

July 31, 2007

200 Civic Center Drive  
Columbus, OH 43215

Ms. Debra Howland  
Executive Director and Secretary  
Public Utilities Commission  
State of New Hampshire  
21 S. Fruit St.  
Concord, NH 03301

**Re: Northern Utilities, Inc. – New Hampshire Division, 2006-2007 Winter Period Cost of Gas (COG) Adjustment Reconciliation**

Dear Ms. Howland:

Enclosed are an original and eight copies of Northern Utilities' 2006-2007 winter period COG reconciliation analysis. The objective of this analysis is to identify the causes of the winter period 2006-2007 over-collection.

Form III, Schedules 1 through 5 of the filing, enclosed, contain the accounting of six months of costs assigned to the winter period collections. The schedules illustrate the Company's over-collection of \$2,658,460. Schedule 1, page 1, provides the summary of the winter period ending balance. Schedule 2 shows the deferred gas cost activity, allowable costs and revenues for the period May 2006 through May 2007, including \$333,248 in net interest. Schedule 3, page 1, shows the summary of winter period gas cost collections, while Schedule 3, pages 2 through 8 illustrates the gas cost collections for each individual month. Schedule 4, pages 1 through 3, shows the monthly detail of purchase gas costs allocated to the winter period. Schedule 5 presents the purchased and made volumes in Dekatherms ("Dths") by supplier, metered sendout at Northern-NH's gate stations, as well as sales volumes by Residential and Commercial & Industrial customer classification for the annual period of May 2006 through April 2007. The resulting difference between sendout and sales volumes is shown for this twelve-month period.

Attachment A presents the reconciliation of the working capital costs allowable based on direct gas costs. The over-collection of \$2,593 will be reflected on Revised Page 39 of Northern's Tariff No. 10 as an addition to the costs used to calculate the COG rate.

Attachment B shows the reconciliation of the bad debt expenses, which are allowed based on gas costs and the working capital allowance. The over-collection of \$1,461 will also be reflected on Revised Page 39 of Northern's Tariff No. 10 as an addition to the costs used in calculating the COG rate.

Ms. Debra Howland  
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Attachment C presents the interruptible profits by month. A total of \$7,919 of interruptible profits has been recognized for May 2006-April 2007. The \$7,919 has been deducted from the Winter Period Costs.

Attachment D reconciles the Environmental Response Costs as well as a true-up of the estimates used for June-October 2006 and an estimate for July-October 2007.

Attachment E reconciles the RLIAP program costs and recoveries. The projected over recovery of \$80,319 will be reflected in a revision to the RLIAP recovery rate of \$0.0050 per therm.

Attachment F details the sales variance analysis. Of the 211,048 MMBtu less than forecasted sales variance, warmer than normal weather resulted in a 54,013 MMBtu decrease in sales, leaving a weather normalized sales variance of 157,035 MMBtu. The remaining sales variance is the result of greater than forecasted customer counts more than offset by a decrease in the average usage per customer

Please do not hesitate to contact me if you have any questions regarding these reconciliation schedules.

Sincerely,



Ronald D. Gibbons  
Manager of Regulatory Accounting

Enclosures

cc: Ann Ross, Esq., Office of the Consumer Advocate  
Joseph A. Ferro, Northern Utilities, Inc.  
Patricia M. French, Esq., NCS  
Melissa Bell, NCS

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

	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	\$ 37,124,007	SCHEDULE 2
Add: Pelham Summer Over/Under	\$ 962	
Add: Pelham Winter Over/Under	\$ 5,892	
Add: Interest	\$ 333,248	SCHEDULE 2
Winter Period Ending Balance	(\$2,658,460)	

NORTHERN UTILITIES, INC.  
2006-07 WINTER PERIOD RECONCILIATION  
SCHEDULE 2: ADJUSTMENTS TO REPORTED OFF PEAK PERIOD ACCOUNTS  
May 2006 - May 2007

	May 2006	June	July	August	September	October	November	December	January 2007	February	March	April	May	Total
<b>WINTER PERIOD</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	\$ 2,301,488	\$ 2,537,311	\$ 2,770,948	\$ 2,939,010	\$ 3,189,343	\$ 3,155,993	\$ 5,980,625	\$ 7,866,017	\$ 8,719,499	\$ 7,588,491	\$ 4,266,524	\$ 185,080	\$ 2,122,757
Plus: Cost of Firm Gas (Schedule 4)	\$ 178,122	\$ 219,177	\$ 215,452	\$ 146,501	\$ 229,339	\$ (95,088)	\$ 4,112,789	\$ 7,066,832	\$ 7,470,383	\$ 8,167,184	\$ 6,286,869	\$ 3,010,944	\$ 72,971	\$ 37,124,007
Less: Reported Collections (Schedule 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,667,097)	\$ (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	\$ 8,662,661	\$ 7,532,624	\$ 4,225,912	\$ 169,830	\$ (2,649,987)	\$ (2,991,709)
Month's Average Balance	\$ 2,211,819	\$ 2,411,332	\$ 2,645,037	\$ 2,845,199	\$ 3,063,680	\$ 3,161,800	\$ 4,349,929	\$ 6,703,704	\$ 8,264,349	\$ 8,126,061	\$ 5,907,201	\$ 2,218,177	\$ (1,232,454)	
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	\$ 46,088	\$ 56,817	\$ 55,867	\$ 40,612	\$ 15,250	\$ (8,473)	\$ 333,248
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	\$ 7,866,017	\$ 8,719,499	\$ 7,588,491	\$ 4,266,524	\$ 169,830	\$ (2,658,460)	\$ (2,658,460)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
2006-07 WINTER RECONCILIATION  
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS  
November 2006 - April 2007

GAS COST RECOVERY FOR THE PERIOD OF :

	Res. Heat	Res Non Heat	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (therms) - Nov-Dec (old)	1,263,519	25,012	151,942	618,643	306,906	631,396	96,697	126,235	1,368,373	4,588,722
Sales (therms) - Dec (new) - Jan (old)	2,069,543	30,329	171,183	1,082,865	335,175	954,749	83,642	160,858	1,771,031	6,659,373
Sales (therms) - Jan (new) - Feb (old)	2,755,483	36,768	218,395	1,608,940	404,504	1,338,049	92,165	221,900	322,335	6,998,538
Sales (therms) - Feb (new) - Mar (old)	2,962,668	34,517	212,232	1,781,368	392,479	1,504,877	103,581	392,245	3,872,641	11,123,628
Sales (therms) - Mar (new) - Apr (old)	3,762,372	60,406	369,517	2,045,550	608,361	1,930,321	181,221	308,940	3,923,239	13,189,927
Total - November thru April	12,813,584	187,031	1,123,269	7,137,366	2,047,425	6,359,392	557,305	1,077,178	11,257,618	42,560,187
Demand/Commodity Rate - Nov	1,2235 \$	1,2235 \$	1,2216 \$	1,2370 \$	1,2216 \$	1,2370 \$	1,2216 \$	1,2370 \$	1,2370 \$	1,2370 \$
Demand/Commodity Rate - Dec	1,2510 \$	1,2510 \$	1,2491 \$	1,2645 \$	1,2491 \$	1,2645 \$	1,2491 \$	1,2645 \$	1,2645 \$	1,2645 \$
Demand/Commodity Rate - Jan	1,0880 \$	1,0880 \$	1,0861 \$	1,1015 \$	1,0861 \$	1,1015 \$	1,0861 \$	1,1015 \$	1,1015 \$	1,1015 \$
Demand/Commodity Rate - Feb	1,2110 \$	1,2110 \$	1,2091 \$	1,2245 \$	1,2091 \$	1,2245 \$	1,2091 \$	1,2245 \$	1,2245 \$	1,2245 \$
Demand/Commodity Rate - Mar - Apr	1,4832 \$	1,4832 \$	1,4809 \$	1,4963 \$	1,4809 \$	1,4963 \$	1,4809 \$	1,4963 \$	1,4963 \$	1,4963 \$
Prior Period Reconciliation	0,0673 \$	0,0673 \$	0,0673 \$	0,0673 \$	0,0673 \$	0,0673 \$	0,0673 \$	0,0673 \$	0,0673 \$	0,0673 \$
Working Capital Allowance	0,0022 \$	0,0022 \$	0,0022 \$	0,0022 \$	0,0022 \$	0,0022 \$	0,0022 \$	0,0022 \$	0,0022 \$	0,0022 \$
Bad Debt Allowance	0,0054 \$	0,0054 \$	0,0054 \$	0,0054 \$	0,0054 \$	0,0054 \$	0,0054 \$	0,0054 \$	0,0054 \$	0,0054 \$
Capacity Reserve Charge	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	0,0055 \$	- \$
Total Billed Rate - Nov	1,2984 \$	1,2984 \$	1,2965 \$	1,3119 \$	1,2965 \$	1,3119 \$	1,2965 \$	1,3119 \$	1,3119 \$	1,3119 \$
Total Billed Rate - Dec	1,3259 \$	1,3259 \$	1,3240 \$	1,3394 \$	1,3240 \$	1,3394 \$	1,3240 \$	1,3394 \$	1,3394 \$	1,3394 \$
Total Billed Rate - Jan	1,1629 \$	1,1629 \$	1,1610 \$	1,1764 \$	1,1610 \$	1,1764 \$	1,1610 \$	1,1764 \$	1,1764 \$	1,1764 \$
Total Billed Rate - Feb	1,2859 \$	1,2859 \$	1,2840 \$	1,2994 \$	1,2840 \$	1,2994 \$	1,2840 \$	1,2994 \$	1,2994 \$	1,2994 \$
Total Billed Rate - Mar - April	1,5581 \$	1,5581 \$	1,5558 \$	1,5712 \$	1,5558 \$	1,5712 \$	1,5558 \$	1,5712 \$	1,5712 \$	1,5712 \$
Demand/Commodity Rate - Nov	1,545,915 \$	30,602 \$	185,612 \$	765,261 \$	374,916 \$	781,037 \$	118,125 \$	156,153 \$	- \$	3,957,622 \$
Demand/Commodity Rate - Dec	2,585,998 \$	37,941 \$	213,825 \$	1,369,282 \$	418,667 \$	1,207,280 \$	104,477 \$	203,404 \$	- \$	6,143,874 \$
Demand/Commodity Rate - Jan	2,997,965 \$	40,003 \$	237,198 \$	1,772,247 \$	439,332 \$	1,473,861 \$	100,101 \$	244,423 \$	- \$	7,305,130 \$
Demand/Commodity Rate - Feb	3,587,791 \$	41,800 \$	256,610 \$	2,181,309 \$	474,547 \$	1,842,722 \$	125,239 \$	317,445 \$	- \$	8,827,463 \$
Demand/Commodity Rate - Mar - Apr	5,580,350 \$	89,594 \$	547,218 \$	3,060,757 \$	900,921 \$	2,888,339 \$	268,370 \$	482,267 \$	- \$	13,797,817 \$
Prior Period Reconciliation	862,354 \$	12,587 \$	75,596 \$	480,346 \$	137,792 \$	427,987 \$	37,507 \$	72,494 \$	- \$	2,106,663 \$
Working Capital Allowance	28,190 \$	411 \$	2,471 \$	15,702 \$	4,504 \$	13,991 \$	1,226 \$	2,370 \$	- \$	68,866 \$
Bad Debt Allowance	69,193 \$	1,010 \$	6,066 \$	38,542 \$	11,066 \$	34,341 \$	3,009 \$	5,817 \$	- \$	169,034 \$
Capacity Reserve Charge	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	61,917 \$	- \$
Total Billed Rate	17,260,757 \$	253,949 \$	1,524,596 \$	9,683,447 \$	2,761,735 \$	8,669,557 \$	758,054 \$	1,464,373 \$	61,917 \$	42,438,386 \$
Check	17,260,757 \$	253,949 \$	1,524,596 \$	9,683,447 \$	2,761,735 \$	8,669,557 \$	758,054 \$	1,464,373 \$	50,657 \$	42,427,125 \$
Difference	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	11,260 \$	- \$

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
2006-07 WINTER RECONCILIATION  
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS  
November 2006 - April 2007

GAS COST RECOVERY FOR THE MONTH OF :

	November 2006 (Prorated)										Total
Sales (Therms)	Res. Heat & NH	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation		Total
	318,072	6,312	51,710	192,935	166,158	374,829	83,264	106,376	176,993		1,476,648
Demand/Commodity Rate	\$ 1,2235	\$ 1,2235	\$ 1,2216	\$ 1,2370	\$ 1,2216	\$ 1,2370	\$ 1,2216	\$ 1,2370	\$ 1,2216	\$ 1,2370	\$ 1,299,655
Prior Period Reconciliation	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 1,299,655
Working Capital Allowance	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 1,299,655
Bad Debt Allowance	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 1,299,655
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,2984	\$ 1,2984	\$ 1,2965	\$ 1,3119	\$ 1,2965	\$ 1,3119	\$ 1,2965	\$ 1,3119	\$ 1,2965	\$ 1,3119	\$ 1,686,001
Capacity Reserve Charge-Transportation									\$ 0,0055		\$ 1,686,001
Demand/Commodity Rate	\$ 389,161	\$ 7,723	\$ 63,168	\$ 238,660	\$ 202,978	\$ 463,663	\$ 101,715	\$ 131,588	\$ 176,993	\$ 1,598,657	
Prior Period Reconciliation	\$ 21,406	\$ 425	\$ 3,480	\$ 12,985	\$ 11,182	\$ 25,226	\$ 5,604	\$ 7,159	\$ 176,993	\$ 87,467	
Working Capital Allowance	\$ 700	\$ 14	\$ 114	\$ 424	\$ 366	\$ 825	\$ 183	\$ 234	\$ 176,993	\$ 2,859	
Bad Debt Allowance	\$ 1,718	\$ 34	\$ 279	\$ 1,042	\$ 897	\$ 2,024	\$ 450	\$ 574	\$ 176,993	\$ 7,018	
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Billed Rate	\$ 412,984	\$ 8,196	\$ 67,041	\$ 253,111	\$ 215,424	\$ 491,738	\$ 107,952	\$ 139,555	\$ 176,993	\$ 1,686,001	
Check	\$ 412,984	\$ 8,196	\$ 67,041	\$ 253,111	\$ 215,424	\$ 491,738	\$ 107,952	\$ 139,555	\$ 176,993	\$ 1,686,001	
Capacity Reserve Charge-Transportation	\$ 412,984	\$ 8,196	\$ 67,041	\$ 253,111	\$ 215,424	\$ 491,738	\$ 107,952	\$ 139,555	\$ 176,993	\$ 1,687,805	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
2006-07 WINTER RECONCILIATION  
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS  
November 2006 - April 2007

GAS COST RECOVERY FOR THE MONTH OF :

December 2006 (old)

	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	945,447	18,699	100,232	425,708	140,748	256,567	13,433	19,859	1,191,380	3,112,074
Demand/Commodity Rate	\$ 1,2235	\$ 1,2235	\$ 1,2216	\$ 1,2370	\$ 1,2216	\$ 1,2370	\$ 1,2216	\$ 1,2370	\$ 1,2216	\$ 1,2216
Prior Period Reconciliation	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673
Working Capital Allowance	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022
Bad Debt Allowance	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,2984	\$ 1,2984	\$ 1,2965	\$ 1,3119	\$ 1,2965	\$ 1,3119	\$ 1,2965	\$ 1,3119	\$ 1,2965	\$ 1,2965
Capacity Reserve Charge-Transportation									\$ 0.0055	
Demand/Commodity Rate	\$ 1,156,755	\$ 22,878	\$ 122,444	\$ 526,601	\$ 171,938	\$ 317,374	\$ 16,410	\$ 24,565	\$ 1,191,380	\$ 2,358,965
Prior Period Reconciliation	\$ 63,629	\$ 1,258	\$ 6,746	\$ 28,650	\$ 9,472	\$ 17,267	\$ 904	\$ 1,336	\$ 1,191,380	\$ 129,263
Working Capital Allowance	\$ 2,080	\$ 41	\$ 221	\$ 937	\$ 310	\$ 564	\$ 30	\$ 44	\$ 1,191,380	\$ 4,226
Bad Debt Allowance	\$ 5,105	\$ 101	\$ 541	\$ 2,299	\$ 760	\$ 1,385	\$ 73	\$ 107	\$ 1,191,380	\$ 10,372
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,227,569	\$ 24,279	\$ 129,951	\$ 558,487	\$ 182,480	\$ 336,591	\$ 17,416	\$ 26,053	\$ 1,191,380	\$ 2,502,825
Check	\$ 1,227,569	\$ 24,279	\$ 129,951	\$ 558,487	\$ 182,480	\$ 336,591	\$ 17,416	\$ 26,053	\$ 1,191,380	\$ 2,502,825
Capacity Reserve Charge-Transportation									\$ 6,553	\$ 2,509,377

GAS COST RECOVERY FOR THE MONTH OF :

December 2006 (new)

	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	541,405	7,392	52,353	322,174	164,218	488,716	64,007	114,657	237,938	1,992,859
Demand/Commodity Rate	\$ 1,2510	\$ 1,2510	\$ 1,2491	\$ 1,2645	\$ 1,2491	\$ 1,2645	\$ 1,2491	\$ 1,2645	\$ 1,2491	\$ 1,2491
Prior Period Reconciliation	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673
Working Capital Allowance	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022
Bad Debt Allowance	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,3259	\$ 1,3259	\$ 1,3240	\$ 1,3394	\$ 1,3240	\$ 1,3394	\$ 1,3240	\$ 1,3394	\$ 1,3240	\$ 1,3240
Capacity Reserve Charge-Transportation									\$ 0.0055	
Demand/Commodity Rate	\$ 677,298	\$ 9,247	\$ 65,394	\$ 407,389	\$ 205,125	\$ 617,981	\$ 79,951	\$ 144,984	\$ 237,938	\$ 2,207,368
Prior Period Reconciliation	\$ 36,437	\$ 497	\$ 3,523	\$ 21,682	\$ 11,052	\$ 32,891	\$ 4,308	\$ 7,716	\$ 237,938	\$ 118,106
Working Capital Allowance	\$ 1,191	\$ 16	\$ 115	\$ 709	\$ 361	\$ 1,075	\$ 141	\$ 252	\$ 237,938	\$ 3,861
Bad Debt Allowance	\$ 2,924	\$ 40	\$ 283	\$ 1,740	\$ 887	\$ 2,639	\$ 346	\$ 619	\$ 237,938	\$ 9,477
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 717,849	\$ 9,801	\$ 69,315	\$ 431,520	\$ 217,425	\$ 654,586	\$ 84,745	\$ 153,572	\$ 237,938	\$ 2,338,812
Check	\$ 717,849	\$ 9,801	\$ 69,315	\$ 431,520	\$ 217,425	\$ 654,586	\$ 84,745	\$ 153,572	\$ 237,938	\$ 2,338,812
Capacity Reserve Charge-Transportation									\$ 1,309	\$ 2,330,319

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
2006-07 WINTER RECONCILIATION  
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS  
November 2006 - April 2007

GAS COST RECOVERY FOR THE MONTH OF :

January 2007 (old)

	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	1,528,138	22,937	118,831	760,891	170,957	466,033	19,635	46,200	1,533,093	4,666,514 3,133,421 3,133,421
Demand/Commodity Rate	\$ 1,2510	\$ 1,2510	\$ 1,2491	\$ 1,2645	\$ 1,2491	\$ 1,2645	\$ 1,2491	\$ 1,2645	\$ 1,2491	\$ 1,2645
Prior Period Reconciliation	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673
Working Capital Allowance	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022
Bad Debt Allowance	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,3259	\$ 1,3259	\$ 1,3240	\$ 1,3394	\$ 1,3240	\$ 1,3394	\$ 1,3240	\$ 1,3394	\$ 1,3240	\$ 1,3394
Capacity Reserve Charge-Transportation									\$ 0.0055	\$ 0.0055
Demand/Commodity Rate	\$ 1,911,700	\$ 28,694	\$ 148,431	\$ 961,894	\$ 213,542	\$ 589,299	\$ 24,526	\$ 58,420	\$ 1,911,700	\$ 3,936,506
Prior Period Reconciliation	\$ 102,844	\$ 1,544	\$ 7,997	\$ 51,194	\$ 11,505	\$ 31,364	\$ 1,321	\$ 3,109	\$ 102,844	\$ 210,879
Working Capital Allowance	\$ 3,362	\$ 50	\$ 261	\$ 1,674	\$ 376	\$ 1,025	\$ 43	\$ 102	\$ 3,362	\$ 6,894
Bad Debt Allowance	\$ 8,252	\$ 124	\$ 642	\$ 4,108	\$ 923	\$ 2,517	\$ 106	\$ 249	\$ 8,252	\$ 16,920
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 2,026,158	\$ 30,412	\$ 157,332	\$ 1,018,869	\$ 226,347	\$ 624,204	\$ 25,996	\$ 61,881	\$ 2,026,158	\$ 4,171,199
Check	\$ 2,026,158	\$ 30,412	\$ 157,332	\$ 1,018,869	\$ 226,347	\$ 624,204	\$ 25,996	\$ 61,881	\$ 2,026,158	\$ 4,171,199
Capacity Reserve Charge-Transportation								\$ 8,432	\$ 8,432	\$ 8,432

GAS COST RECOVERY FOR THE MONTH OF :

January 2007 (new)

	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	565,493	9,166	74,511	433,505	197,649	665,882	65,615	156,637	322,335	2,510,796 2,188,461 2,188,461
Demand/Commodity Rate	\$ 1,0880	\$ 1,0880	\$ 1,0861	\$ 1,1015	\$ 1,0861	\$ 1,1015	\$ 1,0861	\$ 1,1015	\$ 1,0861	\$ 1,1015
Prior Period Reconciliation	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673
Working Capital Allowance	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022
Bad Debt Allowance	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,1629	\$ 1,1629	\$ 1,1610	\$ 1,1764	\$ 1,1610	\$ 1,1764	\$ 1,1610	\$ 1,1764	\$ 1,1610	\$ 1,1764
Capacity Reserve Charge-Transportation									\$ 0.0055	\$ 0.0055
Demand/Commodity Rate	\$ 615,257	\$ 9,975	\$ 80,927	\$ 477,506	\$ 214,667	\$ 755,499	\$ 71,265	\$ 172,535	\$ 615,257	\$ 2,397,630
Prior Period Reconciliation	\$ 36,058	\$ 617	\$ 5,015	\$ 29,175	\$ 13,302	\$ 46,160	\$ 4,416	\$ 10,542	\$ 36,058	\$ 147,283
Working Capital Allowance	\$ 1,244	\$ 20	\$ 164	\$ 954	\$ 435	\$ 1,509	\$ 144	\$ 345	\$ 1,244	\$ 4,815
Bad Debt Allowance	\$ 3,054	\$ 50	\$ 402	\$ 2,341	\$ 1,067	\$ 3,704	\$ 354	\$ 846	\$ 3,054	\$ 11,818
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 657,612	\$ 10,662	\$ 86,508	\$ 509,976	\$ 229,471	\$ 806,872	\$ 76,179	\$ 184,267	\$ 657,612	\$ 2,561,546
Check	\$ 657,612	\$ 10,662	\$ 86,508	\$ 509,976	\$ 229,471	\$ 806,872	\$ 76,179	\$ 184,267	\$ 657,612	\$ 2,561,546
Capacity Reserve Charge-Transportation								\$ 1,773	\$ 1,773	\$ 1,773



NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
2006-07 WINTER RECONCILIATION  
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS  
November 2006 - April 2007

GAS COST RECOVERY FOR THE MONTH OF :

February 2007 (old)

	Res. Heat & NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	2,189,989	27,600	143,883	1,175,435	206,855	652,167	26,550	65,264	0
Demand/Commodity Rate	\$ 1,0880	\$ 1,0880	\$ 1,0861	\$ 1,1015	\$ 1,0861	\$ 1,1015	\$ 1,0861	\$ 1,1015	\$ 4,487,742
Prior Period Reconciliation	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 4,487,742
Working Capital Allowance	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 4,487,742
Bad Debt Allowance	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ -
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,1629	\$ 1,1629	\$ 1,1610	\$ 1,1764	\$ 1,1610	\$ 1,1764	\$ 1,1610	\$ 1,1764	\$ 0.0055
Capacity Reserve Charge-Transportation									
Demand/Commodity Rate	\$ 2,382,708	\$ 30,028	\$ 156,272	\$ 1,294,741	\$ 224,665	\$ 718,362	\$ 28,836	\$ 71,888	\$ 4,907,500
Prior Period Reconciliation	\$ 147,386	\$ 1,857	\$ 9,683	\$ 79,107	\$ 13,921	\$ 43,891	\$ 1,787	\$ 4,392	\$ 302,025
Working Capital Allowance	\$ 4,818	\$ 61	\$ 317	\$ 2,586	\$ 455	\$ 1,435	\$ 58	\$ 144	\$ 9,873
Bad Debt Allowance	\$ 11,826	\$ 149	\$ 777	\$ 6,347	\$ 1,117	\$ 3,522	\$ 143	\$ 352	\$ 24,234
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 2,546,738	\$ 32,095	\$ 167,049	\$ 1,382,781	\$ 240,159	\$ 767,209	\$ 30,824	\$ 76,776	\$ 5,243,632
Check	\$ 2,546,738	\$ 32,095	\$ 167,049	\$ 1,382,781	\$ 240,159	\$ 767,209	\$ 30,824	\$ 76,776	\$ 5,243,632
Capacity Reserve Charge-Transportation	\$ 1,244,806								\$ 5,243,632

GAS COST RECOVERY FOR THE MONTH OF :

February 2007 (new)

	Res. Heat & NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	950,742	10,930	82,731	697,810	219,447	919,288	86,227	224,388	2,212,856
Demand/Commodity Rate	\$ 1,2110	\$ 1,2110	\$ 1,2091	\$ 1,2245	\$ 1,2091	\$ 1,2245	\$ 1,2091	\$ 1,2245	\$ 3,889,104
Prior Period Reconciliation	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 214,792
Working Capital Allowance	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 7,021
Bad Debt Allowance	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 17,234
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,2859	\$ 1,2859	\$ 1,2840	\$ 1,2994	\$ 1,2840	\$ 1,2994	\$ 1,2840	\$ 1,2994	\$ 4,128,152
Capacity Reserve Charge-Transportation									\$ 4,128,152
Demand/Commodity Rate	\$ 1,151,348	\$ 13,236	\$ 100,030	\$ 854,469	\$ 265,333	\$ 1,125,668	\$ 104,257	\$ 274,762	\$ 3,889,104
Prior Period Reconciliation	\$ 63,985	\$ 736	\$ 5,568	\$ 46,963	\$ 14,769	\$ 61,868	\$ 5,803	\$ 15,101	\$ 214,792
Working Capital Allowance	\$ 2,092	\$ 24	\$ 182	\$ 1,535	\$ 483	\$ 2,022	\$ 190	\$ 494	\$ 7,021
Bad Debt Allowance	\$ 5,134	\$ 59	\$ 447	\$ 3,788	\$ 1,185	\$ 4,964	\$ 466	\$ 1,212	\$ 17,234
Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,222,559	\$ 14,054	\$ 106,226	\$ 906,735	\$ 281,770	\$ 1,194,523	\$ 110,716	\$ 291,569	\$ 4,128,152
Check	\$ 1,222,559	\$ 14,054	\$ 106,226	\$ 906,735	\$ 281,770	\$ 1,194,523	\$ 110,716	\$ 291,569	\$ 4,128,152
Capacity Reserve Charge-Transportation	\$ 1,222,559	\$ 14,054	\$ 106,226	\$ 906,735	\$ 281,770	\$ 1,194,523	\$ 110,716	\$ 291,569	\$ 4,140,323

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
2006-07 WINTER RECONCILIATION  
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS  
November 2006 - April 2007

GAS COST RECOVERY FOR THE MONTH OF :

	March 2007 old					Total
	Res. Heat & NH	G-50	G-40	G-51	G-41	Transportation
Sales (Therms)	2,011,926	23,587	1,083,577	173,032	585,589	1,659,785
Demand/Commodity Rate	\$ 1,2110	\$ 1,2091	\$ 1,2245	\$ 1,2091	\$ 1,2245	\$ 1,2245
Prior Period Reconciliation	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673
Working Capital Allowance	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022
Bad Debt Allowance	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,2859	\$ 1,2840	\$ 1,2994	\$ 1,2840	\$ 1,2994	\$ 1,2994
Capacity Reserve Charge-Transportation						\$ 0.0055
Demand/Commodity Rate	\$ 2,436,443	\$ 28,564	\$ 1,326,841	\$ 209,213	\$ 717,054	\$ -
Prior Period Reconciliation	\$ 135,403	\$ 1,587	\$ 72,925	\$ 11,645	\$ 39,410	\$ -
Working Capital Allowance	\$ 4,426	\$ 52	\$ 2,384	\$ 381	\$ 1,288	\$ -
Bad Debt Allowance	\$ 10,864	\$ 127	\$ 5,851	\$ 934	\$ 3,162	\$ -
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 2,587,136	\$ 30,331	\$ 1,408,000	\$ 222,173	\$ 760,915	\$ -
Capacity Reserve Charge-Transportation	\$ 2,587,136	\$ 30,331	\$ 1,408,000	\$ 222,173	\$ 760,915	\$ 45,293
	\$ 2,587,136	\$ 30,331	\$ 1,408,000	\$ 222,173	\$ 760,915	\$ 45,293

GAS COST RECOVERY FOR THE MONTH OF :

	March 2007 new					Total
	Res. Heat & NH	G-50	G-40	G-51	G-41	Transportation
Sales (Therms)	863,459	11,885	585,068	197,799	813,461	387,509
Demand/Commodity Rate	\$ 1,4832	\$ 1,4832	\$ 1,4963	\$ 1,4809	\$ 1,4963	\$ 1,4963
Prior Period Reconciliation	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673	\$ 0.0673
Working Capital Allowance	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022	\$ 0.0022
Bad Debt Allowance	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054	\$ 0.0054
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,5581	\$ 1,5581	\$ 1,5712	\$ 1,5558	\$ 1,5712	\$ 1,5712
Capacity Reserve Charge-Transportation						\$ 0.0055
Demand/Commodity Rate	\$ 1,280,682	\$ 17,627	\$ 875,437	\$ 292,920	\$ 1,217,181	\$ -
Prior Period Reconciliation	\$ 58,111	\$ 800	\$ 39,375	\$ 13,312	\$ 54,746	\$ -
Working Capital Allowance	\$ 1,900	\$ 26	\$ 1,287	\$ 435	\$ 1,790	\$ -
Bad Debt Allowance	\$ 4,663	\$ 64	\$ 3,159	\$ 1,068	\$ 4,393	\$ -
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,345,355	\$ 18,517	\$ 919,258	\$ 307,735	\$ 1,278,109	\$ -
Capacity Reserve Charge-Transportation	\$ 1,345,355	\$ 18,517	\$ 919,258	\$ 307,735	\$ 1,278,109	\$ 249,932
	\$ 1,345,355	\$ 18,517	\$ 919,258	\$ 307,735	\$ 1,278,109	\$ 249,932

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
2006-07 WINTER RECONCILIATION  
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS  
November 2006 - April 2007

GAS COST RECOVERY FOR THE MONTH OF :

April 2007

	Res. Heat & NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	1,939,742	30,582	1,042,756	292,068	866,506	79,670	135,430	2,074,484	6,637,639
Demand/Commodity Rate	\$ 1,4832	\$ 1,4832	\$ 1,4963	\$ 1,4809	\$ 1,4963	\$ 1,4809	\$ 1,4963	\$ 1,4809	\$ 4,563,155
Prior Period Reconciliation	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 4,563,155
Working Capital Allowance	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ -
Bad Debt Allowance	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ -
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,5581	\$ 1,5581	\$ 1,5712	\$ 1,5558	\$ 1,5712	\$ 1,5558	\$ 1,5712	\$ 1,5712	\$ -
Capacity Reserve Charge-Transportation						\$ 0,0055			\$ -
Demand/Commodity Rate	\$ 2,877,025	\$ 45,359	\$ 1,560,276	\$ 261,232	\$ 1,296,553	\$ 117,983	\$ 202,644	\$ -	\$ 6,793,596
Prior Period Reconciliation	\$ 130,545	\$ 2,058	\$ 70,177	\$ 11,872	\$ 58,316	\$ 5,362	\$ 9,114	\$ -	\$ 307,100
Working Capital Allowance	\$ 4,267	\$ 67	\$ 2,294	\$ 388	\$ 1,906	\$ 175	\$ 298	\$ -	\$ 10,039
Bad Debt Allowance	\$ 10,475	\$ 165	\$ 5,631	\$ 953	\$ 4,679	\$ 430	\$ 731	\$ -	\$ 24,641
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 3,022,312	\$ 47,650	\$ 1,638,378	\$ 274,445	\$ 1,361,454	\$ 123,951	\$ 212,788	\$ -	\$ 7,135,377
Capacity Reserve Charge-Transportation	\$ 3,022,312	\$ 47,650	\$ 1,638,378	\$ 274,445	\$ 1,361,454	\$ 123,951	\$ 212,788	\$ 11,410	\$ 7,146,786

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
2006-07 WINTER RECONCILIATION  
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS  
November 2006 - April 2007

GAS COST RECOVERY FOR THE MONTH OF :

May 2007 (Prorated)

	Res Heat and NH	G-50	G-40	G-51	G-41	G-52	G-42	Total
Demand/Commodity Rate	959,171	17,940	417,727	118,494	250,354	12,805	14,439	1,461,246
Demand/Commodity Rate	\$ 1,4832	\$ 1,4832	\$ 1,4963	\$ 1,4809	\$ 1,4963	\$ 1,4809	\$ 1,4963	\$ 1,4963
Prior Period Reconciliation	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673	\$ 0,0673
Working Capital Allowance	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022	\$ 0,0022
Bad Debt Allowance	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054	\$ 0,0054
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,5581	\$ 1,5581	\$ 1,5712	\$ 1,5558	\$ 1,5712	\$ 1,5558	\$ 1,5712	\$ 1,5712
Capacity Reserve Charge-Transportation								\$ 0,0055
Demand/Commodity Rate	\$ 1,422,643	\$ 26,608	\$ 625,045	\$ 175,478	\$ 374,605	\$ 18,963	\$ 21,606	\$ 2,813,687
Prior Period Reconciliation	\$ 64,552	\$ 1,207	\$ 28,113	\$ 7,975	\$ 16,849	\$ 862	\$ 972	\$ 127,289
Working Capital Allowance	\$ 2,110	\$ 39	\$ 919	\$ 261	\$ 551	\$ 28	\$ 32	\$ 4,161
Bad Debt Allowance	\$ 5,180	\$ 97	\$ 2,256	\$ 640	\$ 1,352	\$ 69	\$ 78	\$ 10,213
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Billed Rate	\$ 1,494,485	\$ 27,952	\$ 656,332	\$ 184,353	\$ 393,356	\$ 19,922	\$ 22,687	\$ 2,955,351
Capacity Reserve Charge-Transportation								\$ 8,037
	\$ 1,494,485	\$ 27,952	\$ 656,332	\$ 184,353	\$ 393,356	\$ 19,922	\$ 22,687	\$ 2,963,388

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

	2007					Total	
	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	Winter
<u>Commodity Costs:</u>							
DEM	\$ 15,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,497
Distrigas	\$ 381,165	\$ 290,386	\$ 304,923	\$ 499,975	\$ 561,412	\$ 415,541	\$ 2,072,237
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
Sempra	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270,563	\$ 1,270,563
Alberta	\$ -	\$ 1,076	\$ 1,064	\$ 973	\$ 1,074	\$ 1,037	\$ -
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)		
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)	\$ (659)	\$ (47)	\$ (2,537)	\$ (2,155)	\$ (5,841)
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	\$ -
Company Managed	\$ (7,336)	\$ (12,981)	\$ (21,480)	\$ (14,386)	\$ (56,648)	\$ (13,917)	\$ (119,413)
Transportation Commodity	\$ 4,461	\$ 6,037	\$ 14,366	\$ 17,997	\$ 15,137	\$ 23,985	\$ 81,974
OBA	\$ (1,152,328)	\$ 1,187,728	\$ (93,327)	\$ (57,006)	\$ 54,869	\$ 64,135	\$ 1,156,400
Prior Period	\$ (1,319)	\$ 145,151	\$ 70,739	\$ 20,057	\$ 29,056	\$ 7,483	\$ 278,871
Company Use	\$ 251,849	\$ (1,664)	\$ (2,146)	\$ (3,614)	\$ (3,479)	\$ (2,460)	\$ (13,363)
Northeast Gas Marketing	\$ 39,702	\$ 315,548	\$ 229,395	\$ 235,111	\$ 287,685	\$ 278,093	\$ 1,345,832
Peoples Energy Wholesale	\$ 5,155	\$ 4,583	\$ 716,788	\$ 897,030	\$ 560,230	\$ 69,573	\$ 2,243,620
LNG Boiloff	\$ (1,284)	\$ -	\$ 3,983	\$ 29,775	\$ 2,910	\$ 1,878	\$ 43,130
LNG Other	\$ (241)	\$ 2,954	\$ (1,233)	\$ 3,817	\$ 6,936	\$ 4,587	\$ 15,777
Tenaska	\$ (241)	\$ 127,629	\$ 114,182	\$ 102,752	\$ 122,955	\$ 113,806	\$ 581,325
Propane	\$ 80,819	\$ (39,950)	\$ (48,491)	\$ (121,654)	\$ (163,153)	\$ (116,914)	\$ (490,163)
Inventory Finance Charges	\$ 161,514	\$ 72,596	\$ 61,040	\$ 47,578	\$ 34,013	\$ 29,673	\$ 244,900
Hedging Gain/Loss	\$ 18,098	\$ 246,788	\$ 509,060	\$ 372,420	\$ 235,983	\$ 248,892	\$ 1,774,657
Transportation Charges	\$ (111,344)	\$ 4,654	\$ (21,050)	\$ (56,027)	\$ 68,135	\$ (37,382)	\$ (23,571)
Non-Traditional Sales	\$ -	\$ 64,843	\$ (39,059)	\$ (39,563)	\$ (40,254)	\$ (57,546)	\$ (222,924)
UBS AG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,099,827	\$ -
<b>Total Commodity Costs</b>	\$ 2,386,189	\$ 5,551,515	\$ 5,962,862	\$ 6,642,538	\$ 4,842,178	\$ 2,895,426	\$ 28,287,084
							6,376

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

	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	End of Period	Total Winter
<b>Pipeline Reservation</b>								
Tennessee	\$ 139,461	\$ 139,457	\$ 139,457	\$ 139,020	\$ 139,020.13	\$ 138,693.53	\$ -	\$ 835,108
Algonquin	\$ 16,308	\$ 16,292	\$ 16,292	\$ 16,301	\$ 16,251.61	\$ 16,237.71	\$ -	\$ 97,683
Iroquois	\$ 21,676	\$ 21,676	\$ 21,095	\$ 21,029	\$ 21,028.68	\$ 20,982.05	\$ -	\$ 127,488
Texas Eastern	\$ 3,357	\$ 3,357	\$ 3,345	\$ 3,374	\$ 3,374.31	\$ 3,350.45	\$ -	\$ 20,157
PNGTS (DEM)	\$ 831,999	\$ 821,870	\$ 821,870	\$ 821,870	\$ 821,870.07	\$ 14,012.99	\$ -	\$ 4,133,493
Transco	\$ 413	\$ 427	\$ 427	\$ 386	\$ 427.24	\$ 564.52	\$ -	\$ 2,646
Granite	\$ 63,054	\$ 63,004	\$ 63,004	\$ 63,004	\$ 62,937.95	\$ 62,937.95	\$ 0.00	\$ 377,941
Vector	\$ 26,465	\$ 25,862	\$ 26,029	\$ 26,029	\$ 26,029.02	\$ 26,029.02	\$ -	\$ 156,443
Co-Managed	\$ (2,913)	\$ (3,427)	\$ (4,228)	\$ (4,229)	\$ (3,718.84)	\$ (3,747.84)	\$ -	\$ (22,263)
Prior Period Adj.	\$ -	\$ (5,476)	\$ 19,307	\$ 17,925	\$ 19,859.04	\$ 246.72	\$ 21,572	\$ 73,434
<b>Product Demand</b>								
DEM	\$ 507	\$ 507	\$ (507)	\$ (507)	\$ -	\$ -	\$ -	\$ -
Tenaska	\$ -	\$ 20,184	\$ 20,184	\$ 18,230	\$ 20,183.65	\$ 19,532.56	\$ -	\$ 98,314
Distrigas of Massachusetts	\$ 95,217	\$ 100,884	\$ 100,884	\$ 100,884	\$ 100,884.43	\$ 100,884.43	\$ -	\$ 599,639
Duke	\$ 102,999	\$ 102,999	\$ 102,999	\$ 102,999	\$ 102,998.95	\$ -	\$ -	\$ 514,995
Prior Period Adjustments	\$ -	\$ 23,441	\$ (2,673)	\$ (1,984)	\$ 851.79	\$ (760.98)	\$ 1,274	\$ 20,148
<b>Storage Pipeline Transportation and Demand Reservation</b>								
Tenn FT-A (SSNE)	\$ 4,693	\$ 4,693	\$ 4,693	\$ 4,676	\$ 4,676.16	\$ 4,669.26	\$ -	\$ 28,102
TETCO	\$ 116	\$ 116	\$ 115	\$ 115	\$ 115.41	\$ 115.41	\$ -	\$ 693
DTE Energy	\$ 489,129	\$ 489,987	\$ 489,987	\$ 487,413	\$ 489,986.78	\$ 154,750.73	\$ -	\$ 2,601,253
Prior Period Adjustment	\$ 25,348	\$ (1,030)	\$ (4,796)	\$ 3,431	\$ 4,117.89	\$ 4,632.59	\$ 43,749	\$ 75,453
Company Managed	\$ (84,356)	\$ (358,591)	\$ (387,711)	\$ (350,025)	\$ (423,983.28)	\$ (414,759.06)	\$ -	\$ (2,019,426)
<b>Total Fixed Demand</b>	\$ 1,733,473	\$ 1,466,233	\$ 1,429,773	\$ 1,469,942	\$ 1,406,910.99	\$ 148,372.03	\$ 66,595	\$ 7,721,299
<b>Interruptible Profits</b>								
Capacity Release	\$ (5,424.70)	\$ (193.75)	\$ (14.35)	\$ (33.41)	\$ -	\$ (2.18)	\$ -	\$ (5,668)
Capacity Exchange	\$ (103,923)	\$ (100,830)	\$ (95,695)	\$ (97,032)	\$ (93,496.48)	\$ (118,353.65)	\$ -	\$ (609,330)
Production and Storage	\$ 1,652	\$ 1,003	\$ 1,748	\$ 3,067	\$ 3,141.00	\$ 1,863.00	\$ -	\$ 12,474
Miscellaneous Overhead	\$ 88,523	\$ 130,913	\$ 150,740	\$ 130,559	\$ 112,501.00	\$ 73,436.00	\$ -	\$ 686,672
Transp. Demand Revenues	\$ 12,306	\$ 18,199	\$ 20,956	\$ 18,150	\$ 15,640.00	\$ 10,209.00	\$ -	\$ 95,460
	\$ (6)	\$ (6)	\$ (6)	\$ (6)	\$ (6.37)	\$ (6.35)	\$ -	\$ -
<b>Total Demand Costs</b>	\$ 1,726,600	\$ 1,515,318	\$ 1,507,502	\$ 1,524,646	\$ 1,444,690.14	\$ 115,517.86	\$ 66,595	\$ 7,834,273
<b>TOTAL FIRM GAS COSTS</b>	\$ 4,112,789	\$ 7,066,832	\$ 7,470,363	\$ 8,167,184	\$ 6,286,868.51	\$ 3,010,943.63	\$ 72,971	\$ 36,121,358

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)
Supplier Demand: Prior Period	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pipeline Demand: Distrigas Prior Period	\$90,179	\$90,179	\$90,179	\$105,952	\$90,179	\$90,179	\$556,844
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Granite:	\$24,262	\$24,375	\$24,260	\$24,248	\$24,412	\$24,050	\$145,607
UnderGround Storage:							
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 Prior Period	\$ (41,466.25)	\$ (33,530.02)	(\$21,098)	(\$15,879)	(\$18,866)	(\$83,420)	(\$214,260)
	\$ -	\$ 11,698.99	\$10,237	\$25,185	\$26,972	\$26,322	\$100,416
Total Demand	\$139,202	\$166,674	\$160,570	\$87,342	\$153,484	(\$140,879)	\$566,393
							\$0
Storage Commodity Inventory Interest	(\$400)	\$4,510	\$1,643	\$170	\$1,796	\$9,262	\$16,980
	\$39,321	\$48,543	\$53,239	\$60,989	\$74,059	\$76,530	\$352,681
Total Commodity	\$38,921	\$53,053	\$54,882	\$61,159	\$75,855	\$85,792	\$369,662
Total Summer Deferred	\$178,122	\$219,727	\$215,452	\$148,501	\$229,339	(\$55,088)	\$936,055

**Schedule 5**  
(Volumes in Dth)

**May, 2006 to April, 2007**

**Northern Utilities - New Hampshire**

Purchased/Made Supplier	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total
A	25,787	19,301	16,939		8,681	33,280	93,843		6,983	7,641			212,455
B										2,547			2,547
C		10,422						2,483	9,785	21,162		2,395	46,247
D									29,928			31,133	61,061
E	14,535		15,003		14,742								44,280
F	16,482	16,415	17,014	17,102	16,722	16,713							100,448
G	85,801	28,951	29,039	45,731	47,912	21,394	56,799	39,724	42,398	68,262	77,992	55,081	599,084
H							0	0	0	0	0	0	0
I	15,472	12,063	7,260		9,828	85,577	5,433		998	22,924	15,095	18,201	192,851
J									4,988				4,988
K							86,755	89,385	89,714	82,758	0		348,612
L													
M	213,330	219,543	220,212	221,355	223,591	216,319							1,314,350
N	31,976	31,846	33,008	33,179	32,433	32,424	32,598	33,716	34,018	31,380	34,316	31,612	392,506
O				10,703			4,939	0	89,147	94,033	69,186	7,184	275,192
P	12,718	12,666	13,128	13,196	12,899	12,896							220,397
Q							12,965	13,469	13,530	12,480	13,649	12,573	78,666
R						1,426							1,426
S							16,299	16,933	17,009	15,690	17,158	15,806	98,895
T							17,458	7,641					25,099
U													
Total Supplier	416,101	351,207	351,603	341,266	366,808	420,029	309,631	195,710	355,956	366,518	227,396	446,329	4,148,554



**Schedule 5**  
(Volumes in Dth)

**May, 2006 to April, 2007**

**Northern Utilities - New Hampshire**

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total
<b>Fuel</b>													
ALGONQUIN GAS													
GRANITE STATE GAS	-926	-591	-567	-530	-621	-1,003	-2,048	-2,504	-3,707	-4,096	-3,162	-1,564	-15
PORTLAND NATURAL GAS	-116	-116	-105	-106	-78	-88	-754	-1,508	-1,816	-1,285			-21,319
TENNESSEE GAS PIPELINE	-814	-750	-840	-779	-826	-699	-926	-827	-1,307	-1,357	-1,437	-598	-5,972
TEXAS EASTERN													-11,160
Total Fuel	-1,856	-1,457	-1,512	-1,415	-1,525	-1,790	-3,728	-4,839	-6,876	-6,742	-4,599	-2,162	-35
<b>OBA</b>													-38,501
ALGONQUIN GAS													
MARITIMES & NORTHEAST													
PORTLAND NATURAL GAS	81,529	68,973	75,749	70,626	77,131	108,724	269,302	222,000	315,764	327,820	207,858	216,595	-72,770
TENNESSEE GAS PIPELINE	-80,316	-62,072	-88,306	-64,030	-73,111	-92,435	-289,595	-183,564	-289,363	-325,548	-203,274	-67,782	-142,894
Total OBA	1,213	6,901	-12,557	6,596	4,020	16,289	-79,592	38,436	12,970	2,232	4,584	5,919	2,042,071
<b>EUT</b>													
Confirmed Nominations	215,489	211,239	209,059	224,535	225,233	263,895	233,820	322,318	362,079	335,470	327,904	337,962	3,269,003
<b>Storage</b>													
Injection	-227,864	-229,966	-235,216	-232,058	-238,334	-216,319							-1,509,207
Withdrawal							162,246	307,753	391,756	461,000	410,806	1,224	1,734,785
Total Storage	-227,864	-229,966	-235,216	-232,058	-238,334	-216,319	162,246	307,753	391,756	461,000	410,806	-128,226	225,578
<b>Off System</b>													
Delivery	-392	-521	-570	-799	-2,091	-752	-993	-831	-835	-827	-905	-862	-10,378
Receipt					1,310								1,310

Thursday, May 17, 2007

**Schedule 5**  
(Volumes in Dth)

**May, 2006 to April, 2007**

**Northern Utilities - New Hampshire**

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total
Total Off System	-392	-521	-570	-799	-781	-752	-993	-831	-835	-827	-905	-862	-9,068
<b>LNG</b>													
Lewiston Boil-Off	492	738	805	781	705	511	601	507	462	467	686	447	7,202
Lewiston Vapor								32	1,084	2,783	355		4,254
Total LNG	492	738	805	781	705	511	601	539	1,546	3,250	1,041	447	11,456
Total Purchased/Made	403,183	338,141	311,612	338,906	356,126	481,863	621,985	859,086	1,116,596	1,160,901	966,227	659,407	7,614,033

**Throughput  
New Hampshire**

Flow	9,199	71,228	-43,533	-38,745	-161,605	-98,050	23,234	28,051	71,173	71,510	79,713	18,800	30,975
Fuel at Newington (1.00%)	-296	-502	-1,824	-1,399	-2,393	-2,964	-4,088	-5,289					-18,755
Fuel at Pleasant St (1.00%)	-3,479	-2,070	-1,660	-2,302	-2,699	-2,666	-1,646	-2,601					-19,123
Gate	395,220	267,159	356,533	379,206	519,307	581,813	600,914	833,698	1,049,162	1,093,484	889,445	642,219	7,608,160
Linepack	137	-226	274	-885	-95	649	78	-324	274	-249	437	-19	51
Total New Hampshire	400,781	335,599	309,790	335,875	352,515	478,782	618,492	853,535	1,120,609	1,164,745	969,595	661,000	7,601,308

Thursday, May 17, 2007

# Schedule 5

(Volumes in Dth)

May, 2006 to April, 2007

## Northern Utilities - New Hampshire

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total
Total Throughput	400,781	335,589	309,790	335,875	352,515	478,782	618,492	853,535	1,120,609	1,164,745	969,595	661,000	7,601,308
Diff Throughput v Purchased/Made	-2,401	-2,552	-1,823	-3,031	-3,614	-3,082	-3,494	-5,551	4,012	3,844	3,366	1,595	-12,731
% Diff Throughput v	-0.60%	-0.76%	-0.59%	-0.90%	-1.03%	-0.64%	-0.56%	-0.65%	0.36%	0.33%	0.35%	0.24%	-0.17%

### Sales

#### C&I Gas

NH Charged	180,312	130,645	79,894	75,215	82,611	94,684	176,508	216,267	319,615	450,004	396,073	259,283	2,461,111
NH Uncharged - Current	85,355	51,259	41,338	47,407	46,915	82,984	92,725	154,566	197,626	183,412	145,287	93,299	1,222,173
NH Uncharged - Prior	-119,869	-85,355	-51,259	-41,338	-47,407	-46,915	-82,984	-92,725	-154,566	-197,626	-183,412	-145,287	-1,248,743
Total C&I Gas	145,798	96,549	69,973	81,284	82,119	130,753	186,249	278,108	362,675	435,790	357,948	207,295	2,434,541

#### Interruptible Gas

NH Charged	490	169	20	1	1	440	2,128	98	14	3		2	3,366
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#### Residential Gas

NH Charged	93,486	69,224	39,080	32,295	38,071	49,404	105,133	151,294	212,574	317,926	291,086	197,032	1,596,605
NH Uncharged - Current	54,895	29,550	27,764	34,179	39,088	75,408	93,584	143,355	200,289	191,553	148,163	104,309	1,142,137
NH Uncharged - Prior	-87,857	-54,895	-29,550	-27,764	-34,179	-39,088	-75,408	-93,584	-143,355	-200,289	-191,553	-148,163	-1,125,685
Total Residential Gas	60,524	43,879	37,294	38,710	42,980	85,724	123,309	201,065	269,508	309,190	247,696	153,178	1,613,057

#### Transportation

NH Charged	154,518	113,435	217,477	167,122	213,724	206,320	209,904	253,771	298,805	354,840	329,934	327,862	2,847,712
NH Uncharged - Current	143,081	171,869	162,090	200,162	196,811	190,202	223,563	264,586	324,283	286,663	283,897	251,544	2,698,751

Thursday, May 17, 2007

**Schedule 5**  
(Volumes in Dth)

**May, 2006 to April, 2007**

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total
<b>Northern Utilities - New Hampshire</b>													
NH Uncharged - Prior	-145,008	-143,081	-171,869	-162,090	-200,162	-196,811	-190,202	-223,563	-264,586	-324,283	-286,663	-283,897	-2,592,215
Total Transportation	152,591	142,223	207,698	205,194	210,373	199,711	243,265	294,794	358,502	317,220	327,168	295,509	2,954,248
<b>Company Use</b>													
NH	1,022	655	833	1,358	175	923	1,453	1,720	2,249	3,489	3,011	2,129	19,017
<b>Unaccounted For Gas</b>													
Total Sales	360,425	283,475	315,818	326,547	335,648	417,551	556,404	775,785	992,948	1,065,692	935,823	658,113	7,024,229
Diff Throughput v Sales	40,356	52,114	-6,028	9,328	16,867	61,231	62,088	77,750	127,661	99,053	33,772	2,887	577,079
% Diff Throughput v Sales													7.59%

**NORTHERN UTILITIES  
NEW HAMPSHIRE DIVISION  
DEFERRED WINTER PERIOD WORKING CAPITAL  
ALLOWANCE ON PURCHASED GAS COSTS  
April 30, 2007**

**WINTER PERIOD**

	BEGINNING BALANCE	WKG CAP ALLOWANCE	FIRM SALES	ALLOWED WKG CAP COLLECTION RATE	CURRENT WKG CAP COLLECTIONS	WKG CAP DEFERRED	ENDING BALANCE	AVE MONTHLY BALANCE	INTEREST RATE	INTEREST	ENDING BAL W/INTEREST
MAY(Winter)	(316)	43	1,461,300	0.0027	3,946	(3,903)	(4,218)	(2,267)	7.93%	(15)	(4,233)
MAY(Summer)	(4,233)	329	0	0.0021	0	329	(3,904)	(4,069)	7.93%	(27)	(3,931)
JUNE	(3,931)	408	0	0.0021	0	408	(3,523)	(3,727)	8.02%	(25)	(3,548)
JULY	(3,548)	409	0	0.0021	0	409	(3,139)	(3,343)	8.25%	(23)	(3,162)
AUGUST	(3,162)	276	0	0.0021	0	276	(2,886)	(3,024)	8.25%	(21)	(2,907)
SEPTEMBER	(2,907)	436	0	0.0021	0	436	(2,471)	(2,689)	8.25%	(18)	(2,489)
OCTOBER	(2,489)	(109)	0	0.0021	0	(109)	(2,598)	(2,544)	8.25%	(17)	(2,616)
NOVEMBER	(2,616)	7,814	1,299,655	0.0022	2,859	4,955	2,339	(138)	8.25%	(1)	2,338
DECEMBER	2,338	13,305	3,675,615	0.0022	8,086	5,219	7,557	4,948	8.25%	34	7,591
JANUARY	7,591	14,118	5,321,862	0.0022	11,708	2,410	10,001	8,796	8.25%	60	10,061
FEBRUARY	10,061	15,442	7,679,304	0.0022	16,894	(1,452)	8,609	9,335	8.25%	64	8,673
MARCH	8,673	12,017	6,871,588	0.0022	15,117	(3,100)	5,572	7,123	8.25%	49	5,621
APRIL	5,621	5,826	4,563,155	0.0022	10,039	(4,213)	1,408	3,515	8.25%	24	1,433
MAY	1,433	139	1,891,370	0.0022	4,161	(4,022)	(2,589)	(578)	8.25%	(4)	(2,593)
	5,298	146,589	63,280,662	0	155,207	(8,618)	126,518	130,827		726	(2,593)

**NORTHERN UTILITIES, INC**  
**NEW HAMPSHIRE DIVISION**  
**BAD DEBT EXPENSE**  
**CALCULATION OF COLLECTION ALLOWANCE**  
 April 30, 2007

**WINTER PERIOD**

	BEG. BAL	GAS COSTS PER BOOKS ALLOWED FOR BAD DEBT	% ALLOWED BAD DEBT	ACTUAL BAD DEBT ALLOWANCE	ACTUAL BAD DEBT COLLECTION	BAD DEBT DEFERRED BALANCE	ENDING BALANCE	AVE MO BALANCE	INTEREST RATE	INTEREST	END BAL
	(777)					(9,249)	(803)				(777)
2006 MAY Winter	8,447	22,825	0.45%	103	(9,352)	(9,249)	(803)	3,822	7.93%	25	(777)
MAY Summer Deferred	(777)	178,460	0.45%	803	0	803	26	(376)	7.93%	(2)	23
JUNE	23	220,144	0.45%	991	0	991	1,014	518	8.02%	3	1,017
JULY	1,017	215,861	0.45%	971	0	971	1,989	1,503	8.25%	10	1,999
AUGUST	1,999	148,783	0.45%	670	0	670	2,668	2,334	8.25%	16	2,685
SEPTEMBER	2,685	229,775	0.45%	1,034	0	1,034	3,718	3,202	8.25%	22	3,741
OCTOBER	3,741	(55,193)	0.45%	(248)	0	(248)	3,492	3,616	8.25%	25	3,517
NOVEMBER	3,517	4,120,603	0.45%	18,543	(7,018)	11,525	15,042	9,279	8.25%	64	15,105
DECEMBER	15,105	7,080,137	0.45%	31,861	(19,848)	12,012	27,118	21,112	8.25%	145	27,263
2007 JANUARY	27,263	7,484,481	0.45%	33,680	(28,738)	4,942	32,205	29,734	8.25%	204	32,409
FEBRUARY	32,409	8,182,626	0.45%	36,822	(41,468)	(4,646)	27,763	30,086	8.25%	207	27,970
MARCH	27,970	6,298,886	0.45%	28,345	(37,107)	(8,762)	19,208	23,589	8.25%	162	19,370
APRIL	19,370	3,016,770	0.45%	13,575	(24,641)	(11,066)	8,305	13,837	8.25%	95	8,400
MAY	8,400	73,110	0.45%	329	(10,213)	(9,884)	(1,485)	3,458	8.25%	24	(1,461)
	12,494			347,610	(364,169)	(16,559)		2,604			(1,461)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
 2003 - 04 WINTER PERIOD RECONCILIATION  
 INTERRUPTIBLE PROFIT SCHEDULE  
 Summary May 2006 - April 2007

Attachment C

	May 2006	June	July	August	September	October	November	December	January 2005	February	March	April	Total
Total Interruptible Sales	\$ 4,292	\$ 1,442	\$ 177	\$ 14	\$ 14	\$ 3,965	\$ 21,288	\$ 991	\$ 258	\$ -	\$ -	\$ 23	\$ 32,464
Less: Emergency Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interruptible Sales	\$ 4,292	\$ 1,442	\$ 177	\$ 14	\$ 14	\$ 3,965	\$ 21,288	\$ 991	\$ 258	\$ -	\$ -	\$ 23	\$ 32,464
Total Interruptible Costs	\$ 3,817	\$ 1,155	\$ 137	\$ 10	\$ 11	\$ 2,488	\$ 15,863	\$ 797	\$ 244	\$ -	\$ -	\$ 21	\$ 24,544
Total Interruptible Profits	\$ 475	\$ 287	\$ 40	\$ 3	\$ 3	\$ 1,477	\$ 5,425	\$ 194	\$ 14	\$ -	\$ -	\$ 2	\$ 7,919
Emergency Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Emer Sales Margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Inter & Emer Margin	\$ 475	\$ 287	\$ 40	\$ 3	\$ 3	\$ 1,477	\$ 5,425	\$ 194	\$ 14	\$ -	\$ -	\$ 2	\$ 7,919
Total Passback Profit	\$ 475	\$ 287	\$ 40	\$ 3	\$ 3	\$ 1,477	\$ 5,425	\$ 194	\$ 14	\$ -	\$ -	\$ 2	\$ 7,919

**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	\$ 209,244	2,155,397	0.0101	21,770	\$ 187,474
MAY--summer	\$ 187,474	1,036,398	0.0101	10,468	\$ 177,007
JUNE	\$ 177,007	2,596,104	0.0101	26,221	\$ 150,786
JULY	\$ 150,786	2,211,627	0.0101	22,337	\$ 128,449
AUGUST	\$ 128,449	1,845,980	0.0101	18,644	\$ 109,804
SEPTEMBER	\$ 109,804	2,232,479	0.0101	22,548	\$ 87,256
2006 OCTOBER	\$ 87,256	3,546,332	0.0101	35,818	\$ 51,438
2006 NOV (summer)	\$ 493,184	2,342,116	0.0101	23,655	\$ 469,529
NOV (winter)	\$ 469,529	1,304,865	0.0083	10,830	\$ 458,699
DEC	\$ 458,699	5,104,933	0.0083	42,371	\$ 416,328
2007 JAN	\$ 416,328	7,177,310	0.0083	59,572	\$ 356,756
FEB	\$ 356,756	9,892,160	0.0083	82,105	\$ 274,651
MAR	\$ 274,651	8,918,882	0.0083	74,027	\$ 200,624
APR	\$ 200,624	6,637,639	0.0083	55,092	\$ 145,532
MAY	\$ 145,532	4,314,284	0.0083	35,809	\$ 109,723
JUNE	\$ 109,723	2,306,840	0.0083	19,147	\$ 90,577
JULY	\$ 90,577	1,858,730	0.0083	15,427	\$ 75,149
AUGUST	\$ 75,149	1,626,360	0.0083	13,499	\$ 61,650
SEPTEMBER	\$ 61,650	1,829,050	0.0083	15,181	\$ 46,469
OCTOBER	\$ 46,469	2,268,400	0.0083	18,828	\$ 27,641



**NORTHERN UTILITIES**  
**NEW HAMPSHIRE DIVISION**  
**RLIAP Reconciliation**  
**October 31, 2007**

	Beginning Balance	Program Costs	RLIAP Recoveries	Ending Balance	Average Monthly Balance	Interest Rate	Interest	Ending Balance w/Interest
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	est \$ (66,861)	\$ 8,712	\$ 9,294	\$ (67,443)	\$ (67,152)	8.25%	\$ (462)	\$ (67,905)
Aug-07	est \$ (67,905)	\$ 7,809	\$ 8,132	\$ (68,228)	\$ (68,066)	8.25%	\$ (468)	\$ (68,696)
Sep-07	est \$ (68,696)	\$ 8,830	\$ 10,452	\$ (70,317)	\$ (69,507)	8.25%	\$ (478)	\$ (70,795)
Oct-07	est \$ (70,795)	\$ 9,164	\$ 18,170	\$ (79,801)	\$ (75,298)	8.25%	\$ (518)	\$ (80,319)

check \$ - \$ 462,574 \$ 537,252 \$ (5,641) \$ (80,319)

NORTHERN UTILITIES, NEW HAMPSHIRE DIVISION  
Winter 2006-2007 Period

	Nov	December	January	February	March	April	May	TOTAL
Forecasted Sales Activity:	430,393	636,489	732,888	634,767	546,973	357,041		3,338,551
Actual Winter 2006-2007 Period (Calendar Month)	346,233	509,659	645,771	693,211	542,615	389,814		3,127,503
Difference	(84,160)	(126,630)	(67,117)	58,444	(4,358)	32,773		(211,048)
add: volume difference due to weather								
Normalized Calendar Sales Activity	411,224	604,208	707,018	599,507	521,465	338,094		3,181,516
Actual Winter 2006-2007 Period	346,233	509,659	645,771	693,211	542,615	389,814		3,127,503
	(84,991)	(94,349)	(61,247)	93,704	21,150	51,720		(54,013)
Total Variance (excl weather effect)	(19,169)	(32,281)	(25,870)	(35,260)	(25,508)	(18,947)		(157,035)
								-4.70%

Variance-difference due to meter count  
-difference in load pattern

(73,626)  
(83,209)  
(157,035)

NORTHERN UTILITIES, NEW HAMPSHIRE DIVISION  
Winter 2006-2007 Period

	NORMAL MMBTU		METERS		NORMAL AVERAGE USE		Change in Sales Due to			Total Chg MMBtu	% difference
	2006-2007 Forecast	2006-2007 Actual	2006-2007 Forecast	2006-2007 Actual	2006-2007 Forecast	2006-2007 Actual	Difference	Meter Count	Load Pattern		
Res Heat	1,290,255	1,263,065	116,766	116,061	(705)	11,05	10,88	(7,760)	(19,400)	(27,190)	-2.15%
Res General	19,152	18,956	11,142	10,538	(604)	1,72	1,80	(1,036)	842	(196)	-1.03%
Total Res	1,309,407	1,282,021	127,908	126,599	(1,309)	12,77	12,68	(16,714)	(10,672)	(27,386)	-2.14%
G-40	654,912	689,604	26,527	25,340	(1,187)	24,69	27,21	(29,305)	63,997	34,692	5.03%
G-50	890,884	639,219	6,085	5,862	(233)	113,54	109,23	(26,455)	(25,210)	(51,665)	-8.08%
G-41	178,495	109,253	2,859	2,205	(654)	62,43	49,55	(40,831)	(28,411)	(69,242)	-63.38%
G-51	105,659	110,968	1,280	1,072	(208)	82,55	103,51	(17,170)	22,479	3,309	4.78%
G-42	233,540	213,856	117	67	(50)	1,996.07	3,191.88	(99,803)	80,119	(19,684)	-9.20%
G-52	165,654	136,595	58	54	(4)	2,866.10	2,529.54	(11,424)	(17,635)	(29,059)	-21.27%
Total C & I	2,029,144	1,899,495	36,926	34,590	(2,336)	54,95	54,91	(128,367)	(1,282)	(129,649)	-6.83%
Total	3,338,551	3,181,516	164,834	161,189	(3,645)	20,25	19,74	(73,826)	(83,209)	(157,035)	-4.94%