Anticipated Cost of Gas

New Hampshire Division
Period Covered: November 1, 2009 - April 30, 2010

(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	$ 1,877,360	
Supply Costs:	$ 8,942,282	
Storage & Peaking Gas:		
Demand, Capacity:	$ 10,372,845	
Commodity Costs:	$ 5,959,876	
Hedging (Gain)/Loss	$ 1,960,109	
Interruptible Included Above	$ -	
Inventory Finance Charge	$ 123,410	
Capacity Release	$ (1,896,076)	
Total Anticipated Direct Cost of Gas		$ 27,339,807
ANTICIPATED INDIRECT COST OF GAS		
Adjustments:		
Prior Period Under/(Over) Collection	$ 2,944,781	
Interest	$ 25,706	
Refunds	$ -	
Capacity Reserve Charge Revenue	$ (90,228)	
Interruptible Margins	$ -	
Total Adjustments		$ 2,880,259
Working Capital:		
Total Anticipated Direct Cost of Gas	$ 27,339,807	
Working Capital Percentage	0.190%	
Working Capital Allowance	$ 51,946	
Plus: Working Capital Reconciliation (Acct 182.11)	$ 22,921	
Total Working Capital Allowance		$ 74,867
Bad Debt:		
Total Anticipated Direct Cost of Gas	$ 27,339,807	
Less: Capacity Reserve Charge Revenue	$ (90,228)	
Plus: Prior Period Under/(Over) Collection	$ 2,944,781	
Plus: Interest	$ 25,706	
Plus: Total Working Capital	$ 74,867	
Subtotal	$ 30,294,932	
Bad Debt Percentage	0.450%	
Bad Debt Allowance	$ 136,327	
Plus: Bad Debt Reconciliation (Acct 182.16)	$ 52,984	
Total Bad Debt Allowance		$ 189,311
Local Production and Storage Capacity		$ 686,673
Miscellaneous Overhead-77.11% Allocated to Winter Season		$ 95,845
Total Anticipated Indirect Cost of Gas		$ 3,926,955
Total Cost of Gas		$ 31,266,762

Issued: October 15, 2009
Effective Date: November 1, 2009

Issued By: ______________________
Treasurer

Authorized by NHPUC Order No. ______, in Docket No. DG 09-___, dated __________, 2009.

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: November 1, 2009 - April 30, 2010

(Col 1)		(Col 2)		(Col 3)	
Total Anticipated Direct Cost of Gas	$	27,339,807			
Projected Prorated Sales (11/01/09 - 04/30/10)		28,473,787			
Direct Cost of Gas Rate			$	0.9602	per therm
Demand Cost of Gas Rate	$	10,354,129	$	0.3636	per therm
Commodity Cost of Gas Rate	$	16,985,677	$	0.5965	per therm
Total Direct Cost of Gas Rate	$	27,339,807	$	0.9601	per therm
Total Anticipated Indirect Cost of Gas	$	3,926,955			
Projected Prorated Sales (11/01/09 - 04/30/10)		28,473,787			
Indirect Cost of Gas			$	0.1379	per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/09			**$**	**1.0980**	**per therm**
RESIDENTIAL COST OF GAS RATE - 11/01/09	**COGwr**		**$**	**1.0980**	**per therm**
	Maximum (COG+25%)		**$**	**1.3725**	

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/09			**COGwl**	**$**	**1.0630**	**per therm**
			Maximum (COG+25%)	**$**	**1.3288**	
C&I HLF Demand Costs Allocated per SMBA	$	637,015				
PLUS: Residential Demand Reallocation to C&I HLF	$	24,792				
C&I HLF Total Adjusted Demand Costs	$	661,806				
C&I HLF Projected Prorated Sales (11/01/09 - 04/30/10)		2,837,571				
Demand Cost of Gas Rate	**$**	**0.2332**				
C&I HLF Commodity Costs Allocated per SMBA	$	1,978,559				
PLUS: Residential Commodity Reallocation to C&I HLF	$	(15,380)				
C&I HLF Total Adjusted Commodity Costs	$	1,963,179				
C&I HLF Projected Prorated Sales (11/01/09 - 04/30/10)		2,837,571				
Commodity Cost of Gas Rate	**$**	**0.6919**				
Indirect Cost of Gas	**$**	**0.1379**				
Total C&I HLF Cost of Gas Rate	**$**	**1.0630**				

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/09			**COGwh**	**$**	**1.1058**	**per therm**
			Maximum (COG+25%)	**$**	**1.3823**	
C&I LLF Demand Costs Allocated per SMBA	$	4,869,086				
PLUS: Residential Demand Reallocation to C&I LLF	$	189,497				
C&I LLF Total Adjusted Demand Costs	$	5,058,583				
C&I LLF Projected Prorated Sales (11/01/09 - 04/30/10)		12,893,460				
Demand Cost of Gas Rate	**$**	**0.3923**				
C&I LLF Commodity Costs Allocated per SMBA	$	7,479,106				
PLUS: Residential Commodity Reallocation to C&I LLF	$	(58,138)				
C&I LLF Total Adjusted Commodity Costs	$	7,420,968				
C&I LLF Projected Prorated Sales (11/01/09 - 04/30/10)		12,893,460				
Commodity Cost of Gas Rate	**$**	**0.5756**				
Indirect Cost of Gas	**$**	**0.1379**				
Total C&I LLF Cost of Gas Rate	**$**	**1.1058**				

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Local Delivery Adjustment Clause

Rate Schedule	RLIAP	DSM	ERC	ITM	WLNG	CCE	RCE	LDAC
Residential Heating	$0.0055	$0.0201	$0.0057	$0.0000	$0.0000	$0.0000	$0.0000	$0.0313
Residential Non-Heating	$0.0055	$0.0201	$0.0057	$0.0000	$0.0000	$0.0000	$0.0000	$0.0313
Small C&I	$0.0055	$0.0072	$0.0057	$0.0000	$0.0000	$0.0000	$0.0000	$0.0184
Medium C&I	$0.0055	$0.0072	$0.0057	$0.0000	$0.0000	$0.0000	$0.0000	$0.0184
Large C&I	$0.0055	$0.0072	$0.0057	$0.0000	$0.0000	$0.0000	$0.0000	$0.0184
No Previous Sales Service								

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Title: Treasurer

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
WINTER SEASON RESIDENTIAL RATES

	Winter Season November 2009 - April 2009	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	**Tariff Rate R 5:**			
	Monthly Customer Charge	$9.50	**$9.50**	**$9.50**
	First 50 therms	$0.4102	**$0.4415**	**$1.5395**
	All usage over 50 therms	$0.2990	**$0.3303**	**$1.4283**
	LDAC	**$0.0313**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.0980**		
Residential Heating Low Income	**Tariff Rate R 10:**			
	Monthly Customer Charge	$3.80	**$3.80**	**$3.80**
	First 50 therms	$0.1641	**$0.1954**	**$1.2934**
	All usage over 50 therms	$0.1196	**$0.1509**	**$1.2489**
	LDAC	**$0.0313**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.0980**		
Residential Non-Heating	**Tariff Rate R 6:**			
	Bi-monthly Customer Charge	$19.00	**$19.00**	**$19.00**
	First 20 therms	$0.4067	**$0.4380**	**$1.5360**
	All usage over 20 therms	$0.3082	**$0.3395**	**$1.4375**
	Monthly Customer Charge	$9.50	**$9.50**	**$9.50**
	First 10 therms	$0.4067	**$0.4380**	**$1.5360**
	All usage over 10 therms	$0.3082	**$0.3395**	**$1.4375**
	LDAC	**$0.0313**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.0980**		
Residential Non-Heating Low Income	**Tariff Rate R 11:**			
	Bi-monthly Customer Charge	$13.80	**$13.80**	**$13.80**
	First 20 therms	$0.3084	**$0.3397**	**$1.4377**
	All usage over 20 therms	$0.2335	**$0.2648**	**$1.3628**
	Monthly Customer Charge	$6.90	**$6.90**	**$6.90**
	First 10 therms	$0.3084	**$0.3397**	**$1.4377**
	All usage over 10 therms	$0.2335	**$0.2648**	**$1.3628**
	LDAC	**$0.0313**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.0980**		

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NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

WINTER SEASON C&I RATES

	Winter Season November 2009 - April 2009	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	**Tariff Rate G 40:**			
	Monthly Customer Charge	$18.70	**$18.70**	**$18.70**
	First 75 therms	$0.3077	**$0.3261**	**$1.4319**
	All usage over 75 therms	$0.2007	**$0.2191**	**$1.3249**
	LDAC	**$0.0184**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.1058**		
C&I Low Annual/Low Winter	**Tariff Rate G 50:**			
	Monthly Customer Charge	$18.70	**$18.70**	**$18.70**
	First 75 therms	$0.3018	**$0.3202**	**$1.3832**
	All usage over 75 therms	$0.1969	**$0.2153**	**$1.2783**
	LDAC	**$0.0184**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.0630**		
C&I Medium Annual/High Winter	**Tariff Rate G 41:**			
	Monthly Customer Charge	$60.30	**$60.30**	**$60.30**
	All usage	$0.1942	**$0.2126**	**$1.3184**
	LDAC	**$0.0184**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.1058**		
C&I Medium Annual/Low Winter	**Tariff Rate G 51:**			
	Monthly Customer Charge	$60.30	**$60.30**	**$60.30**
	First 1300 therms	$0.1862	**$0.2046**	**$1.2676**
	All usage over 1300 therms	$0.1467	**$0.1651**	**$1.2281**
	LDAC	**$0.0184**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.0630**		
C&I High Annual/High Winter	**Tariff Rate G 42:**			
	Monthly Customer Charge	$254.00	**$254.00**	**$254.00**
	All usage	$0.1725	**$0.1909**	**$1.2967**
	LDAC	**$0.0184**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.1058**		
C&I High Annual/Low Winter	**Tariff Rate G 52:**			
	Monthly Customer Charge	$254.00	**$254.00**	**$254.00**
	All usage	$0.1262	**$0.1446**	**$1.2076**
	LDAC	**$0.0184**		
	Gas Cost Adjustment:			
	Cost of Gas	**$1.0630**		

Issued: October 15, 2009 **Issued by:** N. H. Coles
Effective: With Service Rendered On and After November 1, 2009 **Title:** **Treasurer**
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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

WINTER SEASON DELIVERY RATES

	Winter Season November 2009 - April 2009		Tariff Rates	Total Delivery Rates (Includes LDAC)	
C&I Low Annual/High Winter	**Tariff Rate T 40:**				
	Monthly Customer Charge		$18.70		**$18.70**
	First 75 therms		$0.3077	**$0.3261**	
	All usage over 75 therms		$0.2007	**$0.2191**	
(Capacity exempt Customers Only)	Capacity Reserve Charge		$0.0055		
	LDAC		**$0.0184**		
C&I Low Annual/Low Winter	**Tariff Rate T 50:**				
	Monthly Customer Charge		$18.70		**$18.70**
	First 75 therms		$0.3018	**$0.3202**	
	All usage over 75 therms		$0.1969	**$0.2153**	
(Capacity exempt Customers Only)	Capacity Reserve Charge		$0.0055		
	LDAC		**$0.0184**		
C&I Medium Annual/High Winter	**Tariff Rate T 41:**				
	Monthly Customer Charge		$60.30		**$60.30**
	All usage		$0.1942	**$0.2126**	
(Capacity exempt Customers Only)	Capacity Reserve Charge		$0.0055		
	LDAC		**$0.0184**		
C&I Medium Annual/Low Winter	**Tariff Rate T 51:**				
	Monthly Customer Charge		$60.30		**$60.30**
	First 1300 therms		$0.1862	**$0.2046**	
	All usage over 1300 therms		$0.1467	**$0.1651**	
(Capacity exempt Customers Only)	Capacity Reserve Charge		$0.0055		
	LDAC		**$0.0184**		
C&I High Annual/High Winter	**Tariff Rate T 42:**				
	Monthly Customer Charge		$254.00		**$254.00**
	All usage		$0.1725	**$0.1909**	
(Capacity exempt Customers Only)	Capacity Reserve Charge		$0.0055		
	LDAC		**$0.0184**		
C&I High Annual/Low Winter	**Tariff Rate T 52:**				
	Monthly Customer Charge		$254.00		**$254.00**
	All usage		$0.1262	**$0.1446**	
(Capacity exempt Customers Only)	Capacity Reserve Charge		$0.0055		
	LDAC		**$0.0184**		
C&I Interruptible Transportation	**Tariff Rate IT:**				
	Monthly Customer Charge		$170.21		**$170.21**
	First 20,000 therms		$0.1299	**$0.1299**	
	All usage over 20,000 therms		$0.1108	**$0.1108**	

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Authorized by NHPUC Order No. ______, in Docket No. DG 09-___, dated __________, 2009.

VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX A

Schedule of Administrative Fees and Charges

I. Supplier Balancing Charge: **$0.75 per MMBtu** of Daily Imbalance Volumes

- Updated effective every November 1 to reflect the Company's latest balancing resources and associated capacity costs.
- Daily Imbalance Volumes represent the difference between ATV and ATV adjusted for actual EDDs.

II. Peaking Service Demand Charge: **$15.078 per MMBtu** per MDPQ per month for November 2009 through April 2010.

- Updated effective every November 1 to reflect the Company's Peaking resources and associated costs.

III. Supplier Services and Associated Fees:

SERVICE	PRICING
Pool Administration (required) **Non-Daily Metered Pools only**	• $0.10/month/customer billed @ marketer level
Standard Passthrough Billing (required)	• $0.60/customer/month billed @ marketer level
Standard Complete Billing (optional – Passthrough Billing fee not required if this service is elected)	• $1.50/customer/month billed @ marketer level
Customer Administration (required)	• $10/customer/switch billed @ marketer level

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CALCULATION OF COST OF GAS ADJUSTMENT

New Hampshire Division
Period Covered: May 1, 2009 - October 31, 2009
Anticipated Cost of Delivered and Produced Gas

Delivered:	Therms	Rate	Amount
Product: - Commodity			
Pipeline Supply	7,539,306	$0.3389	$ 2,555,022
Storage Withdrawals	0		$0
Peaking Supply	42,905	$0.9190	$39,429
Hedging (Gain)/Loss			$1,663,964
Interruptible Included Above			($6,575)
Adjustment for Actual Costs			$0
Product: - Demand			
Granite State and Others			$196,751
Pipeline Reservation			
Granite State and Others			$833,449
Storage & Peaking Demand			
Tennessee and Others			$406,625
Capacity Release			$0
Interruptible Margins			$0
Less: Unaccounted For, Company Use & Interruptible Volumes	(134,470)		$0
TOTAL Anticipated Cost of Gas	**7,447,740**	**$0.7638**	**$ 5,688,664**

Issued: September 25, 2009
Effective Date: October 1, 2009

Issued by: [signature]
Title: Treasurer

Authorized by NHPUC Order No. 24,961, in Docket No. DG 09-052, dated April 30, 2009.

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Calculation of Anticipated Indirect Cost of Gas-New Hampshire Division

Working Capital Calculation		
Total Anticipated Direct Cost of Gas-Commodity	$4,251,840	
Total Anticipated Direct Cost of Gas-Demand	$1,436,825	
Interruptible Profits		
LESS Anticipated Direct Costs assigned to Non-Grandfathered Transportation		
Total Direct Cost of Gas (Including Summer Deferred)	$5,688,665	
Total Direct gas Costs-Including Summer Deferred	$5,688,665	
Working Capital Percentage (NHPUC No. 10 Section IV, 6.1)	0.19%	
Working Capital Allowance (NHPUC No. 10 Section IV, 6.1)	$10,808	
Plus: Working Capital Reconciliation	$7,918	
Total Working Capital Allowance	**$18,726**	
Bad Debt Calculation		
Total Anticipated Direct Cost of Gas	$5,688,665	
Plus: Prior Period Under/(Over) Collection	$502,551	
Plus : Interest	$6,773	
Plus: Total Working Capital	$18,726	
Subtotal	$6,216,715	
Bad Debt Percentage (NHPUC No. 10 Section IV, 6.1)	0.45%	
Total Bad Debt Allowance	27,975	
Plus: Bad Debt Reconciliation	18,852	
Total Bad Debt Allowance	**46,827**	
		Rate / Therm
Working Capital Allowance	$18,726	
Bad Debt Allowance	$46,827	
Miscellaneous Overhead-23.68% Allocated to Summer Season	$31,261	
Capacity Reserve (Forecasted Transportation Therms * $0.0055)	$0	
Production and Storage Capacity	$0	
Prior Period Under/(Over) Collection	$502,551	
Refunds	$0	
Interest	$6,773	
Total Anticipated Indirect Cost of Gas	$606,138	$0.0814
Total Anticipated Direct Cost of Gas-Commodity	$4,251,840	$0.5709
Total Anticipated Direct Cost of Gas-Demand	$1,436,825	$0.1929
Total Anticipated Period Cost of Gas	$6,294,803	$0.8452
Forecasted Off-peak Period Volumes (Therms)	7,447,740	

	Residential	C&I Low Winter	C&I High Winter
Forecasted Winter Season Cost of Gas Rate:			
COGw-Commodity	$0.5709	$0.5318	$0.6340
COGw-Demand	$0.1929	$0.1625	$0.2422
COGw-Indirect	$0.0814	$0.0814	$0.0814
Adjustment to Reduce Anticipated Undercollection	$0.0779	$0.0724	$0.0868
COGw-Total (October 1, 2009 Billing Rate)	**$0.9231**	**$0.8481**	**$1.0444**
Maximum	**$0.9231**	**$0.8481**	**$1.0444**

Issued: September 25, 2009 **Issued by:** [signature]
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Local Delivery Adjustment Clause

Rate Schedule	RLIAP	DSM	ERC	ITM	WLNG	CCE	RCE	LDAC
Residential Heating	~~$0.0039~~	~~$0.0113~~	~~$0.0103~~	$0.0000	$0.0000	$0.0000	$0.0000	~~$0.0255~~
Residential Non-Heating	~~$0.0039~~	~~$0.0113~~	~~$0.0103~~	$0.0000	$0.0000	$0.0000	$0.0000	~~$0.0255~~
Small C&I	~~$0.0039~~	~~$0.0069~~	~~$0.0103~~	$0.0000	$0.0000	$0.0000	$0.0000	~~$0.0211~~
Medium C&I	~~$0.0039~~	~~$0.0069~~	~~$0.0103~~	$0.0000	$0.0000	$0.0000	$0.0000	~~$0.0211~~
Large C&I	~~$0.0039~~	~~$0.0069~~	~~$0.0103~~	$0.0000	$0.0000	$0.0000	$0.0000	~~$0.0211~~
No Previous Sales Service								

Residential Heating	$0.0055	$0.0201	$0.0057					$0.0313
Residential Non-Heating	$0.0055	$0.0201	$0.0057					$0.0313
Small C&I	$0.0055	$0.0072	$0.0057					$0.0184
Medium C&I	$0.0055	$0.0072	$0.0057					$0.0184
Large C&I	$0.0055	$0.0072	$0.0057					$0.0184

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

Issued: ~~November 7, 2008~~ October 15, 2009
Effective: With Service Rendered On and After November 1, 200~~8~~ 9
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Issued by:
Title: Treasurer

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

~~SUMMER~~ WINTER SEASON DELIVERY RATES

	~~Summer~~ Winter Season ~~May~~ November 2009 - ~~October~~ April 2009	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	**Tariff Rate R 5:**			
	Monthly Customer Charge	$9.50	**$9.50**	**$9.50**
	First 50 therms	$0.4102	~~$0.4357~~ $0.4415	~~$1.3588~~ $1.5395
	All usage over 50 therms	$0.2990	~~$0.3245~~ $0.3303	~~$1.2476~~ $1.4283
	LDAC	~~$0.0255~~ $0.0313		
	Gas Cost Adjustment:			
	Cost of Gas	~~$0.9231~~ $1.0980		
Residential Heating Low Income	**Tariff Rate R 10:**			
	Monthly Customer Charge	$3.80	**$3.80**	**$3.80**
	First 50 therms	$0.1641	~~$0.1896~~ $0.1954	~~$1.1127~~ $1.2934
	All usage over 50 therms	$0.1196	~~$0.1451~~ $0.1509	~~$1.0682~~ $1.2489
	LDAC	~~$0.0255~~ $0.0313		
	Gas Cost Adjustment:			
	Cost of Gas	~~$0.9231~~ $1.0980		
Residential Non-Heating	**Tariff Rate R 6:**			
	Bi-monthly Customer Charge	$19.00	**$19.00**	**$19.00**
	First 20 therms	$0.4067	~~$0.4322~~ $0.4380	~~$1.3553~~ $1.5360
	All usage over 20 therms	$0.3082	~~$0.3337~~ $0.3395	~~$1.2568~~ $1.4375
	Monthly Customer Charge	$9.50	**$9.50**	**$9.50**
	First 10 therms	$0.4067	~~$0.4322~~ $0.4380	~~$1.3553~~ $1.5360
	All usage over 10 therms	$0.3082	~~$0.3337~~ $0.3395	~~$1.2568~~ $1.4375
	LDAC	~~$0.0255~~ $0.0313		
	Gas Cost Adjustment:			
	Cost of Gas	~~$0.9231~~ $1.0980		
Residential Non-Heating Low Income	**Tariff Rate R 11:**			
	Bi-monthly Customer Charge	$13.80	**$13.80**	**$13.80**
	First 20 therms	$0.3084	~~$0.3339~~ $0.3397	~~$1.2570~~ $1.4377
	All usage over 20 therms	$0.2335	~~$0.2590~~ $0.2648	~~$1.1821~~ $1.3628
	Monthly Customer Charge	$6.90	**$6.90**	**$6.90**
	First 10 therms	$0.3084	~~$0.3339~~ $0.3397	~~$1.2570~~ $1.4377
	All usage over 10 therms	$0.2335	~~$0.2590~~ $0.2648	~~$1.1821~~ $1.3628
	LDAC	~~$0.0255~~ $0.0313		
	Gas Cost Adjustment:			
	Cost of Gas	~~$0.9231~~ $1.0980		

Issued: ~~September 25, 2009~~ October 15, 2009
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Authorized by NHPUC Order No. ~~24,961~~, in Docket No. DG 09- ~~052~~, dated ~~April 30, 2009~~.

Issued by:
Title: Treasurer

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

~~SUMMER~~ WINTER SEASON DELIVERY RATES

	~~Summer~~ Winter Season ~~May~~ November 2009 - ~~October~~ April 2009	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
C&I Low Annual/High Winter	**Tariff Rate G 40:**			
	Monthly Customer Charge	$18.70	**$18.70**	**$18.70**
	First 75 therms	$0.3077	~~$0.3288~~ $0.3261	~~$1.3732~~ $1.4319
	All usage over 75 therms	$0.2007	~~$0.2218~~ $0.2191	~~$1.2662~~ $1.3249
	LDAC	~~0.0211~~ 0.0184		
	Gas Cost Adjustment:			
	Cost of Gas	~~$1.0444~~ $1.1058		
C&I Low Annual/Low Winter	**Tariff Rate G 50:**			
	Monthly Customer Charge	$18.70	**$18.70**	**$18.70**
	First 75 therms	$0.3018	~~$0.3229~~ $0.3202	~~$1.1710~~ $1.3832
	All usage over 75 therms	$0.1969	~~$0.2180~~ $0.2153	~~$1.0661~~ $1.2783
	LDAC	~~0.0211~~ 0.0184		
	Gas Cost Adjustment:			
	Cost of Gas	~~$0.8481~~ $1.0630		
C&I Medium Annual/High Winter	**Tariff Rate G 41:**			
	Monthly Customer Charge	$60.30	**$60.30**	**$60.30**
	All usage	~~$0.1124~~ $0.1942	~~$0.1335~~ $0.2126	~~$1.1779~~ $1.3184
	LDAC	~~0.0211~~ 0.0184		
	Gas Cost Adjustment:			
	Cost of Gas	~~$1.0444~~ $1.1058		
C&I Medium Annual/Low Winter	**Tariff Rate G 51:**			
	Monthly Customer Charge	$60.30	**$60.30**	**$60.30**
	First ~~1000~~ 1300 therms	~~$0.1112~~ $0.1862	~~$0.1323~~ $0.2046	~~$0.9804~~ $1.2676
	All usage over ~~1000~~ 1300 therms	~~$0.0780~~ $0.1467	~~$0.0991~~ $0.1651	~~$0.9472~~ $1.2281
	LDAC	~~0.0211~~ 0.0184		
	Gas Cost Adjustment:			
	Cost of Gas	~~$0.8481~~ $1.0630		
C&I High Annual/High Winter	**Tariff Rate G 42:**			
	Monthly Customer Charge	$254.00	**$254.00**	**$254.00**
	All usage	~~$0.0964~~ $0.1725	~~$0.1175~~ $0.1909	$1.1619 $1.2967
	LDAC	~~0.0211~~ 0.0184		
	Gas Cost Adjustment:			
	Cost of Gas	~~$1.0444~~ $1.1058		
C&I High Annual/Low Winter	**Tariff Rate G 52:**			
	Monthly Customer Charge	$254.00	**$254.00**	**$254.00**
	All usage	~~$0.0653~~ $0.1262	~~$0.0864~~ $0.1446	~~$0.9345~~ $1.2076
	LDAC	~~0.0211~~ 0.0184		
	Gas Cost Adjustment:			
	Cost of Gas	~~$0.8481~~ $1.0630		

Issued: ~~September 25, 2009~~ October 15, 2009 **Issued by:**
Effective: With Service Rendered On and After ~~May~~ November **1, 2009** **Title:** **Treasurer**
Authorized by NHPUC Order No. ~~24,961~~**, in Docket No. DG 09-**~~052~~**, dated** ~~April 30, 2009~~.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

~~SUMMER~~ WINTER SEASON DELIVERY RATES

	~~Summer~~ Winter Season ~~May~~ November 2009 - ~~October~~ April 2009	Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter	**Tariff Rate T 40:**		
	Monthly Customer Charge	$18.70	**$18.70**
	First 75 therms	$0.3077	~~$0.3288~~ $0.3261
	All usage over 75 therms	$0.2007	~~$0.2218~~ $0.2191
(Capacity exempt Customers Only)	Capacity Reserve Charge	$0.0055	
	LDAC	~~0.0211~~ 0.0184	
C&I Low Annual/Low Winter	**Tariff Rate T 50:**		
	Monthly Customer Charge	$18.70	**$18.70**
	First 75 therms	$0.3018	~~$0.3229~~ $0.3202
	All usage over 75 therms	$0.1969	~~$0.2180~~ $0.2153
(Capacity exempt Customers Only)	Capacity Reserve Charge	$0.0055	
	LDAC	~~0.0211~~ 0.0184	
C&I Medium Annual/High Winter	**Tariff Rate T 41:**		
	Monthly Customer Charge	$60.30	**$60.30**
	All usage	~~$0.1124~~ $0.1942	~~$0.1335~~ $0.2126
(Capacity exempt Customers Only)	Capacity Reserve Charge	$0.0055	
	LDAC	~~0.0211~~ 0.0184	
C&I Medium Annual/Low Winter	**Tariff Rate T 51:**		
	Monthly Customer Charge	$60.30	**$60.30**
	First ~~1000~~ 1300 therms	~~$0.1112~~ $0.1862	~~$0.1323~~ $0.2046
	All usage over ~~1000~~ 1300 therms	~~$0.0780~~ $0.1467	~~$0.0991~~ $0.1651
(Capacity exempt Customers Only)	Capacity Reserve Charge	$0.0055	
	LDAC	~~0.0211~~ 0.0184	
C&I High Annual/High Winter	**Tariff Rate T 42:**		
	Monthly Customer Charge	$254.00	**$254.00**
	All usage	~~$0.0964~~ $0.1725	~~$0.1175~~ $0.1909
(Capacity exempt Customers Only)	Capacity Reserve Charge	$0.0055	
	LDAC	~~0.0211~~ 0.0184	
C&I High Annual/Low Winter	**Tariff Rate T 52:**		
	Monthly Customer Charge	$254.00	**$254.00**
	All usage	~~$0.0653~~ $0.1262	~~$0.0864~~ $0.1446
(Capacity exempt Customers Only)	Capacity Reserve Charge	$0.0055	
	LDAC	~~0.0211~~ 0.0184	
C&I Interruptible Transportation	**Tariff Rate IT:**		
	Monthly Customer Charge	$170.21	**$170.21**
	First 20,000 therms	~~$0.0407~~ $0.1299	~~$0.0407~~ $0.1299
	All usage over 20,000 therms	~~$0.0347~~ $0.1108	~~$0.0347~~ $0.1108

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VII. DELIVERY SERVICE TERMS AND CONDITIONS

APPENDIX A

Schedule of Administrative Fees and Charges

I. Supplier Balancing Charge: **$0.75 per MMBtu** of Daily Imbalance Volumes

- Updated effective every November 1 to reflect the Company's latest balancing resources and associated capacity costs.

- Daily Imbalance Volumes represent the difference between ATV and ATV adjusted for actual EDDs.

II. Peaking Service Demand Charge: **$15.078 per MMBtu** per MDPQ per month for November 2009 through April 2010

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- Updated effective every November 1 to reflect the Company's Peaking resources and associated costs.

III. Supplier Services and Associated Fees:

SERVICE	PRICING
Pool Administration (required) **Non-Daily Metered Pools only**	• $0.10/month/customer billed @ marketer level
Standard Passthrough Billing (required)	• $0.60/customer/month billed @ marketer level
Standard Complete Billing (optional – Passthrough Billing fee not required if this service is elected)	• $1.50/customer/month billed @ marketer level
Customer Administration (required)	• $10/customer/switch billed @ marketer level

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Northern Utilities, Inc.

New Hampshire Division

UPDATED 2009 / 2010 WINTER PERIOD PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE NOVEMBER 1, 2009

FILED OCTOBER 15, 2009

Unitil
Northern Utilities, Inc.

Northern Utilities, Inc. – New Hampshire Division

UPDATED 2009/2010 WINTER PERIOD PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE NOVEMBER 1, 2009

INDEX

Unitil
Northern Utilities, Inc.

INDEX (continued)

Unitil
Northern Utilities, Inc.

Attachment Northern-1

Explanations of Updates and Revisions

Unitil
Northern Utilities, Inc.

Northern Utilities, Inc.
New Hampshire Division

Updated 2009-2010 Winter Period Cost of Gas Filing
Effective November 1, 2009
DG 09-167

Prepared by: Frederick J. Stewart, Manager Regulatory Services, Unitil Service Corp.

Updated Cost of Gas Adjustment

The updated Cost-of-Gas Adjustment calculation includes the following revisions, updates and corrections:

The first update relates to revising the commodity costs based on updated NYMEX prices as of October 6, 2009. (See updated Attachment NUI-FXW-7, Page 1.)

The Supply Costs have been revised from those originally filed to reflect several corrections and updates to the variable transportation rates. The change in delivered costs for each supply is presented in Attachment NUI-FXW-10.

The projected Washington 10 average inventory cost at November 1, 2009 has been updated from $4.01 per Dth in the original filing to $4.06 per Dth in this updated filing to include the actual injection activity since the initial filing.

The Distrigas commodity rate for the period November 2009 through October 2010 has been updated to the estimate recently provided by Distrigas. The updated rate is approximately $0.09 per Dth lower than the initial estimate.

The Peaking Capacity Assignment Demand Revenue from retail marketers has been revised to correct an error in the Peaking Capacity Assignment Demand Revenue in the initial filing. The correction increases the maximum daily quantity of peaking resources, which decreases the ratio of peaking demand costs to be borne by retail marketers. Updated Attachment NUI-FXW-5 shows the corrected calculations.

Updated Local Delivery Adjustment Clause

The Residential Low Income Assistance Program (RLIAP), Energy Efficiency (EE)[1] and Environmental Response Cost (ERC) rates have been revised to use corrected annual volumes. These revisions are reflected on the LDAC tariff sheet. This revision results in the following changes to the rates proposed for effect November 1, 2009:

> the RLIAP rate changes from $0.0052 per therm to $0.0055 per therm;
>
> the EE rates change from $0.0200 per therm to $0.0201 per therm for the residential classes, and from $0.0062 per therm to $0.0072 per therm for the general service classes; and
>
> the ERC rate changes from $0.0051 per therm to $0.0057.

Typical Bill Comparison

Revised residential monthly and annual typical bill comparisons reflecting the updated proposed cost-of-gas and local delivery adjustment clause rates are shown in Attachment-NUI-JDS-13. Winter season residential bills at typical use are expected to decrease $86.47 (an average of $14.41 per month) or 5.7% from those experienced in winter 2008-2009.

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[1] The LDAC tariff sheet references Demand Side Management (DSM); however, this filing references Energy Efficiency. For purposes of this filing, we assume the terms are interchangeable.

Attachment NUI-JDS-2

Allocation of Northern Fixed Capacity Costs

To New Hampshire and Maine

Northern Utilities, Inc.

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

Total Fixed Capacity Costs To Be Allocated

	NUI Total
Pipeline Demand	$ 6,642,704
Storage Demand	$ 19,732,486
Peaking Demand	$ 5,040,783
Subtotal Demand	$ 31,415,974
Litigation Expense - PNGTS	$ 434,095
Capacity Release (Credit)	$ (565,644)
Asset Management (Credit)	$ (3,770,000)
Total Net Demand Costs	$ 27,514,425

Proportional Responsibility (PR) Allocators

Allocation of Product and Pipeline Demand Costs (including Injections) to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
Design Year Pipeline Sendout	737,320	730,905	719,723	649,699	709,268	677,285	673,624	564,493	363,991	378,816	347,638	549,202	7,101,963
Rank	1	2	3	7	4	5	6	8	11	10	12	9	
% Max Month	100.00%	99.13%	97.61%	88.12%	96.20%	91.86%	91.36%	76.56%	49.37%	51.38%	47.15%	74.49%	
PR	0.87%	0.76%	0.47%	1.65%	1.08%	0.10%	0.54%	0.26%	0.20%	0.20%	3.93%	2.57%	12.64%
CumPR	12.64%	11.76%	11.01%	8.81%	10.53%	9.45%	9.35%	7.16%	4.13%	4.33%	3.93%	6.90%	100.00%
Product and Pipeline Demand Costs	$ 839,316	$ 781,514	$ 731,144	$ 585,190	$ 699,747	$ 627,711	$ 621,116	$ 475,527	$ 274,390	$ 287,746	$ 260,996	$ 458,307	$ 6,642,704

Allocation of Storage Injection Fees to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
Storage Injection Volume	-	-	-	-	-	5,234	472,551	464,677	503,099	503,099	486,870	503,099	2,938,629
Design Year Pipeline Sendout	737,320	730,905	719,723	649,699	709,268	677,285	673,624	564,493	363,991	378,816	347,638	549,202	7,101,963
% of Deliveries Injected	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	41.2%	45.2%	58.0%	57.0%	58.3%	47.8%	29.3%
Injection Fees	$ -	$ -	$ -	$ -	$ -	$ 4,814	$ 256,077	$ 214,704	$ 159,205	$ 164,148	$ 152,271	$ 219,114	$ 1,170,333

Allocation of Storage Demand Costs to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
Design Year Storage	-	591,730	955,218	778,530	309,026	201,863	31,220	-	-	-	-	-	2,867,586
Rank	7	3	1	2	4	5	6	7	7	7	7	7	
% Max Month	0.00%	61.95%	100.00%	81.50%	32.35%	21.13%	3.27%	0.00%	0.00%	0.00%	0.00%	0.00%	
PR	0.00%	9.87%	18.50%	9.78%	2.80%	3.57%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%	45.06%
CumPR	0.00%	16.79%	45.06%	26.57%	6.92%	4.12%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Storage Demand Costs	$ -	$ 3,312,594	$ 8,891,960	$ 5,242,009	$ 1,365,932	$ 812,503	$ 107,488	$ -	$ -	$ -	$ -	$ -	$ 19,732,486
Plus Injection Fees	$ -	$ -	$ -	$ -	$ -	$ 4,814	$ 256,077	$ 214,704	$ 159,205	$ 164,148	$ 152,271	$ 219,114	$ 1,170,333
TOTAL	$ -	$ 3,312,594	$ 8,891,960	$ 5,242,009	$ 1,365,932	$ 817,317	$ 363,565	$ 214,704	$ 159,205	$ 164,148	$ 152,271	$ 219,114	$ 20,902,819

Allocation of Peaking Demand Costs to Months

	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Total
Design Year Peaking Volumes	161,537	160,854	234,895	352,284	510,379	127,700	115,441	36,231	1,395	1,395	1,350	1,395	1,704,855
Rank	4	5	3	2	1	6	7	8	11	10	12	9	
% Max Month	31.65%	31.52%	46.02%	69.02%	100.00%	25.02%	22.62%	7.10%	0.27%	0.27%	0.26%	0.27%	
PR	0.03%	1.30%	4.79%	11.50%	30.98%	0.40%	2.22%	0.85%	0.00%	0.00%	0.02%	0.00%	52.09%
CumPR	4.83%	4.79%	9.62%	21.12%	52.09%	3.49%	3.09%	0.88%	0.02%	0.02%	0.02%	0.02%	100.00%
Peaking Demand Costs	$ 243,274	$ 241,587	$ 484,785	$ 1,064,481	$ 2,625,914	$ 176,099	$ 155,919	$ 44,159	$ 1,152	$ 1,152	$ 1,111	$ 1,152	$ 5,040,783

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

LN		
1		
2		
3	Pipeline Demand	Attachment NUI-FXW-4
4	Storage Demand	Attachment NUI-FXW-4
5	Peaking Demand	Attachment NUI-FXW-4
6	Subtotal Demand	Sum LN 3 : LN 5
7	Litigation Expense - PNGTS	Attachment NUI-FXW-9
8	Capacity Release (Credit)	Attachment NUI-FXW-4
9	Asset Management (Credit)	Attachment NUI-FXW-4
10	Total Net Demand Costs	Sum LN 6 : LN 9
11		
12		

13 **Proportional Responsibility (PR) Allocators**

14

15 **Allocation of Product and Pipeline Demand Costs (including Injections) to Months**

LN		
16		
17	Design Year Pipeline Sendout	Company Analysis
18	Rank	LN 17 Ranking
19	% Max Month	LN 17 / LN 17 MAX
20	PR	The difference between LN 19 for the month and LN 19 for next highest rank
21	CumPR	Cumulative Values, LN 20
22	Product and Pipeline Demand Costs	LN 21 * LN 3

23

24 **Allocation of Storage Injection Fees to Months**

LN		
25		
26	Storage Injection Volume	Company Analysis
27	Design Year Pipeline Sendout	LN 17
28	% of Deliveries Injected	LN 26 / Sum (LN 26 : LN 27)
29	Injection Fees	LN 28 * LN 22

30

31 **Allocation of Storage Demand Costs to Months**

LN		
32		
33	Design Year Storage	Company Analysis
34	Rank	LN 33 Ranking
35	% Max Month	LN 33 / LN 33 MAX
36	PR	The difference between LN 35 for the month and LN 35 for next highest rank
37	CumPR	Cumulative Values, LN 36
38	Storage Demand Costs	LN 37 * LN 4
39	Plus Injection Fees	LN 29
40	TOTAL	LN 38 + LN 39

41

42 **Allocation of Peaking Demand Costs to Months**

LN		
43		
44	Design Year Peaking Volumes	Company Analysis
45	Rank	Rank LN 44
46	% Max Month	LN 44 / LN 44 MAX
47	PR	The difference between LN 46 for the month and LN 46 for next highest rank
48	CumPR	Cumulative Values, LN 47
49	Peaking Demand Costs	LN 48 * LN 5

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	TOTAL
50	Pipeline & Product Demand	$ 839,316	$ 781,514	$ 731,144	$ 585,190	$ 699,747	$ 627,711	$ 621,116	$ 475,527	$ 274,390	$ 287,746	$ 260,996	$ 458,307	$ 6,642,704
51	Storage	$ -	$ 3,312,594	$ 8,891,960	$ 5,242,009	$ 1,365,932	$ 817,317	$ 363,565	$ 214,704	$ 159,205	$ 164,148	$ 152,271	$ 219,114	$ 20,902,819
52	Peaking	$ 243,274	$ 241,587	$ 484,785	$ 1,064,481	$ 2,625,914	$ 176,099	$ 155,919	$ 44,159	$ 1,152	$ 1,152	$ 1,111	$ 1,152	$ 5,040,783
53	Less: Injection Fees	$ -	$ -	$ -	$ -	$ -	$ (4,814)	$ (256,077)	$ (214,704)	$ (159,205)	$ (164,148)	$ (152,271)	$ (219,114)	$ (1,170,333)
54	Less: Capacity Release	$ (113,129)	$ (113,129)	$ (113,129)	$ (113,129)	$ (113,129)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (565,644)
55	Less: Asset Mgmt	$ (555,984)	$ (555,984)	$ (555,984)	$ (555,984)	$ (555,984)	$ (555,984)	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,335,905)
56	Total Demand	$ 413,477	$ 3,666,582	$ 9,438,776	$ 6,222,567	$ 4,022,480	$1,060,329	$ 884,523	$ 519,686	$ 275,541	$ 288,898	$ 262,108	$ 459,459	$ 27,514,425
57														
58	**Capacity Cost Allocator based on Design Year Firm Sendout**													
59		**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**May-10**	**Jun-10**	**Jul-10**	**Aug-10**	**Sep-10**	**Oct-10**	**TOTAL**
60	**Therms**													
61	Maine	436,834	781,046	1,058,729	870,820	793,156	511,874	397,079	311,210	215,411	219,924	199,155	294,565	6,089,803
62	New Hampshire	462,023	702,442	851,107	909,692	735,516	494,974	423,206	289,514	149,975	160,287	149,833	256,032	5,584,601
63	Total	898,857	1,483,488	1,909,836	1,780,512	1,528,672	1,006,848	820,285	600,724	365,386	380,211	348,988	550,597	11,674,404
64	**Percentage of Total**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**May-10**	**Jun-10**	**Jul-10**	**Aug-10**	**Sep-10**	**Oct-10**	**TOTAL**
65	Maine	48.60%	52.65%	55.44%	48.91%	51.89%	50.84%	48.41%	51.81%	58.95%	57.84%	57.07%	53.50%	52.54%
66	New Hampshire	51.40%	47.35%	44.56%	51.09%	48.11%	49.16%	51.59%	48.19%	41.05%	42.16%	42.93%	46.50%	47.46%
67	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%
68														
69	**Allocation of Demand Costs by Division**													
70	Maine	$200,945	$1,930,430	$5,232,442	$3,043,358	$2,087,076	$539,063	$428,175	$269,228	$162,444	$167,106	$149,575	$245,807	$14,455,648
71	New Hampshire	$212,532	$1,736,153	$4,206,334	$3,179,209	$1,935,404	$521,266	$456,348	$250,459	$113,098	$121,792	$112,532	$213,652	$13,058,777
72	Total	$ 413,477	$ 3,666,582	$ 9,438,776	$ 6,222,567	$ 4,022,480	$ 1,060,329	$ 884,523	$ 519,686	$ 275,541	$ 288,898	$ 262,108	$ 459,459	$ 27,514,425

73 Detailed Allocation of Demand Costs by Division

		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	TOTAL	
74	**Maine**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**May-10**	**Jun-10**	**Jul-10**	**Aug-10**	**Sep-10**	**Oct-10**	**TOTAL**	
75	Pipeline & Product Demand	$ 407,898	$ 411,461	$ 405,314	$ 286,207	$ 363,066	$ 319,123	$ 300,666	$ 246,351	$ 161,765	$ 166,440	$ 148,941	$ 245,191	$ 3,462,423	52.12%
76	Storage		$ 1,744,058	$ 4,929,311	$ 2,563,783	$ 708,718	$ 415,518	$ 175,992	$ 111,229	$ 93,858	$ 94,948	$ 86,896	$ 117,224	$ 11,041,535	52.76%
77	Peaking	$ 118,228	$ 127,194	$ 268,743	$ 520,621	$ 1,362,463	$ 89,528	$ 75,476	$ 22,877	$ 679	$ 666	$ 634	$ 616	$ 2,587,725	51.34%
78	Injection Fees	$ -	$ -	$ -	$ -	$ -	$ (2,447)	$ (123,960)	$ (111,229)	$ (93,858)	$ (94,948)	$ (86,896)	$ (117,224)	$ (630,562)	
79	Capacity Release (Credit)	$ (54,979)	$ (59,562)	$ (62,714)	$ (55,329)	$ (58,697)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (291,281)	51.50%
80	Asset Management (Credit)	$ (270,202)	$ (292,722)	$ (308,213)	$ (271,923)	$ (288,474)	$ (282,658)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,714,192)	51.39%
81	**Total Allocated Demand**	$ 200,945	$ 1,930,430	$ 5,232,442	$ 3,043,358	$ 2,087,076	$ 539,063	$ 428,175	$ 269,228	$ 162,444	$ 167,106	$ 149,575	$ 245,807	$ 14,455,648	52.54%
82															
83	**New Hampshire**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**May-10**	**Jun-10**	**Jul-10**	**Aug-10**	**Sep-10**	**Oct-10**	**TOTAL**	
84	Pipeline & Product Demand	$ 431,418	$ 370,052	$ 325,830	$ 298,983	$ 336,681	$ 308,587	$ 320,449	$ 229,176	$ 112,625	$ 121,306	$ 112,055	$ 213,117	$ 3,180,281	47.88%
85	Storage	$ -	$ 1,568,537	$ 3,962,649	$ 2,678,226	$ 657,214	$ 401,799	$ 187,572	$ 103,475	$ 65,347	$ 69,201	$ 65,375	$ 101,890	$ 9,861,284	47.24%
86	Peaking	$ 125,046	$ 114,393	$ 216,041	$ 543,860	$ 1,263,451	$ 86,572	$ 80,442	$ 21,282	$ 473	$ 485	$ 477	$ 535	$ 2,453,058	48.66%
87	Injection Fees	$ -	$ -	$ -	$ -	$ -	$ (2,367)	$ (132,116)	$ (103,475)	$ (65,347)	$ (69,201)	$ (65,375)	$ (101,890)	$ (539,770)	
88	Capacity Release	$ (58,150)	$ (53,567)	$ (50,415)	$ (57,799)	$ (54,432)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (274,363)	48.50%
89	Asset Management (Credit)	$ (285,782)	$ (263,262)	$ (247,771)	$ (284,061)	$ (267,510)	$ (273,326)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,621,713)	48.61%
90	**Total Allocated Demand**	$ 212,532	$ 1,736,153	$ 4,206,334	$ 3,179,209	$ 1,935,404	$ 521,266	$ 456,348	$ 250,459	$ 113,098	$ 121,792	$ 112,532	$ 213,652	$ 13,058,777	47.46%

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN FIXED CAPACITY COSTS

50	Pipeline & Product Demand	LN 22
51	Storage	LN 40
52	Peaking	LN 49
53	Less: Injection Fees	-(LN 29)
54	Less: Capacity Release	LN 8 / 5
55	Less: Asset Management	(LN 9 + LN 7) / 6
56	Total Demand	Sum (LN 50 : LN 55)
57		
58	**Capacity Cost Allocator based on Design Year Firm Sendout**	
59		
60	**Therms**	
61	Maine	Company Analysis
62	New Hampshire	Company Analysis
63	Total	LN 61 + LN 62
64	**Percentage of Total**	
65	Maine	LN 61 / LN 63
66	New Hampshire	LN 62 / LN 63
67	Total	LN 65 + LN 66
68		
69	**Allocation of Demand Costs by Division**	
70	Maine	LN 56 * LN 65
71	New Hampshire	LN 56 * LN 66
72	Total	LN 70 + LN 71
73	**Detailed Allocation of Demand Costs by Division**	
74	**Maine**	
75	Pipeline & Product Demand	LN 50 * LN 65
76	Storage	LN 51 * LN 65
77	Peaking	LN 52 * LN 65
78	Injection Fees	LN 53 * LN 65
79	Capacity Release (Credit)	LN 54 * LN 65
80	Asset Management (Credit)	LN 55 * LN 65
81	**Total Allocated Demand**	Sum (LN 75 : LN 80)
82		
83	**New Hampshire**	
84	Pipeline & Product Demand	LN 50 * LN 66
85	Storage	LN 51 * LN 66
86	Peaking	LN 52 * LN 66
87	Injection Fees	LN 53 * LN 66
88	Capacity Release	LN 54 * LN 66
89	Asset Management (Credit)	LN 55 * LN 66
90	**Total Allocated Demand**	Sum (LN 84 : LN 89)

Attachment NUI-JDS-3

Allocation of New Hampshire Fixed Capacity Costs

To Months and Seasons

Unitil
Northern Utilities, Inc.

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

NH Division Total Annual Demand Cost Allocation

1	**Resource**	Costs
2	Pipeline & Product Demand	$ 2,640,510
3	Storage	$ 9,861,284
4	Peaking	$ 2,453,058
5	Total Gross Demand Cost	$ 14,954,853
6		
7	Capacity Assignment Demand Revenue Estimate	$ 1,657,812
8	NH Total Pipeline, Storage & Peaking Demand Cost	$ 14,954,853
9	Capacity Assignment as % of Total Gross Demand Cost	11.09%
10		
11	NH Non-Grandfathered Transportation Allocated Capacity Assignment Costs	
12		**Costs**
13	Pipeline & Product Demand	$ 292,712
14	Storage	$ 1,093,167
15	Peaking	$ 271,932
16	Total Capacity Assignment Credit	$ 1,657,812
17		
18	NH Net Annual Demand Cost (Less Capacity Assignment)	
19		**Costs**
20	Pipeline & Product Demand	$ 2,347,798
21	Storage	$ 8,768,117
22	Peaking	$ 2,181,126
23	Total Net Demand Cost (Less Capacity Assignment)	$ 13,297,041
24		
25	**DEVELOPMENT OF BASE AND REMAINING PIPELINE DEMAND COSTS**	
26		MMBtu/day
27	Pipeline MDQ	11,441
28	Less 11.09% NH Transp. Capacity Assignment	(1,268)
29	Net Pipeline MDQ	10,172
30		
31	Net Pipeline MDQ	10,172
32	Less: Firm Sales Base Use	3,359
33	Remaining Pipeline MDQ	6,813
34		
35		**Unit Cost**
36	Pipeline Unit Cost	$230.80
37		
38		**Costs**
39	Pipeline & Product Demand	$ 2,347,798
40	Less: Base Pipeline Use	$ 775,316
41	Remaining Pipeline Use	$ 1,572,482

Northern Utilities - NEW HAMPSHIRE D
Simplified Market Based Allocator (SMI
DEMAND COSTS

NH Division Total Annual Demand Cost

1	**Resource**	
2	Pipeline & Product Demand	Attachment NUI-JDS-2, LN 84 + Attachment NUI-JDS-2, LN 87
3	Storage	Attachment NUI-JDS-2, LN 85
4	Peaking	Attachment NUI-JDS-2, LN 86
5	Total Gross Demand Cost	Sum (LN 2 : LN 4)
6		
7	Capacity Assignment Demand Revenue Estimate	Attachment NUI-FXW-5
8	NH Total Pipeline, Storage & Peaking Demand Cost	LN 5
9	Capacity Assignment as % of Total Gross Demand Cost	LN 7 / LN 8
10		
11	NH Non-Grandfathered Transportation Alloc	
12		
13	Pipeline & Product Demand	LN 2 * LN 9
14	Storage	LN 3 * LN 9
15	Peaking	LN 4 * LN 9
16	Total Capacity Assignment Credit	Sum (LN 13 : LN 15)
17		
18	NH Net Annual Demand Cost (Less Capaci	
19		
20	Pipeline & Product Demand	LN 2 - LN 13
21	Storage	LN 3 - LN 14
22	Peaking	LN 4 - LN 15
23	Total Net Demand Cost (Less Capacity Ass	LN 5 - LN 16
24		
25	**DEVELOPMENT OF BASE AND REMAINI**	
26		
27	Pipeline MDQ	Company Analysis
28	Less 11.09% NH Transp. Capacity Assignm	-(LN 27) * LN 9
29	Net Pipeline MDQ	Sum (LN 27 : LN 28)
30		
31	Net Pipeline MDQ	LN 29
32	Less: Firm Sales Base Use	Attachment NUI-JDS-4, LN 48 / 10
33	Remaining Pipeline MDQ	LN 31 - LN 32
34		
35		
36	Pipeline Unit Cost	LN 20 / LN 31
37		
38		
39	Pipeline & Product Demand	LN 20
40	Less: Base Pipeline Use	LN 36 * LN 32
41	Remaining Pipeline Use	LN 39 - LN 40

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

NH DIVISION MONTHLY PROPORTIONAL RESPONSIBILITY (PR ALLOCATORS)
(Based on NH Firm Sales Sendout for Remaining Temperature Sensitive Load)

All Months	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**Winter**
Remaining Load for All Months	1,739,533	3,689,187	5,196,877	5,587,144	4,059,530	2,524,544	22,796,816
Rank	6	4	2	1	3	5	
% Max Month	31.13%	66.03%	93.01%	100.00%	72.66%	45.18%	
PR	1.34%	5.21%	10.18%	6.99%	2.21%	2.81%	
CumPR	4.31%	12.33%	24.72%	31.71%	14.54%	7.12%	94.74%

Peak Months Only	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**Winter**
Remaining Load for Peak Months Only	1,739,533	3,689,187	5,196,877	5,587,144	4,059,530	2,524,544	
Rank	6	4	2	1	3	5	
% Max Month	31.13%	66.03%	93.01%	100.00%	72.66%	45.18%	
PR	5.19%	5.21%	10.18%	6.99%	2.21%	2.81%	
CumPR	5.19%	13.21%	25.60%	32.58%	15.42%	8.00%	100.00%

DEMAND COST PR ALLOCATORS

	Nov	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**Winter**
Pipeline - Base	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	50.00%
Pipeline - Remaining	4.31%	12.33%	24.72%	31.71%	14.54%	7.12%	94.74%
Storage & Peaking	4.31%	12.33%	24.72%	31.71%	14.54%	7.12%	94.74%
Capacity Release	5.19%	13.21%	25.60%	32.58%	15.42%	8.00%	100.00%
Interr. Margins & Off Sys Sales	5.19%	13.21%	25.60%	32.58%	15.42%	8.00%	100.00%

DEMAND COSTS ALLOCATED TO MONTHS

	Nov	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**Winter**
Pipeline - Base	$ 64,610	$ 64,610	$ 64,610	$ 64,610	$ 64,610	$ 64,610	$ 387,658
Pipeline - Remaining	$ 67,801	$ 193,935	$ 388,730	$ 498,569	$ 228,679	$ 111,989	$ 1,489,703
Total Pipeline	$ 132,411	$ 258,544	$ 453,340	$ 563,179	$ 293,288	$ 176,598	$ 1,877,360
Storage & Peaking	$ 472,100	$ 1,350,374	$ 2,706,739	$ 3,471,553	$ 1,592,298	$ 779,781	$ 10,372,845
Less Credits to Demand Cost							
Cap Rel Margins & Asset Mgt Credit	$ 98,389	$ 250,480	$ 485,361	$ 617,803	$ 292,373	$ 151,670	$ 1,896,076
Interruptible Margins	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Re-Entry Fee Credits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Direct Demand Costs	$ 506,122	$ 1,358,439	$ 2,674,718	$ 3,416,929	$ 1,593,213	$ 804,709	$ 10,354,129

Indirect Demand Costs/(Credits)
Miscellaneous Overhead
Local Production & Storage
Subtotal

Northern Utilities - NEW HAMPSHIRE D
Simplified Market Based Allocator (SMI
DEMAND COSTS

42 **NH DIVISION MONTHLY PROPORTIONAI**
43 (Based on NH Firm Sales Sendout for Rem

		May	Jun	Jul	Aug	Sep	Oct	Total	Winter	Summer
45	**All Months**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Total**	**Winter**	**Summer**
46	Remaining Load for All Months	1,290,632	653,011	20,697	9,832	84,638	390,752	25,246,378	22,796,816	2,449,562
47	Rank	7	8	11	12	10	9			
48	% Max Month	23.10%	11.69%	0.37%	0.18%	1.51%	6.99%			
49	PR	1.63%	0.59%	0.02%	0.01%	0.11%	0.61%	31.71%		
50	CumPR	2.97%	1.34%	0.03%	0.01%	0.15%	0.76%	100.00%	94.74%	5.26%

		Total	Winter	Summer
52	**Peak Months Only**	**Total**	**Winter**	**Summer**
53	Remaining Load for Peak Months Only	22,796,816		
54	Rank			
55	% Max Month			
56	PR	32.58%		
57	CumPR	100.00%	100.00%	0.00%

59 **DEMAND COST PR ALLOCATORS**

60		May	Jun	Jul	Aug	Sep	Oct	Total	Winter	Summer
61	Pipeline - Base	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	100.00%	50.00%	50.00%
62	Pipeline - Remaining	2.97%	1.34%	0.03%	0.01%	0.15%	0.76%	100.00%	94.74%	5.26%
63	Storage & Peaking	2.97%	1.34%	0.03%	0.01%	0.15%	0.76%	100.00%	94.74%	5.26%
64	Capacity Release	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
65	Interr. Margins & Off Sys Sales	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%

67 **DEMAND COSTS ALLOCATED TO MONT**

68		May	Jun	Jul	Aug	Sep	Oct	Total	Winter	Summer	Winter	Summer
69	Pipeline - Base	$ 64,610	$ 64,610	$ 64,610	$ 64,610	$ 64,610	$ 64,610	$ 775,316	$ 387,658	$ 387,658	50.00%	50.00%
70	Pipeline - Remaining	$ 46,744	$ 21,107	$ 509	$ 231	$ 2,308	$ 11,881	$ 1,572,482	$ 1,489,703	$ 82,780	94.74%	5.26%
71	Total Pipeline	$ 111,354	$ 85,717	$ 65,118	$ 64,840	$ 66,918	$ 76,491	$ 2,347,798	$ 1,877,360	$ 470,438	79.96%	20.04%
72												
73	Storage & Peaking	$ 325,480	$ 146,972	$ 3,541	$ 1,606	$ 16,072	$ 82,727	$ 10,949,243	$ 10,372,845	$ 576,398	94.74%	5.26%
74												
75	Less Credits to Demand Cost											
76	Cap Rel Margins & Asset Mgt Credit	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,896,076	$ 1,896,076	$ -	100.00%	0.00%
77	Interruptible Margins	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
78	Re-Entry Fee Credits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
79												
80	Total Direct Demand Costs	$ 436,834	$ 232,689	$ 68,660	$ 66,446	$ 82,990	$ 159,218	$ 11,400,965	$ 10,354,129	$ 1,046,835	90.82%	9.18%
81												
82	Indirect Demand Costs/(Credits)											
83	Miscellaneous Overhead							$ 124,297	$ 95,845	$ 28,452	77.11%	22.89%
84	Local Production & Storage							$ 686,673	$ 686,673	$ -	100.00%	0.00%
85	Subtotal							$ 810,970	$ 782,518	$ 28,452	96.49%	3.51%

Northern Utilities - NEW HAMPSHIRE D
Simplified Market Based Allocator (SMI
DEMAND COSTS

LN		
42	**NH DIVISION MONTHLY PROPORTIONAI S)**	
43	(Based on NH Firm Sales Sendout for Rem	
44		
45	**All Months**	
46	Remaining Load for All Months	Attachment NUI-JDS-4, LN 80
47	Rank	Rank LN 46
48	% Max Month	LN 46 / MAX Month LN 46
49	PR	The difference between LN 48 for the month and LN 48 for next highest rank
50	CumPR	Cumulative Values, LN 49
51		
52	**Peak Months Only**	
53	Remaining Load for Peak Months Only	LN 46
54	Rank	Rank LN 53
55	% Max Month	LN 53 / MAX Month LN 53
56	PR	The difference between LN 55 for the month and LN 55 for next highest rank
57	CumPR	Cumulative Values, LN 56
58		
59	**DEMAND COST PR ALLOCATORS**	
60		
61	Pipeline - Base	1/12
62	Pipeline - Remaining	LN 50
63	Storage & Peaking	LN 50
64	Capacity Release	LN 57
65	Interr. Margins & Off Sys Sales	LN 57
66		
67	**DEMAND COSTS ALLOCATED TO MONT**	
68		
69	Pipeline - Base	LN 40 * LN 61
70	Pipeline - Remaining	LN 41 * LN 62
71	Total Pipeline	LN 69 + LN 70
72		
73	Storage & Peaking	LN 63 * (Sum LN 21 : LN 22)
74		
75	Less Credits to Demand Cost	
76	Cap Rel Margins & Asset Mgt Credit	LN 64 * Sum (Attachment NUI-JDS-2 LN 88, Attachment NUI-JDS-2 LN 89)
77	Interruptible Margins	
78	Re-Entry Fee Credits	
79		
80	Total Direct Demand Costs	LN 71 + LN 73 - (Sum LN 76 : LN 78)
81		
82	Indirect Demand Costs/(Credits)	
83	Miscellaneous Overhead	Company Analysis
84	Local Production & Storage	Company Analysis
85	Subtotal	LN 83 + LN 84

Attachment NUI-JDS-4

Development of New Hampshire Division

Rate Class Allocators

Unitil
Northern Utilities, Inc.

Northern Utilities - NEW HAMPSHIRE DIVISION
2009 - 2010 Period

Line No.	Forecasted Normal Sales By Class- Therms Calendar Month Firm Sales Volumes Normal Winter	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	TOTAL	Winter
1	Res Heat	1,139,756	1,913,845	2,672,737	2,953,422	2,291,198	1,577,565	15,872,818	12,548,523
2	Res General	25,571	31,467	39,591	38,875	31,863	26,867	306,955	194,232
3	**Total Residential**	**1,165,327**	**1,945,312**	**2,712,327**	**2,992,297**	**2,323,060**	**1,604,432**	**16,179,773**	**12,742,755**
4	G50 Low Annual-Low Winter	131,465	161,455	183,127	176,202	159,531	117,289	1,741,045	929,069
5	G40 Low Annual-High Winter	482,075	1,076,698	1,614,080	1,627,307	1,216,162	764,785	8,008,904	6,781,106
6	G51 Med Annual-Low Winter	252,651	308,161	326,903	312,797	255,464	251,108	2,929,727	1,707,084
7	G41 Med Annual-High Winter	560,183	1,003,014	1,201,601	1,219,129	969,410	656,199	7,044,200	5,609,536
8	G52 High Annual-Low Winter	31,966	38,268	38,454	36,425	32,228	24,077	342,702	201,419
9	G42 High Annual-High Winter	84,853	127,495	80,065	78,484	77,713	54,208	680,020	502,818
10	**Total C&I**	**1,543,194**	**2,715,091**	**3,444,229**	**3,450,343**	**2,710,509**	**1,867,665**	**20,746,598**	**15,731,031**
11	**Total Sales**	**2,708,520**	**4,660,403**	**6,156,557**	**6,442,640**	**5,033,569**	**3,472,097**	**36,926,371**	**28,473,787**
12									
13	Residential Heat & Non Heat	1,165,327	1,945,312	2,712,327	2,992,297	2,323,060	1,604,432	16,179,773	12,742,755
14	SALES HLF CLASSES	416,082	507,884	548,483	525,424	447,224	392,473	5,013,473	2,837,571
15	SALES LLF CLASSES	1,127,112	2,207,206	2,895,746	2,924,919	2,263,285	1,475,192	15,733,125	12,893,460
16	**Total Firm Sales**	**2,708,520**	**4,660,403**	**6,156,557**	**6,442,640**	**5,033,569**	**3,472,097**	**36,926,371**	**28,473,787**
17									
18	**ESTIMATED SENDOUT BY CLASS - Therms**								
19	Calendar Month Sendout Volumes (Includes Loss & Unaccounted For)								
20	Normal Winter	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**TOTAL**	**Winter**
21	Res Heat	1,156,072	1,942,648	2,708,194	2,992,425	2,321,838	1,598,694	16,092,568	12,719,871
22	Res General	25,937	31,941	40,116	39,388	32,289	27,227	311,285	196,896
23	G50 Low Annual-Low Winter	133,347	163,885	185,556	178,529	161,665	118,860	1,765,906	941,841
24	G40 Low Annual-High Winter	488,976	1,092,901	1,635,492	1,648,797	1,232,426	775,028	8,119,242	6,873,621
25	G51 Med Annual-Low Winter	256,268	312,799	331,239	316,928	258,881	254,471	2,971,427	1,730,585
26	G41 Med Annual-High Winter	568,202	1,018,109	1,217,542	1,235,229	982,374	664,988	7,142,046	5,686,443
27	G52 High Annual-Low Winter	32,424	38,844	38,964	36,906	32,659	24,399	347,582	204,197
28	G42 High Annual-High Winter	86,068	129,414	81,127	79,520	78,752	54,934	689,649	509,815
29	**Subtotal**								
30	Residential	1,182,009	1,974,589	2,748,309	3,031,813	2,354,127	1,625,920	16,403,853	12,916,767
31	SALES HLF CLASSES	422,038	515,528	555,760	532,363	453,204	397,730	5,084,916	2,876,623
32	SALES LLF CLASSES	1,143,247	2,240,424	2,934,161	2,963,546	2,293,553	1,494,949	15,950,937	13,069,879
33	**Total Firm Sales**	2,747,294	4,730,540	6,238,230	6,527,721	5,100,884	3,518,599	37,439,705	28,863,270

Northern Utilities - NEW HAMPSHIRE DIVISION
2009 - 2010 Period

Line No.	Forecasted Normal Sales By Class- Therms Calendar Month Firm Sales Volumes Normal Winter	
1	Res Heat	Company Analysis
2	Res General	Company Analysis
3	**Total Residential**	Sum LN 1 : LN 2
4	G50 Low Annual-Low Winter	Company Analysis
5	G40 Low Annual-High Winter	Company Analysis
6	G51 Med Annual-Low Winter	Company Analysis
7	G41 Med Annual-High Winter	Company Analysis
8	G52 High Annual-Low Winter	Company Analysis
9	G42 High Annual-High Winter	Company Analysis
10	**Total C&I**	Sum LN 4 : LN 9
11	**Total Sales**	LN 3 + LN 10
12		
13	Residential Heat & Non Heat	LN 3
14	SALES HLF CLASSES	LN 4 + LN 6 + LN 8
15	SALES LLF CLASSES	LN 5 + LN 7 + LN 9
16	**Total Firm Sales**	Sum LN 13 : LN 15
17		
18	**ESTIMATED SENDOUT BY CLASS - Therms**	
19	Calendar Month Sendout Volumes (Includes Loss & Unaccounted For)	
20	Normal Winter	
21	Res Heat	LN 1 x Adj factor (Company Use, LAUF, BTU) x 10
22	Res General	LN 2 x Adj factor (Company Use, LAUF, BTU) x 10
23	G50 Low Annual-Low Winter	LN 4 x Adj factor (Company Use, LAUF, BTU) x 10
24	G40 Low Annual-High Winter	LN 5 x Adj factor (Company Use, LAUF, BTU) x 10
25	G51 Med Annual-Low Winter	LN 6 x Adj factor (Company Use, LAUF, BTU) x 10
26	G41 Med Annual-High Winter	LN 7 x Adj factor (Company Use, LAUF, BTU) x 10
27	G52 High Annual-Low Winter	LN 8 x Adj factor (Company Use, LAUF, BTU) x 10
28	G42 High Annual-High Winter	LN 9 x Adj factor (Company Use, LAUF, BTU) x 10
29	**Subtotal**	
30	Residential	LN 21 + LN 22
31	SALES HLF CLASSES	LN 23 + LN 25 + LN 27
32	SALES LLF CLASSES	LN 24 + LN 26 + LN 28
33	**Total Firm Sales**	Sum LN 30 : LN 32

Northern Utilities - NEW HAMPSHIRE DIVISION
Sendout by Class - Allocation between Base & Remaining Sendout

DAILY BASE GAS ENTITLEMENT - Therms/day		
Res Heat	12,175	
Res General	555	
G50 Low Annual-Low Winter	4,419	
G40 Low Annual-High Winter	4,145	
G51 Med Annual-Low Winter	6,649	
G41 Med Annual-High Winter	4,545	
G52 High Annual-Low Winter	730	
G42 High Annual-High Winter	375	
Subtotal		
Residential	12,729	
SALES HLF CLASSES	11,798	
SALES LLF CLASSES	9,065	
Total Firm Sales	**33,592**	

BASE SENDOUT BY CLASS - Therms								
Days per Month	30	31	31	28	31	30		
	Nov-09	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**TOTAL**	**WINTER**
Res Heat	365,240	377,414	377,414	340,890	377,414	365,240	4,435,772	2,203,612
Res General	16,641	17,196	17,196	15,532	17,196	16,641	201,187	100,401
G50 Low Annual-Low Winter	132,566	136,985	136,985	123,729	136,985	118,860	1,576,846	786,111
G40 Low Annual-High Winter	124,348	128,493	128,493	116,058	128,493	124,348	1,509,675	750,233
G51 Med Annual-Low Winter	199,463	206,111	206,111	186,165	206,111	199,463	2,418,121	1,203,425
G41 Med Annual-High Winter	136,359	140,904	140,904	127,268	140,904	136,359	1,650,576	822,698
G52 High Annual-Low Winter	21,903	22,634	22,634	20,443	22,634	21,903	265,093	132,151
G42 High Annual-High Winter	11,241	11,616	11,616	10,492	11,616	11,241	136,059	67,823
Subtotal								
Residential	381,881	394,610	394,610	356,422	394,610	381,881	4,636,959	2,304,013
SALES HLF CLASSES	353,933	365,730	365,730	330,337	365,730	340,226	4,260,059	2,121,687
SALES LLF CLASSES	271,948	281,013	281,013	253,818	281,013	271,948	3,296,310	1,640,754
Total Firm Sales	1,007,761	1,041,353	1,041,353	940,577	1,041,353	994,055	12,193,328	6,066,454

REMAINING SENDOUT BY CLASS - Therms								
	Nov-09	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**TOTAL**	**WINTER**
Res Heat	790,833	1,565,234	2,330,779	2,651,535	1,944,424	1,233,454	11,656,796	10,516,259
Res General	9,296	14,745	22,920	23,856	15,093	10,585	110,098	96,496
G50 Low Annual-Low Winter	781	26,899	48,571	54,800	24,679	-	189,061	155,730
G40 Low Annual-High Winter	364,628	964,409	1,506,999	1,532,739	1,103,933	650,680	6,609,566	6,123,388
G51 Med Annual-Low Winter	56,805	106,688	125,128	130,763	52,769	55,008	553,306	527,160
G41 Med Annual-High Winter	431,843	877,205	1,076,638	1,107,960	841,470	528,629	5,491,471	4,863,745
G52 High Annual-Low Winter	10,520	16,210	16,331	16,463	10,026	2,496	82,490	72,046
G42 High Annual-High Winter	74,827	117,797	69,511	69,028	67,136	43,692	553,590	441,993
Subtotal								
Residential	800,129	1,579,979	2,353,699	2,675,391	1,959,517	1,244,040	11,766,894	10,612,754
SALES HLF CLASSES	68,106	149,798	190,029	202,026	87,474	57,504	824,857	754,936
SALES LLF CLASSES	871,299	1,959,411	2,653,148	2,709,727	2,012,540	1,223,001	12,654,627	11,429,125
Total Firm Sales	1,739,533	3,689,187	5,196,877	5,587,144	4,059,530	2,524,544	25,246,378	22,796,816

Northern Utilities - NEW HAMPSHIRE DIVISION
Sendout by Class - Allocation between Base & Remaining Sendout

34		
35	**DAILY BASE GAS ENTITLEMENT - Therms/day**	
36	Res Heat	Avg (LN 21 Jul : LN 21 Aug) / 31 days
37	Res General	Avg (LN 22 Jul : LN 22 Aug) / 31 days
38	G50 Low Annual-Low Winter	Avg (LN 23 Jul : LN 23 Aug) / 31 days
39	G40 Low Annual-High Winter	Avg (LN 24 Jul : LN 24 Aug) / 31 days
40	G51 Med Annual-Low Winter	Avg (LN 25 Jul : LN 25 Aug) / 31 days
41	G41 Med Annual-High Winter	Avg (LN 26 Jul : LN 26 Aug) / 31 days
42	G52 High Annual-Low Winter	Avg (LN 27 Jul : LN 27 Aug) / 31 days
43	G42 High Annual-High Winter	Avg (LN 28 Jul : LN 28 Aug) / 31 days
44	**Subtotal**	
45	Residential	LN 36 + LN 37
46	SALES HLF CLASSES	LN 38 + LN 40 + LN 42
47	SALES LLF CLASSES	LN 39 + LN 41 + LN 43
48	**Total Firm Sales**	Sum LN 45 : LN 47
49	**BASE SENDOUT BY CLASS - Therms**	
50	Days per Month	
51		
52	Res Heat	MIN(LN 36 * LN 50, LN 21)
53	Res General	MIN(LN 37 * LN 50, LN 22)
54	G50 Low Annual-Low Winter	MIN(LN 38 * LN 50, LN 23)
55	G40 Low Annual-High Winter	MIN(LN 39 * LN 50, LN 24)
56	G51 Med Annual-Low Winter	MIN(LN 40 * LN 50, LN 25)
57	G41 Med Annual-High Winter	MIN(LN 41 * LN 50, LN 26)
58	G52 High Annual-Low Winter	MIN(LN 42 * LN 50, LN 27)
59	G42 High Annual-High Winter	MIN(LN 43 * LN 50, LN 28)
60	**Subtotal**	
61	Residential	LN 52 + LN 53
62	SALES HLF CLASSES	LN 54 + LN 56 + LN 58
63	SALES LLF CLASSES	LN 55 + LN 57 + LN 59
64	**Total Firm Sales**	Sum LN 61 : LN 63
65		
66	**REMAINING SENDOUT BY CLASS - Therms**	
67		
68	Res Heat	LN 21 - LN 52
69	Res General	LN 22 - LN 53
70	G50 Low Annual-Low Winter	LN 23 - LN 54
71	G40 Low Annual-High Winter	LN 24 - LN 55
72	G51 Med Annual-Low Winter	LN 25 - LN 56
73	G41 Med Annual-High Winter	LN 26 - LN 57
74	G52 High Annual-Low Winter	LN 27 - LN 58
75	G42 High Annual-High Winter	LN 28 - LN 59
76	**Subtotal**	
77	Residential	LN 68 + LN 69
78	SALES HLF CLASSES	LN 70 + LN 72 + LN 74
79	SALES LLF CLASSES	LN 71 + LN 73 + LN 75
80	**Total Firm Sales**	Sum LN 77 : LN 79

Attachment NUI-JDS-5

Allocation of New Hampshire Demand Costs

To New Hampshire Firm Sales Rate Classes

Unitil
Northern Utilities, Inc.

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Demand Costs to Customer Classes

Base Capacity Costs

LN		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	WINTER	
1	**BASE SENDOUT BY CLASS**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**	
2	**Total Therms**								
3	Res Heat	365,240	377,414	377,414	340,890	377,414	365,240	2,203,612	Attachment NUI-JDS-4, LN 52
4	Res General	16,641	17,196	17,196	15,532	17,196	16,641	100,401	Attachment NUI-JDS-4, LN 53
5	G50 Low Annual-Low Winter	132,566	136,985	136,985	123,729	136,985	118,860	786,111	Attachment NUI-JDS-4, LN 54
6	G40 Low Annual-High Winter	124,348	128,493	128,493	116,058	128,493	124,348	750,233	Attachment NUI-JDS-4, LN 55
7	G51 Med Annual-Low Winter	199,463	206,111	206,111	186,165	206,111	199,463	1,203,425	Attachment NUI-JDS-4, LN 56
8	G41 Med Annual-High Winter	136,359	140,904	140,904	127,268	140,904	136,359	822,698	Attachment NUI-JDS-4, LN 57
9	G52 High Annual-Low Winter	21,903	22,634	22,634	20,443	22,634	21,903	132,151	Attachment NUI-JDS-4, LN 58
10	G42 High Annual-High Winter	11,241	11,616	11,616	10,492	11,616	11,241	67,823	Attachment NUI-JDS-4, LN 59
11	Total Firm Sales	1,007,761	1,041,353	1,041,353	940,577	1,041,353	994,055	6,066,454	Sum LN 3 : LN 10
12									
13	**% of Total**								
14	Res Heat	36.24%	36.24%	36.24%	36.24%	36.24%	36.74%		LN 3 / LN 11
15	Res General	1.65%	1.65%	1.65%	1.65%	1.65%	1.67%		LN 4 / LN 11
16	G50 Low Annual-Low Winter	13.15%	13.15%	13.15%	13.15%	13.15%	11.96%		LN 5 / LN 11
17	G40 Low Annual-High Winter	12.34%	12.34%	12.34%	12.34%	12.34%	12.51%		LN 6 / LN 11
18	G51 Med Annual-Low Winter	19.79%	19.79%	19.79%	19.79%	19.79%	20.07%		LN 7 / LN 11
19	G41 Med Annual-High Winter	13.53%	13.53%	13.53%	13.53%	13.53%	13.72%		LN 8 / LN 11
20	G52 High Annual-Low Winter	2.17%	2.17%	2.17%	2.17%	2.17%	2.20%		LN 9 / LN 11
21	G42 High Annual-High Winter	1.12%	1.12%	1.12%	1.12%	1.12%	1.13%		LN 10 / LN 11
22	Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		LN 11 / LN 11
23									
24	**PIPELINE BASE DEMAND COSTS**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**	
25	TOTAL PIPELINE BASE DEMAND COST	$ 64,610	$ 64,610	$ 64,610	$ 64,610	$ 64,610	$ 64,610	$ 387,658	Attachment NUI-JDS-3, LN 69
26	Res Heat	$ 23,416	$ 23,416	$ 23,416	$ 23,416	$ 23,416	$ 23,739	$ 140,820	LN 25 * LN 14
27	Res General	$ 1,067	$ 1,067	$ 1,067	$ 1,067	$ 1,067	$ 1,082	$ 6,416	LN 25 * LN 15
28	G50 Low Annual-Low Winter	$ 8,499	$ 8,499	$ 8,499	$ 8,499	$ 8,499	$ 7,725	$ 50,221	LN 25 * LN 16
29	G40 Low Annual-High Winter	$ 7,972	$ 7,972	$ 7,972	$ 7,972	$ 7,972	$ 8,082	$ 47,943	LN 25 * LN 17
30	G51 Med Annual-Low Winter	$ 12,788	$ 12,788	$ 12,788	$ 12,788	$ 12,788	$ 12,964	$ 76,904	LN 25 * LN 18
31	G41 Med Annual-High Winter	$ 8,742	$ 8,742	$ 8,742	$ 8,742	$ 8,742	$ 8,863	$ 52,574	LN 25 * LN 19
32	G52 High Annual-Low Winter	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,424	$ 8,445	LN 25 * LN 20
33	G42 High Annual-High Winter	$ 721	$ 721	$ 721	$ 721	$ 721	$ 731	$ 4,334	LN 25 * LN 21
34									
35	Residential	$ 24,483	$ 24,483	$ 24,483	$ 24,483	$ 24,483	$ 24,821	$ 147,236	LN 26 + LN 27
36	SALES HLF CLASSES	$ 22,691	$ 22,691	$ 22,691	$ 22,691	$ 22,691	$ 22,113	$ 135,570	LN 28 + LN 30 + LN 32
37	SALES LLF CLASSES	$ 17,435	$ 17,435	$ 17,435	$ 17,435	$ 17,435	$ 17,676	$ 104,851	LN 29 + LN 31 + LN 33
38									

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Demand Costs to Customer Classes

Remaining Capacity Costs

LN		Column A	Column B	Column C	Column D	
39		Design Day Demand (MMBtu)	Avg Daily Base Use Load (MMBtu)	Remaining Design Day Demand (MMBtu)	% of Total Remaining Design Day Demand	
40	Res Heat	17,620	1,217	16,403	46.75%	Company Analysis
41	Res General	203	55	147	0.42%	Company Analysis
42	G50 Low Annual-Low Winter	958	442	516	1.47%	Company Analysis
43	G40 Low Annual-High Winter	8,925	414	8,511	24.25%	Company Analysis
44	G51 Med Annual-Low Winter	1,839	665	1,174	3.35%	Company Analysis
45	G41 Med Annual-High Winter	8,297	455	7,842	22.35%	Company Analysis
46	G52 High Annual-Low Winter	148	73	75	0.21%	Company Analysis
47	G42 High Annual-High Winter	458	37	420	1.20%	Company Analysis
48	TOTAL	38,447	3,359	35,088	100.00%	Sum LN 40 : LN 47
49						

LN		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	WINTER	
50	**REMAINING PIPELINE DEMAND**								
51		**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**	
52	NH DIVISION TOTAL - REMAINING PIPELINE	$ 67,801	$ 193,935	$ 388,730	$ 498,569	$ 228,679	$ 111,989	$ 1,489,703	Attachment NUI-JDS-3, LN 70
53									
54	Res Heat	$ 31,695	$ 90,658	$ 181,719	$ 233,065	$ 106,900	$ 52,351	$ 696,388	LN 40 Col D * LN 52
55	Res General	$ 284	$ 813	$ 1,630	$ 2,091	$ 959	$ 470	$ 6,246	LN 41 Col D * LN 52
56	G50 Low Annual-Low Winter	$ 997	$ 2,853	$ 5,718	$ 7,334	$ 3,364	$ 1,647	$ 21,913	LN 42 Col D * LN 52
57	G40 Low Annual-High Winter	$ 16,445	$ 47,038	$ 94,285	$ 120,927	$ 55,465	$ 27,163	$ 361,323	LN 43 Col D * LN 52
58	G51 Med Annual-Low Winter	$ 2,268	$ 6,488	$ 13,005	$ 16,680	$ 7,651	$ 3,747	$ 49,840	LN 44 Col D * LN 52
59	G41 Med Annual-High Winter	$ 15,154	$ 43,346	$ 86,884	$ 111,434	$ 51,111	$ 25,030	$ 332,959	LN 45 Col D * LN 52
60	G52 High Annual-Low Winter	$ 146	$ 416	$ 835	$ 1,071	$ 491	$ 241	$ 3,199	LN 46 Col D * LN 52
61	G42 High Annual-High Winter	$ 812	$ 2,322	$ 4,654	$ 5,969	$ 2,738	$ 1,341	$ 17,834	LN 47 Col D * LN 52
62	TOTAL	$ 67,801	$ 193,935	$ 388,730	$ 498,569	$ 228,679	$ 111,989	$ 1,489,703	Sum LN 54 : LN 61
63									
64	Residential	$ 31,979	$ 91,471	$ 183,349	$ 235,155	$ 107,859	$ 52,821	$ 702,634	LN 54 + LN 55
65	SALES HLF CLASSES	$ 3,411	$ 9,757	$ 19,558	$ 25,085	$ 11,506	$ 5,635	$ 74,952	LN 56 + LN 58 + LN 60
66	SALES LLF CLASSES	$ 32,411	$ 92,706	$ 185,823	$ 238,329	$ 109,314	$ 53,534	$ 712,117	LN 57 + LN 59 + LN 61
67									
68	**PEAKING AND STORAGE DEMAND**								
69		**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**	
70	NH DIVISION TOTAL - PEAKING & STORAGE	$ 472,100	$ 1,350,374	$ 2,706,739	$ 3,471,553	$ 1,592,298	$ 779,781	$ 10,372,845	Attachment NUI-JDS-3, LN 73
71									
72	Res Heat	$ 220,692	$ 631,256	$ 1,265,313	$ 1,622,839	$ 744,348	$ 364,522	$ 4,848,969	LN 40 Col D * LN 70
73	Res General	$ 1,980	$ 5,662	$ 11,349	$ 14,556	$ 6,677	$ 3,270	$ 43,493	LN 41 Col D * LN 70
74	G50 Low Annual-Low Winter	$ 6,944	$ 19,863	$ 39,814	$ 51,064	$ 23,422	$ 11,470	$ 152,578	LN 42 Col D * LN 70
75	G40 Low Annual-High Winter	$ 114,507	$ 327,530	$ 656,512	$ 842,016	$ 386,207	$ 189,134	$ 2,515,905	LN 43 Col D * LN 70
76	G51 Med Annual-Low Winter	$ 15,795	$ 45,178	$ 90,557	$ 116,145	$ 53,272	$ 26,089	$ 347,036	LN 44 Col D * LN 70
77	G41 Med Annual-High Winter	$ 105,518	$ 301,818	$ 604,976	$ 775,917	$ 355,890	$ 174,287	$ 2,318,406	LN 45 Col D * LN 70
78	G52 High Annual-Low Winter	$ 1,014	$ 2,900	$ 5,813	$ 7,455	$ 3,420	$ 1,675	$ 22,277	LN 46 Col D * LN 70
79	G42 High Annual-High Winter	$ 5,652	$ 16,166	$ 32,404	$ 41,560	$ 19,063	$ 9,335	$ 124,181	LN 47 Col D * LN 70
80	TOTAL	$ 472,100	$ 1,350,374	$ 2,706,739	$ 3,471,553	$ 1,592,298	$ 779,781	$ 10,372,845	Sum LN 72 : LN 79
81									
82	Residential	$ 222,671	$ 636,918	$ 1,276,662	$ 1,637,395	$ 751,024	$ 367,792	$ 4,892,462	LN 72 + LN 73
83	SALES HLF CLASSES	$ 23,753	$ 67,942	$ 136,185	$ 174,665	$ 80,114	$ 39,233	$ 521,891	LN 74 + LN 76 + LN 78
84	SALES LLF CLASSES	$ 225,676	$ 645,514	$ 1,293,892	$ 1,659,494	$ 761,160	$ 372,756	$ 4,958,492	LN 75 + LN 77 + LN 79
85									

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Demand Costs to Customer Classes

LN		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	WINTER	
86	**CAPACITY RELEASE MARGINS & ASSET MANAGEMENT CREDIT BY CLASS**								
87		**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**	
88	NH DIVISION - MONTHLY CAP. RELEASE	$ (98,389)	$ (250,480)	$ (485,361)	$ (617,803)	$ (292,373)	$ (151,670)	$ (1,896,076)	Attachment NUI-JDS-3, LN 76
89									
90	Res Heat	$ (45,994)	$ (117,091)	$ (226,890)	$ (288,803)	$ (136,675)	$ (70,901)	$ (886,354)	LN 40 Col D * LN 88
91	Res General	$ (413)	$ (1,050)	$ (2,035)	$ (2,590)	$ (1,226)	$ (636)	$ (7,950)	LN 41 Col D * LN 88
92	G50 Low Annual-Low Winter	$ (1,447)	$ (3,684)	$ (7,139)	$ (9,087)	$ (4,301)	$ (2,231)	$ (27,890)	LN 42 Col D * LN 88
93	G40 Low Annual-High Winter	$ (23,864)	$ (60,753)	$ (117,723)	$ (149,846)	$ (70,914)	$ (36,787)	$ (459,888)	LN 43 Col D * LN 88
94	G51 Med Annual-Low Winter	$ (3,292)	$ (8,380)	$ (16,238)	$ (20,669)	$ (9,782)	$ (5,074)	$ (63,436)	LN 44 Col D * LN 88
95	G41 Med Annual-High Winter	$ (21,991)	$ (55,984)	$ (108,482)	$ (138,084)	$ (65,348)	$ (33,899)	$ (423,787)	LN 45 Col D * LN 88
96	G52 High Annual-Low Winter	$ (211)	$ (538)	$ (1,042)	$ (1,327)	$ (628)	$ (326)	$ (4,072)	LN 46 Col D * LN 88
97	G42 High Annual-High Winter	$ (1,178)	$ (2,999)	$ (5,811)	$ (7,396)	$ (3,500)	$ (1,816)	$ (22,699)	LN 47 Col D * LN 88
98	TOTAL	$ (98,389)	$ (250,480)	$ (485,361)	$ (617,803)	$ (292,373)	$ (151,670)	$ (1,896,076)	Sum LN 90 : LN 97
99									
100	Residential	$ (46,406)	$ (118,141)	$ (228,925)	$ (291,393)	$ (137,901)	$ (71,537)	$ (894,304)	LN 90 + LN 91
101	SALES HLF CLASSES	$ (4,950)	$ (12,602)	$ (24,420)	$ (31,084)	$ (14,710)	$ (7,631)	$ (95,398)	LN 92 + LN 94 + LN 96
102	SALES LLF CLASSES	$ (47,033)	$ (119,736)	$ (232,015)	$ (295,326)	$ (139,762)	$ (72,502)	$ (906,374)	LN 93 + LN 95 + LN 97
103									
104	**INTERRUPTIBLE MARGINS BY CLASS**								
105		**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**	
106	NH DIVISION - MONTHLY INTERR MARGINS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Attachment NUI-JDS-3, LN 77
107									
108	Res Heat	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 40 Col D * LN 106
109	Res General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 41 Col D * LN 106
110	G50 Low Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 42 Col D * LN 106
111	G40 Low Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 43 Col D * LN 106
112	G51 Med Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 44 Col D * LN 106
113	G41 Med Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 45 Col D * LN 106
114	G52 High Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 46 Col D * LN 106
115	G42 High Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 47 Col D * LN 106
116	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Sum LN 108 : LN 115
117									
118	Residential	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 108 + LN 109
119	SALES HLF CLASSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 110 + LN 112 + LN 114
120	SALES LLF CLASSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 111 + LN 113 + LN 115

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Demand Costs to Customer Classes

121

122 **REMAINING RE-ENTRY FEE CREDIT**

LN		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	WINTER	
123		**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**	
124	NH DIVISION - RE-ENTRY FEE CREDITS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Attachment NUI-JDS-3, LN 78
125									
126	Res Heat	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 40 Col D * LN 124
127	Res General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 41 Col D * LN 124
128	G50 Low Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 42 Col D * LN 124
129	G40 Low Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 43 Col D * LN 124
130	G51 Med Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 44 Col D * LN 124
131	G41 Med Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 45 Col D * LN 124
132	G52 High Annual-Low Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 46 Col D * LN 124
133	G42 High Annual-High Winter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 47 Col D * LN 124
134	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Sum LN 126 : LN 133
135									
136	Residential	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 126 + LN 127
137	SALES HLF CLASSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 128 + LN 130 + LN 132
138	SALES LLF CLASSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	LN 129 + LN 131 + LN 133

139

140 **TOTAL NON-BASE CAPACITY COSTS**

LN		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	WINTER	
141		**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**	
142	Res Heat	$ 206,393	$ 604,823	$ 1,220,141	$ 1,567,101	$ 714,572	$ 345,973	$ 4,659,003	Sum of Ln 54, 72, 90, 108, 126
143	Res General	$ 1,851	$ 5,425	$ 10,944	$ 14,056	$ 6,409	$ 3,103	$ 41,790	Sum of Ln 55, 73, 91, 109, 127
144	G50 Low Annual-Low Winter	$ 6,494	$ 19,031	$ 38,393	$ 49,310	$ 22,485	$ 10,886	$ 146,600	Sum of Ln 56, 74, 92, 110, 128
145	G40 Low Annual-High Winter	$ 107,088	$ 313,815	$ 633,075	$ 813,096	$ 370,759	$ 179,509	$ 2,417,341	Sum of Ln 57, 75, 93, 111, 129
146	G51 Med Annual-Low Winter	$ 14,771	$ 43,287	$ 87,324	$ 112,156	$ 51,141	$ 24,761	$ 333,441	Sum of Ln 58, 76, 94, 112, 130
147	G41 Med Annual-High Winter	$ 98,681	$ 289,180	$ 583,378	$ 749,268	$ 341,654	$ 165,418	$ 2,227,579	Sum of Ln 59, 77, 95, 113, 131
148	G52 High Annual-Low Winter	$ 948	$ 2,779	$ 5,605	$ 7,199	$ 3,283	$ 1,589	$ 21,404	Sum of Ln 60, 78, 96, 114, 132
149	G42 High Annual-High Winter	$ 5,286	$ 15,489	$ 31,247	$ 40,133	$ 18,300	$ 8,860	$ 119,316	Sum of Ln 61, 79, 97, 115, 133
150	TOTAL	$ 441,512	$ 1,293,830	$ 2,610,108	$ 3,352,319	$ 1,528,603	$ 740,099	$ 9,966,472	Sum LN 142 : LN 149
151									
152	Residential	$ 208,244	$ 610,249	$ 1,231,085	$ 1,581,157	$ 720,982	$ 349,076	$ 4,700,792	LN 142 + LN 143
153	SALES HLF CLASSES	$ 22,214	$ 65,097	$ 131,323	$ 168,666	$ 76,909	$ 37,237	$ 501,445	LN 144 + LN 146 + LN 148
154	SALES LLF CLASSES	$ 211,054	$ 618,485	$ 1,247,700	$ 1,602,497	$ 730,712	$ 353,787	$ 4,764,235	LN 145 + LN 147 + LN 149

155

156 **TOTAL CAPACITY COSTS**

LN		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	WINTER	
157		**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**	
158	Res Heat	$ 229,809	$ 628,240	$ 1,243,557	$ 1,590,517	$ 737,989	$ 369,712	$ 4,799,823	LN 142 + LN 26
159	Res General	$ 2,918	$ 6,492	$ 12,011	$ 15,123	$ 7,476	$ 4,185	$ 48,206	LN 143 + LN 27
160	G50 Low Annual-Low Winter	$ 14,993	$ 27,530	$ 46,892	$ 57,809	$ 30,984	$ 18,612	$ 196,821	LN 144 + LN 28
161	G40 Low Annual-High Winter	$ 115,060	$ 321,787	$ 641,047	$ 821,068	$ 378,731	$ 187,591	$ 2,465,284	LN 145 + LN 29
162	G51 Med Annual-Low Winter	$ 27,559	$ 56,075	$ 100,112	$ 124,944	$ 63,929	$ 37,725	$ 410,345	LN 146 + LN 30
163	G41 Med Annual-High Winter	$ 107,423	$ 297,923	$ 592,120	$ 758,010	$ 350,396	$ 174,280	$ 2,280,153	LN 147 + LN 31
164	G52 High Annual-Low Winter	$ 2,352	$ 4,183	$ 7,010	$ 8,604	$ 4,687	$ 3,013	$ 29,849	LN 148 + LN 32
165	G42 High Annual-High Winter	$ 6,006	$ 16,210	$ 31,968	$ 40,854	$ 19,021	$ 9,591	$ 123,650	LN 149 + LN 33
166	TOTAL	$ 608,272	$ 1,462,191	$ 2,781,040	$ 3,525,053	$ 1,701,337	$ 910,037	$ 10,987,931	Sum LN 158 : LN 165
167									
168	Residential	$ 232,727	$ 634,732	$ 1,255,568	$ 1,605,640	$ 745,465	$ 373,897	$ 4,848,029	LN 158 + LN 159
169	SALES HLF CLASSES	$ 44,905	$ 87,788	$ 154,014	$ 191,357	$ 99,600	$ 59,350	$ 637,015	LN 160 + LN 162 + LN 164
170	SALES LLF CLASSES	$ 228,489	$ 635,920	$ 1,265,135	$ 1,619,932	$ 748,148	$ 371,463	$ 4,869,086	LN 161 + LN 163 + LN 165
171									
172	% ALLOCATION BETWEEN SALES HLF AND LLF								
173	SALES HLF CLASSES							11.57%	LN 169 / (LN169 + LN 170)
174	SALES LLF CLASSES							88.43%	LN 170 / (LN 169 + LN 170)

Attachment NUI-JDS-6

Allocation of Commodity Costs to

New Hampshire and Maine Divisions

Unitil

Northern Utilities, Inc.

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	TOTAL	WINTER
1	**Supply Volumes - MMBtu**								
2	Total Pipeline	512,143	606,313	315,959	363,553	439,734	593,982	4,045,219	2,831,684
3	Total Storage	0	291,338	791,304	714,304	516,764	35,230	2,348,940	2,348,940
4	Total Peaking	1,350	1,395	96,171	129,294	13,157	30,838	655,808	272,204
5	Subtotal	513,493	899,046	1,203,433	1,207,151	969,655	660,050	7,049,967	5,452,828
6	Less Interruptible - Maine	4,500	0	0	0	4,500	4,500	40,500	13,500
7	Less Interruptible - New Hampshire	0	0	0	0	0	0	0	0
8	Total Firm Supply	508,993	899,046	1,203,433	1,207,151	965,155	655,550	7,009,467	5,439,328
9	Total Firm Pipeline Sendout	507,643	606,313	315,959	363,553	435,234	589,482	4,004,719	2,818,184
10	**Variable Costs**								
11	Pipeline Costs Modeled in Sendout™	$ 2,383,552	$ 3,533,104	$ 1,940,952	$ 2,252,939	$ 2,674,482	$ 3,533,992	$ 23,619,856	$ 16,319,020
12	NYMEX Price Used for Forecast	$4.726	$5.454	$5.706	$5.727	$5.672	$5.597		
13	NYMEX Price Used for Update	$4.880	$5.627	$5.909	$5.955	$5.883	$5.844		
14	Increase/(Decrease) NYMEX Price	$0.154	$0.173	$0.203	$0.228	$0.211	$0.247		
15	Increase/(Decrease) in Pipeline Costs	$ 78,870	$ 104,892	$ 64,140	$ 82,890	$ 92,784	$ 146,714		
16	Total Updated Pipeline Costs	$ 2,462,422	$ 3,637,996	$ 2,005,091	$ 2,335,829	$ 2,767,265	$ 3,680,705	$ 24,429,206	$ 16,889,310
17									
18	Total Pipeline	$ 2,462,422	$ 3,637,996	$ 2,005,091	$ 2,335,829	$ 2,767,265	$ 3,680,705	$ 24,429,206	$ 16,889,310
19	Total Storage	$ -	$ 1,230,676	$ 3,337,322	$ 3,022,591	$ 2,172,598	$ 167,356	$ 9,930,544	$ 9,930,544
20	Total Peaking	$ 12,112	$ 11,900	$ 374,155	$ 753,437	$ 53,189	$ 125,839	$ 2,812,103	$ 1,330,632
21	Subtotal	$ 2,474,534	$ 4,880,573	$ 5,716,569	$ 6,111,857	$ 4,993,052	$ 3,973,900	$ 37,171,853	$ 28,150,486
22									
23	Hedging (Gain)/Loss Estimate								
24	NYMEX NG Futures Contracts	20	24	24	23	28	30	185	149
25	Average Purchase Price	$ 7.958	$ 8.291	$ 8.423	$ 8.405	$ 8.214	$ 7.888		
26	NYMEX Price Used for Forecast	$ 4.726	$ 5.454	$ 5.706	$ 5.727	$ 5.672	$ 5.597		
27	NYMEX Price Used for Update	$ 4.880	$ 5.627	$ 5.909	$ 5.955	$ 5.883	$ 5.844		
28	Increase/(Decrease) NYMEX Price	$ 0.154	$ 0.173	$ 0.203	$ 0.228	$ 0.211	$ 0.247		
29	Futures Hedging (Gain)/Loss	$ 615,510	$ 639,320	$ 603,360	$ 563,530	$ 652,540	$ 613,200	$ 3,634,420	$ 3,687,460
30									
31	Interruptible Cost Estimate								
32	Variable Pipeline Costs Excld Hedges	$ 2,462,422	$ 3,637,996	$ 2,005,091	$ 2,335,829	$ 2,767,265	$ 3,680,705	$ 24,429,206	$ 16,889,310
33	Average Supply Cost ($/MMBtu)	$ 4.808	$ 6.000	$ 6.346	$ 6.425	$ 6.293	$ 6.197		
34	Interruptible Cost - Maine	$ 21,636	$ -	$ -	$ -	$ 28,319	$ 27,885	$ 245,560	$ 77,840
35	Interruptible Cost - New Hampshire	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36									
37	Firm Sales Pipeline Commodity Excld Hedge	$ 2,440,786	$ 3,637,996	$ 2,005,091	$ 2,335,829	$ 2,738,947	$ 3,652,820	$ 24,183,646	$ 16,811,470
38	Total Storage	$ -	$ 1,230,676	$ 3,337,322	$ 3,022,591	$ 2,172,598	$ 167,356	$ 9,930,544	$ 9,930,544
39	Total Peaking	$ 12,112	$ 11,900	$ 374,155	$ 753,437	$ 53,189	$ 125,839	$ 2,812,103	$ 1,330,632
40	Firm Sales Variable Costs Excld Hedge	$ 2,452,898	$ 4,880,573	$ 5,716,569	$ 6,111,857	$ 4,964,733	$ 3,946,015	$ 36,926,293	$ 28,072,645
41	Plus Hedging (Gain)/Loss	$ 615,510	$ 639,320	$ 603,360	$ 563,530	$ 652,540	$ 613,200	$ 3,634,420	$ 3,687,460
42	Total Firm Sales Variable Costs	$ 3,068,408	$ 5,519,893	$ 6,319,929	$ 6,675,387	$ 5,617,273	$ 4,559,215	$ 40,560,713	$ 31,760,105

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

1	Supply Volumes - MMBtu	
2	Total Pipeline	Attachment NUI-FXW-6
3	Total Storage	Attachment NUI-FXW-6
4	Total Peaking	Attachment NUI-FXW-6
5	Subtotal	SUM LN 2: LN 4
6	Less Interruptible - Maine	Attachment NUI-FXW-6
7	Less Interruptible - New Hampshire	Attachment NUI-FXW-6
8	Total Firm Supply	LN 5 - LN 6 - LN 7
9	Total Firm Pipeline Sendout	LN 2 - LN 6 - LN 7
10	Variable Costs	
11	Pipeline Costs Modeled in Sendout™	Attachment NUI-FXW-6
12	NYMEX Price Used for Forecast	Attachment NUI-FXW-6
13	NYMEX Price Used for Update	
14	Increase/(Decrease) NYMEX Price	LN 13 - LN 12
15	Increase/(Decrease) in Pipeline Costs	LN 2 * LN 14
16	Total Updated Pipeline Costs	LN 15 + LN 11
17		
18	Total Pipeline	LN 16
19	Total Storage	Attachment NUI-FXW-6
20	Total Peaking	Attachment NUI-FXW-6
21	Subtotal	Sum LN 18 : LN 20
22		
23	Hedging (Gain)/Loss Estimate	
24	NYMEX NG Futures Contracts	Attachment NUI-FXW-6
25	Average Purchase Price	Attachment NUI-FXW-6
26	NYMEX Price Used for Forecast	Attachment NUI-FXW-6
27	NYMEX Price Used for Update	Company Analysis
28	Increase/(Decrease) NYMEX Price	LN 27 - LN 26
29	Futures Hedging (Gain)/Loss	(LN 25 - LN 26 - LN 28) * LN 24*10,000
30		
31	Interruptible Cost Estimate	
32	Variable Pipeline Costs Excld Hedges	LN 16
33	Average Supply Cost ($/MMBtu)	LN 32 / LN 2
34	Interruptible Cost - Maine	LN 33 * LN 6
35	Interruptible Cost - New Hampshire	LN 33 * LN 7
36		
37	Firm Sales Pipeline Commodity Excld Hedge	LN 32 - LN 34 - LN 35
38	Total Storage	LN 19
39	Total Peaking	LN 20
40	Firm Sales Variable Costs Excld Hedge	Sum LN 37 : LN 39
41	Plus Hedging (Gain)/Loss	LN 29
42	Total Firm Sales Variable Costs	LN 40 + LN 41

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

Commodity Allocation Factors

Firm Sales Sendout for Normal Winter, MMBtu

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	TOTAL	WINTER
Maine	234,264	425,992	579,610	554,379	455,067	303,690	3,265,494	2,553,000
New Hampshire	274,729	473,054	623,823	652,772	510,088	351,860	3,743,971	2,886,327
Total	508,993	899,046	1,203,433	1,207,151	965,155	655,550	7,009,465	5,439,327

Percentage of Total								
Maine	46.02%	47.38%	48.16%	45.92%	47.15%	46.33%	46.59%	46.94%
New Hampshire	53.98%	52.62%	51.84%	54.08%	52.85%	53.67%	53.41%	53.06%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Commodity Allocation by Jurisdiction

Maine

Firm Sales Pipeline Commodity Excld Hedge	$ 1,123,370	$ 1,723,780	$ 965,713	$ 1,072,719	$ 1,291,402	$ 1,692,205	$ 11,202,435	$ 7,869,188
Hedging (Gains) Losses	$ 283,288	$ 302,927	$ 290,596	$ 258,799	$ 307,670	$ 284,071	$ 1,702,454	$ 1,727,351
Storage	$ -	$ 583,127	$ 1,607,355	$ 1,388,112	$ 1,024,371	$ 77,529	$ 4,680,495	$ 4,680,495
Peaking	$ 5,575	$ 5,639	$ 180,205	$ 346,013	$ 25,078	$ 58,296	$ 1,301,203	$ 620,805
Maine Interruptible	$ 21,636	$ -	$ -	$ -	$ 28,319	$ 27,885	$ 245,560	$ 77,840
Total Maine Commodity Costs	$ 1,433,869	$ 2,615,472	$ 3,043,869	$ 3,065,642	$ 2,676,840	$ 2,139,986	$ 19,132,147	$ 14,975,678
Maine Inventory Finance Costs	$ 7,801	$ 17,571	$ 25,514	$ 24,640	$ 19,074	$ 11,391	$ 105,990	$ 105,990
Total Maine Variable Costs	$ 1,441,669	$ 2,633,043	$ 3,069,383	$ 3,090,282	$ 2,695,914	$ 2,151,377	$ 19,238,137	$ 15,081,668

New Hampshire

Firm Sales Pipeline Commodity Excld Hedge	$ 1,317,416	$ 1,914,217	$ 1,039,379	$ 1,263,110	$ 1,447,544	$ 1,960,616	$ 12,981,211	$ 8,942,282
Hedging (Gains) Losses	$ 332,222	$ 336,393	$ 312,764	$ 304,731	$ 344,870	$ 329,129	$ 1,931,966	$ 1,960,109
Storage	$ -	$ 647,549	$ 1,729,967	$ 1,634,480	$ 1,148,227	$ 89,827	$ 5,250,049	$ 5,250,049
Peaking	$ 6,537	$ 6,261	$ 193,951	$ 407,424	$ 28,111	$ 67,543	$ 1,510,900	$ 709,827
New Hampshire Interruptible	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total New Hampshire Commodity Costs	$ 1,656,176	$ 2,904,420	$ 3,276,060	$ 3,609,745	$ 2,968,752	$ 2,447,114	$ 21,674,126	$ 16,862,267
New Hampshire Inventory Finance Costs	$ 9,417	$ 19,971	$ 28,133	$ 30,246	$ 21,976	$ 13,667	$ 123,410	$ 123,410
Total New Hampshire Variable Costs	$ 1,665,593	$ 2,924,392	$ 3,304,193	$ 3,639,991	$ 2,990,728	$ 2,460,781	$ 21,797,536	$ 16,985,677

Northern Utilities

Firm Sales Pipeline Commodity Excld Hedge	$ 2,440,786	$ 3,637,996	$ 2,005,091	$ 2,335,829	$ 2,738,947	$ 3,652,820	$ 24,183,646	$ 16,811,470
Hedging (Gains) Losses	$ 615,510	$ 639,320	$ 603,360	$ 563,530	$ 652,540	$ 613,200	$ 3,634,420	$ 3,687,460
Storage	$ -	$ 1,230,676	$ 3,337,322	$ 3,022,591	$ 2,172,598	$ 167,356	$ 9,930,544	$ 9,930,544
Peaking	$ 12,112	$ 11,900	$ 374,155	$ 753,437	$ 53,189	$ 125,839	$ 2,812,103	$ 1,330,632
Northern Interruptible	$ 21,636	$ -	$ -	$ -	$ 28,319	$ 27,885	$ 245,560	$ 77,840
Total Northern Commodity Costs	$ 3,090,044	$ 5,519,893	$ 6,319,929	$ 6,675,387	$ 5,645,592	$ 4,587,100	$ 40,806,273	$ 31,837,946
Northern Inventory Finance Costs	$ 17,218	$ 37,542	$ 53,647	$ 54,886	$ 41,050	$ 25,057	$ 229,400	$ 229,400
Total Northern Variable Costs	$ 3,107,262	$ 5,557,435	$ 6,373,576	$ 6,730,273	$ 5,686,642	$ 4,612,158	$ 41,035,673	$ 32,067,346

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

43	**Commodity Allocation Factors**	
44	Firm Sales Sendout for Normal Winter, MMBtu	
45		
46	Maine	ME Attachment NUI-JDS-4, LN 33 / 10
47	New Hampshire	NH Attachment NUI-JDS-4, LN 33 / 10
48	Total	LN 46 + LN 47
49		
50	**Percentage of Total**	
51	Maine	LN 46 / LN 48
52	New Hampshire	LN 47 / LN 48
53	Total	LN 51 + LN 52
54		
55	**Commodity Allocation by Jurisdiction**	
56	**Maine**	
57	Firm Sales Pipeline Commodity Excld Hedge	LN 37 * LN 51
58	Hedging (Gains) Losses	LN 29 * LN 51
59	Storage	LN 38 * LN 51
60	Peaking	LN 39 * LN 51
61	Maine Interruptible	LN 34
62	Total Maine Commodity Costs	Sum LN 57 : LN 61
63	Maine Inventory Finance Costs	LN 104
64	Total Maine Variable Costs	LN 62 + LN 63
65	**New Hampshire**	
66	Firm Sales Pipeline Commodity Excld Hedge	LN 37 * LN 52
67	Hedging (Gains) Losses	LN 29 * LN 52
68	Storage	LN 38 * LN 52
69	Peaking	LN 39 * LN 52
70	New Hampshire Interruptible	LN 35
71	Total New Hampshire Commodity Costs	Sum LN 66 : LN 70
72	New Hampshire Inventory Finance Costs	LN 109
73	Total New Hampshire Variable Costs	LN 71 + LN 72
74	**Northern Utilities**	
75	Firm Sales Pipeline Commodity Excld Hedge	LN 57 + LN 66
76	Hedging (Gains) Losses	LN 58 + LN 67
77	Storage	LN 59 + LN 68
78	Peaking	LN 60 + LN 69
79	Northern Interruptible	LN 61 + LN 70
80	Total Northern Commodity Costs	LN 62 + LN 71
81	Northern Inventory Finance Costs	LN 63 + LN 72
82	Total Northern Variable Costs	LN 80 + LN 81
83		

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

Northern Utilities
Simplified Market Based Allocator (MBA) Calculations
ALLOCATION OF NORTHERN INVENTORY FINANCE CHARGE

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col N	Col O
Inventory Finance Charge	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**TOTAL**	
Storage	$ 28,731	$ 27,087	$ 20,989	$ 12,501	$ 5,567	$ 2,563	$ 227,037	
Peaking	$ 281	$ 267	$ 254	$ 215	$ 180	$ 175	$ 2,363	
Total	$ 29,012	$ 27,354	$ 21,243	$ 12,715	$ 5,747	$ 2,738	$ 229,400	
Inventory Finance Charge Allocation by Jurisdiction								
Maine	$ 13,353	$ 12,961	$ 10,231	$ 5,839	$ 2,709	$ 1,268	$ 105,990	
New Hampshire	$ 15,659	$ 14,393	$ 11,012	$ 6,876	$ 3,037	$ 1,469	$ 123,410	
Total	$ 29,012	$ 27,354	$ 21,243	$ 12,715	$ 5,747	$ 2,738	$ 229,400	
Inventory Finance Charge Allocation by Month								
Maine								
Firm Sales Normal Remaining Sendout	150,871	339,820	493,438	476,546	368,895	220,298	2,049,867	2,049,867
Monthly % Sendout of Total Winter	7.36%	16.58%	24.07%	23.25%	18.00%	10.75%	100.00%	100.00%
ME Allocated Inventory Finance Charge	$ 7,801	$ 17,571	$ 25,514	$ 24,640	$ 19,074	$ 11,391	$ 105,990	$ 105,990
New Hampshire								
Firm Sales Normal Remaining Sendout	173,953	368,919	519,688	558,714	405,953	252,454	2,279,682	2,279,682
Monthly % Sendout of Total Winter	7.63%	16.18%	22.80%	24.51%	17.81%	11.07%	100.00%	100.00%
NH Allocated Inventory Finance Charge	$ 9,417	$ 19,971	$ 28,133	$ 30,246	$ 21,976	$ 13,667	$ 123,410	$ 123,410

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

84	**Northern Utilities**	
85	**Simplified Market Based Allocator (MBA) Calculations**	
86	**ALLOCATION OF NORTHERN INVENTORY FINANCE CHARGE**	
87		
88		
89		
90	**Inventory Finance Charge**	
91	Storage	Company Analysis, Attachment NUI-JDS-8 - 'Carrying Costs'
92	Peaking	Company Analysis, Attachment NUI-JDS-8 - 'Carrying Costs'
93	Total	Sum LN 91 : LN 92
94		
95	**Inventory Finance Charge Allocation by Jurisdiction**	
96	Maine	LN 93 * LN 51
97	New Hampshire	LN 93 * LN 52
98	Total	Sum LN 96 : LN 97
99		
100	**Inventory Finance Charge Allocation by Month**	
101	**Maine**	
102	Firm Sales Remaining Sendout	ME Attachment NUI-JDS-4, LN 80 / 10
103	Monthly % Sendout of Total Winter	LN 102 / LN 102 Col N
104	ME Allocated Inventory Finance Charge	LN 96 Col N * LN 103
105		
106	**New Hampshire**	
107	Firm Sales Remaining Sendout	NH Attachment NUI-JDS-4, LN 80 / 10
108	Monthly % Sendout of Total Winter	LN 107 / LN 107 Col N
109	NH Allocated Inventory Finance Charge	LN 97 Col N* LN 108

Attachment NUI-JDS-7

New Hampshire Division

Commodity Cost Analysis

Unitil

Northern Utilities, Inc.

Northern Utilities - NEW HAMPSHIRE DIVISION
COMMODITY COSTS

		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	TOTAL	WINTER
	Supply Volumes - Therms								
1	New Hampshire Sales Pipeline	2,740,007	3,190,260	1,637,834	1,965,928	2,300,229	3,163,988	21,500,650	14,998,246
2	New Hampshire Sales Storage	0	1,532,940	4,101,879	3,862,632	2,731,121	189,094	12,417,666	12,417,666
3	New Hampshire Sales Peaking	7,287	7,340	498,520	699,162	69,533	165,518	3,521,401	1,447,360
4	Total New Hampshire Firm Sales Sendout	2,747,294	4,730,540	6,238,232	6,527,722	5,100,883	3,518,601	37,439,717	28,863,273
5									
6	New Hampshire Interruptible Sendout (Pipeline)	0	0	0	0	0	0	0	0
7									
8	Total Firm Sendout	2,747,294	4,730,540	6,238,232	6,527,722	5,100,883	3,518,601	37,439,717	28,863,273
9	Total Firm Sales	2,708,520	4,660,403	6,156,557	6,442,640	5,033,569	3,472,097	36,926,371	28,473,787
10	Difference (LAUF & Company Use)	38,774	70,137	81,676	85,082	67,314	46,504	513,346	389,486
11	Percent Difference	1.41%	1.48%	1.31%	1.30%	1.32%	1.32%	1.37%	1.35%
12									
13	**Variable Costs**								
14	New Hampshire Sales Pipeline Commodity	$ 1,317,416	$ 1,914,217	$ 1,039,379	$ 1,263,110	$ 1,447,544	$ 1,960,616	$ 12,981,211	$ 8,942,282
15	New Hampshire Hedging (Gains) Losses	$ 332,222	$ 336,393	$ 312,764	$ 304,731	$ 344,870	$ 329,129	$ 1,931,966	$ 1,960,109
16	New Hampshire Total Storage	$ -	$ 647,549	$ 1,729,967	$ 1,634,480	$ 1,148,227	$ 89,827	$ 5,250,049	$ 5,250,049
17	New Hampshire Total Peaking	$ 6,537	$ 6,261	$ 193,951	$ 407,424	$ 28,111	$ 67,543	$ 1,510,900	$ 709,827
18	New Hampshire Inventory Finance Charge	$ 9,417	$ 19,971	$ 28,133	$ 30,246	$ 21,976	$ 13,667	$ 123,410	$ 123,410
19	Total New Hampshire Sales Variable Costs	$ 1,665,593	$ 2,924,392	$ 3,304,193	$ 3,639,991	$ 2,990,728	$ 2,460,781	$ 21,797,536	$ 16,985,677
20	Total New Hampshire Sales Variable Costs Excld Hedges	$ 1,333,371	$ 2,587,999	$ 2,991,429	$ 3,335,260	$ 2,645,858	$ 2,131,652	$ 19,865,570	$ 15,025,568
21									
22	New Hampshire Interruptible Commodity Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Total New Hampshire Commodity Costs	$ 1,665,593	$ 2,924,392	$ 3,304,193	$ 3,639,991	$ 2,990,728	$ 2,460,781	$ 21,797,536	$ 16,985,677
24									
25	**Supply Cost/Therm**								
26	New Hampshire Sales Pipeline Commodity Excld Hedges	0.4808	0.6000	0.6346	0.6425	0.6293	0.6197	0.6038	0.5962
27	New Hampshire Hedging (Gains) Losses	0.1212	0.1054	0.1910	0.1550	0.1499	0.1040	0.0899	0.1307
28	New Hampshire Storage Excld Inventory Finance Costs	0.0000	0.4224	0.4217	0.4232	0.4204	0.4750	0.4228	0.4228
29	New Hampshire Peaking Excld Inventory Finance Costs	0.8972	0.8530	0.3891	0.5827	0.4043	0.4081	0.4291	0.4904
30	New Hampshire Inventory Finance Costs per Dth Stor and Peak	1.2924	0.0130	0.0061	0.0066	0.0078	0.0385	0.0077	0.0089
31	Weighted Average Cost per Dth Sendout	0.6063	0.6182	0.5297	0.5576	0.5863	0.6994	0.5822	0.5885
32									
33	New Hampshire Interruptible Cost / Therm	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34									
35	**Commodity Costs**								
36	Base Commodity, therms	1,007,761	1,041,353	1,041,353	940,577	1,041,353	994,055	12,193,328	6,066,454
37	Base Commodity Cost Excld Hedging	$ 484,539	$ 624,832	$ 660,849	$ 604,321	$ 655,328	$ 615,982	$ 7,226,624	$ 3,645,852
38	Base Hedging Commodity Cost	$ 122,190	$ 109,804	$ 198,859	$ 145,795	$ 156,129	$ 103,405	$ 807,378	$ 836,182
39	Remaining Commodity Excld Hedging	$ 848,831	$ 1,963,167	$ 2,330,581	$ 2,730,938	$ 1,990,529	$ 1,515,670	$ 12,638,946	$ 11,379,716
40	Remaining Hedging Commodity	$ 210,032	$ 226,589	$ 113,905	$ 158,936	$ 188,741	$ 225,724	$ 1,124,588	$ 1,123,928
41	Total Commodity Excld Hedging	$ 1,333,371	$ 2,587,999	$ 2,991,429	$ 3,335,260	$ 2,645,858	$ 2,131,652	$ 19,865,570	$ 15,025,568
42	Total Hedging	$ 332,222	$ 336,393	$ 312,764	$ 304,731	$ 344,870	$ 329,129	$ 1,931,966	$ 1,960,109
43	Total Commodity (Incl Hedging)	$ 1,665,593	$ 2,924,392	$ 3,304,193	$ 3,639,991	$ 2,990,728	$ 2,460,781	$ 21,797,536	$ 16,985,677

Northern Utilities - NEW HAMPSHIRE DIVISION
COMMODITY COSTS

	Supply Volumes - Therms	
1	New Hampshire Sales Pipeline	Attachment NUI-JDS-6, LN 9 * LN 52 * 10
2	New Hampshire Sales Storage	Attachment NUI-JDS-6, LN 3 * LN 52 * 10
3	New Hampshire Sales Peaking	Attachment NUI-JDS-6, LN 4 * LN 52 * 10
4	Total New Hampshire Firm Sales Sendout	Sum LN 1 : LN 3
5		
6	New Hampshire Interruptible Sendout (Pipeline)	Attachment NUI-JDS-6, LN 7 * 10
7		
8	Total Firm Sendout	LN 4
9	Total Firm Sales	Attachment NUI-JDS-4, LN 11
10	Difference (LAUF & Company Use)	LN 8 - LN 9
11	Percent Difference	LN 10 / LN 8
12		
13	**Variable Costs**	
14	New Hampshire Sales Pipeline Commodity	Attachment NUI-JDS-6, LN 66 * 10
15	New Hampshire Hedging (Gains) Losses	Attachment NUI-JDS-6, LN 67 * 10
16	New Hampshire Total Storage	Attachment NUI-JDS-6, LN 68 * 10
17	New Hampshire Total Peaking	Attachment NUI-JDS-6, LN 69 * 10
18	New Hampshire Inventory Finance Charge	Attachment NUI-JDS-6, LN 72 * 10
19	Total New Hampshire Sales Variable Costs	Sum LN 14 : LN 18
20	Total New Hampshire Sales Variable Costs Excld Hedges	LN 19 - LN 15
21		
22	New Hampshire Interruptible Commodity Costs	Attachment NUI-JDS-6, LN 70
23	Total New Hampshire Commodity Costs	LN 19
24		
25	**Supply Cost/Therm**	
26	New Hampshire Sales Pipeline Commodity Excld Hedges	LN 14 / LN 1
27	New Hampshire Hedging (Gains) Losses	LN 15 / LN 1
28	New Hampshire Storage Excld Inventory Finance Costs	LN 16 / LN 2
29	New Hampshire Peaking Excld Inventory Finance Costs	LN 17 / LN 3
30	New Hampshire Inventory Finance Costs per Dth Stor and Peak	LN 18 / Sum (LN 2 : LN 3)
31	Weighted Average Cost per Dth Sendout	LN 19 / LN 8
32		
33	New Hampshire Interruptible Cost / Therm	LN 22 / LN 6
34		
35	**Commodity Costs**	
36	Base Commodity, therms	Attachment NUI-JDS-4, LN 64
37	Base Commodity Cost Excld Hedging	Min (LN 26 * LN 36), LN 19
38	Base Hedging Commodity Cost	Min (LN 27 * LN 36), (LN 19 - LN 37)
39	Remaining Commodity Excld Hedging	LN 20 - LN 37
40	Remaining Hedging Commodity	LN 15 - LN 38
41	Total Commodity Excld Hedging	LN 37 + LN 39
42	Total Hedging	LN 38 + LN 40
43	Total Commodity (Incl Hedging)	LN 41 + LN 42

Attachment NUI-JDS-8

Northern Utilities' Inventory Activity

Northern Utilities, Inc.

Northern Utilities, Inc.
Storage Analysis

Tennessee Storage

Month	Beginning Inventory Volume	Injections	Withdrawals	Ending Inventory Volume	Beginning Inventory Cost	Beginning Inventory Rate	Injection Rate	Injected Value	Withdrawn Value	Ending Inventory Value	Interest Rate	Carrying Costs	Ending Inventory Value Excluding Carrying Costs	Withdrawal Charges	Withdrawn Value plus Charges
May-10	21,450	50,635	-	72,085	$ 97,385	$ 4.54	$ 6.02	$ 304,810	$ -	$ 402,196	3.25%	$ 677	$ 402,196	$ -	$ -
Jun-10	72,085	49,002	-	121,086	$ 402,196	$ 5.58	$ 6.12	$ 299,749	$ -	$ 701,945	3.25%	$ 1,495	$ 701,945	$ -	$ -
Jul-10	121,086	50,635	-	171,721	$ 701,945	$ 5.80	$ 6.24	$ 315,967	$ -	$ 1,017,912	3.25%	$ 2,329	$ 1,017,912	$ -	$ -
Aug-10	171,721	42,776	-	214,498	$ 1,017,912	$ 5.93	$ 6.34	$ 271,182	$ -	$ 1,289,093	3.25%	$ 3,124	$ 1,289,093	$ -	$ -
Sep-10	214,498	-	-	214,498	$ 1,289,093	$ 6.01		$ -	$ -	$ 1,289,093	3.25%	$ 3,491	$ 1,289,093	$ -	$ -
Oct-10	214,498	-	-	214,498	$ 1,289,093	$ 6.01		$ -	$ -	$ 1,289,093	3.25%	$ 3,491	$ 1,289,093	$ -	$ -
Nov-09	214,498	-	-	214,498	$ 869,916	$ 4.06		$ -	$ -	$ 869,916	3.25%	$ 2,356	$ 869,916	$ -	$ -
Dec-09	214,498	-	-	214,498	$ 869,916	$ 4.06		$ -	$ -	$ 869,916	3.25%	$ 2,356	$ 869,916	$ -	$ -
Jan-10	214,498	-	66,666	147,831	$ 869,916	$ 4.06		$ -	$ 270,372	$ 599,543	3.25%	$ 1,990	$ 599,543	$ 680	$ 271,052
Feb-10	147,831	-	62,231	85,600	$ 599,543	$ 4.06		$ -	$ 252,385	$ 347,159	3.25%	$ 1,282	$ 347,159	$ 635	$ 253,019
Mar-10	85,600	-	42,700	42,900	$ 347,159	$ 4.06		$ -	$ 173,176	$ 173,983	3.25%	$ 706	$ 173,983	$ 436	$ 173,611
Apr-10	42,900	14,651	36,100	21,450	$ 173,983	$ 4.06	$ 5.96	$ 87,304	$ 163,901	$ 97,385	3.25%	$ 367	$ 97,385	$ 368	$ 164,269

Washington 10 Storage

Month	Beginning Inventory Volume	Injections	Withdrawals	Ending Inventory Volume	Beginning Inventory Cost	Beginning Inventory Rate	Injection Rate	Injected Value	Withdrawn Value	Ending Inventory Value	Interest Rate	Carrying Costs	Ending Inventory Value Excluding Carrying Costs	Withdrawal Charges	Withdrawn Value plus Charges
May-10	199,678	424,643	-	624,320	$ 810,715	$ 4.06	$ 5.84	$ 2,478,840	$ -	$ 3,289,555	3.25%	$ 5,552	$ 3,289,555	$ -	$ -
Jun-10	624,320	410,944	-	1,035,265	$ 3,289,555	$ 5.27	$ 5.84	$ 2,398,877	$ -	$ 5,688,432	3.25%	$ 12,158	$ 5,688,432	$ -	$ -
Jul-10	1,035,265	103,095	-	1,138,360	$ 5,688,432	$ 5.49	$ 5.86	$ 604,256	$ -	$ 6,292,688	3.25%	$ 16,224	$ 6,292,688	$ -	$ -
Aug-10	1,138,360	424,643	-	1,563,003	$ 6,292,688	$ 5.53	$ 5.84	$ 2,479,841	$ -	$ 8,772,529	3.25%	$ 20,401	$ 8,772,529	$ -	$ -
Sep-10	1,563,003	410,944	-	1,973,947	$ 8,772,529	$ 5.61	$ 5.85	$ 2,405,188	$ -	$ 11,177,717	3.25%	$ 27,016	$ 11,177,717	$ -	$ -
Oct-10	1,973,947	424,643	-	2,398,590	$ 11,177,717	$ 5.66	$ 5.86	$ 2,486,870	$ -	$ 13,664,587	3.25%	$ 33,641	$ 13,664,587	$ -	$ -
Nov-09	2,398,590	-	-	2,398,590	$ 9,738,564	$ 4.06		$ -	$ -	$ 9,738,564	3.25%	$ 26,375	$ 9,738,564	$ -	$ -
Dec-09	2,398,590	-	299,001	2,099,589	$ 9,738,564	$ 4.06		$ -	$ 1,213,980	$ 8,524,584	3.25%	$ 24,731	$ 8,524,584	$ -	$ 1,213,980
Jan-10	2,099,589	-	743,563	1,356,026	$ 8,524,584	$ 4.06		$ -	$ 3,018,955	$ 5,505,629	3.25%	$ 18,999	$ 5,505,629	$ -	$ 3,018,955
Feb-10	1,356,026	-	671,605	684,421	$ 5,505,629	$ 4.06		$ -	$ 2,726,798	$ 2,778,831	3.25%	$ 11,219	$ 2,778,831	$ -	$ 2,726,798
Mar-10	684,421	-	484,743	199,678	$ 2,778,831	$ 4.06		$ -	$ 1,968,116	$ 810,715	3.25%	$ 4,861	$ 810,715	$ -	$ 1,968,116
Apr-10	199,678	-	-	199,678	$ 810,715	$ 4.06		$ -	$ -	$ 810,715	3.25%	$ 2,196	$ 810,715	$ -	$ -

LNG Storage

Month	Beginning Inventory Volume	Injections	Withdrawals	Ending Inventory Volume	Beginning Inventory Cost	Beginning Inventory Rate	Injection Rate	Injected Value	Withdrawn Value	Ending Inventory Value	Interest Rate	Carrying Costs	Ending Inventory Value Excluding Carrying Costs	Withdrawal Charges	Withdrawn Value plus Charges
May-10	11,250	1,395	1,395	11,250	$ 63,052	$ 5.60	$ 4.97	$ 6,929	$ 7,720	$ 62,261	3.25%	$ 170	$ 62,261		$ 7,720
Jun-10	11,250	1,350	1,350	11,250	$ 62,261	$ 5.53	$ 4.97	$ 6,706	$ 7,389	$ 61,577	3.25%	$ 168	$ 61,577		$ 7,389
Jul-10	11,250	1,395	1,395	11,250	$ 61,577	$ 5.47	$ 4.97	$ 6,929	$ 7,558	$ 60,948	3.25%	$ 166	$ 60,948		$ 7,558
Aug-10	11,250	1,395	1,395	11,250	$ 60,948	$ 5.42	$ 4.97	$ 6,929	$ 7,488	$ 60,389	3.25%	$ 164	$ 60,389		$ 7,488
Sep-10	11,250	1,350	1,350	11,250	$ 60,389	$ 5.37	$ 4.97	$ 6,706	$ 7,189	$ 59,906	3.25%	$ 163	$ 59,906		$ 7,189
Oct-10	11,250	1,395	1,395	11,250	$ 59,906	$ 5.32	$ 4.97	$ 6,929	$ 7,373	$ 59,462	3.25%	$ 162	$ 59,462		$ 7,373
Nov-09	11,250	1,350	1,350	11,250	$ 106,343	$ 9.45	$ 4.97	$ 6,706	$ 12,112	$ 100,936	3.25%	$ 281	$ 100,936		$ 12,112
Dec-09	11,250	1,395	1,395	11,250	$ 100,936	$ 8.97	$ 4.97	$ 6,929	$ 11,900	$ 95,965	3.25%	$ 267	$ 95,965		$ 11,900
Jan-10	11,250	1,395	1,395	11,250	$ 95,965	$ 8.53	$ 4.97	$ 6,929	$ 11,351	$ 91,543	3.25%	$ 254	$ 91,543		$ 11,351
Feb-10	11,250	24,560	24,560	11,250	$ 91,543	$ 8.14	$ 4.97	$ 121,992	$ 146,451	$ 67,084	3.25%	$ 215	$ 67,084		$ 146,451
Mar-10	11,250	1,395	1,395	11,250	$ 67,084	$ 5.96	$ 4.97	$ 6,929	$ 8,165	$ 65,848	3.25%	$ 180	$ 65,848		$ 8,165
Apr-10	11,250	4,386	4,386	11,250	$ 65,848	$ 5.85	$ 4.97	$ 21,784	$ 24,580	$ 63,052	3.25%	$ 175	$ 63,052		$ 24,580

Attachment NUI-JDS-9

New Hampshire Division

Allocation of New Hampshire Variable Gas Costs

to Firm Sales Rate Classes

Unitil
Northern Utilities, Inc.

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Base Commodity Costs

1	**BASE SENDOUT BY CLASS**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**TOTAL**	**WINTER**
2	**Total Therms**								
3	Res Heat	365,240	377,414	377,414	340,890	377,414	365,240	4,435,772	2,203,612
4	Res General	16,641	17,196	17,196	15,532	17,196	16,641	201,187	100,401
5	G50 Low Annual-Low Winter	132,566	136,985	136,985	123,729	136,985	118,860	1,576,846	786,111
6	G40 Low Annual-High Winter	124,348	128,493	128,493	116,058	128,493	124,348	1,509,675	750,233
7	G51 Med Annual-Low Winter	199,463	206,111	206,111	186,165	206,111	199,463	2,418,121	1,203,425
8	G41 Med Annual-High Winter	136,359	140,904	140,904	127,268	140,904	136,359	1,650,576	822,698
9	G52 High Annual-Low Winter	21,903	22,634	22,634	20,443	22,634	21,903	265,093	132,151
10	G42 High Annual-High Winter	11,241	11,616	11,616	10,492	11,616	11,241	136,059	67,823
11	Total Firm Sales	1,007,761	1,041,353	1,041,353	940,577	1,041,353	994,055	12,193,328	6,066,454
12	**% of Total**								
13	Res Heat	36.24%	36.24%	36.24%	36.24%	36.24%	36.74%		
14	Res General	1.65%	1.65%	1.65%	1.65%	1.65%	1.67%		
15	G50 Low Annual-Low Winter	13.15%	13.15%	13.15%	13.15%	13.15%	11.96%		
16	G40 Low Annual-High Winter	12.34%	12.34%	12.34%	12.34%	12.34%	12.51%		
17	G51 Med Annual-Low Winter	19.79%	19.79%	19.79%	19.79%	19.79%	20.07%		
18	G41 Med Annual-High Winter	13.53%	13.53%	13.53%	13.53%	13.53%	13.72%		
19	G52 High Annual-Low Winter	2.17%	2.17%	2.17%	2.17%	2.17%	2.20%		
20	G42 High Annual-High Winter	1.12%	1.12%	1.12%	1.12%	1.12%	1.13%		
21	Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

22	**BASE COMMODITY COSTS Excld Hedging**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**TOTAL**	**WINTER**
23	TOTAL BASE COMMODITY Excld Hedging	$ 484,539	$ 624,832	$ 660,849	$ 604,321	$ 655,328	$ 615,982	$ 7,226,624	$ 3,645,852
24	Res Heat	$ 175,610	$ 226,456	$ 239,509	$ 219,022	$ 237,508	$ 226,327	$ 2,629,197	$ 1,324,432
25	Res General	$ 8,001	$ 10,318	$ 10,913	$ 9,979	$ 10,821	$ 10,312	$ 119,292	$ 60,344
26	G50 Low Annual-Low Winter	$ 63,739	$ 82,194	$ 86,932	$ 79,496	$ 86,206	$ 73,653	$ 933,438	$ 472,219
27	G40 Low Annual-High Winter	$ 59,787	$ 77,098	$ 81,542	$ 74,567	$ 80,861	$ 77,054	$ 894,872	$ 450,911
28	G51 Med Annual-Low Winter	$ 95,903	$ 123,671	$ 130,799	$ 119,611	$ 129,707	$ 123,600	$ 1,433,304	$ 723,292
29	G41 Med Annual-High Winter	$ 65,562	$ 84,545	$ 89,419	$ 81,770	$ 88,672	$ 84,497	$ 978,860	$ 494,465
30	G52 High Annual-Low Winter	$ 10,531	$ 13,581	$ 14,363	$ 13,135	$ 14,243	$ 13,573	$ 157,061	$ 79,426
31	G42 High Annual-High Winter	$ 5,405	$ 6,970	$ 7,372	$ 6,741	$ 7,310	$ 6,966	$ 80,600	$ 40,763
32									
33	Residential	$ 183,611	$ 236,773	$ 250,422	$ 229,001	$ 248,330	$ 236,638	$ 2,748,488	$ 1,384,776
34	SALES HLF CLASSES	$ 170,174	$ 219,445	$ 232,095	$ 212,242	$ 230,156	$ 210,826	$ 2,523,803	$ 1,274,937
35	SALES LLF CLASSES	$ 130,755	$ 168,613	$ 178,333	$ 163,078	$ 176,843	$ 168,517	$ 1,954,332	$ 986,139

36	**NEW HAMPSHIRE BASE HEDGING COMMODITY COSTS**								
37	TOTAL BASE HEDGING COMMODITY	$ 122,190	$ 109,804	$ 198,859	$ 145,795	$ 156,129	$ 103,405	$ 807,378	$ 836,182
38	Res Heat	$ 44,285	$ 39,796	$ 72,072	$ 52,840	$ 56,585	$ 37,993	$ 293,032	$ 303,571
39	Res General	$ 2,018	$ 1,813	$ 3,284	$ 2,408	$ 2,578	$ 1,731	$ 13,351	$ 13,831
40	G50 Low Annual-Low Winter	$ 16,074	$ 14,444	$ 26,159	$ 19,179	$ 20,538	$ 12,364	$ 105,188	$ 108,758
41	G40 Low Annual-High Winter	$ 15,077	$ 13,549	$ 24,537	$ 17,990	$ 19,265	$ 12,935	$ 99,765	$ 103,353
42	G51 Med Annual-Low Winter	$ 24,185	$ 21,733	$ 39,359	$ 28,857	$ 30,902	$ 20,749	$ 160,047	$ 165,785
43	G41 Med Annual-High Winter	$ 16,533	$ 14,857	$ 26,907	$ 19,727	$ 21,126	$ 14,185	$ 109,401	$ 113,336
44	G52 High Annual-Low Winter	$ 2,656	$ 2,387	$ 4,322	$ 3,169	$ 3,393	$ 2,278	$ 17,574	$ 18,205
45	G42 High Annual-High Winter	$ 1,363	$ 1,225	$ 2,218	$ 1,626	$ 1,742	$ 1,169	$ 9,019	$ 9,343
46									
47	Residential	$ 46,302	$ 41,609	$ 75,355	$ 55,248	$ 59,163	$ 39,725	$ 306,384	$ 317,403
48	SALES HLF CLASSES	$ 42,914	$ 38,564	$ 69,841	$ 51,204	$ 54,833	$ 35,391	$ 282,810	$ 292,748
49	SALES LLF CLASSES	$ 32,973	$ 29,631	$ 53,663	$ 39,343	$ 42,132	$ 28,289	$ 218,185	$ 226,032

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Base Commodity Costs

1	**BASE SENDOUT BY CLASS**	
2	**Total Therms**	
3	Res Heat	Attachment NUI-JDS-4, LN 52
4	Res General	Attachment NUI-JDS-4, LN 53
5	G50 Low Annual-Low Winter	Attachment NUI-JDS-4, LN 54
6	G40 Low Annual-High Winter	Attachment NUI-JDS-4, LN 55
7	G51 Med Annual-Low Winter	Attachment NUI-JDS-4, LN 56
8	G41 Med Annual-High Winter	Attachment NUI-JDS-4, LN 57
9	G52 High Annual-Low Winter	Attachment NUI-JDS-4, LN 58
10	G42 High Annual-High Winter	Attachment NUI-JDS-4, LN 59
11	Total Firm Sales	Sum LN 3 : LN 10
12	**% of Total**	
13	Res Heat	LN 3 / LN 11
14	Res General	LN 4 / LN 11
15	G50 Low Annual-Low Winter	LN 5 / LN 11
16	G40 Low Annual-High Winter	LN 6 / LN 11
17	G51 Med Annual-Low Winter	LN 7 / LN 11
18	G41 Med Annual-High Winter	LN 8 / LN 11
19	G52 High Annual-Low Winter	LN 9 / LN 11
20	G42 High Annual-High Winter	LN 10 / LN 11
21	Total Firm Sales	LN 11 / LN 11
22	**BASE COMMODITY COSTS Excld Hedging**	
23	TOTAL BASE COMMODITY Excld Hedging	Attachment NUI-JDS-7, LN 37
24	Res Heat	LN 23 * LN 13
25	Res General	LN 23 * LN 14
26	G50 Low Annual-Low Winter	LN 23 * LN 15
27	G40 Low Annual-High Winter	LN 23 * LN 16
28	G51 Med Annual-Low Winter	LN 23 * LN 17
29	G41 Med Annual-High Winter	LN 23 * LN 18
30	G52 High Annual-Low Winter	LN 23 * LN 19
31	G42 High Annual-High Winter	LN 23 * LN 20
32		
33	Residential	LN 24 + LN 25
34	SALES HLF CLASSES	LN 26 + LN 28 + LN 30
35	SALES LLF CLASSES	LN 27 + LN 29 + LN 31
36	**NEW HAMPSHIRE BASE HEDGING COMMODITY COSTS**	
37	TOTAL BASE HEDGING COMMODITY	Attachment NUI-JDS-7, LN 38
38	Res Heat	LN 13 * LN 37
39	Res General	LN 14 * LN 37
40	G50 Low Annual-Low Winter	LN 15 * LN 37
41	G40 Low Annual-High Winter	LN 16 * LN 37
42	G51 Med Annual-Low Winter	LN 17 * LN 37
43	G41 Med Annual-High Winter	LN 18 * LN 37
44	G52 High Annual-Low Winter	LN 19 * LN 37
45	G42 High Annual-High Winter	LN 20 * LN 37
46		
47	Residential	LN 38 + LN 39
48	SALES HLF CLASSES	LN 40 + LN 42 + LN 44
49	SALES LLF CLASSES	LN 41 + LN 43 + LN 45

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Remaining Commodity Costs

50	**REMAINING SENDOUT BY CLASS**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**TOTAL**	**WINTER**
51	**Total Therms**								
52	Res Heat	790,833	1,565,234	2,330,779	2,651,535	1,944,424	1,233,454	11,656,796	10,516,259
53	Res General	9,296	14,745	22,920	23,856	15,093	10,585	110,098	96,496
54	G50 Low Annual-Low Winter	781	26,899	48,571	54,800	24,679	-	189,061	155,730
55	G40 Low Annual-High Winter	364,628	964,409	1,506,999	1,532,739	1,103,933	650,680	6,609,566	6,123,388
56	G51 Med Annual-Low Winter	56,805	106,688	125,128	130,763	52,769	55,008	553,306	527,160
57	G41 Med Annual-High Winter	431,843	877,205	1,076,638	1,107,960	841,470	528,629	5,491,471	4,863,745
58	G52 High Annual-Low Winter	10,520	16,210	16,331	16,463	10,026	2,496	82,490	72,046
59	G42 High Annual-High Winter	74,827	117,797	69,511	69,028	67,136	43,692	553,590	441,993
60	Total Firm Sales	1,739,533	3,689,187	5,196,877	5,587,144	4,059,530	2,524,544	25,246,378	22,796,816
61	**% of Total**								
62	Res Heat	45.46%	42.43%	44.85%	47.46%	47.90%	48.86%		
63	Res General	0.53%	0.40%	0.44%	0.43%	0.37%	0.42%		
64	G50 Low Annual-Low Winter	0.04%	0.73%	0.93%	0.98%	0.61%	0.00%		
65	G40 Low Annual-High Winter	20.96%	26.14%	29.00%	27.43%	27.19%	25.77%		
66	G51 Med Annual-Low Winter	3.27%	2.89%	2.41%	2.34%	1.30%	2.18%		
67	G41 Med Annual-High Winter	24.83%	23.78%	20.72%	19.83%	20.73%	20.94%		
68	G52 High Annual-Low Winter	0.60%	0.44%	0.31%	0.29%	0.25%	0.10%		
69	G42 High Annual-High Winter	4.30%	3.19%	1.34%	1.24%	1.65%	1.73%		
70	Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

71	**REMAINING COMMODITY COSTS EXCLD HEDGING**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**TOTAL**	**WINTER**
72	REMAINING COMMODITY Excld Hedging	$ 848,831	$ 1,963,167	$ 2,330,581	$ 2,730,938	$ 1,990,529	$ 1,515,670	$ 12,638,946	$ 11,379,716
73	Res Heat	$ 385,899	$ 832,925	$ 1,045,256	$ 1,296,043	$ 953,419	$ 740,533	$ 5,888,850	$ 5,254,075
74	Res General	$ 4,536	$ 7,846	$ 10,279	$ 11,661	$ 7,401	$ 6,355	$ 55,929	$ 48,078
75	G50 Low Annual-Low Winter	$ 381	$ 14,314	$ 21,782	$ 26,786	$ 12,101	$ -	$ 92,456	$ 75,364
76	G40 Low Annual-High Winter	$ 177,926	$ 513,201	$ 675,826	$ 749,187	$ 541,297	$ 390,651	$ 3,308,874	$ 3,048,088
77	G51 Med Annual-Low Winter	$ 27,719	$ 56,773	$ 56,115	$ 63,915	$ 25,875	$ 33,025	$ 278,269	$ 263,422
78	G41 Med Annual-High Winter	$ 210,725	$ 466,796	$ 482,827	$ 541,560	$ 412,602	$ 317,375	$ 2,732,692	$ 2,431,884
79	G52 High Annual-Low Winter	$ 5,134	$ 8,626	$ 7,324	$ 8,047	$ 4,916	$ 1,499	$ 38,237	$ 35,545
80	G42 High Annual-High Winter	$ 36,513	$ 62,685	$ 31,173	$ 33,740	$ 32,919	$ 26,232	$ 243,638	$ 223,262
81									
82	Residential	$ 390,435	$ 840,771	$ 1,055,535	$ 1,307,704	$ 960,819	$ 746,889	$ 5,944,779	$ 5,302,153
83	SALES HLF CLASSES	$ 33,233	$ 79,713	$ 85,220	$ 98,748	$ 42,892	$ 34,524	$ 408,962	$ 374,330
84	SALES LLF CLASSES	$ 425,163	$ 1,042,682	$ 1,189,825	$ 1,324,487	$ 986,818	$ 734,258	$ 6,285,204	$ 5,703,234

85	**REMAINING COMMODITY HEDGING COSTS**								
86	TOTAL REMAINING COMMODITY HEDGING	$ 210,032	$ 226,589	$ 113,905	$ 158,936	$ 188,741	$ 225,724	$ 1,124,588	$ 1,123,928
87	Res Heat	$ 95,486	$ 96,136	$ 51,086	$ 75,427	$ 90,403	$ 110,285	$ 517,353	$ 518,824
88	Res General	$ 1,122	$ 906	$ 502	$ 679	$ 702	$ 946	$ 4,832	$ 4,857
89	G50 Low Annual-Low Winter	$ 94	$ 1,652	$ 1,065	$ 1,559	$ 1,147	$ -	$ 5,477	$ 5,517
90	G40 Low Annual-High Winter	$ 44,025	$ 59,234	$ 33,030	$ 43,601	$ 51,326	$ 58,178	$ 289,149	$ 289,395
91	G51 Med Annual-Low Winter	$ 6,859	$ 6,553	$ 2,743	$ 3,720	$ 2,453	$ 4,918	$ 27,282	$ 27,245
92	G41 Med Annual-High Winter	$ 52,141	$ 53,878	$ 23,598	$ 31,518	$ 39,123	$ 47,266	$ 248,722	$ 247,523
93	G52 High Annual-Low Winter	$ 1,270	$ 996	$ 358	$ 468	$ 466	$ 223	$ 3,922	$ 3,781
94	G42 High Annual-High Winter	$ 9,035	$ 7,235	$ 1,524	$ 1,964	$ 3,121	$ 3,907	$ 27,853	$ 26,785
95								$ -	$ -
96	Residential	$ 96,608	$ 97,042	$ 51,588	$ 76,106	$ 91,105	$ 111,232	$ 522,185	$ 523,681
97	SALES HLF CLASSES	$ 8,223	$ 9,201	$ 4,165	$ 5,747	$ 4,067	$ 5,142	$ 36,681	$ 36,544
98	SALES LLF CLASSES	$ 105,201	$ 120,346	$ 58,152	$ 77,083	$ 93,570	$ 109,351	$ 565,723	$ 563,703

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Remaining Commodity Costs

50	**REMAINING SENDOUT BY CLASS**	
51	**Total Therms**	
52	Res Heat	Attachment NUI-JDS-4, LN 68
53	Res General	Attachment NUI-JDS-4, LN 69
54	G50 Low Annual-Low Winter	Attachment NUI-JDS-4, LN 70
55	G40 Low Annual-High Winter	Attachment NUI-JDS-4, LN 71
56	G51 Med Annual-Low Winter	Attachment NUI-JDS-4, LN 72
57	G41 Med Annual-High Winter	Attachment NUI-JDS-4, LN 73
58	G52 High Annual-Low Winter	Attachment NUI-JDS-4, LN 74
59	G42 High Annual-High Winter	Attachment NUI-JDS-4, LN 75
60	Total Firm Sales	Sum LN 52 : LN 59
61	**% of Total**	
62	Res Heat	LN 52 / LN 60
63	Res General	LN 53 / LN 60
64	G50 Low Annual-Low Winter	LN 54 / LN 60
65	G40 Low Annual-High Winter	LN 55 / LN 60
66	G51 Med Annual-Low Winter	LN 56 / LN 60
67	G41 Med Annual-High Winter	LN 57 / LN 60
68	G52 High Annual-Low Winter	LN 58 / LN 60
69	G42 High Annual-High Winter	LN 59 / LN 60
70	Total Firm Sales	LN 60 / LN 60

71	**REMAINING COMMODITY COSTS EXCLD HEDGING**	
72	REMAINING COMMODITY Excld Hedging	Attachment NUI-JDS-7, LN 39
73	Res Heat	LN 72 * LN 62
74	Res General	LN 72 * LN 63
75	G50 Low Annual-Low Winter	LN 72 * LN 64
76	G40 Low Annual-High Winter	LN 72 * LN 65
77	G51 Med Annual-Low Winter	LN 72 * LN 66
78	G41 Med Annual-High Winter	LN 72 * LN 67
79	G52 High Annual-Low Winter	LN 72 * LN 68
80	G42 High Annual-High Winter	LN 72 * LN 69
81		
82	Residential	LN 73 + LN 74
83	SALES HLF CLASSES	LN 75 + LN 77 + LN 79
84	SALES LLF CLASSES	LN 76 + LN 78 + LN 80

85	**REMAINING COMMODITY HEDGING COSTS**	
86	TOTAL REMAINING COMMODITY HEDGING	Attachment NUI-JDS-7, LN 40
87	Res Heat	LN 62 * LN 86
88	Res General	LN 63 * LN 86
89	G50 Low Annual-Low Winter	LN 64 * LN 86
90	G40 Low Annual-High Winter	LN 65 * LN 86
91	G51 Med Annual-Low Winter	LN 66 * LN 86
92	G41 Med Annual-High Winter	LN 67 * LN 86
93	G52 High Annual-Low Winter	LN 68 * LN 86
94	G42 High Annual-High Winter	LN 69 * LN 86
95		
96	Residential	LN 87 + LN 88
97	SALES HLF CLASSES	LN 89 + LN 91 + LN 93
98	SALES LLF CLASSES	LN 90 + LN 92 + LN 94

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Total Commodity Costs

99	**TOTAL COMMODITY COSTS Excluding Hedging**								
100	TOTAL COMMODITY Excld Hedging	$ 1,333,371	$ 2,587,999	$ 2,991,429	$ 3,335,260	$ 2,645,858	$ 2,131,652	$ 19,865,570	$ 15,025,568
101	Res Heat	$ 561,509	$ 1,059,380	$ 1,284,766	$ 1,515,065	$ 1,190,927	$ 966,860	$ 8,518,047	$ 6,578,507
102	Res General	$ 12,537	$ 18,164	$ 21,191	$ 21,640	$ 18,222	$ 16,667	$ 175,221	$ 108,421
103	G50 Low Annual-Low Winter	$ 64,120	$ 96,508	$ 108,714	$ 106,282	$ 98,307	$ 73,653	$ 1,025,893	$ 547,583
104	G40 Low Annual-High Winter	$ 237,713	$ 590,299	$ 757,368	$ 823,754	$ 622,158	$ 467,705	$ 4,203,746	$ 3,498,998
105	G51 Med Annual-Low Winter	$ 123,622	$ 180,444	$ 186,914	$ 183,527	$ 155,582	$ 156,626	$ 1,711,573	$ 986,713
106	G41 Med Annual-High Winter	$ 276,287	$ 551,342	$ 572,245	$ 623,329	$ 501,274	$ 401,872	$ 3,711,552	$ 2,926,349
107	G52 High Annual-Low Winter	$ 15,665	$ 22,207	$ 21,687	$ 21,182	$ 19,159	$ 15,071	$ 195,298	$ 114,971
108	G42 High Annual-High Winter	$ 41,918	$ 69,655	$ 38,544	$ 40,481	$ 40,229	$ 33,198	$ 324,239	$ 264,025
109									
110	Residential	$ 574,046	$ 1,077,545	$ 1,305,957	$ 1,536,705	$ 1,209,149	$ 983,527	$ 8,693,268	$ 6,686,928
111	SALES HLF CLASSES	$ 203,407	$ 299,159	$ 317,315	$ 310,990	$ 273,047	$ 245,350	$ 2,932,765	$ 1,649,268
112	SALES LLF CLASSES	$ 555,918	$ 1,211,295	$ 1,368,158	$ 1,487,565	$ 1,163,661	$ 902,775	$ 8,239,537	$ 6,689,372
113	**TOTAL HEDGING COMMODITY COSTS**								
114	TOTAL HEDGING COMMODITY	$ 332,222	$ 336,393	$ 312,764	$ 304,731	$ 344,870	$ 329,129	$ 1,931,966	$ 1,960,109
115	Res Heat	$ 139,770	$ 135,932	$ 123,158	$ 128,268	$ 146,988	$ 148,279	$ 810,385	$ 822,395
116	Res General	$ 3,140	$ 2,719	$ 3,786	$ 3,086	$ 3,280	$ 2,678	$ 18,183	$ 18,689
117	G50 Low Annual-Low Winter	$ 16,168	$ 16,096	$ 27,224	$ 20,738	$ 21,685	$ 12,364	$ 110,665	$ 114,275
118	G40 Low Annual-High Winter	$ 59,102	$ 72,782	$ 57,568	$ 61,591	$ 70,590	$ 71,114	$ 388,913	$ 392,748
119	G51 Med Annual-Low Winter	$ 31,043	$ 28,286	$ 42,102	$ 32,577	$ 33,355	$ 25,667	$ 187,329	$ 193,030
120	G41 Med Annual-High Winter	$ 68,674	$ 68,735	$ 50,505	$ 51,245	$ 60,248	$ 61,450	$ 358,123	$ 360,858
121	G52 High Annual-Low Winter	$ 3,926	$ 3,382	$ 4,680	$ 3,637	$ 3,860	$ 2,502	$ 21,496	$ 21,987
122	G42 High Annual-High Winter	$ 10,398	$ 8,460	$ 3,742	$ 3,590	$ 4,863	$ 5,076	$ 36,872	$ 36,128
123									
124	Residential	$ 142,911	$ 138,651	$ 126,944	$ 131,354	$ 150,268	$ 150,956	$ 828,568	$ 841,083
125	SALES HLF CLASSES	$ 51,137	$ 47,765	$ 74,006	$ 56,951	$ 58,900	$ 40,533	$ 319,490	$ 329,292
126	SALES LLF CLASSES	$ 138,175	$ 149,978	$ 111,814	$ 116,426	$ 135,702	$ 137,640	$ 783,908	$ 789,734
127	**TOTAL COMMODITY**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**TOTAL**	**WINTER**
128	Res Heat	$ 701,279	$ 1,195,313	$ 1,407,923	$ 1,643,333	$ 1,337,915	$ 1,115,139	$ 9,328,432	$ 7,400,902
129	Res General	$ 15,677	$ 20,883	$ 24,977	$ 24,726	$ 21,502	$ 19,345	$ 193,404	$ 127,110
130	G50 Low Annual-Low Winter	$ 80,288	$ 112,605	$ 135,937	$ 127,019	$ 119,992	$ 86,017	$ 1,136,558	$ 661,858
131	G40 Low Annual-High Winter	$ 296,816	$ 663,082	$ 814,936	$ 885,345	$ 692,749	$ 538,819	$ 4,592,659	$ 3,891,746
132	G51 Med Annual-Low Winter	$ 154,665	$ 208,730	$ 229,016	$ 216,103	$ 188,937	$ 182,293	$ 1,898,903	$ 1,179,744
133	G41 Med Annual-High Winter	$ 344,961	$ 620,077	$ 622,750	$ 674,575	$ 561,522	$ 463,322	$ 4,069,675	$ 3,287,207
134	G52 High Annual-Low Winter	$ 19,591	$ 25,589	$ 26,367	$ 24,819	$ 23,019	$ 17,573	$ 216,794	$ 136,958
135	G42 High Annual-High Winter	$ 52,315	$ 78,115	$ 42,286	$ 44,071	$ 45,092	$ 38,274	$ 361,110	$ 300,154
136	Total Firm Sales	$ 1,665,593	$ 2,924,392	$ 3,304,193	$ 3,639,991	$ 2,990,728	$ 2,460,781	$ 21,797,536	$ 16,985,677
137									
138	Residential	$ 716,956	$ 1,216,196	$ 1,432,900	$ 1,668,059	$ 1,359,417	$ 1,134,483	$ 9,521,836	$ 7,528,012
139	SALES HLF CLASSES	$ 254,544	$ 346,923	$ 391,320	$ 367,941	$ 331,948	$ 285,883	$ 3,252,255	$ 1,978,559
140	SALES LLF CLASSES	$ 694,093	$ 1,361,273	$ 1,479,972	$ 1,603,991	$ 1,299,363	$ 1,040,414	$ 9,023,445	$ 7,479,106
141									
142	% ALLOCATION BETWEEN SALES HLF AND LLF								
143	SALES HLF CLASSES								20.92%
144	SALES LLF CLASSES								79.08%

Northern Utilities - NEW HAMPSHIRE DIVISION
Allocation of Commodity Costs to Customer Classes

Total Commodity Costs

99	**TOTAL COMMODITY COSTS Excluding Hedging**	
100	TOTAL COMMODITY Excld Hedging	Attachment NUI-JDS-7, LN 41
101	Res Heat	LN 24 + LN 73
102	Res General	LN 25 + LN 74
103	G50 Low Annual-Low Winter	LN 26 + LN 75
104	G40 Low Annual-High Winter	LN 27 + LN 76
105	G51 Med Annual-Low Winter	LN 28 + LN 77
106	G41 Med Annual-High Winter	LN 29 + LN 78
107	G52 High Annual-Low Winter	LN 30 + LN 79
108	G42 High Annual-High Winter	LN 31 + LN 80
109		
110	Residential	LN 101 + LN 102
111	SALES HLF CLASSES	LN 103 + LN 105 + LN 107
112	SALES LLF CLASSES	LN 104 + LN 106 + LN 108

113	**TOTAL HEDGING COMMODITY COSTS**	
114	TOTAL HEDGING COMMODITY	Attachment NUI-JDS-7, LN 42
115	Res Heat	LN 38 + LN 87
116	Res General	LN 39 + LN 88
117	G50 Low Annual-Low Winter	LN 40 + LN 89
118	G40 Low Annual-High Winter	LN 41 + LN 90
119	G51 Med Annual-Low Winter	LN 42 + LN 91
120	G41 Med Annual-High Winter	LN 43 + LN 92
121	G52 High Annual-Low Winter	LN 44 + LN 93
122	G42 High Annual-High Winter	LN 45 + LN 94
123		
124	Residential	LN 115 + LN 116
125	SALES HLF CLASSES	LN 117 + LN 119 + LN 121
126	SALES LLF CLASSES	LN 118 + LN 120 + LN 122

127	**TOTAL COMMODITY**	
128	Res Heat	LN 101 + LN 115
129	Res General	LN 102 + LN 116
130	G50 Low Annual-Low Winter	LN 103 + LN 117
131	G40 Low Annual-High Winter	LN 104 + LN 118
132	G51 Med Annual-Low Winter	LN 105 + LN 119
133	G41 Med Annual-High Winter	LN 106 + LN 120
134	G52 High Annual-Low Winter	LN 107 + LN 121
135	G42 High Annual-High Winter	LN 108 + LN 122
136	Total Firm Sales	Sum LN 128 : LN 135
137		
138	Residential	LN 128 + LN 129
139	SALES HLF CLASSES	LN 130 + LN 132 + LN 134
140	SALES LLF CLASSES	LN 131 + LN 133 + LN 135
141		
142	% ALLOCATION BETWEEN SALES HLF AND LLF	
143	SALES HLF CLASSES	LN 139 / (LN 139 + LN 140)
144	SALES LLF CLASSES	LN 140 / (LN 139 + LN 140)

Attachment NUI-JDS-10

New Hampshire Proposed

2009 /2010 Winter Tariff Sheets

Unitil
Northern Utilities, Inc.

N.H.P.U.C No.10
NORTHERN UTILITIES, INC.

Anticipated Cost of Gas

New Hampshire Division
Period Covered: November 1, 2009 - April 30, 2010

	(Col 1)	(Col 2)	(Col 3)	(Col 4)
	ANTICIPATED DIRECT COST OF GAS			
	Purchased Gas:			
1	Demand Costs:	$ 1,877,360		Attachment NUI-JDS-3, LN 71
2	Supply Costs:	$ 8,942,282		Attachment NUI-JDS-7, LN 14
3	**Storage & Peaking Gas:**			
4	Demand, Capacity:	$ 10,372,845		Attachment NUI-JDS-3, LN 73
5	Commodity Costs:	$ 5,959,876		Attachment NUI-JDS-7, LN 16 + LN 17
6	**Hedging (Gain)/Loss**	$ 1,960,109		Attachment NUI-JDS-7, LN 15
7	**Interruptible Included Above**	$ -		
8	**Inventory Finance Charge**	$ 123,410		Attachment NUI-JDS-6, LN 97
9	**Capacity Release**	$ (1,896,076)		Attachment NUI-JDS-3, LN 76
10	**Total Anticipated Direct Cost of Gas**		$ 27,339,807	Sum LN 1 : LN 9
11	**ANTICIPATED INDIRECT COST OF GAS**			
12	**Adjustments:**			
13	Prior Period Under/(Over) Collection	$ 2,944,781		2008/09 Peak Reconciliation
14	Interest	$ 25,706		Company Analysis
15	Refunds	$ -		
16	Capacity Reserve Charge Revenue	$ (90,228)		
17	Interruptible Margins	$ -		
18	Total Adjustments		$ 2,880,259	Sum LN 13 : LN 17
19	**Working Capital:**			
20	Total Anticipated Direct Cost of Gas	$ 27,339,807		LN 10
21	Working Capital Percentage	0.190%		2nd Rev. Pg 21 IV COG Clause 6.1
22	Working Capital Allowance	$ 51,946		LN 20 * LN 21
23	Plus: Working Capital Reconciliation (Acct 182.11)	$ 22,921		2nd Rev. Pg 21 IV COG Clause 6.1
24	Total Working Capital Allowance		$ 74,867	LN 22 + LN 23
25	**Bad Debt:**			
26	Total Anticipated Direct Cost of Gas	$ 27,339,807		LN 10
27	Less: Capacity Reserve Charge Revenue	$ (90,228)		LN 16
28	Plus: Prior Period Under/(Over) Collection	$ 2,944,781		2008/09 Peak Reconciliation
29	Plus: Interest	$ 25,706		LN 14
30	Plus: Total Working Capital	$ 74,867		LN 24
31	Subtotal	$ 30,294,932		Sum LN 26 : LN 30
32	Bad Debt Percentage	0.450%		2nd Rev. Pg 21 IV COG Clause 6.1
33	Bad Debt Allowance	$ 136,327		LN 32 * LN 33
34	Plus: Bad Debt Reconciliation (Acct 182.16)	$ 52,984		2nd Rev. Pg 21 IV COG Clause 6.1
35	Total Bad Debt Allowance		$ 189,311	LN 33 + LN 34
36	**Local Production and Storage Capacity**		$ 686,673	2nd Rev. Pg 21 IV COG Clause 6.1
37	**Miscellaneous Overhead-77.11% Allocated to Winter Season**		$ 95,845	2nd Rev. Pg 21 IV COG Clause 6.1
38	**Total Anticipated Indirect Cost of Gas**		$ 3,926,955	LN 18 + LN 24 + LN 35 + LN 36 + LN 37
39	**Total Cost of Gas**		$ 31,266,762	LN 10 + LN 38

N.H.P.U.C No.10
NORTHERN UTILITIES, INC.

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: November 1, 2009 - April 30, 2010

	(Col 1)	(Col 2)	(Col 3)	(Col 4)	
40	Total Anticipated Direct Cost of Gas		$ 27,339,807		
41	Projected Prorated Sales (11/01/09 - 04/30/10)		28,473,787		
42	**Direct Cost of Gas Rate**			$ 0.9602	per therm
43	**Demand Cost of Gas Rate**		$ 10,354,129	$ 0.3636	per therm
44	**Commodity Cost of Gas Rate**		$ 16,985,677	$ 0.5965	per therm
45	**Total Direct Cost of Gas Rate**		$ 27,339,807	$ 0.9601	per therm
46	Total Anticipated Indirect Cost of Gas		$ 3,926,955		
47	Projected Prorated Sales (11/01/09 - 04/30/10)		28,473,787		
48	**Indirect Cost of Gas**			$ 0.1379	per therm
49	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/09			$ 1.0980	per therm
50	**RESIDENTIAL COST OF GAS RATE - 11/01/09**		**COGwr**	**$ 1.0980**	per therm
51			**Maximum (COG+25%)**	**$ 1.3725**	
52	**COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/09**		**COGwl**	**$ 1.0630**	**per therm**
53			**Maximum (COG+25%)**	**$ 1.3288**	
54	C&I HLF Demand Costs Allocated per SMBA	$ 637,015			
55	PLUS: Residential Demand Reallocation to C&I HLF	$ 24,792			
56	C&I HLF Total Adjusted Demand Costs	$ 661,806			
57	C&I HLF Projected Prorated Sales (11/01/09 - 04/30/10)	2,837,571			
58	**Demand Cost of Gas Rate**	**$ 0.2332**			
59	C&I HLF Commodity Costs Allocated per SMBA	$ 1,978,559			
60	PLUS: Residential Commodity Reallocation to C&I HLF	$ (15,380)			
61	C&I HLF Total Adjusted Commodity Costs	$ 1,963,179			
62	C&I HLF Projected Prorated Sales (11/01/09 - 04/30/10)	2,837,571			
63	**Commodity Cost of Gas Rate**	**$ 0.6919**			
64	**Indirect Cost of Gas**	**$ 0.1379**			
65	**Total C&I HLF Cost of Gas Rate**	**$ 1.0630**			
66	**COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/09**		**COGwh**	**1.1058**	**per therm**
67			**Maximum (COG+25%)**	**$ 1.3823**	
68	C&I LLF Demand Costs Allocated per SMBA	$ 4,869,086			
69	PLUS: Residential Demand Reallocation to C&I LLF	$ 189,497			
70	C&I LLF Total Adjusted Demand Costs	$ 5,058,583			
71	C&I LLF Projected Prorated Sales (11/01/09 - 04/30/10)	12,893,460			
72	**Demand Cost of Gas Rate**	**$ 0.3923**			
73	C&I LLF Commodity Costs Allocated per SMBA	$ 7,479,106			
74	PLUS: Residential Commodity Reallocation to C&I LLF	$ (58,138)			
75	C&I LLF Total Adjusted Commodity Costs	$ 7,420,968			
76	C&I LLF Projected Prorated Sales (11/01/09 - 04/30/10)	12,893,460			
77	**Commodity Cost of Gas Rate**	**$ 0.5756**			
78	**Indirect Cost of Gas**	**$ 0.1379**			
79	**Total C&I LLF Cost of Gas Rate**	**$ 1.1058**			

N.H.P.U.C No.10
NORTHERN UTILITIES, INC.

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: November 1, 2009 - April 30, 2010

		(Col 5) Explantion of (Col 2)	(Col 6) Explantion of (Col 3)	(Col 7) Explantion of (Col 4)
80	Total Anticipated Direct Cost of Gas		Attachment NUI-JDS-11, LN 122	
81	Projected Prorated Sales (11/01/09 - 04/30/10)		Attachment NUI-JDS-4, LN 16 * 10	
82	**Direct Cost of Gas Rate**			LN 40 / LN 41
83	**Demand Cost of Gas Rate**		Attachment NUI-JDS-3, LN 80	LN 43 / LN 42
84	**Commodity Cost of Gas Rate**		Attachment NUI-JDS-7, LN 43	LN 44 / LN 42
85	**Total Direct Cost of Gas Rate**		LN 44 + LN 45	LN 44 + LN 45
86	Total Anticipated Indirect Cost of Gas		Attachment NUI-JDS-10, LN 38	
87	Projected Prorated Sales (11/01/09 - 04/30/10)		LN 41	
88	**Indirect Cost of Gas**			LN 46 / LN 47
89	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/09			LN 45 + LN 48
90	**RESIDENTIAL COST OF GAS RATE - 11/01/09**			**LN 49**
91				LN 50 * 1.25
92	**COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/09**			**LN 65**
93				LN 52 * 1.25
94	C&I HLF Demand Costs Allocated per SMBA	Attachment NUI-JDS-5, LN 169		
95	PLUS: Residential Demand Reallocation to C&I HLF	Attachment NUI-JDS-11, LN 16		
96	C&I HLF Total Adjusted Demand Costs	LN 54 + LN 55		
97	C&I HLF Projected Prorated Sales (11/01/09 - 04/30/10)	Attachment NUI-JDS-4, LN 14 * 10		
98	**Demand Cost of Gas Rate**	LN 56 / LN 57		
99	C&I HLF Commodity Costs Allocated per SMBA	Attachment NUI-JDS-9, LN 139		
100	PLUS: Residential Commodity Reallocation to C&I HLF	Attachment NUI-JDS-11, LN 26		
101	C&I HLF Total Adjusted Commodity Costs	LN 59 + LN 60		
102	C&I HLF Projected Prorated Sales (11/01/09 - 04/30/10)	LN 57		
103	**Commodity Cost of Gas Rate**	LN 61 / LN 62		
104	**Indirect Cost of Gas**	LN 48		
105	**Total C&I HLF Cost of Gas Rate**	LN 58 + LN 63 + LN 64		
106	**COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/09**			**LN 79**
107				LN 66 * 1.25
108	C&I LLF Demand Costs Allocated per SMBA	Attachment NUI-JDS-5, LN 170		
109	PLUS: Residential Demand Reallocation to C&I LLF	Attachment NUI-JDS-11, LN 17		
110	C&I LLF Total Adjusted Demand Costs	LN 68 + LN 69		
111	C&I LLF Projected Prorated Sales (11/01/09 - 04/30/10)	Attachment NUI-JDS-4, LN 15 * 10		
112	**Demand Cost of Gas Rate**	LN 70 / LN 71		
113	C&I LLF Commodity Costs Allocated per SMBA	Attachment NUI-JDS-9, LN 140		
114	PLUS: Residential Commodity Reallocation to C&I LLF	Attachment NUI-JDS-11, LN 27		
115	C&I LLF Total Adjusted Commodity Costs	LN 73 + LN 74		
116	C&I LLF Projected Prorated Sales (11/01/09 - 04/30/10)	LN 71		
117	**Commodity Cost of Gas Rate**	LN 75 / LN 76		
118	**Indirect Cost of Gas**	LN 48		
119	**Total C&I LLF Cost of Gas Rate**	LN 72 + LN 77 + LN 78		

Attachment NUI-JDS-11

Supporting Detail to the Proposed Tariff Sheets

Unitil
Northern Utilities, Inc.

Northern Utilities - NEW HAMPSHIRE DIVISION
Base & Supplemental Costs and Sendout Allocated to New Hampshire

Summary of Demand and Supply Forecast

		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	WINTER
1	**I. Gas Volumes**							
2	**A. Firm Demand Volumes (Therms)**							
3	Firm Gas Sales (Therms)	2,708,520	4,660,403	6,156,557	6,442,640	5,033,569	3,472,097	28,473,787
4	LAUF & Company Use	38,774	70,137	81,676	85,082	67,314	46,504	389,486
5	Interruptible	0	0	0	0	0	0	0
6	Non-Grandfathered Transportation							0
7	Unbilled Therms	0	0	0	0	0	0	0
8	Total Demand Volumes	2,747,294	4,730,540	6,238,232	6,527,722	5,100,883	3,518,601	28,863,273
9								
10	**B. Supply Volumes (Net Therms)**							
11	**Pipeline Gas:**							
12	Chicago	835,180	838,978	287,408	472,158	813,374	924,701	4,171,798
13	Empress	142,668	143,715	141,584	133,404	144,352	162,053	867,775
14	Niagara	61,008	430,732	367,009	318,047	351,299	354,113	1,882,208
15	Portland Pay-Back	223,781	58,174	0	0	0	0	281,954
16	Tennessee Production	1,501,659	1,718,661	841,834	1,042,319	1,014,986	1,747,275	7,866,735
17	TETCO M3	0	0	0	0	0	0	0
18	TETCO Production	0	0	0	0	0	0	0
19	-- BLANK 1 of 1 ---	0	0	0	0	0	0	0
20	Total Pipeline	2,764,296	3,190,260	1,637,834	1,965,928	2,324,011	3,188,142	15,070,471
21	**Storage**							
22	Tennessee Storage	0	0	336,389	327,569	219,672	189,094	1,072,726
23	TETCO Storage	0	0	0	0	0	0	0
24	Washington 10	0	1,532,940	3,765,489	3,535,062	2,511,449	0	11,344,941
25	-- BLANK 1 of 2 ---	0	0	0	0	0	0	0
26	-- BLANK 2 of 2 ---	0	0	0	0	0	0	0
27	Total Storage	0	1,532,940	4,101,879	3,862,632	2,731,121	189,094	12,417,666
28	**Peaking**							
29	DOMAC	0	0	491,289	383,548	62,161	141,978	1,078,975
30	FPL Peaking / Duke	0	0	0	182,805	0	0	182,805
31	LNG	7,287	7,340	7,231	132,809	7,373	23,540	185,580
32	Propane	0	0	0	0	0	0	0
33	-- BLANK 1 of 2 ---	0	0	0	0	0	0	0
34	-- BLANK 2 of 2 ---	0	0	0	0	0	0	0
35	Total Peaking	7,287	7,340	498,520	699,162	69,533	165,518	1,447,360
36								
37	Less Interruptible Included Above	(24,289)	0	0	0	(23,783)	(24,153)	(72,225)
38								
39	Total Supply Volumes	2,747,294	4,730,540	6,238,232	6,527,722	5,100,883	3,518,601	28,863,273

Northern Utilities - NEW HAMPSHIRE DIVISION
Base & Supplemental Costs and Sendout Allocated to New Hampshire

Summary of Demand and Supply Forecast

1	I. Gas Volumes	
2	A. Firm Demand Volumes (Therms)	
3	Firm Gas Sales (Therms)	Attachment NUI-JDS-4, LN 11 * 10
4	LAUF & Company Use	Attachment NUI-JDS-7, LN 10
5	Interruptible	Attachment NUI-JDS-7, LN 6
6	Non-Grandfathered Transportation	
7	Unbilled Therms	
8	Total Demand Volumes	Sum LN 2 : LN 7
9		
10	**B. Supply Volumes (Net Therms)**	
11	Pipeline Gas:	
12	Chicago	Company Analysis
13	Empress	Company Analysis
14	Niagara	Company Analysis
15	Portland Pay-Back	Company Analysis
16	Tennessee Production	Company Analysis
17	TETCO M3	Company Analysis
18	TETCO Production	Company Analysis
19	-- BLANK 1 of 1 ---	
20	Total Pipeline	Sum LN 12 : LN 19
21	**Storage**	
22	Tennessee Storage	Company Analysis
23	TETCO Storage	Company Analysis
24	Washington 10	Company Analysis
25	-- BLANK 1 of 2 ---	
26	-- BLANK 2 of 2 ---	
27	Total Storage	Sum LN 22 : LN 26
28	**Peaking**	
29	DOMAC	Company Analysis
30	FPL Peaking / Duke	Company Analysis
31	LNG	Company Analysis
32	Propane	Company Analysis
33	-- BLANK 1 of 2 ---	
34	-- BLANK 2 of 2 ---	
35	Total Peaking	Sum LN 29 : LN 34
36		
37	Interruptible Included Above	Company Analysis
38		
39	Total Supply Volumes	LN 20 + LN 27 + LN 35 + LN 37

Northern Utilities - NEW HAMPSHIRE DIVISION
Base & Supplemental Costs and Sendout Allocated to New Hampshire

40

41	**II. Gas Costs**	**Nov-09**	**Dec-09**	**Jan-10**	**Feb-10**	**Mar-10**	**Apr-10**	**WINTER**
42	**A. Demand Costs**							
43	Pipeline/Supply Related Demand Costs							
44	Pipeline Reservation							
45	Granite							$ 135,064
46	PNGTS							$ 102,224
47	Algonquin							$ 110,949
48	Iroquois							$ 146,973
49	Tennessee							$ 878,798
50	Texas Eastern							$ 22,984
51	Trans Canada							$ 304,578
52	Vector							$ 175,790
53	---- Blank 1 of 6 ----							$ -
54	---- Blank 2 of 6 ----							$ -
55	---- Blank 3 of 6 ----							$ -
56	---- Blank 4 of 6 ----							$ -
57	---- Blank 5 of 6 ----							$ -
58	---- Blank 6 of 6 ----							$ -
59	Total Pipeline							$ 1,877,360
60	Storage							
61	TGP FS Stg							$ 48,623
62	TETCO Stg (SS1, FSS)							$ 1,159
63	Trans Canada							$ 2,208,013
64	PNGTS							$ 3,596,908
65	Confidential Supplier A							$ 1,210,075
66	Algonquin							$ 2,553
67	Granite							$ 297,064
68	Tennessee							$ 78,514
69	Vector							$ 819,303
70	---- Blank 1 of 2 ----							$ -
71	---- Blank 2 of 2 ----							$ -
72	Total Storage							$ 8,262,213
73	Peaking							
74	Confidential Supplier B							$ 1,051,399
75	Confidential Supplier C							$ 719,011
76	Granite							$ 340,223
77	---- Blank 1 of 1 ----							$ -
78	Total Peaking							$ 2,110,632
79	**Capacity Release**							$ (1,896,076)
80	**Re-Entry Fee Credits**							$ -
81	**Interruptible Margins**							$ -
82	Total Demand Costs	**$ 1,725,688**	**$ 1,725,688**	**$ 1,725,688**	**$ 1,725,688**	**$ 1,725,688**	**$ 1,725,688**	**$ 10,354,129**

Northern Utilities - NEW HAMPSHIRE DIVISION
Base & Supplemental Costs and Sendout Allocated to New Hampshire

LN		
40		
41	**II. Gas Costs**	
42	**A. Demand Costs**	
43	Pipeline/Supply Related Demand Costs	
44	Pipeline Reservation	
45	Granite	Company Analysis
46	PNGTS	Company Analysis
47	Algonquin	Company Analysis
48	Iroquois	Company Analysis
49	Tennessee	Company Analysis
50	Texas Eastern	Company Analysis
51	Trans Canada	Company Analysis
52	Vector	Company Analysis
53	---- Blank 1 of 6 ----	
54	---- Blank 2 of 6 ----	
55	---- Blank 3 of 6 ----	
56	---- Blank 4 of 6 ----	
57	---- Blank 5 of 6 ----	
58	---- Blank 6 of 6 ----	
59	Total Pipeline	Sum LN 45 : LN 58
60	Storage	
61	TGP FS Stg	Company Analysis
62	TETCO Stg (SS1, FSS)	Company Analysis
63	Trans Canada	Company Analysis
64	PNGTS	Company Analysis
65	Confidential Supplier A	Company Analysis
66	Algonquin	Company Analysis
67	Granite	Company Analysis
68	Tennessee	Company Analysis
69	Vector	Company Analysis
70	---- Blank 1 of 2 ----	
71	---- Blank 2 of 2 ----	
72	Total Storage	Sum LN 61 : LN 71
73	Peaking	
74	Confidential Supplier B	Company Analysis
75	Confidential Supplier C	Company Analysis
76	Granite	Company Analysis
77	---- Blank 1 of 1 ----	
78	Total Peaking	Sum LN 74 : LN 77
79	Capacity Release	Attachment NUI-JDS-3, - LN 76
80	Re-Entry Fee Credits	
81	Interruptible Margins	
82	Total Demand Costs	LN 59 + LN 72 + LN 78 + LN 79 + LN 80 + LN 81

Northern Utilities - NEW HAMPSHIRE DIVISION
Base & Supplemental Costs and Sendout Allocated to New Hampshire

Line		Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	WINTER
83								
85								
86	**B. Supply Commodity Costs**							
87	**NH Allocation Factors**	53.98%	52.62%	51.84%	54.08%	52.85%	53.67%	
88	Pipeline Purchases							
89	Chicago	$ 426,269	$ 512,619	$ 180,980	$ 303,064	$ 505,120	$ 567,593	$ 2,495,646
90	Empress	$ 63,865	$ 76,031	$ 79,047	$ 75,177	$ 79,332	$ 86,333	$ 459,785
91	Niagara	$ 32,865	$ 265,230	$ 236,415	$ 206,388	$ 225,470	$ 223,042	$ 1,189,410
92	Portland Pay-Back	$ 3,446	$ 1,006	$ -	$ -	$ -	$ -	$ 4,453
93	Tennessee Production	$ 802,649	$ 1,059,330	$ 542,937	$ 678,481	$ 652,588	$ 1,098,615	$ 4,834,600
94	TETCO M3	$ -	$ -	$ -	$ -	$ -	$ -	$ -
95	TETCO Production	$ -	$ -	$ -	$ -	$ -	$ -	$ -
96	-- BLANK 1 of 1 ---	$ -	$ -	$ -	$ -	$ -	$ -	$ -
97	Total Pipeline	$ 1,329,095	$ 1,914,217	$ 1,039,379	$ 1,263,110	$ 1,462,511	$ 1,975,583	$ 8,983,893
98	Storage Withdrawals							
99	Tennessee Storage	$ -	$ -	$ 140,505	$ 136,821	$ 91,754	$ 88,170	$ 457,250
100	TETCO Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -
101	Washington 10	$ -	$ 638,764	$ 1,564,935	$ 1,474,528	$ 1,040,157	$ -	$ 4,718,384
102	-- BLANK 1 of 2 ---	$ -	$ 8,785	$ 24,527	$ 23,130	$ 16,315	$ 1,657	$ 74,415
103	-- BLANK 2 of 2 ---	$ -	$ -	$ -	$ -	$ -	$ -	$ -
104	Total Storage	$ -	$ 647,549	$ 1,729,967	$ 1,634,480	$ 1,148,227	$ 89,827	$ 5,250,049
105	Peaking							
106	DOMAC	$ -	$ -	$ 188,067	$ 146,823	$ 23,795	$ 54,350	$ 413,035
107	FPL Peaking / Duke	$ -	$ -	$ -	$ 181,407	$ -	$ -	$ 181,407
108	LNG	$ 6,537	$ 6,261	$ 5,884	$ 79,194	$ 4,315	$ 13,193	$ 115,385
109	Propane	$ -	$ -	$ -	$ -	$ -	$ -	$ -
110	-- BLANK 1 of 2 ---	$ -	$ -	$ -	$ -	$ -	$ -	$ -
111	-- BLANK 2 of 2 ---	$ -	$ -	$ -	$ -	$ -	$ -	$ -
112	Total Peaking	$ 6,537	$ 6,261	$ 193,951	$ 407,424	$ 28,111	$ 67,543	$ 709,827
113								
114	Interruptible Included above	$ (11,678)	$ -	$ -	$ -	$ (14,967)	$ (14,967)	$ (41,612)
115								
116	Inventory Finance Charge	$ 9,417	$ 19,971	$ 28,133	$ 30,246	$ 21,976	$ 13,667	$ 123,410
117								
118	Hedging (Gain)/Loss	$ 332,222	$ 336,393	$ 312,764	$ 304,731	$ 344,870	$ 329,129	$ 1,960,109
119								
120	Total Commodity Costs	$ 1,665,593	$ 2,924,392	$ 3,304,193	$ 3,639,991	$ 2,990,728	$ 2,460,781	$ 16,985,677
121								
122	Total Direct Costs	$ 3,391,281	$ 4,650,080	$ 5,029,881	$ 5,365,679	$ 4,716,416	$ 4,186,469	$ 27,339,807

Northern Utilities - NEW HAMPSHIRE DIVISION
Base & Supplemental Costs and Sendout Allocated to New Hampshire

83		
84		
85		
86	**B. Supply Commodity Costs**	
87	NH Allocation Factors	Attachment NUI-JDS-6, LN 52
88	Pipeline Purchases	
89	Chicago	Company Analysis
90	Empress	Company Analysis
91	Niagara	Company Analysis
92	Portland Pay-Back	Company Analysis
93	Tennessee Production	Company Analysis
94	TETCO M3	Company Analysis
95	TETCO Production	Company Analysis
96	-- BLANK 1 of 1 ---	
97	Total Pipeline	Sum LN 89 : LN 96
98	Storage Withdrawals	
99	Tennessee Storage	Company Analysis
100	TETCO Storage	Company Analysis
101	Washington 10	Company Analysis
102	-- BLANK 1 of 2 ---	
103	-- BLANK 2 of 2 ---	
104	Total Storage	Sum LN 99 : LN 103
105	Peaking	
106	DOMAC	Company Analysis
107	FPL Peaking / Duke	Company Analysis
108	LNG	Company Analysis
109	Propane	Company Analysis
110	-- BLANK 1 of 2 ---	
111	-- BLANK 2 of 2 ---	
112	Total Peaking	Sum LN 106 : LN 111
113		
114	Interruptible Included above	Company Analysis
115		
116	Inventory Finance Charge	Attachment NUI-JDS-7, LN 18
117		
118	Hedging (Gain)/Loss	Attachment NUI-JDS-7, LN 15
119		
120	Total Commodity Costs	LN 97 + LN 104 + LN 112 + LN 114 + LN 116 + LN 118
121		
122	Total Direct Costs	LN 82 + LN 120

Northern Utilities - NEW HAMPSHIRE DIVISION
Simplified Market Based Allocator (SMBA) Calculations
Average Cost of Gas Calculation

		Winter	Summer	Total	
1	Demand	$ 10,354,129	$ 1,046,835	$ 11,400,965	Attachment NUI-JDS-3, LN 80
2	Commodity	$ 16,985,677	$ 4,811,859	$ 21,797,536	Attachment NUI-JDS-7, LN 0
3	Total	$ 27,339,807	$ 5,858,694	$ 33,198,501	LN 1 + LN 2
4					
5	Forecasted Firm Sales (Therms)	28,473,787	8,452,584	36,926,371	Attachment NUI-JDS-4, LN 11 * 10
6	Forecasted Residential Sales (Therms)	12,742,755	3,437,017	16,179,773	Attachment NUI-JDS-4, LN 3 * 10
7	Average Residential Rate:	Winter	Summer	Total	
8	Average Demand Rate	$ 0.3636	$ 0.1238		LN 1 / LN 5
9	Average Commodity Rate	$ 0.5965	$ 0.5693		LN 2 / LN 5
10	Average Rate	$ 0.9602	$ 0.6931		LN 3 / LN 5
11					
12	**Residential Reallocation:**	Winter	Summer	Total	
13	Demand Costs Allocated To Residential per SMBA	$ 4,848,029	$ 458,515	$ 5,306,544	Attachment NUI-JDS-5, LN 168
14	Demand Costs Allocated To Residential per Avg Res. Rate	$ 4,633,741	$ 425,503	$ 5,059,243	LN 8 * LN 6
15	**Demand Reallocation:**	$ 214,288	$ 33,012	$ 247,300	LN 13 - LN 14
16	**HLF Allocation**	$ 24,792	$ 9,453	$ 34,245	LN 15 / LN 20
17	**LLF Allocation**	$ 189,497	$ 23,559	$ 213,056	LN 15 / LN 21
18					
19	**SMBA Capacity Cost Allocation (%)**				
20	HLF	11.57%	28.64%		Attachment NUI-JDS-5, LN 173
21	LLF	88.43%	71.36%		Attachment NUI-JDS-5, LN 174
22					
23	Commodity Costs Allocated To Residential per SMBA	$ 7,528,012	$ 1,993,824	$ 9,521,836	Attachment NUI-JDS-5, LN 138
24	Commodity Costs Allocated To Residential per Avg Res. Rate	$ 7,601,530	$ 1,956,694	$ 9,558,224	LN 18 * LN 16
25	**Commodity Reallocation:**	$ (73,518)	$ 37,130	$ (36,388)	LN 23 - LN 24
26	**HLF Allocation**	$ (15,380)	$ 16,782	$ 1,402	LN 25 / LN 30
27	**LLF Allocation**	$ (58,138)	$ 20,348	$ (37,790)	LN 25 / LN 31
28					
29	**SMBA Commodity Cost Allocation (%)**				
30	HLF	20.92%	45.20%		Attachment NUI-JDS-5, LN 143
31	LLF	79.08%	54.80%		Attachment NUI-JDS-5, LN 144

Attachment NUI-JDS-12

Comparison: 2009 / 2010 Winter

Compared to 2008 / 2009 Winter

Unitil
Northern Utilities, Inc.

N.H.P.U.C No.10
NORTHERN UTILITIES, INC.

CALCULATION OF FIRM SALES COST OF GAS RATE
Period Covered: November 1, 2009 - April 30, 2010

1	Total Anticipated Direct Cost of Gas			$ 27,339,807		
2	Projected Prorated Sales (11/01/09 - 04/30/10)			28,473,787		
3	**Direct Cost of Gas Rate**				**$ 0.9602**	**per therm**
4						
5	**Demand Cost of Gas Rate**			**$ 10,354,129**	**$ 0.3636**	**per therm**
6	**Commodity Cost of Gas Rate**			**$ 16,985,677**	**$ 0.5965**	**per therm**
7	**Total Direct Cost of Gas Rate**			**$ 27,339,807**	**$ 0.9601**	**per therm**
8						
9	Total Anticipated Indirect Cost of Gas			$ 3,926,955		
10	Projected Prorated Sales (11/01/09 - 04/30/10)			28,473,787		
11	Indirect Cost of Gas				$ 0.1379	per therm
12						
13						
14	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/09				$ 1.0980	per therm
15						
16	**RESIDENTIAL COST OF GAS RATE - 11/01/09**		**COGwr**		**$ 1.0980**	**per therm**
17			**Maximum (COG+25%)**		**$ 1.3725**	
18						
19	**COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/09**		**COGwl**		**$ 1.0630**	**per therm**
20			**Maximum (COG+25%)**		**$ 1.3288**	
21	C&I HLF Demand Costs Allocated per SMBA	$ 637,015				
22	PLUS: Residential Demand Reallocation to C&I HLF	$ 24,792				
23	C&I HLF Total Adjusted Demand Costs	$ 661,806				
24	C&I HLF Projected Prorated Sales (11/01/09 - 04/30/10)	2,837,571				
25	**Demand Cost of Gas Rate**	**$ 0.2332**				
26						
27	C&I HLF Commodity Costs Allocated per SMBA	$ 1,978,559				
28	PLUS: Residential Commodity Reallocation to C&I HLF	$ (15,380)				
29	C&I HLF Total Adjusted Commodity Costs	$ 1,963,179				
30	C&I HLF Projected Prorated Sales (11/01/09 - 04/30/10)	2,837,571				
31	**Commodity Cost of Gas Rate**	**$ 0.6919**				
32						
33	**Indirect Cost of Gas**	$ 0.1379				
34						
35	**Total C&I HLF Cost of Gas Rate**	**$ 1.0630**				
36						
37	**COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/09**		**COGwh**		**$ 1.1058**	**per therm**
38			**Maximum (COG+25%)**		**$ 1.3823**	
39	C&I LLF Demand Costs Allocated per SMBA	$ 4,869,086				
40	PLUS: Residential Demand Reallocation to C&I LLF	$ 189,497				
41	C&I LLF Total Adjusted Demand Costs	$ 5,058,583				
42	C&I LLF Projected Prorated Sales (11/01/09 - 04/30/10)	12,893,460				
43	**Demand Cost of Gas Rate**	**$ 0.3923**				
44						
45	C&I LLF Commodity Costs Allocated per SMBA	$ 7,479,106				
46	PLUS: Residential Commodity Reallocation to C&I LLF	$ (58,138)				
47	C&I LLF Total Adjusted Commodity Costs	$ 7,420,968				
48	C&I LLF Projected Prorated Sales (11/01/09 - 04/30/10)	12,893,460				
49	**Commodity Cost of Gas Rate**	**$ 0.5756**				
50						
51	**Indirect Cost of Gas**	$ 0.1379				
52						
53	**Total C&I LLF Cost of Gas Rate**	**$ 1.1058**				

N.H.P.U.C No.10
NORTHERN UTILITIES, INC.

CALCULATION OF FIRM SALES COST OF GAS RATE
Period Covered: November 1, 2008 - April 30, 2009

Total Anticipated Direct Cost of Gas		$ 37,570,662		
Projected Prorated Sales (11/01/08 - 04/30/09)		29,889,150		
Direct Cost of Gas Rate			**$ 1.2570**	**per therm**
Demand Cost of Gas Rate		**$ 9,681,096**	**$ 0.3239**	**per therm**
Commodity Cost of Gas Rate		**$ 27,889,566**	**$ 0.9331**	**per therm**
Total Direct Cost of Gas Rate		**$ 37,570,662**	**$ 1.2570**	**per therm**
Total Anticipated Indirect Cost of Gas		$ 197,268		
Projected Prorated Sales (11/01/08 - 04/30/09)		29,889,150		
Indirect Cost of Gas			$ 0.0066	per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/08			$ 1.2636	per therm
RESIDENTIAL COST OF GAS RATE - 11/01/08		**COGwr**	**$ 1.2636**	**per therm**
		Maximum (COG+25%)	**$ 1.5795**	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/08		**COGwl**	**$ 1.0608**	**per therm**
		Maximum (COG+25%)	**$ 1.3260**	
C&I HLF Demand Costs Allocated per SMBA	$ 776,207			
PLUS: Residential Demand Reallocation to C&I HLF	$ 54,377			
C&I HLF Total Adjusted Demand Costs	$ 830,584			
C&I HLF Projected Prorated Sales (11/01/08 - 04/30/09)	3,366,290			
Demand Cost of Gas Rate	**$ 0.2467**			
C&I HLF Commodity Costs Allocated per SMBA	$ 2,665,602			
PLUS: Residential Commodity Reallocation to C&I HLF	$ 52,579			
C&I HLF Total Adjusted Commodity Costs	$ 2,718,181			
C&I HLF Projected Prorated Sales (11/01/08 - 04/30/09)	3,366,290			
Commodity Cost of Gas Rate	**$ 0.8075**			
Indirect Cost of Gas	$ 0.0066			
Total C&I HLF Cost of Gas Rate	**$ 1.0608**			
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/08		**COGwh**	**$ 1.3948**	**per therm**
		Maximum (COG+25%)	**$ 1.7435**	
C&I LLF Demand Costs Allocated per SMBA	$ 4,989,888			
PLUS: Residential Demand Reallocation to C&I LLF	$ 349,566			
C&I LLF Total Adjusted Demand Costs	$ 5,339,454			
C&I LLF Projected Prorated Sales (11/01/08 - 04/30/09)	13,525,770			
Demand Cost of Gas Rate	**$ 0.3948**			
C&I LLF Commodity Costs Allocated per SMBA	$ 13,177,345			
PLUS: Residential Commodity Reallocation to C&I LLF	$ 259,923			
C&I LLF Total Adjusted Commodity Costs	$ 13,437,268			
C&I LLF Projected Prorated Sales (11/01/08 - 04/30/09)	13,525,770			
Commodity Cost of Gas Rate	**$ 0.9935**			
Indirect Cost of Gas	$ 0.0066			
Total C&I LLF Cost of Gas Rate	**$ 1.3948**			

N.H.P.U.C No.10
NORTHERN UTILITIES, INC.

CALCULATION OF FIRM SALES COST OF GAS RATE

VARIANCE BETWEEN PEAK 2009 / 2010 and PEAK 2008 / 2009

107	Total Anticipated Direct Cost of Gas		$	(10,230,855)		
108	Projected Prorated Sales			(1,415,363)		
109	Direct Cost of Gas Rate				$ (0.2968)	per therm
110						
111	**Demand Cost of Gas Rate**		**$**	**673,034**	**$ 0.0397**	**per therm**
112	**Commodity Cost of Gas Rate**		**$**	**(10,903,889)**	**$ (0.3366)**	**per therm**
113	**Total Direct Cost of Gas Rate**		**$**	**(10,230,855)**	**$ (0.2969)**	**per therm**
114						
115	Total Anticipated Indirect Cost of Gas		$	3,729,686		
116	Projected Prorated Sales			(1,415,363)		
117	Indirect Cost of Gas				$ 0.1313	per therm
118						
119						
120	TOTAL PERIOD AVERAGE COST OF GAS				$ (0.1656)	per therm
121						
122	**RESIDENTIAL COST OF GAS RATE**		**COGwr**		**$ (0.1656)**	**per therm**
123			**Maximum (COG+25%)**		**$ (0.2070)**	
124						
125	**COM/IND LOW WINTER USE COST OF GAS RATE**		**COGwl**		**$ 0.0022**	**per therm**
126			**Maximum (COG+25%)**		**$ 0.0028**	
127	C&I HLF Demand Costs Allocated per SMBA					
128	PLUS: Residential Demand Reallocation to C&I HLF					
129	C&I HLF Total Adjusted Demand Costs					
130	C&I HLF Projected Prorated Sales					
131	**Demand Cost of Gas Rate**	**$ (0.0135)**				
132						
133	C&I HLF Commodity Costs Allocated per SMBA					
134	PLUS: Residential Commodity Reallocation to C&I HLF					
135	C&I HLF Total Adjusted Commodity Costs					
136	C&I HLF Projected Prorated Sales					
137	**Commodity Cost of Gas Rate**	**$ (0.1156)**				
138						
139	Indirect Cost of Gas	$ 0.1313				
140						
141	Total C&I HLF Cost of Gas Rate	**$ 0.0022**				
142						
143	**COM/IND HIGH WINTER USE COST OF GAS RATE**		**COGwh**		**$ (0.2890)**	**per therm**
144			**Maximum (COG+25%)**		**$ (0.3612)**	
145	C&I LLF Demand Costs Allocated per SMBA					
146	PLUS: Residential Demand Reallocation to C&I LLF					
147	C&I LLF Total Adjusted Demand Costs					
148	C&I LLF Projected Prorated Sales					
149	**Demand Cost of Gas Rate**	**$ (0.0025)**				
150						
151	C&I LLF Commodity Costs Allocated per SMBA					
152	PLUS: Residential Commodity Reallocation to C&I LLF					
153	C&I LLF Total Adjusted Commodity Costs					
154	C&I LLF Projected Prorated Sales					
155	**Commodity Cost of Gas Rate**	**$ (0.4179)**				
156						
157	**Indirect Cost of Gas**	$ 0.1313				
158						
159	**Total C&I LLF Cost of Gas Rate**	**$ (0.2890)**				

Attachment NUI-JDS-13

New Hampshire Division Typical Bill Analyses

Northern Utilities, Inc.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

Typical Residential Heating Bill - 1,250 therms/year

Comparison of Winter 2009-10 vs. Winter 2008-09

			Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
	Typical Usage: therms		109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
Winter 2009 - 2010																	
Customer Charge	units @	$ 9.50	$9.50	$9.50	$9.50	$9.50	$9.50	$9.50	$57.00								
First	50 units @	$0.4102	$20.51	$20.51	$20.51	$20.51	$20.51	$20.51	$123.06								
Over	50 units @	$0.2990	$17.64	$29.90	$40.96	$41.26	$34.68	$24.52	$188.97								
	CGA 1	$1.0980	$119.68						$119.68								
	CGA 2	$1.0980		$164.70					$164.70								
	CGA 3	$1.0980			$205.33				$205.33								
	CGA 4	$1.0980				$206.42			$206.42								
	CGA 5	$1.0980					$182.27		$182.27								
	CGA 6	$1.0980						$144.94	$144.94								
	LDAC	$0.0313	$3.41	$4.70	$5.85	$5.88	$5.20	$4.13	$29.17								
Summer 2009																	
Customer Charge	units @	$ 9.50								$ 9.50	$9.50	$9.50	$9.50	$ 9.50	$9.50	$57.00	
First	50 units @	$0.4102								$20.51	$20.51	$12.31	$12.31	$17.23	$20.51	$103.37	
Over	50 units @	$0.2990								$11.96	$1.50	$0.00	$0.00	$0.00	$6.28	$19.73	
	CGA 1	$0.7385								$66.47						$66.47	
	CGA 2	$0.7385									$40.62					$40.62	
	CGA 3	$0.7385										$22.16				$22.16	
	CGA 4	$0.7385											$22.16			$22.16	
	CGA 5	$0.7385												$31.02		$31.02	
	CGA 6	$0.9231													$65.54	$65.54	
	LDAC	$ 0.0255								$2.30	$1.40	$0.77	$0.77	$1.07	$1.81	$8.11	
	TOTAL		$170.74	$229.31	$282.15	$283.58	$252.16	$203.60	$1,421.54	$110.73	$73.53	$44.73	$44.73	$58.82	$103.64	$436.16	$1,857.70
			Nov	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**Winter**	**May**	**June**	**July**	**August**	**Sept**	**October**	**Summer**	**Annual**
	Typical Usage: therms		109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
Winter 2008 - 2009																	
Customer Charge	units @	$ 9.50	$9.50	$9.50	$9.50	$9.50	$9.50	$9.50	$57.00								
First	50 units @	$0.4102	$20.51	$20.51	$20.51	$20.51	$20.51	$20.51	$123.06								
Over	50 units @	$0.2990	$17.64	$29.90	$40.96	$41.26	$34.68	$24.52	$188.97								
	CGA 1	$1.2636	$137.73						$137.73								
	CGA 2	$1.2636		$189.54					$189.54								
	CGA 3	$1.2636			$236.29				$236.29								
	CGA 4	$1.2636				$237.56			$237.56								
	CGA 5	$1.0540					$174.96		$174.96								
	CGA 6	$1.0540						$139.13	$139.13								
	LDAC	$ 0.0255	$2.78	$3.83	$4.77	$4.79	$4.23	$3.37	$23.77								
Summer 2008																	
Customer Charge	units @	$ 9.50								$9.50	$9.50	$9.50	$9.50	$9.50	$9.50	$57.00	
First	50 units @	$0.4102								$20.51	$20.51	$12.31	$12.31	$17.23	$20.51	$103.37	
Over	50 units @	$0.2990								$11.96	$1.50	$0.00	$0.00	$0.00	$6.28	$19.73	
	CGA 1	$1.1315								$101.84						$101.84	
	CGA 2	$1.3231									$72.77					$72.77	
	CGA 3	$1.3231										$39.69				$39.69	
	CGA 4	$1.2050											$36.15			$36.15	
	CGA 5	$0.9305												$39.08		$39.08	
	CGA 6	$0.9305													$66.07	$66.07	
	LDAC	$ 0.0194								$1.75	$1.07	$0.58	$0.58	$0.81	$1.38	$6.17	
	TOTAL		$188.16	$253.28	$312.03	$313.62	$243.89	$197.02	$1,508.01	$145.55	$105.34	$62.08	$58.54	$66.62	$103.73	$541.87	$2,049.88
	Change		($17.42)	($23.97)	($29.88)	($30.04)	$8.27	$6.57	($86.47)	($34.82)	($31.82)	($17.36)	($13.81)	($7.81)	($0.09)	**($105.71)**	($192.18)
	% Chg		-9.26%	-9.46%	-9.58%	-9.58%	3.39%	3.34%	-5.73%	-23.92%	-30.20%	-27.96%	-23.59%	-11.72%	-0.09%	**-19.51%**	-9.38%

NORTHERN UTILITIES, INC. -- NEW HAMPSHIRE DIVISION

Impact of Rate Changes on Residential Heating Bills by Usage Level

Forecast Winter 2009-10 vs. Actual Winter 2008-09

Residential Heating

	Winter 2008-09	Winter 2009-10
Customer Charge	$9.50	$9.50
First 50 Therms	$0.4102	$0.4102
Over 50 therms	$0.2990	$0.2990
LDAC	$0.0255	$0.0313
CGA	$1.1937	$1.0980

	Usage (Therms)	Winter 08-09 Bill Amount	Winter 09-10 Bill Amount	Total Bill		Base Rate		CGA		LDAC	
	5	$17.65	$17.20	($0.45)	-2.5%	$0.00	0.0%	($0.48)	-2.7%	$0.03	0.2%
	10	$25.79	$24.90	($0.90)	-3.5%	$0.00	0.0%	($0.96)	-3.7%	$0.06	0.2%
	20	$42.09	$40.29	($1.80)	-4.3%	$0.00	0.0%	($1.91)	-4.5%	$0.12	0.3%
	25	$50.24	$47.99	($2.25)	-4.5%	$0.00	0.0%	($2.39)	-4.8%	$0.15	0.3%
	30	$58.38	$55.69	($2.70)	-4.6%	$0.00	0.0%	($2.87)	-4.9%	$0.17	0.3%
	45	$82.82	$78.78	($4.05)	-4.9%	$0.00	0.0%	($4.31)	-5.2%	$0.26	0.3%
	50	$90.97	$86.48	($4.50)	-4.9%	$0.00	0.0%	($4.79)	-5.3%	$0.29	0.3%
	75	$143.88	$137.13	($6.75)	-4.7%	$0.00	0.0%	($7.18)	-5.0%	$0.44	0.3%
	125	$219.79	$208.55	($11.24)	-5.1%	$0.00	0.0%	($11.97)	-5.4%	$0.73	0.3%
Average Monthly	150	$257.75	$244.26	($13.49)	-5.2%	$0.00	0.0%	($14.36)	-5.6%	$0.87	0.3%
	200	$333.66	$315.67	($17.99)	-5.4%	$0.00	0.0%	($19.15)	-5.7%	$1.16	0.3%

Attachment NUI-FXW-5
Capacity Assignment Revenue

Northern Utilities, Inc.

Northern Utilities, Inc.
Retail Marketer Capacity Assignment Revenue Projections
November 2009 through October 2010

Item	Original Filing	Revised Filing	Increase / (Decrease)	Reference
NH Division Pipeline Contract Capacity Assignment	$ (1,377,384)	$ (1,373,684)	$ 3,700	Page 2
NH Division Storage Contract Capacity Assignment	$ (166,174)	$ (166,174)	$ -	Page 3
NH Division Peaking Contract Capacity Assignment Estimates	$ (268,437)	$ (246,089)	$ 22,348	Page 4
NH Division Asset Management and Capacity Release Revenue Assigned to Retail Suppliers	$ 152,441	$ 152,441	$ -	Page 5
NH Division PNGTS Litigation Costs Assigned to Retail Suppliers	$ (24,307)	$ (24,307)	$ -	Page 6
NH Division Capacity Assignment Demand Revenue	$ (1,683,859)	$ (1,657,812)	$ 26,048	Sum of Items Above

Northern Utilities, Inc.
New Hampshire Division Pipeline Capacity Assignment Estimates
November 1, 2009 through October 31, 2010

Pipeline	Contract ID	Pipeline Allocated Cost	Storage Allocated Cost	Peaking Allocated Cost	Capacity Assigned? (Y/N)	Pipeline Allocated MDQ	Storage Allocated MDQ	Peaking Allocated MDQ	Assigned Pipeline MDQ	Assigned Storage MDQ	Assigned Peaking MDQ	NH Annual Cap Assign Credit
Algonquin	93200F	$ 308,943	$ -	$ -	Y	4,211	-	-	(326)	-	-	$ (23,917)
Algonquin	93201A1C	$ 20,513	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
Algonquin	93201A1C	$ 63,118	$ 6,097	$ -	N	NA	NA	NA	-	-	-	$ -
Granite	08-003-FT-NN	$ 477,901	$ 709,472	$ 812,547	Y	23,896	35,475	40,629	(1,849)	(1,961)	(2,034)	$ (116,875)
Iroquois	R181001	$ 520,036	$ -	$ -	Y	6,569	-	-	(508)	-	-	$ (40,216)
PNGTS	1997-003	$ 361,702	$ -	$ -	Y	1,100	-	-	(85)	-	-	$ (27,950)
PNGTS	1997-004	$ -	$ 3,930,772	$ -	Y	-	15,100	-	-	(835)	-	$ (217,364)
PNGTS	1997-004	$ -	$ 1,275,548	$ -	Y	-	4,900	-	-	(271)	-	$ (70,546)
PNGTS	1997-004	$ -	$ 3,384,108	$ -	Y	-	13,000	-	-	(719)	-	$ (187,167)
Tennessee	5083	$ 916,763	$ -	$ -	Y	4,605	-	-	(356)	-	-	$ (70,872)
Tennessee	5083	$ 1,554,390	$ -	$ -	Y	8,550	-	-	(661)	-	-	$ (120,170)
Tennessee	5265	$ -	$ 187,514	$ -	Y	-	2,653	-	-	(147)	-	$ (10,390)
Tennessee	5292	$ 83,179	$ -	$ -	Y	1,406	-	-	(109)	-	-	$ (6,448)
Tennessee	31861	$ 84,081	$ -	$ -	Y	1,382	-	-	(107)	-	-	$ (6,510)
Tennessee	31861	$ 107,458	$ -	$ -	Y	844	-	-	(65)	-	-	$ (8,276)
Tennessee	39735	$ 54,960	$ -	$ -	Y	929	-	-	(72)	-	-	$ (4,260)
Tennessee	41099	$ 252,436	$ -	$ -	Y	4,267	-	-	(330)	-	-	$ (19,523)
Tennessee	46314	$ 56,202	$ -	$ -	Y	950	-	-	(73)	-	-	$ (4,319)
Texas Eastern	800384	$ 66,353	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
Texas Eastern	800436	$ 4,065	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
Texas Eastern	800464	$ 941	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
Texas Eastern	800464	$ 236	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
Texas Eastern	800464	$ 1,306	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
Texas Eastern	800464	$ 610	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
Texas Eastern	800464	$ 7,813	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
TransCanada	29594	$ 573,068	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
TransCanada	29833	$ 504,628	$ -	$ -	Y	1,196	-	-	(93)	-	-	$ (39,239)
TransCanada	33322	$ -	$ 5,273,355	$ -	Y	-	35,872	-	-	(1,983)	-	$ (291,510)
Vector	CRL-NUI-0725	$ -	$ 1,566,952	$ -	Y	-	17,172	-	-	(949)	-	$ (86,597)
Vector	CRL-NUI-0727	$ -	$ 389,774	$ -	Y	-	17,086	-	-	(944)	-	$ (21,535)
Vector	FT-1-NUI-0122	$ 589,334	$ -	$ -	N	NA	NA	NA	-	-	-	$ -
Vector	FT-1-NUI-C0122	$ 32,667	$ -	$ -	N	NA	NA	NA	-	-	-	$ -

Total NH Capacity Assignment Credits $ (1,373,684)

Northern Utilities, Inc.
New Hampshire Division Storage Contract Capacity Assignment Estimates
November 1, 2009 through October 31, 2010

Vendor	Contract ID	Annual Fixed Charges	Capacity Assigned (Y/N)	Company Managed (Y/N)	Storage Assigned NH	Assigned MSQ	Assigned MDWQ	NH Annual Cap Assign Credit
Tennessee	5195	$ 116,126	Y	N	5.53%	(14,336)	(235)	$ (6,419)
W-10	01052	$ 2,890,000	Y	Y	5.53%	(187,946)	(1,879)	$ (159,754)

Total NH Division Storage Capacity Assignment $ (166,174)

MSQ = Maximum Space Quantity
MDWQ = Maximum Daily Withdrawal Quantity

Northern Utilities, Inc.
New Hampshire Division Peaking Contract Capacity Assignment Estimates
November 1, 2009 through October 31, 2010

Resource	Annual Fixed Charges	Capacity Assigned (Y/N)	Company Managed (Y/N)	Peaking Assigned NH	NH Annual Cap Assign Credit
FPL Energy	$ 1,717,200	Y	Y	5.01%	$ (85,980)
Distrigas	$ 2,511,036	Y	Y	5.01%	$ (125,727)
Peaking Plants	$ 686,673	Y	Y	5.01%	$ (34,382)

Total NH Division Peaking Capacity Assignment $ (246,089)

Asset Management and Capacity Release Revenue Assigned to Retail Suppliers

November 2009 through October 2010

Asset Management Agreeement Revenue						
Resources	Term	Annual Value	Company-Managed Resources	Resource Type	Percentage Capacity Assigned	Annual Value to NH Retail Marketers
Chicago via Vector, TCPL, Iroquois, TGP, Algonquin	Nov 2009 - Apr 2010	$ (370,000)	Yes	Pipeline	7.74%	$ 28,626
Empress via TCPL, PNGTS	Nov 2009 - Oct 2010	$ (100,000)	Yes	Pipeline	7.74%	$ 7,737
Wash 10 via Vector, TCPL, PNGTS	Nov 2009 - Apr 2010	$ (1,000,000)	Yes	Storage	5.53%	$ 55,278
Tennessee Long-Haul	Nov 2009 - Apr 2010	$ (1,300,000)	No	Pipeline	7.74%	$ -
Chicago via Vector, TCPL, Iroquois, TGP, Algonquin	May 2010 - Oct 2010	$ (250,000)	Yes	Pipeline	7.74%	$ 19,342
Wash 10 via Vector, TCPL, PNGTS	May 2010 - Oct 2010	$ (750,000)	Yes	Storage	5.53%	$ 41,459
Total Asset Management	Nov 2009 - Oct 2010	$ (3,770,000)				$ 152,441

Capacity Release Revenue						
Resources	Term	Annual Value	Company-Managed Resources	Resource Type	Percentage Capacity Assigned	Annual Value to NH Retail Marketers
Tennessee Long-Haul	May 2010 - Oct 2010	$ (348,566)	No	Pipeline	7.74%	$ -
Tetco	May 2009 - Oct 2017	$ (66,353)	No	Pipeline	7.74%	$ -
Tetco	May 2009 - Mar 2010	$ (8,360)	No	Pipeline	5.53%	$ -
AGT	May 2009 - Oct 2012	$ (98,860)	No	Pipeline	7.74%	$ -
Tennessee Z4-Z6	Apr 2010 - Oct 2010	$ (16,275)	No	Storage	7.74%	$ -
Tennessee Niagara Z5 - Z6	Apr 2010 - Oct 2010	$ (27,229)	No	Pipeline	5.53%	$ -
Total Capacity Release	Nov 2009 - Oct 2010	$ (565,644)				$ -

Total Asset Management and Capacity Release Revenue	$ (4,335,643)	$ 152,441

Northern Utilities, Inc.
New Hampshire Division
PNGTS Litigation Costs - Assigned to Retail Suppliers
November 2009 through October 2010

PNGTS Litigation Costs	$ 434,116

PNGTS Contract	MDQ	Percentage MDQ	Allocated Litigation Costs	Resource Type	Percentage Capacity Assigned	Capacity Assignment Revenue
PNGTS Contract 1997-003	1,100	3%	$ 14,004	Pipeline	7.74%	$ (1,083)
PNGTS Contract 1997-004	33,000	97%	$ 420,112	Storage	5.53%	$ (23,223)
PNGTS Total	34,100	100%	$ 434,116			$ (24,307)

Attachment NUI-FXW-7

Supplier Rates

Unitil
Northern Utilities, Inc.

NYMEX Natural Gas Futures Contract
Updated Prices As of October 6, 2009

Month	Year	Original Filing	10/6/09 Settlement Prices
Nov	2009	$ 4.726	$ 4.880
Dec	2009	$ 5.454	$ 5.627
Jan	2010	$ 5.706	$ 5.909
Feb	2010	$ 5.727	$ 5.955
Mar	2010	$ 5.672	$ 5.883
Apr	2010	$ 5.597	$ 5.844
May	2010	$ 5.654	$ 5.874
Jun	2010	$ 5.746	$ 5.946
Jul	2010	$ 5.861	$ 6.034
Aug	2010	$ 5.954	$ 6.114
Sep	2010	$ 6.017	$ 6.176
Oct	2010	$ 6.132	$ 6.329

Attachment NUI-FXW-10

Variable Transportation Rate Adjustments

Northern Utilities, Inc.

Northern Utilities, Inc.
Variable Transportation Rate Adjustments
November 2009 through October 2010

Description	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
Pipeline												
Chicago	$ (220)	$ (229)	$ (83)	$ (127)	$ (220)	$ (246)	$ (254)	$ (239)	$ (228)	$ (95)	$ (61)	$ (149)
Empress	$ (539)	$ (557)	$ (557)	$ (503)	$ (557)	$ (616)	$ (635)	$ (618)	$ (635)	$ (638)	$ (612)	$ (634)
Niagara	$ 2	$ 21	$ 17	$ 14	$ 17	$ 16	$ 6	$ 9	$ -	$ -	$ -	$ -
Portland Pay-Back	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tennessee Production	$ 112	$ 131	$ 65	$ 77	$ 77	$ 131	$ 75	$ 22	$ -	$ -	$ -	$ -
TETCO M3												
TETCO Production												
Storage												
Tennessee Storage	$ -	$ -	$ 26	$ 24	$ 17	$ 14	$ -	$ -	$ -	$ -	$ -	$ -
TETCO Storage												
Washington 10 Storage	$ -	$ (5,887)	$ (14,679)	$ (13,210)	$ (9,603)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Peaking												
Distrigas	$ -	$ -	$ 19	$ 14	$ 2	$ 5	$ 0	$ -	$ 1	$ 19	$ 25	$ 29
FPL Peaking	$ -	$ -	$ -	$ 7	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LNG	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Propane												
Total Variable Costs	$ (645)	$ (6,521)	$ (15,192)	$ (13,704)	$ (10,268)	$ (695)	$ (807)	$ (826)	$ (861)	$ (714)	$ (648)	$ (754)

Attachment NUI-TMB-1

RLIAP Component of the LDAC

Unitil

Northern Utilities, Inc.

Northern Utilities--New Hampshire Division
Residential Low Income Assistance Program (RLIAP)
Estimated Balance: November 2009 through October 2010

	Estimate Nov-09	Estimate Dec-09	Estimate Jan-10	Estimate Feb-10	Estimate Mar-10	Estimate Apr-10	Estimate May-10	Estimate Jun-10	Estimate Jul-10	Estimate Aug-10	Estimate Sep-10	Estimate Oct-10
Beginning Balance	$ 76,009	$ 69,971	$ 47,147	$ 22,528	$ 6,869	$ (1,301)	$ 9,048	$ 14,774	$ 19,991	$ 17,130	$ 16,287	$ 8,357
Plus: Program Costs	$ 17,349	$ 26,687	$ 36,219	$ 39,356	$ 36,669	$ 35,916	$ 21,376	$ 16,113	$ 8,869	$ 9,061	$ 8,093	$ 9,403
Less: Revenues	$ (23,584)	$ (38,178)	$ (48,576)	$ (47,205)	$ (40,758)	$ (30,747)	$ (18,529)	$ (13,528)	$ (10,325)	$ (9,505)	$ (12,074)	$ (14,501)
Month Activity	$ (6,236)	$ (11,491)	$ (12,356)	$ (7,849)	$ (4,089)	$ 5,169	$ 2,847	$ 2,585	$ (1,456)	$ (444)	$ (3,981)	$ (5,098)
Ending Bal w/o interest	$ 69,773	$ 46,988	$ 22,434	$ 6,830	$ (1,309)	$ 9,038	$ 14,742	$ 19,944	$ 17,080	$ 16,242	$ 8,324	$ (1,838)
Average Balance	$ 72,891	$ 58,479	$ 34,790	$ 14,679	$ 2,780	$ 3,868	$ 11,895	$ 17,359	$ 18,535	$ 16,686	$ 12,305	$ 3,260
Monthly Interest Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Monthly Interest	$ 197.41	$ 158.38	$ 94.22	$ 39.75	$ 7.53	$ 10.48	$ 32.22	$ 47.01	$ 50.20	$ 45.19	$ 33.33	$ 8.83

Attachment NUI-TMB-1
Schedule 2
UPDATED 10-15-09

Northern Utilities--New Hampshire Division
Residential Low Income Assistance Program (RLIAP)
Estimated Program Costs and Recoveries: November 2009 through October 2010

	Estimate Nov-09	Estimate Dec-09	Estimate Jan-10	Estimate Feb-10	Estimate Mar-10	Estimate Apr-10	Estimate May-10	Estimate Jun-10	Estimate Jul-10	Estimate Aug-10	Estimate Sep-10	Estimate Oct-10
Customer Count (1)												
Actual / Projected No. of Customers:												
LIHEAP	868	1,071	1,075	1,258	1,303	1,492	1,302	1,350	839	978	789	756
Non-LIHEAP	15	21	20	20	20	21	21	22	17	23	10	18
Total	883	1,092	1,094	1,278	1,323	1,513	1,323	1,372	856	1,001	799	774
RLIAP Recoveries (1)												
Actual / Projected												
Therm Sales-Total Firm Throughput	4,288,021	6,941,503	8,831,963	8,582,749	7,410,611	5,590,299	3,368,971	2,459,628	1,877,197	1,728,263	2,195,342	2,636,462
RLIAP Rate Per Therm	$ 0.0055	$ 0.0055	$ 0.0055	$ 0.0055	$ 0.0055	$ 0.0055	$ 0.0055	$ 0.0055	$ 0.0055	$ 0.0055	$ 0.0055	$ 0.0055
Total	$ 23,584	$ 38,178	$ 48,576	$ 47,205	$ 40,758	$ 30,747	$ 18,529	$ 13,528	$ 10,325	$ 9,505	$ 12,074	$ 14,501
Program Costs (1)												
Actual & Projected Costs												
IT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Admin.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Education	$ 1,230	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ 194	$ 156	$ 120	$ 114	$ 147	$ 141	$ 172	$ 180	$ 193	$ 202	$ 102	$ 110
Discounts-LIHEAP	$ 15,774	$ 26,597	$ 36,128	$ 39,269	$ 36,585	$ 35,828	$ 21,288	$ 16,025	$ 8,805	$ 8,981	$ 7,923	$ 9,184
Discounts -Non-LIHEAP	$ 345	$ 90	$ 91	$ 87	$ 85	$ 88	$ 88	$ 88	$ 63	$ 81	$ 170	$ 219
Total Costs	$ 17,543	$ 26,843	$ 36,339	$ 39,470	$ 36,816	$ 36,057	$ 21,548	$ 16,293	$ 9,062	$ 9,263	$ 8,195	$ 9,513
Avg Monthly Residential Customer Bill	$ 98	$ 152	$ 241	$ 227	$ 176	$ 143	$ 68	$ 43	$ 34	$ 29	$ 35	$ 37
Avg Monthly Residential Low Income Customer Bill	$ 80	$ 128	$ 206	$ 194	$ 146	$ 117	$ 50	$ 30	$ 23	$ 19	$ 24	$ 26
Avg Monthly RLIAP Customer Discount	$ 18	$ 25	$ 35	$ 33	$ 30	$ 26	$ 18	$ 13	$ 11	$ 10	$ 11	$ 11
Avg. Monthly RLIAP Customer Discount as a % to Avg. Monthly Residential Customer Bill	19%	16%	14%	15%	17%	18%	26%	30%	32%	34%	32%	31%
Gross Monthly Revenues	$ 6,171,278	$ 8,273,087	$ 12,286,166	$ 11,047,195	$ 8,807,586	$ 6,012,278	$ 3,116,915	$ 2,253,950	$ 1,427,445	$ 1,326,914	$ 1,624,179	$ 3,151,318
Total Costs as a percent of Gross Monthly Revenues	0.28%	0.32%	0.30%	0.36%	0.42%	0.60%	0.69%	0.72%	0.63%	0.70%	0.50%	0.30%

(1) Forecast based on actual results for the 12-month period ended August 2009.

Attachment NUI-TMB-2

DSM Component of the LDAC

Unitil
Northern Utilities, Inc.

Attachment NUI-TMB-2
Schedule 1
UPDATED 10-15-09

Northern Utilities, Inc.

New Hampshire Division

Calculation of the DSM Charge, a Component of the Local Distribution Adjustment Charge

To Be Effective November 1, 2009 through October 31, 2010

Residential Customers

		Beginning Balance (Over)/Under	DSM Rate per Therm	DSM Collections	DSM Expenditures	Allocated Low Income Expenditures	Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Prime Rate	Interest @ Prime Rate	Ending Balance plus Interest (Over)/Under	Therm Sales	# of Days
June-09	Actual										(42,649)		
July-09	Forecast	(42,649)	$0.0113	4,832	11,574	2,104	(33,803)	(38,226)	3.25%	(106)	(33,909)	427,593	31
August-09	Forecast	(33,909)	$0.0113	4,005	26,350	4,790	(6,775)	(20,342)	3.25%	(56)	(6,831)	354,435	31
September-09	Forecast	(6,831)	$0.0113	4,259	14,037	2,551	5,498	(666)	3.25%	(2)	5,496	376,903	30
October-09	Forecast	5,496	$0.0113	6,202	14,037	2,551	15,882	10,689	3.25%	30	15,912	548,861	31
November-09	Forecast	15,912	$0.0201	22,513	14,037	2,551	9,988	12,950	3.25%	35	10,023	1,117,582	30
December-09	Forecast	10,023	$0.0201	37,950	60,827	11,055	43,955	26,989	3.25%	74	44,029	1,883,904	31
January-10	Forecast	44,029	$0.0201	56,073	14,037	2,551	4,544	24,286	3.25%	67	4,611	2,783,560	31
February-10	Forecast	4,611	$0.0201	58,540	16,500	2,999	(34,430)	(14,910)	3.25%	(37)	(34,467)	2,906,037	28
March-10	Forecast	(34,467)	$0.0201	48,852	18,962	3,446	(60,911)	(47,689)	3.25%	(132)	(61,043)	2,425,112	31
April-10	Forecast	(61,043)	$0.0201	36,392	18,962	3,446	(75,027)	(68,035)	3.25%	(182)	(75,209)	1,806,561	30
May-10	Forecast	(75,209)	$0.0201	22,091	14,037	2,551	(80,712)	(77,961)	3.25%	(215)	(80,927)	1,096,654	31
June-10	Forecast	(80,927)	$0.0201	13,112	43,589	7,922	(42,528)	(61,728)	3.25%	(165)	(42,693)	650,884	30
July-10	Forecast	(42,693)	$0.0201	8,399	11,574	2,104	(37,415)	(40,054)	3.25%	(111)	(37,526)	416,950	31
August-10	Forecast	(37,526)	$0.0201	7,320	26,350	4,790	(13,706)	(25,616)	3.25%	(71)	(13,777)	363,367	31
September-10	Forecast	(13,777)	$0.0201	8,508	14,037	2,551	(5,697)	(9,737)	3.25%	(26)	(5,723)	422,359	30
October-10	Forecast	(5,723)	$0.0201	9,991	14,037	2,551	874	(2,424)	3.25%	(7)	867	495,952	31

Attachment NUI-TMB-2
Schedule 2
UPDATED 10-15-09

Northern Utilities, Inc.

New Hampshire Division

Calculation of the DSM Charge, a Component of the Local Distribution Adjustment Charge

To Be Effective November 1, 2009 through October 31, 2010

General Service Customers

		Beginning Balance (Over)/Under	DSM Rate per Therm	DSM Collections	DSM Expenditures	Allocated Low Income Expenditures	Ending Balance (Over)/Under	Average Balance (Over)/Under	Interest Prime Rate	Interest @ Prime Rate	Ending Balance plus Interest (Over)/Under	Therm Sales	# of Days
June-09	Actual										(281,693)		
July-09	Forecast	(281,693)	$0.0069	13,849	18,299	2,279	(274,964)	(278,329)	3.25%	(768)	(275,732)	2,007,036	31
August-09	Forecast	(275,732)	$0.0069	13,034	49,580	5,188	(233,998)	(254,865)	3.25%	(703)	(234,701)	1,888,992	31
September-09	Forecast	(234,701)	$0.0069	13,871	49,580	2,764	(196,228)	(215,465)	3.25%	(576)	(196,804)	2,010,293	30
October-09	Forecast	(196,804)	$0.0069	17,290	26,119	2,764	(185,211)	(191,008)	3.25%	(527)	(185,738)	2,505,835	31
November-09	Forecast	(185,738)	$0.0072	22,914	33,939	2,764	(171,949)	(178,844)	3.25%	(478)	(172,427)	3,170,439	30
December-09	Forecast	(172,427)	$0.0072	36,553	33,939	11,977	(163,064)	(167,746)	3.25%	(463)	(163,527)	5,057,599	31
January-10	Forecast	(163,527)	$0.0072	43,714	26,119	2,764	(178,358)	(170,943)	3.25%	(472)	(178,830)	6,048,403	31
February-10	Forecast	(178,830)	$0.0072	41,027	33,939	3,249	(182,669)	(180,750)	3.25%	(451)	(183,120)	5,676,713	28
March-10	Forecast	(183,120)	$0.0072	36,032	26,119	3,734	(189,299)	(186,210)	3.25%	(514)	(189,813)	4,985,500	31
April-10	Forecast	(189,813)	$0.0072	27,346	41,760	3,734	(171,665)	(180,739)	3.25%	(483)	(172,148)	3,783,738	30
May-10	Forecast	(172,148)	$0.0072	16,423	26,119	2,764	(159,688)	(165,918)	3.25%	(458)	(160,146)	2,272,317	31
June-10	Forecast	(160,146)	$0.0072	13,072	57,400	8,583	(107,235)	(133,691)	3.25%	(357)	(107,592)	1,808,744	30
July-10	Forecast	(107,592)	$0.0072	10,554	18,299	2,279	(97,568)	(102,580)	3.25%	(283)	(97,851)	1,460,247	31
August-10	Forecast	(97,851)	$0.0072	9,865	49,580	5,188	(52,948)	(75,400)	3.25%	(208)	(53,156)	1,364,896	31
September-10	Forecast	(53,156)	$0.0072	12,814	49,580	2,764	(13,626)	(33,391)	3.25%	(89)	(13,715)	1,772,983	30
October-10	Forecast	(13,715)	$0.0072	15,470	26,119	2,764	(302)	(7,009)	3.25%	(19)	(321)	2,140,510	31

Northern Utilities, Inc. -- New Hampshire Division

Energy Efficiency Budget
as Approved by Order No. 24,968
Issued May 21, 2009 in Docket DG 09-053

	Residential	Low-Income	Gen Service	Total
July-09	$11,574	$4,383	$18,299	$34,256
August-09	$26,350	$9,978	$49,580	$85,908
September-09	$14,037	$5,315	$49,580	$68,932
October-09	$14,037	$5,315	$26,119	$45,472
November-09	$14,037	$5,315	$33,939	$53,292
December-09	$60,827	$23,032	$33,939	$117,799
January-10	$14,037	$5,315	$26,119	$45,472
February-10	$16,500	$6,248	$33,939	$56,687
March-10	$18,962	$7,180	$26,119	$52,262
April-10	$18,962	$7,180	$41,760	$67,902
May-10	$14,037	$5,315	$26,119	$45,472
June-10	$43,589	$16,505	$57,400	$117,494
July-10	$11,574	$4,383	$18,299	$34,256
August-10	$26,350	$9,978	$49,580	$85,908
September-10	$14,037	$5,315	$49,580	$68,932
October-10	$14,037	$5,315	$26,119	$45,472
15-Month Budget	$332,950	$126,071	$566,492	$1,025,513

Approved Budget with Low-Income Costs Allocated
to Residential and General Service Classes

	Residential	Low-Income	Gen Service	Total
July-09	$13,678	0	$20,578	$34,256
August-09	$31,140	0	$54,768	$85,908
September-09	$16,588	0	$52,344	$68,932
October-09	$16,588	0	$28,883	$45,472
November-09	$16,588	0	$36,703	$53,292
December-09	$71,883	0	$45,916	$117,799
January-10	$16,588	0	$28,883	$45,472
February-10	$19,499	0	$37,188	$56,687
March-10	$22,409	0	$29,853	$52,262
April-10	$22,409	0	$45,493	$67,902
May-10	$16,588	0	$28,883	$45,472
June-10	$51,511	0	$65,982	$117,494
July-10	$13,678	0	$20,578	$34,256
August-10	$31,140	0	$54,768	$85,908
September-10	$16,588	0	$52,344	$68,932
October-10	$16,588	0	$28,883	$45,472
15-Month Budget	$393,464	$0	$632,049	$1,025,513

Attachment NUI-TMB-3

ERC Component of the LDAC

Northern Utilities, Inc.

Attachment NUI-TMB-3
Schedule 1
UPDATED 10-15-09

CALCULATION OF ENVIRONMENTAL RESPONSE COST RATE
November 1, 2009 through October 31, 2010

Total ERC Costs for the Period	$372,043
Less Current (Over) Collection (Estimated)	($51,347)
Total ERC Cost to be Recovered	$320,696
Forcasted Firm Sales & Firm Transportation Volumes	55,911,009
ERC Recovery Rate	**$0.0057**

Attachment NUI-TMB-3
Schedule 2
UPDATED: 10-15-09

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
REMEDIATION ADJUSTMENT CLAUSE COMPLIANCE FILING
2008 - 2009 ENVIRONMENTAL RESPONSE COSTS
SITE SPECIFIC EXPENSES

Line	Description	Total	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	11/14 10/15	11/15-10/16
-	-	------	------	------	------	------	------	------	------	------	------	
	ENVIRONMENTAL RESPONSE COST (ERC) -											
1	July 02 - June 03 Expenses Amortization (1/7)	$ 223,620	$ 31,946	$ 31,946	$ 31,946	$ 31,946						
2	July 03 - June 04 Expenses Amortization (1/7)	$ 291,630	$ 41,661	$ 41,661	$ 41,661	$ 41,661	$ 41,661					
3	July 04 - June 05 Expenses Amortization (1/7)	$ 909,099	$ 129,871	$ 129,871	$ 129,871	$ 129,871	$ 129,871	$ 129,871				
4	July 05 - June 06 Expenses Amortization (1/7)	$ 632,461	$ 90,352	$ 90,352	$ 90,352	$ 90,352	$ 90,352	$ 90,352	$ 90,352			
5	July 06 - June 07 Expenses Amortization (1/7)	$ 186,804	$ -	$ 26,686	$ 26,686	$ 26,686	$ 26,686	$ 26,686	$ 26,686	$ 26,686		
6	July 07 - June 08 Expenses Amortization (1/7)	$ 232,960	$ -	$ -	$ 33,280	$ 33,280	$ 33,280	$ 33,280	$ 33,280	$ 33,280	$ 33,280	
7	July 08 - June 09 Expenses Amortization (1/7)	$ 127,728	$ -	$ -	$ -	$ 18,247	$ 18,247	$ 18,247	$ 18,247	$ 18,247	$ 18,247	$ 18,247
8	Subtotal (Line 1 through Line 7)	$ 2,604,302	$ 293,830	$ 320,516	$ 353,796	$ 372,043	$ 340,097	$ 298,436	$ 168,565	$ 78,213	$ 51,527	$ 18,247
9	Add: Excess amortization from prior years (from schedule 5, Line 10)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Less: Excess amortization to be deferred (from schedule 5, Line 9)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Total Enviromental Response Cost to be recovered (ERC)	$ 2,604,302	$ 293,830	$ 320,516	$ 353,797	$ 372,043	$ 340,097	$ 298,436	$ 168,565	$ 78,213	$ 51,527	$ 18,247
	UNAMORTIZED ENVIRONMENTAL RESPONSE COST											
12	July 2003 - June 2004 Unamortized beginning balance		$ 208,307	$ 166,646	$ 124,984	$ 83,323	$ 41,661					
13	July 2004 - June 2005 Unamortized beginning balance		$ 779,228	$ 649,356	$ 519,485	$ 389,614	$ 259,743	$ 129,871				
14	July 2005 - June 2006 Unamortized beginning balance		$ 632,461	$ 542,109	$ 451,758	$ 361,406	$ 271,055	$ 180,703	$ 90,352			
15	July 2006 - June 2007 Unamortized beginning balance			$ 186,804	$ 160,118	$ 133,431	$ 106,745	$ 80,059	$ 53,373	$ 26,686		
16	July 2007 - June 2008 Unamortized beginning balance				$ 232,960	$ 199,680	$ 166,400	$ 133,120	$ 99,840	$ 66,560	$ 33,280	
17	July 2008 - June 2009 Unamortized beginning balance					$ 127,728	$ 109,481	$ 91,234	$ 72,987	$ 54,741	$ 36,494	$ 18,247
18	Total Unamortized beginning balance		$ 1,619,996	$ 1,544,915	$ 1,489,305	$ 1,295,182	$ 955,085	$ 614,987	$ 316,552	$ 147,987	$ 69,774	$ 18,247
19	INSURANCE/3RD PARTY EXPENSES (IE) Expenses (from schedule 2)		$ -	$ -	$ -							
20	INSURANCE/3RD PARTY RECOVERIES (IR)											
21	UNDER/OVER Recovery from previous year											
22	**Total of Lines 18, 19, 20, 21**		$ 1,619,996	$ 1,544,915	$ 1,489,305	$ 1,295,182	$ 955,085	$ 614,987	$ 316,552	$ 147,987	$ 69,774	$ 18,247