FORM III
Schedule 1

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2009-2010 WINTER PERIOD RECONCILIATION
SCHEDULE 1: SUMMARY OF WINTER PERIOD BALANCE
November 2009 - April 2010

	AMOUNT	
Winter Period Beg. Balance	$2,464,908	SCHEDULE 2
Less: Reported Collections	($26,875,520)	SCHEDULE 2
Less: Billing Adjustment	$0	SCHEDULE 2
Add: Cost of Firm Gas Allowable	$26,830,293	SCHEDULE 4
Add: Interest	$105,685	SCHEDULE 2
Winter Period Ending Balance	$2,525,366	

FORM III
Schedule 2

NORTHERN UTILTIES, INC. - NEW HAMPSHIRE DIVISION
2009-10 WINTER PERIOD RECONCILIATION
SCHEDULE 2: ADJUSTMENTS TO REPORTED SUMMER PERIOD ACCOUNTS
May 2009 - April 2010
Acct 191.10

	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	Total
WINTER PERIOD													
Winter Period Account Beginning Balance(1)	$ 2,066,133	$ 2,464,908	$ 2,959,005	$ 3,165,364	$ 3,634,792	$ 4,213,161	$ 4,557,492	$ 5,434,997	$ 5,595,931	$ 3,227,637	$ 1,967,501	$ 1,823,833	$ 2,464,908
Plus: Cost of Firm Gas (Schedule 4)	$ 324,218	$ 499,289	$ 202,141	$ 463,098	$ 583,812	$ 340,706	$ 3,501,215	$ 5,612,947	$ 5,116,160	$ 4,327,245	$ 3,897,241	$ 2,286,438	$ 26,830,293
Less: Reported Collections (Schedule 3)	$ 68,430	$ (12,527)	$ (4,064)	$ (2,866)	$ (16,056)	$ (8,236)	$ (2,637,223)	$ (5,466,931)	$ (7,496,388)	$ (5,594,406)	$ (4,046,036)	$ (1,590,786)	$ (26,875,520)
Less: Billing Adjustment													
Winter Period Account Ending Balance	$ 2,458,781	$ 2,951,670	$ 3,157,082	$ 3,625,596	$ 4,202,548	$ 4,545,631	$ 5,421,484	$ 5,581,014	$ 3,215,704	$ 1,960,475	$ 1,818,706	$ 2,519,485	$ 2,419,682
Month's Average Balance	$ 2,262,457	$ 2,708,289	$ 3,058,044	$ 3,395,480	$ 3,918,670	$ 4,379,396	$ 4,989,488	$ 5,508,006	$ 4,405,818	$ 2,594,056	$ 1,893,103	$ 2,171,659	
Interest Rate (Prime 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%	
Interest Applied	$ 6,127	$ 7,335	$ 8,282	$ 9,196	$ 10,613	$ 11,861	$ 13,513	$ 14,918	$ 11,932	$ 7,026	$ 5,127	$ 5,882	$ 105,685
Winter Period Account Ending Balance w/int	$ 2,464,908	$ 2,959,005	$ 3,165,364	$ 3,634,792	$ 4,213,161	$ 4,557,492	$ 5,434,997	$ 5,595,931	$ 3,227,637	$ 1,967,501	$ 1,823,833	$ 2,525,366	$ 2,525,366

(1) Beginning balance for May-09 from Revised 2008-09 Winter Period Cost of Gas Adjustment Reconciliation in docket DG 08-115, dated March 4, 2009.

FORM III
Schedule 3

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2009-10 WINTER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS(1)
May 2009 - April 2010

	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	Total
Accrued Revenue	$ (1,311,072)						$ 1,671,036	$ 1,496,137	$ 140,433	$ (343,134)	$ (716,828)	$ (1,425,408)	$ 822,237
Billed Revenue	$ 1,242,642	$ 12,527	$ 4,064	$ 2,866	$ 16,056	$ 8,236	$ 966,188	$ 3,970,794	$ 7,355,955	$ 5,937,540	$ 4,762,863	$ 3,016,194	$ 26,053,283
Calendarized Revenue	**$ (68,430)**	**$ 12,527**	**$ 4,064**	**$ 2,866**	**$ 16,056**	**$ 8,236**	**$ 2,637,223**	**$ 5,466,931**	**$ 7,496,388**	**$ 5,594,406**	**$ 4,046,036**	**$ 1,590,786**	**$ 26,875,520**

(1) Revenue figures reflect the transition to accrual accounting as required by Commission Order No. 25,038, dated October 30, 2009 in DG 07-033.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2009-10 WINTER PERIOD RECONCILIATION
SCHEDULE 4: PURCHASED GAS COSTS ALLOCATED TO WINTER PERIOD
May 2009 - April 2010

Commodity Costs:	May-09 (Actual)	Jun-09 (Actual)	Jul-09 (Actual)	Aug-09 (Actual)	Sep-09 (Actual)	Oct-09 (Actual)	Nov-09 (Actual)	Dec-09 (Actual)	Jan-10 (Actual)	Feb-10 (Actual)	Mar-10 (Actual)	Apr-10 (Actual)	Total Winter
BG Energy	$ 34,182	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,662	$ -	$ -	$ 31,403	$ 40,065
Boss	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,928	$ -	$ -	$ -	$ 12,928
BP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 52,755	$ 615,705	$ 1,520,629	$ 823,812	$ -	$ 3,012,900
Classic	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 92	$ -	$ -	$ 92
Distrigas of Mass	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,357	$ 251,243	$ 327,297	$ 299,197	$ 333,212	$ 1,311,307
DTE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 398,780	$ -	$ -	$ -	$ -	$ 398,780
Emera Energy	$ 67,194	$ -	$ -	$ -	$ -	$ -	$ -	$ 120,652	$ 149,959	$ 114,759	$ 117,063	$ 101,123	$ 603,556
FPL/NextEra	$ 62,478	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,130	$ -	$ -	$ -	$ 10,130
Iberdrola	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 760,290	$ 726,122	$ 628,066	$ -	$ 2,114,478
Integrys	$ 5,032	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
J. P. Morgan	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,705	$ -	$ -	$ -	$ -	$ 12,705
Louis Dreyfus Electric Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,243	$ -	$ 7,243
Macquarie Cook Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,042,914	$ 9,657	$ -	$ -	$ 1,052,571
National Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Northeast Gas Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 180,861	$ 205,686	$ 269,427	$ 222,108	$ -	$ 878,081
Sequent Energy Management, LP	$ 394,997	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,970	$ -	$ -	$ -	$ -	$ 3,970
South Jersey	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 214,587	$ -	$ -	$ -	$ -	$ 214,587
Spark	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,004	$ -	$ -	$ -	$ 13,004
Sprague Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 38,977	$ -	$ 38,977
Tennessee	$ 885	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,333	$ 7,809	$ 7,964	$ 25,260	$ 12,304	$ 60,669
Subtotal	$ 564,769	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,092,000	$ 3,078,330	$ 2,975,947	$ 2,161,725	$ 478,042	$ 9,786,044
Commodity Cost Estimates	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,080,518	$ 2,970,078	$ 2,999,574	$ 2,210,204	$ 472,450	$ 908,200	$ 10,641,024
Commodity Cost Reversals	$ (517,082)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,080,518)	$ (2,970,078)	$ (2,999,574)	$ (2,210,204)	$ (472,450)	$ (9,732,824)
Subtotal	$ 47,686	$ -	$ -	$ -	$ -	$ -	$ 1,080,518	$ 2,981,560	$ 3,107,825	$ 2,186,577	$ 423,971	$ 913,792	$ 10,694,244
Withdrawal Charges	$ 108	$ 2,801	$ 2,273	$ 3,064	$ -	$ 4,088	$ 5,007	$ 100,799	$ 1,171,362	$ 1,644,641	$ 1,125,338	$ 10,539	$ 4,069,912
Interruptible Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,649	$ -	$ -	$ -	$ 7,649
Non Traditional Sales	$ (58,807)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (71,930)	$ (958,751)	$ (1,694,948)	$ -	$ (2,725,629)
Net OBA Adj	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,022	$ 13,478	$ 7,907	$ (4,850)	$ (3,845)	$ (81)	$ 21,632
Company Managed	$ -	$ -	$ (8,779)	$ -	$ -	$ -	$ -	$ (13,437)	$ (283,247)	$ (273,692)	$ (235,583)	$ (243,681)	$ (1,058,418)
LNG Boiloff	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,706	$ -	$ -	$ -	$ -	$ -	$ 3,706
Transportation Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ 142,028	$ 691,421	$ 847,187	$ 643,204	$ 430,679	$ 255,197	$ 3,009,716
Hedging Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ 391,680	$ 497,797	$ 359,604	$ 415,832	$ 551,773	$ 668,016	$ 2,884,703
Propane	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Inventory Finance Charges	$ 512	$ 431	$ 514	$ 815	$ 898	$ 938	$ 1,088	$ 1,130	$ 920	$ 556	$ 302	$ 209	$ 7,801
Prior Period Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	$ (58,187)	$ 3,231	$ (5,991)	$ 3,879	$ 898	$ 5,027	$ 552,532	$ 1,291,189	$ 2,039,451	$ 1,466,940	$ 173,716	$ 690,200	$ 6,221,072
Commodity Cost Estimates	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,243,562)	$ (1,932,442)	$ (243,681)	$ (400,495)	$ (3,820,180)
Commodity Cost Reversals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,243,562	$ 1,932,442	$ 243,681	$ 3,419,685
Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,243,562)	$ (688,880)	$ 1,688,761	$ (156,814)	$ (400,495)
Total Commodity Costs	$ (10,501)	$ 3,231	$ (5,991)	$ 3,879	$ 898	$ 5,027	$ 1,633,050	$ 4,272,748	$ 3,903,714	$ 2,964,638	$ 2,286,449	$ 1,447,179	$ 16,514,821

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2009-10 WINTER PERIOD RECONCILIATION
SCHEDULE 4: PURCHASED GAS COSTS ALLOCATED TO WINTER PERIOD
May 2009 - April 2010

Demand Costs

	May-09 (Actual)	Jun-09 (Actual)	Jul-09 (Actual)	Aug-09 (Actual)	Sep-09 (Actual)	Oct-09 (Actual)	Nov-09 (Actual)	Dec-09 (Actual)	Jan-10 (Actual)	Feb-10 (Actual)	Mar-10 (Actual)	Apr-10 (Actual)	Total Winter
Pipeline Reservation													
Algonquin	$ 16,627	$ 16,583	$ 16,641	$ 16,673	$ -	$ 33,316	$ 16,671	$ 15,722	$ 15,767	$ 15,767	$ 15,767	$ 15,767	$ 178,675
BG Energy	$ 204,893	$ 211,309	$ 213,511	$ 217,940	$ 221,483	$ 233,893	$ 228,130	$ 213,086	$ 221,372	$ 305,309	$ 312,580	$ 319,133	$ 2,697,747
Granite	$ 82,533	$ 82,533	$ 82,533	$ 82,533	$ 82,533	$ 82,628	$ 78,289	$ 78,375	$ 78,375	$ 78,375	$ 78,400	$ 78,400	$ 882,971
Emera	$ 20,421	$ 19,920	$ 21,221	$ 21,340	$ 21,170	$ 21,484	$ 21,734	$ 20,850	$ 20,664	$ 29,988	$ 36,680	$ 31,506	$ 266,557
Iberdrola	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 48,939	$ 30,801	$ 33,994	$ 34,571	$ 148,305
Iroquois	$ 21,707	$ 21,707	$ 21,707	$ 21,707	$ 21,707	$ 21,707	$ 21,707	$ 20,567	$ 20,567	$ 20,567	$ 20,567	$ 20,567	$ 233,080
J.P. Morgan	$ -	$ -	$ -	$ -	$ -	$ -	$ 128,153	$ -	$ -	$ -	$ -	$ -	$ 128,153
PNGTS (DEM)	$ 15,098	$ 15,098	$ 15,098	$ 15,098	$ 15,098	$ 15,098	$ 15,098	$ 829,709	$ 829,709	$ 829,709	$ 829,709	$ 829,709	$ 4,239,132
Sequent	$ 22,226	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Spectra	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,014	$ -	$ -	$ -	$ -	$ -	$ 17,014
Tennessee Gas (El Paso)	$ 140,197	$ 140,197	$ 137,622	$ 137,622	$ 135,736	$ 137,622	$ 137,622	$ 46,404	$ 130,396	$ 130,396	$ 130,396	$ 102,900	$ 1,366,911
Texas Eastern	$ 3,395	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,707	$ 6,497	$ -	$ 16,204
Vector LP	$ 91,274	$ 91,322	$ 91,340	$ 91,357	$ 91,204	$ 91,654	$ 91,421	$ 123,617	$ 123,656	$ 122,705	$ 122,755	$ 122,777	$ 1,163,809
Co-Managed (includes Off System Sales)	$ (5,524)	$ (5,631)	$ (5,587)	$ -	$ (11,527)	$ -	$ (10,551)	$ -	$ -	$ (229,041)	$ -	$ -	$ (262,337)
Prior Period Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Pipeline Reservation	$ 612,846	$ 593,037	$ 594,086	$ 604,269	$ 577,405	$ 637,401	$ 745,288	$ 1,348,331	$ 1,489,445	$ 1,344,283	$ 1,587,346	$ 1,555,330	$ 11,076,222
Product Demand													
Alberta Northeast Gas Ltd.	$ 1,147	$ 1,155	$ 1,223	$ 1,672	$ 1,189	$ 1,146	$ 1,283	$ 1,235	$ 1,067	$ 1,044	$ 1,089	$ 1,066	$ 13,169
Distrigas of Massachusetts	$ 116,012	$ 116,012	$ 116,012	$ 116,012	$ 116,012	$ 116,012	$ 116,012	$ 99,140	$ 99,140	$ 99,140	$ 99,140	$ 99,140	$ 1,191,773
FPL/NextEra	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 162,997	$ 162,997	$ 162,997	$ 162,997	$ 162,997	$ 814,983
NEGM	$ 358	$ 370	$ 358	$ 370	$ 370	$ 358	$ 370	$ 340	$ 351	$ 351	$ 317	$ 351	$ 3,907
LNG used to vaporize	$ (39,958)	$ (43,633)	$ -	$ -	$ -	$ (44,082)	$ (45,029)	$ -	$ -	$ -	$ -	$ -	$ (132,744)
Prior Period Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Product Demand	$ 77,560	$ 73,905	$ 117,594	$ 118,055	$ 117,572	$ 73,435	$ 72,636	$ 263,711	$ 263,554	$ 263,531	$ 263,542	$ 263,553	$ 1,891,088
Storage Pipeline Transportation and Demand Reservation													
Spectra	$ -	$ -	$ -	$ -	$ -	$ -	$ 435	$ -	$ -	$ -	$ -	$ -	$ 435
Tennessee Gas Pipeline	$ 4,632	$ 4,632	$ 4,632	$ 4,847	$ 4,847	$ 4,847	$ 4,847	$ 4,593	$ 4,593	$ 4,593	$ 4,593	$ 4,593	$ 51,616
Washington 10 (BG Energy)	$ 120,633	$ 120,633	$ 120,633	$ 120,633	$ 120,633	$ 120,633	$ -	$ 114,300	$ 114,300	$ 114,300	$ 114,300	$ 114,300	$ 1,174,665
Texas Eastern	$ 88	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 248	$ 165	$ -	$ 414
Company Managed	$ -	$ -	$ (44,167)	$ (91,004)	$ -	$ -	$ -	$ (246,597)	$ (273,254)	$ (273,452)	$ (268,438)	$ (265,617)	$ (1,462,528)
Prior Period Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Storage and Demand Reservation	$ 125,353	$ 125,265	$ 81,098	$ 34,477	$ 125,481	$ 125,481	$ 5,283	$ (127,705)	$ (154,362)	$ (154,311)	$ (149,380)	$ (146,725)	$ (235,398)
Demand Cost Estimates	$ 1,093,496	$ 1,093,496	$ 800,208	$ 800,208	$ 937,830	$ 800,208	$ 1,834,817	$ 1,755,720	$ 1,482,990	$ 1,488,004	$ 1,487,979	$ 663,217	$ 13,144,679
Demand Cost Reversals	$ (1,093,496)	$ (1,093,496)	$ (1,093,496)	$ (800,208)	$ (800,208)	$ (937,830)	$ (800,208)	$ (1,834,817)	$ (1,755,720)	$ (1,482,990)	$ (1,488,004)	$ (1,487,979)	$ (13,574,957)
Total Fixed Demand	$ 815,759	$ 792,208	$ 499,490	$ 756,801	$ 958,079	$ 698,695	$ 1,857,816	$ 1,405,241	$ 1,325,908	$ 1,458,518	$ 1,701,483	$ 847,396	$ 12,301,633
Interruptible Profits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Amortization of PNGTS Rate Case Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ 41,206	$ 41,206	$ 41,206	$ 41,206	$ 41,206	$ -	$ 206,029
Capacity Release	$ (235,351)	$ (45,131)	$ (44,064)	$ (46,590)	$ (113,612)	$ (112,384)	$ (39,815)	$ (229,706)	$ (270,306)	$ (260,100)	$ (254,880)	$ (249,185)	$ (1,665,775)
Capacity Mitigation	$ (6,218)	$ (11,531)	$ -	$ (11,521)	$ (22,081)	$ (11,161)	$ (10,773)	$ (6,961)	$ (7,419)	$ (7,362)	$ (7,436)	$ (7,436)	$ (103,680)
Production and Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ 114,446	$ 114,446	$ 114,446	$ 114,446	$ 114,446	$ 114,446	$ 686,673
Miscellaneous Overhead	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,974	$ 15,974	$ 15,974	$ 15,974	$ 15,974	$ 15,974	$ 95,845
Transp. Demand Revenues	$ -	$ (18)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (18)
Prior Period Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Demand Cost Estimates - Capacity Release	$ (119,782)	$ (119,782)	$ (127,604)	$ (127,604)	$ (127,604)	$ (127,604)	$ (238,292)	$ (238,292)	$ (245,654)	$ (245,728)	$ (245,728)	$ (127,663)	$ (1,971,556)
Demand Cost Reversals - Capacity Release	$ 119,782	$ 119,782	$ 119,782	$ 127,604	$ 127,604	$ 127,604	$ 127,604	$ 238,292	$ 238,292	$ 245,654	$ 245,728	$ 245,728	$ 1,963,675
Total Demand Costs	$ 574,190	$ 735,528	$ 447,603	$ 698,690	$ 822,385	$ 575,150	$ 1,868,165	$ 1,340,199	$ 1,212,446	$ 1,362,607	$ 1,610,792	$ 839,259	$ 11,512,825
Demand Costs Transferred to Summer Period	$ (239,471)	$ (239,471)	$ (239,471)	$ (239,471)	$ (239,471)	$ (239,471)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,197,354)
Net Demand Costs For Winter Period	$ 334,719	$ 496,058	$ 208,133	$ 459,219	$ 582,915	$ 335,679	$ 1,868,165	$ 1,340,199	$ 1,212,446	$ 1,362,607	$ 1,610,792	$ 839,259	$ 10,315,471
Total Gas Costs	$ 324,218	$ 499,289	$ 202,141	$ 463,098	$ 583,812	$ 340,706	$ 3,501,215	$ 5,612,947	$ 5,116,160	$ 4,327,245	$ 3,897,241	$ 2,286,438	$ 26,830,293

FORM III
Schedule 5

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2009 - 2010 WINTER PERIOD RECONCILIATION
SCHEDULE 5: PURCHASED AND MADE VOLUMES
May 2009 - April 2010

New Hampshire	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	Total
Throughput IN													
BTU Factor	1.058	1.043	1.046	1.029	1.05	1.042	1.037	1.04053	1.042	1.044	1.039	1.03975	
GST Meter Throughput (MCF)	318,202	259,715	275,694	259,076	278,578	460,252	528,094	880,611	977,063	812,599	665,946	416,782	6,132,612
Salem Meter (MCF)	13,740	10,711	11,098	10,145	11,353	21,545	27,009	56,707	61,967	49,058	34,966	18,950	327,249
GST Meter Throughpurt (DTH)	336,658	270,883	288,376	266,589	292,507	479,583	547,633	916,302	1,018,100	848,353	691,918	433,349	6,390,251
Salem Meter (DTH)	14,537	11,172	11,609	10,439	11,921	22,450	28,008	59,005	64,570	51,217	36,330	19,703	340,960
LNG/Propane													0
Total Throughput	351,195	282,054	299,984	277,028	304,428	502,032	575,642	975,307	1,082,669	899,570	728,248	453,052	6,731,210
Throughput OUT													
Residential Gas													
Charged	91,409	45,514	54,713	33,949	34,637	53,953	114,181	153,165	320,901	266,164	208,617	154,085	1,531,288
Uncharged Current	40,334	10,780	19,977	21,823	32,708	47,772	71,699	132,901	139,568	126,626	96,640	71,183	812,011
Uncharged Prior	-57,682	-40,334	-10,780	-19,977	-21,823	-32,708	-47,772	-71,699	-132,901	-139,568	-126,626	-96,640	-798,510
Total Residential Gas	**74,060**	**15,960**	**63,910**	**35,795**	**45,522**	**69,016**	**138,108**	**214,367**	**327,568**	**253,222**	**178,631**	**128,628**	1,544,788
Interruptible	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
Commercial/Industrial Gas													
Charged	95,223	92,202	53,650	54,112	54,903	82,024	134,296	213,173	371,131	308,200	236,761	162,214	1,857,888
Uncharged Current	41,496	33,674	21,433	33,488	37,652	56,218	81,951	157,742	163,939	151,115	114,042	75,149	967,898
Uncharged Prior	-65,679	-41,496	-33,674	-21,433	-33,488	-37,652	-56,218	-81,951	-157,742	-163,939	-151,115	-114,042	-958,429
Total C/I Gas	**71,040**	**84,379**	**41,409**	**66,168**	**59,067**	**100,589**	**160,029**	**288,963**	**377,329**	**295,376**	**199,688**	**123,321**	1,867,358
Transportation													
Charged	205,707	194,417	194,706	180,110	199,077	252,958	274,355	362,827	418,102	374,369	348,655	274,469	3,279,751
Uncharged Current	16,613	42,700	40,205	12,581	70,882	101,472	110,691	186,138	147,132	139,598	124,303	85,504	1,077,819
Uncharged Prior	-21,875	-16,613	-42,700	-40,205	-12,581	-70,882	-101,472	-110,691	-186,138	-147,132	-139,598	-124,303	-1,014,190
Total Transportation	**200,445**	**220,504**	**192,210**	**152,485**	**257,379**	**283,547**	**283,574**	**438,274**	**379,095**	**366,836**	**333,359**	**235,670**	**3,343,380**
Company Use	**88**	**47**	**5**	**1**	**7**	**21**	**38**	**81**	**137**	**118**	**76**	**49**	**666**
Total Throughput OUT	**345,633**	**320,891**	**297,533**	**254,449**	**361,975**	**453,174**	**581,750**	**941,685**	**1,084,129**	**915,550**	**711,754**	**487,669**	**6,756,192**
Total Throughput IN	**351,195**	**282,054**	**299,984**	**277,028**	**304,428**	**502,032**	**575,642**	**975,307**	**1,082,669**	**899,570**	**728,248**	**453,052**	**6,731,210**
Difference IN/OUT	5,562	-38,836	2,451	22,579	-57,547	48,859	-6,108	33,622	-1,460	-15,980	16,494	-34,616	-24,982
%													-0.37%

Attachment A

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
DEFERRED PEAK WORKING CAPITAL ALLOWANCE ON PURCHASED GAS COSTS
Period Ending April 30, 2010

OFF-PEAK PERIOD - Acct 182.21

		BEGINNING BALANCE(1)	WORKING CAP ALLOWANCE(2)	WORKING CAP PERCENTAGE	WORKING CAP COLLECTIONS	WORKING CAP DEFERRED	ENDING BALANCE	AVE MONTHLY BALANCE	INTEREST RATE	INTEREST	ENDING BAL W/ INTEREST
		A	B	C	D	E = B + D	F = A + E	G = (A + F) / 2	H	I = G * (H / 12)	J = F + I
May 2009	$	(28,876)	183	0.0564%	147	330	(28,546)	(28,711)	3.25%	(78)	(28,623)
June	$	(28,623)	282	0.0564%	-	282	(28,342)	(28,482)	3.25%	(77)	(28,419)
July	$	(28,419)	114	0.0564%	(0)	114	(28,305)	(28,362)	3.25%	(77)	(28,382)
August	$	(28,382)	261	0.0564%	(0)	261	(28,121)	(28,251)	3.25%	(77)	(28,197)
September	$	(28,197)	329	0.0564%	(6)	323	(27,874)	(28,036)	3.25%	(76)	(27,950)
October	$	(27,950)	192	0.0564%	(5)	187	(27,763)	(27,857)	3.25%	(75)	(27,839)
November	$	(27,839)	1,975	0.0564%	(6,275)	(4,300)	(32,139)	(29,989)	3.25%	(81)	(32,220)
December	$	(32,220)	3,166	0.0564%	(13,017)	(9,851)	(42,072)	(37,146)	3.25%	(101)	(42,172)
January 2010	$	(42,172)	2,886	0.0564%	(18,330)	(15,444)	(57,616)	(49,894)	3.25%	(135)	(57,751)
February	$	(57,751)	2,441	0.0564%	(14,266)	(11,826)	(69,577)	(63,664)	3.25%	(172)	(69,750)
March	$	(69,750)	2,198	0.0564%	(9,837)	(7,639)	(77,389)	(73,569)	3.25%	(199)	(77,588)
April	$	(77,588)	1,290	0.0564%	(6,553)	(5,264)	(82,852)	(80,220)	3.25%	(217)	(83,069)

(1) The beginning balance for May-09 from Revised 2008-09 Winter Period Cost of Gas Adjustment Reconciliation in docket DG 08-115, dated March 4, 2009, has been reduced by $538.08 for an adjustment made by NiSource prior to Unitil ownership. In addition, the amount of $2,762.35 has been added back to reverse an adjustment made in the prior winter period reconciliation as this amount pertains to the summer period (See Attachment A, Footnote 3). These two changes combined with a small change in interest as a result yields a starting balance of ($28,876).
(2) Working Capital Allowance Calculated by taking Eligible Gas Costs from Sch 4 and multiplying by (6.33/365)*Interest Rate.

Attachment B

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
BAD DEBT EXPENSE - CALCULATION OF COLLECTION ALLOWANCE
Period Ending April 30, 2010

OFF-PEAK PERIOD - Acct 182.22

	BEGINNING BALANCE(1)	BAD DEBT ALLOWANCE(2)	% ALLOWED BAD DEBT	BAD DEBT COLLECTIONS	BAD DEBT DEFERRED BALANCE	ENDING BALANCE	AVE MO BALANCE	INTEREST RATE	INTEREST	END BAL W/ INTEREST
	A	B	C	D	E = B + D	F = A + E	G = (A + F) / 2	H	I = G * (H / 12)	J = F + I
May 2009	46,749	1,460	0.45%	348	1,808	48,557	47,653	3.25%	129	48,686
June	48,686	2,248	0.45%	0	2,248	50,934	49,810	3.25%	135	51,069
July	51,069	910	0.45%	(0)	910	51,979	51,524	3.25%	140	52,119
August	52,119	2,085	0.45%	(0)	2,085	54,203	53,161	3.25%	144	54,347
September	54,347	2,629	0.45%	(15)	2,614	56,961	55,654	3.25%	151	57,112
October	57,112	1,534	0.45%	(13)	1,521	58,633	57,872	3.25%	157	58,790
November	58,790	15,764	0.45%	(15,940)	(176)	58,614	58,702	3.25%	159	58,773
December	58,773	25,273	0.45%	(33,042)	(7,769)	51,004	54,888	3.25%	149	51,152
January 2010	51,152	23,036	0.45%	(46,531)	(23,495)	27,657	39,405	3.25%	107	27,764
February	27,764	19,484	0.45%	(36,217)	(16,734)	11,030	19,397	3.25%	53	11,083
March	11,083	17,547	0.45%	(24,968)	(7,420)	3,663	7,373	3.25%	20	3,682
April	3,682	10,295	0.45%	(16,634)	(6,339)	(2,656)	513	3.25%	1	(2,655)

(1) The beginning balance for May-09 from Revised 2008-09 Winter Period Cost of Gas Adjustment Reconciliation in docket DG 08-115, dated March 4, 2009, has been reduced by $1,276.81 for an adjustment made by NiSource prior to Unitil ownership. In addition, the amount of $6,387.92 has been added back to reverse an adjustment made in the prior winter period reconciliation as this amount pertains to the summer period (See Attachment A, Footnote 3). These two changes combined with a small change in interest as a result yields a starting balance of $46,749.

(2) Bad Debt Allowance calculated by multiplying Bad Debt % by Gas Cost on Schedule 4 and Working Capital Allowance on Attachment A.

Attachment C

Northern Utilities, Inc. - New Hampshire Division
Environmental Response Costs
June 2009 through October 2010

		Beginning Balance	Firm Sales and Transportation (therms)		ERC Recovery/Passback Rate		Current ERC Recoveries/ Passbacks		Ending Balance	
June 2009 (act)	$	(176,944)	3,184,871	$	0.0103	$	32,804	$	(209,748)	
July 2009 (act)	$	(209,748)	2,038,468	$	0.0103	$	20,996	$	(230,744)	
August 2009 (act)	$	(230,744)	1,106,516	$	0.0103	$	11,397	$	(62,279)	(1)
September 2009 (act)	$	(62,279)	2,767,269	$	0.0103	$	28,503	$	(90,782)	
October 2009 (act)	$	(90,782)	2,950,938	$	0.0103	$	30,395	$	(121,177)	
November 2009 (act)	$	250,866	4,334,940	$	0.0057	$	33,537	$	217,329	
December 2009 (act)	$	217,329	6,495,190	$	0.0057	$	37,023	$	180,307	
January 2010 (act)	$	180,307	10,198,684	$	0.0057	$	58,132	$	122,174	
February 2010 (act)	$	122,174	8,495,636	$	0.0057	$	48,425	$	73,749	
March 2010 (act)	$	73,749	6,958,168	$	0.0057	$	39,662	$	34,088	
April 2010 (act)	$	34,088	4,998,363	$	0.0057	$	28,491	$	5,597	
May 2010 (act)	$	5,597	3,194,016	$	0.0057	$	18,206	$	(12,609)	
June 2010 (act)	$	(12,609)	2,197,606	$	0.0057	$	12,526	$	(25,135)	
July 2010 (est)	$	(25,135)	1,877,197	$	0.0057	$	10,700	$	(35,835)	
August 2010 (est)	$	(35,835)	1,728,263	$	0.0057	$	9,851	$	(45,687)	
September 2010 (est)	$	(45,687)	2,195,342	$	0.0057	$	12,513	$	(58,200)	
October 2010 (est)	$	(58,200)	2,636,462	$	0.0057	$	15,028	$	(73,228)	

(1) Adjustment in the amount of $179,862 to correct a NiSource incorrect accrual

Attachment D

NORTHERN UTILITIES
NEW HAMPSHIRE DIVISION
RLIAP Reconciliation

October 31, 2010

	Beginning Balance	Program Costs	RLIAP Recoveries	Ending Balance	Average Monthly Balance	Interest Rate	Interest	Ending Balance w/Interest
	A	B	C	D = A + B - C	E = (A +D) / 2	F	G = E * (F / 12)	H = D + G
July 2009	$ 69,018	$ 8,869	$ 7,228	$ 70,659	$ 69,838	3.25%	$ 189	$ 70,848
August 2009	$ 70,848	$ 9,061	$ 4,309	$ 75,600	$ 73,224	3.25%	$ 198	$ 75,798
September 2009	$ 75,798	$ 8,818	$ 10,782	$ 73,834	$ 74,816	3.25%	$ 203	$ 74,037
October 2009	$ 74,037	$ 10,782	$ 11,503	$ 73,316	$ 73,677	3.25%	$ 200	$ 73,516
November 2009	$ 73,516	$ 15,397	$ 20,769	$ 68,144	$ 70,830	3.25%	$ 192	$ 68,336
December 2009	$ 68,336	$ 18,543	$ 35,664	$ 51,215	$ 59,776	3.25%	$ 162	$ 51,377
January 2010	$ 51,377	$ 29,455	$ 56,104	$ 24,729	$ 38,053	3.25%	$ 103	$ 24,832
February 2010	$ 24,832	$ 25,656	$ 46,725	$ 3,763	$ 14,297	3.25%	$ 39	$ 3,802
March 2010	$ 3,802	$ 21,737	$ 38,272	$ (12,733)	$ (4,466)	3.25%	$ (12)	$ (12,745)
April 2010	$ (12,745)	$ 18,041	$ 27,488	$ (22,192)	$ (17,469)	3.25%	$ (47)	$ (22,239)
May 2010	$ (22,239)	$ 12,692	$ 17,566	$ (27,113)	$ (24,676)	3.25%	$ (67)	$ (27,180)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SALES VARIANCE ANALYSIS
WINTER 2009 - 2010

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	TOTAL
Forecast Calendar Month Sales	259,755	451,329	631,824	625,692	525,469	390,952	2,885,021
Actual Sales	254,579	363,628	691,982	574,357	445,323	441,292	2,771,161
Difference	(5,176)	(87,701)	60,158	(51,335)	(80,146)	50,340	(113,860)
Add:							
Volume Variance due to Weather							
Normal Cal. Month Actual Sales	298,137	503,331	704,897	548,597	378,318	251,950	2,685,229
Actual Sales	254,579	363,628	691,982	574,357	445,323	441,292	2,771,161
Weather Variance	43,558	139,703	12,915	(25,760)	(67,005)	(189,342)	(85,932)
Total Variance Excluding Weather (excl weather effect)	38,382	52,002	73,073	(77,095)	(147,151)	(139,002)	(199,792)
Variance-difference due to meter count							(141,263)
-difference in load pattern							27,403
SALES							(113,860)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SALES VARIANCE ANALYSIS
WINTER 2009 - 2010

	NORMAL MMBtu			METERS		
	2009-10 Forecast	2009-10 Actual	Difference	2009-10 Forecast	2009-10 Actual	Difference
Res Heat	1,272,586	1,341,110	68,524	121,032	121,602	570
Res General	19,689	24,362	4,673	9,510	9,828	318
Total Res	1,292,275	1,365,472	73,197	130,542	131,430	888
G-40	687,262	588,608	(98,654)	28,135	25,518	(2,617)
G-50	94,010	92,977	(1,033)	6,064	5,500	(564)
G-41	567,659	502,726	(64,933)	2,569	2,330	(239)
G-51	172,943	134,779	(38,164)	1,119	1,015	(104)
G-42	50,540	80,819	30,279	112	102	(10)
G-52	20,331	5,779	(14,552)	22	20	(2)
Total C & I	1,592,745	1,405,688	(187,057)	38,021	34,485	(3,536)
Total Company	2,885,021	2,771,160	(113,860)	168,563	165,915	(2,648)

	NORMAL AVERAGE USE			Change in Sales Due to Change In:			
	2009-10 Forecast	2009-10 Actual	Difference	Meter Count	Load Pattern	Total Chg MMBtu	% Difference
Res Heat	10.51	11.03	0.51	5,993	62,531	68,524	5.38%
Res General	2.07	2.48	0.41	658	4,015	4,673	23.73%
Total Res	12.58	13.51	0.92	6,652	66,545	73,197	5.66%
G-40	24.43	23.07	(1.36)	(63,926)	(34,728)	(98,654)	-14.35%
G-50	15.50	16.90	1.40	(8,744)	7,711	(1,033)	-1.10%
G-41	220.96	215.76	(5.20)	(52,811)	(12,122)	(64,933)	-11.44%
G-51	154.55	132.79	(21.76)	(16,073)	(22,091)	(38,164)	-22.07%
G-42	451.25	792.34	341.09	(4,513)	34,792	30,279	59.91%
G-52	924.14	288.95	(635.19)	(1,848)	(12,704)	(14,552)	-71.58%
Total C & I	41.89	40.76	(1.13)	(147,915)	(39,142)	(187,057)	-11.74%
Total Company	17.12	16.70	(0.41)	(141,263)	27,403	(113,860)	-3.95%