

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED IMMEDIATELY TO THIS COMMISSION  
INFORMATION SHEET - 2010

1. Name of the utility: **EnergyNorth Natural Gas, Inc. d/b/a National Grid NH**

2. Officer or individual to whom the ANNUAL REPORT should be mailed:

Name: **Lisa Crutchfield**

Title: **Executive Vice President, U.S. Regulation & Pricing**

Street: **40 Sylvan Road**

City: **Waltham, Ma**

Zip Code: **02451**

3. Telephone: **Area Code 781**

Number: **907-1955**

4. Officer or individual to whom the N.H. UTILITY ASSESSMENT should be mailed:

Name: **Lisa Crutchfield**

Title: **Executive Vice President, U.S. Regulation & Pricing**

Street: **40 Sylvan Road**

City: **Waltham, Ma**

Zip Code: **02451**

5. Telephone: **Area Code 718**

Number: **907-1955**

6. The names and titles of principal officers are:

<u>Name</u>	<u>Title</u>
Stavropoulos, Nickolas	President and Chief Operating Officer
Turrini, Ross	Vice President
Daly, Kenneth D.	Senior Vice President and Chief Financial Officer
Schlaff, Raymond C	Senior Vice President and Chief Procurement Officer
Owyang, Colin	Senior Vice President and Secretary
Akley, William J.	Senior Vice President, Gas Operations
Murphy, Richard D.	Senior Vice President, Sales & Account Management
Wheatcroft, Martin	Vice President and Controller
Doxsee, David B.	Vice President and Treasurer
Teetz, Robert	Vice President
Rende, Joseph	Vice President
Lynch, Lorraine	Assistant Treasurer
Vernon-Parry, Julie	Assistant Treasurer
Bonar, David Charles	Assistant Treasurer
McAllister, Timothy E.	Assistant Secretary
O'Neill, Thomas P.	Assistant Secretary

The above information is requested for our office directory.

ANNUAL REPORT  
TO THE  
**State of New Hampshire**  
**PUBLIC UTILITIES COMMISSION**

1. Full name of utility:  
EnergyNorth Natural Gas, Inc. d/b/a National Grid NH
2. Full name of any other utility acquired during the year and date of acquisition:  
None
3. Location of principal office:  
1260 Elm Street, Manchester, NH 03101
4. State whether utility is a corporation, joint stock association, a firm or partnership, or an individual:  
Corporation
5. If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law:  
General Law, July 23, 1945, State of New Hampshire
6. If incorporated under special act, give chapter and session date:  
N/A
7. Give date when company was originally organized and date of any reorganization:  
July 23, 1945
8. Name and address of principal office of any corporation, trust, or association owning, controlling or operating respondent:  
National Grid NE Holdings 2 LLC  
One Metrotech Center  
Brooklyn, NY 11201-3851
9. Name and address of principal offices of any corporation, trusts, or associations owned, controlled or operated by the respondent:  
N/A
10. Date when respondent first began to operate as a utility.  
October 1, 1945
11. List towns or cities served directly, number of customers served in each, and population of area served:  
See attached
12. If the respondent is engaged in any business not related to utility operations, give particulars:  
None
13. If the status of the respondent has changed during the year in respect to any of the statements made above, give particulars, including dates:  
None
14. If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under sections 23 and 2w4, chapter 240, Public Laws of N.H.:  
N/A

ENERGYNORTH NATURAL GAS, INC.  
 ANNUAL REPORT TO THE STATE OF NEW HAMPSHIRE  
 PUBLIC UTILITIES COMMISSION

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List of towns or cities served directly, number of customers served in each, and population of area served:

<u>LOCATION</u>	<u>NUMBER OF CUSTOMERS</u>	<u>POPULATION</u>
Allenstown	345	4,951
Amherst	508	11,703
Auburn	32	5,163
Bedford	1,694	20,986
Belmont	90	7,268
Berlin	9	9,954
Boscawen	248	3,899
Bow	721	8,098
Canterbury	41	2,303
Concord	10,635	42,378
Derry	442	34,103
Franklin	1,023	8,785
Gilford	98	7,453
Goffstown	587	17,696
Hollis	23	7,748
Hooksett	2,119	13,439
Hudson	5,027	24,729
Laconia	1,979	17,060
Litchfield	77	8,582
Londonderry	965	24,879
Loudon	159	5,117
Manchester	25,822	109,497
Merrimack	3,596	26,613
Milford	881	15,054
Nashua	27,038	87,157
Northfield	231	5,185
Pembroke	909	7,390
Sanbornton	24	2,900
Tilton	675	3,616
Winnisquam	10	200
<b>TOTALS</b>	<u>86,008</u>	<u>543,906</u>

<b>TABLE 1</b>		<b>LIST OF OFFICERS</b>			<b>3</b>
<b>Office</b>	<b>Compensation</b>	<b>Name</b>	<b>Address</b>		
1. President and Chief Operating Officer	\$20,363	Stavropoulos, Nickolas	Waltham		
2. Vice President	\$5,906	Turini, Ross	Waltham		
3. Senior Vice President and Chief Financial Officer	\$5,509	Daly, Kenneth D.	New York		
4. Senior Vice President and Chief Procurement Officer	Compensation Paid by National Grid UK	Schlaff, Raymond C	Waltham		
5. Senior Vice President and Secretary	Compensation Paid by National Grid UK	Owyang, Colin	Waltham		
6. Senior Vice President, Gas Operations	\$11,182	Akley, William J.	New York		
7. Senior Vice President, Sales & Account Management	\$9,876	Murphy, Richard D.	Waltham		
8. Vice President and Controller	Compensation Paid by National Grid UK	Wheatcroft, Martin	New York		
9. Vice President and Treasurer	\$9,101	Doxsee, David B.	New York		
10. Vice President	\$2,674	Teetz, Robert	Waltham		
11. Vice President	\$3,068	Rende, Joseph	New York		
12. Assistant Treasurer	\$2,730	Lynch, Lorraine	New York		
13. Assistant Treasurer	\$4,150	DeRosa, Charles V.	New York		
14. Assistant Treasurer	Compensation Paid by National Grid UK	Vernon-Parry, Julie	New York		
15. Assistant Treasurer	Compensation Paid by National Grid UK	Bonar, David Charles	New York		
16. Assistant Secretary	Compensation Paid by National Grid UK	McAllister, Timothy E.	New York		
17. Assistant Secretary	\$5,270	O'Neill, Thomas P.	Waltham		

  

<b>DIRECTORS</b>				
<b>Name</b>	<b>Residence</b>	<b>Length of Term</b>	<b>Term Expires</b>	<b>Fees</b>
21. Stavropoulos, Nickolas		Until next annual meeting		None
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36.				
37.				
38.				
39.				
40.				
41.				
42.				
43.				
44.				
45.	State directors' fee per meeting:		Total	0

<b>TABLE 2</b>	<b>SHAREHOLDERS AND VOTING POWERS</b>	<b>4</b>
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1.	State total of voting power of all security holders at close of year:	Votes:	120,000
2.	State total number of shareholders of record at close of year according to classes of stock		Common - 1
3.			
4.			
5.	State the total number of votes cast at the latest general meeting		120,000
6.	Give date and place of such meeting:		

Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors, and each holder of one percent or more of the voting capital stock. (Section 7, Chapter 182, Laws of 1933)

No.	Name a	Address b	No. of votes c	Number of shares owned		
				Common d	Preferred e	f g
7.	National Grid NE Holdings 2 LLC	One Metrotech Center	120,000	120,000		
8.		Brooklyn, N.Y. 11201-3851				
9.						
10.						
11.	<b>Totals</b>		120,000	120,000		

<b>TABLE 3</b>	<b>PAYMENTS TO INDIVIDUALS</b>	<b>5</b>
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List here names of all individuals, partnerships, or corporations, to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$10,000 or more, list each individual and the amount paid or due each.

Name h	Address i	Amount j
R.H. WHITE CONSTRUCTION	41 CENTRAL STREET AUBURN MA 01501	\$ 5,759,280
WRIGHT EXPRESS	225 GORHAM ROAD CAMPUS SOUTH PORTLAND ME 04106	\$ 256,322
GZA GEOENVIRONMENT	ONE EDGEWATER DRIVE NORWOOD MA 02062	\$ 198,414
T FORD COMPANY INC	118 TENNEY STREET GEORGETOWN MA 01833	\$ 162,993
BRETON CONSTRUCTION	46 BRENTON ROAD GILFORD NH 03249	\$ 97,496
INNOVATIVE ENGINEERING	89 ACCESS ROAD, SUITE 28 NORWOOD MA 02062	\$ 56,580
THIELSCH ENGINEERING	195 FRANCES AVE CRANSTON RI 02910	\$ 51,086
MCLANE, GRAF, RAULERSON	PO BOX 328 MANCHESTER NH 03105	\$ 38,057
MACOR ENVIRONMENTAL INC	14 JEWEL DRIVE WILMINGTON MA 01887	\$ 23,778



TABLE 10		BALANCE SHEET ACCOUNTS				100	
Sheet 1 of 3		Assets and Other Debits					
	Balance at Beginning of period 01/01/2010	Acct. No.	Title of Account	Detail on page	Balance at end of year 12/31/2010	Increase or Decrease	
			<b>Fixed Assets:</b>				
1.	319,736,980	100	Fixed Capital--Gas	102	332,049,462	(319,736,980)	
2.	0	108	Fixed Capital--Other		0		
3.	146,949	110	Non-Operating Property	104	146,949	0	
4.	<b>319,883,929</b>		<b>Total Fixed Assets</b>		<b>332,196,411</b>	<b>12,312,482</b>	
			<b>Investments:</b>				
5.	0	111	Investments in Affiliated Companies	105	0	0	
6.	1	112	Miscellaneous Investments	105	1	0	
7.	0	113	Sinking Funds	106	0	0	
8.	2,946,036	114	Miscellaneous Special Funds	106	2,600,255	(345,781)	
9.	0	115	Depreciation Funds	106	0	0	
10.	<b>2,946,037</b>		<b>Total Investments</b>		<b>2,600,256</b>	<b>(345,781)</b>	
			<b>Current Assets:</b>				
11.	0	120	Cash		0	0	
12.	0	121	Special Deposits		0	0	
13.	0	122	Working Funds		0	0	
14.	0	124	Notes Receivable		0	0	
15.	15,850,500	125	Accounts Receivable	107	21,095,378	5,244,878	
16.	304,435	126	Receivables from Affiliated Companies	107	193,216	(111,219)	
17.	0	127	Subscriptions to Capital Stock		0	0	
18.	0	128	Interest and Dividends Receivable		0	0	
19.	16,117,704	131	Materials and Supplies	107	13,116,043	(3,001,661)	
20.	356,483	132	Prepayments	106	46,167	(310,316)	
21.	0	133	Miscellaneous Current Assets		0	0	
22.	<b>32,629,122</b>		<b>Total Current Assets</b>		<b>34,450,804</b>	<b>1,821,682</b>	
			<b>Deferred Debits:</b>				
23.	0	140	Unamortized Debt Discount and Expense	108	0	0	
24.	0	146.1	Base Gas Costs	113	0	0	
25.	0	143	Clearing Accounts		0	0	
26.	0	145.1	Maintenance Work in Progress		0	0	
27.	0	145.2	Jobbing Accounts		0	0	
28.	217,439,682	146.2	Miscellaneous Suspense	113	235,349,076	17,909,394	
29.	<b>217,439,682</b>		<b>Total Deferred Debits</b>		<b>235,349,076</b>	<b>17,909,394</b>	
			<b>Company Securities Owned:</b>				
30.	0	152	Reacquired Securities	106	0	0	
31.	0	154	Unissued Securities		0	0	
32.	0		<b>Total Company Securities Owned</b>		<b>0</b>		
33.	<b>572,896,770</b>		<b>Total Assets and Other Debits</b>		<b>604,596,547</b>	<b>31,697,777</b>	

BALANCE SHEET ACCOUNTS							101
Liabilities and Other Credits							
	Balance at end of year 01/01/2010	Acct. No.	Title of Account	Detail on page	Balance at end of year 12/31/2010	Increase or Decrease	
			Capital Stocks:				
1.	3,000,000	200	Common Stock	109	3,000,000	0	
2.	0	201	Preferred Stock	109	0	0	
3.	0	202	Stock Liability for Conversion		0		
4.	0	203	Premium on Capital Stock		0		
5.	0	204	Capital Stock Subscribed		0		
6.	0	205	Installments Paid on Capital Stock		0		
7.	3,000,000		<b>Total Capital Stocks</b>		<b>3,000,000</b>	<b>0</b>	
			Non-Corporate Proprietorship:				
8.		209	Non-Corporate Proprietorship				
			Long Term Debt:				
9.	0	210	Bonds and Notes	109	0	0	
10.	0	211	Receivers' Certificates	109	0		
11.	80,000,000	212	Advances from Affiliated Companies	109	80,000,000	0	
12.	0	213	Miscellaneous Long Term Debt	109	0		
13.	80,000,000		<b>Total Long Term Debt</b>		<b>80,000,000</b>	<b>0</b>	
			Current and Accrued Liabilities:				
14.	0	220	Notes Payable	110	0	0	
15.	20,675,427	222	Accounts Payable		24,189,175	3,513,748	
16.	15,839,772	223	Payables to Affiliated Companies	110	51,096,261	35,256,486	
17.	0	224	Dividends Declared	108	0	0	
18.	0	225	Matured Bonds		0		
19.	0	226	Matured Interest		0		
20.	379,555	227	Customers' Deposits		509,706	130,151	
21.	(1,099,638)	228	Taxes Accrued		(1,400,122)	(300,486)	
22.	44,799	229	Interest Accrued		(49,301)	(94,100)	
23.	0	230.1	Miscellaneous Current Liabilities		0	0	
24.	514,395	230.2	Miscellaneous Accruals		671,217	156,822	
25.	36,354,312		<b>Total Current and Accrued Liabilities</b>		<b>75,016,936</b>	<b>38,662,621</b>	
			Deferred Credits:				
26.	0	240	Unamortized Premiums on Bonds		0		
27.	142,797,296	242	Miscellaneous Unadjusted Credits	112	130,369,123	(12,428,173)	
28.	142,797,296		<b>Total Deferred Credits</b>		<b>130,369,123</b>	<b>(12,428,173)</b>	
			Reserves:				
29.	103,688,642	250	Depreciation Reserve	111	109,031,714	5,343,072	
30.	4,581,798	251	Amortization Reserve	112	5,261,971	680,173	
31.	4,918,202	254	Uncollectible Accounts Reserve	112	3,109,448	(1,808,754)	
32.	17,729	255	Casualty and Insurance Reserve	112	575,244	557,515	
33.	0	258.1	Sinking Funds Reserve	112	0		
34.	0	258.2	Reserve for Dividends	112	0		
35.	16,628,665	258.3	Miscellaneous Reserves	112	16,714,325	85,660	
36.	129,835,036		<b>Total Reserves</b>		<b>134,692,702</b>	<b>(104,174,048)</b>	

BALANCE SHEET ACCOUNTS							101 cont.
Liabilities and Other Credits							
	Balance at end of year 01/01/2010	Acct. No.	Title of Account	Detail on page	Balance at end of year 12/31/2010	Increase or Decrease	
1.		265	Contribution in Aid of Construction: <b>Contribution in Aid of Construction</b>			<b>0</b>	
			Surplus:				
2.	0		Capital Surplus	113	0		
3.	151,097,613	270	Earned Surplus	113	151,097,613	0	
4.	29,783,016	271	Other Comprehensive Income		30,412,615	629,599	
5.	31,497		<b>Total Surplus</b>		<b>181,517,786</b>	<b>605,660</b>	
6.	180,912,126		<b>Total Liabilities and Other Credits</b>		<b>604,596,547</b>	<b>(77,333,940)</b>	
6.	572,898,770						

TABLE 11

## FIXED CAPITAL—GAS

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	Account number	Title of Account	Balance at beg of yr 01/01/2010	Additions during year	Retirements during year	Adjustments during year	Balance at end of yr 12/31/2010
		<b>Intangible Property</b>					
1.	1301	Organization	0				0
2.	1302	Franchises and Consents	0				0
3.	1303	Miscellaneous Intangible Property	0	0	0	0	0
4.	1304	Fixed Capital Adjustment	0				0
5.	1300	<b>Total Intangible Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Land</b>					
6.	1307.1	Production Plant Land	394,087	0	0	0	394,087
7.	1307.6	Distribution System Land	197,764	0	0	0	197,764
8.	1307.7	General and Miscellaneous Land	16,550	0	0	0	16,550
9.	1307.8	Land for Future Development	0	0	0	0	0
10.	1307	<b>Total Land</b>	<b>608,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>608,401</b>
		<b>Structures</b>					
11.	1308.1	Production Plant Structures	1,791,684	97,858	0	0	1,889,542
12.	1308.6	Distribution System Structures	624,182	0	0	0	624,182
13.	1308.7	General and Miscellaneous Structures	5,300,675	9,333	0	0	5,310,007
14.	1308	<b>Total Structures</b>	<b>7,716,541</b>	<b>107,191</b>	<b>0</b>	<b>0</b>	<b>7,823,731</b>
		<b>Production Equipment</b>					
15.	1315	Power Plant Equipment	0	0	0	0	0
16.	1317	Coal Gas Generating Equipment	0	0	0	0	0
17.	1320	Water Gas Generating Equipment	0	0	0	0	0
18.	1321	Other Gas Generating Equipment	0	0	0	0	0
19.	1328	Purification Equipment	0	0	0	0	0
20.	1330	Other Production Equipment	10,061,427	217,253	0	0	10,278,680
21.	1315	<b>Total Production Equipment</b>	<b>10,061,427</b>	<b>217,253</b>	<b>0</b>	<b>0</b>	<b>10,278,680</b>
		<b>Distribution Equipment</b>					
22.	1356	Mains	163,158,198	5,274,046	(280,617)	0	168,151,626
23.	1358	Pumping and Regulating Equipment	4,022,984	244,860	0	0	4,267,844
24.	1359	Services	99,438,261	3,816,806	(130,467)	0	103,124,601
25.	1360	Customers' Meters and Installations	23,163,072	231,769	(161,505)	0	23,233,336
26.	1361	Misc. Property on Customers' Prem.	0	0	0	0	0
27.	1363	Street Lighting Equipment	0	0	0	0	0
28.	1350	<b>Total Distribution Equipment</b>	<b>289,782,515</b>	<b>9,567,481</b>	<b>(572,589)</b>	<b>0</b>	<b>298,777,407</b>
		<b>General Equipment</b>					
29.	1372.1	Office Equipment	8,557,675	47,921	(26,104)	0	8,579,491
30.	1372.2	Merchandising Equipment	0	0	0	0	0
31.	1373	Transportation Equipment	504,468	0	0	0	504,468
32.	1374	Stores Equipment	28,211	0	0	0	28,211
33.	1375	Shop Equipment	0	0	0	0	0
34.	1376	Laboratory Equipment	150,946	0	(46,090)	0	104,856
35.	1377	General Tools and Implements	865,052	148,880	(47,269)	0	966,663
36.	1378	Communications Equipment	430,902	0	(70,394)	0	360,508
37.	1379	Miscellaneous General Equipment	194,725	0	(4,771)	0	189,954
38.							
39.	1370	<b>Total General Equipment</b>	<b>10,731,978</b>	<b>196,801</b>	<b>(194,628)</b>	<b>0</b>	<b>10,734,150</b>
		<b>Total Plant</b>	<b>318,900,861</b>	<b>10,088,725</b>	<b>(767,217)</b>	<b>0</b>	<b>328,222,369</b>
40.	1395	Unfinished Construction	836,119	34,976,054	0	(31,985,081)	3,827,092
41.		Leased Equipment	0				0
42.			0				0
		<b>Total Fixed Capital—Gas</b>	<b>319,736,980</b>	<b>45,064,779</b>	<b>(767,217)</b>	<b>(31,985,081)</b>	<b>332,049,462</b>

<b>TABLE 12</b>	<b>NON-OPERATING PROPERTY Account 110</b>	<b>104</b>
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		Balance	
		Beginning of Year 01/01/2010	End of Year 12/31/2010
1.	3.11 acres of all land on Sewal Falls Rd. purchased to be used as substation for supplemental gas supply		
2.		665	665
3.			
4.	Land & building on Broken Bridge Rd., known as the "Garland Property" purchased for future location of new public highway between Broken Bridge Rd. & Route 3.		
5.		13,000	13,000
6.			
7.	Property at Gas Street, Concord, NH		
8.		133,284	133,284
9.			
10.	<b>Totals</b>	<b>146,949</b>	<b>146,949</b>

<b>TABLE 13</b>	<b>PROPERTY ABANDONED Account 141</b>	
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	Description	Date of abandon- ment	Balance at beginning of year	Debits during year	Credits during year	Balance at end of year
11.	None					
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.		<b>Totals</b>				

<b>TABLE 14</b>	<b>LAND FOR FUTURE DEVELOPMENT Account 307.8</b>	
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	Description and use for which held	Date acquired	Balance at beginning of year	Debits during year	Credits during year	Balance at end of year
21.	None					
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.		<b>Totals</b>				

<b>TABLE 15</b> <span style="float: right;"><b>105</b></span>								
<b>INVESTMENTS IN AFFILIATES</b> <b>Account 111</b>								
	Name of Issuing Company	Description of Investment	Par or face value	Div. or interest rate	Date of issue	Maturity date	Cost to respondent	Book value at end of year
1.	None							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.		<b>Totals</b>						

<b>TABLE 16</b>								
<b>MISCELLANEOUS INVESTMENTS</b> <b>Account 112</b>								
	Name of Issuing Company	Description of Investment	Par or face value	Div. or interest rate	Date of issue	Maturity date	Cost to respondent	Book value at end of year
13.	Zero Stage Cap V						1	1
14.								
15.								
16.								
17.								
18.								
19.								
20.								
21.								
22.								
23.								
24.		<b>Totals</b>					1	1

<b>TABLE 17</b>	<b>FUNDS</b> <b>Account 113-114-115</b>	<b>106</b>
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	Account number	Fund and how invested	Balance at beginning of year 01/01/2010	Additions during year			Balance at end of year 12/31/2010
				Income from investment	Other additions	Withdrawals during year	
1.	113	Sinking Funds: none					
2.							
3.							
4.							
5.		<b>Totals</b>					
6.	114	Misc. Special Funds: Trustees of the EnergyNorth Supplemental Retirement Plan (SERP) Trust DTD January 19, 1996	2,946,036	90,535	22,781	459,097	2,600,255
7.							
8.							
9.							
10.		<b>Totals</b>					
11.	115	Depreciation Funds: none					
12.							
13.							
14.							
15.		<b>Totals</b>					

<b>TABLE 18</b>	<b>PREPAYMENTS</b> <b>Account 132</b>	
-----------------	------------------------------------------	--

	Items	Balance at beginning of year 01/01/2010	Debits during year	Credits during year	Balance at end of year 12/31/2010
16.					
17.	Transgas LNG Trucking Agreement	47,171	-	47,171	-
18.	PUC Regulatory Assessment	309,312	311,069	581,173	39,208
19.	Worker's Compensation Premium	-	6,959	-	6,959
20.					
21.					
22.	<b>Totals</b>	<b>356,483</b>	<b>318,028</b>	<b>628,344</b>	<b>46,167</b>

<b>TABLE 19</b>	<b>REACQUIRED SECURITIES</b> <b>Account 152</b>	
Do NOT include any securities held in sinking or other reserve funds.		

	Description of security	Date acquired	Cost	Par or face value
23.	NONE			
24.				
25.				
26.				
27.	<b>Totals</b>			

<b>TABLE 20</b>	<b>MATERIALS AND SUPPLIES</b>	<b>107</b>
<b>Account 131</b>		

	Classification	Beginning of Year 01/01/2010	End of Year 12/31/2010	Increase or decrease
1.	Gas stored underground	14,052,697	11,121,527	(2,931,170)
2.	LPG	2,003,538	1,946,857	(56,681)
3.	LNG	61,056	47,659	(13,397)
4.	General Supplies for: Utility Operations			
5.	Merchandise Operations			
6.	Other Operations			
7.	Miscellaneous	413	0	(413)
8.				
+				
10.				
11.				
12.	<b>Totals</b>	<b>16,117,704</b>	<b>13,116,043</b>	<b>(3,001,661)</b>

<b>TABLE 21</b>	<b>ACCOUNTS RECEIVABLE</b>	
<b>Account 125</b>		

	Class of Account	Beginning of Year 01/01/2010	End of Year 12/31/2010	Increase or decrease
13.	Electric Department			
14.	Amounts due from sales of energy			
15.	Amounts due from sale of appliances and job work			
16.	Amounts due from other sources			
17.	<b>Totals--Electric Dept.</b>	-	-	-
18.	Gas Department			
19.	Amounts due from sale of gas & rentals	12,061,286	16,913,632	4,852,346
20.	Amounts due from sale of appliances & jobbing	-	-	0
21.	Amounts due from other sources	-	-	0
22.	Unbilled revenue - cycle billing	4,388,205	4,597,219	209,014
23.	Accounts Receivable - Working Capital	(598,991)	(415,473)	183,518
24.	<b>Totals--Gas Dept.</b>			
25.				
26.				
27.				
28.	<b>Totals</b>	<b>15,850,500</b>	<b>21,095,378</b>	<b>5,244,878</b>

<b>TABLE 22</b>	<b>RECEIVABLES FROM AFFILIATED COMPANIES</b>	
<b>Account 126</b>		

	Name of affiliate	Balance at beginning of year 01/01/2010	Debits during the year	Credits during the year	Balance at end of year 12/31/2010
29.	Affiliates	304,435	5,079,947	5,191,166	193,216
30.					
31.					
32.					
33.					
34.					
36.					
37.	<b>Totals</b>	<b>304,435</b>	<b>5,079,947</b>	<b>5,191,166</b>	<b>193,216</b>

**TABLE 23 UNAMORTIZED DEBT DISCOUNT AND EXPENSE**  
**Account 140**

**108**

If any credits represent charges to fixed capital accounts, or if rate of amortization of any item has been changed during the year, explain in note below this table

	Description of item	Balance at beginning of year 01/01/2010	Debits during year	Credits during year	Balance at end of year 12/31/2010
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.	<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12.	Explanatory notes:				
13.					
14.					
15.					
16.					
17.					
18.					
19.					

**TABLE 24 DIVIDENDS DECLARED DURING YEAR**

	Description of securities	Number of shares or par value of stock on which dividend was declared	Dividend Rate		Amount of dividend	Date	
			Regular	Extra		Declared	Payable
20.							
21.							
22.							
23.							
24.							
25.							
26.							
27.							
28.							
29.							
30.							
31.							
32.							
33.							
34.							
35.							
36.							
37.							
38.							
39.	<b>Totals</b>		<b>0.0000</b>		<b>0</b>		

<b>TABLE 25</b>		<b>CAPITAL STOCK</b>							<b>109</b>	
		<b>Accounts 200-201</b>								
	Description	Par value per share	Number of shares				Total amount capital stock outstanding	Number of stockholders	Dividends declared	
			Authorized	Issued	Reacquired	Outstanding			Rate	Amount
1.	Common:	25.00	120,000	120,000		120,000	3,000,000	1	-	-
2.										
3.										
4.	Preferred:									
5.										
6.										
7.										
8.										
9.										
10.	<b>Totals</b>									

  

<b>TABLE 26</b>		<b>LONG TERM DEBT</b>								
		<b>Account 210-211-212-213-229</b>								
	Description	Date of		Interest		Total amount authorized	Amount actually issued	Amount actually outstanding	Interest	
		Issue	Maturity	Rate	Due Date				Accrued during year	Paid during year
11.	Note Payable to Associated Companies		04/01/2035	5.803%		\$ 80,000,000	\$ 80,000,000	\$ 80,000,000	4,642,400	4,642,400
12.										
13.										
14.										
15.										
16.										
17.										
18.										
19.										
20.										
21.										
22.										
23.										
24.										
25.										
26.	<b>Totals</b>					80,000,000	80,000,000	80,000,000	4,642,400	4,642,400

TABLE 27		NOTES PAYABLE						110	
		Account 220							
Payee	Date of issue	Date of maturity	Balance at beginning of year 01/01/2010	Credits during year	Debits during year	Balance at end of year 12/31/2010	Interest		
							Accrued during year	Paid during year	
1.									
2.									
3.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.	Totals		\$ -	-	-	\$ -	\$ -	\$ -	

TABLE 28		PAYABLES TO AFFILIATED COMPANIES					
		Account 223					
Payee	Balance at beginning of year 01/01/2010	Credits during year	Debits during year	Balance at end of year 12/31/2010	Interest		
					Accrued during year	Paid during year	
16.							
17.	Note Payable to Utility Pool	\$ 8,847,423	59,905,820	45,323,603	\$ 23,429,640	\$ 233,002	\$ 233,002
18.	Note Payable to Pool Fuel Financing (charged to cost of gas)	\$ 16,729,457	21,877,313	23,391,986	\$ 15,214,784	\$ 192,554	\$ 192,554
19.							
20.	AP Associated Companies	\$ (9,737,108)	123,691,041	101,502,099	\$ 12,451,834	\$ -	\$ -
21.							
22.							
23.							
24.							
25.							
26.							
27.							
28.							
29.							
30.							
31.							
32.	Totals	\$ 15,839,772	\$ 205,474,174	\$ 170,217,688	\$ 51,096,258	\$ 425,556	\$ 425,556

<b>TABLE 29</b>	<b>DEPRECIATION RESERVE Account 250</b>	2010 <b>111</b>
-----------------	---------------------------------------------	--------------------

		Debits	Credits
1.	Balance at beginning of year		103,688,643
2.	Transfers from Depreciation (Account 503)		7,952,553
3.	Other credits (explain below)	-	6,038
4.	Debits on Account of fixed capital retirements	1,147,566	
5.	Net costs of removal	1,467,953	
6.	Reclass to amortization reserve (see Table 31, page 112 for offset).		2,615,520
7.			
8.	<b>Balance at end of year</b>	<b>Totals</b>	<b>109,031,714</b>
9.			
10.	Other credits (explain below)		
11.	Represents the depreciation expense for non-utility property.		
12.			
13.			

<b>TABLE 30</b>	<b>ANNUAL DEPRECIATION CHARGE</b>	
Indicate basis upon which charges were determined and the method by which the total charge for the year was determined. Show separately the rates used and the total depreciation for each different class of property.		

	Case of property	Basis	Rate	Amount
15.	SEE ATTACHMENT			
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36.				
37.				
38.				
39.				
40.				
41.				

<b>TABLE 31 MISCELLANEOUS RESERVES</b>							<b>112</b>
<b>Account 251-254-255-258.1-258.2-258.3</b>							
No. of acct.	Title of account	Balance at beginning of year 01/01/2010	Debits during year	Credits during year		Balance at end of year 12/31/2010	
				From revenue	Other credits		
1.	Uncashed checks	0	-		-	-	
2.	Amortized reserves	4,581,798	168,183		848,356	5,261,971	
3.	Uncollectible - Gas	4,918,202	15,431,850		13,623,095	3,109,448	
4.	Uncollectible - M & J	0	-		-	-	
5.	Uncollectible - Misc.	0	-		-	-	
6.	Casualty insurance	0	-		-	-	
7.	Accrued Compensation	0	-		-	-	
8.	Workers' Compensation	17,729	678,521		1,236,036	575,244	
9.	FAS106 and Pension Reserve	16,628,665	4,609,708		4,695,368	16,714,325	
10.							
11.	<b>Totals</b>	<b>26,146,394</b>	<b>20,888,262</b>	-	<b>20,402,855</b>	<b>25,660,988</b>	

<b>TABLE 32 MISCELLANEOUS UNADJUSTED CREDITS</b>					
<b>Account 242</b>					
List every item of \$500.00 or more included on balance sheet under this account, and state number and aggregate of items less than \$500.00 each					
Items	Balance at beginning of year 01/01/2010	Debits during year	Credits during year	Balance at	
				end of year 12/31/2010	
11. CGA costs	(10,145,058)	99,539,034	98,147,643	(11,536,449)	
12. Miscellaneous	1,668,959	1,049,133	2,931,620	3,551,446	
13. Customer advance for construction	-	1,283,904	1,283,904	0	
14. Environmental Reserve	53,196,418	20,574,576	25,903,868	58,525,710	
15. Deferred income tax accts.	95,655,605	107,563,717	87,175,203	75,267,091	
16. Derivative	1,532,364	6,048,294	8,134,908	3,618,978	
18. ARO	889,008	0	53,339	942,347	
19.					
20. <b>Totals</b>	<b>142,797,296</b>	<b>236,058,658</b>	<b>223,630,485</b>	<b>130,369,123</b>	

<b>TABLE 33 TAXES</b>						
Include all taxes for the year. List each class of tax under its proper grouping, and apportion to operating or non-operating departments by name.						
Class of tax	Total Amount	Apportionment			Taxes Included in O&M	
		Water fixed capital accts.	Acct. 2507 Water Dept.	Oper. Dept.		
21. Federal: Income tax current	27,922,108			27,922,108		
22. Income tax deferred	(25,497,480)			(25,497,480)		
23.						
24. Fed-protected excess def. F.I.T.	-			-		
25. F.I.C.A.	429,696			127,533	302,163	
26. F.U.T.A.	63,336			44,550	18,786	
27. State: NHBPT current	(134,510)			(134,510)		
28. NHBPT deferred	257,261			257,261		
29. B.E.T.	-			-		
30. PUC assessment	-			-		
31. S.U.T.	-			-		
32. Other: Miscellaneous	-			-		
33. Property taxes	5,458,758			5,458,758		
34. <b>Totals</b>	<b>8,499,169</b>	<b>0</b>	<b>0</b>	<b>8,178,220</b>	<b>320,949</b>	

EnergyNorth Natural Gas, Inc.  
2010 Depreciation  
Table 30

Description	DTE Account	PUC Account	Powerplant Account Description	description	Balance 1/1/2010	Additions	Retirements	Adjustments	Balance 12/31/2010
Land - Production Plant	30400	307.1 06	06 - 304.00-PRD-LAND-LAND RIGHTS-OWNED	304.00-PRD-LAND-LAND RIGHTS-OWNED	394,087	0	0	0	394,087
Land - Distribution Plant	36501 & 36502	307.6	06 - 365.01-T&D-LAND AND LAND RIGHTS		197,764	0	0	0	197,764
Land - General & Miscellaneous	38900	307.7	06 - 389.00-GEN-LAND AND LAND RIGHTS		16,550	0	0	0	16,550
Structures - Production Plant	36602 & 36603	308.1	06 - 305.00-PRD-STRUCTURES & IMPROV	305.00-PRD-STRUCTURES-IMPROVEMENTS	1,791,684	97,858	0	0	1,889,542
Structures - Production Plant	36602 & 36603	308.1	06 - 339.00-PRD-AROs		8,884	0	0	0	8,884
					<b>1,800,568</b>	<b>97,858</b>	<b>0</b>	<b>0</b>	<b>1,898,426</b>
Structures - Distribution System	36602 & 36603	308.6 06	06 - 366.02-G-T&D-STR-IMPRV-M&R STA	366.02-T&D-STRUCT-IMPROV-M&R STA	269,809	0	0	0	269,809
Structures - Distribution System	36602 & 36603	308.6 06	06 - 366.03-G-T&D-STRCT-IMPRV-OTHER	366.03-T&D-STRUCT-IMPROV-OTHER	354,373	0	0	0	354,373
					<b>624,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>624,182</b>
Structures - General	39000	308.7 06	06 - 390.00-G-GEN-STRUCTURES-IMPROV	390.00-GEN-STRUCTURES-IMPROVEMENTS	5,209,604	9,333	0	0	5,218,937
Leasehold Improvements	39005	308.7 06	06 - 390.05-I-GEN-STRU-IMPROV-LEASE	390.05-GEN-STRUCT-IMPROV-LEASE PROP	91,070	0	0	0	91,070
Leasehold Improvements	39005	308.7 06	06 - 390.05-I-GEN-STRU-IMPROV-LEASE	390.05-GEN-STRUCT-IMPROV-LEASE PROP	0	0	0	0	0
					<b>5,300,674</b>	<b>9,333</b>	<b>0</b>	<b>0</b>	<b>5,310,007</b>
Production LPG Equipment	31118	330 06	06 - 311.00-G-PRD-STRUCTURES-IMPROV	311.00-PRD-STRUCTURES-IMPROVEMENTS	207,767	0	0	0	207,767
Production Plant Equip - Peak Shaving	32017	330 06	06 - 320.17-G-PRD-PROD-OTHR EQP-LNG	320.17-PRD-PROD-OTHER EQUIP-LNG	1,018,365	136,989	0	0	1,155,354
Production Plant Equip - Peak Shaving	32018	330 06	06 - 320.18-G-PRD-PROD-OTHER EQUIP	320.18-PRD-PROD-OTHER EQUIP	8,540,221	80,264	0	0	8,620,485

Production Plant Equip - Structures and Improv	32017	330	06 - 361.07-STO-STRUCTURES-IMPROV-LNG	361.07-STO-STRUCTURES-IMPROV-LNG	57,345	0	0	0	57,345
Production Plant Equip - Other Equip-LNG	32307	330	06 - 363.07-STO-OTHER EQUIPMENT-LNG	363.07-STO-OTHER EQUIPMENT-LNG	7,646	0	0	0	7,646
Production Plant Equip - Vehicle Refueling	39404	330	06 - 394.04-G-GEN-TOOLS-EQPT-CNG ST	394.04-GEN-TOOLS-EQPT-CNG STA	221,199	0	0	0	221,199
					<b>10,052,543</b>	<b>217,253</b>	<b>0</b>	<b>0</b>	<b>10,269,797</b>
Mains	36702	356	06 - 367.02-G-T&D-MAINS-STL-PLST-CI	367.02-T&D-MAINS-STL-PLST-CI MIXED	154,477,191	3,490,661	(280,617)	0	157,687,235
Mains	36702	356	06 - 367.02-G-T&D-MAINS-STL-PLST-CI (1060K)	367.02-T&D-MAINS-STL-PLST-CI MIXED	8,557,056	1,783,385	0	0	10,340,441
	36702	356	06 - 372.00-G-T&D-AROs		123,951	0	0	0	123,951
					<b>163,158,198</b>	<b>5,274,046</b>	<b>(280,617)</b>	<b>0</b>	<b>168,151,626</b>
Production Plant Equip - Pumping & Regulating	36901 & 36902	358	06 - 369.00-G-T&D-M&R STATION EQUIP	369.00-T&D-M&R STATION EQUIPMENT	4,022,984	244,860	0	0	4,267,844
Services	38001	359	06 - 380.00-G-T&D-GAS SERVS-MIXED	380.00-T&D-GAS SERVICES-MIXED	96,390,185	3,516,248	(130,467)	0	99,775,967
Services	38001	359	06 - 380.00-G-T&D-GAS SERVS-MIXED(1060K)	380.00-T&D-GAS SERVICES-MIXED	3,048,076	300,558	0	0	3,348,634
					<b>99,438,261</b>	<b>3,816,806</b>	<b>(130,467)</b>	<b>0</b>	<b>103,124,601</b>
Meters	38100	360	06 - 381.00-G-T&D-GAS METERS	381.00-T&D-GAS METERS	12,457,280	82,150	(161,505)	0	12,377,924
Meters - Meters & Instrumentation	38101	360	06 - 381.01-G-T&D-GAS MTRS-INSTRUMT INSTRUMENT	381.01-T&D-GAS METERS - INSTRUMENT	95,703	910	0	0	96,613
Meters - ERTS	38102	360	06 - 381.02-G-T&D-GAS METERS - ERTS	381.02-T&D-GAS METERS - ERTS	5,399,621	120,171	0	0	5,519,791
Meters - Meters & Instrumentation	38200	360	06 - 382.00-G-T&D-METER INSTALL	382.00-T&D-METER INSTALLATIONS	5,203,288	12,601	0	0	5,215,889
Meters - Installs	38200	360	06 - 382.00-G-T&D-METER INSTALL(1060K)	382.00-T&D-METER INSTALLATIONS	0	15,937	0	0	15,937
Meters	38100	360	06 - 388.00-G-T&D-AROs		7,181	0	0	0	7,181
					<b>23,163,072</b>	<b>231,769</b>	<b>(161,505)</b>	<b>0</b>	<b>23,233,336</b>
Office Furniture & Equipment	39100	372.1	06 - 303.00-I-INT-INTANGI MISC PLNT	303.01-INT-INTANGIBLE-CAP SOFTWARE	6,462,153	5,899	0	0	6,468,052
Office Furniture & Equipment	39100	372.1	06 - 303.00-I-INT-INTANGI MISC PLNT(1060K)		96,410	0	0	0	96,410
Office Furniture & Equipment	39100	372.1	06 - 391.00-G-GEN-OFF FURN-EQUIPT	391.00-GEN-OFFICE FURNITURE-EQUIPT	155,832	0	(22,077)	0	133,754
Office Furniture & Equipment - Post 1999	39100	372.1	06 - 391.03-G-GEN-OFF EQUIPT-COMPUT	391.03-GEN-OFFICE EQUIPT-COMPUTERS	1,814,878	42,022	0	0	1,856,900
Office Furniture & Equipment - Post 1999	39100	372.1	06 - 391.03-G-GEN-OFF EQUIPT-COMPUT(1060K)	391.03-GEN-OFFICE EQUIPT-COMPUTERS	(1,971)	0	0	0	(1,971)



<b>TABLE 34</b>		<b>CAPITAL SURPLUS</b>		<b>113</b>	
		<b>Account 270</b>			
				Debits	Credits
1.	Balance at beginning of year				151,097,613
2.	Equity Investment:				
3.					
4.					
5.					
6.	Miscellaneous debits:				
7.					0
8.					
9.					
10.	<b>Balance at end of year</b>				<b>151,097,613</b>

<b>TABLE 35</b>		<b>EARNED SURPLUS</b>		<b>Account 271</b>	
Account number	Items	Debits	Credits		
11.	Balance at beginning of year		29,814,513		
12.	501 Balance transferred from income		629,599		
13.	502 Miscellaneous credits (explain below)				
14.	Movement in OCI		(23,939)		
15.					
16.	511 Appropriations to reserves (explain below)				
17.	512 Dividend appropriations				
18.	513 Miscellaneous debits (explain below)				
19.					
20.					
21.	Balance at end of year	<b>Totals</b>	<b>30,420,173</b>		

<b>TABLE 36</b>		<b>MISCELLANEOUS SUSPENSE</b>			
		<b>Account 146.1, 146.2, 146.3</b>			
	Items	Balance at beginning of year 01/01/2010	Debits during year	Credits during year	Balance at end of year 12/31/2010
23.					
24.					
25.					
26.	Regulatory FAS 109 asset	2,745,991	0	2,745,991	0
27.	Environmental	53,854,331	27,450,113	21,334,553	59,969,891
28.	Derivative	10,321,920	45,846,376	38,530,862	17,637,434
29.	Goodwill	96,817,771	0	0	96,817,771
30.	Miscellaneous	11,905,781	4,456,278	4,264,945	12,097,115
31.	Deferred Tax regulatory asset	(2,789,398)	2,789,398	0	0
32.	Deferred Income tax accts.	29,793,148	33,998,577	29,226,877	34,564,848
33.	Deferred Pension	14,790,138	0	528,120	14,262,017
34.					
35.					
36.					
37.					
38.					
39.					
40.	<b>Totals</b>	<b>217,439,682</b>	<b>114,540,742</b>	<b>96,631,348</b>	<b>235,349,076</b>

## Income Statement

Table 40

200

		PUC Pages 200-206.xls					
	Account Number	Items	12/31/2010			12/31/2009	
			Amount	Totals	Increase or Decrease	Amount	Totals
1	1501	Operating Revenues - Gas	132,475,941		(29,768,686)	162,244,627	162,244,627
2		Total Operating Revenues		132,475,941	(29,768,686)		
3							
4	1701-1812	Operations and Maintenance - Gas	110,977,093		(27,353,873)	138,330,966	
5	1503	Depreciation - Gas	7,952,553		(558,024)	8,510,577	
6	1504	Amortization - Gas	680,173		495,377	184,796	
7	1507	Taxes - Gas	8,307,078		1,819,191	6,487,887	
8		Total Revenue Deductions		127,916,897	(25,597,329)		153,514,226
9		Gas Operating Income		4,559,044	(4,171,357)		8,730,401
10							
11	1508.1	Rent for Lease of Gas Plant					
12	1508.2	Rent from Lease of Gas Plant					
13	1508.3	Joint Facility Rents					
14	1508.4	Rent from Gas Appliances					
15	1508.5	Miscellaneous Rents					
16	1508	Operating Rents - Net					
17		Net Gas Operating Income		4,559,044	(4,171,357)		8,730,401
18							
19	1509	Operating Income - Other Utilities Operations		-			-
20		Net Utility Operating Income		4,559,044	(4,171,357)		8,730,401
21							
22	1522	Revenues from Non-Operating Property	55,000		-	55,000	
23	1523	Dividend Income	-		-	-	
24	1524	Interest Income	378,949		251,972	126,977	
25	1525	Income From Special Funds	-		-	-	
26	1526	Miscellaneous Non-Operating Revenues	-		-	-	
27		Non-Operating Property Revenues		433,949	251,972		181,977
28	1527	Non-Operating Property Deductions	1,012,915		1,258,914	(245,999)	
29		Non_operating Property Income		1,012,915	1,258,914		(245,999)
30		Gross Income		6,005,908	(2,660,471)		8,666,379
31							
32	1530	Interest on Long-Term Debt	4,642,400		-	4,642,400	
33	1531	Amortization of Debt Discount and Expenses	331,750		(7,491)	339,241	
34	1533	Taxes Assumed on Interest	-		-	-	
35	1535	Miscellaneous Interest Deductions	38,650		(267,764)	306,414	
36	1536	Interest Charges to Property-Credit	(45,697)		49,032	(94,729)	
37	1537	Miscellaneous Amortization	409,203		204,603	204,600	
38	1538	Miscellaneous Deductions from Income	-		-	-	
39	1540	Contractual Appropriations of Income	-		-	-	
40		Deductions from Income		5,376,306	(21,620)		5,397,926
41							
42		Income Balance Transferred to Earned Surplus		629,602	(2,638,851)		3,268,453

	Account number	Title of Account	Revenue received	Dekatherms sold	Revenue per dekatherm	Number of Customers
1.	1600	Gas Service Revenues:				
2.	1601	Residential	74,311,125	5,409,513	13.74	74,162
3.	1602	Commercial	47,924,624	3,716,505	12.90	9,411
4.		Industrial	750,388	168,722		7
5.		Large Vol. Sales	479,425	461,843		
6.						
7.	1604	Interruptible	-			
8.	1607	Unbilled Revenue	(615,610)	-	0.00	-
9.	1608	280-day service	-			
10.		Natural Gas Vehicle				
11.						
12.		<b>Total Gas Revenues</b>	<b>122,849,952</b>	<b>9,340,924</b>	<b>13.15</b>	<b>83,580</b>
13.						
14.		Transportation	8,249,462	5,293,716	1.56	1,490
15.	1609	Late Payment Charges	708,276	-	0.00	0
16.	1610	Other Gas Revenues:				
17.		Rate True-Up	(1,901,240)			
18.		Off System Sales	891,671			
19.		Reconnect Fees/NG Check Charges	274,485			
20.		Broker Revenues	1,112,320			
21.		DSM & Emergency Response Incentives	291,015			
22.						
23.		<b>Total Other Gas Revenue</b>	<b>9,625,989</b>			
24.		<b>Total Operating Revenues</b>	<b>132,475,941</b>	<b>14,634,640</b>	<b>9.05</b>	<b>85,070</b>

	Account Number	Title of Account	Totals for year	Increase Decrease
23.	1700-1737	Operations and Maintenance:		
24.	1738	Production Expenses	823,100	(623,111)
25.	1742	Purchased Gas	85,895,317	(25,806,547)
26.	1756-1772	Production Expenses Transferred	-	0
27.	1779-1784	Distribution Expenses	9,761,340	1,050,826
28.	1785-1789	Customers' Accounting and Collecting Expenses	3,500,507	(3,726,540)
29.	1790-1812	Sales and New Business Expenses	1,198,358	256,733
30.		Administration and General Expenses	9,798,471	1,494,766
31.		<b>Total Operation and Maintenance</b>	<b>110,977,093</b>	<b>(27,353,873)</b>
32.		Other Operating Expenses:		
33.	1503	Depreciation--Gas	7,952,553	(558,024)
34.	1504	Amortization--Gas	680,173	495,377
35.	1507	Taxes--Gas	8,307,078	1,819,191
36.	1508	Operating Rents	-	0
37.		<b>Total Other Operating Expenses</b>	<b>16,939,804</b>	<b>1,756,544</b>
38.		<b>Total Operating Expenses--Gas</b>	<b>127,916,897</b>	<b>(25,597,329)</b>

TABLE 42		OPERATION AND MAINTENANCE--GAS			204
Sheet 1 of 2		Accounts 1700-1812			
	Account number	Title of Account	Amount Class "A"	Amount Class "B"	Increase or decrease
		Production			
1.	1701	Superintendence	10,394		(84,913)
2.	1702	Boiler and Other Power Labor	-		-
3.	1703	Gas Generation Labor	-		-
4.	1705	Purification Labor	-		-
5.	1707	Other Production Labor	319,682		(9,817)
6.		<b>Total Superintendence and Operating Labor</b>	<b>330,076</b>		<b>(94,730)</b>
7.	1711	Boiler Fuel	-		-
8.	1712	Coal Gas Fuel	-		-
9.	1713	Coal Carbonized	-		-
10.	1715	Water Gas Generator Fuel	-		-
11.		<b>Total Fuel</b>	<b>0</b>		<b>0</b>
12.	1710	Production Expense	-		-
13.	1718.1	Liquefied Petroleum Gas	141,109		(174,411)
14.	1718.2	Liquid Natural Gas	87,334		(347,538)
15.	1720	Raw Materials for Other Gas Processes	-		-
16.	1722	Other Production Supplies and Expenses	17,861		1,338
17.		<b>Total Production Materials and Expenses</b>	<b>246,304</b>		<b>(520,611)</b>
18.	1723	Maintenance of Production Plant	-		-
19.	1724	Maintenance of Structures	-		-
20.	1725	Maintenance of Power Equipment	-		-
21.	1726	Maintenance of Generating Equipment	244,262		(7,594)
22.	1727	Maintenance of Reforming, Purification and Misc. Equipment	-		-
23.		<b>Total Maintenance of Production Plant</b>	<b>244,262</b>		<b>(7,594)</b>
24.	1730	Steam Purchased or Transferred	-		-
25.	1735	Production Rents	2,458		(176)
26.	1736	Residuals Produced	-		-
27.	1737	Residuals Expense	-		-
28.		Residuals Net	-		-
29.	1738.1	Purchased Gas	78,509,262		(28,330,440)
30.	1738.2	Cost of Gas Adj.	7,386,055		2,523,893
31.					
32.		<b>Total Production Expense</b>	<b>86,718,417</b>		<b>(26,429,658)</b>

TABLE 42		OPERATION AND MAINTENANCE--GAS			205
Sheet 2 of 2		Accounts 1700-1812			
	Account number	Title of Account	Amount Class "A"	Amount Class "B"	Increase or decrease
		Distribution			
1.	1756	Superintendence	500,118		(74,964)
2.	1761	Operation of Distribution Lines	2,278,284		375,939
3.	1762.1	Meter Operating labor and Expense	1,380,056		219,417
4.	1762.2	Other Expense on Customers' Premises	158,307		45,025
5.		<b>Total Distribution Operation</b>	<b>4,316,765</b>		<b>565,417</b>
6.	1765	Maintenance of Structures	258,021		175,820
7.	1768	Maintenance of Distribution Lines	3,374,029		78,207
8.	1771	Maintenance of Services	1,636,346		218,465
9.	1772	Maintenance of Customers' Meters	176,179		12,917
10.		<b>Total Distribution Maintenance</b>	<b>5,444,575</b>		<b>485,409</b>
11.		<b>Total Distribution Expense</b>	<b>9,761,340</b>		<b>1,050,826</b>
		Customers' Accounting and Collecting			
12.	1780	Customers' Orders, Meter Reading and Collecting	322,331		113,138
13.	1781	Customers' Billing and Accounting	3,295,444		128,729
14.	1783	Uncollectible Accounts--Gas	(117,268)		(3,968,407)
15.	1784	Customers' Accounting and Collecting Rents	-		-
16.		<b>Total Customers' Accounting and Collecting Expense</b>	<b>3,500,507</b>		<b>(3,726,540)</b>
		Sales and New Business			
17.	1786	Salaries and Commissions	-		-
18.	1787	Other Expense	1,198,358		256,733
19.	1788	Sales and New Business Rents	-		-
20.	17891	Appliance and Job Work Sales	-		-
21.	178921	Cost of Appliance and Job Work Sold	-		-
22.	178924	Uncollectible Appliance and Jobbing Bills	-		-
23.	1787D	Demonstrations	-		-
24.		<b>Total Sales and New Business Expense</b>	<b>1,198,358</b>		<b>256,733</b>
		Administrative and General			
25.	1790	Data Processing	-		-
26.	1791	General Office Salaries	3,549,058		180,071
27.	1793	General Office Supplies and Expense	1,902,353		(235,536)
28.	1794	Supervision Fees and Special Services	1,634,211		1,096,341
29.	1797	Regulatory Commission Expense	1,210,016		464,188
30.	1798	Insurance	8,981		(6,855)
31.	1799	Injuries and Damages	656,433		523,128
32.	1800	Employees Welfare and Relief	2,367,702		(814,123)
33.	1801	Miscellaneous General Expense	244,478		(15,493)
34.	1802	Maintenance of General Property	-		-
35.	18021	Building Maintenance and Expenses	-		-
36.	1803	General Rents	-		-
37.	1805	Franchise Requirements	-		-
38.	1806	Duplicate Miscellaneous Charges	(1,774,761)		303,045
39.	1807	Miscellaneous Expense Transferred	-		-
40.	1810	Stores, Shop and Laboratory Expense	-		-
41.	1811	Transportation Expense	-		-
42.	1812	Inventory Adjustments	-		-
43.		<b>Total Administrative and General Expense &amp; D.P.</b>	<b>9,798,471</b>		<b>1,494,766</b>
44.		<b>Total Operation and Maintenance</b>	<b>24,258,676</b>		<b>(924,215)</b>

TABLE 43		ANALYSIS OF SALES AND NEW BUSINESS EXPENSES				206
	Account number	Item	Total	Appliance sales	Job work sales	New business
1.	1789.1	Appliance and Job Work Sales				
2.		Gross Sales	-	-	-	-
3.		Discounts and Allowances	-	-	-	-
4.		Merchandise Returns	-	-	-	-
5.	1789.21	Cost of Appliances and Job Work Sold and Installation	-	-	-	-
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.		<b>Gross Profit—Appliance and Job Work Sales</b>	-	-	-	-
16.	1789.24	Uncollectible Items	-	-	-	-
17.	1786	Salaries and Commissions	-	-	-	-
18.		Demonstrations, Advertising and Other Expenses	-	-	-	-
19.	1787D	Demonstrations	-	-	-	-
20.	1789.21	Advertising	-	-	-	-
21.	1787	Other Expenses	-	-	-	-
22.	1788	Sales and New Business Rents	-	-	-	-
23.	2789	Installation Allowances	-	-	-	-
24.		<b>Total Other Sales and New Business Expenses</b>	-	-	-	-
25.		<b>Net Sales and New Business Expenses (Income)</b>	-	-	-	-

**TABLE 44 DONATIONS AND GIFTS**  
 List each class of recipient, such as Red Cross units, hospitals, Community Chests, service clubs or YMCA, the purpose of the transaction, the total amount for each class, and the classification number of the account to which charged.

	Class of Recipient	Purpose	Chgd. to acct. no.	Amount
26.	American Cancer Society	Charitable Donations	152700	413
27.	American Red Cross	Charitable Donations	152700	6,575
28.	Artists For Human	Charitable Donations	152700	213
29.	Bentley University	Charitable Donations	152700	213
30.	Bottom Line	Charitable Donations	152700	213
31.	Brooklyn Botanical Garden	Charitable Donations	152700	383
32.	Brooklyn Children'S Museum	Charitable Donations	152700	106
33.	City Year	Charitable Donations	152700	2,125
34.	College Of Staten Island	Charitable Donations	152700	128
35.	Cornell Cooperative	Charitable Donations	152700	106
36.	Dorcas Place Adult And Family	Charitable Donations	152700	85
37.	Erie Community College	Charitable Donations	152700	213
38.	FDNY Foundation	Charitable Donations	152700	64
39.	Fund For UCAP	Charitable Donations	152700	213
40.	Greater Boston Chamber Of Commerce	Charitable Donations	152700	85
41.	Greater Providence YMCA	Charitable Donations	152700	128
42.	Green Education Foundation	Charitable Donations	152700	340
43.	Junior Achievement	Charitable Donations	152700	361
44.	Kingsborough Community College	Charitable Donations	152700	255
45.	Long Island Childern Musuem	Charitable Donations	152700	425
46.	Museum Of Science Boston	Charitable Donations	152700	213
47.	Neighbor Helping Neighbor	Charitable Donations	152700	51
48.	Northeastern University	Charitable Donations	152700	255
49.	Old Westbury Garden	Charitable Donations	152700	85
50.	Onondaga Community College	Charitable Donations	152700	213
51.	Partnership For New York City	Charitable Donations	152700	638
52.	Polytechnic Institution	Charitable Donations	152700	298
53.	Rhode Island Public Expenditure Council	Charitable Donations	152700	127
54.	Rose Fitzgerald Kennedy Greenway Conservatory	Charitable Donations	152700	425
55.	St. Francis College	Charitable Donations	152700	255
56.	Syracuse Symphony	Charitable Donations	152700	85
57.	The Salvation Army	Charitable Donations	152700	2,125
58.	Touro College Law	Charitable Donations	152700	85
59.	United Nations UNICEF	Charitable Donations	152700	340
60.	United Way	Charitable Donations	152700	9,743
61.	University Of Buffalo	Charitable Donations	152700	425
62.	University Of Rhode Island	Charitable Donations	152700	266
63.	Other Individual Corporate Donations Under \$50.	Charitable Donations	152700	13,138
64.	Note: All Charitable donations are made by National Grid USA			
65.	Service Company, Inc. the cost to the affiliate is allocated based on formula.			
		<b>Total</b>		<b>\$ 41,411</b>

**EnergyNorth Natural Gas, Inc.  
Advertising Report  
Pursuant to Rule Puc 510.05**

Advertising:		
Sales Advertising	\$196,302	
less Advertising Credits	<u>0</u>	
Net Sales Advertising		\$196,302
Secured Maintenance Program		0
Merchandise		0
Rentals		<u>0</u>
Subtotal Advertising		196,302
Promotional Activity		19,724
Political Advertising		0
Political Activity		0
Institutional Advertising		0
Institutional Activity		<u>0</u>
Total Advertising Expense		<u><u>\$216,026</u></u>

**Advertising Included in Cost of Service:**

Advertising:		
Net Sales Advertising	\$196,302	
times 50% (Puc 510.03)		\$98,151
Secured Maintenance Program		0
Rentals		<u>0</u>
Total Advertising Included in Cost of Service		<u><u>\$98,151</u></u>

**Advertising Not Included in Cost of Service:**

Advertising:		
Net Sales Advertising	\$196,302	
times 50% (Puc 510.03)		\$98,151
Merchandise		0
Promotional Activity		<u>19,724</u>
Total Advertising Not Included in Cost of Service		<u><u>\$117,875</u></u>

<b>TABLE 47</b>								<b>DETAILS OF FUEL ACCOUNT</b>								<b>303</b>	
Items			Heavy Oil			Light Oil											
			Gallons	Cost	Average per gal.	Gallons	Cost	Average per gal.									
1.	On hand beginning of year	01/01/2010															
2.	Received during year																
3.	Total--Available																
4.	Used during year--production																
5.	--boiler fuel																
6.	Transferred or sold																
7.	Adjustments																
8.	Total--Used																
9.	On hand at end of year	12/31/2010															
Items			Gas Coal			Underground Gas Storage											
			Tons	Cost	Average per ton	MCF	Cost	Average MCF									
10.	On hand beginning of year	01/01/2010				2,218,266	14,052,697	6.3350									
11.	Received during year					0	3,940,949										
12.	Total--Available					2,218,266	17,993,646	8.1116									
13.	Used during year--production					0	6,872,118										
14.	--boiler fuel																
15.	Transferred or sold					0	0										
16.	Adjustments					0	0										
17.	Total--Used					0	6,872,118	#DIV/0!									
18.	On hand at end of year	12/31/2010				2,218,266	11,121,527	5.0136									
Items			Liquid Petroleum-Propane			Liquid Natural Gas											
			MMBTU	Cost	Average per MMBTU	MMBTU	Cost	Average per MMBTU									
19.	On hand beginning of year	01/01/2010	137,810	2,003,538	14.5384	12,200	61,056	5.0046									
20.	Received during year		0	41,047		0	246,880										
21.	Total--Available		137,810	2,044,585	14.8363	12,200	307,936	25.2407									
22.	Making gas		0	97,728		0	260,277										
23.	Used--Other			0													
24.	Total--Used		0	97,728		0	260,277										
26.	On hand at end of year	12/31/2010	137,810	1,946,857	14.1271	12,200	47,658	3.9064									
<b>TABLE 48</b>																	
<b>MATERIALS AND SUPPLIES</b>																	
Items			Beginning of year	Debits	Credits	End of year											
			01/01/2010			12/31/2010											
27.	Coal																
28.	Coke																
29.	Oil																
30.	Liquid Petroleum		2,003,538	41,047	97,728	1,946,857											
31.	Liquid Natural Gas		61,056	246,880	260,277	47,659											
32.	Natural Gas		14,052,697	3,940,949	6,872,118	11,121,527											
33.	Appliances for resale																
34.	General supplies--Utility Operations																
	--Merchandise Operations																
1.	Miscellaneous		413	437	850	0											
2.	<b>Totals</b>		<b>16,117,704</b>	<b>4,229,312</b>	<b>7,230,973</b>	<b>13,116,043</b>											

**TABLE 50 SUMMARY OF GAS PLANT OPERATIONS 304**

Name of Plant:	Purchased	LNG Made	Propane Air Made	Totals
1. Type of gas:				
2. Made or purchased in 2010	Therms	Therms	Therms	
3. January	16,934,320	58,270	17,400	17,009,990
4. February	15,117,890	22,580	9,750	15,150,220
5. March	10,999,760	70,370	3,860	11,073,990
6. April	7,491,500	20,440	0	7,511,940
7. May	4,684,900	18,600	0	4,703,500
8. June	4,038,590	18,300	0	4,056,890
9. July	2,928,240	18,290	0	2,946,530
10. August	2,939,660	19,840	0	2,959,500
11. September	4,477,260	17,400	0	4,494,660
12. October	8,338,870	34,690	6,880	8,380,440
13. November	11,746,980	19,430	10,880	11,777,290
14. December	13,883,850	36,440	2,850	13,923,140
15. Totals	<b>103,581,820</b>	<b>354,650</b>	<b>51,620</b>	<b>103,988,090</b>

Type	Made or Purch. Therms	Oil Used Gals.	per/therm	Coal & Coke Used Tons	lb./therm	L.P.G. Used Gallons	per/Therm
16. Water							
17. Oil							
18. Reformed Hy-Carb.							
19. Propane Air							
20. Natural	103,581,820	Total Cost \$:	78,509,262		Cost per Therm \$:		.7579
21. LNG Produced	354,650	Total Cost \$:	260,277		Cost per Therm \$:		.7339
22. Propane Air	51,620	Total Cost \$:	97,728		Cost per Therm \$:		1.8932

	Therms		Therms
23. Gas on hand beginning of year		Sold to public (Incl. Firm Standby Gas Supply Therms)	93,409,237
24. Made or purchased	103,958,620	Transportation	
25. Total available gas	103,958,620	Used by other departments	
26. Unaccounted for (including unbilled)	(9,367,237)	Used by company	1,182,146
27. On hand at end of year		Sold to other gas utilities	
28. Amount sold or used	<b>94,591,383</b>	Total sold or used	<b>94,591,383</b>

**TABLE 52 REVENUE BY RATES 305**

Rate designation	Revenue acct. classification number	Number of customer billings	Therms	Total revenue from rate	Average revenue per therm cents
1. Residential	600		54,095,125	74,311,125	1.3737
2. Commercial	601		37,165,053	47,924,625	1.2895
3. Industrial	601		1,687,216	750,388	.4447
4. Large Volume	601		461,843	479,425	1.0381
5. Public Authorities	604		-	-	
6. Seasonal	602		-	-	
7. Interruptible	608		-	-	
8. Natural Gas Vehicles			-	-	
9. Unbilled Revenue			-	(615,610)	
10. 280-Day Service & Customer Charge Retained			-	-	
11. Emergency Sales			-	-	
12. Wholesale Sales			-	-	
13. Firm Standby Reservation Charge			-	-	
14. Subtotal			<b>93,409,237</b>	<b>\$ 122,849,952</b>	<b>1.3162</b>
15.					
16. Transportation			52,937,160	\$ 8,249,462	.1558
17. Late Payment Charges			-	708,275	
18. Rate True-Up			-	(1,901,240)	
19. Off System Sales			-	891,671	
20. Broker Revenues			-	1,112,320	
21. DSM & Emergency Response Incentives			-	565,500	
22. Subtotal			<b>52,937,160</b>	<b>\$ 9,625,989</b>	
23.					
24. Total			<b>146,346,397</b>	<b>\$ 132,475,941</b>	<b>.9052</b>