/2012	45,607.60	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - MAY	5/31/2012	45,445.92	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - JUN	6/30/2012	45,867.60	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - JUL	7/31/2012	41,268.21	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - AUG	8/31/2012	39,422.62	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - SEP	9/30/2012	37,058.32	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - OCT	10/31/2012	36,466.61	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - NOV	11/30/2012	42,077.75	
SGA770	GA	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	SERVICE BILL - DEC	12/31/2012	43,473.32	507,586.34
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 44763.24	1/31/2012	(44,763.24)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 39414.77	2/29/2012	(39,414.77)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 46720.38	3/31/2012	(46,720.38)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 45607.60	4/30/2012	(45,607.60)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 45445.92	5/31/2012	(45,445.92)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 45867.60	6/30/2012	(45,867.60)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 41268.21	7/31/2012	(41,268.21)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 39422.62	8/31/2012	(39,422.62)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 37058.32	9/30/2012	(37,058.32)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 36466.61	10/31/2012	(36,466.61)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 42077.75	11/30/2012	(42,077.75)	
ALLOCATE		30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMMON	Offset Orig Pool Amt: 43473.32	12/31/2012	(43,473.32)	(507,586.34)
												-	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	1/31/2012	21,956.37	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	2/29/2012	19,332.94	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	3/31/2012	22,916.35	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	4/30/2012	22,370.53	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	5/31/2012	22,291.22	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	6/30/2012	22,498.06	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	7/31/2012	20,242.06	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	8/31/2012	19,336.80	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	9/30/2012	18,177.11	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	10/31/2012	17,886.87	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	11/30/2012	20,639.14	
ALLOCATE		30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	Target Dist %% = 0.49050000	12/31/2012	21,323.66	
												248,971.11	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	1/31/2012	22,806.87	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	2/29/2012	20,081.83	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	3/31/2012	23,804.03	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	4/30/2012	23,237.07	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	5/31/2012	23,154.70	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	6/30/2012	23,369.54	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	7/31/2012	21,026.15	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	8/31/2012	20,085.82	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	9/30/2012	18,881.21	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	10/31/2012	18,579.74	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	11/30/2012	21,438.61	
ALLOCATE		30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	Target Dist %% = 0.50950000	12/31/2012	22,149.66	
												258,615.23	

Account Detail - Includes more than dispatch activity. A portin of this is summarized on 880 tabs for ME and NH

SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - JAN	1/31/2012	(928.03)
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - JAN	1/31/2012	36,907.73
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	Reclass to new account	1/31/2012	928.03
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - FEB	2/29/2012	28,603.50
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - MAR	3/31/2012	33,795.47
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - APR	4/30/2012	25,385.74
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - MAY	5/31/2012	41,664.62
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - JUN	6/30/2012	50,524.01
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - JUL	7/31/2012	41,489.83
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - AUG	8/31/2012	47,470.51
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - SEP	9/30/2012	42,747.31
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - OCT	10/31/2012	44,685.19
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - NOV	11/30/2012	45,209.32
SGA770	GA	30	40	10	00	851	02	00	USC- DISPATCH	SERVICE BILL - DEC	12/31/2012	51,141.20
												489,624.43

SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - JAN	1/31/2012	(928.03)
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - JAN	1/31/2012	35,571.59
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	Reclass to new account	1/31/2012	928.03
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - FEB	2/29/2012	27,569.77
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - MAR	3/31/2012	29,703.23
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - APR	4/30/2012	24,547.47
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - MAY	5/31/2012	40,171.07
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - JUN	6/30/2012	48,087.22
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - JUL	7/31/2012	34,409.74
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - AUG	8/31/2012	45,402.43
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - SEP	9/30/2012	40,799.59
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - OCT	10/31/2012	42,769.27
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - NOV	11/30/2012	43,360.95
SGA770	GA	30	50	10	00	851	02	00	USC- DISPATCH - ME	SERVICE BILL - DEC	12/31/2012	48,808.43
												461,200.76

NU - Account Detail - Dept 13 Outside Services - IRP - 2012

										PREPAID GAS IRP PROGRAM - NH	1/1/2012	109,818.03
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	1/31/2012	(7,883.92)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	2/29/2012	(7,883.92)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	3/31/2012	(7,883.93)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	4/30/2012	(8,740.38)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	5/31/2012	(9,055.44)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	6/30/2012	(9,708.71)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	7/31/2012	(9,768.24)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	7/31/2012	9,768.24
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	7/31/2012	(9,768.24)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	8/31/2012	(9,768.24)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	9/30/2012	(9,768.24)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	RECLASS PREPAYMENT TO EXPENSE	9/30/2012	(342.98)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	10/31/2012	(9,768.25)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	11/30/2012	(9,768.24)
NUGA750	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	Amortize IRP program	12/31/2012	(9,768.24)
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	CONCENTRIC ENERGY ADVISORS	1/30/2012	556.88
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	CONCENTRIC ENERGY ADVISORS	4/24/2012	1,213.06
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	CONCENTRIC ENERGY ADVISORS	4/30/2012	7,641.98
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	CONCENTRIC ENERGY ADVISORS	5/16/2012	3,150.62
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	CONCENTRIC ENERGY ADVISORS	6/29/2012	5,569.72
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	CONCENTRIC ENERGY ADVISORS	7/23/2012	476.25
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	LIBERTY LANE CATERING INC	6/1/2012	171.13
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	LIBERTY LANE CATERING INC	6/1/2012	138.57
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	STEVEN E PATNAUDE, LCR	4/16/2012	190.50
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	STEVEN E PATNAUDE, LCR	9/4/2012	342.98
VOUCHERS		30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	UNION LEADER CORP	4/3/2012	375.49
GSGA741	G	30	40	00	00	165	20	00	PREPAID GAS IRP PROGRAM - NH	ADJUST LEGAL ACCRUAL	12/31/2012	1,900.00
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	1/31/2012	7,883.92
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	2/29/2012	7,883.92
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	3/31/2012	7,883.93
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	4/30/2012	8,740.38
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	5/31/2012	9,055.44
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	6/30/2012	9,708.71
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	7/31/2012	9,768.24
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	8/31/2012	9,768.24
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	RECLASS PREPAYMENT TO EXPENSE	9/30/2012	342.98
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	9/30/2012	9,768.24
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	10/31/2012	9,768.25
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	11/30/2012	9,768.24
NUGA750	G	30	40	13	00	923	06	00	OS IRP EXPENSE-NH	Amortize IRP program	12/31/2012	9,768.24
												110,108.73
										PREPAID GAS IRP PROGRAM - ME	1/1/2012	109,404.31
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	1/31/2012	(8,936.02)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	2/29/2012	(8,936.02)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	3/31/2012	(8,936.03)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	4/30/2012	(12,236.82)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	5/31/2012	(15,293.75)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	6/30/2012	(19,348.67)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	7/31/2012	(19,408.20)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	8/31/2012	(21,287.24)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	9/30/2012	(22,336.47)

NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	10/31/2012	(22,443.65)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	11/30/2012	(23,299.32)
NUGA750	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	Amortize IRP program	12/31/2012	(23,299.31)
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	CONCENTRIC ENERGY ADVISORS	1/30/2012	556.87
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	CONCENTRIC ENERGY ADVISORS	4/24/2012	1,213.06
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	CONCENTRIC ENERGY ADVISORS	4/30/2012	7,641.99
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	CONCENTRIC ENERGY ADVISORS	5/16/2012	3,150.63
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	CONCENTRIC ENERGY ADVISORS	6/5/2012	1,360.00
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	CONCENTRIC ENERGY ADVISORS	6/29/2012	5,569.71
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	CONCENTRIC ENERGY ADVISORS	7/23/2012	476.25
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	CURRAN LOGISTICS LLC	1/30/2012	257.11
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	LIBERTY LANE CATERING INC	6/1/2012	171.13
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	LIBERTY LANE CATERING INC	6/1/2012	138.56
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD	1/30/2012	14,886.02
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD	4/3/2012	9,680.55
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD	4/3/2012	17,773.22
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD	5/4/2012	27,418.67
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD LLP	6/11/2012	8,405.93
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD LLP	6/29/2012	20,848.93
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD LLP	8/20/2012	13,153.26
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD LLP	9/4/2012	5,952.40
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD LLP	10/15/2012	535.92
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	PIERCE ATWOOD LLP	11/6/2012	3,422.64
VOUCHERS		30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	STEVEN E PATNAUDE, LCR	9/4/2012	342.97
GSGA741	G	30	50	00	00	165	20	00	PREPAID GAS IRP PROGRAM - ME	ADJUST LEGAL ACCRUAL	12/31/2012	1,900.00
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	1/31/2012	8,936.02
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	2/29/2012	8,936.02
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	3/31/2012	8,936.03
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	4/30/2012	12,236.82
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	5/31/2012	15,293.75
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	6/30/2012	19,348.67
VOUCHERS		30	50	13	00	923	06	00	OS IRP EXPENSE-ME	IHS GLOBAL INC	7/23/2012	6,286.88
NUGA600	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	RECLASS UPS REQ 96201	7/31/2012	(6,286.88)
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	7/31/2012	19,408.20
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	8/31/2012	21,287.24
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	9/30/2012	22,336.47
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	10/31/2012	22,443.65
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	11/30/2012	23,299.32
NUGA750	G	30	50	13	00	923	06	00	OS IRP EXPENSE-ME	Amortize IRP program	12/31/2012	23,299.31
												205,761.50

NU - Account Detail - Dept 13 regulatory legal exp - 2012

VOUCHERS		30	40	13	00	928	03	00	POWER SUPPLY - LEGAL-NH	PIERCE ATWOOD	10/15/2012	850.00	Notation on invoice distribution form is "FERC Monitoring"
VOUCHERS		30	40	13	00	928	03	00	POWER SUPPLY - LEGAL-NH	PIERCE ATWOOD	11/6/2012	784.92	Notation on invoice distribution form is "FERC Monitoring"
VOUCHERS		30	40	13	00	928	03	00	POWER SUPPLY - LEGAL-NH	PIERCE ATWOOD	12/10/2012	580.03	Notation on invoice distribution form is "FERC Monitoring"
GSGA741	G	30	40	13	00	928	03	00	POWER SUPPLY - LEGAL-NH	ADJUST LEGAL ACCRUAL	12/31/2012	500.00	
NUGA741	G	30	40	13	00	928	03	00	POWER SUPPLY - LEGAL-NH	ADJUST LEGAL ACCRUAL	12/31/2012	(125.00)	
												2,589.95	

Paid in January (accrued in December)

VOUCHERS		30	40	13	00	928	03	00	POWER SUPPLY - LEGAL-NH	PIERCE ATWOOD	1/3/2013	469.00	

VOUCHERS		30	50	13	00	928	03	00	POWER SUPPLY - LEGAL-ME	PIERCE ATWOOD	10/15/2012	1,000.00	Notation on invoice distribution form is "FERC Monitoring"
VOUCHERS		30	50	13	00	928	03	00	POWER SUPPLY - LEGAL-ME	PIERCE ATWOOD	11/6/2012	923.44	Notation on invoice distribution form is "FERC Monitoring"
VOUCHERS		30	50	13	00	928	03	00	POWER SUPPLY - LEGAL-ME	PIERCE ATWOOD	12/10/2012	682.38	Notation on invoice distribution form is "FERC Monitoring"
GSGA741	G	30	50	13	00	928	03	00	POWER SUPPLY - LEGAL-ME	ADJUST LEGAL ACCRUAL	12/31/2012	500.00	
												3,105.82	

Northern Utilities, Inc.
Summary of Write-Offs 2012

* Columns are linked to Sch 8 tab *

Rate Class	Period **NH**
Write-Offs Distribution Related	
NH R5 & ME R2 - Total	$114,576
NH R6 & ME R1 - Total	$8,671
R10 - Total	$9,846
R11 - Total	$27
G40 - Total	$9,657
G50 - Total	$3,152
G41 - Total	$2,140
G51 - Total	$4,131
SP CT - Total	$0
G42	$0
G52	$0
Non Rate Class Specific	$20,917
Total Write-Offs Distribution Related	**$173,116**
Write-Offs Non Distribution Related	
NH R5 & ME R2 - Total	$189,924
NH R6 & ME R1 - Total	$8,888
R10 - Total	$35,825
R11 - Total	$26
G40 - Total	$20,370
G50 - Total	$6,938
G41 - Total	$5,880
G51 - Total	$10,933
SP CT - Total	$0
G42	$0
G52	$0
Total Write-Offs Non-Distribution Related	**$278,784**
Total Write-Offs per above	$451,899
Total Write-Offs per Schedule 8	$451,899
Difference	-

Note: The above schedule shows gross write off and does not include recoveries. See tab "Sch 8" to recovery data.

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
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	YTD NH
DISTRIBUTION WRITE OFFS:	
Converted Write Offs - Distribution (00.144.00.XX)	
NH R5 & ME R2	3,651.53
NH R6 & ME R1	0.00
Total Converted Write Offs - Dist	3,651.53
Distribution Write Offs - Summer (02.144.02.XX)	
NH R5 & ME R2	31,750.73
NH R6 & ME R1	3,538.11
R10	3,066.58
R11	16.47
G40	3,003.13
G50	1,108.92
G41	913.65
G51	1,484.28
Total Distribution Write Offs - Summer Period	44,881.87
Distribution Write Offs - No Season (03.144.02.XX)	
NH R5 & ME R2	7,392.28
NH R6 & ME R1	404.72
R10	1,450.25
R11	1.55
G40	460.49
G50	171.18
G41	221.78
G51	301.84
SP CT	0.00
Non Rate Class Specific	20,917.24
Total Distribution Write Offs - No Season	31,321.33
Distribution Write Offs - Winter (01.144.02.XX)	
NH R5 & ME R2	71,781.27
NH R6 & ME R1	4,727.82
R10	5,328.97
R11	8.90
G40	6,193.49
G50	1,871.43
G41	1,004.41
G51	2,344.67
SP CT	0.00
Total Distribution Write Offs - Winter Period	93,260.96
Distribution Write Offs - Total:	
NH R5 & ME R2 - Total	114,575.81
NH R6 & ME R1 - Total	8,670.65
R10 - Total	9,845.80
R11 - Total	26.92
G40 - Total	9,657.11
G50 - Total	3,151.53
G41 - Total	2,139.84
G51 - Total	4,130.79
SP CT - Total	0.00
Non Rate Class Specific - Total	20,917.24
Grand Total - Distribution Write Offs	***173,115.69***

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
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	YTD NH
NON DISTRIBUTION WRITE OFFS:	
Converted Write Offs - Non Distribution (00.144.04.XX)	
NH R5 & ME R2	9,019.36
NH R6 & ME R1	0.00
Total Converted Write Offs - Non Dist	**9,019.36**
Non-Distribution Write Offs - Summer (02.144.04.XX)	
NH R5 & ME R2	14,509.60
NH R6 & ME R1	1,323.02
R10	3,729.11
R11	11.55
G40	1,390.03
G50	734.99
G41	1,243.20
G51	2,487.85
Total Non-Distribution Write Offs - Summer Period	25,429.35
Non-Distribution Write Offs - Winter (01.144.04.XX)	
NH R5 & ME R2	166,394.34
NH R6 & ME R1	7,564.46
R10	32,095.25
R11	14.80
G40	18,980.39
G50	6,202.70
G41	4,636.49
G51	8,445.07
SP CT	(0.00)
Total Non-Distribution Write Offs - Winter Period	244,333.50
SUPPLIER REFUND NON-DISTRIB W/OFFS-NO SEASON	
NH R5 & ME R2	1.18
NH R6 & ME R1	0.12
R10	0.19
G40	0.04
Total Non-Dist W/O - Supplier Refund - NO SEASON	1.53
Non-Distribution Write Offs - Total:	
NH R5 & ME R2 - Total	189,924.48
NH R6 & ME R1 - Total	8,887.60
R10 - Total	35,824.55
R11 - Total	26.35
G40 - Total	20,370.46
G50 - Total	6,937.69
G41 - Total	5,879.69
G51 - Total	10,932.92
SP CT - Total	0.00
Grand Total Non-Distrib Write Offs	***278,783.74***

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
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	YTD NH
Write Offs - Total:	
NH R5 & ME R2 - Grand Total	304,500.29
NH R6 & ME R1 - Grand Total	17,558.25
R10 - Grand Total	45,670.35
R11 - Grand Total	53.27
G40 - Grand Total	30,027.57
G50 - Grand Total	10,089.22
G41 - Grand Total	8,019.53
G51 - Grand Total	15,063.71
SP CT - Grand Total	0.00
Non Rate Class Specific - Grand Total	20,917.24
GRAND TOTAL WRITE OFFS (Dist + Non Dist)	***451,899.43***
Add - Recoveries:	
Distribution (144.05.00)	48,165.45
Non-Dist - Summer (02.144.05.03)	8,804.23
Non-Dist - Winter (01.144.05.02)	49,948.39
Total Recoveries	106,918.07
Net Write Offs	**344,981.36**
Page 2 of 2	
Ending Balance (144.XX.XX)	$106,219.00

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
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	YTD NH
Page 1 of 2	
Distribution Beginning Balance:	
AFDA - (BEG BAL) - DISTRIBUTI	37,905.00
AFDA - BEG BAL- DISTRIBUTION -	0.00
Total Distribution Beginning Balance	37,905.00
Non-Distribution Beginning Balance:	
AFDA - BEG BAL - NON DIST - NH	68,452.00
AFDA-BEG BAL-NON DIST-ME	0.00
Total Non-Distribution Beginning Balance	68,452.00
Balance Beginning of Year (144.00.00)	106,357.00
Add - Allowance for Doubtful Accts:	
Allow for Doubtful Accts - (144.01):	
ALLOW FOR DOUBTFUL ACCTS - NH	123,723.24
ALLOW FOR DOUBTFUL ACCTS - ME	0.00
Total Allow for Doubtful Accts - (144.01)	123,723.24
Allow for Doubtful Accts - CGA (144.07):	
AFDA - CGA - NON DIST - NH	282,629.77
AFDA - CGA - NON DIST - ME	0.00
Total Allow for Doubtful Accts - CGA (144.07)	282,629.77
ME Sales Tax Dist (144.12):	
AFDA-W-OFFS-ME SALES TAX - NON	0.00
Total ME Sales Tax Dist (144.12)	0.00
Allow for Doubtful Accts - Non Dist Bad Debt (144.00.27):	
AFDA - NON-DISTRIBUTION - NH	(61,509.65)
AFDA - NON-DISTRIBUTION - ME	0.00
Total Allow for Doubtful Accts - Non Dist Bad Debt (144.	(61,509.65)
Subtotal	344,843.36
Total Allowance for Doubtful Accounts	344,843.36
Less - Accounts Written Off:	

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
DISTRIBUTION WRITE OFFS:	
Converted Write Offs - Distribution (00.144.00.XX)	
NH R5 & ME R2:	
AFDA - R-5 NU CONVERTED W-OFFS	3,651.53
Total NH R5 & ME R2	3,651.53
NH R6 & ME R1:	
AFDA - R-1 NU CONVERTED W-OFFS	0.00
Total NH R6 & ME R1	0.00
Total Converted Write Offs - Dist	3,651.53
Distribution Write Offs - Summer (02.144.02.XX)	
NH R5 & ME R2:	
AFDA-W-OFFS-R-2-DISTR-OFF PEAK	0.00
AFDA-W-OFFS-R-5-DISTR-OFF PEAK	31,750.73
Total NH R5 & ME R2	31,750.73
NH R6 & ME R1:	
AFDA-W-OFFS-R-1-DISTR-OFF PEAK	0.00
AFDA-W-OFFS-R-6-DISTR-OFF PEAK	3,538.11
Total NH R6 & ME R1	3,538.11
R10:	
AFDA-W-OFFS-R-10-DISTR-OFF PEA	3,066.58
Total R10	3,066.58
R11:	
AFDA-W-OFFS-R-11-DISTR-OFF PEA	16.47
Total R11	16.47
G40:	
AFDA-W-OFFS-G40-DISTR-OFF PEAK	3,003.13
AFDA-W-OFFS-G40-DISTR-OFF PEAK	0.00
Total G40	3,003.13
G50:	
AFDA-W-OFFS-G50-DISTR-OFF PEAK	1,108.92
AFDA-W-OFFS-G-50-DISTR-OFF PEA	0.00
Total G50	1,108.92
G41:	
AFDA-W-OFFS-G41-DISTR-OFF PEAK	913.65
AFDA-W-OFFS-G41-DISTR-OFF PEAK	0.00
Total G41	913.65
G51:	
AFDA-W-OFFS-G51-DISTR-OFF PEAK	1,484.28
AFDA-W-OFFS-G51-DISTR-OFF PEAK	0.00
Total G51	1,484.28
Total Distribution Write Offs - Summer Period	44,881.87

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
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	YTD NH
Distribution Write Offs - No Season (03.144.02.XX)	
NH R5 & ME R2:	
AFDA-W-OFFS-R-2-DISTR-NO SEASO	0.00
AFDA-W-OFFS-R-5-DISTR-NO SEASO	7,392.28
Total NH R5 & ME R2	7,392.28
NH R6 & ME R1:	
AFDA-W-OFFS-R-1-DISTR-NO SEASO	0.00
AFDA-W-OFFS-R-6-DISTR-NO SEASO	404.72
Total NH R6 & ME R1	404.72
R10:	
AFDA-W-OFFS-R-10-DISTR-NO SEAS	1,450.25
Total R10	1,450.25
R11:	
AFDA-W-OFFS-R-11-DISTR-NO SEAS	1.55
Total R11	1.55
G40:	
AFDA-W-OFFS-G40-DISTR-NO SEASO	460.49
AFDA-W-OFFS-G40-DISTR-NO SEASO	0.00
Total G40	460.49
G50:	
AFDA-W-OFFS-G50-DISTR-NO SEASO	171.18
AFDA-W-OFFS-G50-DISTR-NO SEASO	0.00
Total G50	171.18
G41:	
AFDA-W-OFFS-G41-DISTR-NO SEASO	221.78
AFDA-W-OFFS-G41-DISTR-NO SEASO	0.00
Total G41	221.78
G51:	
AFDA-W-OFFS-G51 DISTR-NO SEASO	301.84
AFDA-W-OFFS-G51-DISTR-NO SEASO	0.00
Total G51	301.84
SP CT:	
AFDA-W-OFFS-JJ NISSEN-DIST-NO	0.00
Total SP CT	0.00
Non Rate Class Specific:	
AFDA - COM - NON CLASS SPECIFI	20,917.24
AFDA - COM - NON CLASS SPECIFI	0.00
AFDA-W-OFFS-POST 7-1-10 EERA-N	0.00
Total Non Rate Class Specific	20,917.24
Total Distribution Write Offs - No Season	31,321.33

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
Distribution Write Offs - Winter (01.144.02.XX)	
NH R5 & ME R2:	
AFDA-W-OFFS-R-2-DISTR-PEAK	0.00
AFDA-W-OFFS-R-5-DISTR-PEAK - N	71,781.27
Total NH R5 & ME R2	71,781.27
NH R6 & ME R1:	
AFDA-W-OFFS-R-1-DISTR-PEAK	0.00
AFDA-W-OFFS-R-6-DISTR-PEAK	4,727.82
Total NH R6 & ME R1	4,727.82
R10:	
AFDA-W-OFFS-R-10-DISTR-PEAK	5,328.97
Total R10	5,328.97
R11:	
AFDA-W-OFFS-R-11-DISTR-PEAK	8.90
Total R11	8.90
G40:	
AFDA-W-OFFS-G40-DISTR-PEAK	6,193.49
AFDA-W-OFFS-G40-DISTR-PEAK	0.00
Total G40	6,193.49
G50:	
AFDA-W-OFFS-G50-DISTR-PEAK	1,871.43
AFDA-W-OFFS-G50-DISTR-PEAK	0.00
Total G50	1,871.43
G41:	
AFDA-W-OFFS-G41-DISTR-PEAK	1,004.41
AFDA-W-OFFS-G41-DISTR-PEAK	0.00
Total G41	1,004.41
G51:	
AFDA-W-OFFS-G51-DISTR-PEAK	2,344.67
AFDA-W-OFFS-G51-DISTR-PEAK	0.00
Total G51	2,344.67
SP CT:	
AFDA-W-OFFS-JJ NISSEN-DISTR-PE	0.00
Total SP CT	0.00
Total Distribution Write Offs - Winter Period	93,260.96

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
Distribution Write Offs - Total:	
NH R5 & ME R2 - Total	114,575.81
NH R6 & ME R1 - Total	8,670.65
R10 - Total	9,845.80
R11 - Total	26.92
G40 - Total	9,657.11
G50 - Total	3,151.53
G41 - Total	2,139.84
G51 - Total	4,130.79
SP CT - Total	0.00
Non Rate Class Specific - Total	20,917.24
Grand Total - Distribution Write Offs	***173,115.69***

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
NON DISTRIBUTION WRITE OFFS:	
Converted Write Offs - Non Distribution (00.144.04.XX)	
NH R5 & ME R2:	
AFDA - R-5 CONVERTED W/O -NON	4,464.70
AFDA- R-5 CONVERTED W/O -NON D	4,554.66
Total NH R5 & ME R2	9,019.36
NH R6 & ME R1:	
AFDA-W-OFFS-NON DIST-WINTER-ME	0.00
AFDA - R-1 NU CONVERTED W-OFFS	0.00
Total NH R6 & ME R1	0.00
R10	
R11	
G41	
G51	
G42	
G52	
SP CT	
Total Converted Write Offs - Non Dist	**9,019.36**

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
Non-Distribution Write Offs - Summer (02.144.04.XX)	
NH R5 & ME R2:	
AFDA-W-OFFS-R-2-NON DIST-OFF P	0.00
AFDA-W-OFFS-R-5-NON DIST-OFF P	14,509.60
Total NH R5 & ME R2	14,509.60
NH R6 & ME R1:	
AFDA-W-OFFS-R-1-NON DIST-OFF P	0.00
AFDA-W-OFFS-R-6-NON DIST-OFF P	1,323.02
Total NH R6 & ME R1	1,323.02
R10:	
AFDA-W-OFFS-R-10-NON DIST-OFF	3,729.11
Total R10	3,729.11
R11:	
AFDA-W-OFFS-R-11-NON DIST-OFF	11.55
Total R11	11.55
G40:	
AFDA-W-OFFS-G40-NON DIST-OFF P	1,390.03
AFDA-W-OFFS-G40-NON DIST-OFF P	0.00
Total G40	1,390.03
G50:	
AFDA-W-OFFS-G50-NON DIST-OFF P	734.99
AFDA-W-OFFS-G-50-NON DIST-OFF	0.00
Total G50	734.99
G41:	
AFDA-W-OFFS-G41-NON DIST-OFF P	1,243.20
AFDA-W-OFFS-G41-NON DIST-OFF P	0.00
Total G41	1,243.20
G51:	
AFDA-W-OFFS-G51-NON DIST-OFF P	2,487.85
AFDA-W-OFFS-G51-NON DIST-OFF P	0.00
Total G51	2,487.85
Total Non-Distribution Write Offs - Summer Period	25,429.35

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
Non-Distribution Write Offs - Winter (01.144.04.XX)	
NH R5 & ME R2:	
AFDA-W-OFFS-R-2-NON DIST-PEAK	0.00
AFDA-W-OFFS-R-5-NON DIST-PEAK	166,394.34
Total NH R5 & ME R2	166,394.34
NH R6 & ME R1:	
AFDA-W-OFFS-R-1-NON DIST-PEAK	0.00
AFDA-W-OFFS-R-6-NON DIST-PEAK	7,564.46
Total NH R6 & ME R1	7,564.46
R10:	
AFDA-W-OFFS-R-10-NON DIST-PEAK	32,095.25
Total R10	32,095.25
R11:	
AFDA-W-OFFS-R-11-NON DIST-PEAK	14.80
Total R11	14.80
G40:	
AFDA-W-OFFS-G40-NON DIST-PEAK	18,980.39
AFDA-W-OFFS-G40-NON DIST-PEAK	0.00
Total G40	18,980.39
G50:	
AFDA-W-OFFS-G50-NON DIST-PEAK	6,202.70
AFDA-W-OFFS-G50-NON DIST-PEAK	0.00
Total G50	6,202.70
G41:	
AFDA-W-OFFS-G41-NON DIST-PEAK	4,636.49
AFDA-W-OFFS-G41-NON DIST-PEAK	0.00
Total G41	4,636.49
G51:	
AFDA-W-OFFS-G51-NON DIST-PEAK	8,445.07
AFDA-W-OFFS-G51-NON DIST-PEAK	0.00
Total G51	8,445.07
SP CT:	
AFDA-W-OFFS-Naval Shipyard - N	0.00
Total SP CT	(0.00)
Total Non-Distribution Write Offs - Winter Period	244,333.50

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
SUPPLIER REFUND NON-DISTRIB W/OFFS-NO SEASON	
NH R5 & ME R2:	
AFDA-WO-SUP REF-R-2-NON DIST-N	0.00
AFDA-WO-SUP REF-R5-NON DIST-NO	1.18
AFDA-SUPPLIER REFUND-NON DIST-	1.53
AFDA-SUPPLIER REFUND-NON DIST-	(0.25)
AFDA-WO-SUPP REFUND-NONDIST-NO	(1.28)
AFDA-SUPPLIER REFUND-NON DIST-	0.00
Total NH R5 & ME R2	1.18
NH R6 & ME R1:	
AFDA-WO-SUP REF-R-1-NON DIST-N	0.00
AFDA-WO-SUP REF-R6-NON DIST-NO	0.12
AFDA-SUPPLIER REFUND-NON DIST-	0.00
AFDA-WO-SUPP REFUND-NONDIST-NO	0.00
Total NH R6 & ME R1	0.12
R10:	
AFDA-WO-SUP REF-R10-NON DIST-N	0.19
Total R10	0.19
G40:	
AFDA-WO-SUP REF-G40-NON DIST-N	0.04
Total G40	0.04
Total Non-Dist W/O - Supplier Refund - NO SEASON	1.53

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
Non-Distribution Write Offs - Total:	
NH R5 & ME R2 - Total	189,924.48
NH R6 & ME R1 - Total	8,887.60
R10 - Total	35,824.55
R11 - Total	26.35
G40 - Total	20,370.46
G50 - Total	6,937.69
G41 - Total	5,879.69
G51 - Total	10,932.92
SP CT - Total	0.00
Grand Total Non-Distrib Write Offs	***278,783.74***
Write Offs - Total:	
NH R5 & ME R2 - Grand Total	304,500.29
NH R6 & ME R1 - Grand Total	17,558.25
R10 - Grand Total	45,670.35
R11 - Grand Total	53.27
G40 - Grand Total	30,027.57
G50 - Grand Total	10,089.22
G41 - Grand Total	8,019.53
G51 - Grand Total	15,063.71
SP CT - Grand Total	0.00
Non Rate Class Specific - Grand Total	20,917.24
GRAND TOTAL WRITE OFFS (Dist + Non Dist)	***451,899.43***
Add - Recoveries:	
Distribution (144.05.00):	
AFDA - RECOVERIES - DIST - NH	48,165.45
AFDA - RECOVERIES - DIST - ME	0.00
Total Distribution (144.05.00)	48,165.45
Non-Dist - Summer (02.144.05.03):	
AFDA-RECOVERIES-NON DIST-SUMME	8,804.23
AFDA-RECOVERIES-NON DIST-SUMME	0.00
Total Non-Dist - Summer (02.144.05.03)	8,804.23
Non-Dist - Winter (01.144.05.02):	
AFDA-RECOVERIES-NON DIST-WINTE	49,948.39
AFDA-RECOVERIES-NON DIST-WINTE	0.00
Total Non-Dist - Winter (01.144.05.02)	49,948.39
Total Recoveries	106,918.07
Net Write Offs	**344,981.36**
Page 2 of 2	
Ending Balance (144.XX.XX)	$106,219.00

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
Balance of 144 accounts:	
AFDA - (BEG BAL) - DISTRIBUTI	(37,905.00)
AFDA - BEG BAL- DISTRIBUTION -	0.00
AFDA - R-1 NU CONVERTED W-OFFS	0.00
AFDA - R-5 NU CONVERTED W-OFFS	3,651.53
AFDA - NON-DISTRIBUTION - NH	61,509.65
AFDA - NON-DISTRIBUTION - ME	0.00
ALLOW FOR DOUBTFUL ACCTS - NH	(123,723.24)
ALLOW FOR DOUBTFUL ACCTS - ME	0.00
AFDA - COM - NON CLASS SPECIFI	20,917.24
AFDA - COM - NON CLASS SPECIFI	0.00
AFDA-W-OFFS-R-1-DISTR-PEAK	0.00
AFDA-W-OFFS-R-1-DISTR-OFF PEAK	0.00
AFDA-W-OFFS-R-1-DISTR-NO SEASO	0.00
AFDA-W-OFFS-R-2-DISTR-PEAK	0.00
AFDA-W-OFFS-R-2-DISTR-OFF PEAK	0.00
AFDA-W-OFFS-R-2-DISTR-NO SEASO	0.00
AFDA-W-OFFS-R-5-DISTR-PEAK - N	71,781.27
AFDA-W-OFFS-R-5-DISTR-OFF PEAK	31,750.73
AFDA-W-OFFS-R-5-DISTR-NO SEASO	7,392.28
AFDA-W-OFFS-R-6-DISTR-PEAK	4,727.82
AFDA-W-OFFS-R-6-DISTR-OFF PEAK	3,538.11
AFDA-W-OFFS-R-6-DISTR-NO SEASO	404.72
AFDA-W-OFFS-R-10-DISTR-PEAK	5,328.97
AFDA-W-OFFS-R-10-DISTR-OFF PEA	3,066.58
AFDA-W-OFFS-R-10-DISTR-NO SEAS	1,450.25
AFDA-W-OFFS-R-11-DISTR-PEAK	8.90
AFDA-W-OFFS-R-11-DISTR-OFF PEA	16.47
AFDA-W-OFFS-R-11-DISTR-NO SEAS	1.55
AFDA-W-OFFS-G40-DISTR-PEAK	6,193.49
AFDA-W-OFFS-G40-DISTR-OFF PEAK	3,003.13
AFDA-W-OFFS-G40-DISTR-NO SEASO	460.49
AFDA-W-OFFS-G40-DISTR-PEAK	0.00
AFDA-W-OFFS-G40-DISTR-OFF PEAK	0.00
AFDA-W-OFFS-G40-DISTR-NO SEASO	0.00
AFDA-W-OFFS-G41-DISTR-PEAK	1,004.41
AFDA-W-OFFS-G41-DISTR-OFF PEAK	913.65
AFDA-W-OFFS-G41-DISTR-NO SEASO	221.78
AFDA-W-OFFS-G41-DISTR-PEAK	0.00
AFDA-W-OFFS-G41-DISTR-OFF PEAK	0.00
AFDA-W-OFFS-G41-DISTR-NO SEASO	0.00
AFDA-W-OFFS-G50-DISTR-PEAK	1,871.43
AFDA-W-OFFS-G50-DISTR-OFF PEAK	1,108.92
AFDA-W-OFFS-G50-DISTR-NO SEASO	171.18
AFDA-W-OFFS-G50-DISTR-PEAK	0.00
AFDA-W-OFFS-G-50-DISTR-OFF PEA	0.00
AFDA-W-OFFS-G50-DISTR-NO SEASO	0.00
AFDA-W-OFFS-G51-DISTR-PEAK	2,344.67
AFDA-W-OFFS-G51-DISTR-OFF PEAK	1,484.28
AFDA-W-OFFS-G51 DISTR-NO SEASO	301.84
AFDA-W-OFFS-G51-DISTR-PEAK	0.00
AFDA-W-OFFS-G51-DISTR-OFF PEAK	0.00
AFDA-W-OFFS-G51-DISTR-NO SEASO	0.00
AFDA-W-OFFS-JJ NISSEN-DISTR-PE	0.00
AFDA-W-OFFS-JJ NISSEN-DIST-NO	0.00
AFDA-W-OFFS-POST 7-1-10 EERA-N	0.00
AFDA - BEG BAL - NON DIST - NH	(68,452.00)
AFDA-BEG BAL-NON DIST-ME	0.00
AFDA-W-OFFS-R-1-NON DIST-PEAK	0.00
AFDA-W-OFFS-R-1-NON DIST-OFF P	0.00
AFDA-WO-SUP REF-R-1-NON DIST-N	0.00
AFDA-W-OFFS-R-2-NON DIST-PEAK	0.00
AFDA-W-OFFS-R-2-NON DIST-OFF P	0.00
AFDA-WO-SUP REF-R-2-NON DIST-N	0.00
AFDA-W-OFFS-R-5-NON DIST-PEAK	166,394.34
AFDA-W-OFFS-R-5-NON DIST-OFF P	14,509.60
AFDA-WO-SUP REF-R5-NON DIST-NO	1.18
AFDA-W-OFFS-R-6-NON DIST-PEAK	7,564.46
AFDA-W-OFFS-R-6-NON DIST-OFF P	1,323.02
AFDA-WO-SUP REF-R6-NON DIST-NO	0.12
AFDA-W-OFFS-R-10-NON DIST-PEAK	32,095.25
AFDA-W-OFFS-R-10-NON DIST-OFF	3,729.11
AFDA-WO-SUP REF-R10-NON DIST-N	0.19
AFDA-W-OFFS-R-11-NON DIST-PEAK	14.80
AFDA-W-OFFS-R-11-NON DIST-OFF	11.55
AFDA-W-OFFS-G40-NON DIST-PEAK	18,980.39
AFDA-W-OFFS-G40-NON DIST-OFF P	1,390.03

Northern Utilities, Inc.
Accumulated Provision for Uncollectible Accounts
G_NU_8

	YTD NH
AFDA-WO-SUP REF-G40-NON DIST-N	0.04
AFDA-W-OFFS-G40-NON DIST-PEAK	0.00
AFDA-W-OFFS-G40-NON DIST-OFF P	0.00
AFDA-W-OFFS-G41-NON DIST-PEAK	4,636.49
AFDA-W-OFFS-G41-NON DIST-OFF P	1,243.20
AFDA-W-OFFS-G41-NON DIST-PEAK	0.00
AFDA-W-OFFS-G41-NON DIST-OFF P	0.00
AFDA-W-OFFS-G50-NON DIST-PEAK	6,202.70
AFDA-W-OFFS-G50-NON DIST-OFF P	734.99
AFDA-W-OFFS-G50-NON DIST-PEAK	0.00
AFDA-W-OFFS-G-50-NON DIST-OFF	0.00
AFDA-W-OFFS-G51-NON DIST-PEAK	8,445.07
AFDA-W-OFFS-G51-NON DIST-OFF P	2,487.85
AFDA-W-OFFS-G51-NON DIST-PEAK	0.00
AFDA-W-OFFS-G51-NON DIST-OFF P	0.00
AFDA-W-OFFS-Naval Shipyard - N	0.00
AFDA - R-5 CONVERTED W/O -NON	4,464.70
AFDA- R-5 CONVERTED W/O -NON D	4,554.66
AFDA-W-OFFS-NON DIST-WINTER-ME	0.00
AFDA - R-1 NU CONVERTED W-OFFS	0.00
AFDA-SUPPLIER REFUND-NON DIST-	1.53
AFDA-SUPPLIER REFUND-NON DIST-	(0.25)
AFDA-WO-SUPP REFUND-NONDIST-NO	(1.28)
AFDA-SUPPLIER REFUND-NON DIST-	0.00
AFDA-SUPPLIER REFUND-NON DIST-	0.00
AFDA-WO-SUPP REFUND-NONDIST-NO	0.00
AFDA - RECOVERIES - DIST - NH	(48,165.45)
AFDA - RECOVERIES - DIST - ME	0.00
AFDA-RECOVERIES-NON DIST-WINTE	(49,948.39)
AFDA-RECOVERIES-NON DIST-WINTE	0.00
AFDA-RECOVERIES-NON DIST-SUMME	(8,804.23)
AFDA-RECOVERIES-NON DIST-SUMME	0.00
AFDA - CGA - NON DIST - NH	(282,629.77)
AFDA - CGA - NON DIST - ME	0.00
AFDA-W-OFFS-ME SALES TAX - NON	0.00
Total Balance of 144 accounts	(106,219.00)

Notes:

Late Payment Charges

Created file from UT400AP & UT460AP which lists late pmnt chgs. Listed cust ID, Loc ID & amount
HTE Receivable Codes 58, 59 & 60
Queried UT420AP for all customers to get rate classes
Did VLOOKUP to get rate classes

Deposits

Created file from UT290 which lists paid deposit amounts
Did VLOOKUP to get rate classes

Late Payment Fee Analysis NU-NH 2012

Row Labels	Sum of UTTAMT	
	$	6.18
05	$	67,285.93
06	$	3,159.39
10	$	145.16
3C	$	27.59
40	$	17,483.40
41	$	7,787.80
42	$	1,015.01
50	$	3,395.04
51	$	3,416.16
52	$	1,680.38
AC	$	1,933.12
EC	$	805.65
MC	$	2,049.53
RB	$	1,608.92
RH	$	2,840.74
Grand Total	$	114,640.00

Rate Class Key

Class	Description
5	R5 RES HEAT
6	R6 RES NON HEAT
10	R10 RES LI HEAT
3C	3-MOS INSTALLMENT CARE
40	G40 C&I LO ANNUAL/HI WINT
41	G41 C&I MED ANUAL/HI WINT
42	G42 C&I HI ANNUAL/HI WINT
50	G50 C&I LOW ANUAL/LO WINT
51	G51 C&I MED ANUAL/LO WINT
52	G52 C&I HI ANNUAL/LO WINT
AC	ANNUAL CARE
EC	EASY CARE GAS LINE PLANS
MC	MONTHLY CARE
RB	RENTAL CONVERSION BURNER
RH	RENTAL WATER HEATER

GL Check		
30.40.08.00.487.00.01	$	(79,564.25)
30.40.08.00.487.00.02	$	(35,075.79)
30.40.08.00.487.00.03	$	0.04
	$	(114,640.00)

Deposit Data Analysis NU-NH 2012

Row Labels	Sum of UTDEPA
05	$ 143,951.15
06	$ 4,505.72
10	$ 7,605.00
40	$ 184,702.43
41	$ 78,548.92
42	$ 3,240.00
50	$ 39,520.00
51	$ 25,755.00
52	$ 10,750.00
AC	$ 3,683.17
EC	$ 891.25
MC	$ 670.00
RB	$ 13,700.36
RH	$ 3,512.22
Grand Total	$ 521,035.22

Rate Class Key

Class	Description
5	R5 RES HEAT
6	R6 RES NON HEAT
10	R10 RES LI HEAT
40	G40 C&I LO ANNUAL/HI WINT
41	G41 C&I MED ANUAL/HI WINT
42	G42 C&I HI ANNUAL/HI WINT
50	G50 C&I LOW ANUAL/LO WINT
51	G51 C&I MED ANUAL/LO WINT
52	G52 C&I HI ANNUAL/LO WINT
AC	ANNUAL CARE
EC	EASY CARE GAS LINE PLANS
MC	MONTHLY CARE
RB	RENTAL CONVERSION BURNER
RH	RENTAL WATER HEATER

GL Check	
30.50.00.00.235.01.00	$ (504,049.47)
Variance	$ 16,985.75

Note:
* These deposit #'s are as of 2/01/2013. We do not have deposit numbers for year end numbers.

NORTHERN UTILITIES - NEW HAMPSHIRE
GAS DIVISION COST OF SERVICE SCHEDULES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2012

GAS LABOR ALLOCATOR

Labor by Account	Union & Non-Union Distribution by Account	Allocated Clearing, MDS and Incentive Compensation	Total Labor by Account	Per Revenue Requirements	Increase	Total Direct	USC O&M Labor	Increase	Total USC Labor	Total Labor	NH PR ALLOC. 46.40%
Acct 163	$ -	$ 43,513	$ 43,513	$ 41,863	$ 6,897	$ 48,759	$ 18,316	$ 532	$ 18,847	$ 67,606	$ 67,606
Acct 710											$ 8,917
Acct 717											$ 4,585
Acct 718											$ -
Acct 735											$ 14,033
Acct 740											$ 8,917
Acct 741											$ 5,313
Acct 742											$ 9,715
Acct 813	$ -	$ -	$ -	$ -	$ -	$ -	$ 125,869	$ 3,654	$ 129,522	$ 129,522	$ 129,522
Acct 851	$ -	$ -	$ -	$ -	$ -	$ -	$ 165,506	$ 4,804	$ 170,310	$ 170,310	$ 170,310
Acct 857	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -
Acct 870	$ 21,207	$ -	$ 21,207	$ 20,402	$ 3,361	$ 23,763			$ -	$ 23,763	$ 23,763
Acct 874	$ 309,362	$ 48,681	$ 358,043	$ 344,459	$ 56,748	$ 401,207			$ -	$ 401,207	$ 401,207
Acct 875	$ 127,319	$ -	$ 127,319	$ 122,488	$ 20,179	$ 142,668			$ -	$ 142,668	$ 142,668
Acct 878	$ 299,983	$ 450,747	$ 750,730	$ 722,247	$ 118,987	$ 841,235			$ -	$ 841,235	$ 841,235
Acct 879	$ 934	$ 40,931	$ 41,864	$ 40,276	$ 6,635	$ 46,911			$ -	$ 46,911	$ 46,911
Acct 880	$ 11,699	$ -	$ 11,699	$ 11,255	$ 1,854	$ 13,110	$ 171,766	$ 4,986	$ 176,751	$ 189,861	$ 189,861
Acct 882	$ 68,109	$ -	$ 68,109	$ 65,525	$ 10,795	$ 76,320			$ -	$ 76,320	$ 76,320
Acct 885	$ 58,127	$ -	$ 58,127	$ 55,922	$ 9,213	$ 65,135			$ -	$ 65,135	$ 65,135
Acct 886	$ 2,487	$ -	$ 2,487	$ 2,393	$ 394	$ 2,787			$ -	$ 2,787	$ 2,787
Acct 887	$ 43,776	$ -	$ 43,776	$ 42,115	$ 6,938	$ 49,053			$ -	$ 49,053	$ 49,053
Acct 889	$ 12,016	$ -	$ 12,016	$ 11,560	$ 1,904	$ 13,464			$ -	$ 13,464	$ 13,464
Acct 890	$ 1,232	$ -	$ 1,232	$ 1,185	$ 195	$ 1,381			$ -	$ 1,381	$ 1,381
Acct 891	$ 18,089	$ -	$ 18,089	$ 17,402	$ 2,867	$ 20,269			$ -	$ 20,269	$ 20,269
Acct 892	$ 14,123	$ 13,608	$ 27,731	$ 26,679	$ 4,395	$ 31,075			$ -	$ 31,075	$ 31,075
Acct 893	$ 1,271	$ -	$ 1,271	$ 1,223	$ 201	$ 1,424			$ -	$ 1,424	$ 1,424
Acct 894	$ 225	$ 147,484	$ 147,709	$ 142,105	$ 23,411	$ 165,516			$ -	$ 165,516	$ 165,516
Acct 901	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -
Acct 902	$ 80,831	$ 3,153	$ 83,984	$ 80,798	$ 13,311	$ 94,109			$ -	$ 94,109	$ 94,109
Acct 903	$ 8,027	$ 64,752	$ 72,779	$ 70,018	$ 11,535	$ 81,553	$ 495,140	$ 14,372	$ 509,512	$ 591,065	$ 591,065
Acct 907	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -
Acct 908	$ -	$ -	$ -	$ -	$ -	$ -	$ 143,352	$ 4,161	$ 147,513	$ 147,513	$ 147,513
Acct 920	$ 2,010	$ 7,993	$ 10,003	$ 9,623	$ 1,585	$ 11,209			$ -	$ 11,209	$ 11,209
Acct 921	$ 16,251	$ -	$ 16,251	$ 15,635	$ 2,576	$ 18,210			$ -	$ 18,210	$ 18,210
Acct 923	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,263,137	$ 36,664	$ 1,299,801	$ 1,299,801	$ 1,299,801
Acct 925	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -
Acct 926	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -
Acct 935	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -
	$ 1,097,079	$ 820,863	$ 1,917,941	$ 1,845,174	$ 303,985	$ 2,149,159	$ 2,383,085	$ 69,172	$ 2,452,257	$ 4,601,415	$ 4,652,895
										$ 4,601,415	$ 4,601,415

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NU - NH - Average Cost of Service								Current	Current	Book	Book
Rate Class			$	Service Cost	Meter Cost	No Services	No Meters	Service Cost	Meter Cost	Service Cost	Meter Cost
R6 R11 R5 R10	Residential Non Heating Regular Residential Non Heating Low Income Residential Heating Regular Residential Heating Low Income		$5,295.82	$4,895.64	$400.18	16,563	22,663	$81,088,307	$9,069,136	$27,296,794	$11,372,725
G40 G50	General Small, High Winter Use General Small, Low Winter Use	< 8,000 Therms < 8,000 Therms	$6,411.88	$5,880.19	$531.69	4,063	5,559	$23,891,220	$2,955,667	$8,042,512	$3,706,416
G41 G51	General Medium, High Winter Use General Medium, Low Winter Use	8,000 to < 80,000 Therms 8,000 to < 80,000 Therms	$10,503.42	$7,930.10	$2,573.32	799	799	$6,336,152	$2,056,080	$2,132,942	$2,578,331
G42 G52	General Large, High Winter Use General Large, Low Winter Use	> 80,000 Therms > 80,000 Therms	$21,007.55	$12,394.87	$8,612.68	57	57	$706,508	$490,923	$237,832	$615,619
						21,482	29,078	$112,022,186	$14,571,806	$37,710,079	$18,273,091
										$37,710,079	$18,273,091

NU - NH Rate Class:	Residential - R1, R2, R3, & R4				Service Cost	Meter Cost
		Base $	Direct OH $	Gross $		
SERVICE COSTS	Labor	$68.50	$33.74	$102.24	$102.24	
	Transport	$120.00	$0.00	$120.00	$120.00	
	Material	$212.85	$202.21	$415.06	$415.06	
	Invoices	$2,739.00	$0.00	$2,739.00	$2,739.00	
	Sub Total	**$3,140.35**	**$235.95**	**$3,376.30**	$3,376.30	
METERING COSTS	Labor	$34.25	$16.87	$51.12		$51.12
	Material	$48.43	$46.01	$94.43		$94.43
	Invoices	$130.43	$0.00	$130.43		$130.43
	Sub Total	**$213.11**	**$62.88**	**$275.99**		$275.99
AVERAGE COST OF SERVICE	**Sub Total (with Direct Overheads)**			**$3,652.29**	$3,376.30	$275.99
	General Construction Overheads			$1,643.53	$1,519.34	$124.19
	Expense (Meter Testing)			$0.00		$0.00
	Total Average Cost of Service			**$5,295.82**	$4,895.64	$400.18

DETAIL			
SERVICE DESCRIPTION	File_Name	R1-R4 LP	R1-R4 HP
	Meter Standard	G1-01-01	G1-02-01
	Pressure	LP	HP
	Diameter	1.25" HDPE	1/2" HDPE
	Average Length (Ft)	80	80
	Delivery Pressure	5" wc	7" wc
	Meter	AC-250	AC-250
	Regulator	N/A	Schlumberger B42
	Demand (scfh)	154	244
	Consumption (Th/Yr)	1,042	1,189
	# of Services	2,234	19,800
	Weighting	10.14%	89.86%
SERVICE	Inspector (hrs)	2.00	2.00
	Inspector Rate ($/Hr)	$34.25	$34.25
	Labor	$68.50	$68.50
	Transport	$120.00	$120.00
	Material (Stock)	$401.00	$310.00
	Invoices	$2,739.00	$2,739.00
METERING	Construction (hrs)	1.00	1.00
	Service Fitter ($/Hr)	$34.25	$34.25
	Labor	$34.25	$34.25
	Meter set	$55.31	$47.65
	Meter/ with AMR	$130.43	$130.43
	Corrector	$0.00	$0.00
	Meter Testing	$0.00	$0.00

NU - NH Rate Class:	Commercial (Small) - G41 and G51				Service Cost	Meter Cost
		Base $	Direct OH $	Gross $		
SERVICE COSTS	Labor	$68.50	$33.74	$102.24	$102.24	
	Transport	$120.00	$0.00	$120.00	$120.00	
	Material	$547.07	$519.72	$1,066.79	$1,066.79	
	Invoices	$2,766.27	$0.00	$2,766.27	$2,766.27	
	Sub Total	**$3,501.84**	**$553.46**	**$4,055.30**	$4,055.30	
METERING COSTS	Labor	$34.25	$16.87	$51.12		$51.12
	Material	$5.61	$5.33	$10.94		$10.94
	Invoices	$304.63	$0.00	$304.63		$304.63
	Sub Total	**$344.48**	**$22.20**	**$366.68**		$366.68
AVERAGE COST OF SERVICE	**Sub Total (with Direct Overheads)**			**$4,421.99**	$4,055.30	$366.68
	General Construction Overheads			$1,989.89	$1,824.89	$165.01
	Expense (Meter Testing)			$0.00		$0.00
	Total Average Cost of Service			**$6,411.88**	$5,880.19	$531.69

DETAIL			
SERVICE DESCRIPTION	File_Name	G41-G51 LP	G41-G51 HP
	Meter Standard	G1-01-02	G1-02-03
	Pressure	LP	HP
	Diameter	2" HDPE	1.25" HDPE
	Average Length (Ft)	80	80
	Delivery Pressure	5" wc	7" wc
	Meter	AC250	AC250
	Regulator	Schlumberger B42	
	Demand (scfh)	369 scfh	560 scfh
	Consumption (Th/Yr)	2,661	3,722
	# of Services	2,234	19,800
	Weighting	10.14%	89.86%
SERVICE	Inspector (hrs)	2.00	2.00
	Inspector Rate ($/Hr)	$34.25	$34.25
	Labor	$68.50	$68.50
	Transport	$120.00	$120.00
	Material (Stock)	$787.00	$520.00
	Invoices	$3,008.00	$2,739.00
METERING	Construction (hrs)	1.00	1.00
	Service Fitter ($/Hr)	$34.25	$34.25
	Labor	$34.25	$34.25
	Meter set	$55.31	$47.65
	Meter/with AMR	$261.81	$261.81
	Corrector	$0.00	$0.00
	Meter Testing	$0.00	$0.00

NU - NH Rate Class:	Commercial (Medium) - G42 and G52				Service Cost	Meter Cost
		Base $	Direct OH $	Gross $		
SERVICE COSTS	Labor	$71.77	$35.35	$107.12	$107.12	
	Transport	$125.72	$0.00	$125.72	$125.72	
	Material	$1,145.18	$1,087.92	$2,233.10	$2,233.10	
	Invoices	$3,003.09	$0.00	$3,003.09	$3,003.09	
	Sub Total	**$4,345.76**	**$1,123.28**	**$5,469.04**	$5,469.04	
METERING COSTS	Labor	$137.00	$67.49	$204.49		$204.49
	Material	$154.21	$146.50	$300.71		$300.71
	Invoices	$1,269.51	$0.00	$1,269.51		$1,269.51
	Sub Total	**$1,560.72**	**$213.99**	**$1,774.70**		$1,774.70
AVERAGE COST OF SERVICE	**Sub Total (with Direct Overheads)**			**$7,243.74**	$5,469.04	$1,774.70
	General Construction Overheads			$3,259.68	$2,461.07	$798.62
	Expense (Meter Testing)			$0.00		$0.00
	Total Average Cost of Service			**$10,503.42**	$7,930.10	$2,573.32

DETAIL			
SERVICE DESCRIPTION	File_Name	G41-G51 LP	G41-G51 HP
	Meter Standard	G1-01-02	G1-02-06
	Pressure	LP	HP
	Diameter	4" HDPE	2" HDPE
	Average Length (Ft)		80
	Delivery Pressure		7" wc
	Meter	3M	3M
	Regulator		Fisher S202
	Demand (scfh)		
	Consumption (Th/Yr)		
	# of Services	27	539
	Weighting	4.77%	95.23%
SERVICE	Inspector (hrs)	4.00	2.00
	Inspector Rate ($/Hr)	$34.25	$34.25
	Labor	$137.00	$68.50
	Transport	$240.00	$120.00
	Material (Stock)	$2,666.00	$1,069.00
	Invoices	$2,905.00	$3,008.00
METERING	Construction (hrs)	4.00	4.00
	Service Fitter ($/Hr)	$34.25	$34.25
	Labor	$137.00	$137.00
	Meter set	$154.21	$154.21
	Meter/ with AMR	$1,115.30	$1,115.30
	Corrector	$0.00	$0.00
	Meter Testing	$0.00	$0.00

NU NH Rate Class:	Commercial (Large) - G43 and G53				Service Cost	Meter Cost
		Base $	Direct OH $	Gross $		
SERVICE COSTS	Labor	$137.00	$67.49	$204.49	$204.49	
	Transport	$240.00	$0.00	$240.00	$240.00	
	Material	$2,666.00	$2,532.70	$5,198.70	$5,198.70	
	Invoices	$2,905.00	$0.00	$2,905.00	$2,905.00	
	Sub Total	**$5,948.00**	**$2,600.19**	**$8,548.19**	$8,548.19	
METERING COSTS	Labor	$411.00	$202.46	$613.46		$613.46
	Material	$389.60	$370.12	$759.72		$759.72
	Invoices	$4,566.60	$0.00	$4,566.60		$4,566.60
	Sub Total	**$5,367.20**	**$572.58**	**$5,939.78**		$5,939.78
AVERAGE COST OF SERVICE	**Sub Total (with Direct Overheads)**			**$14,487.96**	$8,548.19	$5,939.78
	General Construction Overheads			$6,519.58	$3,846.68	$2,672.90
	Expense (Meter Testing)			$0.00		$0.00
	Total Average Cost of Service			**$21,007.55**	$12,394.87	$8,612.68

DETAIL			
SERVICE DESCRIPTION	File_Name	G43-G53 #1	G43-G53 #2
	Meter Standard	G1-03-02	FHS
	Pressure	HP	HP
	Diameter	4" HDPE	4" HDPE
	Average Length (Ft)	650	1,800
	Delivery Pressure	14" wc	44" wc
	Meter	3M	16M
	Regulator	Fisher S209	Fisher 99
	Demand (scfh)	9,000	26,200
	Consumption (Th/Yr)	85,035	0
	# of Services	1	1
	Weighting	50.00%	50.00%
SERVICE	Construction (hrs)	4.00	4.00
	3 Man Team ($/Hr)	$34.25	$34.25
	Labor	$137.00	$137.00
	Transport	$240.00	$240.00
	Material (Stock)	$2,666.00	$2,666.00
	Invoices	$2,905.00	$2,905.00
METERING	Construction (hrs)	8.00	16.00
	Service Fitter ($/Hr)	$34.25	$34.25
	Labor	$274.00	$548.00
	Meter set	$389.60	$389.60
	Meter w/ instrument adaptor	$2,497.25	$2,497.25
	Corrector w/ AMR	$ 1,679.75	$ 1,679.75
	Meter Testing	$0.00	$0.00

NU NH - Gas Overhead Rates

SUMMARY		
#	Category	OH
1	Transportation	0.00%
2	Labor	49.26%
3	Materials	95.00%
4	Invoices	0.00%

DETAIL		
A	**Transportation**	
	Automobile (per mile)	$0.00
	Light Truck (per mile)	$0.70
	Heavy Truck ($/Hr)	$60.00
B	**Small Tools**	7.00%
C	**Exempt Stock**	
	Common	0.00%
	Gas	30.00%
	Electric	0.00%
D	**General Overheads**	
	Gas	45.00%
	Electric	0.00%
E	**Unproductive Time**	
	Payroll Load code 1	0.00%
F	**Storeroom**	50.00%
G	**Workers Comp**	3.07%
H	**AFUDC**	0.16%
I	**Pension Costs/Payroll Taxes**	
	Pension Costs	10%
	Payroll Taxes	7.82%
J	**Medical Costs**	19.14%
K	**401K Capitalized**	2.42%

Northern NH 3-Man Team Rates	
LABOR	
Description	**Rate/Hr**
Grade 10 Inspector	$34.25
Grade 9	$0.00
Grade 8	$0.00
Total	**$34.25**
Transportation	
Street Truck	$30.00
Dump Truck	$30.00
Back-Hoe	$30.00
Total	**$90.00**

Description	*Meter Invoice Cost*	*AMR Device*	*AMR Device (including*	*Total Meter Invoiced Costs*		*Instrument Drive Adaptor*	*Instrument*	*Instrument AMR*	*With Instrument Installed*
AC-250TC	$ 62.80	$ 63.00	$ 3.18	$ 128.98					
AL-425TC	$ 199.19	$ 63.00	$ 3.18	$ 265.37					
AL1000TC	$ 888.91	$ 83.00	$ 6.30	$ 978.21					
3M	$ 1,155.00	$ 63.00	$ 15.00	$ 1,233.00		$ 241.00	$ 1,600.00	$ 79.75	$ 3,075.75
5M	$ 1,398.00	$ 63.00	$ 15.00	$ 1,476.00		$ 241.00	$ 1,600.00	$ 79.75	$ 3,318.75
7M	$ 1,779.00	$ 63.00	$ 15.00	$ 1,857.00		$ 241.00	$ 1,600.00	$ 79.75	$ 3,699.75
11M	$ 2,063.00	$ 63.00	$ 15.00	$ 2,141.00		$ 241.00	$ 1,600.00	$ 79.75	$ 3,983.75
16M	$ 2,833.00	$ 63.00	$ 15.00	$ 2,911.00		$ 241.00	$ 1,600.00	$ 79.75	$ 4,753.75
23M	$ 3,878.00			$ 3,878.00		$ 241.00	$ 1,600.00	$ 79.75	$ 5,798.75

Instrument drive adaptor	$	241.00
Instrument Cost	$	1,600.00
Instrument AMR	$	79.75
Small AMR Install	$	3.18
Large AMR Install	$	6.30
Rotary ERT Install	$	15.00

** - done by company employees

NU - NH - Average Cost of Service

Rate Class			Avg Meter Cost	Most Common Meter Cost	Diff
R6	Residential Non Heating Regular		**$130.43**	**$ 128.98**	**$1.45**
R11	Residential Non Heating Low Income				
R5	Residential Heating Regular				
R10	Residential Heating Low Income				
G40	General Small, High Winter Use	< 8,000 Therms	**$261.81**	**$ 128.98**	**$132.83**
G50	General Small, Low Winter Use	< 8,000 Therms			
G41	General Medium, High Winter Use	8,000 to < 80,000 Therms	**$1,115.30**	**$ 1,233.00**	**($117.70)**
G51	General Medium, Low Winter Use	8,000 to < 80,000 Therms			
G42	General Large, High Winter Use	> 80,000 Therms	**$2,256.25**	**$ 1,476.00**	**$780.25**
G52	General Large, Low Winter Use	> 80,000 Therms			

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

REVENUE REQUIREMENTS-22

		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	PRESENT RATES				
1	RATE BASE		83,835,733	35,542,953	1,859,980
2	NET OPER INC (PRESENT RATES)		4,061,828	1,589,055	(43,404)
3	RATE OF RETURN (PRES RATES)		4.84%	4.47%	-2.33%
4	RELATIVE RATE OF RETURN		1.000	0.923	-0.482
5	SALES REVENUE (PRE RATES)		20,880,273	9,829,635	377,409
6	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
7	SALE REV $/CCF (PRE RATES)		$0.3518	$0.6296	$1.0285
	CLAIMED RATE OF RETURN				
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		7,159,572	3,035,368	158,842
10	SALES REVENUE REQ CLAIMED ROR		26,009,836	12,224,591	712,310
11	REVENUE DEFICIENCY SALES REV		5,129,563	2,394,955	334,901
12	PERCENT INCREASE REQUIRED		24.57%	24.36%	88.74%
13	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
14	SALES REV REQUIRED $/CCF		$0.4382	$0.7830	$1.9412
15	REVENUE DEFICIENCY $/CCF		$0.0864	$0.1534	$0.9127
	PROPOSED REVENUES				
16	PROPOSED SALES REVENUES		26,009,692	12,254,491	574,117
17	REVENUE DEFICIENCY SALES REV		5,129,419	2,424,855	196,708
18	PERCENT INCREASE PROPOSED		24.57%	24.67%	52.12%
19	PROPOSED RATE OF RETURN		8.54%	8.59%	4.05%
20	RETURN REQ FOR PROPOSED REV		7,159,485	3,053,425	75,388
21	ANNUAL BOOKED CCF SALES		59,356,751	15,613,309	366,940
22	SALES REV REQUIRED $/CCF		$0.4382	$0.7849	$1.5646
23	REVENUE DEFICIENCY $/CCF		$0.0864	$0.1553	$0.5361

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2012

DELIVERY SERVICE

REVENUE REQUIREMENTS-22

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
	PRESENT RATES							
1	RATE BASE		14,070,332	2,807,822	11,874,923	3,958,215	3,687,290	10,034,216
2	NET OPER INC (PRESENT RATES)		828,574	222,987	703,512	201,157	239,831	320,117
3	RATE OF RETURN (PRES RATES)		5.89%	7.94%	5.92%	5.08%	6.50%	3.19%
4	RELATIVE RATE OF RETURN		1.215	1.639	1.223	1.049	1.342	0.658
5	SALES REVENUE (PRE RATES)		3,798,947	859,437	2,726,936	896,287	807,031	1,584,589
6	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
7	SALE REV $/CCF (PRE RATES)		$0.4216	$0.3935	$0.2456	$0.2152	$0.1912	$0.1248
	CLAIMED RATE OF RETURN							
8	CLAIMED RATE OF RETURN		8.54%	8.54%	8.54%	8.54%	8.54%	8.54%
9	RETURN REQ FOR CLAIMED ROR		1,201,606	239,788	1,014,118	338,032	314,895	856,922
10	SALES REVENUE REQ CLAIMED ROR		4,416,653	887,259	3,241,270	1,122,939	931,329	2,473,487
11	REVENUE DEFICIENCY SALES REV		617,706	27,821	514,334	226,651	124,298	888,898
12	PERCENT INCREASE REQUIRED		16.26%	3.24%	18.86%	25.29%	15.40%	56.10%
13	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
14	SALES REV REQUIRED $/CCF		$0.4902	$0.4062	$0.2919	$0.2697	$0.2206	$0.1949
15	REVENUE DEFICIENCY $/CCF		$0.0686	$0.0127	$0.0463	$0.0544	$0.0294	$0.0700
	PROPOSED REVENUES							
16	PROPOSED SALES REVENUES		4,753,571	1,014,030	3,386,897	1,093,801	994,864	1,937,922
17	REVENUE DEFICIENCY SALES REV		954,624	154,593	659,961	197,513	187,832	353,333
18	PERCENT INCREASE PROPOSED		25.13%	17.99%	24.20%	22.04%	23.27%	22.30%
19	PROPOSED RATE OF RETURN		9.99%	11.27%	9.28%	8.10%	9.58%	5.32%
20	RETURN REQ FOR PROPOSED REV		1,405,071	316,345	1,102,063	320,435	353,263	533,495
21	ANNUAL BOOKED CCF SALES		9,010,188	2,184,105	11,102,822	4,163,947	4,221,598	12,693,841
22	SALES REV REQUIRED $/CCF		$0.5276	$0.4643	$0.3050	$0.2627	$0.2357	$0.1527
23	REVENUE DEFICIENCY $/CCF		$0.1059	$0.0708	$0.0594	$0.0474	$0.0445	$0.0278

	Total Quantity	Total Cost	Qty Plastic	Plastic Cost	Quantity	Cost	$$/ft
1 Inches	1,750	$55,117.01	490	$51,416.48	28.00%	93.29%	$104.93
2 Inches	1,285,277	$18,497,895.85	979,624	$17,258,584.06	76.22%	93.30%	$17.62
3 Inches	19,021	$12,863.68	0	$0.00	0.00%	0.00%	
4 Inches	741,156	$16,312,014.58	494,358	$14,033,780.45	66.70%	86.03%	$28.39
5 Inches	1	$6,616.45	0	$0.00	0.00%	0.00%	
6 Inches	560,357	$22,096,696.18	415,502	$19,550,389.29	74.15%	88.48%	$47.05
8 Inches	220,200	$12,546,610.45	37,422	$2,601,406.00	16.99%	20.73%	$69.52
10 Inches	4,142	$209,711.04	0	$0.00	0.00%	0.00%	
12 Inches	2,832	$1,173,396.92	996	$547,324.13	35.17%	46.64%	$549.52
16 Inches	6	$22,233.13	0	$0.00	0.00%	0.00%	
24 Inches	1	$931.61	1	$931.61	100.00%	100.00%	$931.61
Total NH	2,834,743	$70,934,086.90	1,928,393	$54,043,832.02	68.03%	76.19%	$28.03

2" or below	34.58%	980,114	$17,310,000.54	24.40%
		Quantity		$$
Total costs		2,834,743	$70,934,086.90	

New Hampshire Main Plant investments

LOCAL DISTRIBUTIONFIXED COSTS FACTOR 24.40%

FACTOR APPLIED TO FACILITY CHARGE CALCULATION ON PMN-1G-8, PAGE 7, COLUMN (H) AND UNBUNDLED COST OF SERVICE, PMN-1G-6, PAGES 3-1 AND 3-2,LINE 5 AND LINE 23