

# Northern Utilities, Inc. New Hampshire Division

## Revised 2007-2008 Winter Period Cost of Gas Filing DG 07-102

### COG Revision

The revised COG calculation reflects several revisions, updates or corrections.

The first revision or update relates to revising the commodity costs based on updated NYMEX prices as of October 5, 2007. The original filing reflected NYMEX prices as of August 31, 2007

Secondly, the inventory pages have been updated to reflect August and September actual data, the latest NYMEX price information and a correction to the propane inventory to reflect reduced capacity.

Lastly, the reconciliation of the winter 2006-2007 gas costs has been revised to reflect a small accounting correction related to interruptible costs as well as the posting of actual revenue numbers to the ERC and RLIAP reconciliations.

Revised schedules in this filing are separated into several sections. These sections include: Tariff Sheets, Gas Cost Exhibits, Allocation Exhibits and Miscellaneous. Included in the miscellaneous section are: supplier prices, inventories, interest on deferred, variance analysis, typical bills, hedging and LDAC items. These revisions have resulted in an increase in winter 2007-2008 forecasted gas costs of \$ 467,030 from \$39,969,615 reflected in the September 15, 2007 filing to this revised forecast of \$40,436,645 (\$39,987,964 cost of delivered supplies plus \$448,681 negative net hedging transaction projections).

Other schedules included with this filing to support the revised COG calculation are:

- **Deferred Interest** – The interest calculation for the 2007-2008 Winter Period has been updated to reflect all of the revisions to the cost of gas estimate.
- **Variance Analysis** – The variance analysis, explaining the difference between the unit cost components of the winter 2007-2008 COG and winter 2006-2007 COG, has been updated for the latest revisions. The proposed residential cost of gas rate of \$1.0610 is \$0.2104 per therm lower than the average winter 2006-2007 rate of \$1.2714. The primary causes are the forecast of commodity costs (\$0.1141 decrease), the prior period over collection (\$0.1440 decrease) and summer costs deferred to the winter (\$0.0299 decrease) partially offset by demand costs \$0.0957 increase).

- **Typical Bill Analysis** – Revised typical bill and residential bill comparisons reflecting the updated proposed COG.rate are included with this filing. Winter season residential bills are expected to decrease \$281.35 (an average of \$47 per month) or 16.98% from those experienced in 2006-2007.

# **TARIFF SHEETS**

**CALCULATION OF COST OF GAS ADJUSTMENT**  
**New Hampshire Division**  
**Period Covered: November 1, 2007 - April 30 2008**  
**Anticipated Cost of Delivered and Produced Gas**

Delivered:	Therms	Rate	Amount
<b>Product: - Commodity</b>			
Granite State Supply	4,040,517	\$0.831	\$3,358,351
Domestic Supply	9,733,545	\$0.870	\$ 8,464,837
Storage Withdrawals	19,183,459	\$0.707	\$ 13,559,949
Peaking Supply	3,999,050	\$0.724	\$ 2,894,915
Hedging (Gain)/Loss			\$448,681
Interruptible Included Above			\$ (34,137)
<b>Product: - Demand</b>			
Granite State and Others			\$558,589
<b>Pipeline Reservation</b>			
Granite State and Others			\$2,275,733
<b>Storage &amp; Peaking Demand</b>			
Tennessee and Others			\$9,389,227
Capacity Release			(\$479,499)
<b>Less: Unaccounted For, Company Use &amp; Interruptible Volumes</b>	(586,512)		\$0
<b>TOTAL Anticipated Cost of Gas</b>	<b>36,370,060</b>	<b>\$1.1118</b>	<b>\$40,436,645</b>

Issued: October 11, 2007  
 Effective Date: November 1, 2007  
 Authorized by NHPUC Order No. In Case No. dated

Issued by:   
 Title: **Stephen H. Bryant**  
**President**

**CALCULATION OF COST OF GAS ADJUSTMENT**  
**New Hampshire Division**  
**Period Covered: ~~May 1, 2007 - October 31 2007~~**  
**Period Covered: November 1, 2007 - April 30 2008**  
**Anticipated Cost of Delivered and Produced Gas**

Delivered:	Therms	Rate	Amount
<b>Product: - Commodity</b>			
Granite State Supply	4,962,687	<del>\$0.880</del>	<del>\$4,365,811</del>
	4,040,517	\$0.831	\$3,358,351
Domestic Supply	6,249,585	<del>\$0.799</del>	<del>\$4,993,889</del>
	9,733,545	\$0.870	\$ 8,464,837
Storage Withdrawals	0	<del>\$0.000</del>	<del>\$0</del>
	19,183,459	\$0.707	\$ 13,559,949
Peaking Supply	48,614	<del>\$0.863</del>	<del>\$41,955</del>
	3,999,050	\$0.724	\$ 2,894,915
Hedging (Gain)/Loss			<del>\$69,957</del>
			\$448,681
Interruptible Included Above			<del>(\$32,724)</del>
			\$ (34,137)
<b>Product: - Demand</b>			
Granite State and Others			<del>\$52,365</del>
			\$558,589
<b>Pipeline Reservation</b>			
Granite State and Others			<del>\$532,099</del>
			\$2,275,733
<b>Storage &amp; Peaking Demand</b>			
Tennessee and Others			<del>\$505,754</del>
			\$9,389,227
Capacity Release			<del>\$0</del>
			(\$479,499)
<b>Less: Unaccounted For, Company Use &amp; Interruptible Volumes</b>			
	(231,266)		<del>\$0.0000</del>
	(586,512)		\$0
<b>TOTAL Anticipated Cost of Gas</b>	<b>11,029,620</b>	<b>\$0.9546</b>	<b>\$10,529,106</b>
	<b>36,370,060</b>	<b>\$1.1118</b>	<b>\$40,436,645</b>

Issued: ~~March 15, 2007~~ October 11, 2007  
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Issued by:   
 Title: Stephen H. Bryant  
 President

**Calculation of Anticipated Indirect Cost of Gas-New Hampshire Division**

**Working Capital Calculation**

Total Anticipated Direct Cost of Gas-Commodity	\$28,692,596
Total Anticipated Direct Cost of Gas-Demand	\$11,744,049
Interruptible Profits	\$0
LESS Anticipated Direct Costs assigned to Non-Grandfathered Transportation	<u>(\$4,142,746)</u>
Total Direct Cost of Gas (Including Summer Deferred)	\$36,293,899
Total Direct gas Costs-Including Summer Deferred	\$36,293,899
Working Capital Percentage (NHPUC No. 10 Section 4.06.1)	<u>0.19%</u>
Working Capital Allowance (NHPUC No. 10 Section 4.06.1)	\$68,958
Plus: Working Capital Reconciliation	<u>(\$2,669)</u>
<b>Total Working Capital Allowance</b>	<b>\$66,289</b>

**Bad Debt Calculation**

Total Anticipated Direct Cost of Gas	\$36,293,899
Plus: Total Working Capital	\$66,289
Subtotal	<u>\$36,360,188</u>
Bad Debt Percentage (NHPUC No. 10 Section 4.06.1)	0.45%
Total Bad Debt Allowance	\$163,621
Plus: Bad Debt Reconciliation	<u>(\$1,552)</u>
<b>Total Bad Debt Allowance</b>	<b>\$162,069</b>

	<b>\$</b>	<b>Rate /</b>
		<b>Therm</b>
Working Capital Allowance	\$66,289	
Bad Debt Allowance	\$162,069	
Miscellaneous Overhead-76.80% Allocated to Winter Season	\$95,513	
Production and Storage Capacity	\$686,673	
Prior Period Under/(Over) Collection	(\$2,770,431)	
Refunds	(\$20,377)	
Interest	<u>(\$68,131)</u>	
Total Anticipated Indirect Cost of Gas	(\$1,848,394)	-\$0.0508
Total Anticipated Direct Cost of Gas-Commodity	\$28,692,596	\$0.7889
Total Anticipated Direct Cost of Gas-Demand	\$11,744,049	\$0.3229
Total Anticipated Period Cost of Gas	<u>\$38,588,251</u>	<u>\$1.0610</u>
Forecasted Winter Period Therms-Firm	32,095,060	
Forecasted Non-Grandfathered Therms	4,275,000	
Forecasted Therms-Total	<u>36,370,060</u>	

	<b>Residential</b>	<b>C&amp;I Low Winter</b>	<b>C&amp;I High Winter</b>
Forecasted Winter Season Cost of Gas Rate:			
COGw-Commodity	\$0.7889	\$0.8228	\$0.7789
COGw-Demand	\$0.3229	\$0.2081	\$0.4008
COGw-Indirect	<u>-\$0.0508</u>	<u>-\$0.0508</u>	<u>-\$0.0508</u>
COGw-Total	<u>\$1.0610</u>	<u>\$0.9801</u>	<u>\$1.1289</u>
Minimum	\$0.8488	\$0.7841	\$0.9031
Maximum	\$1.2732	\$1.1761	\$1.3547

Issued: October 11, 2007  
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 Title: **Stephen H. Bryant**  
**President**

**Calculation of Anticipated Indirect Cost of Gas-New Hampshire Division**

**Working Capital Calculation**

Total Anticipated Direct Cost of Gas-Commodity	\$9,438,888	\$28,692,596
Total Anticipated Direct Cost of Gas-Demand	\$1,090,218	\$11,744,049
Interruptible Profits		\$0
LESS Anticipated Direct Costs assigned to Non-Grandfathered Transportation	(\$1,066,658)	(\$4,142,746)
Total Direct Cost of Gas (Including Summer Deferred)	\$9,462,448	\$36,293,899
Total Direct gas Costs-Including Summer Deferred	\$9,462,448	\$36,293,899
Working Capital Percentage (NHPUC No. 10 Section 4.06.1)	0.19%	0.19%
Working Capital Allowance (NHPUC No. 10 Section 4.06.1)	\$17,979	\$68,958
Plus: Working Capital Reconciliation	(\$2,207)	(\$2,669)
<b>Total Working Capital Allowance</b>	<b>\$15,772</b>	<b>\$66,289</b>

**Bad Debt Calculation**

Total Anticipated Direct Cost of Gas	\$9,462,448	\$36,293,899
Plus: Total Working Capital	\$15,772	\$66,289
Subtotal	\$9,478,220	\$36,360,188
Bad Debt Percentage (NHPUC No. 10 Section 4.06.1)	0.45%	0.45%
Total Bad Debt Allowance	\$42,652	\$163,621
Plus: Bad Debt Reconciliation	(\$5,155)	(\$1,552)
<b>Total Bad Debt Allowance</b>	<b>\$37,497</b>	<b>\$162,069</b>

	\$\$	\$\$	Rate / Therm	Rate / Therm
Working Capital Allowance	\$15,772	\$66,289		
Bad Debt Allowance	\$37,497	\$162,069		
Miscellaneous Overhead-23.2%76.80% Allocated to SummerWinter Season	\$28,837	\$95,513		
Production and Storage Capacity	\$0	\$686,673		
Prior Period Under/(Over) Collection	(\$615,732)	(\$2,770,431)		
Refunds	\$0	(\$20,377)		
Interest	(\$23,926)	(\$68,131)		
Total Anticipated Indirect Cost of Gas	(\$557,552)	(\$1,848,394)	(\$0.0506)	(\$0.0508)
Total Anticipated Direct Cost of Gas-Commodity	\$9,438,888	\$28,692,596	\$0.8558	\$0.7889
Total Anticipated Direct Cost of Gas-Demand	\$1,090,218	\$11,744,049	\$0.0988	\$0.3229
Total Anticipated Period Cost of Gas	\$9,971,554	\$38,588,251	\$0.9041	\$1.0610
Forecasted Off-PeakWinter Period Therms-Firm	9,882,850	32,095,060		
Forecasted Non-Grandfathered Therms	1,446,770	4,275,000		
Forecasted Therms-Total	11,029,620	36,370,060		

	C&I		
	Residential	Low Winter	High Winter
Forecasted Summer Season Cost of Gas Rate:			
COGw-Commodity	\$0.8558	\$0.8475	\$0.8602
COGw-Demand	\$0.0988	\$0.0587	\$0.1427
COGw-Indirect	-\$0.0506	-\$0.0506	-\$0.0506
COGw-Total	\$0.9040	\$0.8556	\$0.9523
Minimum	\$0.7232	\$0.6845	\$0.7618
Maximum	\$1.0848	\$1.0267	\$1.1428

	C&I		
	Residential	Low Winter	High Winter
Forecasted Winter Season Cost of Gas Rate:			
COGw-Commodity	\$0.7889	\$0.7959	\$0.7710
COGw-Demand	\$0.3229	\$0.2081	\$0.4008
COGw-Indirect	-\$0.0508	-\$0.0508	-\$0.0508
COGw-Total	\$1.0610	\$0.9532	\$1.1210
Minimum	\$0.8488	\$0.7625	\$0.8968
Maximum	\$1.2732	\$1.1438	\$1.3452

Issued: ~~March 15, 2007~~ September 14, 2007  
 Effective Date: ~~May 1, 2007~~ November 1, 2007  
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Issued by:   
 Title: Stephen H. Bryant  
 President

Local Delivery Adjustment Clause

Rate Schedule	RLIAP	DSM	ERC	ITM	WLNG	CCE	RCE	LDAC
Residential Heating	\$0.0020	\$0.0122	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0194
Residential Non-Heating	\$0.0020	\$0.0122	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0194
Small C&I	\$0.0020	\$0.0066	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0138
Medium C&I	\$0.0020	\$0.0066	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0138
Large C&I	\$0.0020	\$0.0066	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0138
No Previous Sales Service								

Issued: October 11, 2007  
Effective: With Service Rendered On and After November 1, 2007  
Issued to Comply with Order No.

Issued by:   
Title: Stephen H. Bryant  
President



Local Delivery Adjustment Clause

Rate Schedule	RLIAP	DSM	ERC	ITM	WLNG	CCE	RCE	LDAC
Residential Heating	\$0.0128	\$0.0128	\$0.0083	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0339
Residential Non-Heating	\$0.0128	\$0.0128	\$0.0083	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0339
Small C&I	\$0.0101	\$0.0101	\$0.0083	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0285
Medium C&I	\$0.0101	\$0.0101	\$0.0083	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0285
Large C&I	\$0.0101	\$0.0101	\$0.0083	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0285
No Previous Sales Service								

Rate Schedule	RLIAP	DSM	ERC	ITM	WLNG	CCE	RCE	LDAC
Residential Heating	\$0.0020	\$0.0122	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0194
Residential Non-Heating	\$0.0020	\$0.0122	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0194
Small C&I	\$0.0020	\$0.0066	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0138
Medium C&I	\$0.0020	\$0.0066	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0138
Large C&I	\$0.0020	\$0.0066	\$0.0052	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0138
No Previous Sales Service								

Issued: ~~September 15, 2006~~ October 11, 2007  
 Effective: With Service Rendered On and After ~~November 1, 2006~~ November 1, 2007  
 Issued to Comply with Order No. 24,684

Issued by:   
 Title: Stephen H. Bryant  
 President

# **GAS COST EXHIBITS**

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
Summary of Costs to Winter and Summer Seasons

Line No	Description (1)	Nov - Apr (2)	May - Oct (3)	Total (4) = (2)+ (3)
	<b>DEMAND:</b>			
1	Pipeline/Product Charges	\$2,834,322	\$819,669	\$3,653,990
2	Capacity Credits	(\$479,499)	(\$30,373)	(\$509,872)
3	<b>Total Pipeline/Product</b>	<b>\$2,354,822</b>	<b>\$789,296</b>	<b>\$3,144,118</b>
4	Base Load Costs	\$683,425	\$683,425	\$1,366,851
5	Remaining Pipeline	\$1,671,397	\$136,243	\$1,807,640
6	Storage Demand	\$8,131,215	\$594,738	\$8,725,953
7	Peaking Demand	\$1,258,012	\$0	\$1,258,012
8	Off System Credits	\$0	\$0	\$0
9	<b>Total Demand Costs</b>	<b>\$11,744,049</b>	<b>\$1,414,407</b>	<b>\$13,158,456</b>
10	<b>COMMODITY:</b>			
11	Pipeline/Product Commodity Charges	\$11,823,188	\$9,716,981	\$21,540,169
12	Base Load	\$8,081,490	\$7,629,121	\$15,710,611
13	Remaining Pipeline	\$3,741,698	\$2,087,860	\$5,829,558
14	Storage Commodity	\$13,559,949	\$30,684	\$13,590,633
15	Peaking Commodity	\$2,894,915	\$238,085	\$3,133,000
16	Interruptible Included Above	\$ (34,137)	\$ (150,695)	\$ (184,832)
17	Hedging (Gain)/Loss	\$448,681	\$33,595	\$482,277
18	<b>Total Commodity (Lines 14 + 18)</b>	<b>\$28,692,596</b>	<b>\$9,868,651</b>	<b>\$38,561,247</b>
19	<b>Total Demand and Commodity</b>	<b>\$40,436,645</b>	<b>\$11,283,058</b>	<b>\$51,719,703</b>

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Simplified Market Based Alloctor (SMBA) Calculations**  
**COMMODITY COSTS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER
1 <b>Supply Volumes - therms</b>															
2															
3 Total Pipeline	1,782,249	2,273,030	2,352,917	2,120,732	1,873,148	3,371,986	2,313,520	1,398,726	1,571,526	1,261,010	1,611,931	3,084,439	25,015,214	13,774,062	11,241,152
4 Total Storage	2,737,062	4,052,104	4,881,425	4,104,209	3,408,308	353	0	0	0	0	0	0	19,183,459	19,183,459	0
5 Total Peaking	<u>271,900</u>	<u>689,929</u>	<u>971,114</u>	<u>731,449</u>	<u>773,767</u>	<u>560,892</u>	<u>8,000</u>	<u>7,833</u>	<u>8,944</u>	<u>8,165</u>	<u>7,807</u>	<u>8,056</u>	<u>4,047,855</u>	<u>3,999,050</u>	<u>48,804</u>
6 Subtotal	4,791,211	7,015,062	8,205,456	6,956,390	6,055,222	3,933,231	2,321,521	1,406,559	1,580,470	1,269,175	1,619,737	3,092,494	48,246,528	36,956,572	11,289,956
7 Less Interruptible	24,556	4,312	0	0	6,252	15,675	27,041	27,649	28,883	26,366	26,052	27,516	214,302	50,795	163,506
8 Less Company Use	<u>23,040</u>	<u>31,900</u>	<u>36,650</u>	<u>32,230</u>	<u>28,280</u>	<u>19,740</u>	<u>12,870</u>	<u>9,310</u>	<u>8,820</u>	<u>8,840</u>	<u>10,290</u>	<u>16,350</u>	<u>238,320</u>	<u>171,840</u>	<u>66,480</u>
9 Total Firm	4,743,615	6,978,850	8,168,806	6,924,160	6,020,690	3,897,816	2,281,610	1,369,600	1,542,767	1,233,968	1,583,396	3,048,628	47,793,907	36,733,937	11,059,970
10 Usage (Firm Sales)	<u>4,696,590</u>	<u>6,909,710</u>	<u>8,087,890</u>	<u>6,855,570</u>	<u>5,961,070</u>	<u>3,859,230</u>	<u>2,259,010</u>	<u>1,356,020</u>	<u>1,537,510</u>	<u>1,221,750</u>	<u>1,567,720</u>	<u>3,018,480</u>	<u>47,330,550</u>	<u>36,370,060</u>	<u>10,960,490</u>
11 Difference	47,025	69,140	80,916	68,590	59,620	38,586	22,600	13,580	5,257	12,218	15,676	30,148	463,357	363,877	99,480
12 Percent	1%	1%	1%	1%	1%	1%	1%	1%	0%	1%	1%	1%	1%	1%	1%
13															
14 <b>Variable Costs</b>															
15															
16 Total Pipeline	\$ 1,383,020	\$ 1,957,089	\$ 2,123,868	\$ 1,918,267	\$ 1,652,251	\$ 2,788,693	\$ 1,900,455	\$ 1,148,861	\$ 1,303,750	\$ 1,053,229	\$ 1,355,986	\$ 2,954,701	\$ 21,540,169	\$ 11,823,188	\$ 9,716,981
17 Total Storage	\$ 1,987,200	\$ 2,850,992	\$ 3,421,389	\$ 2,874,277	\$ 2,381,789	\$ 44,301	\$ 15,165	\$ 820	\$ 1,991	\$ 3,032	\$ 4,234	\$ 5,442	\$ 13,590,633	\$ 13,559,949	\$ 30,684
18 Total Peaking	<u>\$ 225,322</u>	<u>\$ 446,047</u>	<u>\$ 731,166</u>	<u>\$ 528,354</u>	<u>\$ 552,237</u>	<u>\$ 411,790</u>	<u>\$ 45,205</u>	<u>\$ 39,451</u>	<u>\$ 37,322</u>	<u>\$ 27,947</u>	<u>\$ 21,362</u>	<u>\$ 66,799</u>	<u>\$ 3,133,000</u>	<u>\$ 2,894,915</u>	<u>\$ 238,085</u>
19 Subtotal	\$ 3,595,542	\$ 5,254,127	\$ 6,276,423	\$ 5,320,898	\$ 4,586,278	\$ 3,244,783	\$ 1,960,825	\$ 1,189,132	\$ 1,343,063	\$ 1,084,207	\$ 1,381,582	\$ 3,026,941	\$ 38,263,802	\$ 28,278,051	\$ 9,985,750
20 Total Interruptible Incl Above	\$ 19,547	\$ 453	\$ -	\$ -	\$ 625	\$ 13,512	\$ 23,417	\$ 24,829	\$ 26,572	\$ 25,127	\$ 24,801	\$ 25,947	\$ 184,832	\$ 34,137	\$ 150,695
Hedging (Gain)/Loss	<u>\$83,079</u>	<u>\$108,198</u>	<u>\$99,196</u>	<u>\$78,133</u>	<u>\$69,364</u>	<u>\$10,711</u>							<u>\$ 448,681</u>	<u>\$ 448,681</u>	<u>\$ -</u>
21 Total (Without Interr)	\$ 3,659,075	\$ 5,361,872	\$ 6,375,619	\$ 5,399,031	\$ 4,655,016	\$ 3,241,983	\$ 1,937,408	\$ 1,164,303	\$ 1,316,491	\$ 1,059,080	\$ 1,356,780	\$ 3,000,994	\$ 38,527,652	\$ 28,692,596	\$ 9,835,056
22															
23 <b>Supply Cost/Therm</b>															
24															
25 Total Pipeline	\$0.776	\$0.861	\$0.903	\$0.905	\$0.882	\$0.827	\$0.821	\$0.821	\$0.830	\$0.835	\$0.841	\$0.958	\$0.861	\$0.858	\$0.864
26 Total Storage	\$0.726	\$0.704	\$0.701	\$0.700	\$0.699	\$125.530	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.708	\$0.708	\$0.708
27 Total Peaking	\$0.829	\$0.647	\$0.753	\$0.722	\$0.714	\$0.734	\$5.650	\$5.036	\$4.173	\$3.423	\$2.736	\$8.292	\$0.774	\$0.774	\$0.774
28 Subtotal	\$0.750	\$0.749	\$0.765	\$0.765	\$0.757	\$0.825	\$0.845	\$0.845	\$0.850	\$0.854	\$0.853	\$0.979	\$0.793	\$0.793	\$0.793
29 Interruptible	\$0.796	\$0.105	\$0.000	\$0.000	\$0.100	\$0.862	\$0.866	\$0.898	\$0.920	\$0.953	\$0.952	\$0.943	\$0.862	\$0.862	\$0.862
30 Total	\$0.771	\$0.768	\$0.780	\$0.780	\$0.773	\$0.832	\$0.849	\$0.850	\$0.853	\$0.858	\$0.857	\$0.984	\$0.806	\$0.806	\$0.806
31															
32															
33 <b>Commodity Costs</b>															
34															
35 Pipeline Average Cost	\$ 0.776	\$ 0.861	\$ 0.903	\$ 0.905	\$ 0.882	\$ 0.827	\$ 0.821	\$ 0.821	\$ 0.830	\$ 0.835	\$ 0.841	\$ 0.958	\$ 0.861	\$ 0.858	\$ 0.864
36 Base Commodity, therms	1,319,131	1,388,380	1,388,380	1,298,807	1,388,380	1,298,411	1,296,880	1,204,995	1,366,345	1,211,945	1,231,811	1,317,145	15,710,611	8,081,490	7,629,121
37															
38 Base Commodity Cost	\$ 1,023,642	\$ 1,195,401	\$ 1,253,226	\$ 1,174,811	\$ 1,224,651	\$ 1,073,809	\$ 1,065,330	\$ 989,737	\$ 1,133,530	\$ 1,012,248	\$ 1,036,223	\$ 1,261,743	\$ 13,444,351	\$ 6,945,540	\$ 6,498,811
39															
40 Remaining Commodity	\$ 2,635,432	\$ 4,166,471	\$ 5,122,393	\$ 4,224,221	\$ 3,430,365	\$ 2,168,174	\$ 872,078	\$ 174,565	\$ 182,961	\$ 46,832	\$ 320,557	\$ 1,739,251	\$ 25,083,300	\$ 21,747,056	\$ 3,336,244
41															
42 Total Commodity	\$ 3,659,075	\$ 5,361,872	\$ 6,375,619	\$ 5,399,031	\$ 4,655,016	\$ 3,241,983	\$ 1,937,408	\$ 1,164,303	\$ 1,316,491	\$ 1,059,080	\$ 1,356,780	\$ 3,000,994	\$ 38,527,652	\$ 28,692,596	\$ 9,835,056

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Simplified Market Based Allocator (SMBA) Calculations**  
**DEMAND COSTS**

1 **DEVELOPMENT OF BASE AND REMAINING DEMAND COSTS:**

	Total		
	MDQ	Costs	Unit Cost
5 Pipeline & Product Demand	11,973	\$3,653,990	\$ 305.19
6 Less: Base Use	4,479	\$1,366,851	
7 Remaining Pipeline Use	<u>7,494</u>	<u>\$2,287,140</u>	

10 **BASE DEMAND COSTS ALLOCATED BY MONTH**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	Winter	Summer
13 BASE DEMAND COSTS	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$1,366,851	\$683,425	\$683,425

16 **DETAIL OF TOTAL REMAINING DEMAND COSTS:**

17 Pipeline - Base	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$113,904	\$1,366,851	\$683,425	\$683,425
18 Pipeline - Remaining	\$179,091	\$388,680	\$784,186	\$394,563	\$280,947	\$123,429	\$38,651	\$4,991	\$5,390	\$619	\$11,955	\$74,636	\$2,287,140	\$2,150,896	\$136,243
19 Storage & Peaking	\$781,781	\$1,696,689	\$3,423,178	\$1,722,372	\$1,226,406	\$538,802	\$168,723	\$21,788	\$23,530	\$2,704	\$52,185	\$325,807	\$9,983,965	\$9,389,227	\$594,738
21 TOTAL	\$1,074,776	\$2,199,273	\$4,321,268	\$2,230,839	\$1,621,257	\$776,135	\$321,278	\$140,684	\$142,825	\$117,227	\$178,044	\$514,348	\$13,637,955	\$12,223,549	\$1,414,407
23 Less: Capacity Release	(\$509,872)														
25 Total for Working Capital	\$13,128,083														
27 Demand Cost Deducts															
28 Interruptible Margins	\$0														
29 Off System Sales Margins	\$0														
30 Other	\$0														
31 TOTAL DEDUCTS	\$0														
33 Grand Total - Capacity	<b>\$13,128,083</b>														

1 Northern Utilities - NEW HAMPSHIRE DIVISION

2  
3 Summary of Demand and Supply Forecast

4	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	Total
5 <b>I. Gas Volumes</b>							
6 <b>A. Firm Demand Volumes (Therms)</b>							
7 Firm Gas Sales	4,148,590	6,095,110	7,132,130	6,047,700	5,260,550	3,410,980	32,095,060
8 Lost Gas (Unaccounted For)	47,025	69,140	80,916	68,590	59,620	38,586	363,877
9 Company Use	23,040	31,900	36,650	32,230	28,280	19,740	171,840
10 Interruptible	24,556	4,312	0	0	6,252	15,675	50,795
11 Non-Grandfathered Transportation	548,000	814,600	955,760	807,870	700,520	448,250	4,275,000
12 Unbilled Therms	0	0	0	0	0	0	0
13 <b>Total Firm Demand Volumes</b>	<b>4,791,211</b>	<b>7,015,062</b>	<b>8,205,456</b>	<b>6,956,390</b>	<b>6,055,222</b>	<b>3,933,231</b>	<b>36,956,572</b>
14							
15 <b>B. Supply Volumes (Net Therms)</b>							
16 <b>Pipeline Gas:</b>							
17 GSGT PNGTS Deliveries	151,184	161,847	162,984	151,043	160,292	412,086	1,199,435
18 GSGT TGP Niagra	77,041	258,934	263,115	241,658	75,295	478,839	1,394,882
19 GSGT TGP Niagra via Chicago	108,582	276,334	208,390	224,973	275,566	352,355	1,446,200
20 AGT FT Deliveries via Chicago	172,661	35,547	104,254	65,469	33,354	458,853	870,137
21 AGT FT Deliveries	0	0	4,501	0	0	98,292	102,793
22 TGP Gulf Coast	1,272,781	1,540,368	1,609,674	1,437,590	1,328,641	1,571,561	8,760,615
23 Tennessee @ Dracut	0	0	0	0	0	0	0
24 Hubline	0	0	0	0	0	0	0
25 Subtotal Pipeline Volumes	1,782,249	2,273,030	2,352,917	2,120,732	1,873,148	3,371,986	13,774,062
26 <b>Storage:</b>							
27 TGP FS Stg	61,883	192,315	516,446	255,815	190,468	0	1,216,926
28 TETCO Stg (SS1, FSS)	2,485	2,555	6,674	6,359	6,122	353	24,548
29 A.	2,672,694	3,857,234	4,358,304	3,842,035	3,211,718	0	17,941,986
30 Other	0	0	0	0	0	0	0
31 Other	0	0	0	0	0	0	0
32 Other	0	0	0	0	0	0	0
33 Other	0	0	0	0	0	0	0
34 Subtotal Storage Volumes	2,737,062	4,052,104	4,881,425	4,104,209	3,408,308	353	19,183,459
35 <b>Peaking</b>							
36 B.	265,282	648,338	726,294	690,454	766,559	552,951	3,649,877
37 LNG (includes boiloff)	6,618	41,591	83,402	40,996	7,208	7,941	187,755
38 Propane	0	0	0	0	0	0	0
39 C.	0	0	161,418	0	0	0	161,418
40 Other	0	0	0	0	0	0	0
41 Other	0	0	0	0	0	0	0
42 Subtotal Peaking Volumes	271,900	689,929	971,114	731,449	773,767	560,892	3,999,050
43							
44 <b>Total Firm Sales/Sendout Volumes</b>	<b>4,791,211</b>	<b>7,015,062</b>	<b>8,205,456</b>	<b>6,956,390</b>	<b>6,055,222</b>	<b>3,933,231</b>	<b>36,956,572</b>

0 Should be Zero

46 **II. Gas Costs**

47 **A. Demand Costs**

48 **Pipeline/Supply Related Demand Costs**

49 Granite							\$558,589
50 PNGTS							\$125,691
51 Algonquin							\$146,829
52 Iroquois							\$191,525
53 Tennessee							\$1,195,914
54 Texas Eastern							\$28,078
55 Trans Canada							\$299,621
56 Transco							\$0
57 Vector							\$229,480
58 Union							\$58,594
59 B.							\$0
60 C.							\$0
61 Other							\$0
62 TCPL							\$0
63 Subtotal Pipeline Demand Costs							\$2,834,321
64							
65 <b>Storage</b>							
66 TGP FS Stg							\$146,028
67 TETCO Stg (SS1, FSS)							\$3,252
68 Granite Stg							\$0
69 Trans Canada							\$2,144,401
70 PNGTS							\$3,898,025
71 A.							\$1,500,243
72 Subtotal Storage Demand Costs							\$7,691,949
73							
74 <b>Peaking</b>							
75 C.							\$514,204
76 B.							\$1,183,073
77 Other							\$0
78 Other							\$0
79 Other							\$0
80 Subtotal Peaking Demand Costs							\$1,697,278
81 <b>Capacity Release</b>							(\$479,499)
82 <b>Off System Credits</b>							\$0
83							
84 <b>Total Demand Costs</b>							<b>\$11,744,048</b>
85							

86	<b>B. Supply Commodity Costs</b>								
87	<b>NH Allocation Factors</b>	49.02%	50.79%	51.14%	50.67%	50.30%	58.82%		
88	Pipeline Purchases								
89	GSGT PNGTS Deliveries	\$99,609	\$119,983	\$127,351	\$118,435	\$122,742	\$338,006	\$926,126	
90	GSGT TGP Niagra	\$62,293	\$227,413	\$241,221	\$222,194	\$68,620	\$399,181	\$1,220,922	
91	GSGT TGP Niagra via Chicago	\$81,988	\$231,031	\$182,428	\$197,538	\$237,076	\$281,241	\$1,211,303	
92	AGT FT Deliveries via Chicago	\$134,109	\$30,795	\$94,505	\$59,527	\$29,708	\$375,909	\$724,553	
93	AGT FT Deliveries	\$0	\$0	\$4,385	\$0	\$0	\$81,514	\$85,898	
94	TGP Gulf Coast	\$1,005,021	\$1,347,866	\$1,473,979	\$1,320,573	\$1,194,105	\$1,312,842	\$7,654,385	
95	Tennessee @ Dracut	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
96	Hubline	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
97	<b>Total Pipeline Purchase \$\$</b>	<b>\$1,383,020</b>	<b>\$1,957,089</b>	<b>\$2,123,868</b>	<b>\$1,918,267</b>	<b>\$1,652,251</b>	<b>\$2,788,693</b>	<b>\$11,823,188</b>	
98									
99	Storage Withdrawals								
100	TGP FS Stg	\$47,014	\$142,053	\$379,464	\$199,440	\$149,840	\$13,800	\$931,610	
101	TETCO Stg (SS1, FSS)	\$2,261	\$2,242	\$5,693	\$5,400	\$5,190	\$292	\$21,079	
102	A.	\$1,937,925	\$2,706,697	\$3,036,232	\$2,669,438	\$2,226,759	\$30,209	\$12,607,260	
103	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
104	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
105	<b>Total Storage Withdrawal \$\$</b>	<b>\$1,987,200</b>	<b>\$2,850,992</b>	<b>\$3,421,389</b>	<b>\$2,874,277</b>	<b>\$2,381,789</b>	<b>\$44,301</b>	<b>\$13,559,949</b>	
106									
107	Peaking								
108	B.	\$173,298	\$423,539	\$515,285	\$477,550	\$506,777	\$364,836	\$2,461,286	
109	LNG	\$52,023	\$22,508	\$21,688	\$50,804	\$45,460	\$46,953	\$239,437	
110	Propane	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
111	C.	\$0	\$0	\$194,192	\$0	\$0	\$0	\$194,192	
112	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
113	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
114	<b>Total Peaking \$\$</b>	<b>\$225,322</b>	<b>\$446,047</b>	<b>\$731,166</b>	<b>\$528,354</b>	<b>\$552,237</b>	<b>\$411,790</b>	<b>\$2,894,915</b>	
115									
116	Interruptible Included above	\$ (19,547)	\$ (453)	\$ -	\$ -	\$ (625)	\$ (13,512)	\$ (34,137)	
117									
118	Hedging (Gain)/Loss	\$83,079	\$108,198	\$99,196	\$78,133	\$69,364	\$10,711	\$448,681	
119									
120	<b>Total Commodity Costs</b>	<b>\$3,659,075</b>	<b>\$5,361,872</b>	<b>\$6,375,619</b>	<b>\$5,399,031</b>	<b>\$4,655,016</b>	<b>\$3,241,983</b>	<b>\$28,692,596</b>	
121									
122	<b>Total Direct Costs</b>							<b>\$40,436,644</b>	

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Simplified Market Based Allocator (SMBA) Calculations**  
**REMAINING COSTS**

**1 Annual Allocation (by class) of Remaining Demand by Component**

	Allocated Pipeline Demand	Allocated Storage & Peaking Demand	Allocated Capacity Release Demand	Allocated Interruptible Margins	Allocated Off System Sales Credits	Allocated A&G	Allocated Net Remaining Demand
2							
3							
4	Res Heat	\$ 865,605	\$ 3,778,595	\$ (192,969)	\$ -	\$ -	\$ 4,451,231
5	Res General	\$ 4,714	\$ 20,577	\$ (1,051)	\$ -	\$ -	\$ 24,240
6	G50 Low Annual-Low Winter	\$ 15,151	\$ 66,140	\$ (3,378)	\$ -	\$ -	\$ 77,913
7	G40 Low Annual-High Winter	\$ 485,643	\$ 2,119,960	\$ (108,264)	\$ -	\$ -	\$ 2,497,338
8	G51 Med Annual-Low Winter	\$ 79,082	\$ 345,212	\$ (17,630)	\$ -	\$ -	\$ 406,664
9	G41 Med Annual-High Winter	\$ 480,214	\$ 2,096,260	\$ (107,054)	\$ -	\$ -	\$ 2,469,419
10	G52 High Annual-Low Winter	\$ 50,799	\$ 221,752	\$ (11,325)	\$ -	\$ -	\$ 261,226
11	G42 High Annual-High Winter	\$ 158,458	\$ 691,711	\$ (35,325)	\$ -	\$ -	\$ 814,843
12	Non-Grandfathered T50 Low Annual-Low Winter	\$ 2,189	\$ 9,554	\$ (488)	\$ -	\$ -	\$ 11,254
13	Non-Grandfathered T40 Low Annual-High Winter	\$ 11,490	\$ 50,156	\$ (2,561)	\$ -	\$ -	\$ 59,084
14	Non-Grandfathered T51 Med Annual-Low Winter	\$ 12,837	\$ 56,035	\$ (2,862)	\$ -	\$ -	\$ 66,010
15	Non-Grandfathered T41 Med Annual-High Winter	\$ 95,243	\$ 415,761	\$ (21,233)	\$ -	\$ -	\$ 489,772
16	Non-Grandfathered T52 High Annual-Low Winter	\$ 1,221	\$ 5,328	\$ (272)	\$ -	\$ -	\$ 6,276
17	Non-Grandfathered T42 High Annual-High Winter	\$ 24,495	\$ 106,926	\$ (5,461)	\$ -	\$ -	\$ 125,960
18							
19	<b>TOTAL</b>	\$ 2,287,140	\$ 9,983,965	\$ (509,872)	\$ -	\$ -	\$ <b>11,761,232</b>
20							
21	Residential	\$ 870,319	\$ 3,799,172	\$ (194,020)	\$ -	\$ -	\$ 4,475,471
22	SALES HLF CLASSES	\$ 145,032	\$ 633,104	\$ (32,332)	\$ -	\$ -	\$ 745,804
23	SALES LLF CLASSES	\$ 1,124,315	\$ 4,907,930	\$ (250,644)	\$ -	\$ -	\$ 5,781,601
24	Non-Grandfathered HLF CLASSES	\$ 16,246	\$ 70,916	\$ (3,622)	\$ -	\$ -	\$ 83,540
25	Non-Grandfathered LLF CLASSES	\$ 131,228	\$ 572,843	\$ (29,255)	\$ -	\$ -	\$ 674,816
26							
27							

**Proportional Responsibility (PR) Allocator**

	Remaining Load	Rank	%WINTER	PR	CumPR	Remaining Load No Off Peak	Rank	%WINTER	PR	CumPR	
33	NOV	3,424,469	5	50.51%	2.434%	7.830%	3,424,469	5	50.51%	2.434%	8.823%
34	DEC	5,590,450	3	82.45%	4.710%	16.994%	5,590,450	3	82.45%	4.710%	17.987%
35	JAN	6,780,400	1	100.00%	17.035%	34.287%	6,780,400	1	100.00%	17.035%	35.280%
36	FEB	5,625,333	2	82.96%	0.257%	17.251%	5,625,333	2	82.96%	0.257%	18.244%
37	MAR	4,632,300	4	68.32%	4.453%	12.284%	4,632,300	4	68.32%	4.453%	13.277%
38	APR	2,599,399	6	38.34%	2.133%	5.397%	2,599,399	6	38.34%	6.389%	6.389%
39	MAY	984,730	8	14.52%	1.167%	1.690%					
40	JUN	164,605	11	2.43%	0.191%	0.218%					
41	JUL	176,435	10	2.60%	0.017%	0.236%					
42	AUG	22,035	12	0.32%	0.027%	0.027%					
43	SEP	351,579	9	5.19%	0.287%	0.523%					
44	OCT	1,731,495	7	25.54%	1.573%	3.263%					
45	<b>TOTAL</b>	32,083,229			34.287%	100.000%	28,652,350				100.000%
46											



**Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Allocator (SMBA) Calculations**

**REMAINING COSTS**

**1 REMAINING COMMODITY COSTS BY CLASS**

(From Commodity tab) (Allocate to classes based on Remaining Sendout)

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER	
2																
3																
4																
5	TOT REMAINING COMMODITY	\$ 2,635,432	\$ 4,166,471	\$ 5,122,393	\$ 4,224,221	\$ 3,430,365	\$ 2,168,174	\$ 872,078	\$ 174,565	\$ 182,961	\$ 46,832	\$ 320,557	\$ 1,739,251	\$ 25,083,300	\$ 21,747,056	\$ 3,336,244
6																
7	Res Heat	\$ 995,438	\$ 1,571,345	\$ 1,924,233	\$ 1,584,166	\$ 1,298,674	\$ 818,089	\$ 328,500	\$ 59,620	\$ 29,578	\$ 7,571	\$ 115,373	\$ 662,218	\$ 9,394,806	\$ 8,191,946	\$ 1,202,860
8	Res General	\$ 7,493	\$ 11,243	\$ 13,806	\$ 12,155	\$ 9,275	\$ 6,228	\$ 2,289	\$ 897	\$ 2,300	\$ 589	\$ 1,236	\$ 4,696	\$ 72,208	\$ 60,200	\$ 12,008
9	G50 Low Annual-Low Winter	\$ 27,051	\$ 38,013	\$ 46,783	\$ 44,977	\$ 31,232	\$ 22,821	\$ 4,184	\$ 6,363	\$ 3,259	\$ 834	\$ 7,075	\$ 2,797	\$ 235,390	\$ 210,877	\$ 24,513
10	G40 Low Annual-High Winter	\$ 596,689	\$ 944,457	\$ 1,155,980	\$ 946,857	\$ 781,028	\$ 490,409	\$ 201,709	\$ 36,328	\$ 9,186	\$ 2,351	\$ 69,928	\$ 403,575	\$ 5,638,498	\$ 4,915,420	\$ 723,078
11	G51 Med Annual-Low Winter	\$ 68,979	\$ 101,098	\$ 124,177	\$ 112,911	\$ 83,265	\$ 57,696	\$ 22,034	\$ 12,133	\$ 9,845	\$ 2,520	\$ 14,662	\$ 38,070	\$ 647,390	\$ 548,126	\$ 99,264
12	G41 Med Annual-High Winter	\$ 533,524	\$ 843,106	\$ 1,032,007	\$ 847,199	\$ 697,163	\$ 438,664	\$ 180,136	\$ 33,819	\$ 13,021	\$ 3,333	\$ 63,631	\$ 360,412	\$ 5,046,015	\$ 4,391,663	\$ 654,352
13	G52 High Annual-Low Winter	\$ 85,030	\$ 130,652	\$ 162,007	\$ 135,918	\$ 109,277	\$ 70,171	\$ 28,370	\$ 7,453	\$ 2,250	\$ 1,856	\$ 11,851	\$ 56,768	\$ 806,602	\$ 693,054	\$ 113,548
14	G42 High Annual-High Winter	\$ -	\$ 18,166	\$ 40,376	\$ 26,110	\$ 648	\$ -	\$ -	\$ -	\$ 96,191	\$ 24,622	\$ -	\$ -	\$ 206,113	\$ 85,301	\$ 120,813
15	Non-Grandfathered T50 Low Annual-Low Winter	\$ 9,860	\$ 15,528	\$ 19,011	\$ 15,679	\$ 12,837	\$ 8,109	\$ 3,317	\$ 681	\$ 41	\$ 11	\$ 1,214	\$ 6,645	\$ 92,933	\$ 81,024	\$ 11,908
16	Non-Grandfathered T40 Low Annual-High Winter	\$ 36,270	\$ 57,320	\$ 70,168	\$ 57,603	\$ 47,401	\$ 29,827	\$ 12,248	\$ 2,301	\$ 940	\$ 241	\$ 4,321	\$ 24,499	\$ 343,141	\$ 298,590	\$ 44,551
17	Non-Grandfathered T51 Med Annual-Low Winter	\$ 25,161	\$ 38,583	\$ 47,292	\$ 40,473	\$ 31,850	\$ 20,823	\$ 8,280	\$ 2,730	\$ 3,429	\$ 878	\$ 3,942	\$ 12,566	\$ 236,008	\$ 204,183	\$ 31,825
18	Non-Grandfathered T41 Med Annual-High Winter	\$ 181,310	\$ 286,241	\$ 350,380	\$ 288,024	\$ 236,681	\$ 149,108	\$ 61,177	\$ 11,765	\$ 1,125	\$ 288	\$ 21,849	\$ 122,396	\$ 1,710,343	\$ 1,491,744	\$ 218,600
19	Non-Grandfathered T52 High Annual-Low Winter	\$ 2,235	\$ 4,282	\$ 5,254	\$ 4,702	\$ 3,529	\$ 2,405	\$ -	\$ 383	\$ 98	\$ 569	\$ 1,853	\$ 25,309	\$ 22,407	\$ 2,902	
20	Non-Grandfathered T42 High Annual-High Winter	\$ 66,392	\$ 106,438	\$ 130,919	\$ 107,445	\$ 87,505	\$ 53,824	\$ 19,833	\$ 476	\$ 6,412	\$ 1,641	\$ 4,904	\$ 42,756	\$ 628,545	\$ 552,523	\$ 76,022
21																
22																
23	TOTAL	\$ 2,635,432	\$ 4,166,471	\$ 5,122,393	\$ 4,224,221	\$ 3,430,365	\$ 2,168,174	\$ 872,078	\$ 174,565	\$ 182,961	\$ 46,832	\$ 320,557	\$ 1,739,251	\$ 25,083,300	\$ 21,747,056	\$ 3,336,244
24																
25	Residential	\$ 1,002,931	\$ 1,582,587	\$ 1,938,039	\$ 1,596,322	\$ 1,307,949	\$ 824,317	\$ 330,790	\$ 60,517	\$ 31,878	\$ 8,160	\$ 116,610	\$ 666,914	\$ 9,467,014	\$ 8,252,146	\$ 1,214,868
26	SALES HLF CLASSES	\$ 181,060	\$ 269,763	\$ 332,966	\$ 293,806	\$ 223,774	\$ 150,688	\$ 54,588	\$ 25,949	\$ 20,355	\$ 5,210	\$ 33,588	\$ 97,635	\$ 1,689,382	\$ 1,452,057	\$ 237,325
27	SALES LLF CLASSES	\$ 1,130,214	\$ 1,805,729	\$ 2,228,363	\$ 1,820,167	\$ 1,478,838	\$ 929,073	\$ 381,845	\$ 70,147	\$ 118,399	\$ 30,306	\$ 133,560	\$ 763,987	\$ 10,890,626	\$ 9,392,383	\$ 1,498,243
28	Non-Grandfathered HLF CLASSES	\$ 37,255	\$ 58,393	\$ 71,558	\$ 60,854	\$ 48,216	\$ 31,337	\$ 11,597	\$ 3,410	\$ 3,853	\$ 986	\$ 5,725	\$ 21,064	\$ 354,250	\$ 307,614	\$ 46,636
29	Non-Grandfathered LLF CLASSES	\$ 283,972	\$ 449,999	\$ 551,467	\$ 453,072	\$ 371,588	\$ 232,759	\$ 93,258	\$ 14,542	\$ 8,476	\$ 2,170	\$ 31,075	\$ 189,651	\$ 2,682,029	\$ 2,342,857	\$ 339,172
30																
31																

**REMAINING PIPELINE DEMAND**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER	
32																
33																
34																
35	MONTHLY PR DEMAND %	7.830%	16.994%	34.287%	17.251%	12.284%	5.397%	1.690%	0.218%	0.236%	0.027%	0.523%	3.263%	100.000%	94.043%	5.957%
36																
37																
38	Res Heat	\$ 67,780	\$ 147,102	\$ 296,788	\$ 149,329	\$ 106,329	\$ 46,714	\$ 14,628	\$ 1,889	\$ 2,040	\$ 234	\$ 4,524	\$ 28,247	\$ 865,605	\$ 814,042	\$ 51,564
39	Res General	\$ 369	\$ 801	\$ 1,616	\$ 813	\$ 579	\$ 254	\$ 80	\$ 10	\$ 11	\$ 25	\$ 154	\$ 4,714	\$ 4,433	\$ 281	
40	G50 Low Annual-Low Winter	\$ 1,186	\$ 2,575	\$ 5,195	\$ 2,614	\$ 1,861	\$ 818	\$ 256	\$ 33	\$ 36	\$ 4	\$ 79	\$ 494	\$ 15,151	\$ 14,249	\$ 903
41	G40 Low Annual-High Winter	\$ 38,028	\$ 82,531	\$ 166,511	\$ 83,780	\$ 59,655	\$ 26,209	\$ 8,207	\$ 1,060	\$ 1,145	\$ 132	\$ 2,538	\$ 15,848	\$ 485,643	\$ 456,714	\$ 28,929
42	G51 Med Annual-Low Winter	\$ 6,192	\$ 13,439	\$ 27,115	\$ 13,643	\$ 9,714	\$ 4,268	\$ 1,336	\$ 173	\$ 186	\$ 21	\$ 413	\$ 2,581	\$ 79,082	\$ 74,371	\$ 4,711
43	G41 Med Annual-High Winter	\$ 37,602	\$ 81,608	\$ 164,650	\$ 82,844	\$ 58,988	\$ 25,916	\$ 8,115	\$ 1,048	\$ 1,132	\$ 130	\$ 2,510	\$ 15,671	\$ 480,214	\$ 451,608	\$ 28,606
44	G52 High Annual-Low Winter	\$ 3,978	\$ 8,633	\$ 17,417	\$ 8,764	\$ 6,240	\$ 2,741	\$ 858	\$ 111	\$ 120	\$ 14	\$ 266	\$ 1,658	\$ 50,799	\$ 47,773	\$ 3,026
45	G42 High Annual-High Winter	\$ 12,408	\$ 26,929	\$ 54,330	\$ 27,336	\$ 19,465	\$ 8,551	\$ 2,678	\$ 346	\$ 373	\$ 43	\$ 828	\$ 5,171	\$ 158,458	\$ 149,019	\$ 9,439
46	Non-Grandfathered T50 Low Annual-Low Winter	\$ 171	\$ 372	\$ 750	\$ 378	\$ 269	\$ 118	\$ 37	\$ 5	\$ 5	\$ 1	\$ 11	\$ 71	\$ 2,189	\$ 2,058	\$ 130
47	Non-Grandfathered T40 Low Annual-High Winter	\$ 900	\$ 1,953	\$ 3,939	\$ 1,982	\$ 1,411	\$ 620	\$ 194	\$ 25	\$ 27	\$ 3	\$ 60	\$ 375	\$ 11,490	\$ 10,805	\$ 684
48	Non-Grandfathered T51 Med Annual-Low Winter	\$ 1,005	\$ 2,181	\$ 4,401	\$ 2,214	\$ 1,577	\$ 693	\$ 217	\$ 28	\$ 30	\$ 3	\$ 67	\$ 419	\$ 12,837	\$ 12,072	\$ 765
49	Non-Grandfathered T41 Med Annual-High Winter	\$ 7,458	\$ 16,186	\$ 32,656	\$ 16,431	\$ 11,699	\$ 5,140	\$ 1,610	\$ 208	\$ 224	\$ 26	\$ 498	\$ 3,108	\$ 95,243	\$ 89,570	\$ 5,674
50	Non-Grandfathered T52 High Annual-Low Winter	\$ 96	\$ 207	\$ 418	\$ 211	\$ 150	\$ 66	\$ 21	\$ 3	\$ 3	\$ 0	\$ 6	\$ 40	\$ 1,221	\$ 1,148	\$ 73
51	Non-Grandfathered T42 High Annual-High Winter	\$ 1,918	\$ 4,163	\$ 8,398	\$ 4,226	\$ 3,009	\$ 1,322	\$ 414	\$ 53	\$ 58	\$ 7	\$ 128	\$ 799	\$ 24,495	\$ 23,036	\$ 1,459
52																
53	TOTAL	\$ 179,091	\$ 388,680	\$ 784,186	\$ 394,563	\$ 280,947	\$ 123,429	\$ 38,651	\$ 4,991	\$ 5,390	\$ 619	\$ 11,955	\$ 74,636	\$ 2,287,140	\$ 2,150,896	\$ 136,243
54																
55	Residential	\$ 68,149	\$ 147,903	\$ 298,404	\$ 150,142	\$ 106,908	\$ 46,968	\$ 14,708	\$ 1,899	\$ 2,051	\$ 236	\$ 4,549	\$ 28,401	\$ 870,319	\$ 818,475	\$ 51,844
56	SALES HLF CLASSES	\$ 11,357	\$ 24,647	\$ 49,727	\$ 25,020	\$ 17,815	\$ 7,827	\$ 2,451	\$ 317	\$ 342	\$ 39	\$ 758	\$ 4,733	\$ 145,032	\$ 136,393	\$ 8,639
57	SALES LLF CLASSES	\$ 88,038	\$ 191,068	\$ 385,491	\$ 193,960	\$ 138,108	\$ 60,676	\$ 19,000	\$ 2,454	\$ 2,650	\$ 304	\$ 5,877	\$ 36,690	\$ 1,124,315	\$ 1,057,340	\$ 66,975
58	Non-Grandfathered HLF CLASSES	\$ 1,272	\$ 2,761	\$ 5,570	\$ 2,803	\$ 1,996	\$ 877	\$ 275	\$ 35	\$ 38	\$ 4	\$ 85	\$ 530	\$ 16,246	\$ 15,278	\$ 968
59	Non-Grandfathered LLF CLASSES	\$ 10,276	\$ 22,301	\$ 44,994	\$ 22,639	\$ 16,120	\$ 7,082	\$ 2,218	\$ 286	\$ 309	\$ 36	\$ 686	\$ 4,282	\$ 131,228	\$ 123,410	\$ 7,817

**Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Alloctor (SMBA) Calculations**

**REMAINING COSTS**

1 PEAKING AND STORAGE DEMAND

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER
MONTHLY PR DEMAND %	7.830%	16.994%	34.287%	17.251%	12.284%	5.397%	1.690%	0.218%	0.236%	0.027%	0.523%	3.263%	100.000%	94.043%	5.957%
7 Res Heat	\$ 295,878	\$ 642,140	\$ 1,295,558	\$ 651,860	\$ 464,153	\$ 203,918	\$ 63,856	\$ 8,246	\$ 8,905	\$ 1,023	\$ 19,750	\$ 123,307	\$ 3,778,595	\$ 3,553,507	\$ 225,088
8 Res General	\$ 1,611	\$ 3,497	\$ 7,055	\$ 3,550	\$ 2,528	\$ 1,110	\$ 348	\$ 45	\$ 48	\$ 6	\$ 108	\$ 671	\$ 20,577	\$ 19,351	\$ 1,226
10 G50 Low Annual-Low Winter	\$ 5,179	\$ 11,240	\$ 22,677	\$ 11,410	\$ 8,124	\$ 3,569	\$ 1,118	\$ 144	\$ 156	\$ 18	\$ 346	\$ 2,158	\$ 66,140	\$ 62,200	\$ 3,940
11 G40 Low Annual-High Winter	\$ 166,001	\$ 360,269	\$ 726,866	\$ 365,722	\$ 260,411	\$ 114,407	\$ 35,826	\$ 4,626	\$ 4,996	\$ 574	\$ 11,081	\$ 69,181	\$ 2,119,960	\$ 1,993,675	\$ 126,285
12 G51 Med Annual-Low Winter	\$ 27,031	\$ 58,666	\$ 118,362	\$ 59,554	\$ 42,405	\$ 18,630	\$ 5,834	\$ 753	\$ 814	\$ 93	\$ 1,804	\$ 11,265	\$ 345,212	\$ 324,648	\$ 20,564
13 G41 Med Annual-High Winter	\$ 164,145	\$ 356,241	\$ 718,740	\$ 361,634	\$ 257,499	\$ 113,128	\$ 35,425	\$ 4,575	\$ 4,940	\$ 568	\$ 10,957	\$ 68,407	\$ 2,096,260	\$ 1,971,387	\$ 124,873
14 G52 High Annual-Low Winter	\$ 17,364	\$ 37,685	\$ 76,031	\$ 38,255	\$ 27,239	\$ 11,967	\$ 3,747	\$ 484	\$ 523	\$ 60	\$ 1,159	\$ 7,236	\$ 221,752	\$ 208,542	\$ 13,210
15 G42 High Annual-High Winter	\$ 54,163	\$ 117,550	\$ 237,165	\$ 119,330	\$ 84,968	\$ 37,329	\$ 11,689	\$ 1,510	\$ 1,630	\$ 187	\$ 3,616	\$ 22,573	\$ 691,711	\$ 650,506	\$ 41,205
16 Non-Grandfathered T50 Low Annual-Low Winter	\$ 748	\$ 1,624	\$ 3,276	\$ 1,648	\$ 1,174	\$ 516	\$ 161	\$ 21	\$ 23	\$ 3	\$ 50	\$ 312	\$ 9,554	\$ 8,984	\$ 569
17 Non-Grandfathered T40 Low Annual-High Winter	\$ 3,927	\$ 8,524	\$ 17,197	\$ 8,653	\$ 6,161	\$ 2,707	\$ 848	\$ 109	\$ 118	\$ 14	\$ 262	\$ 1,637	\$ 50,156	\$ 47,168	\$ 2,988
18 Non-Grandfathered T51 Med Annual-Low Winter	\$ 4,388	\$ 9,523	\$ 19,213	\$ 9,667	\$ 6,883	\$ 3,024	\$ 947	\$ 122	\$ 132	\$ 15	\$ 293	\$ 1,829	\$ 56,035	\$ 52,697	\$ 3,338
19 Non-Grandfathered T41 Med Annual-High Winter	\$ 32,556	\$ 70,655	\$ 142,551	\$ 71,725	\$ 51,071	\$ 22,437	\$ 7,026	\$ 907	\$ 980	\$ 113	\$ 2,173	\$ 13,568	\$ 415,761	\$ 390,995	\$ 24,767
20 Non-Grandfathered T52 High Annual-Low Winter	\$ 417	\$ 905	\$ 1,827	\$ 919	\$ 654	\$ 288	\$ 90	\$ 12	\$ 13	\$ 1	\$ 28	\$ 174	\$ 5,328	\$ 5,011	\$ 317
21 Non-Grandfathered T42 High Annual-High Winter	\$ 8,373	\$ 18,171	\$ 36,661	\$ 18,446	\$ 13,134	\$ 5,770	\$ 1,807	\$ 233	\$ 252	\$ 29	\$ 559	\$ 3,489	\$ 106,926	\$ 100,556	\$ 6,369
23 TOTAL	\$ 781,781	\$ 1,696,689	\$ 3,423,178	\$ 1,722,372	\$ 1,226,406	\$ 538,802	\$ 168,723	\$ 21,788	\$ 23,530	\$ 2,704	\$ 52,185	\$ 325,807	\$ 9,983,965	\$ 9,389,227	\$ 594,738
25 Residential	\$ 297,489	\$ 645,637	\$ 1,302,613	\$ 655,410	\$ 466,681	\$ 205,029	\$ 64,204	\$ 8,291	\$ 8,954	\$ 1,029	\$ 19,858	\$ 123,979	\$ 3,799,172	\$ 3,572,858	\$ 226,314
26 SALES HLF CLASSES	\$ 49,574	\$ 107,591	\$ 217,071	\$ 109,219	\$ 77,769	\$ 34,167	\$ 10,699	\$ 1,382	\$ 1,492	\$ 171	\$ 3,309	\$ 20,660	\$ 633,104	\$ 595,390	\$ 37,714
27 SALES LLF CLASSES	\$ 384,309	\$ 834,061	\$ 1,682,770	\$ 846,686	\$ 602,878	\$ 264,865	\$ 82,941	\$ 10,711	\$ 11,567	\$ 1,329	\$ 25,653	\$ 160,161	\$ 4,907,930	\$ 4,615,568	\$ 292,362
28 Non-Grandfathered HLF CLASSES	\$ 5,553	\$ 12,052	\$ 24,315	\$ 12,234	\$ 8,711	\$ 3,827	\$ 1,198	\$ 155	\$ 167	\$ 19	\$ 371	\$ 2,314	\$ 70,916	\$ 66,692	\$ 4,224
29 Non-Grandfathered LLF CLASSES	\$ 44,856	\$ 97,350	\$ 196,409	\$ 98,823	\$ 70,367	\$ 30,914	\$ 9,681	\$ 1,250	\$ 1,350	\$ 155	\$ 2,994	\$ 18,694	\$ 572,843	\$ 538,719	\$ 34,124

30 REMAINING CAPACITY RELEASE COSTS BY CLASS

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER
MONTHLY DEMAND %	7.830%	16.994%	34.287%	17.251%	12.284%	5.397%	1.690%	0.218%	0.236%	0.027%	0.523%	3.263%	100.000%	94.043%	5.957%
36 Res Heat	\$ (15,110)	\$ (32,794)	\$ (66,163)	\$ (33,290)	\$ (23,704)	\$ (10,414)	\$ (3,261)	\$ (421)	\$ (455)	\$ (52)	\$ (1,009)	\$ (6,297)	\$ (192,969)	\$ (181,474)	\$ (11,495)
37 Res General	\$ (82)	\$ (179)	\$ (360)	\$ (181)	\$ (129)	\$ (57)	\$ (18)	\$ (2)	\$ (2)	\$ (0)	\$ (5)	\$ (34)	\$ (1,051)	\$ (988)	\$ (63)
38 G50 Low Annual-Low Winter	\$ (264)	\$ (574)	\$ (1,158)	\$ (583)	\$ (415)	\$ (182)	\$ (57)	\$ (7)	\$ (8)	\$ (1)	\$ (18)	\$ (110)	\$ (3,378)	\$ (3,176)	\$ (201)
39 G40 Low Annual-High Winter	\$ (8,477)	\$ (18,399)	\$ (37,120)	\$ (18,677)	\$ (13,299)	\$ (5,843)	\$ (1,830)	\$ (236)	\$ (255)	\$ (29)	\$ (566)	\$ (3,533)	\$ (108,264)	\$ (101,815)	\$ (6,449)
40 G51 Med Annual-Low Winter	\$ (1,380)	\$ (2,996)	\$ (6,045)	\$ (3,041)	\$ (2,166)	\$ (951)	\$ (298)	\$ (38)	\$ (42)	\$ (5)	\$ (92)	\$ (575)	\$ (17,630)	\$ (16,579)	\$ (1,050)
41 G41 Med Annual-High Winter	\$ (8,383)	\$ (18,193)	\$ (36,705)	\$ (18,468)	\$ (13,150)	\$ (5,777)	\$ (1,809)	\$ (234)	\$ (252)	\$ (29)	\$ (560)	\$ (3,494)	\$ (107,054)	\$ (100,677)	\$ (6,377)
42 G52 High Annual-Low Winter	\$ (887)	\$ (1,925)	\$ (3,883)	\$ (1,954)	\$ (1,391)	\$ (611)	\$ (191)	\$ (25)	\$ (27)	\$ (3)	\$ (59)	\$ (370)	\$ (11,325)	\$ (10,650)	\$ (675)
43 G42 High Annual-High Winter	\$ (2,766)	\$ (6,003)	\$ (12,112)	\$ (6,094)	\$ (4,339)	\$ (1,906)	\$ (597)	\$ (77)	\$ (83)	\$ (10)	\$ (185)	\$ (1,153)	\$ (35,325)	\$ (33,221)	\$ (2,104)
44 Non-Grandfathered T50 Low Annual-Low Winter	\$ (38)	\$ (83)	\$ (167)	\$ (84)	\$ (60)	\$ (26)	\$ (8)	\$ (1)	\$ (1)	\$ (0)	\$ (3)	\$ (16)	\$ (488)	\$ (459)	\$ (29)
45 Non-Grandfathered T40 Low Annual-High Winter	\$ (201)	\$ (435)	\$ (878)	\$ (442)	\$ (315)	\$ (138)	\$ (43)	\$ (6)	\$ (6)	\$ (1)	\$ (13)	\$ (84)	\$ (2,561)	\$ (2,409)	\$ (153)
46 Non-Grandfathered T51 Med Annual-Low Winter	\$ (224)	\$ (486)	\$ (981)	\$ (494)	\$ (352)	\$ (154)	\$ (48)	\$ (6)	\$ (7)	\$ (1)	\$ (15)	\$ (93)	\$ (2,862)	\$ (2,691)	\$ (170)
47 Non-Grandfathered T41 Med Annual-High Winter	\$ (1,663)	\$ (3,608)	\$ (7,280)	\$ (3,663)	\$ (2,608)	\$ (1,146)	\$ (359)	\$ (46)	\$ (50)	\$ (6)	\$ (111)	\$ (693)	\$ (21,233)	\$ (19,968)	\$ (1,265)
48 Non-Grandfathered T52 High Annual-Low Winter	\$ (21)	\$ (46)	\$ (93)	\$ (47)	\$ (33)	\$ (15)	\$ (5)	\$ (1)	\$ (1)	\$ (0)	\$ (1)	\$ (9)	\$ (272)	\$ (256)	\$ (16)
49 Non-Grandfathered T42 High Annual-High Winter	\$ (428)	\$ (928)	\$ (1,872)	\$ (942)	\$ (671)	\$ (295)	\$ (92)	\$ (12)	\$ (13)	\$ (1)	\$ (29)	\$ (178)	\$ (5,461)	\$ (5,135)	\$ (325)
51 TOTAL	\$ (39,925)	\$ (86,648)	\$ (174,819)	\$ (87,960)	\$ (62,631)	\$ (27,516)	\$ (8,617)	\$ (1,113)	\$ (1,202)	\$ (138)	\$ (2,665)	\$ (16,639)	\$ (509,872)	\$ (479,499)	\$ (30,373)
53 Residential	\$ (15,192)	\$ (32,972)	\$ (66,523)	\$ (33,471)	\$ (23,833)	\$ (10,471)	\$ (3,279)	\$ (423)	\$ (457)	\$ (53)	\$ (1,014)	\$ (6,331)	\$ (194,020)	\$ (182,463)	\$ (11,558)
54 SALES HLF CLASSES	\$ (2,532)	\$ (5,495)	\$ (11,086)	\$ (5,578)	\$ (3,972)	\$ (1,745)	\$ (546)	\$ (71)	\$ (76)	\$ (9)	\$ (169)	\$ (1,055)	\$ (32,332)	\$ (30,406)	\$ (1,926)
55 SALES LLF CLASSES	\$ (19,626)	\$ (42,595)	\$ (85,938)	\$ (43,239)	\$ (30,788)	\$ (13,526)	\$ (4,236)	\$ (547)	\$ (591)	\$ (68)	\$ (1,310)	\$ (8,179)	\$ (250,644)	\$ (235,713)	\$ (14,931)
56 Non-Grandfathered HLF CLASSES	\$ (284)	\$ (615)	\$ (1,242)	\$ (625)	\$ (445)	\$ (195)	\$ (61)	\$ (8)	\$ (9)	\$ (1)	\$ (19)	\$ (118)	\$ (3,622)	\$ (3,406)	\$ (216)
57 Non-Grandfathered LLF CLASSES	\$ (2,291)	\$ (4,972)	\$ (10,030)	\$ (5,047)	\$ (3,594)	\$ (1,579)	\$ (494)	\$ (64)	\$ (69)	\$ (8)	\$ (153)	\$ (955)	\$ (29,255)	\$ (27,512)	\$ (1,743)

**Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Alloctor (SMBA) Calculations**

**REMAINING COSTS**

**1 REMAINING INTERRUPTIBLE MARGINS BY CLASS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER	
2																
3																
4																
5	MONTHLY P&S Total	7.830%	16.994%	34.287%	17.251%	12.284%	5.397%	1.690%	0.218%	0.236%	0.027%	0.523%	3.263%	100.000%	94.043%	5.957%
6																
7	Res Heat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Res General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	G50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	G40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	G51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	G41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	G42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Non-Grandfathered T50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Non-Grandfathered T40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Non-Grandfathered T51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Non-Grandfathered T41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Non-Grandfathered T52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Non-Grandfathered T42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21																
22	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23																
24	SALES HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	SALES LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Non-Grandfathered HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Non-Grandfathered LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28																
29																

**30 REMAINING OFF SYSTEM REVENUES**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER	
31																
32																
33																
34	MONTHLY DEMAND %	7.830%	16.994%	34.287%	17.251%	12.284%	5.397%	1.690%	0.218%	0.236%	0.027%	0.523%	3.263%	100.000%	94.043%	5.957%
35																
36	Res Heat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Res General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	G50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	G40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	G51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	G41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	G42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Non-Grandfathered T50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Non-Grandfathered T40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Non-Grandfathered T51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Non-Grandfathered T41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Non-Grandfathered T52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Non-Grandfathered T42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50																
51	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52																
53	Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	SALES HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	SALES LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Non-Grandfathered HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Non-Grandfathered LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Alloctor (SMBA) Calculations**

**REMAINING COSTS  
REMAINING A&G BY CLASS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER
1 MONTHLY DEMAND %	7.830%	16.994%	34.287%	17.251%	12.284%	5.397%	1.690%	0.218%	0.236%	0.027%	0.523%	3.263%	100.000%	94.043%	5.957%
2															
3 Res Heat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Res General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 G50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 G40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 G51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 G41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 G42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Non-Grandfathered T50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Non-Grandfathered T40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Non-Grandfathered T51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Non-Grandfathered T41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Non-Grandfathered T52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Non-Grandfathered T42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19															
20 Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 SALES HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 SALES LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Non-Grandfathered HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Non-Grandfathered LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**25 TOTAL REMAINING DEMAND COSTS BY CLASS BY MONTH**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER
26															
27															
28															
29 MONTHLY PR DEMAND %	7.830%	16.994%	34.287%	17.251%	12.284%	5.397%	1.690%	0.218%	0.236%	0.027%	0.523%	3.263%	100.000%	94.043%	5.957%
30															
31 Res Heat	\$ 348,547	\$ 756,449	\$ 1,526,183	\$ 767,899	\$ 546,778	\$ 240,218	\$ 75,223	\$ 9,714	\$ 10,491	\$ 1,205	\$ 23,266	\$ 145,257	\$ 4,451,231	\$ 4,186,075	\$ 265,157
32 Res General	\$ 1,898	\$ 4,119	\$ 8,311	\$ 4,182	\$ 2,978	\$ 1,308	\$ 410	\$ 53	\$ 57	\$ 7	\$ 127	\$ 791	\$ 24,240	\$ 22,796	\$ 1,444
33 G50 Low Annual-Low Winter	\$ 6,101	\$ 13,241	\$ 26,714	\$ 13,441	\$ 9,571	\$ 4,205	\$ 1,317	\$ 170	\$ 184	\$ 21	\$ 407	\$ 2,543	\$ 77,913	\$ 73,272	\$ 4,641
34 G40 Low Annual-High Winter	\$ 195,551	\$ 424,401	\$ 856,256	\$ 430,825	\$ 306,767	\$ 134,773	\$ 42,203	\$ 5,450	\$ 5,886	\$ 676	\$ 13,053	\$ 81,496	\$ 2,497,338	\$ 2,348,574	\$ 148,765
35 G51 Med Annual-Low Winter	\$ 31,843	\$ 69,109	\$ 139,432	\$ 70,155	\$ 49,954	\$ 21,946	\$ 6,872	\$ 887	\$ 958	\$ 110	\$ 2,126	\$ 13,271	\$ 406,664	\$ 382,440	\$ 24,225
36 G41 Med Annual-High Winter	\$ 193,364	\$ 419,657	\$ 846,684	\$ 426,009	\$ 303,337	\$ 133,266	\$ 41,732	\$ 5,389	\$ 5,820	\$ 669	\$ 12,907	\$ 80,585	\$ 2,469,419	\$ 2,322,318	\$ 147,102
37 G52 High Annual-Low Winter	\$ 20,455	\$ 44,393	\$ 89,566	\$ 45,065	\$ 32,088	\$ 14,098	\$ 4,415	\$ 570	\$ 616	\$ 71	\$ 1,365	\$ 8,525	\$ 261,226	\$ 245,665	\$ 15,561
38 G42 High Annual-High Winter	\$ 63,805	\$ 138,476	\$ 279,383	\$ 140,572	\$ 100,093	\$ 43,974	\$ 13,770	\$ 1,778	\$ 1,920	\$ 221	\$ 4,259	\$ 26,591	\$ 814,843	\$ 766,304	\$ 48,540
39 Non-Grandfathered T50 Low Annual-Low Winter	\$ 881	\$ 1,913	\$ 3,859	\$ 1,941	\$ 1,382	\$ 607	\$ 190	\$ 25	\$ 27	\$ 3	\$ 59	\$ 367	\$ 11,254	\$ 10,584	\$ 670
40 Non-Grandfathered T40 Low Annual-High Winter	\$ 4,627	\$ 10,041	\$ 20,258	\$ 10,193	\$ 7,258	\$ 3,189	\$ 998	\$ 129	\$ 139	\$ 16	\$ 309	\$ 1,928	\$ 59,084	\$ 55,565	\$ 3,520
41 Non-Grandfathered T51 Med Annual-Low Winter	\$ 5,169	\$ 11,218	\$ 22,633	\$ 11,388	\$ 8,108	\$ 3,562	\$ 1,116	\$ 144	\$ 156	\$ 18	\$ 345	\$ 2,154	\$ 66,010	\$ 62,078	\$ 3,932
42 Non-Grandfathered T41 Med Annual-High Winter	\$ 38,351	\$ 83,233	\$ 167,927	\$ 84,492	\$ 60,162	\$ 26,431	\$ 8,277	\$ 1,069	\$ 1,154	\$ 133	\$ 2,560	\$ 15,983	\$ 489,772	\$ 460,596	\$ 29,175
43 Non-Grandfathered T52 High Annual-Low Winter	\$ 491	\$ 1,067	\$ 2,152	\$ 1,083	\$ 771	\$ 339	\$ 106	\$ 14	\$ 15	\$ 2	\$ 33	\$ 205	\$ 6,276	\$ 5,902	\$ 374
44 Non-Grandfathered T42 High Annual-High Winter	\$ 9,863	\$ 21,406	\$ 43,188	\$ 21,730	\$ 15,473	\$ 6,798	\$ 2,129	\$ 275	\$ 297	\$ 34	\$ 658	\$ 4,110	\$ 125,960	\$ 118,457	\$ 7,503
45															
46 TOTAL	\$ 920,947	\$ 1,998,721	\$ 4,032,546	\$ 2,028,975	\$ 1,444,721	\$ 634,715	\$ 198,757	\$ 25,667	\$ 27,719	\$ 3,185	\$ 61,475	\$ 383,805	\$ 11,761,232	\$ 11,060,624	\$ 700,609
47															
48 Residential	\$ 350,446	\$ 760,568	\$ 1,534,494	\$ 772,080	\$ 549,756	\$ 241,526	\$ 75,633	\$ 9,767	\$ 10,548	\$ 1,212	\$ 23,393	\$ 146,048	\$ 4,475,471	\$ 4,208,870	\$ 266,601
49 SALES HLF CLASSES	\$ 58,399	\$ 126,743	\$ 255,712	\$ 128,661	\$ 91,613	\$ 40,249	\$ 12,604	\$ 1,628	\$ 1,758	\$ 202	\$ 3,898	\$ 24,338	\$ 745,804	\$ 701,377	\$ 44,427
50 SALES LLF CLASSES	\$ 452,720	\$ 982,534	\$ 1,982,324	\$ 997,406	\$ 710,198	\$ 312,014	\$ 97,705	\$ 12,617	\$ 13,626	\$ 1,566	\$ 30,220	\$ 188,671	\$ 5,781,601	\$ 5,437,195	\$ 344,406
51 Non-Grandfathered HLF CLASSES	\$ 6,542	\$ 14,197	\$ 28,643	\$ 14,412	\$ 10,262	\$ 4,508	\$ 1,412	\$ 182	\$ 197	\$ 23	\$ 437	\$ 2,726	\$ 83,540	\$ 78,564	\$ 4,976
52 Non-Grandfathered LLF CLASSES	\$ 52,841	\$ 114,679	\$ 231,373	\$ 116,415	\$ 82,893	\$ 36,418	\$ 11,404	\$ 1,473	\$ 1,590	\$ 183	\$ 3,527	\$ 22,021	\$ 674,816	\$ 634,618	\$ 40,198
53															
54															

**Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Alloctor (SMBA) Calculations**

**REMAINING COSTS  
REMAINING TOTAL COSTS BY CLASS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER
1 Res Heat	\$ 1,343,986	\$ 2,327,794	\$ 3,450,416	\$ 2,352,065	\$ 1,845,453	\$ 1,058,308	\$ 403,723	\$ 69,334	\$ 40,069	\$ 8,776	\$ 138,639	\$ 807,475	\$ 13,846,037	\$ 12,378,021	\$ 1,468,017
2 Res General	\$ 9,391	\$ 15,362	\$ 22,117	\$ 16,337	\$ 12,253	\$ 7,536	\$ 2,699	\$ 950	\$ 2,357	\$ 595	\$ 1,363	\$ 5,487	\$ 96,447	\$ 82,996	\$ 13,452
3 G50 Low Annual-Low Winter	\$ 33,152	\$ 51,254	\$ 73,496	\$ 58,418	\$ 40,803	\$ 27,026	\$ 5,501	\$ 6,533	\$ 3,442	\$ 855	\$ 7,483	\$ 5,340	\$ 313,303	\$ 284,149	\$ 29,154
4 G40 Low Annual-High Winter	\$ 792,240	\$ 1,368,858	\$ 2,012,236	\$ 1,377,683	\$ 1,087,795	\$ 625,182	\$ 243,912	\$ 41,778	\$ 15,072	\$ 3,028	\$ 82,982	\$ 485,070	\$ 8,135,836	\$ 7,263,993	\$ 871,843
5 G51 Med Annual-Low Winter	\$ 100,822	\$ 170,207	\$ 263,609	\$ 183,066	\$ 133,219	\$ 79,642	\$ 28,906	\$ 13,021	\$ 10,804	\$ 2,630	\$ 16,788	\$ 51,340	\$ 1,054,054	\$ 930,565	\$ 123,489
6 G41 Med Annual-High Winter	\$ 726,889	\$ 1,262,763	\$ 1,878,691	\$ 1,273,208	\$ 1,000,500	\$ 571,930	\$ 221,867	\$ 39,208	\$ 18,841	\$ 4,002	\$ 76,539	\$ 440,997	\$ 7,515,434	\$ 6,713,981	\$ 801,454
7 G52 High Annual-Low Winter	\$ 105,485	\$ 175,045	\$ 251,573	\$ 180,983	\$ 141,365	\$ 84,269	\$ 32,785	\$ 8,023	\$ 7,866	\$ 1,927	\$ 13,216	\$ 65,293	\$ 1,067,828	\$ 938,719	\$ 129,109
8 G42 High Annual-High Winter	\$ 63,805	\$ 156,642	\$ 319,760	\$ 166,682	\$ 100,741	\$ 43,974	\$ 13,770	\$ 1,778	\$ 98,112	\$ 24,842	\$ 4,259	\$ 26,591	\$ 1,020,957	\$ 851,604	\$ 169,353
9 Non-Grandfathered T50 Low Annual-Low Winter	\$ 10,741	\$ 17,441	\$ 22,870	\$ 17,620	\$ 14,220	\$ 8,716	\$ 3,507	\$ 705	\$ 68	\$ 14	\$ 1,273	\$ 7,012	\$ 104,187	\$ 91,608	\$ 12,579
10 Non-Grandfathered T40 Low Annual-High Winter	\$ 40,897	\$ 67,361	\$ 90,426	\$ 67,796	\$ 54,659	\$ 33,016	\$ 13,246	\$ 2,430	\$ 1,080	\$ 257	\$ 4,630	\$ 26,427	\$ 402,225	\$ 354,155	\$ 48,070
11 Non-Grandfathered T51 Med Annual-Low Winter	\$ 30,330	\$ 49,801	\$ 69,925	\$ 51,861	\$ 39,959	\$ 24,385	\$ 9,396	\$ 2,874	\$ 3,585	\$ 896	\$ 4,287	\$ 14,720	\$ 302,018	\$ 266,260	\$ 35,758
12 Non-Grandfathered T41 Med Annual-High Winter	\$ 219,661	\$ 369,474	\$ 518,307	\$ 372,516	\$ 296,844	\$ 175,539	\$ 69,454	\$ 12,834	\$ 2,279	\$ 421	\$ 24,409	\$ 138,379	\$ 2,200,115	\$ 1,952,340	\$ 247,775
13 Non-Grandfathered T52 High Annual-Low Winter	\$ 2,726	\$ 5,348	\$ 7,406	\$ 5,785	\$ 4,300	\$ 2,744	\$ 106	\$ 14	\$ 397	\$ 100	\$ 601	\$ 2,058	\$ 31,585	\$ 28,309	\$ 3,276
14 Non-Grandfathered T42 High Annual-High Winter	\$ 76,255	\$ 127,843	\$ 174,107	\$ 129,175	\$ 102,978	\$ 60,622	\$ 21,962	\$ 751	\$ 6,708	\$ 1,675	\$ 5,563	\$ 46,866	\$ 754,505	\$ 670,979	\$ 83,525
15															
16 TOTAL	\$ 3,556,379	\$ 6,165,192	\$ 9,154,939	\$ 6,253,195	\$ 4,875,086	\$ 2,802,888	\$ 1,070,835	\$ 200,233	\$ 210,680	\$ 50,017	\$ 382,032	\$ 2,123,056	\$ 36,844,533	\$ 32,807,680	\$ 4,036,853
17															
18 Residential	\$ 1,353,377	\$ 2,343,155	\$ 3,472,533	\$ 2,368,402	\$ 1,857,705	\$ 1,065,843	\$ 406,422	\$ 70,284	\$ 42,426	\$ 9,372	\$ 140,002	\$ 812,962	\$ 15,747,718	\$ 14,060,970	\$ 1,686,748
19 SALES HLF CLASSES	\$ 239,459	\$ 396,506	\$ 588,678	\$ 422,467	\$ 315,387	\$ 190,937	\$ 67,192	\$ 27,577	\$ 22,112	\$ 5,412	\$ 37,486	\$ 121,973	\$ 2,435,186	\$ 2,153,433	\$ 281,752
20 SALES LLF CLASSES	\$ 1,582,934	\$ 2,788,263	\$ 4,210,687	\$ 2,817,573	\$ 2,189,036	\$ 1,241,086	\$ 479,550	\$ 82,764	\$ 132,025	\$ 31,872	\$ 163,779	\$ 952,658	\$ 30,518,265	\$ 27,207,599	\$ 3,310,666
21 Non-Grandfathered HLF CLASSES	\$ 43,797	\$ 72,590	\$ 100,201	\$ 75,266	\$ 58,478	\$ 35,845	\$ 13,009	\$ 3,593	\$ 4,050	\$ 1,009	\$ 6,162	\$ 23,790	\$ 437,790	\$ 386,177	\$ 51,613
22 Non-Grandfathered LLF CLASSES	\$ 336,813	\$ 564,678	\$ 782,840	\$ 569,487	\$ 454,480	\$ 269,177	\$ 104,662	\$ 16,015	\$ 10,067	\$ 2,352	\$ 34,602	\$ 211,672	\$ 3,356,845	\$ 2,977,475	\$ 379,370
23															
24															
25															
26 TOTAL REMAINING COMMODITY COSTS INCLUDING INTERRUPTIBLE					(From Commodity tab)		(Allocate to classes based on Remaining Sendout)								
27															
28															
29															
30 TOTAL REMAINING	\$ 2,654,979	\$ 4,166,924	\$ 5,122,393	\$ 4,224,221	\$ 3,430,990	\$ 2,181,685	\$ 872,078	\$ 174,565	\$ 182,961	\$ 46,832	\$ 320,557	\$ 1,739,251	\$ 25,117,437	\$ 21,781,193	\$ 3,336,244
31															
32 Res Heat	\$ 1,002,821	\$ 1,571,516	\$ 1,924,233	\$ 1,584,166	\$ 1,298,911	\$ 823,188	\$ 328,500	\$ 59,620	\$ 29,578	\$ 7,571	\$ 115,373	\$ 662,218	\$ 9,407,695	\$ 8,204,835	\$ 1,202,860
33 Res General	\$ 7,548	\$ 11,244	\$ 13,806	\$ 12,155	\$ 9,277	\$ 6,266	\$ 2,289	\$ 897	\$ 2,300	\$ 589	\$ 1,236	\$ 4,696	\$ 72,305	\$ 60,297	\$ 12,008
34 G50 Low Annual-Low Winter	\$ 27,252	\$ 38,017	\$ 46,783	\$ 44,977	\$ 31,238	\$ 22,963	\$ 4,184	\$ 6,363	\$ 3,259	\$ 834	\$ 7,075	\$ 2,797	\$ 235,743	\$ 211,229	\$ 24,513
35 G40 Low Annual-High Winter	\$ 601,115	\$ 944,560	\$ 1,155,980	\$ 946,857	\$ 781,170	\$ 493,465	\$ 201,709	\$ 36,328	\$ 9,186	\$ 2,351	\$ 69,928	\$ 403,575	\$ 5,646,224	\$ 4,923,147	\$ 723,078
36 G51 Med Annual-Low Winter	\$ 69,491	\$ 101,109	\$ 124,177	\$ 112,911	\$ 83,281	\$ 58,055	\$ 22,034	\$ 12,133	\$ 9,845	\$ 2,520	\$ 14,662	\$ 38,070	\$ 648,287	\$ 549,023	\$ 99,264
37 G41 Med Annual-High Winter	\$ 537,481	\$ 843,198	\$ 1,032,007	\$ 847,199	\$ 697,290	\$ 441,397	\$ 180,136	\$ 33,819	\$ 13,021	\$ 3,333	\$ 63,631	\$ 360,412	\$ 5,052,924	\$ 4,398,572	\$ 654,352
38 G52 High Annual-Low Winter	\$ 85,661	\$ 130,666	\$ 162,007	\$ 135,918	\$ 109,296	\$ 70,608	\$ 28,370	\$ 7,453	\$ 7,250	\$ 1,856	\$ 11,851	\$ 56,768	\$ 807,704	\$ 694,156	\$ 113,548
39 G42 High Annual-High Winter	\$ -	\$ 18,168	\$ 40,376	\$ 26,110	\$ 648	\$ -	\$ -	\$ -	\$ 96,191	\$ 24,622	\$ -	\$ -	\$ 206,115	\$ 85,303	\$ 120,813
40 Non-Grandfathered T50 Low Annual-Low Winter	\$ 9,933	\$ 15,530	\$ 19,011	\$ 15,679	\$ 12,839	\$ 8,160	\$ 3,317	\$ 681	\$ 41	\$ 11	\$ 1,214	\$ 6,645	\$ 93,060	\$ 81,152	\$ 11,908
41 Non-Grandfathered T40 Low Annual-High Winter	\$ 36,539	\$ 57,326	\$ 70,168	\$ 57,603	\$ 47,410	\$ 30,013	\$ 12,248	\$ 2,301	\$ 940	\$ 241	\$ 4,321	\$ 24,499	\$ 343,611	\$ 299,060	\$ 44,551
42 Non-Grandfathered T51 Med Annual-Low Winter	\$ 25,347	\$ 38,588	\$ 47,292	\$ 40,473	\$ 31,856	\$ 20,952	\$ 8,280	\$ 2,730	\$ 3,429	\$ 878	\$ 3,942	\$ 12,566	\$ 236,335	\$ 204,509	\$ 31,825
43 Non-Grandfathered T41 Med Annual-High Winter	\$ 182,655	\$ 286,272	\$ 350,380	\$ 288,024	\$ 236,724	\$ 150,037	\$ 61,177	\$ 11,765	\$ 1,125	\$ 288	\$ 21,849	\$ 122,396	\$ 1,712,692	\$ 1,494,092	\$ 218,600
44 Non-Grandfathered T52 High Annual-Low Winter	\$ 2,251	\$ 4,282	\$ 5,254	\$ 4,702	\$ 3,529	\$ 2,420	\$ -	\$ -	\$ 383	\$ 98	\$ 569	\$ 1,853	\$ 25,342	\$ 22,439	\$ 2,902
45 Non-Grandfathered T42 High Annual-High Winter	\$ 66,884	\$ 106,449	\$ 130,919	\$ 107,445	\$ 87,521	\$ 54,159	\$ 19,833	\$ 476	\$ 6,412	\$ 1,641	\$ 4,904	\$ 42,756	\$ 629,400	\$ 553,378	\$ 76,022
46															
47 TOTAL	\$ 2,654,979	\$ 4,166,924	\$ 5,122,393	\$ 4,224,221	\$ 3,430,990	\$ 2,181,685	\$ 872,078	\$ 174,565	\$ 182,961	\$ 46,832	\$ 320,557	\$ 1,739,251	\$ 25,117,437	\$ 21,781,193	\$ 3,336,244
48															
49 Residential	\$ 1,010,370	\$ 1,582,760	\$ 1,938,039	\$ 1,596,322	\$ 1,308,188	\$ 829,454	\$ 330,790	\$ 60,517	\$ 31,878	\$ 8,160	\$ 116,610	\$ 666,914	\$ 9,407,695	\$ 8,204,835	\$ 1,202,860
50 SALES HLF CLASSES	\$ 182,403	\$ 269,792	\$ 332,966	\$ 293,806	\$ 223,815	\$ 151,627	\$ 54,588	\$ 25,949	\$ 20,355	\$ 5,210	\$ 33,588	\$ 97,635	\$ 1,764,039	\$ 1,514,706	\$ 249,333
51 SALES LLF CLASSES	\$ 1,138,596	\$ 1,805,925	\$ 2,228,363	\$ 1,820,167	\$ 1,479,108	\$ 934,862	\$ 381,845	\$ 70,147	\$ 118,399	\$ 30,306	\$ 133,560	\$ 763,987	\$ 20,312,959	\$ 17,611,856	\$ 2,701,103
52 Non-Grandfathered HLF CLASSES	\$ 37,532	\$ 58,399	\$ 71,558	\$ 60,854	\$ 48,225	\$ 31,532	\$ 11,597	\$ 3,410	\$ 3,853	\$ 986	\$ 5,725	\$ 21,064	\$ 354,737	\$ 308,100	\$ 46,636
53 Non-Grandfathered LLF CLASSES	\$ 286,078	\$ 450,047	\$ 551,467	\$ 453,072	\$ 371,655	\$ 234,210	\$ 93,258	\$ 14,542	\$ 8,476	\$ 2,170	\$ 31,075	\$ 189,651	\$ 2,685,702	\$ 2,346,530	\$ 339,172
54															
55															
56															

**Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Allocator (SMBA) Calculations**

**REMAINING COSTS**

**TOTAL REMAINING INTERRUPTIBLE COMMODITY COSTS**

(From Commodity tab)

(Allocate to classes based on Remaining Sendout)

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER
1 TOTAL REMAINING	\$ 19,547	\$ 453	\$ -	\$ -	\$ 625	\$ 13,512							\$ 34,137	\$ 34,137	\$ -
2															
3 Res Heat	\$ 7,383	\$ 171	\$ -	\$ -	\$ 237	\$ 5,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,889	\$ 12,889	\$ -
4 Res General	\$ 56	\$ 1	\$ -	\$ -	\$ 2	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97	\$ 97	\$ -
5 G50 Low Annual-Low Winter	\$ 201	\$ 4	\$ -	\$ -	\$ 6	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353	\$ 353	\$ -
6 G40 Low Annual-High Winter	\$ 4,426	\$ 103	\$ -	\$ -	\$ 142	\$ 3,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,727	\$ 7,727	\$ -
7 G51 Med Annual-Low Winter	\$ 512	\$ 11	\$ -	\$ -	\$ 15	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 897	\$ 897	\$ -
8 G41 Med Annual-High Winter	\$ 3,957	\$ 92	\$ -	\$ -	\$ 127	\$ 2,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,910	\$ 6,910	\$ -
9 G52 High Annual-Low Winter	\$ 631	\$ 14	\$ -	\$ -	\$ 20	\$ 437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,102	\$ 1,102	\$ -
10 G42 High Annual-High Winter	\$ -	\$ 2	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ -
11 Non-Grandfathered T50 Low Annual-Low Winter	\$ 73	\$ 2	\$ -	\$ -	\$ 2	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128	\$ 128	\$ -
12 Non-Grandfathered T40 Low Annual-High Winter	\$ 269	\$ 6	\$ -	\$ -	\$ 9	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470	\$ 470	\$ -
13 Non-Grandfathered T51 Med Annual-Low Winter	\$ 187	\$ 4	\$ -	\$ -	\$ 6	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326	\$ 326	\$ -
14 Non-Grandfathered T41 Med Annual-High Winter	\$ 1,345	\$ 31	\$ -	\$ -	\$ 43	\$ 929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,348	\$ 2,348	\$ -
15 Non-Grandfathered T52 High Annual-Low Winter	\$ 17	\$ 0	\$ -	\$ -	\$ 1	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ 33	\$ -
16 Non-Grandfathered T42 High Annual-High Winter	\$ 492	\$ 12	\$ -	\$ -	\$ 16	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 855	\$ 855	\$ -
17															
18 TOTAL	\$ 19,547	\$ 453	\$ -	\$ -	\$ 625	\$ 13,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,137	\$ 34,137	\$ -
19															
20 SALES HLF CLASSES	\$ 1,398	\$ 31	\$ -	\$ -	\$ 42	\$ 978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,449	\$ 2,449	\$ -
21 SALES LLF CLASSES	\$ 15,766	\$ 367	\$ -	\$ -	\$ 506	\$ 10,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,527	\$ 27,527	\$ -
22 Non-Grandfathered HLF CLASSES	\$ 276	\$ 6	\$ -	\$ -	\$ 9	\$ 195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487	\$ 487	\$ -
23 Non-Grandfathered LLF CLASSES	\$ 2,106	\$ 49	\$ -	\$ -	\$ 68	\$ 1,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,673	\$ 3,673	\$ -

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Simplified Market Based Allocator (SMBA) Calculations**  
**Cost Summary**

**Summary of Gas Costs**

Line	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER
<b>1 BASE COMMODITY</b>															
2 Res Heat	\$ 258,711	\$ 296,620	\$ 310,969	\$ 291,511	\$ 303,878	\$ 275,721	\$ 282,996	\$ 273,836	\$ 285,804	\$ 260,941	\$ 280,456	\$ 330,014	\$ 3,451,457	\$ 1,737,410	\$ 1,714,047
3 Res General	\$ 14,460	\$ 16,579	\$ 17,381	\$ 16,293	\$ 16,984	\$ 15,411	\$ 15,817	\$ 15,305	\$ 15,974	\$ 13,998	\$ 15,675	\$ 18,445	\$ 192,322	\$ 97,107	\$ 95,215
5 G50 Low Annual-Low Winter	\$ 109,532	\$ 125,582	\$ 131,656	\$ 123,419	\$ 128,655	\$ 116,734	\$ 119,813	\$ 115,935	\$ 121,002	\$ 118,869	\$ 118,738	\$ 139,720	\$ 1,469,656	\$ 735,577	\$ 734,079
6 G40 Low Annual-High Winter	\$ 72,877	\$ 83,556	\$ 87,598	\$ 82,117	\$ 85,601	\$ 77,669	\$ 79,718	\$ 77,138	\$ 80,509	\$ 72,731	\$ 79,003	\$ 92,963	\$ 971,481	\$ 489,418	\$ 482,063
7 G51 Med Annual-Low Winter	\$ 187,193	\$ 214,623	\$ 225,004	\$ 210,926	\$ 219,874	\$ 199,501	\$ 204,764	\$ 198,136	\$ 206,796	\$ 199,277	\$ 202,926	\$ 238,785	\$ 2,507,806	\$ 1,257,120	\$ 1,250,685
8 G41 Med Annual-High Winter	\$ 95,309	\$ 109,274	\$ 114,560	\$ 107,392	\$ 111,948	\$ 101,575	\$ 104,255	\$ 100,881	\$ 93,571	\$ 106,003	\$ 103,319	\$ 121,577	\$ 1,269,664	\$ 640,059	\$ 629,606
9 G52 High Annual-Low Winter	\$ 61,748	\$ 70,796	\$ 74,221	\$ 69,577	\$ 72,528	\$ 65,808	\$ 67,544	\$ 65,358	\$ 61,690	\$ 68,676	\$ 66,938	\$ 78,766	\$ 823,650	\$ 414,678	\$ 408,973
10 G42 High Annual-High Winter	\$ 118,200	\$ 157,284	\$ 164,892	\$ 154,575	\$ 161,132	\$ 108,836	\$ 76,215	\$ 32,493	\$ 151,549	\$ 65,423	\$ 54,679	\$ 106,753	\$ 1,352,030	\$ 864,919	\$ 487,111
11 Non-Grandfathered T50 Low Annual-Low Winter	\$ 2,955	\$ 3,388	\$ 3,552	\$ 3,330	\$ 3,471	\$ 3,149	\$ 3,232	\$ 3,128	\$ 3,227	\$ 3,203	\$ 3,203	\$ 3,769	\$ 39,692	\$ 19,845	\$ 19,847
12 Non-Grandfathered T40 Low Annual-High Winter	\$ 6,511	\$ 7,465	\$ 7,826	\$ 7,336	\$ 7,648	\$ 6,939	\$ 7,122	\$ 6,891	\$ 7,193	\$ 6,389	\$ 7,058	\$ 8,305	\$ 86,684	\$ 43,725	\$ 42,959
13 Non-Grandfathered T51 Med Annual-Low Winter	\$ 30,820	\$ 35,336	\$ 37,045	\$ 34,727	\$ 36,200	\$ 32,846	\$ 33,713	\$ 32,621	\$ 34,047	\$ 31,171	\$ 33,410	\$ 39,314	\$ 411,249	\$ 206,973	\$ 204,275
14 Non-Grandfathered T41 Med Annual-High Winter	\$ 38,494	\$ 44,135	\$ 46,270	\$ 43,375	\$ 45,215	\$ 41,025	\$ 42,108	\$ 40,745	\$ 42,526	\$ 41,795	\$ 41,730	\$ 49,104	\$ 516,522	\$ 258,515	\$ 258,007
15 Non-Grandfathered T52 High Annual-Low Winter	\$ 6,717	\$ 7,702	\$ 8,074	\$ 7,569	\$ 7,890	\$ 7,159	\$ 6,029	\$ 5,980	\$ 7,421	\$ 7,124	\$ 7,282	\$ 8,569	\$ 87,517	\$ 45,111	\$ 42,405
16 Non-Grandfathered T42 High Annual-High Winter	\$ 20,115	\$ 23,062	\$ 24,178	\$ 22,665	\$ 23,626	\$ 21,437	\$ 22,003	\$ 21,291	\$ 22,221	\$ 16,563	\$ 21,805	\$ 25,658	\$ 264,623	\$ 135,082	\$ 129,540
17															
18 TOTAL	\$ 1,023,642	\$ 1,195,401	\$ 1,253,226	\$ 1,174,811	\$ 1,224,651	\$ 1,073,809	\$ 1,065,330	\$ 989,737	\$ 1,133,530	\$ 1,012,248	\$ 1,036,223	\$ 1,261,743	\$ 13,444,351	\$ 6,945,540	\$ 6,498,811
19															
20 Residential	\$ 273,171	\$ 313,199	\$ 328,349	\$ 307,804	\$ 320,862	\$ 291,132	\$ 298,813	\$ 289,141	\$ 301,778	\$ 274,940	\$ 296,131	\$ 348,459	\$ 3,643,779	\$ 1,834,517	\$ 1,809,262
21 SALES HLF CLASSES	\$ 358,473	\$ 411,000	\$ 430,882	\$ 403,921	\$ 421,057	\$ 382,042	\$ 392,122	\$ 379,430	\$ 389,488	\$ 386,822	\$ 388,602	\$ 457,272	\$ 4,801,112	\$ 2,407,375	\$ 2,393,736
22 SALES LLF CLASSES	\$ 286,386	\$ 350,114	\$ 367,050	\$ 344,084	\$ 358,681	\$ 288,080	\$ 260,188	\$ 210,511	\$ 325,629	\$ 244,157	\$ 237,001	\$ 321,292	\$ 3,593,175	\$ 1,994,396	\$ 1,598,780
23 Non-Grandfathered HLF CLASSES	\$ 40,492	\$ 46,425	\$ 48,671	\$ 45,626	\$ 47,561	\$ 43,154	\$ 42,974	\$ 41,729	\$ 44,695	\$ 41,582	\$ 43,895	\$ 51,652	\$ 538,457	\$ 271,930	\$ 266,527
24 Non-Grandfathered LLF CLASSES	\$ 65,120	\$ 74,662	\$ 78,274	\$ 73,376	\$ 76,489	\$ 69,401	\$ 71,233	\$ 68,927	\$ 71,939	\$ 64,747	\$ 70,593	\$ 83,068	\$ 867,828	\$ 437,322	\$ 430,506
25															
26															
27															
<b>28 REMAINING COMMODITY</b>															
29 Res Heat	\$ 995,438	\$ 1,571,345	\$ 1,924,233	\$ 1,584,166	\$ 1,298,674	\$ 818,089	\$ 328,500	\$ 59,620	\$ 29,578	\$ 7,571	\$ 115,373	\$ 662,218	\$ 9,394,806	\$ 8,191,946	\$ 1,202,860
30 Res General	\$ 7,493	\$ 11,243	\$ 13,806	\$ 12,155	\$ 9,275	\$ 6,228	\$ 2,289	\$ 897	\$ 2,300	\$ 589	\$ 1,236	\$ 4,696	\$ 72,208	\$ 60,200	\$ 12,008
31 G50 Low Annual-Low Winter	\$ 27,051	\$ 38,013	\$ 46,783	\$ 44,977	\$ 31,232	\$ 22,821	\$ 4,184	\$ 6,363	\$ 3,259	\$ 834	\$ 7,075	\$ 2,797	\$ 235,390	\$ 210,877	\$ 24,513
32 G40 Low Annual-High Winter	\$ 596,689	\$ 944,457	\$ 1,155,980	\$ 946,857	\$ 781,028	\$ 490,409	\$ 201,709	\$ 36,328	\$ 9,186	\$ 2,351	\$ 69,928	\$ 403,575	\$ 5,638,498	\$ 4,915,420	\$ 723,078
33 G51 Med Annual-Low Winter	\$ 68,979	\$ 101,098	\$ 124,177	\$ 112,911	\$ 83,265	\$ 57,696	\$ 22,034	\$ 12,133	\$ 9,845	\$ 2,520	\$ 14,662	\$ 38,070	\$ 647,390	\$ 548,126	\$ 99,264
34 G41 Med Annual-High Winter	\$ 533,524	\$ 843,106	\$ 1,032,007	\$ 847,199	\$ 697,163	\$ 438,664	\$ 180,136	\$ 33,819	\$ 13,021	\$ 3,333	\$ 63,631	\$ 360,412	\$ 5,046,015	\$ 4,391,663	\$ 654,352
35 G52 High Annual-Low Winter	\$ 85,030	\$ 130,652	\$ 162,007	\$ 135,918	\$ 109,277	\$ 70,171	\$ 28,370	\$ 7,453	\$ 7,250	\$ 1,856	\$ 11,851	\$ 56,768	\$ 806,602	\$ 693,054	\$ 113,548
36 G42 High Annual-High Winter	\$ -	\$ 18,166	\$ 40,376	\$ 26,110	\$ 648	\$ -	\$ -	\$ -	\$ 96,191	\$ 24,622	\$ -	\$ -	\$ 206,113	\$ 85,301	\$ 120,813
37 Non-Grandfathered T50 Low Annual-Low Winter	\$ 9,860	\$ 15,528	\$ 19,011	\$ 15,679	\$ 12,837	\$ 8,109	\$ 3,317	\$ 681	\$ 41	\$ 11	\$ 1,214	\$ 6,645	\$ 92,933	\$ 81,024	\$ 11,908
38 Non-Grandfathered T40 Low Annual-High Winter	\$ 36,270	\$ 57,320	\$ 70,168	\$ 57,603	\$ 47,401	\$ 29,827	\$ 12,248	\$ 2,301	\$ 940	\$ 241	\$ 4,321	\$ 24,499	\$ 343,141	\$ 298,590	\$ 44,551
39 Non-Grandfathered T51 Med Annual-Low Winter	\$ 25,161	\$ 38,583	\$ 47,292	\$ 40,473	\$ 31,850	\$ 20,823	\$ 8,280	\$ 2,730	\$ 3,429	\$ 878	\$ 3,942	\$ 12,566	\$ 236,008	\$ 204,183	\$ 31,825
40 Non-Grandfathered T41 Med Annual-High Winter	\$ 181,310	\$ 286,241	\$ 350,380	\$ 288,024	\$ 236,681	\$ 149,108	\$ 61,177	\$ 11,765	\$ 1,125	\$ 288	\$ 21,849	\$ 122,396	\$ 1,710,343	\$ 1,491,744	\$ 218,600
41 Non-Grandfathered T52 High Annual-Low Winter	\$ 2,235	\$ 4,282	\$ 5,254	\$ 4,702	\$ 3,529	\$ 2,405	\$ -	\$ -	\$ 383	\$ 98	\$ 569	\$ 1,853	\$ 25,309	\$ 22,407	\$ 2,902
42 Non-Grandfathered T42 High Annual-High Winter	\$ 66,392	\$ 106,438	\$ 130,919	\$ 107,445	\$ 87,505	\$ 53,824	\$ 19,833	\$ 476	\$ 6,412	\$ 1,641	\$ 4,904	\$ 42,756	\$ 628,545	\$ 552,523	\$ 76,022
43															
44 TOTAL	\$ 2,635,432	\$ 4,166,471	\$ 5,122,393	\$ 4,224,221	\$ 3,430,365	\$ 2,168,174	\$ 872,078	\$ 174,565	\$ 182,961	\$ 46,832	\$ 320,557	\$ 1,739,251	\$ 25,083,300	\$ 21,747,056	\$ 3,336,244
45															
46 Residential	\$ 1,002,931	\$ 1,582,587	\$ 1,938,039	\$ 1,596,322	\$ 1,307,949	\$ 824,317	\$ 330,790	\$ 60,517	\$ 31,878	\$ 8,160	\$ 116,610	\$ 666,914	\$ 9,467,014	\$ 8,252,146	\$ 1,214,868
47 SALES HLF CLASSES	\$ 181,060	\$ 269,763	\$ 332,966	\$ 293,806	\$ 223,774	\$ 150,688	\$ 54,588	\$ 25,949	\$ 20,355	\$ 5,210	\$ 33,588	\$ 97,635	\$ 1,689,382	\$ 1,452,057	\$ 237,325
48 SALES LLF CLASSES	\$ 1,130,214	\$ 1,805,729	\$ 2,228,363	\$ 1,820,167	\$ 1,478,838	\$ 929,073	\$ 381,845	\$ 70,147	\$ 118,399	\$ 30,306	\$ 133,560	\$ 763,987	\$ 10,890,626	\$ 9,392,383	\$ 1,498,243
49 Non-Grandfathered HLF CLASSES	\$ 37,255	\$ 58,393	\$ 71,558	\$ 60,854	\$ 48,216	\$ 31,337	\$ 11,597	\$ 3,410	\$ 3,853	\$ 986	\$ 5,725	\$ 21,064	\$ 354,250	\$ 307,614	\$ 46,636
50 Non-Grandfathered LLF CLASSES	\$ 283,972	\$ 449,999	\$ 551,467	\$ 453,072	\$ 371,588	\$ 232,759	\$ 93,258	\$ 14,542	\$ 8,476	\$ 2,170	\$ 31,075	\$ 189,651	\$ 2,682,029	\$ 2,342,857	\$ 339,172
51															
52															









# **ALLOCATION EXHIBITS**

**Northern Utilities  
Simplified Market Based Allocator (MBA) Calculations  
COMMODITY COSTS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL	WINTER	SUMMER
<b>1 Supply Volumes - Therms</b>															
2															
3 Total Pipeline	363,549	447,550	460,049	418,551	372,392	573,282	403,398	241,053	245,121	215,458	278,745	534,143	4,553,291	2,635,373	1,917,918
4 Total Storage	558,315	797,842	954,430	810,013	677,590	60	0	0	0	0	0	0	3,798,250	3,798,250	0
5 Total Peaking	55,463	135,844	189,875	144,360	153,829	95,359	1,395	1,350	1,395	1,395	1,350	1,395	783,010	774,730	8,280
7 Less Interruptible	5,009	849	0	0	1,243	2,665	4,715	4,765	4,505	4,505	4,505	4,765	37,526	9,766	27,760
6 Subtotal	972,318	1,380,387	1,604,354	1,372,924	1,202,568	666,036	400,078	237,638	242,011	212,348	275,590	530,773	9,097,025	7,198,587	1,898,438
7 Less Company Use	6,927	10,343	12,175	10,362	8,843	5,629	2,998	1,398	1,088	1,104	1,878	4,378	67,123	54,279	12,844
8 Total Firm	965,391	1,369,195	1,592,179	1,362,562	1,192,482	657,742	392,365	231,475	236,418	206,739	269,207	521,630	8,997,385	7,139,551	1,857,834
9															
<b>10 Variable Costs</b>															
11															
12 Total Pipeline	\$ 2,821,130	\$ 3,853,425	\$ 4,152,647	\$ 3,785,922	\$ 3,284,765	\$ 4,741,144	\$ 3,313,737	\$ 1,979,919	\$ 2,033,542	\$ 1,799,562	\$ 2,344,855	\$ 5,116,758	\$ 39,227,406	\$ 22,639,033	\$ 16,588,373
13 Total Storage	\$ 4,053,557	\$ 5,613,482	\$ 6,689,597	\$ 5,672,718	\$ 4,735,126	\$ 75,318	\$ 26,443	\$ 1,414	\$ 3,106	\$ 5,180	\$ 7,321	\$ 9,424	\$ 26,892,686	\$ 26,839,798	\$ 52,888
14 Total Peaking	\$ 459,619	\$ 878,247	\$ 1,429,596	\$ 1,042,767	\$ 1,097,877	\$ 700,097	\$ 78,821	\$ 67,989	\$ 58,213	\$ 47,750	\$ 36,940	\$ 115,678	\$ 6,013,595	\$ 5,608,203	\$ 405,391
15 Subtotal	\$ 7,334,306	\$ 10,345,154	\$ 12,271,840	\$ 10,501,408	\$ 9,117,768	\$ 5,516,558	\$ 3,419,002	\$ 2,049,321	\$ 2,094,862	\$ 1,852,492	\$ 2,389,116	\$ 5,241,860	\$ 72,133,686	\$ 55,087,034	\$ 17,046,652
16 Less Interruptible Incl Above	\$ 39,872	\$ 892	\$ -	\$ -	\$ 1,243	\$ 22,972	\$ 40,832	\$ 42,790	\$ 41,446	\$ 42,933	\$ 42,888	\$ 44,934	\$ 320,802	\$ 64,979	\$ 255,823
17 Total (Without Interr)	\$ 7,294,434	\$ 10,344,262	\$ 12,271,840	\$ 10,501,408	\$ 9,116,525	\$ 5,493,586	\$ 3,378,170	\$ 2,006,531	\$ 2,053,416	\$ 1,809,559	\$ 2,346,228	\$ 5,196,926	\$ 71,812,884	\$ 55,022,055	\$ 16,790,829
18															
19															
<b>20 Commodity Allocation Factors</b>															
21 <b>Therms</b>															
22 Maine	495,651	679,310	783,806	677,283	597,670	274,280	170,630	99,747	86,853	88,068	116,221	224,276	4,293,795	3,508,000	785,795
23 New Hampshire	476,664	701,073	820,543	695,637	604,896	391,755	229,448	137,891	155,160	124,282	159,368	306,499	4,803,216	3,690,568	1,112,648
24 Total	972,315	1,380,383	1,604,349	1,372,920	1,202,566	666,035	400,078	237,638	242,013	212,350	275,589	530,775	9,097,011	7,198,568	1,898,443
25															
26 <b>Percentage of Total</b>															
27 Maine	50.98%	49.21%	48.86%	49.33%	49.70%	41.18%	42.65%	41.97%	35.89%	41.47%	42.17%	42.25%	47.20%	48.73%	41.39%
28 New Hampshire	49.02%	50.79%	51.14%	50.67%	50.30%	58.82%	57.35%	58.03%	64.11%	58.53%	57.83%	57.75%	52.80%	51.27%	58.61%
29 Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
30															
31															
32 <b>Commodity Allocation by Jurisdiction</b>															
33 Maine	\$3,718,438	\$5,090,587	\$5,995,417	\$5,180,509	\$4,530,873	\$2,262,315	\$1,440,762	\$842,228	\$736,925	\$750,479	\$989,448	\$2,195,932	\$33,733,914	\$26,778,140	\$6,955,774
34 New Hampshire	\$3,575,995	\$5,253,674	\$6,276,423	\$5,320,898	\$4,585,652	\$3,231,272	\$1,937,408	\$1,164,303	\$1,316,491	\$1,059,080	\$1,356,780	\$3,000,994	\$38,078,970	\$28,243,915	\$9,835,056
35 Total	\$7,294,434	\$10,344,262	\$12,271,840	\$10,501,408	\$9,116,525	\$5,493,586	\$3,378,170	\$2,006,531	\$2,053,416	\$1,809,559	\$2,346,228	\$5,196,926	\$71,812,884	\$55,022,055	\$16,790,829

THE PERCENTAGES SHOWN ON THIS PAGE SHOULD ONLY CHANGE ONCE ANNUALLY IN THE WINTER FILING!!!

**Northern Utilities  
Simplified Market Based Allocator (MBA) Calculations  
FIXED CAPACITY-RELATED COSTS**

**1 Proportional Responsibility (PR) Allocator Used to Allocate Product and Pipeline Demand Costs (including Injections)**  
2 (based on Pipeline Design Day Sendout)

	Pipeline Vols	Rank	%WINTER	PR	CumPR	\$\$	
6	NOV	446,089	8	54.91%	0.663%	4.968%	\$382,347
7	DEC	603,991	3	74.34%	0.070%	8.691%	\$668,851
8	JAN	524,481	6	64.56%	0.742%	6.453%	\$496,592
9	FEB	488,288	7	60.10%	0.742%	5.710%	\$439,452
10	MAR	602,294	4	74.14%	1.266%	8.622%	\$663,493
11	APR	812,424	1	100.00%	15.340%	29.189%	\$2,246,323
12	MAY	561,159	5	69.07%	0.903%	7.356%	\$566,079
13	JUN	360,812	10	44.41%	0.034%	3.728%	\$286,926
14	JUL	334,749	12	41.20%	3.434%	3.434%	\$264,245
15	AUG	358,051	11	44.07%	0.261%	3.694%	\$284,311
16	SEP	403,021	9	49.61%	0.577%	4.306%	\$331,352
17	OCT	<u>687,796</u>	2	84.66%	<u>5.158%</u>	<u>13.849%</u>	<u>\$1,065,775</u>
18	TOTAL	6,183,155		29.189%	100.000%		\$7,695,745

**21 Proportional Responsibility (PR) Allocator Used to Allocate Storage and Peaking Demand Costs**  
22 (based on Storage Withdrawals from Design Day Sendout)

	Storage Withdrawal Vols	Rank	%WINTER	PR	CumPR	\$\$	Less Injection Fees	TOTAL	
26	NOV	546,167	5	52.91%	10.581%	10.582%	\$0	\$2,065,877	
27	DEC	756,069	3	73.24%	5.940%	17.150%	\$0	\$3,348,255	
28	JAN	1,032,277	1	100.00%	13.632%	37.345%	\$0	\$7,290,913	
29	FEB	891,556	2	86.37%	6.563%	23.713%	\$0	\$4,629,478	
30	MAR	572,120	4	55.42%	0.629%	11.210%	\$0	\$2,188,588	
31	APR	60	6	0.01%	0.001%	0.001%	\$189	\$189	
32	MAY	0	7	0.00%	0.000%	0.000%	\$0	\$843	
33	JUN	0	7	0.00%	0.000%	0.000%	\$25,069	\$25,069	
34	JUL	0	7	0.00%	0.000%	0.000%	\$0	\$36,978	
35	AUG	0	7	0.00%	0.000%	0.000%	\$0	\$37,539	
36	SEP	0	7	0.00%	0.000%	0.000%	\$0	\$38,324	
37	OCT	<u>0</u>	7	0.00%	<u>0.000%</u>	<u>0.000%</u>	<u>\$0</u>	<u>\$78,206</u>	
38	TOTAL	3,798,249	7		37.345%	100.000%	\$19,523,301	\$216,960	\$19,740,261

**41 Percentage of Deliveries Injected - Allocator Used to Allocate Storage Injection Fees**

	Storage Injection Vols	Pipeline	Percentage of Deliveries Inj.	Injection Fees	
45	NOV	0	446,089	0.00%	\$0
46	DEC	0	603,991	0.00%	\$0
47	JAN	0	524,481	0.00%	\$0
48	FEB	0	488,288	0.00%	\$0
49	MAR	0	602,294	0.00%	\$0
50	APR	0	812,424	0.00%	\$0
51	MAY	837	561,159	0.15%	\$843
52	JUN	34,543	360,812	8.74%	\$25,069
53	JUL	54,467	334,749	13.99%	\$36,978
54	AUG	54,467	358,051	13.20%	\$37,539
55	SEP	52,710	403,021	11.57%	\$38,324
56	OCT	<u>54,467</u>	<u>687,796</u>	<u>7.34%</u>	<u>\$78,206</u>
57	TOTAL	251,491	6,183,155	3.91%	\$216,960

**Northern Utilities  
Simplified Market Based Allocator (MBA) Calculations  
FIXED CAPACITY-RELATED COSTS**

1	<b>Total Fixed Capacity Related Costs</b>													
2		TOTAL												
3	Pipeline Demand	\$7,695,745												
4	Product Demand	\$0												
5	Storage Demand	\$15,994,101												
6	Peaking Demand	\$3,529,200												
7	Subtotal Demand	<u>\$27,219,046</u>												
8	Capacity Release	(\$1,002,000)												
9	Total Demand	<u>\$26,217,046</u>												
10														
11														
12		Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL
13	<b>Pipeline &amp; Product Demand</b>	\$382,347	\$668,851	\$496,592	\$439,452	\$663,493	\$2,246,323	\$566,079	\$286,926	\$264,245	\$284,311	\$331,352	\$1,065,775	\$7,695,745
14	<b>Storage &amp; Peaking</b>	\$2,065,877	\$3,348,255	\$7,290,913	\$4,629,478	\$2,188,588	\$189	\$843	\$25,069	\$36,978	\$37,539	\$38,324	\$78,206	\$19,740,261
15	<b>Less: Injection Fees</b>	0	0	0	0	0	0	(843)	(25,069)	(36,978)	(37,539)	(38,324)	(78,206)	(\$216,960)
16	<b>Less: Capacity Release</b>	(\$200,400)	(\$200,400)	(\$200,400)	(\$200,400)	(\$200,400)	\$0	0	0	0	0	0	0	(\$1,002,000)
17	<b>Total Demand</b>	<u>\$2,247,824</u>	<u>\$3,816,706</u>	<u>\$7,587,105</u>	<u>\$4,868,530</u>	<u>\$2,651,681</u>	<u>\$2,246,512</u>	<u>\$566,079</u>	<u>\$286,926</u>	<u>\$264,245</u>	<u>\$284,311</u>	<u>\$331,352</u>	<u>\$1,065,775</u>	<u>\$26,217,046</u>

18														
19	<b>Firm Sendout Allocation based on PR Allocator Dispatch</b>													
20		Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL
21	<b>Therms</b>													
22	Maine	514,145	714,625	825,775	712,413	625,501	423,286	287,159	195,329	183,966	176,296	217,536	356,478	5,232,509
23	New Hampshire	504,911	752,599	880,133	746,568	646,423	388,202	225,243	135,319	152,178	121,910	156,407	300,941	5,010,834
24	Total	1,019,056	1,467,224	1,705,908	1,458,981	1,271,924	811,488	512,402	330,648	336,144	298,206	373,943	657,419	10,243,343

25	<b>Percentage of Total</b>	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL
27	Maine	50.45%	48.71%	48.41%	48.83%	49.18%	52.16%	56.04%	59.07%	54.73%	59.12%	58.17%	54.22%	49.93%
28	New Hampshire	49.55%	51.29%	51.59%	51.17%	50.82%	47.84%	43.96%	40.93%	45.27%	40.88%	41.83%	45.78%	50.07%
29	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

30														
31	<b>Demand Allocation by Jurisdiction</b>													
32	Maine	\$1,134,096	\$1,858,962	\$3,672,673	\$2,377,278	\$1,304,032	\$1,171,819	\$317,241	\$169,501	\$144,617	\$168,081	\$192,759	\$577,905	\$13,088,963
33	New Hampshire	\$1,113,728	\$1,957,744	\$3,914,432	\$2,491,251	\$1,347,649	\$1,074,693	\$248,838	\$117,426	\$119,628	\$138,593	\$148,871	\$487,871	\$13,128,083
34	Total	\$2,247,824	\$3,816,706	\$7,587,105	\$4,868,530	\$2,651,681	\$2,246,512	\$566,079	\$286,926	\$264,245	\$284,311	\$331,352	\$1,065,775	\$26,217,046

35														
36														
37														
38	<b>Detailed Demand Allocation by Jurisdiction</b>													
39	<b>Maine</b>	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTAL
40	Pipeline & Product Demand	\$ 192,906	\$ 325,770	\$ 240,384	\$ 214,582	\$ 326,289	\$ 1,171,720	\$ 317,241	\$ 169,501	\$ 144,617	\$ 168,081	\$ 192,759	\$ 577,905	\$ 4,041,755
41	Storage & Peaking	\$ 1,042,298	\$ 1,630,799	\$ 3,529,296	\$ 2,260,550	\$ 1,076,294	\$ 99	\$ 472	\$ 14,810	\$ 20,238	\$ 22,193	\$ 22,295	\$ 42,406	\$ 9,661,749
42	Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (472)	\$ (14,810)	\$ (20,238)	\$ (22,193)	\$ (22,295)	\$ (42,406)	\$ (122,413)
43	Capacity Release	\$ (101,108)	\$ (97,607)	\$ (97,007)	\$ (97,854)	\$ (98,552)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (492,128)
44	<b>Total Demand, Maine</b>	\$ 1,134,096	\$ 1,858,962	\$ 3,672,673	\$ 2,377,278	\$ 1,304,032	\$ 1,171,819	\$ 317,241	\$ 169,501	\$ 144,617	\$ 168,081	\$ 192,759	\$ 577,905	\$ 13,088,963
45														
46														
47	<b>NH</b>													
48	Pipeline & Product Demand	\$ 189,441	\$ 343,081	\$ 256,208	\$ 224,870	\$ 337,203	\$ 1,074,603	\$ 248,838	\$ 117,426	\$ 119,628	\$ 116,230	\$ 138,593	\$ 487,871	\$ 3,653,990
49	Storage & Peaking	\$ 1,023,579	\$ 1,717,457	\$ 3,761,617	\$ 2,368,927	\$ 1,112,294	\$ 90	\$ 371	\$ 10,260	\$ 16,741	\$ 15,346	\$ 16,030	\$ 35,800	\$ 10,078,512
50	Injection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (371)	\$ (10,260)	\$ (16,741)	\$ (15,346)	\$ (16,030)	\$ (35,800)	\$ (94,547)
51	Capacity Release	\$ (99,292)	\$ (102,793)	\$ (103,393)	\$ (102,546)	\$ (101,848)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (509,872)
52	<b>Total Demand, NH</b>	\$ 1,113,728	\$ 1,957,744	\$ 3,914,432	\$ 2,491,251	\$ 1,347,649	\$ 1,074,693	\$ 248,838	\$ 117,426	\$ 119,628	\$ 116,230	\$ 138,593	\$ 487,871	\$ 13,128,083

# **MISCELLANEOUS**

SUPPLIER PRICES  
INVENTORIES  
INTEREST ON DEFERRED  
VARIANCE ANALYSIS  
TYPICAL BILLS  
HEDGING  
Gas Supply Exhibit F  
LDAC ITEMS

Closing-Date	Contract-Month	Contract-Name	Contract-Symbol	High	Low	Open	Close
10/5/2007	2007-11	NGX2007	NG0	7.32	7.06	7.32	7.073
10/5/2007	2007-12	NGZ2007	NG1	7.93	7.82	7.93	7.844
10/5/2007	2008-01	NGF2008	NG2	8.27	8.18	8.24	8.219
10/5/2007	2008-02	NGG2008	NG3	8.29	8.22	8.265	8.247
10/5/2007	2008-03	NGH2008	NG4	8.105	8.02	8.105	8.079
10/5/2007	2008-04	NGJ2008	NG5	7.71	7.66	7.685	7.684
10/5/2007	2008-05	NGK2008	NG6	7.69	7.69	7.69	7.707
10/5/2007	2008-06	NGM2008	NG7	7.76	7.76	7.76	7.775
10/5/2007	2008-07	NGN2008	NG8	7.852	7.852	7.852	7.852
10/5/2007	2008-08	NGQ2008	NG9	7.917	7.917	7.917	7.917
10/5/2007	2008-09	NGU2008	NG10	7.99	7.99	7.99	7.934
10/5/2007	2008-10	NGV2008	NG11	7.98	7.98	7.98	8.007
10/5/2007	2008-11	NGX2008	NG12	8.392	8.392	8.392	8.392
10/5/2007	2008-12	NGZ2008	NG13	8.767	8.767	8.767	8.767
10/5/2007	2009-01	NGF2009	NG14	9.022	9.022	9.022	9.022
10/5/2007	2009-02	NGG2009	NG15	9	9	9	9.022
10/5/2007	2009-03	NGH2009	NG16	8.775	8.775	8.775	8.775
10/5/2007	2009-04	NGJ2009	NG17	7.91	7.91	7.91	7.91
10/5/2007	2009-05	NGK2009	NG18	7.845	7.845	7.845	7.845
10/5/2007	2009-06	NGM2009	NG19	7.88	7.87	7.87	7.89
10/5/2007	2009-07	NGN2009	NG20	7.945	7.945	7.945	7.945
10/5/2007	2009-08	NGQ2009	NG21	7.992	7.992	7.992	7.992
10/5/2007	2009-09	NGU2009	NG22	8.01	8.01	8.01	8.01
10/5/2007	2009-10	NGV2009	NG23	8.07	8.07	8.07	8.07
10/5/2007	2009-11	NGX2009	NG24	8.375	8.375	8.375	8.375
10/5/2007	2009-12	NGZ2009	NG25	8.675	8.675	8.675	8.675
10/5/2007	2010-01	NGF2010	NG26	8.905	8.905	8.905	8.905
10/5/2007	2010-02	NGG2010	NG27	8.905	8.905	8.905	8.905
10/5/2007	2010-03	NGH2010	NG28	8.655	8.655	8.655	8.655
10/5/2007	2010-04	NGJ2010	NG29	7.705	7.705	7.705	7.705
10/5/2007	2010-05	NGK2010	NG30	7.615	7.615	7.615	7.615
10/5/2007	2010-06	NGM2010	NG31	7.665	7.665	7.665	7.665
10/5/2007	2010-07	NGN2010	NG32	7.72	7.72	7.72	7.72
10/5/2007	2010-08	NGQ2010	NG33	7.75	7.75	7.75	7.762
10/5/2007	2010-09	NGU2010	NG34	7.76	7.76	7.76	7.777
10/5/2007	2010-10	NGV2010	NG35	7.84	7.84	7.84	7.84





TGP - Capacity 259337		Beg MMBTU	Inj.	WD	Memo WD \$\$	Beg Dollars	Avg. Rate	Pipeline Purchase Rate	WD Fee	Ending MMBTU	Ending Dollars w/o int	Interest	Total WD Commodity & Fee
May-07	14,897	37,489		33		\$105,518.81	\$7.0832	\$7.80		51,798	\$393,704.36	\$0	\$0
June	51,798	36,000				\$393,704.36	\$7.6008	\$7.87		87,270	\$673,047.14	\$0	\$0
July	87,270	46,497				\$673,047.14	\$7.7122	\$6.95		133,085	\$991,132.20	\$0	\$0
Aug	133,085	45,818				\$991,132.20	\$7.4474	\$6.45		178,903	\$1,285,871.12	\$0	\$0
Sept	178,903	44,340				\$1,285,871.12	\$7.1875	\$5.85		223,243	\$1,544,404.37	\$0	\$0
Oct	223,243	36,094				\$1,544,404.37	\$6.9180	\$7.68		259,337	\$1,821,425.82	\$0	\$0
Nov	259,337		12,623		\$87,325.91	\$1,821,425.82	\$7.0234			246,714	\$1,732,769.45	\$0	\$87,326
Dec	246,714		37,866		\$265,948.06	\$1,732,769.45	\$7.0234		\$6,030	208,848	\$1,466,821.38	\$0	\$271,978
Jan-08	208,848		100,977		\$709,201.86	\$1,466,821.38	\$7.0234		\$27,370	107,871	\$757,619.52	\$0	\$736,572
Feb	107,871		50,488		\$354,597.42	\$757,619.52	\$7.0234		\$36,220	57,383	\$403,022.10	\$0	\$390,817
March	57,383		37,866		\$265,948.06	\$403,022.10	\$7.0234		\$30,640	19,517	\$137,074.04	\$0	\$296,588
April	19,517		0		\$0.00	\$137,074.04	\$7.0233	\$7.75	\$22,800	19,517	\$137,074.04	\$0	\$22,800
				239,820	\$1,683,021.32		\$7.0179						<b>\$1,806,081</b>

LPG - Capacity 7,187		Beg MMBTU	Inj.	WD	Memo WD \$\$	Injection \$\$	Beg Dollars	Avg. Rate	Pipeline Purchase Rate	WD Fee	Ending MMBTU	Ending Dollars w/o int	Interest	Ending Dollars with int
May-07	6,533	0	(91)		(\$753.00)		\$54,073.00	\$8.2769	\$8.49	\$0	6,624	\$54,826.00	\$0	\$54,826
June	6,625	0	(338)		(\$2,797.00)		\$54,826.00	\$8.2756	\$8.49	\$0	6,963	\$57,623.00	\$0	\$57,623
July	6,963	0	376		\$3,112.00		\$57,623.00	\$8.2756	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
Aug	6,587	0	0		\$0.00	\$0.00	\$54,511.00	\$8.2755	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
Sept	6,587	0	0		\$0.00	\$0.00	\$54,511.00	\$8.2755	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
Oct	6,587	0	0		\$0.00	\$0.00	\$54,511.00	\$8.2755	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
Nov	6,587	0	0		\$0.00	\$0.00	\$54,511.00	\$8.2755	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
Dec	6,587	0	0		\$0.00	\$0.00	\$54,511.00	\$8.2755	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
Jan-08	6,587	0	0		\$0.00	\$0.00	\$54,511.00	\$8.2755	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
Feb	6,587	0	0		\$0.00	\$0.00	\$54,511.00	\$8.2755	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
March	6,587	0	0		\$0.00	\$0.00	\$54,511.00	\$8.2755	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
April	6,587	0	0		\$0.00	\$0.00	\$54,511.00	\$8.2755	\$8.49	\$0	6,587	\$54,511.00	\$0	\$54,511
			(53)		(\$438.00)			\$8.2642						

LNG - Capacity 13,750		Beg MMBTU	Beg Dollars	Inj.	WD	Memo WD \$\$	Inj \$	Avg. Rate	Pipeline Purchase Rate	WD Fee	Ending MMBTU	Ending Dollars w/o int	Interest	Ending Dollars with int
May-07	2,556	\$23,749.53	1,838	1,167		\$10,319.00	\$12,550.60	\$8.84	\$6.8284		3,227	\$28,534.28	\$0	\$28,534.28
June	3,227	\$28,534.28	912	1,319		\$11,078.00	\$6,227.50	\$8.40	\$6.8284		2,820	\$23,684.04	\$0	\$23,684.04
July	2,820	\$23,684.04	4,633	1,768		\$13,424.00	\$31,635.98	\$7.59	\$6.8284		5,685	\$43,164.11	\$0	\$43,164.11
Aug	5,685	\$43,164.11	2,688			\$0.00	\$20,296.92	\$7.58	\$7.5500		8,373	\$63,461.03	\$0	\$63,461.03
Sept	8,373	\$63,461.03	2,688			\$0.00	\$20,296.92	\$7.57	\$7.5500		11,062	\$83,757.95	\$0	\$83,757.95
Oct	11,062	\$83,757.95	2,688			\$0.00	\$20,296.92	\$7.57	\$7.5500		13,750	\$104,054.86	\$0	\$104,054.86
Nov	13,750	\$104,054.86		1,350		\$10,216.30	\$0.00	\$7.57	\$7.5500		12,400	\$93,838.57	\$0	\$93,838.57
Dec	12,400	\$93,838.57		8,189		\$61,971.29	\$0.00	\$7.57	\$7.5500		4,211	\$31,867.27	\$0	\$31,867.27
Jan-08	4,211	\$31,867.27	16,000	16,307		\$123,405.28	\$120,800.00	\$7.50	\$7.5500		3,904	\$29,261.99	\$0	\$29,261.99
Feb	3,904	\$29,261.99	16,000	8,091		\$60,645.18	\$120,800.00	\$7.57	\$7.5500		11,813	\$89,416.81	\$0	\$89,416.81
March	11,813	\$89,416.81		1,433		\$10,846.89	\$0.00	\$7.57	\$7.5500		10,380	\$78,569.93	\$0	\$78,569.93
April	10,380	\$78,569.93		1,350		\$10,218.63	\$0.00	\$7.57	\$7.5500		9,030	\$68,351.29	\$0	\$68,351.29
				40,974		\$312,124.57		\$7.62						



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION**  
**Variance Analysis of Components of Proposed CGA vs. Actual Costs 2006-2007**

November, 2007 through April, 2008

November, 2006 through April, 2007

Difference

	Costs	Therm Sales	Rate Effect on CGA		Costs	Therm Sales	Rate Effect on CGA	Rate
<b><u>DEMAND</u></b>					<b><u>DEMAND</u></b>			
Product Demand	\$ 558,589		\$ 0.0154		\$ 1,233,096		\$ 0.0394	\$ (0.0240)
Pipeline - Reservation	\$ 2,275,733		\$ 0.0626		\$ 5,802,127		\$ 0.1854	\$ (0.1228)
Storage Demand	\$ 9,389,227		\$ 0.2582		\$ 686,075		\$ 0.0219	\$ 0.2362
Capacity Release	\$ (479,499)		\$ (0.0132)		\$ (609,330)		\$ (0.0195)	\$ 0.0063
Total Demand Effect	\$ 11,744,049	36,370,060	\$ 0.3229	Total Demand Effect	\$ 7,111,968	31,302,569	\$ 0.2272	\$ 0.0957
<b><u>COMMODITY</u></b>					<b><u>COMMODITY</u></b>			
Granite State	\$ 3,358,351		\$ 0.0923	Granite State	\$ 15,497		\$ 0.0005	\$ 0.0918
Canadian	\$ -		\$ -	Canadian	\$ -		\$ -	\$ -
Domestic	\$ 8,430,700		\$ 0.2318	Domestic	\$ 12,247,830		\$ 0.3913	\$ (0.1595)
Hedging Gain/Loss	\$ 448,681		\$ 0.0123	Hedging Gain/Loss	\$ 1,774,657		\$ 0.0567	\$ (0.0444)
LPG/LNG/Peaking/Other	\$ 2,894,915		\$ 0.0796	LPG/LNG/Peaking/Other	\$ (426,342)		\$ (0.0136)	\$ 0.0932
Distrigas Vapor/Spot	\$ -		\$ -	Distrigas Vapor/Spot	\$ 2,453,402		\$ 0.0784	\$ (0.0784)
Storage Supplies	\$ 13,559,949		\$ 0.3728	Storage Supplies	\$ 12,245,439		\$ 0.3912	\$ (0.0184)
Peaking Supplies	\$ -		\$ -	Peaking Supplies	\$ -		\$ -	\$ -
				Miscellaneous	\$ (43,453)		\$ (0.0014)	\$ 0.0014
Total Commodity Effect	\$28,692,596	36,370,060	\$ 0.7889	Total Pipeline Commodity Effect	\$ 28,267,030	31,302,569	\$ 0.9030	\$ (0.1141)
<b>TOTAL WINTER GAS COSTS</b>	\$ 40,436,645	36,370,060	\$ 1.1118	<b>TOTAL WINTER GAS COSTS</b>	\$ 35,378,998	31,302,569	\$ 1.1302	\$ (0.0184)
Under/Over Collection	\$ (2,770,431)		\$ (0.0762)	Under/Over Collection	\$ 2,122,757		\$ 0.0678	\$ (0.1440)
Refunds	\$ (20,377)		\$ (0.0006)	Refunds	\$ -		\$ -	\$ (0.0006)
Interest	\$ (68,131)		\$ (0.0019)	Interest	\$ 333,020		\$ 0.0106	\$ (0.0125)
Miscellaneous Overhead-Allocated to Winter	\$ 95,513		\$ 0.0026	Miscellaneous Overhead-Allocated to Winter	\$ 95,460		\$ 0.0030	\$ (0.0004)
Working Capital Allowance	\$ 66,289		\$ 0.0018	Working Capital Allowance	\$ 70,378		\$ 0.0022	\$ (0.0004)
Bad Debt Allowance	\$ 162,069		\$ 0.0045	Bad Debt Allowance	\$ 167,387		\$ 0.0053	\$ (0.0009)
Production and Storage Capacity	\$686,673		\$ 0.0189	Production and Storage Capacity	\$ 686,672		\$ 0.0219	\$ (0.0031)
				Summer Costs Deferred to Winter	\$936,055		\$ 0.0299	\$ (0.0299)
				Other	\$ 6,820			
	\$ (1,848,394)				\$ 4,418,550			
<b>TOTAL</b>	\$ 38,588,251	36,370,060	\$ 1.0610	<b>TOTAL</b>	\$ 39,797,548	31,302,569	\$ 1.2714	\$ (0.2104)
					\$ 36,167,950			

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
FORECASTED NOVEMBER 2007 vs. 2006-2007 WINTER PERIOD**

**Shows the effect of the Unit Cost of Gas & LDAC Rate Change  
New Hampshire Division - Typical Residential Heating Bill**

<b>12 MOS ENDED 4/30/2007</b>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>Winter Nov-Apr</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>Summer May-Oct</u>	<u>Total Nov-Oct</u>
Typical Usage:	109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
<b>Residential Heating</b>															
Winter:															
Cust. Chg	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00							
First 50 therms @	\$ 0.4102	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 123.06							
Excess 50 therms @	\$ 0.2990	\$ 17.64	\$ 29.90	\$ 40.96	\$ 41.26	\$ 34.68	\$ 24.52	\$ 188.96							
Summer:															
Cust. Chg	\$ 9.50							\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 114.00
First 50 therms @	\$ 0.4102							\$ 20.51	\$ 20.51	\$ 12.31	\$ 12.31	\$ 17.23	\$ 20.51	\$ 103.38	\$ 226.44
Excess 50 therms @	\$ 0.2990							\$ 11.96	\$ 1.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6.28	\$ 19.74	\$ 208.70
Total Base Rate Amount	\$47.65	\$59.91	\$70.97	\$71.27	\$64.69	\$54.53	\$369.02	\$41.97	\$31.51	\$21.81	\$21.81	\$26.73	\$36.29	\$180.12	\$549.14
CGA Rates - (Seasonal)	\$1.2984	\$1.3259	\$1.1629	\$1.2859	\$1.5581	\$1.5581	\$1.3562	\$1.0104	\$0.8809	\$0.8809	\$0.8809	\$0.9538	\$0.9538	\$0.9434	\$1.2511
LDAC	\$0.0261	\$0.0261	\$0.0261	\$0.0261	\$0.0261	\$0.0261	\$0.0261	\$0.0282	\$0.0282	\$0.0282	\$0.0282	\$0.0282	\$0.0282	\$0.0282	\$0.0282
Total CGA and LDAC Amount	\$144.37	\$202.80	\$222.34	\$246.66	\$262.98	\$209.11	\$1,288.26	\$93.47	\$50.00	\$27.27	\$27.27	\$41.24	\$69.72	\$308.97	\$1,597.23
Total Bill	\$192.02	\$262.71	\$293.31	\$317.93	\$327.67	\$263.64	\$1,657.28	\$135.44	\$81.51	\$49.08	\$49.08	\$67.97	\$106.01	\$489.09	\$2,146.37
															0.9716038 \$0.9434
<b>12 MOS ENDED 4/2008</b>															
Typical Usage:	109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
<b>Residential Heating</b>															
Winter:															
Cust. Chg	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00							
First 50 therms @	\$ 0.4102	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 123.06							
Excess 50 therms @	\$ 0.2990	\$ 17.64	\$ 29.90	\$ 40.96	\$ 41.26	\$ 34.68	\$ 24.52	\$ 188.96							
Summer:															
Cust. Chg	\$ 9.50							\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 114.00
First 50 therms @	\$ 0.4102							\$ 20.51	\$ 20.51	\$ 12.31	\$ 12.31	\$ 17.23	\$ 20.51	\$ 103.38	\$ 226.44
Excess 50 therms @	\$ 0.2990							\$ 11.96	\$ 1.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6.28	\$ 19.74	\$ 208.70
Total Base Rate Amount	\$47.65	\$59.91	\$70.97	\$71.27	\$64.69	\$54.53	\$369.02	\$41.97	\$31.51	\$21.81	\$21.81	\$26.73	\$36.29	\$180.12	\$549.14
CGA Rates - (Seasonal)	\$1.0610	\$1.0610	\$1.0610	\$1.0610	\$1.0610	\$1.0610	\$1.0610	\$0.8982	\$0.8982	\$0.8440	\$0.8440	\$0.7232	\$0.7232	\$0.8258	\$1.0011
LDAC	\$0.0194	\$0.0194	\$0.0194	\$0.0194	\$0.0194	\$0.0194	\$0.0194	\$0.0261	\$0.0261	\$0.0261	\$0.0261	\$0.0261	\$0.0261	\$0.0261	\$0.0261
Total CGA and LDAC Amount	\$117.76	\$162.06	\$202.03	\$203.11	\$179.34	\$142.61	\$1,006.91	\$83.19	\$50.84	\$26.10	\$26.10	\$31.47	\$53.20	\$270.90	\$1,277.81
Total Bill	\$165.41	\$221.97	\$273.00	\$274.38	\$244.03	\$197.14	\$1,375.93	\$125.16	\$82.35	\$47.91	\$47.91	\$58.20	\$89.49	\$451.02	\$1,826.95
<b>DIFFERENCE</b>															
Total Bill	(\$26.61)	(\$40.74)	(\$20.31)	(\$43.55)	(\$83.64)	(\$66.50)	(\$281.35)	(\$10.28)	\$0.84	(\$1.17)	(\$1.17)	(\$9.77)	(\$16.52)	(\$38.07)	(\$319.42)
% Change							-16.98%							-7.78%	-14.88%

LDAC Prior \$24.33  
LDAC Current \$18.08

LDAC Prior \$8.97 \$33.29  
LDAC Current \$8.30 \$26.38

**NORTHERN UTILITIES, INC.**  
**NEW HAMPSHIRE DIVISION**  
**Forecasted November 2007-2008 vs. 2006-2007 Winter Period**

**Residential Heating**

Weighted Average	<u>Winter 2006-07</u>	<u>Winter 2007-08</u>
Customer Charge	\$9.50	\$9.50
First 50 Therms	\$0.4102	\$0.4102
Excess 50 Therms	\$0.2990	\$0.2990
LDAC	\$0.0261	\$0.0194
CGA	\$1.2714	\$1.0610
Total Adjustment	\$1.2975	\$1.0804

	Winter 2006-07 CGA @	Winter 2007-08 CGA @	Total		Base Rate		CGA		LDAC	
			\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact
	\$1.2975	\$1.0804	(\$0.22)	-17%						
5	\$18.04	\$16.95	(\$1.09)	-6%	(\$0.00)	0%	(\$1.05)	-6%	(\$0.03)	0%
10	\$26.58	\$24.42	(\$2.16)	-8%	\$0.01	0%	(\$2.10)	-8%	(\$0.07)	0%
20	\$43.65	\$39.31	(\$4.34)	-10%	\$0.00	0%	(\$4.21)	-10%	(\$0.13)	0%
30	\$60.73	\$54.22	(\$6.51)	-11%	\$0.00	0%	(\$6.31)	-11%	(\$0.20)	0%
45	\$86.35	\$76.58	(\$9.77)	-11%	(\$0.00)	0%	(\$9.47)	-11%	(\$0.30)	0%
50	\$94.88	\$84.03	(\$10.85)	-11%	\$0.00	0%	(\$10.52)	-11%	(\$0.34)	0%
75	\$134.80	\$118.51	(\$16.29)	-12%	(\$0.01)	0%	(\$15.78)	-12%	(\$0.50)	0%
125	\$214.62	\$187.48	(\$27.14)	-13%	(\$0.00)	0%	(\$26.30)	-12%	(\$0.84)	0%
150	\$254.53	\$221.97	(\$32.56)	-13%	\$0.00	0%	(\$31.56)	-13%	(\$1.01)	0%
200	\$334.36	\$290.94	(\$43.42)	-13%	(\$0.00)	0%	(\$42.08)	-13%	(\$1.34)	0%



02/26/07	Bot Feb 8 Futures	1	\$9,633	\$8,247	(\$13,860.00)	(\$6,837.14)	(\$7,022.86)	
03/28/07	Bot Feb 8 Futures	1	\$9,850	\$8,247	(\$16,030.00)	(\$7,907.60)	(\$8,122.40)	
04/26/07	Bot Feb 8 Futures	2	\$9,840	\$8,247	(\$31,860.00)	(\$15,716.54)	(\$16,143.46)	
05/29/07	Bot Feb 8 Futures	1	\$9,850	\$8,247	(\$16,030.00)	(\$7,907.60)	(\$8,122.40)	
06/27/07	Bot Feb 8 Futures	2	\$8,990	\$8,247	(\$14,860.00)	(\$7,330.44)	(\$7,529.56)	
07/27/07	Bot Feb 8 Futures	2	\$8,790	\$8,247	(\$10,860.00)	(\$5,357.24)	(\$5,502.76)	
								<b>(\$78,133.14)</b>
09/27/06	Bot Mar8 Futures	1	\$8,705	\$8,079	(\$6,260.00)	(\$3,111.22)	(\$3,148.78)	
10/27/06	Bot Mar8 Futures	1	\$8,975	\$8,079	(\$8,960.00)	(\$4,453.12)	(\$4,506.88)	
11/28/06	Bot Mar8 Futures	1	\$9,327	\$8,079	(\$12,480.00)	(\$6,202.56)	(\$6,277.44)	
12/27/06	Bot Mar 8 Futures	1	\$8,430	\$8,079	(\$3,510.00)	(\$1,744.47)	(\$1,765.53)	
12/27/06	Bot Mar 8 Futures	3	\$8,440	\$8,079	(\$10,830.00)	(\$5,382.51)	(\$5,447.49)	
01/29/07	Bot Mar 8 Futures	1	\$8,900	\$8,079	(\$8,210.00)	(\$4,080.37)	(\$4,129.63)	
02/26/07	Bot Mar 8 Futures	1	\$9,403	\$8,079	(\$13,240.00)	(\$6,590.28)	(\$6,659.72)	
03/28/07	Bot Mar 8 Futures	1	\$9,605	\$8,079	(\$15,260.00)	(\$7,584.22)	(\$7,675.78)	
04/26/07	Bot Mar 8 Futures	1	\$9,610	\$8,079	(\$15,310.00)	(\$7,609.07)	(\$7,700.93)	
05/29/07	Bot Mar 8 Futures	2	\$9,630	\$8,079	(\$31,020.00)	(\$15,416.94)	(\$15,603.06)	
06/27/07	Bot Mar 8 Futures	1	\$8,800	\$8,079	(\$7,210.00)	(\$3,583.37)	(\$3,626.63)	
07/27/07	Bot Mar 8 Futures	1	\$8,640	\$8,079	(\$5,610.00)	(\$2,788.17)	(\$2,821.83)	
								<b>(\$69,363.70)</b>
09/15/06	Bot Apr8 Futures	6	\$7,250	\$7,684	\$26,040.00	\$10,723.27	\$15,316.73	
09/27/06	Bot Apr8 Futures	3	\$7,255	\$7,684	\$12,870.00	\$5,299.87	\$7,570.13	
10/27/06	Bot Apr8 Futures	3	\$7,815	\$7,684	(\$3,930.00)	(\$1,618.37)	(\$2,311.63)	
11/28/06	Bot Apr8 Futures	2	\$8,067	\$7,684	(\$7,860.00)	(\$3,154.39)	(\$4,505.61)	
12/27/06	Bot Apr 8 Futures	2	\$7,370	\$7,684	\$6,280.00	\$2,586.10	\$3,693.90	
01/29/07	Bot Apr 8 Futures	3	\$7,610	\$7,684	\$2,220.00	\$914.20	\$1,305.80	
02/26/07	Bot Apr 8 Futures	3	\$7,843	\$7,684	(\$4,770.00)	(\$1,964.29)	(\$2,805.71)	
03/28/07	Bot Apr 8 Futures	3	\$8,110	\$7,684	(\$12,780.00)	(\$5,262.80)	(\$7,517.20)	
04/26/07	Bot Apr 8 Futures	2	\$8,270	\$7,684	(\$11,720.00)	(\$4,826.30)	(\$6,893.70)	
05/29/07	Bot Apr 8 Futures	2	\$8,360	\$7,684	(\$13,520.00)	(\$5,567.54)	(\$7,952.46)	
06/27/07	Bot Apr 8 Futures	2	\$7,930	\$7,684	(\$4,920.00)	(\$2,026.06)	(\$2,893.94)	
07/27/07	Bot Apr 8 Futures	2	\$8,000	\$7,684	(\$6,320.00)	(\$2,602.58)	(\$3,717.42)	
								<b>(\$10,711.12)</b>
								Maine (\$438,108.75)
								NH (\$448,661.25)
03/12/07	Bot May8 Futures	4	\$7,569	\$7,707	\$5,880.00	\$2,433.73	\$3,446.27	
03/28/07	Bot May8 Futures	1	\$7,990	\$7,707	(\$2,830.00)	(\$1,171.34)	(\$1,659.66)	
04/26/07	Bot May8 Futures	1	\$8,135	\$7,707	(\$4,280.00)	(\$1,771.49)	(\$2,508.51)	
05/29/07	Bot May8 Futures	2	\$8,245	\$7,707	(\$10,760.00)	(\$4,453.56)	(\$6,306.44)	
06/27/07	Bot May8 Futures	1	\$7,850	\$7,707	(\$1,430.00)	(\$591.88)	(\$838.12)	
07/27/07	Bot May8 Futures	1	\$7,980	\$7,707	(\$2,730.00)	(\$1,129.95)	(\$1,600.05)	
								<b>(\$9,465.51)</b>
03/28/07	Bot Oct8 Futures	2	\$8,350	\$8,007	(\$6,860.00)	(\$2,839.35)	(\$4,020.65)	
04/26/07	Bot Oct8 Futures	2	\$8,510	\$8,007	(\$10,060.00)	(\$4,163.83)	(\$5,896.17)	
05/29/07	Bot Oct8 Futures	2	\$8,645	\$8,007	(\$12,760.00)	(\$5,281.36)	(\$7,478.64)	
06/27/07	Bot Oct8 Futures	1	\$8,310	\$8,007	(\$3,030.00)	(\$1,254.12)	(\$1,775.88)	
07/27/07	Bot Oct8 Futures	2	\$8,430	\$8,007	(\$8,460.00)	(\$3,501.59)	(\$4,958.41)	
								<b>(\$24,129.74)</b>
07/31/07	Net Futures Open Trade Equity	164			(\$1,490,150.00)	<b>(\$461,833.50)</b>	<b>(\$465,561.11)</b>	
07/31/07	Total Trade Equity				TE	\$615,522.93	\$591,002.97	\$584,275.36

OPEN OPTIONS POSITIONS-Net Liquidating Value						ME	NH
	Hedge No.	Trade Ticket	QTY	Entry Price	10/5/2007 Price	Profit and Loss	
07/31/07		Current Option Premium reversal				\$0.00	\$0.00
		No Open Options				\$0.00	\$0.00
07/31/07		Net Options Liquidating Value	0			\$0.00	\$0.00
		Previous Option Premium				\$0.00	\$0.00
			0	\$0.000		\$0.00	
			0	\$0.000		\$0.00	
07/31/07		Net Previous Option Premium				\$0.00	\$0.00
07/31/07		Net Liquidating Value			LV	\$615,522.93	\$591,002.97



**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
 REMEDIATION ADJUSTMENT CLAUSE COMPLIANCE FILING  
 2006 - 2007 ENVIRONMENTAL RESPONSE COSTS  
 SITE SPECIFIC EXPENSES**

Line	Description	Total	11/04 - 10/05	11/05 - 10/06	11/06 - 10/07	11/07 - 10/08	11/08 - 10/09	11/09 - 10/10	11/10 - 10/11	11/11 - 10/12	11/12 - 10/13	11/13 10/14	
<b>ENVIRONMENTAL RESPONSE COST (ERC)</b>													
2	July 02 - June 03 Expenses Amortization (1/7)	\$ 223,620	\$ 31,946	\$ 31,946	\$ 31,946	\$ 31,946	\$ 31,946	\$ 31,946					\$ 223,620
1	July 03 - June 04 Expenses Amortization (1/7)	\$ 291,630	\$ 41,661	\$ 41,661	\$ 41,661	\$ 41,661	\$ 41,661	\$ 41,661	\$ 41,661				\$ 291,630
2	July 04 - June 05 Expenses Amortization (1/7)	\$ 909,099	\$ -	\$ 129,871	\$ 129,871	\$ 129,871	\$ 129,871	\$ 129,871	\$ 129,871	\$ 129,871			\$ 909,099
3	July 05 - June 06 Expenses Amortization (1/7)	\$ 632,461	\$ -	\$ -	\$ 90,352	\$ 90,352	\$ 90,352	\$ 90,352	\$ 90,352	\$ 90,352	\$ 90,352		\$ 632,461
4	July 06 - June 07 Expenses Amortization (1/7)	\$ 186,594	\$ -	\$ -	\$ -	\$ 26,656	\$ 26,656	\$ 26,656	\$ 26,656	\$ 26,656	\$ 26,656	\$ 26,656	\$ 186,594
5	Subtotal (Line 1 through Line 5)	\$ 2,019,784	\$ 41,661	\$ 171,533	\$ 261,884	\$ 288,541	\$ 288,541	\$ 288,541	\$ 288,541	\$ 246,879	\$ 117,008	\$ 26,656	\$ 2,046,441
6	Add: Excess amortization from prior years (from schedule 5, Line 10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Less: Excess amortization to be deferred (from schedule 5, Line 9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total Environmental Response cost to be recovered (ERC)	\$ 2,019,784	\$ 41,661	\$ 171,533	\$ 261,884	\$ 288,541	\$ 288,541	\$ 288,541	\$ 288,541	\$ 246,879	\$ 117,008	\$ 26,656	\$ 2,320,906
<b>UNAMORTIZED ENVIRONMENTAL RESPONSE COST</b>													
9	July 2001 - June 2002 Unamortized beginning balance		\$ 739,581	\$ 591,665	\$ 443,748	\$ 295,832	\$ 147,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (147,916)
10	July 2002 - June 2003 Unamortized beginning balance		\$ 191,674	\$ 159,729	\$ 127,783	\$ 95,837	\$ 63,891	\$ 31,946	\$ -	\$ -	\$ -	\$ -	\$ 553,080.86
11	July 2003 - June 2004 Unamortized beginning balance		\$ 291,630	\$ 249,969	\$ 208,307	\$ 166,646	\$ 124,984	\$ 83,323	\$ 41,661	\$ -	\$ -	\$ -	
12	July 2004 - June 2005 Unamortized beginning balance		\$ -	\$ 909,099	\$ 779,228	\$ 649,356	\$ 519,485	\$ 389,614	\$ 259,743	\$ 129,871	\$ -	\$ -	
13	July 2005 - June 2006 Unamortized beginning balance			\$ 632,461	\$ 542,109	\$ 451,758	\$ 361,406	\$ 271,055	\$ 180,703	\$ 90,352	\$ 90,352	\$ -	
14	July 2006 - June 2007 Unamortized beginning balance				\$ 186,594	\$ 159,938	\$ 133,282	\$ 106,625	\$ 79,969	\$ 53,313	\$ 26,656	\$ 26,656	
15	Total Unamortized beginning balance		\$ 1,222,885	\$ 1,910,461	\$ 2,191,527	\$ 1,936,375	\$ 1,467,973	\$ 999,570	\$ 679,084	\$ 390,543	\$ 143,664	\$ 26,656	
16	INSURANCE/3RD PARTY EXPENSES (IE) Expenses (from schedule 2)		\$ -	\$ -	\$ -	\$ 198							
17	INSURANCE/3RD PARTY RECOVERIES (IR)		\$ -	\$ -	\$ -	\$ -							
18	UNDER/OVER Recovery from previous year												
19	<b>Total of Lines 15, 16, 17, 18</b>		\$ 1,222,885	\$ 1,910,461	\$ 2,191,527	\$ 1,936,573	\$ 1,467,973	\$ 999,570	\$ 679,084	\$ 390,543	\$ 143,664	\$ 26,656	

\$282,122.29  
  
  
32260  
32260  
90507  
32260  
187287

N.H.P.U.C.  
Northern Utilities, Inc.

CALCULATION OF ENVIRONMENTAL RESPONSE COST RATE ADJUSTMENT

Line No.

Period	Order No.	Total Recovery Costs	Recovery Period 11/07 - 10/08	Recovery Costs This Period
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**Remediation Costs**

1 Jul 02-Jun 03 (1/7th per Year)		\$ 223,620	\$ 31,946	\$ 31,946
2 Jul 03-Jun 04 (1/7th per Year)		\$ 291,630	\$ 41,661	\$ 41,661
3 Jul 04-Jun 05 (1/7th per Year)		\$ 909,099	\$ 129,871	\$ 129,871
4 Jul 05-Jun 06 (1/7th per Year)		\$ 632,461	\$ 90,352	\$ 90,352
5 Jul 06-Jun 07 (1/7th per Year)		\$ 186,594	\$ 26,656	\$ 26,656

**Insurance and Third Party Expenses**

6 Jul 06 - Jun 07		\$ 198	\$ 198	\$ 198	\$ 320,684
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7 **Prior reconciliation**

8 Projected Ending balance 10/31/07				\$ 11,351	
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9 **Total**

\$ 332,034

10 Firm Sales & Firm Transportation

63,542,670

11 **ERC Recovery/Passback Rate**

**\$ 0.0052**

**Northern Utilities--New Hampshire Division**  
**Quarterly Report 2007-08**  
**Residential Low Income Assistance Program (RLIAP)**

**Interest Calculations**

	Estimate Nov-07	Estimate Dec-07	Estimate Jan-08	Estimate Feb-08	Estimate Mar-08	Estimate Apr-08	Estimate May-08	Estimate Jun-08	Estimate Jul-08	Estimate Aug-08	Estimate Sep-08	Estimate Oct-08	Total Nov'07-Oct'08
Beg Bal	\$ (87,033)	\$ (84,183)	\$ (78,220)	\$ (63,530)	\$ (53,297)	\$ (43,259)	\$ (31,966)	\$ (22,869)	\$ (15,971)	\$ (11,113)	\$ (6,341)	\$ (1,282)	
Month Activity	\$ 14,647	\$ 22,676	\$ 33,899	\$ 26,682	\$ 24,475	\$ 21,089	\$ 14,954	\$ 10,872	\$ 9,461	\$ 8,597	\$ 9,669	\$ 10,053	\$ 207,074
Recoveries	\$ (11,245)	\$ (16,191)	\$ (18,753)	\$ (16,072)	\$ (14,126)	\$ (9,554)	\$ (5,680)	\$ (3,849)	\$ (4,516)	\$ (3,769)	\$ (4,585)	\$ (7,744)	\$ (116,085)
End Bal w/o interest	\$ (83,631)	\$ (77,697)	\$ (63,074)	\$ (52,921)	\$ (42,948)	\$ (31,724)	\$ (22,692)	\$ (15,846)	\$ (11,026)	\$ (6,285)	\$ (1,257)	\$ 1,027	\$ (408,075)
Average	\$ (85,332)	\$ (80,940)	\$ (70,647)	\$ (58,226)	\$ (48,123)	\$ (37,492)	\$ (27,329)	\$ (19,357)	\$ (13,499)	\$ (8,699)	\$ (3,799)	\$ (127)	\$ (453,569)
Int Rate	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	
Monthly Int	\$ (551.10)	\$ (522.74)	\$ (456.26)	\$ (376.04)	\$ (310.79)	\$ (242.13)	\$ (176.50)	\$ (125.02)	\$ (87.18)	\$ (56.18)	\$ (24.54)	\$ (0.82)	\$ (2,929)

**Recoveries**

Therm Sales	5,622,710	8,095,290	9,376,650	8,036,200	7,063,210	4,776,970	2,840,100	1,924,660	2,257,850	1,884,600	2,292,380	3,871,900	58,042,520
RLIAP Rate Per Therm	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	
Total	\$ 11,245	\$ 16,191	\$ 18,753	\$ 16,072	\$ 14,126	\$ 9,554	\$ 5,680	\$ 3,849	\$ 4,516	\$ 3,769	\$ 4,585	\$ 7,744	\$ 116,085

# **REVISED RECONCILIATION**

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION**  
**2006-07 WINTER PERIOD RECONCILIATION**  
**November 2006 - April 2007 (REVISED)**

	AMOUNT	
Winter Period Beg. Balance	\$ 2,122,757	SCHEDULE 2
Less: Reported Collections	\$ (42,200,486)	SCHEDULE 3
Less: Adjusted Bill Adjustment	\$ (44,840)	
Add: Cost of Gas Adjustments	\$ 37,103,967	SCHEDULE 2
Add: Pelham Summer Over/Under	\$ 962	
Add: Pelham Winter Over/Under	\$ 5,892	
Add: Interest	\$ 333,020	SCHEDULE 2
Winter Period Ending Balance	(\$2,678,727)	

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION**  
**2006-07 WINTER PERIOD RECONCILIATION**  
**SCHEDULE 2: ADJUSTMENTS TO REPORTED OFF PEAK PERIOD ACCOUNTS**  
**May 2006 - May 2007 (REVISED)**

FORM III  
Schedule 2

<b>WINTER PERIOD</b>	<b>May 2006</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January 2007</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>Total</b>
Pelham---Summer Ending Under Collection								\$ 962						\$ 962
Pelham---Winter Ending Under Collection								\$ 5,892						\$ 5,892
Winter Period Account Beginning Balance	\$ 2,122,757	\$ 2,301,468	\$ 2,537,311	\$ 2,770,948	\$ 2,939,010	\$ 3,189,343	\$ 3,155,993	\$ 5,580,625	\$ 7,865,993	\$ 8,719,654	\$ 7,588,683	\$ 4,266,717	\$ 164,949	\$ 2,122,757
Plus: Cost of Firm Gas (Schedule 4)	\$178,122	\$219,727	\$215,452	\$148,501	\$229,339	(\$55,088)	\$ 4,112,789	\$ 7,066,832	\$ 7,470,542	\$ 8,167,220	\$ 6,286,869	\$ 2,990,688	\$ 72,972	\$ 37,103,967
Less: Reported Collections (Schedule 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,687,097)	\$ (4,821,563)	\$ (6,702,504)	\$ (9,325,592)	\$ (9,602,611)	\$ (7,112,106)	\$ (2,949,013)	\$ (42,200,486)
Less: Adjusted Bill Adjustment							\$ (37,820)	\$ (5,966)	\$ 28,805	\$ (28,467)	\$ (46,837)	\$ 4,469	\$ 40,976	\$ (44,840)
Winter Period Ending Balance	\$ 2,300,880	\$ 2,521,195	\$ 2,752,764	\$ 2,919,449	\$ 3,168,349	\$ 3,134,256	\$ 5,543,865	\$ 7,819,929	\$ 8,662,836	\$ 7,532,815	\$ 4,226,104	\$ 149,768	\$ (2,670,116)	\$ (3,011,748)
Month's Average Balance	\$ 2,211,819	\$ 2,411,332	\$ 2,645,037	\$ 2,845,199	\$ 3,053,680	\$ 3,161,800	\$ 4,349,929	\$ 6,700,277	\$ 8,264,415	\$ 8,126,235	\$ 5,907,393	\$ 2,208,242	\$ (1,252,583)	
Interest Rate (Prime Rate)	7.93%	8.02%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	
Interest Applied	\$ 589	\$ 16,116	\$ 18,185	\$ 19,561	\$ 20,994	\$ 21,737	\$ 29,906	\$ 46,064	\$ 56,818	\$ 55,868	\$ 40,613	\$ 15,182	\$ (8,612)	\$ 333,020
Winter Period Account Ending Balance	\$ 2,301,468	\$ 2,537,311	\$ 2,770,948	\$ 2,939,010	\$ 3,189,343	\$ 3,155,993	\$ 5,573,771	\$ 7,865,993	\$ 8,719,654	\$ 7,588,683	\$ 4,266,717	\$ 164,949	\$ (2,678,727)	\$ (2,678,727)

NORTHERN UTILITIES, INC.  
 NEW HAMPSHIRE DIVISION  
 COST OF GAS ADJUSTMENT RESULTS  
 REVISED

FORM III  
 Schedule 4  
 Page 1 of 3

	<u>Nov-06</u>	<u>Dec-06</u>	<u>Jan-07</u>	<u>Feb-07</u>	<u>Mar-07</u>	<u>Apr-07</u>	<u>End of Period</u> <u>Adjustments</u>	<u>Total</u> <u>Winter</u>
<b>Commodity Costs:</b>								
DEM	\$ 15,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,497
Distrigas	\$ 381,165	\$ 290,386	\$ 304,923	\$ 499,975	\$ 561,412	\$ 415,541	\$ -	\$ 2,453,402
Nexen Marketing USA Inc.	\$ 704,860	\$ 779,867	\$ 631,203	\$ 613,782	\$ -	\$ -	\$ -	\$ 2,729,711
Mass Power	\$ -	\$ -	\$ 50,434	\$ -	\$ -	\$ -	\$ -	\$ 50,434
TXU Portfolio Mgmt. Co.	\$ -	\$ -	\$ 206,845	\$ 104,404	\$ -	\$ -	\$ -	\$ 311,250
Sempre	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270,563	\$ -	\$ 1,270,563
Alberta	\$ -	\$ 1,076	\$ 1,064	\$ 973	\$ 1,074	\$ 1,037	\$ -	\$ 5,223
Colonial Energy	\$ -	\$ 16,346	\$ 89,075	\$ 43,954	\$ -	\$ 23,971	\$ -	\$ 173,347
Storage Withdrawals	\$ 1,105,511	\$ 2,198,306	\$ 2,763,291	\$ 3,225,434	\$ 2,942,487	\$ 10,411	\$ -	\$ 12,245,439
Storage Inventory Adjustment	\$ -	\$ -	\$ -	\$ -	\$ (127,140)	\$ -	\$ -	\$ (127,140)
Storage Injections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,111,039)	\$ -	\$ (1,111,039)
FedEx Trade	\$ 281	\$ 298	\$ 294	\$ 298	\$ -	\$ -	\$ -	\$ 1,171
Cargill	\$ 748,926	\$ -	\$ 74,129	\$ 96,063	\$ -	\$ -	\$ -	\$ 919,118
Emera Energy	\$ 43,627	\$ -	\$ 9,456	\$ 283,161	\$ 174,778	\$ 167,261	\$ -	\$ 678,284
Interruptible Costs	\$ (12,222)	\$ (443)	\$ (495)	\$ (12)	\$ (2,537)	\$ (22,411)	\$ -	\$ (38,119)
Storage Commodity	\$ 7,834	\$ 16,173	\$ 19,418	\$ 22,694	\$ 20,221	\$ 684	\$ -	\$ 87,024
Constellation Power Source	\$ -	\$ -	\$ 226,796	\$ 221,473	\$ -	\$ 291,706	\$ -	\$ 739,975
Sequent Energy Mgt.	\$ 102,966	\$ 125,590	\$ 93,825	\$ 96,087	\$ 117,510	\$ 113,732	\$ -	\$ 649,710
Company Managed	\$ (7,336)	\$ (12,981)	\$ (21,480)	\$ (14,386)	\$ (56,648)	\$ (13,917)	\$ -	\$ (126,749)
Transportation Commodity	\$ 4,461	\$ 6,037	\$ 14,366	\$ 17,997	\$ 15,137	\$ 23,985	\$ (8)	\$ 81,975
OBA	\$ (1,152,328)	\$ 1,187,728	\$ (93,327)	\$ (57,006)	\$ 54,869	\$ 64,135	\$ -	\$ 4,072
Prior Period	\$ -	\$ 145,151	\$ 70,739	\$ 20,057	\$ 29,056	\$ 7,483	\$ 6,385	\$ 278,871
Company Use	\$ (1,319)	\$ (1,664)	\$ (2,146)	\$ (3,614)	\$ (3,479)	\$ (2,460)	\$ -	\$ (14,683)
Northeast Gas Marketing	\$ 251,849	\$ 315,548	\$ 229,395	\$ 235,111	\$ 287,685	\$ 278,093	\$ -	\$ 1,597,680
Peoples Energy Wholesale	\$ 39,702	\$ -	\$ 716,788	\$ 897,030	\$ 560,230	\$ 69,573	\$ -	\$ 2,283,322
LNG Boiloff	\$ 5,155	\$ 4,583	\$ 3,983	\$ 29,775	\$ 2,910	\$ 1,878	\$ -	\$ 48,285
LNG Other	\$ (1,284)	\$ 2,954	\$ (1,233)	\$ 3,817	\$ 6,936	\$ 4,587	\$ -	\$ 15,777
Tenaska	\$ -	\$ 127,629	\$ 114,182	\$ 102,752	\$ 122,955	\$ 113,806	\$ -	\$ 581,325
Propane	\$ (241)	\$ (39,950)	\$ (48,491)	\$ (121,654)	\$ (163,153)	\$ (116,914)	\$ -	\$ (490,404)
Inventory Finance Charges	\$ 80,819	\$ 72,596	\$ 61,040	\$ 47,578	\$ 34,013	\$ 29,673	\$ -	\$ 325,719
Hedging Gain/Loss	\$ 161,514	\$ 246,788	\$ 509,060	\$ 372,420	\$ 235,983	\$ 248,892	\$ -	\$ 1,774,657
Transportation Charges	\$ 18,098	\$ 4,654	\$ (21,050)	\$ (56,027)	\$ 68,135	\$ (37,382)	\$ -	\$ (23,571)
Non-Traditional Sales	\$ (111,344)	\$ 64,843	\$ (39,059)	\$ (39,563)	\$ (40,254)	\$ (57,546)	\$ -	\$ (222,924)
UBS AG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,099,827	\$ -	\$ 1,099,827
<b>Total Commodity Costs</b>	\$ 2,386,189	\$ 5,551,515	\$ 5,963,026	\$ 6,642,574	\$ 4,842,178	\$ 2,875,170	\$ 6,377	\$ 28,267,030

NORTHERN UTILITIES, INC.  
 NEW HAMPSHIRE DIVISION  
 COST OF GAS ADJUSTMENT RESULTS

FORM III  
 Schedule 4  
 Page 2 of 3

	<u>Nov-06</u>	<u>Dec-06</u>	<u>Jan-07</u>	<u>Feb-07</u>	<u>Mar-07</u>	<u>Apr-07</u>	<u>End of Period</u>	<u>Total Winter</u>
<b>Pipeline Reservation</b>								
Tennessee	\$ 139,461	\$ 139,457	\$ 139,457	\$ 139,020	\$ 139,020	\$ 138,694	\$ -	\$ 835,108
Algonquin	\$ 16,308	\$ 16,292	\$ 16,292	\$ 16,301	\$ 16,252	\$ 16,238	\$ -	\$ 97,683
Iroquois	\$ 21,676	\$ 21,676	\$ 21,095	\$ 21,029	\$ 21,029	\$ 20,982	\$ -	\$ 127,488
Texas Eastern	\$ 3,357	\$ 3,357	\$ 3,345	\$ 3,374	\$ 3,374	\$ 3,350	\$ -	\$ 20,157
PNGTS (DEM)	\$ 831,999	\$ 821,870	\$ 821,870	\$ 821,870	\$ 821,870	\$ 14,013	\$ -	\$ 4,133,493
Transco	\$ 413	\$ 427	\$ 427	\$ 386	\$ 427	\$ 565	\$ -	\$ 2,646
Granite	\$ 63,054	\$ 63,004	\$ 63,004	\$ 63,004	\$ 62,938	\$ 62,938	\$ -	\$ 377,941
Vector	\$ 26,465	\$ 25,862	\$ 26,029	\$ 26,029	\$ 26,029	\$ 26,029	\$ -	\$ 156,443
Co-Managed	\$ (2,913)	\$ (3,427)	\$ (4,228)	\$ (4,229)	\$ (3,719)	\$ (3,748)	\$ -	\$ (22,263)
Prior Period Adj.	\$ -	\$ (5,476)	\$ 19,307	\$ 17,925	\$ 19,859	\$ 247	\$ 21,572	\$ 73,434
								\$ -
<b>Product Demand</b>								
DEM	\$ 507	\$ 507	\$ (507)	\$ (507)	\$ -	\$ -	\$ -	\$ 1
Tenaska	\$ -	\$ 20,184	\$ 20,184	\$ 18,230	\$ 20,184	\$ 19,533	\$ -	\$ 98,314
Distrigas of Massachusetts	\$ 95,217	\$ 100,884	\$ 100,884	\$ 100,884	\$ 100,884	\$ 100,884	\$ -	\$ 599,639
Duke	\$ 102,999	\$ 102,999	\$ 102,999	\$ 102,999	\$ 102,999	\$ -	\$ -	\$ 514,995
Prior Period Adjustments		\$ 23,441	\$ (2,673)	\$ (1,984)	\$ 852	\$ (761)	\$ 1,274	\$ 20,148
								\$ -
<b>Storage Pipeline Transportation and Demand Reservation</b>								
Tenn FT-A (SSNE)	\$ 4,693	\$ 4,693	\$ 4,693	\$ 4,676	\$ 4,676	\$ 4,669	\$ -	\$ 28,102
TETCO	\$ 116	\$ 116	\$ 115	\$ 115	\$ 115	\$ 115	\$ -	\$ 693
DTE Energy	\$ 489,129	\$ 489,987	\$ 489,987	\$ 487,413	\$ 489,987	\$ 154,751	\$ -	\$ 2,601,253
Prior Period Adjustment	\$ 25,348	\$ (1,030)	\$ (4,796)	\$ 3,431	\$ 4,118	\$ 4,633	\$ 43,749	\$ 75,453
Company Managed	\$ (84,356)	\$ (358,591)	\$ (387,711)	\$ (350,025)	\$ (423,983)	\$ (414,759)	\$ -	\$ (2,019,426)
Total Fixed Demand	\$ 1,733,473	\$ 1,466,233	\$ 1,429,773	\$ 1,469,942	\$ 1,406,911	\$ 148,372	\$ 66,595	\$ 7,721,299
<b>Interruptible Profits</b>								
Capacity Release	\$ (5,425)	\$ (194)	\$ -	\$ (33)	\$ -	\$ (2)	\$ -	\$ (5,654)
Capacity Exchange	\$ (103,923)	\$ (100,830)	\$ (95,695)	\$ (97,032)	\$ (93,496)	\$ (118,354)	\$ -	\$ (609,330)
Production and Storage	\$ 1,652	\$ 1,003	\$ 1,748	\$ 3,067	\$ 3,141	\$ 1,863	\$ -	\$ 12,474
Miscellaneous Overhead	\$ 88,523	\$ 130,913	\$ 150,740	\$ 130,559	\$ 112,501	\$ 73,436	\$ -	\$ 686,672
Transp. Demand Revenues	\$ 12,306	\$ 18,199	\$ 20,956	\$ 18,150	\$ 15,640	\$ 10,209	\$ -	\$ 95,460
	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ -	\$ -
<b>Total Demand Costs</b>	\$ 1,726,600	\$ 1,515,318	\$ 1,507,516	\$ 1,524,646	\$ 1,444,690	\$ 115,518	\$ 66,595	\$ 7,900,883
<b>TOTAL FIRM GAS COSTS</b>	\$ 4,112,789	\$ 7,066,832	\$ 7,470,542	\$ 8,167,220	\$ 6,286,869	\$ 2,990,688	\$ 72,972	\$ 36,167,912



NORTHERN UTILITIES, INC.  
NEW HAMPSHIRE DIVISION

## WINTER RELATED COSTS INCURRED IN SUMMER '06 DEFERRED TO WINTER 2006-07

	May '06	June	July	August	September	October	Total
Interruptible Margin	(\$9,669)	(\$1,329)	(\$40)	(\$3)	(\$3)	(\$1,477)	(\$12,521)
Off-System Sales Margin				(\$100,205)	(\$24,448)	(\$248,827)	(\$373,480)
Capacity Release	(\$91,043)	\$(92,431.48)	(\$93,286)	(\$102,267)	(\$95,886)	(\$98,024)	(\$572,938)
<b>Supplier Demand:</b>							
Prior Period	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Pipeline Demand:</b>							
Distrigas	\$90,179	\$90,179	\$90,179	\$105,952	\$90,179	\$90,179	\$556,844
Prior Period	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Granite:</b>	\$24,262	\$24,375	\$24,260	\$24,248	\$24,412	\$24,050	\$145,607
<b>UnderGround Storage:</b>							
DTE Trading	\$ 162,323.51	\$ 163,135.94	\$145,750	\$145,750	\$146,562	\$145,750	\$909,272
El Paso (Tennessee)	\$ 4,507.12	\$ 4,466.83	\$4,459	\$4,452	\$4,452	\$4,459	\$26,796
Texas Eastern	\$ 109.52	\$ 109.52	\$110	\$110	\$110	\$110	\$657
Company Managed	\$ (41,466.25)	\$ (33,530.02)	(\$21,098)	(\$15,879)	(\$18,866)	(\$83,420)	(\$214,260)
Prior Period	\$ -	\$ 11,698.99	\$10,237	\$25,185	\$26,972	\$26,322	\$100,416
<b>Total Demand</b>	<b>\$139,202</b>	<b>\$166,674</b>	<b>\$160,570</b>	<b>\$87,342</b>	<b>\$153,484</b>	<b>(\$140,879)</b>	<b>\$566,393</b>
							\$0
<b>Storage Commodity</b>	<b>(\$400)</b>	<b>\$4,510</b>	<b>\$1,643</b>	<b>\$170</b>	<b>\$1,796</b>	<b>\$9,262</b>	<b>\$16,980</b>
Inventory Interest	\$39,321	\$48,543	\$53,239	\$60,989	\$74,059	\$76,530	\$352,681
<b>Total Commodity</b>	<b>\$38,921</b>	<b>\$53,053</b>	<b>\$54,882</b>	<b>\$61,159</b>	<b>\$75,855</b>	<b>\$85,792</b>	<b>\$369,662</b>
<b>Total Summer Deferred</b>	<b>\$178,122</b>	<b>\$219,727</b>	<b>\$215,452</b>	<b>\$148,501</b>	<b>\$229,339</b>	<b>(\$55,088)</b>	<b>\$936,055</b>

**Northern Utilities, Inc. - New Hampshire Division  
Environmental Response Costs  
November 2006 through October 2007**

Attachment D

		Beginning Balance	Firm Sales and Transportation (therms)	ERC Recovery/Passback Rate	Current ERC Recoveries/ Passbacks	Ending Balance	
MAY--winter	(act)	\$ 209,244	2,155,397	\$ 0.0101	\$ 21,770	\$ 187,474	
MAY--summer	(act)	\$ 187,474	1,036,398	\$ 0.0101	\$ 10,468	\$ 177,007	
JUNE	(act)	\$ 177,007	2,596,104	\$ 0.0101	\$ 26,221	\$ 150,786	
JULY	(act)	\$ 150,786	2,211,627	\$ 0.0101	\$ 22,337	\$ 128,449	
AUGUST	(act)	\$ 128,449	1,845,980	\$ 0.0101	\$ 18,644	\$ 109,804	
SEPTEMBER	(act)	\$ 109,804	2,232,479	\$ 0.0101	\$ 22,548	\$ 87,256	
2006 OCTOBER	(act)	\$ 87,256	3,546,332	\$ 0.0101	\$ 35,818	\$ 51,438	
2006 NOV (summer)	(act)	\$ 493,184	2,342,116	\$ 0.0101	\$ 23,655	\$ 469,529	
NOV (winter)	(act)	\$ 469,529	1,304,865	\$ 0.0083	\$ 10,830	\$ 458,699	
DEC	(act)	\$ 458,699	5,104,933	\$ 0.0083	\$ 42,371	\$ 416,328	
2007 JAN	(act)	\$ 416,328	7,177,310	\$ 0.0083	\$ 59,572	\$ 356,756	
FEB	(act)	\$ 356,756	9,892,160	\$ 0.0083	\$ 82,105	\$ 274,651	
MAR	(act)	\$ 274,651	8,918,882	\$ 0.0083	\$ 74,027	\$ 200,624	
APR	(act)	\$ 200,624	6,637,639	\$ 0.0083	\$ 55,092	\$ 145,532	
MAY	(act)	\$ 145,532	4,314,284	\$ 0.0083	\$ 35,809	\$ 109,723	
JUNE	(act)	\$ 109,723	2,665,422	\$ 0.0083	\$ 22,123	\$ 87,600	
JULY	(act)	\$ 87,600	2,325,630	\$ 0.0083	\$ 19,303	\$ 68,298	
AUGUST	(act)	\$ 68,298	2,179,948	\$ 0.0083	\$ 18,094	\$ 50,204	
SEPTEMBER	(act)	\$ 50,204	2,412,730	\$ 0.0083	\$ 20,026	\$ 30,178	
OCTOBER	(fcst)	\$ 30,178	2,268,400	\$ 0.0083	\$ 18,828	\$ 11,351	226,840

**NORTHERN UTILITIES  
NEW HAMPSHIRE DIVISION  
RLIAP Reconciliation**

**October 31, 2007**

	<b>Beginning Balance</b>	<b>Program Costs</b>	<b>RLIAP Recoveries</b>	<b>Ending Balance</b>	<b>Average Monthly Balance</b>	<b>Interest Rate</b>	<b>Interest</b>	<b>Ending Balance w/Interest</b>
Nov-05	\$ -	\$ 31,622	\$ 6,985	\$ 24,637	\$ 12,319	6.50%	\$ 67	\$ 24,704
Dec-05	\$ 24,704	\$ 17,425	\$ 30,113	\$ 12,016	\$ 18,360	6.50%	\$ 99	\$ 12,115
Jan-06	\$ 12,115	\$ 28,236	\$ 39,962	\$ 389	\$ 6,252	7.00%	\$ 36	\$ 425
Feb-06	\$ 425	\$ 24,971	\$ 35,381	\$ (9,985)	\$ (4,780)	7.00%	\$ (28)	\$ (10,013)
Mar-06	\$ (10,013)	\$ 29,445	\$ 38,218	\$ (18,786)	\$ (14,400)	7.00%	\$ (84)	\$ (18,870)
Apr-06	\$ (18,870)	\$ 32,378	\$ 25,134	\$ (11,626)	\$ (15,248)	7.50%	\$ (95)	\$ (11,721)
May-06	\$ (11,721)	\$ 17,972	\$ 15,959	\$ (9,708)	\$ (10,715)	7.50%	\$ (67)	\$ (9,775)
Jun-06	\$ (9,775)	\$ 10,240	\$ 12,981	\$ (12,516)	\$ (11,146)	8.02%	\$ (74)	\$ (12,590)
Jul-06	\$ (12,590)	\$ 6,718	\$ 11,058	\$ (16,930)	\$ (14,760)	8.25%	\$ (101)	\$ (17,031)
Aug-06	\$ (17,031)	\$ 5,771	\$ 9,230	\$ (20,490)	\$ (18,761)	8.25%	\$ (129)	\$ (20,619)
Sep-06	\$ (20,619)	\$ 7,277	\$ 11,162	\$ (24,504)	\$ (22,562)	8.25%	\$ (155)	\$ (24,659)
Oct-06	\$ (24,659)	\$ 6,995	\$ 12,348	\$ (30,012)	\$ (27,336)	8.25%	\$ (188)	\$ (30,200)
Nov-06	\$ (30,200)	\$ 14,851	\$ 19,120	\$ (34,469)	\$ (32,334)	8.25%	\$ (222)	\$ (34,691)
Dec-06	\$ (34,691)	\$ 16,790	\$ 25,525	\$ (43,425)	\$ (39,058)	8.25%	\$ (269)	\$ (43,694)
Jan-07	\$ (43,694)	\$ 29,703	\$ 35,887	\$ (49,878)	\$ (46,786)	8.25%	\$ (322)	\$ (50,200)
Feb-07	\$ (50,200)	\$ 37,522	\$ 49,461	\$ (62,139)	\$ (56,170)	8.25%	\$ (386)	\$ (62,525)
Mar-07	\$ (62,525)	\$ 41,774	\$ 44,594	\$ (65,345)	\$ (63,935)	8.25%	\$ (440)	\$ (65,785)
Apr-07	\$ (65,785)	\$ 33,226	\$ 33,188	\$ (65,747)	\$ (65,766)	8.25%	\$ (452)	\$ (66,199)
May-07	\$ (66,199)	\$ 22,639	\$ 21,571	\$ (65,131)	\$ (65,665)	8.25%	\$ (451)	\$ (65,582)
Jun-07	\$ (65,582)	\$ 12,502	\$ 13,327	\$ (66,407)	\$ (65,994)	8.25%	\$ (454)	\$ (66,861)
Jul-07	\$ (66,861)	\$ 8,712	\$ 9,294	\$ (67,443)	\$ (67,152)	8.25%	\$ (462)	\$ (67,905)
Aug-07	\$ (67,905)	\$ 7,809	\$ 8,132	\$ (68,228)	\$ (68,066)	8.25%	\$ (468)	\$ (68,696)
Sep-07	\$ (68,696)	\$ 8,830	\$ 10,452	\$ (70,317)	\$ (69,507)	8.03%	\$ (465)	\$ (70,782)
Oct-07	est \$ (70,782)	\$ 9,164	\$ 18,170	\$ (79,788)	\$ (75,285)	7.75%	\$ (486)	\$ (80,274)
check	\$ -	\$ 462,574	\$ 537,252				\$ (5,596)	\$ (80,274)

**Northern Utilities Inc.**  
**Design Year**  
**2007/2008 Winter CGA**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	TOTALS
<b>Requirements</b>													
Firm Sendout	1,044,160	1,496,497	1,736,402	1,488,183	1,299,378	666,035	400,078	237,637	242,012	212,348	275,589	530,777	9,629,096
Interruptible Sales	4,586	0	0	0	0	2,665	4,715	4,765	4,505	4,505	4,505	4,765	35,011
Firm Standby Service	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Sales Requirements</b>	1,048,746	1,496,497	1,736,402	1,488,183	1,299,378	668,700	404,793	242,402	246,517	216,853	280,094	535,542	9,664,107
<b>Sendout % by month</b>	11%	15%	18%	15%	13%	7%	4%	3%	3%	2%	3%	6%	
<b>Third Party Transport</b>	434,707	513,256	569,995	508,786	486,057	555,520	481,736	420,870	442,575	419,853	455,960	541,688	5,831,003
	1,483,453	2,009,753	2,306,397	1,996,969	1,785,435	1,224,220	886,529	663,272	689,092	636,706	736,054	1,077,230	
<b>Resources</b>													
GSGT Deliveries	443,179	544,350	509,608	477,969	573,076	605,485	403,398	241,052	245,122	215,458	278,744	534,147	5,071,587
TGP FS Storage	12,622	37,866	99,717	51,748	37,866	0	0	0	0	0	0	0	239,819
TETCO Stg (SS1,FSS)	507	503	1,305	1,255	1,167	110	0	0	0	0	0	0	4,847
MCN Storage	533,037	755,539	919,126	812,843	533,037	0	0	0	0	0	0	0	3,553,583
Duke Peaking	0	0	42,842	0	0	0	0	0	0	0	0	0	42,842
LNG	1,350	4,014	14,648	9,642	1,395	1,350	1,395	1,350	1,395	1,395	1,350	1,395	40,679
DOMAC Vapor1	58,051	154,225	149,156	134,726	152,837	61,755	0	0	0	0	0	0	710,750
DOMAC Vapor2	0	0	0	0	0	0	0	0	0	0	0	0	0
Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Resources</b>	1,048,746	1,496,497	1,736,402	1,488,183	1,299,378	668,700	404,793	242,402	246,517	216,853	280,094	535,542	9,664,107
<b>Refills</b>													
TGP FS Storage	0	0	0	0	0	200	0	33,503	53,599	53,599	51,870	53,599	246,370
TETCO Stg (SS1,FSS)	0	0	0	0	0	0	837	840	868	868	840	868	5,121
MCN Storage	0	0	0	0	0	0	801,040	775,200	801,040	527,520	775,200	0	3,680,000
LNG	1,350	0	5,094	9,597	1,395	1,350	1,395	1,350	1,395	1,395	1,350	15,008	40,679
Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Refills</b>	1,350	0	5,094	9,597	1,395	1,550	803,272	810,893	856,902	583,382	829,260	69,475	3,972,170
<b>Wellhead Purchases</b>													
Progas	0	0	0	0	0	0	0	0	0	0	0	0	0
NEGM	0	36,968	36,968	34,583	34,746	71,378	73,757	28,398	36,185	5,807	71,378	73,757	503,925
Alberta	33,000	34,100	34,100	31,900	34,100	33,000	34,100	33,000	34,100	34,100	33,000	34,100	402,600
Supply At Niagara	18,150	15,803	18,171	15,729	15,330	20,328	23,232	10,549	0	8,712	20,518	0	166,522
Chicago Via Iroquois	100,546	112,398	89,972	95,964	189,833	145,418	178,053	183,709	189,833	189,833	168,061	179,744	1,823,364
MCN Storage	0	0	0	0	0	0	801,040	775,200	801,040	527,520	775,200	0	3,680,000
TGP FT Z0 Supplies	151,320	156,364	125,421	112,196	156,364	0	0	0	0	0	0	0	701,665
TGP FT Z1 Supplies	176,018	231,875	241,890	223,823	188,862	0	0	0	0	0	0	0	1,062,468
TGP FT Z0 Spot	0	0	0	0	0	149,007	71,559	0	0	0	0	98,604	319,170
TGP FT Z1 Spot	0	0	0	0	0	146,110	0	0	0	0	0	58,214	204,324
TETCO FT Spot	0	0	0	0	0	0	22,679	0	0	0	9,173	83,701	115,553
TETCO M3 Spot	1,152	927	3,949	1,855	0	20,894	24,798	923	953	953	4,654	20,852	81,910
Additional Supply	0	0	0	0	0	55,993	22,679	0	0	0	9,173	83,701	171,546
<b>Total Purchases</b>	480,186	588,435	550,471	516,050	619,235	642,128	1,251,897	1,031,779	1,062,111	758,213	1,079,351	653,191	9,233,047