

Northern Utilities, Inc.

New Hampshire Division

UPDATED 2010 SUMMER PERIOD PROPOSED COST OF GAS ADJUSTMENT

TO BE EFFECTIVE MAY 1, 2010

FILED APRIL 9, 2010

Tariff Pages

**Northern Utilities, Inc.
New Hampshire Division
Summer 2010 Cost of Gas Filing**

Filed Tariff Sheets

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Capacity Reserve Charge Rate Adjustment (1)

(1) Filed under separate cover letter on April 6, 2010, in docket DG 06-098.

CHECK SHEET

The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
Title	Original	
i	Original	
ii	Third Revised	
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1	Original	
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10	First Revised	
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18	Third Revised	
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20.1	Original	
21	Third Revised	
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The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
40	Twenty-fourth Revised	
41	First Revised	
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44	Third Revised	
45	Second Revised	
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48	First Revised	
49	First Revised	
50	First Revised	
51	First Revised	
52	First Revised	
53	Second Revised	
54	Second Revised	
55	Second Revised	
55-a	First Revised	
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70	Second Revised	
71	Original	
72	Second Revised	
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74	Second Revised	
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78	Second Revised	
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81	Original	
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CHECK SHEET

The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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87	Original	
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92	Second Revised	
93	Original	
94	Forty-second Revised	Forty-third Revised
95	Forty-second Revised	Forty-third Revised
96	Thirty-eighth Revised	Thirty-ninth Revised
97	First Revised	
98	First Revised	
99	Eleventh Revised	
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CHECK SHEET

The title page and pages i-171 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Pages</u>	<u>Revision</u>	<u>Proposed</u>
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150	First Revised	
151	First Revised	
152	First Revised	
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164	Original	
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166	Original	
167	Original	
168	Original	
169	Eighth Revised	
170	Original	
170-a	Original	
170-b	Second Revised	
171	Original	First Revised (1)

(1) Filed under separate cover letter on April 6, 2010, in docket DG 06-098.

Anticipated Cost of Gas

New Hampshire Division
Period Covered: May 1, 2010 - October 31, 2010

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$ 474,873	
Supply Costs:	\$ 4,171,677	
Storage & Peaking Gas:		
Demand, Capacity:	\$ 583,148	
Commodity Costs:	\$ 26,514	
Hedging (Gain)/Loss	\$ 343,585	
Interruptible Included Above	\$ -	
Inventory Finance Charge	\$ -	
Capacity Release	\$ -	
Total Anticipated Direct Cost of Gas		\$ 5,599,798
<u>ANTICIPATED INDIRECT COST OF GAS</u>		
Adjustments:		
Prior Period Under/(Over) Collection	\$ (536,749)	
Prior Period Adjustment (ATV Reconciliation)	\$ 433,436	
Interest	\$ (17,510)	
Refunds	\$ -	
Capacity Reserve Charge Revenue	\$ -	
<u>Interruptible Margins</u>	<u>\$ -</u>	
Total Adjustments		\$ (120,823)
Working Capital:		
Total Anticipated Direct Cost of Gas	\$ 5,599,798	
Working Capital Percentage	<u>0.190%</u>	
Working Capital Allowance	\$ 10,640	
Plus: Bad Debt Reconciliation (Acct 182.11)	<u>\$ (8,299)</u>	
Total Working Capital Allowance		\$ 2,341
Bad Debt:		
Total Anticipated Direct Cost of Gas	\$ 5,599,798	
Less: Capacity Reserve Charge Revenue	\$ -	
Plus: Prior Period Under/(Over) Collection	\$ (536,749)	
Plus: Prior Period Adjustment (ATV Reconciliation)	\$ 433,436	
Plus: Total Working Capital	<u>\$ 2,341</u>	
Subtotal	\$ 5,498,825	
Bad Debt Percentage	<u>0.450%</u>	
Bad Debt Allowance	\$ 24,745	
Plus: Bad Debt Reconciliation (Acct 182.16)	<u>\$ (4,888)</u>	
Total Bad Debt Allowance		\$ 19,857
Local Production and Storage Capacity		\$ -
Miscellaneous Overhead-25.15% Allocated to Winter Season		\$ 31,261
Total Anticipated Indirect Cost of Gas		\$ (67,365)
Total Cost of Gas		\$ 5,532,433

Issued: April 9, 2010
 Effective Date: May 1, 2010

Issued By: _____
 Treasurer

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: May 1, 2010 - October 31, 2010

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 5,599,798	
Projected Prorated Sales (05/01/10 - 10/31/10)	8,452,584	
Direct Cost of Gas Rate		\$ 0.6625 per therm
Demand Cost of Gas Rate	\$ 1,058,022	\$ 0.1252 per therm
Commodity Cost of Gas Rate	\$ 4,541,776	\$ 0.5373 per therm
Total Direct Cost of Gas Rate	\$ 5,599,798	\$ 0.6625 per therm
Total Anticipated Indirect Cost of Gas	\$ (67,365)	
Projected Prorated Sales (05/01/10 - 10/31/10)	8,452,584	
Indirect Cost of Gas		\$ (0.0080) per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/10		\$ 0.6545 per therm
RESIDENTIAL COST OF GAS RATE - 05/01/10		
COGwr		\$ 0.6545 per therm
Maximum (COG+25%)		\$ 0.8181

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/10		
COGwl		\$ 0.6075 per therm
Maximum (COG+25%)		\$ 0.7594

C&I HLF Demand Costs Allocated per SMBA	\$ 169,100
PLUS: Residential Demand Reallocation to C&I HLF	\$ 9,359
C&I HLF Total Adjusted Demand Costs	\$ 178,459
C&I HLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,175,902
Demand Cost of Gas Rate	\$ 0.0820
C&I HLF Commodity Costs Allocated per SMBA	\$ 1,160,749
PLUS: Residential Commodity Reallocation to C&I HLF	\$ 65
C&I HLF Total Adjusted Commodity Costs	\$ 1,160,814
C&I HLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,175,902
Commodity Cost of Gas Rate	\$ 0.5335
Indirect Cost of Gas	\$ (0.0080)
Total C&I HLF Cost of Gas Rate	\$ 0.6075

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10		
COGwh		\$ 0.6905 per therm
Maximum (COG+25%)		\$ 0.8631

C&I LLF Demand Costs Allocated per SMBA	\$ 425,687
PLUS: Residential Demand Reallocation to C&I LLF	\$ 23,561
C&I LLF Total Adjusted Demand Costs	\$ 449,248
C&I LLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,839,665
Demand Cost of Gas Rate	\$ 0.1582
C&I LLF Commodity Costs Allocated per SMBA	\$ 1,534,167
PLUS: Residential Commodity Reallocation to C&I LLF	\$ 86
C&I LLF Total Adjusted Commodity Costs	\$ 1,534,253
C&I LLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,839,665
Commodity Cost of Gas Rate	\$ 0.5403
Indirect Cost of Gas	\$ (0.0080)
Total C&I LLF Cost of Gas Rate	\$ 0.6905

Issued: April 9, 2010
 Effective Date: May 1, 2010

Issued By: _____
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NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 SUMMER SEASON RESIDENTIAL RATES

Summer Season May 2010 - October 2010		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	\$0.4399	\$1.0944	
	All usage over 50 therms	\$0.2990	\$0.3287	\$0.9832	
	LDAC	\$0.0297			
	Gas Cost Adjustment: Cost of Gas	\$0.6545			
Residential Heating Low Income	Tariff Rate R 10:				
	Monthly Customer Charge	\$3.80	\$3.80	\$3.80	
	First 50 therms	\$0.1641	\$0.1938	\$0.8483	
	All usage over 50 therms	\$0.1196	\$0.1493	\$0.8038	
	LDAC	\$0.0297			
	Gas Cost Adjustment: Cost of Gas	\$0.6545			
Residential Non-Heating	Tariff Rate R 6:				
	Bi-monthly Customer Charge	\$19.00	\$19.00	\$19.00	
	First 20 therms	\$0.4067	\$0.4364	\$1.0909	
	All usage over 20 therms	\$0.3082	\$0.3379	\$0.9924	
	Monthly Customer Charge	\$9.50	\$9.50	\$9.50	
	First 10 therms	\$0.4067	\$0.4364	\$1.0909	
	All usage over 10 therms	\$0.3082	\$0.3379	\$0.9924	
	LDAC	\$0.0297			
	Gas Cost Adjustment: Cost of Gas	\$0.6545			
	Residential Non-Heating Low Income	Tariff Rate R 11:			
		Bi-monthly Customer Charge	\$13.80	\$13.80	\$13.80
		First 20 therms	\$0.3084	\$0.3381	\$0.9926
All usage over 20 therms		\$0.2335	\$0.2632	\$0.9177	
Monthly Customer Charge		\$6.90	\$6.90	\$6.90	
First 10 therms		\$0.3084	\$0.3381	\$0.9926	
All usage over 10 therms		\$0.2335	\$0.2632	\$0.9177	
LDAC		\$0.0297			
Gas Cost Adjustment: Cost of Gas		\$0.6545			

Issued: April 9, 2010
 Effective: With Service Rendered On and After May 1, 2010

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 Title: Treasurer

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION
SUMMER SEASON C&I RATES

Summer Season May 2010 - October 2010		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	\$0.3243	\$1.0148
	All usage over 75 therms	\$0.2007	\$0.2173	\$0.9078
	LDAC	\$0.0166		
	Gas Cost Adjustment:			
Cost of Gas	\$0.6905			
C&I Low Annual/Low Winter	Tariff Rate G 50:			
	Monthly Customer Charge	\$18.70	\$18.70	\$18.70
	First 75 therms	\$0.3018	\$0.3184	\$0.9259
	All usage over 75 therms	\$0.1969	\$0.2135	\$0.8210
	LDAC	\$0.0166		
	Gas Cost Adjustment:			
Cost of Gas	\$0.6075			
C&I Medium Annual/High Winter	Tariff Rate G 41:			
	Monthly Customer Charge	\$60.30	\$60.30	\$60.30
	All usage	\$0.1124	\$0.1290	\$0.8195
	LDAC	\$0.0166		
	Gas Cost Adjustment:			
	Cost of Gas	\$0.6905		
C&I Medium Annual/Low Winter	Tariff Rate G 51:			
	Monthly Customer Charge	\$60.30	\$60.30	\$60.30
	First 1000 therms	\$0.1112	\$0.1278	\$0.7353
	All usage over 1000 therms	\$0.0780	\$0.0946	\$0.7021
	LDAC	\$0.0166		
	Gas Cost Adjustment:			
Cost of Gas	\$0.6075			
C&I High Annual/High Winter	Tariff Rate G 42:			
	Monthly Customer Charge	\$254.00	\$254.00	\$254.00
	All usage	\$0.0964	\$0.1130	\$0.8035
	LDAC	\$0.0166		
	Gas Cost Adjustment:			
	Cost of Gas	\$0.6905		
C&I High Annual/Low Winter	Tariff Rate G 52:			
	Monthly Customer Charge	\$254.00	\$254.00	\$254.00
	All usage	\$0.0653	\$0.0819	\$0.6894
	LDAC	\$0.0166		
	Gas Cost Adjustment:			
	Cost of Gas	\$0.6075		

Issued: April 9, 2010
 Effective: With Service Rendered On and After May 1, 2010

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 Title: Treasurer

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SUMMER SEASON DELIVERY RATES

Summer Season May 2010 - October 2010		Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter	<u>Tariff Rate T 40:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$18.70 \$0.3077 \$0.2007 \$0.0166	\$18.70 \$0.3243 \$0.2173
C&I Low Annual/Low Winter	<u>Tariff Rate T 50:</u> Monthly Customer Charge First 75 therms All usage over 75 therms LDAC	\$18.70 \$0.3018 \$0.1969 \$0.0166	\$18.70 \$0.3184 \$0.2135
C&I Medium Annual/High Winter	<u>Tariff Rate T 41:</u> Monthly Customer Charge All usage LDAC	\$60.30 \$0.1124 \$0.0166	\$60.30 \$0.1290
C&I Medium Annual/Low Winter	<u>Tariff Rate T 51:</u> Monthly Customer Charge First 1000 therms All usage over 1000 therms LDAC	\$60.30 \$0.1112 \$0.0780 \$0.0166	\$60.30 \$0.1278 \$0.0946
C&I High Annual/High Winter	<u>Tariff Rate T 42:</u> Monthly Customer Charge All usage LDAC	\$254.00 \$0.0964 \$0.0166	\$254.00 \$0.1130
C&I High Annual/Low Winter	<u>Tariff Rate T 52:</u> Monthly Customer Charge All usage LDAC	\$254.00 \$0.0653 \$0.0166	\$254.00 \$0.0819
C&I Interruptible Transportation	<u>Tariff Rate IT:</u> Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	\$170.21 \$0.0407 \$0.0347	\$170.21 \$0.0407 \$0.0347

Issued: April 9, 2010
 Effective: With Service Rendered On and After May 1, 2010

Issued by: _____
 Title: Treasurer

Anticipated Cost of Gas

New Hampshire Division

Period Covered: ~~November 1, 2009~~ **May 1, 2010** - ~~April 30~~ **October 31, 2010**

(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	\$ 1,877,360 \$ 474,873	
Supply Costs:	\$ 8,313,164 \$ 4,171,677	
Storage & Peaking Gas:		
Demand, Capacity:	\$ 10,372,845 \$ 583,148	
Commodity Costs:	\$ 5,959,876 \$ 26,514	
Hedging (Gain)/Loss	\$ 2,233,030 \$ 343,585	
Interruptible Included Above	\$ - \$ -	
Inventory Finance Charge	\$ 123,410 \$ -	
Capacity Release	\$ (1,896,076) \$ -	
Total Anticipated Direct Cost of Gas	\$ 26,983,610 \$ 5,599,798	
ANTICIPATED INDIRECT COST OF GAS		
Adjustments:		
Prior Period Under/(Over) Collection	\$ 1,823,180 \$ (536,749)	
Prior Period Adjustment (ATV Reconciliation)	\$ 433,436	
Interest	\$ 14,755 \$ (17,510)	
Refunds	\$ - \$ -	
Capacity Reserve Charge Revenue	\$ (90,228) \$ -	
<u>Interruptible Margins</u>	<u>\$ - \$ -</u>	
Total Adjustments	\$ 1,747,707 \$ (120,823)	
Working Capital:		
Total Anticipated Direct Cost of Gas	\$ 26,983,610 \$ 5,599,798	
Working Capital Percentage	0.056% <u>0.190%</u>	
Working Capital Allowance	\$ 15,209 \$ 10,640	
Plus: Bad Debt Reconciliation (Acct 182.11)	\$ (31,624) \$ (8,299)	
Total Working Capital Allowance	\$ (16,415) \$ 2,341	
Bad Debt:		
Total Anticipated Direct Cost of Gas	\$ 26,983,610 \$ 5,599,798	
Less: Capacity Reserve Charge Revenue	\$ (90,228) \$ -	
Plus: Prior Period Under/(Over) Collection	\$ 1,823,180 \$ (536,749)	
Plus: Prior Period Adjustment (ATV Reconciliation)	\$ 14,755 \$ 433,436	
Plus: Total Working Capital	\$ (16,415) \$ 2,341	
Subtotal	\$ 28,714,901 \$ 5,498,825	
Bad Debt Percentage	0.450% <u>0.450%</u>	
Bad Debt Allowance	\$ 129,217 \$ 24,745	
Plus: Bad Debt Reconciliation (Acct 182.16)	\$ 40,833 \$ (4,888)	
Total Bad Debt Allowance	\$ 170,050 \$ 19,857	
Local Production and Storage Capacity	\$ 686,673 \$ -	
Miscellaneous Overhead-25.15% Allocated to Winter Season	\$ 95,845 \$ 31,261	
Total Anticipated Indirect Cost of Gas	\$ 2,683,860 \$ (67,365)	
Total Cost of Gas	\$ 29,667,470 \$ 5,532,433	

Issued: ~~December 22, 2009~~ **April 9, 2010**
 Effective Date: ~~January~~ **May** 1, 2010

Issued By: _____
 Treasurer

CALCULATION OF FIRM SALES COST OF GAS RATE

Period Covered: ~~November 1, 2009~~ **May 1, 2010 - April 30** ~~October 31, 2010~~

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$26,983,640 \$5,599,798	
Projected Prorated Sales 11/01/09-04/30/10 05/01/10 - 10/31/10	28,479,786 8,452,584	
Direct Cost of Gas Rate		\$0.9476 \$0.6625 per therm
Demand Cost of Gas Rate	\$10,354,120 \$1,058,022	\$0.3636 \$0.1252 per therm
Commodity Cost of Gas Rate	\$16,629,481 \$4,541,776	\$0.5840 \$0.5373 per therm
Total Direct Cost of Gas Rate	\$26,983,640 \$5,599,798	\$0.9476 \$0.6625 per therm
Total Anticipated Indirect Cost of Gas	\$2,682,860 (\$67,365)	
Projected Prorated Sales 11/01/09-04/30/10 05/01/10 - 10/31/10	28,479,786 8,452,584	
Indirect Cost of Gas		\$0.0943 (\$0.0080) per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/10		\$0.6545
TOTAL PERIOD AVERAGE COST OF GAS (Determined 12/22/09)	\$29,667,470	\$1.0419 per therm
TOTAL PERIOD AVERAGE COST OF GAS (Determined 10/30/09)	\$31,275,971	
CHANGE IN TOTAL PERIOD COST OF GAS	(\$1,608,501)	
PROJECTED SALES (01/01/10 - 04/30/10)	21,104,860	Therms
PER UNIT CHANGE IN COST OF GAS (01/01/10 - 04/30/10)	(\$0.0762)	per Therm
Period Ending Under-collection as determined on 1/25/10 ¹	\$807,686	
PROJECTED SALES (02/01/10 - 04/30/10)	14,948,310	
PER UNIT CHANGE IN COST OF GAS (02/01/10 - 04/30/10)	\$0.0540	per Therm
Period Ending Under-collection as determined on 3/25/10 ²	(\$1,411,293)	
PROJECTED SALES (04/01/10 - 04/30/10)	3,472,097	Therms
PER UNIT CHANGE IN COST OF GAS (04/01/10 - 04/30/10)	(\$0.4065)	per Therm

¹ Under-collection w/o rate adjustment as contained in NUI's COG Report dated January 25, 2010

² Under-collection w/o rate adjustment as contained in NUI's COG Report dated March 26, 2010

RESIDENTIAL COST OF GAS RATE - 02/01/10 05/01/10	COGwr	\$0.6693	\$0.6545	per therm
	Maximum (COG+25%)	\$1.3725	\$0.8181	
RESIDENTIAL COST OF GAS RATE - 11/01/09		\$1.0980		per therm
CHANGE IN PER UNIT COST		(\$0.0762)		per therm
RESIDENTIAL COST OF GAS RATE - 01/01/10		\$1.0218		per therm
CHANGE IN PER UNIT COST		\$0.0640		per therm
RESIDENTIAL COST OF GAS RATE - 02/01/10		\$1.0758		per therm
CHANGE IN PER UNIT COST		(\$0.4065)		per therm
RESIDENTIAL COST OF GAS RATE - 04/01/10		\$0.6693		per therm

COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/10 05/01/10	COGwl	\$0.6343	\$0.6075	per therm
	Maximum (COG+25%)	\$1.3288	\$0.7594	
C&I HLF Demand Costs Allocated per SMBA	\$ 169,100			
PLUS: Residential Demand Reallocation to C&I HLF	\$ 9,359			
C&I HLF Total Adjusted Demand Costs	\$ 178,459			
C&I HLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,175,902			
Demand Cost of Gas Rate	\$ 0.0820			
C&I HLF Commodity Costs Allocated per SMBA	\$ 1,160,749			
PLUS: Residential Commodity Reallocation to C&I HLF	\$ 65			
C&I HLF Total Adjusted Commodity Costs	\$ 1,160,814			
C&I HLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,175,902			
Commodity Cost of Gas Rate	\$ 0.5335			
Indirect Cost of Gas	\$ (0.0080)			
Total C&I HLF Cost of Gas Rate	\$ 0.6075			
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/09		\$1.0630		per therm
CHANGE IN PER UNIT COST		(\$0.0762)		per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/10		\$0.9868		per therm
CHANGE IN PER UNIT COST		\$0.0540		per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 02/01/10		\$1.0408		per therm
CHANGE IN PER UNIT COST		(\$0.4065)		per therm
COM/IND LOW WINTER USE COST OF GAS RATE - 04/01/10		\$0.6343		per therm

COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/10 05/01/10	COGwh	\$0.6774	\$0.6905	per therm
	Maximum (COG+25%)	\$1.3823	\$0.8631	
C&I LLF Demand Costs Allocated per SMBA	\$ 425,687			
PLUS: Residential Demand Reallocation to C&I LLF	\$ 23,561			
C&I LLF Total Adjusted Demand Costs	\$ 449,248			
C&I LLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,839,665			
Demand Cost of Gas Rate	\$ 0.1582			
C&I LLF Commodity Costs Allocated per SMBA	\$ 1,534,167			
PLUS: Residential Commodity Reallocation to C&I LLF	\$ 86			
C&I LLF Total Adjusted Commodity Costs	\$ 1,534,253			
C&I LLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,839,665			
Commodity Cost of Gas Rate	\$ 0.5403			
Indirect Cost of Gas	\$ (0.0080)			
Total C&I LLF Cost of Gas Rate	\$ 0.6905			
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/09		\$1.1058		per therm
CHANGE IN PER UNIT COST		(\$0.0762)		per therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/10		\$1.0296		per therm
CHANGE IN PER UNIT COST		\$0.0540		per therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 02/01/10		\$1.0836		per therm
CHANGE IN PER UNIT COST		(\$0.4065)		per therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 04/01/10		\$0.6774		per therm

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

~~WINTER~~ ~~SUMMER~~ SEASON RESIDENTIAL RATES

	Winter Summer Season February May 2010 - April October 2010	Tariff Rates	Total Delivery Rates (Includes LDAC)	Total Billed Rates Tariff Rates, LDAC Plus Cost of Gas
Residential Heating	<u>Tariff Rate R 5:</u> Monthly Customer Charge First 50 therms All usage over 50 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$9.50 \$0.4102 \$0.2990 \$0.0297 0.6693 0.6545	\$9.50 \$0.4399 \$0.3287 0.6693 0.6545	\$9.50 1.1092 1.0944 0.9980 0.9832
Residential Heating Low Income	<u>Tariff Rate R 10:</u> Monthly Customer Charge First 50 therms All usage over 50 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$3.80 \$0.1641 \$0.1196 \$0.0297 0.6693 0.6545	\$3.80 \$0.1938 \$0.1493 0.6693 0.6545	\$3.80 0.8634 0.8483 0.8186 0.8038
Residential Non-Heating	<u>Tariff Rate R 6:</u> Bi-monthly Customer Charge First 20 therms All usage over 20 therms Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$19.00 \$0.4067 \$0.3082 \$9.50 \$0.4067 \$0.3082 \$0.0297 0.6693 0.6545	\$19.00 \$0.4364 \$0.3379 \$9.50 \$0.4364 \$0.3379 0.6693 0.6545	\$19.00 1.1057 1.0909 1.0072 0.9924 \$9.50 1.1057 1.0909 1.0072 0.9924
Residential Non-Heating Low Income	<u>Tariff Rate R 11:</u> Bi-monthly Customer Charge First 20 therms All usage over 20 therms Monthly Customer Charge First 10 therms All usage over 10 therms LDAC <u>Gas Cost Adjustment:</u> Cost of Gas	\$13.80 \$0.3084 \$0.2335 \$6.90 \$0.3084 \$0.2335 \$0.0297 0.6693 0.6545	\$13.80 \$0.3381 \$0.2632 \$6.90 \$0.3381 \$0.2632 0.6693 0.6545	\$13.80 1.0074 0.9926 0.9325 0.9177 \$6.90 1.0074 0.9926 0.9325 0.9177

Issued: ~~March 26~~ ~~April 9~~, 2010
 Effective: With Service Rendered On and After ~~April~~ ~~May~~ 1, 2010

Issued by: _____
 Title: _____ Treasurer

NORTHERN UTILITIES - NEW HAMPSHIRE DIVISION

~~WINTER~~ SUMMER SEASON C&I RATES

Winter <u>Summer</u> Season February <u>May</u> 2010 - April <u>October</u> 2010	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 First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$18.70 \$0.3077 \$0.2007 \$0.0166 0.6774 <u>0.6905</u>	\$18.70 \$0.3243 \$0.2173 0.2108 <u>0.1290</u>	\$18.70 1.0014 <u>1.0148</u> 0.8944 <u>0.9078</u> 0.8879 <u>0.8195</u>
C&I Low Annual/Low Winter Tariff Rate G 50: Monthly Customer Charge First 75 therms All usage over 75 therms LDAC Gas Cost Adjustment: Cost of Gas	\$18.70 \$0.3018 \$0.1969 \$0.0166 0.6343 <u>0.6075</u>	\$18.70 \$0.3184 \$0.2135 0.2108 <u>0.1290</u>	\$18.70 0.9527 <u>0.9259</u> 0.8478 <u>0.8210</u> 0.8879 <u>0.8195</u>
C&I Medium Annual/High Winter Tariff Rate G 41: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$60.30 \$0.0166 0.6774 <u>0.6905</u>	\$60.30 0.2108 <u>0.1290</u>	\$60.30 0.8879 <u>0.8195</u>
C&I Medium Annual/Low Winter Tariff Rate G 51: Monthly Customer Charge First 1300 <u>1000</u> therms All usage over 1300 <u>1000</u> therms LDAC Gas Cost Adjustment: Cost of Gas	\$60.30 \$0.0166 0.6343 <u>0.6075</u>	\$60.30 \$0.0166 0.2028 <u>0.1278</u> 0.1633 <u>0.0946</u>	\$60.30 0.8374 <u>0.7353</u> 0.7976 <u>0.7021</u>
C&I High Annual/High Winter Tariff Rate G 42: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$254.00 \$0.0166 0.6774 <u>0.6905</u>	\$254.00 0.1894 <u>0.1130</u>	\$254.00 0.8662 <u>0.8035</u>
C&I High Annual/Low Winter Tariff Rate G 52: Monthly Customer Charge All usage LDAC Gas Cost Adjustment: Cost of Gas	\$254.00 \$0.0166 0.6343 <u>0.6075</u>	\$254.00 0.1428 <u>0.0819</u>	\$254.00 0.7774 <u>0.6894</u>

Issued: ~~March 26~~April 9, 2010
 Effective: With Service Rendered On and After ~~April~~May 1, 2010

Issued by: _____
 Title: Treasurer

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION

~~WINTER~~ SUMMER SEASON DELIVERY RATES

	Winter <u>Summer</u> Season November 2009 May 2010 - April October 2010	Tariff Rates	Total Delivery Rates (Includes LDAC)
C&I Low Annual/High Winter (Capacity-exempt Customers-Only)	Tariff Rate T 40: Monthly Customer Charge First 75 therms All usage over 75 therms Capacity Reserve Charge LDAC	\$18.70 \$0.3077 \$0.2007 \$0.0055 \$0.0166	\$18.70 \$0.3243 \$0.2173
C&I Low Annual/Low Winter (Capacity-exempt Customers-Only)	Tariff Rate T 50: Monthly Customer Charge First 75 therms All usage over 75 therms Capacity Reserve Charge LDAC	\$18.70 \$0.3018 \$0.1969 \$0.0055 \$0.0166	\$18.70 \$0.3184 \$0.2135
C&I Medium Annual/High Winter (Capacity-exempt Customers-Only)	Tariff Rate T 41: Monthly Customer Charge All usage Capacity Reserve Charge LDAC	\$60.30 0.1942 <u>0.1124</u> \$0.0055 \$0.0166	\$60.30 0.2108 <u>0.1290</u>
C&I Medium Annual/Low Winter (Capacity-exempt Customers-Only)	Tariff Rate T 51: Monthly Customer Charge First 1300 <u>1000</u> therms All usage over 1300 <u>1000</u> therms Capacity Reserve Charge LDAC	\$60.30 0.1862 <u>0.1112</u> 0.1467 <u>0.0780</u> \$0.0055 \$0.0166	\$60.30 0.2028 <u>0.1278</u> 0.1633 <u>0.0946</u>
C&I High Annual/High Winter (Capacity-exempt Customers-Only)	Tariff Rate T 42: Monthly Customer Charge All usage Capacity Reserve Charge LDAC	\$254.00 0.1725 <u>0.0964</u> \$0.0055 \$0.0166	\$254.00 0.1891 <u>0.1130</u>
C&I High Annual/Low Winter (Capacity-exempt Customers-Only)	Tariff Rate T 52: Monthly Customer Charge All usage Capacity Reserve Charge LDAC	\$254.00 0.1262 <u>0.0653</u> \$0.0055 \$0.0166	\$254.00 0.1428 <u>0.0819</u>
C&I Interruptible Transportation	Tariff Rate IT: Monthly Customer Charge First 20,000 therms All usage over 20,000 therms	\$170.21 0.1299 <u>0.0407</u> 0.1108 <u>0.0347</u>	\$170.21 0.1299 <u>0.0407</u> 0.1108 <u>0.0347</u>

Issued: ~~October 30, 2009~~ April 9, 2010

Effective: With Service Rendered On and After ~~November 1, 2009~~ May 1, 2010

Issued by:

Title: Treasurer

Updates & Revisions

Northern Utilities, Inc. New Hampshire Division

Updated 2010 Summer Period Cost of Gas Filing DG 10-050

Prepared by: Frederick J. Stewart, Manager Regulatory Services

Discussion of Revisions

The revised COG calculation reflects a revision to NYMEX Prices and changes as discussed during Technical Session held on April 5th at the Commission's offices.

Northern has revised the commodity costs based on updated NYMEX prices as of April 5, 2010. The original filing reflected NYMEX prices as of January 25, 2010.

The updates and revisions have resulted in a decrease in summer 2010 forecasted gas costs of \$736,312 from the \$6,336,110 reflected in the March 15, 2010 filing to this revised forecast of \$5,599,798.

Northern has updated the variance analysis (Schedule 9)¹ showing the unit cost components of the proposed summer 2010 COG and summer 2009 COG. The proposed residential cost of gas rate of \$0.6545 per therm is \$0.1320 per therm lower than the average summer 2009 rate of \$0.7865 per therm.

Revised typical bill and residential and commercial & industrial bill comparisons reflecting the updated proposed COG rate are included with this filing. Summer season residential bills are expected to decrease \$38.48 (an average of \$6.41 per month) or 8.82% from those experienced in 2009.

Included with this filing is a reconciliation of Adjusted Target Volume (ATV) activity for the summer 2009 period. The Company owed retail marketers \$433,436 due to activity occurring in the summer 2009 period. Northern is proposing to recover this amount in the summer 2010 period, and has included this amount as a prior period adjustment in the proposed tariff Page 38.

¹ Schedule 9 has been revised as requested by NHPUC Staff to facilitate review of the filing.

Summary

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

Anticipated Cost of Gas

Summary Schedule

New Hampshire Division
 Period Covered: May 1, 2010 - October 31, 2010

Column A	Column B	Column C
1 <u>ANTICIPATED DIRECT COST OF GAS</u>		
2 Purchased Gas:		
3 Demand Costs:	\$ 474,873	
4 Supply Costs:	\$ 4,171,677	
5		
6 Storage & Peaking Gas:		
7 Demand, Capacity:	\$ 583,148	
8 Commodity Costs:	\$ 26,514	
9		
10 Hedging (Gain)/Loss	\$ 343,585	
11		
12 Interruptible Included Above	\$ -	
13		
14 Capacity Release	\$ -	
15		
16 Adjustment for Actual Costs	\$ -	
15		
16 Total Anticipated Direct Cost of Gas		\$ 5,599,798
17		
18 <u>ANTICIPATED INDIRECT COST OF GAS</u>		
19 Adjustments:		
20 Prior Period Under/(Over) Collection	\$ (536,749)	
21 Prior Period Adjustment (ATV Reconciliation)	\$ 433,436	
22 Interest	\$ (17,510)	
23 Refunds	\$ -	
24 Capacity Reserve Charge Revenue	\$ -	
25 Interruptible Margins	\$ -	
26 Total Adjustments		\$ (120,823)
27		
28 Working Capital:		
29 Total Anticipated Direct Cost of Gas	\$ 5,599,798	
30 Working Capital Percentage	<u>0.190%</u>	
31 Working Capital Allowance	\$ 10,640	
32 Plus: Working Capital Reconciliation As of Nov 2009 (Acct 182.21)	<u>\$ (8,299)</u>	
33		
34 Total Working Capital Allowance		\$ 2,341
35		
36 Bad Debt:		
37 Total Anticipated Direct Cost of Gas	\$ 5,599,798	
38 Less: Capacity Reserve Charge Revenue	\$ -	
39 Plus: Prior Period Under/(Over) Collection	\$ (536,749)	
40 Plus: Prior Period Adjustment (ATV Reconciliation)	\$ 433,436	
41 Plus: Total Working Capital	<u>\$ 2,341</u>	
42 Subtotal	\$ 5,498,825	
43		
44 Bad Debt Percentage	<u>0.450%</u>	
45 Bad Debt Allowance	\$ 24,745	
46 Plus: Bad Debt Reconciliation (Acct 182.22)	<u>\$ (4,888)</u>	
47 Total Bad Debt Allowance		\$ 19,857
48		
49 Local Production and Storage Capacity		\$ -
50		
51 Miscellaneous Overhead-25.15% Allocated to Summer Season		\$ 31,261
52		
53 Total Anticipated Indirect Cost of Gas		\$ (67,365)
54		
55 Total Cost of Gas		<u>\$ 5,532,433</u>
56		

NORTHERN UTILITIES, INC.

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CALCULATION OF FIRM SALES COST OF GAS RATE
 Period Covered: May 1, 2010 - October 31, 2010

Column A	Column B	Column C
Total Anticipated Direct Cost of Gas	\$ 5,599,798	
Projected Prorated Sales (05/01/10 - 10/31/10)	8,452,584	
Direct Cost of Gas Rate		\$ 0.6625 per therm
Demand Cost of Gas Rate	\$ 1,058,022	\$ 0.1252 per therm
Commodity Cost of Gas Rate	<u>\$ 4,541,776</u>	<u>\$ 0.5373 per therm</u>
Total Direct Cost of Gas Rate	\$ 5,599,798	\$ 0.6625 per therm
Total Anticipated Indirect Cost of Gas	\$ (67,365)	
Projected Prorated Sales (05/01/10 - 10/31/10)	8,452,584	
Indirect Cost of Gas		\$ (0.0080) per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/10		\$ 0.6545 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/10	COGwr	\$ 0.6545 per therm
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<u>Adjusted COGwr</u>	<u>\$ 0.6545</u>
Maximum (COG+25%)	\$ 0.8181

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/10	COGwl	\$ 0.6075 per therm
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<u>Adjusted COGwl</u>	<u>\$ 0.6075</u>
Maximum (COG+25%)	\$ 0.7594

C&I HLF Demand Costs Allocated per SMBA	\$ 169,100
PLUS: Residential Demand Reallocation to C&I HLF	<u>\$ 9,359</u>
C&I HLF Total Adjusted Demand Costs	\$ 178,459
C&I HLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,175,902
Demand Cost of Gas Rate	\$ 0.0820
C&I HLF Commodity Costs Allocated per SMBA	\$ 1,160,749
PLUS: Residential Commodity Reallocation to C&I HLF	<u>\$ 65</u>
C&I HLF Total Adjusted Commodity Costs	\$ 1,160,814
C&I HLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,175,902
Commodity Cost of Gas Rate	\$ 0.5335
Indirect Cost of Gas	\$ (0.0080)

Total C&I HLF Cost of Gas Rate	\$ 0.6075
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COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10	COGwh	\$ 0.6905 per therm
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<u>Adjusted COGwh</u>	<u>\$ 0.6905</u>
Maximum (COG+25%)	\$ 0.8631

C&I LLF Demand Costs Allocated per SMBA	\$ 425,687
PLUS: Residential Demand Reallocation to C&I LLF	<u>\$ 23,561</u>
C&I LLF Total Adjusted Demand Costs	\$ 449,248
C&I LLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,839,665
Demand Cost of Gas Rate	\$ 0.1582
C&I LLF Commodity Costs Allocated per SMBA	\$ 1,534,167
PLUS: Residential Commodity Reallocation to C&I LLF	<u>\$ 86</u>
C&I LLF Total Adjusted Commodity Costs	\$ 1,534,253
C&I LLF Projected Prorated Sales (05/01/10 - 10/31/10)	2,839,665
Commodity Cost of Gas Rate	\$ 0.5403
Indirect Cost of Gas	\$ (0.0080)

Total C&I LLF Cost of Gas Rate	\$ 0.6905
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N.H.P.U.C No.10
NORTHERN UTILITIES, INC.

Anticipated Cost of Gas

New Hampshire Division
 Period Covered: May 1, 2010 - October 31, 2010

Column A	Column D
1 <u>ANTICIPATED DIRECT COST OF GAS</u>	
2 Purchased Gas:	
3 Demand Costs:	Schedule 1A, LN 71
4 Supply Costs:	Schedule 1B, LN 15
5	
6 Storage & Peaking Gas:	
7 Demand, Capacity:	Schedule 1A, LN 73
8 Commodity Costs:	Schedule 1B, LN 16 + Schedule 1B, LN 17
9	
10 Hedging (Gain)/Loss	Schedule 1B, LN 15
11	
12 Interruptible Included Above	-(Schedule 1B, LN 22)
13	
14 Capacity Release	-(Schedule 1A, LN 76)
15	
16 Adjustment for Actual Costs	Schedule X3, LN 122 - SUM (LN 3 : LN 14)
15	
16 Total Anticipated Direct Cost of Gas	Sum (LN 3 : LN 16)
17	
18 <u>ANTICIPATED INDIRECT COST OF GAS</u>	
19 Adjustments:	
20 Prior Period Under/(Over) Collection	Schedule 3, LN 101: November
21 Prior Period Adjustment (ATV Reconciliation)	
22 Interest	Schedule 3, LN 107: Total
23 Refunds	Company Analysis
24 Capacity Reserve Charge Revenue	Company Analysis
25 Interruptible Margins	-(Schedule 1A, LN 77)
26 Total Adjustments	Sum (LN 20 : LN 25)
27	
28 Working Capital:	
29 Total Anticipated Direct Cost of Gas	LN 16
30 Working Capital Percentage	2nd Rev. Pg 21 IV COG Clause 6.1
31 Working Capital Allowance	LN 29 * LN 30
32 Plus: Working Capital Reconciliation As of Nov 2009 (Schedule 3, LN 74: November. 2009 Summer Reconciliatic	
33	
34 Total Working Capital Allowance	Sum (LN 31 : LN 32)
35	
36 Bad Debt:	
37 Total Anticipated Direct Cost of Gas	LN 16
38 Less: Capacity Reserve Charge Revenue	(Forecasted Transportation Therms * \$0.0055)
39 Plus: Prior Period Under/(Over) Collection	Schedule 3, LN 101: November
40 Plus: Prior Period Adjustment (ATV Reconciliation)	
41 Plus: Total Working Capital	LN 34
42 Subtotal	Sum (LN 37 : LN 41)
43	
44 Bad Debt Percentage	2nd Rev. Pg 21 IV COG Clause 6.1
45 Bad Debt Allowance	LN 44 * LN 42
46 Plus: Bad Debt Reconciliation (Acct 182.22)	Schedule 3, LN 91: November
47 Total Bad Debt Allowance	LN 45 + LN 46
48	
49 Local Production and Storage Capacity	Schedule 1A, LN 84
50	
51 Miscellaneous Overhead-25.15% Allocated to Summer	Schedule 1A, LN 83
52	
53 Total Anticipated Indirect Cost of Gas	Sum (LN 26 : LN 51)
54	
55 Total Cost of Gas	LN 53 + LN 16
56	

NORTHERN UTILITIES, INC.

57		
58	CALCULATION OF FIRM SALES COST OF GAS RATE	
59	Period Covered: May 1, 2010 - October 31, 2010	
60		
61	Column A	Column D
62		
63	Total Anticipated Direct Cost of Gas	LN 16
64	Projected Prorated Sales (05/01/10 - 10/31/10)	Company Analysis
65	Direct Cost of Gas Rate	LN 63 / LN 64
66		
67	Demand Cost of Gas Rate	Column B : SUM (LN 3 , LN 7 , LN 14)
68	Commodity Cost of Gas Rate	Column B : SUM (LN 4 , LN 8 , LN 10 , LN 12)
69	Total Direct Cost of Gas Rate	SUM (LN 67 : LN 68)
70		
71	Total Anticipated Indirect Cost of Gas	LN 53
72	Projected Prorated Sales (05/01/10 - 10/31/10)	Company Analysis
73	Indirect Cost of Gas	LN 71 / LN 72
74		
75		
76	TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE	LN 69 + LN 73
77		
78	RESIDENTIAL COST OF GAS RATE - 05/01/10	Company Analysis
79		
80		
81		MIN (SUM (LN 78 : LN 80), LN 82)
82		LN 78 * 1.25
83		
84		
85	COM/IND LOW WINTER USE COST OF GAS RATE - 05	Company Analysis
86		
87		
88		MIN (SUM (LN 85 : LN 87), LN 89)
89		LN 85 * 1.25
90		
91	C&I HLF Demand Costs Allocated per SMBA	Schedule 10A, LN 169
92	PLUS: Residential Demand Reallocation to C&I HLF	Schedule 23, LN 16
93	C&I HLF Total Adjusted Demand Costs	Sum (LN 91 : LN 92)
94	C&I HLF Projected Prorated Sales (05/01/10 - 10/31/10)	Company Analysis
95	Demand Cost of Gas Rate	LN 93 / LN 94
96		
97	C&I HLF Commodity Costs Allocated per SMBA	Schedule 10A, LN 139
98	PLUS: Residential Commodity Reallocation to C&I HLF	Schedule 23, LN 26
99	C&I HLF Total Adjusted Commodity Costs	Sum (LN 97 : LN 98)
100	C&I HLF Projected Prorated Sales (05/01/10 - 10/31/10)	Company Analysis
101	Commodity Cost of Gas Rate	LN 99 / LN 100
102		
103	Indirect Cost of Gas	LN 73
104		
105	Total C&I HLF Cost of Gas Rate	Sum (LN 95, LN 101, LN 103)
106		
107		
108	COM/IND HIGH WINTER USE COST OF GAS RATE - 05	Company Analysis
109		
110		
111		MIN (SUM (LN 108 : LN 110), LN 112)
112		LN 108 * 1.25
113		
114	C&I LLF Demand Costs Allocated per SMBA	Schedule 10A, LN 170
115	PLUS: Residential Demand Reallocation to C&I LLF	Schedule 23, LN 17
116	C&I LLF Total Adjusted Demand Costs	Sum (LN 114 : LN 115)
117	C&I LLF Projected Prorated Sales (05/01/10 - 10/31/10)	Company Analysis
118	Demand Cost of Gas Rate	LN 116 / LN 117
119		
120	C&I LLF Commodity Costs Allocated per SMBA	Schedule 10A, LN 140
121	PLUS: Residential Commodity Reallocation to C&I LLF	Schedule 23, LN 27
122	C&I LLF Total Adjusted Commodity Costs	Sum (LN 120 : LN 121)
123	C&I LLF Projected Prorated Sales (05/01/10 - 10/31/10)	Company Analysis
124	Commodity Cost of Gas Rate	LN 122 / LN 123
125		
126	Indirect Cost of Gas	LN 73
127		
128	Total C&I LLF Cost of Gas Rate	Sum (LN 118, LN 124, LN 126)

Schedule 1B

**Northern Utilities - NEW HAMPSHIRE DIVISION
COMMODITY COSTS**

	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	SUMMER
Supply Volumes - Therms							
1 New Hampshire Sales Pipeline	2,327,155	1,660,433	1,049,296	1,027,463	1,080,782	1,420,157	8,565,287
2 New Hampshire Sales Storage	4,386	0	0	0	0	0	4,386
3 New Hampshire Sales Peaking	7,670	7,600	7,665	7,670	7,627	7,237	45,470
4 Total New Hampshire Firm Sales Sendout	2,339,211	1,668,034	1,056,961	1,035,134	1,088,409	1,427,394	8,615,143
5							
6 New Hampshire Interruptible Sendout (Pipeline)	0	0	0	0	0	0	0
7							
8 Total Firm Sendout	2,339,211	1,668,034	1,056,961	1,035,134	1,088,409	1,427,394	8,615,143
9 Total Firm Sales	2,298,315	1,635,801	1,037,299	1,014,338	1,066,614	1,400,217	8,452,584
10 Difference (LAUF & Company Use)	40,895	32,232	19,662	20,796	21,796	27,177	162,558
11 Percent Difference	1.75%	1.93%	1.86%	2.01%	2.00%	1.90%	1.89%
12							
Variable Costs							
14 New Hampshire Sales Pipeline Commodity	\$ 1,095,749	\$ 793,072	\$ 508,237	\$ 506,722	\$ 538,355	\$ 729,541	\$ 4,171,677
15 New Hampshire Hedging (Gains) Losses	\$ 176,507	\$ -	\$ -	\$ -	\$ -	\$ 167,078	\$ 343,585
16 New Hampshire Total Storage	\$ 2,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,773
17 New Hampshire Total Peaking	\$ 4,071	\$ 4,006	\$ 4,015	\$ 3,982	\$ 3,941	\$ 3,727	\$ 23,742
18 New Hampshire Inventory Finance Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 Total New Hampshire Sales Variable Costs	\$ 1,279,100	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 900,345	\$ 4,541,776
20 Total New Hampshire Sales Variable Costs Excl Hedges	\$ 1,102,592	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 733,268	\$ 4,198,191
21							\$ -
22 New Hampshire Interruptible Commodity Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Total New Hampshire Commodity Costs	\$ 1,279,100	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 900,345	\$ 4,541,776
24							
Supply Cost/Therm							
26 New Hampshire Sales Pipeline Commodity Excl Hedges	\$ 0.4709	\$ 0.4776	\$ 0.4844	\$ 0.4932	\$ 0.4981	\$ 0.5137	\$ 0.4870
27 New Hampshire Hedging (Gains) Losses	\$ 0.0758	\$ -	\$ -	\$ -	\$ -	\$ 0.1176	\$ 0.0401
28 New Hampshire Storage Excl Inventory Finance Costs	\$ 0.6321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.6321
29 New Hampshire Peaking Excl Inventory Finance Costs	\$ 0.5308	\$ 0.5271	\$ 0.5238	\$ 0.5191	\$ 0.5167	\$ 0.5150	\$ 0.5221
30 New Hampshire Inventory Finance Costs per Dth Stor and Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Weighted Average Cost per Dth Sendout	\$ 0.5468	\$ 0.4779	\$ 0.4846	\$ 0.4934	\$ 0.4982	\$ 0.6308	\$ 0.5272
32							
33 New Hampshire Interruptible Cost / Therm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34							
Commodity Costs							
36 Base Commodity, therms	1,048,472	1,017,846	1,041,844	1,030,870	1,009,048	1,040,106	6,188,187
37 Base Commodity Cost Excl Hedging	\$ 493,677	\$ 486,154	\$ 504,628	\$ 508,403	\$ 502,623	\$ 534,307	\$ 3,029,791
38 Base Hedging Commodity Cost	\$ 79,523	\$ -	\$ -	\$ -	\$ -	\$ 122,366	\$ 201,889
39 Remaining Commodity Excl Hedging	\$ 608,916	\$ 310,925	\$ 7,624	\$ 2,302	\$ 39,673	\$ 198,961	\$ 1,168,400
40 Remaining Hedging Commodity	\$ 96,984	\$ -	\$ -	\$ -	\$ -	\$ 44,712	\$ 141,696
41 Total Commodity Excl Hedging	\$ 1,102,592	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 733,268	\$ 4,198,191
42 Total Hedging	\$ 176,507	\$ -	\$ -	\$ -	\$ -	\$ 167,078	\$ 343,585
43 Total Commodity (Incl Hedging)	\$ 1,279,100	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 900,345	\$ 4,541,776

**Northern Utilities - NEW HAMPSHIRE DIVISION
 COMMODITY COSTS**

Supply Volumes - Therms	
1	New Hampshire Sales Pipeline Schedule 22, LN 9 * LN 52 * 10
2	New Hampshire Sales Storage Schedule 22, LN 3 * LN 52 * 10
3	New Hampshire Sales Peaking Schedule 22, LN 4 * LN 52 * 10
4	Total New Hampshire Firm Sales Sendout Sum LN 1 : LN 3
5	
6	New Hampshire Interruptible Sendout (Pipeline) Schedule 22, LN 7 * 10
7	
8	Total Firm Sendout LN 4
9	Total Firm Sales Schedule 10B, LN 11
10	Difference (LAUF & Company Use) LN 8 - LN 9
11	Percent Difference LN 10 / LN 8
12	
Variable Costs	
14	New Hampshire Sales Pipeline Commodity Schedule 22, LN 66 * 10
15	New Hampshire Hedging (Gains) Losses Schedule 22, LN 67 * 10
16	New Hampshire Total Storage Schedule 22, LN 68 * 10
17	New Hampshire Total Peaking Schedule 22, LN 69 * 10
18	New Hampshire Inventory Finance Charge Schedule 22, LN 72 * 10
19	Total New Hampshire Sales Variable Costs Sum LN 14 : LN 18
20	Total New Hampshire Sales Variable Costs Excl'd Hedges LN 19 - LN 15
21	
22	New Hampshire Interruptible Commodity Costs Schedule 22, LN 70
23	Total New Hampshire Commodity Costs LN 19
24	
Supply Cost/Therm	
26	New Hampshire Sales Pipeline Commodity Excl'd Hedges LN 14 / LN 1
27	New Hampshire Hedging (Gains) Losses LN 15 / LN 1
28	New Hampshire Storage Excl'd Inventory Finance Costs LN 16 / LN 2
29	New Hampshire Peaking Excl'd 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	
Commodity Costs	
36	Base Commodity, therms Schedule 10B, LN 64
37	Base Commodity Cost Excl'd 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 Excl'd Hedging LN 20 - LN 37
40	Remaining Hedging Commodity LN 15 - LN 38
41	Total Commodity Excl'd Hedging LN 37 + LN 39
42	Total Hedging LN 38 + LN 40
43	Total Commodity (Incl Hedging) LN 41 + LN 42

Schedule 3

Northern Utilities
NEW HAMPSHIRE (Over) / Undercollection Analysis, Balances and Interest Calculation

		Winter						Summer							
Sales Revenues		(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	Total	
1	Volumes	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	
2	Residential Heat & Non Heat								1,083,207	680,291	396,546	380,905	386,540	509,528	3,437,017
3	Sales HLF Classes								364,771	392,274	352,909	367,623	340,710	357,616	2,175,902
4	Sales LLF Classes								850,338	563,236	287,844	265,810	339,364	533,073	2,839,665
5	Total								2,298,315	1,635,801	1,037,299	1,014,338	1,066,614	1,400,217	8,452,584
6	Rates														
7	Residential Heat & Non Heat CGA								\$0.6545	\$0.6545	\$0.6545	\$0.6545	\$0.6545	\$0.6545	
8	Sales HLF Classes CGA								\$0.6075	\$0.6075	\$0.6075	\$0.6075	\$0.6075	\$0.6075	
9	Sales LLF Classes CGA								\$0.6905	\$0.6905	\$0.6905	\$0.6905	\$0.6905	\$0.6905	
10	Revenues														
11	Residential Heat & Non Heat								\$ (708,959)	\$ (445,251)	\$ (259,539)	\$ (249,303)	\$ (252,990)	\$ (333,486)	\$ (2,249,528)
12	Sales HLF Classes								\$ (221,598)	\$ (238,306)	\$ (214,392)	\$ (223,331)	\$ (206,981)	\$ (217,252)	\$ (1,321,861)
13	Sales LLF Classes								\$ (587,159)	\$ (388,915)	\$ (198,756)	\$ (183,542)	\$ (234,330)	\$ (368,087)	\$ (1,960,789)
14	Total Sales								\$ (1,517,715)	\$ (1,072,472)	\$ (672,688)	\$ (656,175)	\$ (694,302)	\$ (918,825)	\$ (5,532,177)
15															
16															
17	Gas Costs and Credits		(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	(Forecast)	Total
18		Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	
19	Net Demand Costs (Net of Injection Fees & Cap. Assign.)								\$ 79,146	\$ 79,146	\$ 79,146	\$ 79,146	\$ 79,146	\$ 79,146	\$ 474,873
20	Pipeline								\$ 77,415	\$ 77,415	\$ 77,415	\$ 77,415	\$ 77,415	\$ 77,415	\$ 464,491
21	Storage								\$ 19,776	\$ 19,776	\$ 19,776	\$ 19,776	\$ 19,776	\$ 19,776	\$ 118,657
22	Peaking								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Demand Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,337	\$ 176,337	\$ 176,337	\$ 176,337	\$ 176,337	\$ 176,337	\$ 1,058,022
24	NUI Commodity Costs														
25	NUI Total Pipeline Volumes								423,272	294,929	190,962	186,863	191,303	273,732	
26	Pipeline Costs Modeled in Sendout™								\$ 2,574,568	\$ 1,803,284	\$ 1,172,240	\$ 1,159,631	\$ 1,193,953	\$ 1,747,517	
27	NYMEX Price Used for Forecast								\$ 5.65	\$ 5.71	\$ 5.78	\$ 5.85	\$ 5.88	\$ 5.98	
28	NYMEX Price Used for Update								\$ 4.28	\$ 4.37	\$ 4.49	\$ 4.58	\$ 4.62	\$ 4.73	
29	Increase/(Decrease) NYMEX Price								\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	
30	Increase/(Decrease) in Pipeline Costs								\$ (581,576)	\$ (394,615)	\$ (247,296)	\$ (238,063)	\$ (241,042)	\$ (341,344)	
31	Updated Pipeline Costs								\$ 1,992,992	\$ 1,408,669	\$ 924,944	\$ 921,568	\$ 952,911	\$ 1,406,173	
32	Interruptible Volumes - NH								0	0	0	0	0	0	
33	Average Supply Cost (\$/MMBtu)								\$ 4.71	\$ 4.78	\$ 4.84	\$ 4.93	\$ 4.98	\$ 5.14	
34	Interruptible Cost - NH								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	Total Updated Pipeline Costs								\$ 1,992,992	\$ 1,408,669	\$ 924,944	\$ 921,568	\$ 952,911	\$ 1,406,173	
36	New Hampshire Allocated Percentage								54.98%	56.30%	54.95%	54.98%	56.50%	51.88%	
37	NH Updated Pipeline Costs								\$ 1,095,749	\$ 793,072	\$ 508,237	\$ 506,722	\$ 538,355	\$ 729,541	\$ 4,171,677
38	Hedging (Gain)/Loss Estimate														
39	NYMEX NG Futures Contracts								25	0	0	0	0	25	
40	Average Purchase Price								\$ 5.56	\$ -	\$ -	\$ -	\$ -	\$ 6.02	
41	NYMEX Price Used for Forecast								\$ 5.65	\$ 5.71	\$ 5.78	\$ 5.85	\$ 5.88	\$ 5.98	
42	NYMEX Price Used for Update								\$ 4.28	\$ 4.37	\$ 4.49	\$ 4.58	\$ 4.62	\$ 4.73	
43	Increase/(Decrease) NYMEX Price								\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	
44	NUI Futures Hedging (Gain)/Loss								\$ 321,038	\$ -	\$ -	\$ -	\$ -	\$ 322,038	\$ 643,077
45	New Hampshire Allocated Percentage								54.98%	56.30%	54.95%	54.98%	56.50%	51.88%	
46	NH Futures Hedging (Gain)/Loss								\$ 176,507	\$ -	\$ -	\$ -	\$ -	\$ 167,078	\$ 343,585
47	NH Commodity Costs														
48	Pipeline Excl Hedging								\$ 1,095,749	\$ 793,072	\$ 508,237	\$ 506,722	\$ 538,355	\$ 729,541	\$ 4,171,677
49	Hedging (Gain)/Loss Estimate								\$ 176,507	\$ -	\$ -	\$ -	\$ -	\$ 167,078	\$ 343,585
50	Storage								\$ 2,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,773
51	Peaking								\$ 4,071	\$ 4,006	\$ 4,015	\$ 3,982	\$ 3,941	\$ 3,727	\$ 23,742
52	Total Commodity Costs								\$ 1,279,100	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 900,345	\$ 4,541,776
53	Inventory Finance Charge														\$ -
54	Asset Management and Capacity Release														
55	NUI AMA Revenue														\$ -
56	PNGTS Litigation Cost														\$ -
57	NUI Capacity Release														\$ -
58	NUI AMA Rev & Cap. Release Subtotal														\$ -
59	NH AMA Revenue														\$ -
60	NH Capacity Release														\$ -
61	NH Total Asset Management and Capacity Release		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62															
63	Total Anticipated Direct Cost of Gas		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,455,437	\$ 973,416	\$ 688,589	\$ 687,041	\$ 718,633	\$ 1,076,682	\$ 5,599,798

	Oct-09	Winter						Summer						Total	
		(Forecast) Nov-09	(Forecast) Dec-09	(Forecast) Jan-10	(Forecast) Feb-10	(Forecast) Mar-10	(Forecast) Apr-10	(Forecast) May-10	(Forecast) Jun-10	(Forecast) Jul-10	(Forecast) Aug-10	(Forecast) Sep-10	(Forecast) Oct-10		
64 Working Capital															
65 Total Anticipated Direct Cost of Gas			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,455,437	\$ 973,416	\$ 688,589	\$ 687,041	\$ 718,633	\$ 1,076,682	\$ 5,599,798	
66 Working Capital Percentage		0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		
67 Working Capital Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,765	\$ 1,849	\$ 1,308	\$ 1,305	\$ 1,365	\$ 2,046	\$ 10,640	
68 Beginning Period Working Capital Balance		\$ (8,299)	\$ (8,321)	\$ (8,344)	\$ (8,367)	\$ (8,389)	\$ (8,412)	\$ (5,666)	\$ (3,829)	\$ (2,529)	\$ (1,229)	\$ 135			
69 End of Period Working Capital Allowance		\$ (8,299)	\$ (8,321)	\$ (8,344)	\$ (8,367)	\$ (8,389)	\$ (8,412)	\$ (5,647)	\$ (3,816)	\$ (2,521)	\$ (1,224)	\$ 136	\$ 2,181		
70 Interest		\$ (22)	\$ (23)	\$ (23)	\$ (23)	\$ (23)	\$ (23)	\$ (19)	\$ (13)	\$ (9)	\$ (5)	\$ (1)	\$ 3		
71 End of period with Interest		\$ (8,299)	\$ (8,321)	\$ (8,344)	\$ (8,367)	\$ (8,389)	\$ (8,412)	\$ (5,666)	\$ (3,829)	\$ (2,529)	\$ (1,229)	\$ 135	\$ 2,184		
72 Capacity Reserve Charge Credit															
73 Grandfathered Transport Billed Deliveries														0	
74 Capacity Reserve Charge (\$/therm)															
75 Capacity Reserve Charge Credit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
76 Bad Debt															
77 Total Anticipated Direct Cost of Gas			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,455,437	\$ 973,416	\$ 688,589	\$ 687,041	\$ 718,633	\$ 1,076,682	\$ 5,599,798	
78 Capacity Reserve Charge Credit			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Prior Period Over/Under Collection (Incl ATV)		\$ (103,313)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (103,313)	
80 Working Capital Allowance		\$ (754)	\$ (754)	\$ (754)	\$ (754)	\$ (754)	\$ (754)	\$ 2,011	\$ 1,095	\$ 554	\$ 551	\$ 611	\$ 1,291		
81 Subtotal		\$ (103,313)	\$ (754)	\$ (754)	\$ (754)	\$ (754)	\$ (754)	\$ 1,457,447	\$ 974,511	\$ 689,143	\$ 687,592	\$ 719,244	\$ 1,077,974	\$ 5,498,825	
82 Bad Debt Percentage		0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%		
83 Bad Debt Allowance		\$ (465)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ (3)	\$ 6,559	\$ 4,385	\$ 3,101	\$ 3,094	\$ 3,237	\$ 4,851	\$ 24,745	
84 Beginning Period Bad Debt Balance		\$ (4,888)	\$ (4,905)	\$ (4,921)	\$ (4,938)	\$ (4,955)	\$ (4,972)	\$ 1,582	\$ 5,978	\$ 9,099	\$ 12,222	\$ 15,496	\$ 20,347		
85 End of Period Bad Debt Balance		\$ (4,891)	\$ (4,908)	\$ (4,925)	\$ (4,941)	\$ (4,958)	\$ (4,975)	\$ 1,587	\$ 5,968	\$ 9,079	\$ 12,194	\$ 15,459	\$ 20,347		
86 Interest		\$ (13)	\$ (13)	\$ (13)	\$ (13)	\$ (13)	\$ (13)	\$ (5)	\$ 10	\$ 20	\$ 29	\$ 37	\$ 49		
87 End of Period Bad Debt Balance with Interest		\$ (4,888)	\$ (4,905)	\$ (4,921)	\$ (4,938)	\$ (4,955)	\$ (4,972)	\$ 1,582	\$ 5,978	\$ 9,099	\$ 12,222	\$ 15,496	\$ 20,396		
88 Local Production and Storage Capacity								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
89 Miscellaneous Overhead								\$ 5,210	\$ 5,210	\$ 5,210	\$ 5,210	\$ 5,210	\$ 5,210	\$ 31,261	
90 Gas Cost Other than Bad Debt and Working Capital Over/Under Collection															
91 Beginning Balance Over/Under Collection			\$ (536,749)	\$ (538,203)	\$ (539,660)	\$ (541,122)	\$ (542,587)	\$ (544,057)	\$ (602,677)	\$ (698,282)	\$ (679,033)	\$ (644,746)	\$ (616,912)		
92 Net Costs - Revenues			\$ -	\$ -	\$ -	\$ -	\$ -	\$ (57,069)	\$ (93,846)	\$ 21,112	\$ 36,077	\$ 29,540	\$ 163,068		
93 Ending Balance before Interest			\$ (536,749)	\$ (538,203)	\$ (539,660)	\$ (541,122)	\$ (542,587)	\$ (601,126)	\$ (696,522)	\$ (677,170)	\$ (642,956)	\$ (615,206)	\$ (453,844)		
94 Average Balance			\$ (536,749)	\$ (538,203)	\$ (539,660)	\$ (541,122)	\$ (542,587)	\$ (572,591)	\$ (649,599)	\$ (687,726)	\$ (660,994)	\$ (629,976)	\$ (535,378)		
95 Interest Rate			3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
96 Interest Expense			\$ (1,454)	\$ (1,458)	\$ (1,462)	\$ (1,466)	\$ (1,470)	\$ (1,551)	\$ (1,759)	\$ (1,863)	\$ (1,790)	\$ (1,706)	\$ (1,450)	\$ (17,427)	
97 Ending Balance Incl Interest Expense		\$ (536,749)	\$ (538,203)	\$ (539,660)	\$ (541,122)	\$ (542,587)	\$ (544,057)	\$ (602,677)	\$ (698,282)	\$ (679,033)	\$ (644,746)	\$ (616,912)	\$ (455,294)		
98 Total Indirect Cost of Gas	\$ -	\$ (550,401)	\$ (1,493)	\$ (1,497)	\$ (1,501)	\$ (1,505)	\$ (1,509)	\$ 12,960	\$ 9,683	\$ 7,769	\$ 7,843	\$ 8,142	\$ 10,708	\$ (500,801)	
99 Total Cost of Gas	\$ -	\$ (550,401)	\$ (1,493)	\$ (1,497)	\$ (1,501)	\$ (1,505)	\$ (1,509)	\$ 1,468,396	\$ 983,099	\$ 696,358	\$ 694,885	\$ 726,775	\$ 1,087,391	\$ 5,098,997	
100 Total Interest	\$ -	\$ (1,489)	\$ (1,493)	\$ (1,498)	\$ (1,502)	\$ (1,506)	\$ (1,574)	\$ (1,762)	\$ (1,851)	\$ (1,766)	\$ (1,670)	\$ (1,398)	\$ (17,510)		

Schedule 8

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
Typical Residential Heating Bill - 1,250 therms/year
Comparison of Summer 2010 vs. Summer 2009

Typical Usage: therms			Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
			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	\$1.0218			\$191.08				\$191.08								
	CGA 4	\$1.0758				\$202.25			\$202.25								
	CGA 5	\$1.0758					\$178.58		\$178.58								
	CGA 6	\$1.0758						\$142.01	\$142.01								
	LDAC	\$0.0297	\$3.24	\$4.46	\$5.55	\$5.58	\$4.93	\$3.92	\$27.68								
Summer 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	\$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	\$0.6545							\$58.91								\$58.91
	CGA 2	\$0.6545								\$36.00							\$36.00
	CGA 3	\$0.6545									\$19.64						\$19.64
	CGA 4	\$0.6545										\$19.64					\$19.64
	CGA 5	\$0.6545											\$27.49				\$27.49
	CGA 6	\$0.6545															\$46.47
	LDAC	\$ 0.0297							\$2.67	\$1.63	\$0.89	\$0.89	\$1.25	\$2.11			\$9.44
TOTAL			\$170.57	\$229.07	\$267.60	\$279.11	\$248.21	\$200.45	\$1,395.01	\$103.55	\$69.14	\$42.33	\$42.33	\$55.46	\$84.87	\$397.68	\$1,792.69
Typical Usage: therms			Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
			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 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
	LDAC	\$ 0.0255							\$2.30	\$1.40	\$0.77	\$0.77	\$1.07	\$1.81			\$8.11
TOTAL			\$188.16	\$253.28	\$312.03	\$313.62	\$243.89	\$197.02	\$1,508.01	\$110.73	\$73.53	\$44.73	\$44.73	\$58.82	\$103.64	\$436.16	\$1,944.17
Change			(\$17.59)	(\$24.21)	(\$44.43)	(\$34.52)	\$4.32	\$3.43	(\$113.00)	(\$7.18)	(\$4.39)	(\$2.39)	(\$2.39)	(\$3.35)	(\$18.77)	(\$38.48)	(\$151.49)
% Chg			-9.35%	-9.56%	-14.24%	-11.01%	1.77%	1.74%	-7.49%	-6.49%	-5.97%	-5.35%	-5.35%	-5.70%	-18.11%	-8.82%	-7.79%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
Typical G-40 Commercial & Industrial Bill - 2,000 therms/year
Comparison of Summer 2010 vs. Summer 2009

Typical Usage: therms			Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
			193	269	298	262	234	171	1,427	117	81	72	72	89	142	573	2,000
Winter 2009 - 2010																	
Customer Charge	units @	\$ 18.70	\$18.70	\$18.70	\$18.70	\$18.70	\$18.70	\$18.70	\$112.20								
First	75 units @	\$0.3077	\$23.08	\$23.08	\$23.08	\$23.08	\$23.08	\$23.08	\$138.47								
Over	75 units @	\$0.2007	\$23.68	\$38.94	\$44.76	\$37.53	\$31.91	\$19.27	\$196.08								
	CGA 1	\$1.1058	\$213.42						\$213.42								
	CGA 2	\$1.1058		\$297.46					\$297.46								
	CGA 3	\$1.0296			\$306.82				\$306.82								
	CGA 4	\$1.0836				\$283.90			\$283.90								
	CGA 5	\$1.0836					\$253.56		\$253.56								
	CGA 6	\$0.6771						\$115.78	\$115.78								
	LDAC	\$0.0166	\$3.20	\$4.47	\$4.95	\$4.35	\$3.88	\$2.84	\$23.69								
Summer 2010																	
Customer Charge	units @	\$ 18.70							\$ 18.70	\$18.70	\$18.70	\$18.70	\$ 18.70	\$ 18.70	\$18.70	\$112.20	
First	75 units @	\$0.3077							\$23.08	\$23.08	\$22.15	\$22.15	\$23.08	\$23.08	\$23.08	\$136.62	
Over	75 units @	\$0.2007							\$8.43	\$1.20	\$0.00	\$0.00	\$2.81	\$13.45	\$25.89		
	CGA 1	\$0.6905							\$80.79						\$80.79		
	CGA 2	\$0.6905								\$55.93					\$55.93		
	CGA 3	\$0.6905									\$49.72				\$49.72		
	CGA 4	\$0.6905										\$49.72			\$49.72		
	CGA 5	\$0.6905											\$61.45		\$61.45		
	CGA 6	\$0.6905												\$98.05	\$98.05		
	LDAC	\$ 0.0166							\$1.94	\$1.34	\$1.20	\$1.20	\$1.48	\$2.36	\$9.51		
TOTAL			\$282.08	\$382.64	\$398.30	\$367.56	\$331.14	\$179.67	\$1,941.39	\$132.94	\$100.26	\$91.77	\$91.77	\$107.52	\$155.63	\$679.88	\$2,621.26
Typical Usage: therms			Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
			193	269	298	262	234	171	1,427	117	81	72	72	89	142	573	2,000
Winter 2008 - 2009																	
Customer Charge	units @	\$ 18.70	\$18.70	\$18.70	\$18.70	\$18.70	\$18.70	\$18.70	\$112.20								
First	75 units @	\$0.3077	\$23.08	\$23.08	\$23.08	\$23.08	\$23.08	\$23.08	\$138.47								
Over	75 units @	\$0.2007	\$23.68	\$38.94	\$44.76	\$37.53	\$31.91	\$19.27	\$196.08								
	CGA 1	\$1.3949	\$269.22						\$269.22								
	CGA 2	\$1.3949		\$375.23					\$375.23								
	CGA 3	\$1.3949			\$415.68				\$415.68								
	CGA 4	\$1.3949				\$365.46			\$365.46								
	CGA 5	\$1.1853					\$277.36		\$277.36								
	CGA 6	\$1.1853						\$202.69	\$202.69								
	LDAC	\$ 0.0211	\$4.07	\$5.68	\$6.29	\$5.53	\$4.94	\$3.61	\$30.11								
Summer 2009																	
Customer Charge	units @	\$ 18.70							\$18.70	\$18.70	\$18.70	\$18.70	\$18.70	\$18.70	\$18.70	\$112.20	
First	75 units @	\$0.3077							\$23.08	\$23.08	\$22.15	\$22.15	\$23.08	\$23.08	\$23.08	\$136.62	
Over	75 units @	\$0.2007							\$8.43	\$1.20	\$0.00	\$0.00	\$2.81	\$13.45	\$25.89		
	CGA 1	\$0.8355							\$97.75						\$97.75		
	CGA 2	\$0.8355								\$67.68					\$67.68		
	CGA 3	\$0.8355									\$60.16				\$60.16		
	CGA 4	\$0.8355										\$60.16			\$60.16		
	CGA 5	\$0.8355											\$74.36		\$74.36		
	CGA 6	\$1.0444												\$148.30	\$148.30		
	LDAC	\$ 0.0211							\$2.47	\$1.71	\$1.52	\$1.52	\$1.88	\$3.00	\$12.09		
TOTAL			\$338.75	\$461.62	\$508.50	\$450.30	\$355.99	\$267.34	\$2,382.49	\$150.43	\$112.37	\$102.53	\$102.53	\$120.82	\$206.53	\$795.20	\$3,177.70
Change			(\$56.66)	(\$78.98)	(\$110.20)	(\$82.74)	(\$24.85)	(\$87.67)	(\$441.11)	(\$17.49)	(\$12.11)	(\$10.76)	(\$10.76)	(\$13.31)	(\$50.89)	(\$115.33)	(\$556.43)
% Chg			-16.73%	-17.11%	-21.67%	-18.37%	-6.98%	-32.79%	-18.51%	-11.63%	-10.78%	-10.50%	-10.50%	-11.01%	-24.64%	-14.50%	-17.51%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
Typical G-41 Commercial & Industrial Bill - 21,023 therms/year
Comparison of Summer 2010 vs. Summer 2009

		Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual
Typical Usage: therms		1,553	2,578	3,265	4,103	3,402	2,473	17,374	1,258	701	414	213	364	699	3,649	21,023
Winter 2009 - 2010																
Customer Charge	units @ \$ 60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$361.80								
All	units @ \$0.1942	\$301.59	\$500.65	\$634.06	\$796.80	\$660.67	\$480.26	\$3,374.03								
	CGA 1 \$1.1058	\$1,717.31						\$1,717.31								
	CGA 2 \$1.1058		\$2,850.75					\$2,850.75								
	CGA 3 \$1.0296			\$3,361.64				\$3,361.64								
	CGA 4 \$1.0836				\$4,446.01			\$4,446.01								
	CGA 5 \$1.0836					\$3,686.41		\$3,686.41								
	CGA 6 \$0.6771						\$1,674.47	\$1,674.47								
	LDAC \$0.0166	\$25.78	\$42.79	\$54.20	\$68.11	\$56.47	\$41.05	\$288.41								
Summer 2010																
Customer Charge	units @ \$ 60.30							\$ 60.30	\$60.30	\$60.30	\$60.30	\$ 60.30	\$60.30		\$361.80	
All	units @ \$0.1124							\$141.40	\$78.79	\$46.53	\$23.94	\$40.91	\$78.57		\$410.15	
	CGA 1 \$0.6905							\$868.65							\$868.65	
	CGA 2 \$0.6905								\$484.04						\$484.04	
	CGA 3 \$0.6905									\$285.87					\$285.87	
	CGA 4 \$0.6905										\$147.08				\$147.08	
	CGA 5 \$0.6905											\$251.34			\$251.34	
	CGA 6 \$0.6905												\$482.66		\$482.66	
	LDAC \$ 0.0166							\$20.88	\$11.64	\$6.87	\$3.54	\$6.04	\$11.60		\$60.57	
TOTAL		\$2,104.98	\$3,454.49	\$4,110.21	\$5,371.22	\$4,463.85	\$2,256.08	\$21,760.83	\$1,091.23	\$634.77	\$399.57	\$234.85	\$358.60	\$633.13	\$3,352.16	\$25,112.98
Winter 2008 - 2009																
Customer Charge	units @ \$ 60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$361.80								
All	units @ \$0.1942	\$301.59	\$500.65	\$634.06	\$796.80	\$660.67	\$480.26	\$3,374.03								
	CGA 1 \$1.3949	\$2,166.28						\$2,166.28								
	CGA 2 \$1.3949		\$3,596.05					\$3,596.05								
	CGA 3 \$1.3949			\$4,554.35				\$4,554.35								
	CGA 4 \$1.3949				\$5,723.27			\$5,723.27								
	CGA 5 \$1.1853					\$4,032.39		\$4,032.39								
	CGA 6 \$1.1853						\$2,931.25	\$2,931.25								
	LDAC \$ 0.0211	\$32.77	\$54.40	\$68.89	\$86.57	\$71.78	\$52.18	\$366.59								
Summer 2009																
Customer Charge	units @ \$ 60.30							\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$60.30		\$361.80	
All	units @ \$0.1124							\$141.40	\$78.79	\$46.53	\$23.94	\$40.91	\$78.57		\$410.15	
	CGA 1 \$0.8355							\$1,051.06							\$1,051.06	
	CGA 2 \$0.8355								\$585.69						\$585.69	
	CGA 3 \$0.8355									\$345.90					\$345.90	
	CGA 4 \$0.8355										\$177.96				\$177.96	
	CGA 5 \$0.8355											\$304.12			\$304.12	
	CGA 6 \$1.0444												\$730.04		\$730.04	
	LDAC \$ 0.0211							\$26.54	\$14.79	\$8.74	\$4.49	\$7.68	\$14.75		\$76.99	
TOTAL		\$2,560.94	\$4,211.40	\$5,317.60	\$6,666.95	\$4,825.14	\$3,523.98	\$27,106.01	\$1,279.30	\$739.57	\$461.47	\$266.70	\$413.02	\$883.65	\$4,043.70	\$31,149.72
Change		(\$455.96)	(\$756.90)	(\$1,207.40)	(\$1,295.73)	(\$361.29)	(\$1,267.91)	(\$5,345.19)	(\$188.07)	(\$104.80)	(\$61.89)	(\$31.84)	(\$54.42)	(\$250.52)	(\$691.55)	(\$6,036.73)
% Chg		-17.80%	-17.97%	-22.71%	-19.44%	-7.49%	-35.98%	-19.72%	-14.70%	-14.17%	-13.41%	-11.94%	-13.18%	-28.35%	-17.10%	-19.38%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
Typical G-51 Commercial & Industrial Bill - 20,489 therms/year
Comparison of Summer 2010 vs. Summer 2009

Typical Usage: therms		Nov	Dec	Jan	Feb	Mar	Apr	Winter	May	June	July	August	Sept	October	Summer	Annual	
		1,722	2,086	2,330	2,333	2,291	1,872	12,634	1,510	1,374	1,247	1,190	1,210	1,324	7,855	20,489	
Winter 2009 - 2010																	
Customer Charge	units @	\$ 60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$361.80									
First	1,300 units @	\$0.1862	\$242.06	\$242.06	\$242.06	\$242.06	\$242.06	\$1,452.36									
Over	1,300 units @	\$0.1467	\$61.91	\$115.31	\$151.10	\$151.54	\$145.38	\$83.91									
	CGA 1	\$1.0630	\$1,830.49					\$1,830.49									
	CGA 2	\$1.0630		\$2,217.42				\$2,217.42									
	CGA 3	\$0.9868			\$2,299.24			\$2,299.24									
	CGA 4	\$1.0408				\$2,428.19		\$2,428.19									
	CGA 5	\$1.0408					\$2,384.47	\$2,384.47									
	CGA 6	\$0.6343						\$1,187.41									
	LDAC	\$0.0166	\$28.59	\$34.63	\$38.68	\$38.73	\$38.03	\$31.08	\$209.72								
Summer 2010																	
Customer Charge	units @	\$ 60.30						\$ 60.30	\$60.30	\$60.30	\$60.30	\$ 60.30	\$60.30	\$60.30	\$361.80		
First	1,000 units @	\$0.1112						\$111.20	\$111.20	\$111.20	\$111.20	\$111.20	\$111.20	\$111.20	\$667.20		
Over	1,000 units @	\$0.0780						\$39.78	\$29.17	\$19.27	\$14.82	\$16.38	\$25.27	\$144.69			
	CGA 1	\$0.6075						\$917.33						\$917.33			
	CGA 2	\$0.6075							\$834.71					\$834.71			
	CGA 3	\$0.6075								\$757.55				\$757.55			
	CGA 4	\$0.6075									\$722.93			\$722.93			
	CGA 5	\$0.6075										\$735.08		\$735.08			
	CGA 6	\$0.6075											\$804.33	\$804.33			
	LDAC	\$ 0.0166							\$25.07	\$22.81	\$20.70	\$19.75	\$20.09	\$21.98	\$130.39		
TOTAL			\$2,223.34	\$2,669.71	\$2,791.38	\$2,920.82	\$2,870.24	\$1,604.76	\$15,080.25	\$1,153.67	\$1,058.19	\$969.02	\$929.00	\$943.04	\$1,023.08	\$6,076.00	\$21,156.24
Typical Usage: therms			1,722	2,086	2,330	2,333	2,291	1,872	12,634	1,510	1,374	1,247	1,190	1,210	1,324	7,855	20,489
Winter 2008 - 2009																	
Customer Charge	units @	\$ 60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$361.80									
First	1,300 units @	\$0.1862	\$242.06	\$242.06	\$242.06	\$242.06	\$242.06	\$1,452.36									
Over	1,300 units @	\$0.1467	\$61.91	\$115.31	\$151.10	\$151.54	\$145.38	\$83.91									
	CGA 1	\$1.0608	\$1,826.70					\$1,826.70									
	CGA 2	\$1.0608		\$2,212.83				\$2,212.83									
	CGA 3	\$1.0608			\$2,471.66			\$2,471.66									
	CGA 4	\$1.0608				\$2,474.85		\$2,474.85									
	CGA 5	\$1.0608					\$2,430.29	\$2,430.29									
	CGA 6	\$1.0608						\$1,985.82						\$1,985.82			
	LDAC	\$ 0.0211	\$36.33	\$44.01	\$49.16	\$49.23	\$48.34	\$39.50	\$266.58								
Summer 2009																	
Customer Charge	units @	\$ 60.30						\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$60.30	\$361.80		
First	1,000 units @	\$0.1112						\$111.20	\$111.20	\$111.20	\$111.20	\$111.20	\$111.20	\$111.20	\$667.20		
Over	1,000 units @	\$0.0780						\$39.78	\$29.17	\$19.27	\$14.82	\$16.38	\$25.27	\$144.69			
	CGA 1	\$0.6785						\$1,024.54						\$1,024.54			
	CGA 2	\$0.6785							\$932.26					\$932.26			
	CGA 3	\$0.6785								\$846.09				\$846.09			
	CGA 4	\$0.6785									\$807.42			\$807.42			
	CGA 5	\$0.6785										\$820.99		\$820.99			
	CGA 6	\$0.8481											\$1,122.88	\$1,122.88			
	LDAC	\$ 0.0211							\$31.86	\$28.99	\$26.31	\$25.11	\$25.53	\$27.94	\$165.74		
TOTAL			\$2,227.30	\$2,674.51	\$2,974.29	\$2,977.97	\$2,926.37	\$2,411.59	\$16,192.03	\$1,267.68	\$1,161.92	\$1,063.17	\$1,018.84	\$1,034.40	\$1,347.59	\$6,893.60	\$23,085.63
Change			(\$3.96)	(\$4.80)	(\$182.91)	(\$57.16)	(\$56.13)	(\$806.83)	(\$1,111.78)	(\$114.01)	(\$103.74)	(\$94.15)	(\$89.84)	(\$91.35)	(\$324.51)	(\$817.60)	(\$1,929.39)
% Chg			-0.18%	-0.18%	-6.15%	-1.92%	-1.92%	-33.46%	-6.87%	-8.99%	-8.93%	-8.86%	-8.82%	-8.83%	-24.08%	-11.86%	-8.36%

NORTHERN UTILITIES, INC. -- NEW HAMPSHIRE DIVISION
Impact of Rate Changes on Residential Heating Bills by Usage Level
Forecast Summer 2010 vs. Actual Summer 2009

Residential Heating		
	<u>Summer 2009</u>	<u>Summer 2010</u>
Customer Charge	\$9.50	\$9.50
First 50 Therms	\$0.4102	\$0.4102
Over 50 therms	\$0.2990	\$0.2990
LDAC	\$0.0255	\$0.0297
CGA	\$0.7797	\$0.6545

Usage (Therms)	Summer 2009 Bill Amount	Summer 2010 Bill Amount	Total Bill		Base Rate		CGA		LDAC		
5	\$15.58	\$14.97	(\$0.61)	-3.9%	\$0.00	0.0%	(\$0.63)	-4.0%	\$0.02	0.1%	
10	\$21.65	\$20.44	(\$1.21)	-5.6%	\$0.00	0.0%	(\$1.25)	-5.8%	\$0.04	0.2%	
20	\$33.81	\$31.39	(\$2.42)	-7.2%	\$0.00	0.0%	(\$2.50)	-7.4%	\$0.08	0.2%	
25	\$39.89	\$36.86	(\$3.03)	-7.6%	\$0.00	0.0%	(\$3.13)	-7.8%	\$0.11	0.3%	
30	\$45.96	\$42.33	(\$3.63)	-7.9%	\$0.00	0.0%	(\$3.76)	-8.2%	\$0.13	0.3%	
45	\$64.19	\$58.75	(\$5.45)	-8.5%	\$0.00	0.0%	(\$5.63)	-8.8%	\$0.19	0.3%	
Average Monthly	50	\$70.27	\$64.22	(\$6.05)	-8.6%	\$0.00	0.0%	(\$6.26)	-8.9%	\$0.21	0.3%
75	\$97.88	\$88.80	(\$9.08)	-9.3%	\$0.00	0.0%	(\$9.39)	-9.6%	\$0.32	0.3%	
125	\$153.09	\$137.96	(\$15.13)	-9.9%	\$0.00	0.0%	(\$15.65)	-10.2%	\$0.53	0.3%	
150	\$180.69	\$162.54	(\$18.15)	-10.0%	\$0.00	0.0%	(\$18.78)	-10.4%	\$0.63	0.3%	
200	\$235.90	\$211.70	(\$24.20)	-10.3%	\$0.00	0.0%	(\$25.04)	-10.6%	\$0.84	0.4%	

Schedule 9

Northern Utilities New Hampshire Division
 Period Covered: May 1, 2010 - October 31, 2010
 Variance Analysis

		2009 Summer (6 months actual)			Forecast Summer 2010 (6 months proposed)		
1 Therm Sales		7,462,880			8,452,584		
2							
3		THERM		EFFECT	THERM		EFFECT
4		SENDOUT	COSTS	ON COST	SENDOUT	COSTS	ON COST
5				OF GAS			OF GAS
6	Demand Charges		\$1,436,825	\$ 0.1925		\$1,058,022	\$ 0.1252
7							
8	Purchased Gas		2,238,764	0.3000		4,171,677	0.4935
9							
10	Storage & Peaking Gas		(31,925)	(0.0043)		26,514	0.0031
11							
12	Hedging (Gain)/Loss		1,788,302	0.2396		343,585	0.0406
13							
14							
15	Total Volumes and Cost	\$ -	\$5,431,967	\$ 0.7279	\$ -	\$5,599,798	\$ 0.6625
16							
17	Prior Period Balance		\$489,758	\$ 0.0656		\$ (536,749)	\$(0.0635)
18	ATV Reconciliation		-	\$ -		\$ 433,436	\$ 0.0513
19	Interest		\$ 10,483	\$ 0.0014		(17,510)	\$(0.0021)
20	Refunds from Suppliers		-	\$ -		-	\$ -
21	Capacity Reserve Charge Revenue		-	\$ -		-	\$ -
22	Prior Period Adjustment						
23	Interruptible Sales Margin		-	\$ -		-	\$ -
24	Capacity Release		(107,236)	\$(0.0144)			
25	Working Capital Allowance		8,175	\$ 0.0011		2,341	\$ 0.0003
26	Bad Debt Allowance		36,579	\$ 0.0049		19,857	\$ 0.0023
27	Fuel Inventory Financing						
28	Local Production and Storage					-	\$ -
29	Misc Overhead		31,261	\$ 0.0042		31,261	\$ 0.0037
30							
31	Total Anticipated Indirect Cost of Gas		\$469,020	\$ 0.0628		(67,365)	\$(0.0080)
32	Total Adjusted Cost	-	5,900,987	\$ 0.7865		5,532,433	\$ 0.6545

Schedule 10C

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

Base Commodity Costs

	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	SUMMER
1 BASE SENDOUT BY CLASS							
2 Total Therms							
3 Res Heat	381,191	368,895	381,191	373,135	368,895	381,191	2,254,498
4 Res General	17,368	16,808	17,028	17,368	15,855	17,368	101,795
5 G50 Low Annual-Low Winter	138,356	133,893	130,591	138,356	130,763	126,688	798,648
6 G40 Low Annual-High Winter	129,779	125,592	129,779	126,521	125,592	129,779	767,042
7 G51 Med Annual-Low Winter	205,002	201,459	208,174	207,124	196,919	208,174	1,226,851
8 G41 Med Annual-High Winter	142,314	137,723	142,314	133,772	137,723	142,314	836,162
9 G52 High Annual-Low Winter	22,730	22,123	21,753	22,860	21,947	22,860	134,272
10 G42 High Annual-High Winter	11,732	11,354	11,014	11,732	11,354	11,732	68,919
11 Total Firm Sales	1,048,472	1,017,846	1,041,844	1,030,870	1,009,048	1,040,106	6,188,187
12 % of Total							
13 Res Heat	36.36%	36.24%	36.59%	36.20%	36.56%	36.65%	
14 Res General	1.66%	1.65%	1.63%	1.68%	1.57%	1.67%	
15 G50 Low Annual-Low Winter	13.20%	13.15%	12.53%	13.42%	12.96%	12.18%	
16 G40 Low Annual-High Winter	12.38%	12.34%	12.46%	12.27%	12.45%	12.48%	
17 G51 Med Annual-Low Winter	19.55%	19.79%	19.98%	20.09%	19.52%	20.01%	
18 G41 Med Annual-High Winter	13.57%	13.53%	13.66%	12.98%	13.65%	13.68%	
19 G52 High Annual-Low Winter	2.17%	2.17%	2.09%	2.22%	2.18%	2.20%	
20 G42 High Annual-High Winter	1.12%	1.12%	1.06%	1.14%	1.13%	1.13%	
21 Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	SUMMER
22 BASE COMMODITY COSTS Excl'd Hedging							
23 TOTAL BASE COMMODITY Excl'd Hedging	\$ 493,677	\$ 486,154	\$ 504,628	\$ 508,403	\$ 502,623	\$ 534,307	\$ 3,029,791
24 Res Heat	\$ 179,485	\$ 176,195	\$ 184,634	\$ 184,022	\$ 183,752	\$ 195,820	\$ 1,103,908
25 Res General	\$ 8,178	\$ 8,028	\$ 8,248	\$ 8,565	\$ 7,898	\$ 8,922	\$ 49,838
26 G50 Low Annual-Low Winter	\$ 65,145	\$ 63,951	\$ 63,253	\$ 68,234	\$ 65,135	\$ 65,080	\$ 390,800
27 G40 Low Annual-High Winter	\$ 61,107	\$ 59,987	\$ 62,860	\$ 62,398	\$ 62,560	\$ 66,668	\$ 375,578
28 G51 Med Annual-Low Winter	\$ 96,526	\$ 96,223	\$ 100,831	\$ 102,149	\$ 98,088	\$ 106,940	\$ 600,757
29 G41 Med Annual-High Winter	\$ 67,009	\$ 65,781	\$ 68,931	\$ 65,974	\$ 68,602	\$ 73,107	\$ 409,405
30 G52 High Annual-Low Winter	\$ 10,702	\$ 10,566	\$ 10,536	\$ 11,274	\$ 10,932	\$ 11,743	\$ 65,754
31 G42 High Annual-High Winter	\$ 5,524	\$ 5,423	\$ 5,335	\$ 5,786	\$ 5,656	\$ 6,027	\$ 33,751
32							
33 Residential	\$ 187,663	\$ 184,223	\$ 192,882	\$ 192,588	\$ 191,650	\$ 204,741	\$ 1,153,747
34 SALES HLF CLASSES	\$ 172,374	\$ 170,741	\$ 174,620	\$ 181,658	\$ 174,156	\$ 183,763	\$ 1,057,311
35 SALES LLF CLASSES	\$ 133,640	\$ 131,190	\$ 137,126	\$ 134,157	\$ 136,817	\$ 145,802	\$ 818,733

36 NEW HAMPSHIRE BASE HEDGING COMMODITY COSTS							
37 TOTAL BASE HEDGING COMMODITY	\$ 79,523	\$ -	\$ -	\$ -	\$ -	\$ 122,366	\$ 201,889
38 Res Heat	\$ 28,912	\$ -	\$ -	\$ -	\$ -	\$ 44,846	\$ 73,758
39 Res General	\$ 1,317	\$ -	\$ -	\$ -	\$ -	\$ 2,043	\$ 3,361
40 G50 Low Annual-Low Winter	\$ 10,494	\$ -	\$ -	\$ -	\$ -	\$ 14,905	\$ 25,398
41 G40 Low Annual-High Winter	\$ 9,843	\$ -	\$ -	\$ -	\$ -	\$ 15,268	\$ 25,111
42 G51 Med Annual-Low Winter	\$ 15,549	\$ -	\$ -	\$ -	\$ -	\$ 24,491	\$ 40,040
43 G41 Med Annual-High Winter	\$ 10,794	\$ -	\$ -	\$ -	\$ -	\$ 16,743	\$ 27,537
44 G52 High Annual-Low Winter	\$ 1,724	\$ -	\$ -	\$ -	\$ -	\$ 2,689	\$ 4,413
45 G42 High Annual-High Winter	\$ 890	\$ -	\$ -	\$ -	\$ -	\$ 1,380	\$ 2,270
46							
47 Residential	\$ 30,229	\$ -	\$ -	\$ -	\$ -	\$ 46,889	\$ 77,119
48 SALES HLF CLASSES	\$ 27,767	\$ -	\$ -	\$ -	\$ -	\$ 42,085	\$ 69,852
49 SALES LLF CLASSES	\$ 21,527	\$ -	\$ -	\$ -	\$ -	\$ 33,391	\$ 54,919

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	Schedule 10B, LN 52
4	Res General	Schedule 10B, LN 53
5	G50 Low Annual-Low Winter	Schedule 10B, LN 54
6	G40 Low Annual-High Winter	Schedule 10B, LN 55
7	G51 Med Annual-Low Winter	Schedule 10B, LN 56
8	G41 Med Annual-High Winter	Schedule 10B, LN 57
9	G52 High Annual-Low Winter	Schedule 10B, LN 58
10	G42 High Annual-High Winter	Schedule 10B, 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 Excl'd Hedging	
23	TOTAL BASE COMMODITY Excl'd Hedging	Schedule 1B, 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	Schedule 1B, 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

Remaining Commodity Costs

50	REMAINING SENDOUT BY CLASS	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	SUMMER
51	Total Therms							
52	Res Heat	702,500	306,769	8,056	-	11,908	122,718	1,151,951
53	Res General	7,458	5,117	-	339	-	824	13,739
54	G50 Low Annual-Low Winter	7,206	18,693	-	7,765	-	-	33,664
55	G40 Low Annual-High Winter	291,704	118,712	3,257	-	8,473	68,898	491,044
56	G51 Med Annual-Low Winter	-	23,567	1,050	-	-	1,791	26,408
57	G41 Med Annual-High Winter	278,187	180,653	8,542	-	30,286	136,339	634,007
58	G52 High Annual-Low Winter	-	2,514	-	1,108	-	6,927	10,548
59	G42 High Annual-High Winter	16,491	3,522	-	718	34,818	57,165	112,714
60	Total Firm Sales	1,303,547	659,546	20,904	9,930	85,485	394,662	2,474,075
61	% of Total							
62	Res Heat	53.89%	46.51%	26.13%	26.13%	13.93%	31.09%	
63	Res General	0.57%	0.78%	1.10%	1.10%	0.00%	0.21%	
64	G50 Low Annual-Low Winter	0.55%	2.83%	25.18%	25.18%	0.00%	0.00%	
65	G40 Low Annual-High Winter	22.38%	18.00%	10.56%	10.56%	9.91%	17.46%	
66	G51 Med Annual-Low Winter	0.00%	3.57%	3.40%	3.40%	0.00%	0.45%	
67	G41 Med Annual-High Winter	21.34%	27.39%	27.70%	27.70%	35.43%	34.55%	
68	G52 High Annual-Low Winter	0.00%	0.38%	3.59%	3.59%	0.00%	1.76%	
69	G42 High Annual-High Winter	1.27%	0.53%	2.33%	2.33%	40.73%	14.48%	
70	Total Firm Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

71	REMAINING COMMODITY COSTS EXCLD	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	SUMMER
72	HEDGING							
72	REMAINING COMMODITY Excld Hedging	\$ 608,916	\$ 310,925	\$ 7,624	\$ 2,302	\$ 39,673	\$ 198,961	\$ 1,168,400
73	Res Heat	\$ 328,153	\$ 144,618	\$ 1,992	\$ 601	\$ 5,526	\$ 61,866	\$ 542,757
74	Res General	\$ 3,484	\$ 2,412	\$ 84	\$ 25	\$ -	\$ 416	\$ 6,421
75	G50 Low Annual-Low Winter	\$ 3,366	\$ 8,812	\$ 1,920	\$ 580	\$ -	\$ -	\$ 14,678
76	G40 Low Annual-High Winter	\$ 136,261	\$ 55,963	\$ 805	\$ 243	\$ 3,932	\$ 34,733	\$ 231,939
77	G51 Med Annual-Low Winter	\$ -	\$ 11,110	\$ 260	\$ 78	\$ -	\$ 903	\$ 12,351
78	G41 Med Annual-High Winter	\$ 129,947	\$ 85,164	\$ 2,112	\$ 638	\$ 14,055	\$ 68,732	\$ 300,649
79	G52 High Annual-Low Winter	\$ -	\$ 1,185	\$ 274	\$ 83	\$ -	\$ 3,492	\$ 5,034
80	G42 High Annual-High Winter	\$ 7,703	\$ 1,660	\$ 178	\$ 54	\$ 16,159	\$ 28,819	\$ 54,572
81								
82	Residential	\$ 331,637	\$ 147,030	\$ 2,076	\$ 627	\$ 5,526	\$ 62,281	\$ 549,178
83	SALES HLF CLASSES	\$ 3,366	\$ 21,107	\$ 2,454	\$ 741	\$ -	\$ 4,395	\$ 32,063
84	SALES LLF CLASSES	\$ 273,912	\$ 142,788	\$ 3,095	\$ 934	\$ 34,146	\$ 132,284	\$ 587,160

85	REMAINING COMMODITY HEDGING COSTS	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	SUMMER
86	TOTAL REMAINING COMMODITY HEDGING	\$ 96,984	\$ -	\$ -	\$ -	\$ -	\$ 44,712	\$ 141,696
87	Res Heat	\$ 52,266	\$ -	\$ -	\$ -	\$ -	\$ 13,903	\$ 66,169
88	Res General	\$ 555	\$ -	\$ -	\$ -	\$ -	\$ 93	\$ 648
89	G50 Low Annual-Low Winter	\$ 536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536
90	G40 Low Annual-High Winter	\$ 21,703	\$ -	\$ -	\$ -	\$ -	\$ 7,806	\$ 29,508
91	G51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203	\$ 203
92	G41 Med Annual-High Winter	\$ 20,697	\$ -	\$ -	\$ -	\$ -	\$ 15,446	\$ 36,143
93	G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 785	\$ 785
94	G42 High Annual-High Winter	\$ 1,227	\$ -	\$ -	\$ -	\$ -	\$ 6,476	\$ 7,703
95								\$ -
96	Residential	\$ 52,821	\$ -	\$ -	\$ -	\$ -	\$ 13,996	\$ 66,817
97	SALES HLF CLASSES	\$ 536	\$ -	\$ -	\$ -	\$ -	\$ 988	\$ 1,524
98	SALES LLF CLASSES	\$ 43,627	\$ -	\$ -	\$ -	\$ -	\$ 29,728	\$ 73,355

Remaining Commodity Costs

50	REMAINING SENDOUT BY CLASS	
51	Total Therms	
52	Res Heat	Schedule 10B, LN 68
53	Res General	Schedule 10B, LN 69
54	G50 Low Annual-Low Winter	Schedule 10B, LN 70
55	G40 Low Annual-High Winter	Schedule 10B, LN 71
56	G51 Med Annual-Low Winter	Schedule 10B, LN 72
57	G41 Med Annual-High Winter	Schedule 10B, LN 73
58	G52 High Annual-Low Winter	Schedule 10B, LN 74
59	G42 High Annual-High Winter	Schedule 10B, LN 75
60	Total Firm Sales	Sum LN 52 : LN 59
61	% of Total	
62	Res Heat	LN 52 / LN 60, Jul/Aug calculated together
63	Res General	LN 53 / LN 60, Jul/Aug calculated together
64	G50 Low Annual-Low Winter	LN 54 / LN 60, Jul/Aug calculated together
65	G40 Low Annual-High Winter	LN 55 / LN 60, Jul/Aug calculated together
66	G51 Med Annual-Low Winter	LN 56 / LN 60, Jul/Aug calculated together
67	G41 Med Annual-High Winter	LN 57 / LN 60, Jul/Aug calculated together
68	G52 High Annual-Low Winter	LN 58 / LN 60, Jul/Aug calculated together
69	G42 High Annual-High Winter	LN 59 / LN 60, Jul/Aug calculated together
70	Total Firm Sales	LN 60 / LN 60, Jul/Aug calculated together

71	REMAINING COMMODITY COSTS EXCLD	
71	HEDGING	
72	REMAINING COMMODITY Excl'd Hedging	Schedule 1B, 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	Schedule 1B, 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

Total Commodity Costs

99	TOTAL COMMODITY COSTS Excluding Hedging							
100	TOTAL COMMODITY Excl'd Hedging	\$ 1,102,592	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 733,268	\$ 4,198,191
101	Res Heat	\$ 507,638	\$ 320,813	\$ 186,626	\$ 184,624	\$ 189,279	\$ 257,685	\$ 1,646,665
102	Res General	\$ 11,662	\$ 10,440	\$ 8,332	\$ 8,591	\$ 7,898	\$ 9,338	\$ 56,259
103	G50 Low Annual-Low Winter	\$ 68,512	\$ 72,763	\$ 65,173	\$ 68,814	\$ 65,135	\$ 65,080	\$ 405,478
104	G40 Low Annual-High Winter	\$ 197,368	\$ 115,950	\$ 63,665	\$ 62,641	\$ 66,492	\$ 101,401	\$ 607,517
105	G51 Med Annual-Low Winter	\$ 96,526	\$ 107,333	\$ 101,091	\$ 102,228	\$ 98,088	\$ 107,843	\$ 613,108
106	G41 Med Annual-High Winter	\$ 196,957	\$ 150,945	\$ 71,043	\$ 66,611	\$ 82,658	\$ 141,840	\$ 710,054
107	G52 High Annual-Low Winter	\$ 10,702	\$ 11,751	\$ 10,810	\$ 11,357	\$ 10,932	\$ 15,235	\$ 70,788
108	G42 High Annual-High Winter	\$ 13,228	\$ 7,083	\$ 5,512	\$ 5,840	\$ 21,814	\$ 34,845	\$ 88,323
109								
110	Residential	\$ 519,300	\$ 331,253	\$ 194,958	\$ 193,214	\$ 197,177	\$ 267,023	\$ 1,702,924
111	SALES HLF CLASSES	\$ 175,740	\$ 191,847	\$ 177,074	\$ 182,398	\$ 174,156	\$ 188,159	\$ 1,089,374
112	SALES LLF CLASSES	\$ 407,552	\$ 273,978	\$ 140,221	\$ 135,092	\$ 170,964	\$ 278,087	\$ 1,405,894

113	TOTAL HEDGING COMMODITY COSTS							
114	TOTAL HEDGING COMMODITY	\$ 176,507	\$ -	\$ -	\$ -	\$ -	\$ 167,078	\$ 343,585
115	Res Heat	\$ 81,178	\$ -	\$ -	\$ -	\$ -	\$ 58,749	\$ 139,927
116	Res General	\$ 1,872	\$ -	\$ -	\$ -	\$ -	\$ 2,137	\$ 4,009
117	G50 Low Annual-Low Winter	\$ 11,030	\$ -	\$ -	\$ -	\$ -	\$ 14,905	\$ 25,935
118	G40 Low Annual-High Winter	\$ 31,546	\$ -	\$ -	\$ -	\$ -	\$ 23,074	\$ 54,620
119	G51 Med Annual-Low Winter	\$ 15,549	\$ -	\$ -	\$ -	\$ -	\$ 24,694	\$ 40,243
120	G41 Med Annual-High Winter	\$ 31,491	\$ -	\$ -	\$ -	\$ -	\$ 32,189	\$ 63,680
121	G52 High Annual-Low Winter	\$ 1,724	\$ -	\$ -	\$ -	\$ -	\$ 3,474	\$ 5,198
122	G42 High Annual-High Winter	\$ 2,117	\$ -	\$ -	\$ -	\$ -	\$ 7,857	\$ 9,973
123								
124	Residential	\$ 83,050	\$ -	\$ -	\$ -	\$ -	\$ 60,886	\$ 143,936
125	SALES HLF CLASSES	\$ 28,303	\$ -	\$ -	\$ -	\$ -	\$ 43,073	\$ 71,376
126	SALES LLF CLASSES	\$ 65,154	\$ -	\$ -	\$ -	\$ -	\$ 63,119	\$ 128,273

127	TOTAL COMMODITY	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	SUMMER
128	Res Heat	\$ 588,817	\$ 320,813	\$ 186,626	\$ 184,624	\$ 189,279	\$ 316,434	\$ 1,786,592
129	Res General	\$ 13,534	\$ 10,440	\$ 8,332	\$ 8,591	\$ 7,898	\$ 11,474	\$ 60,268
130	G50 Low Annual-Low Winter	\$ 79,542	\$ 72,763	\$ 65,173	\$ 68,814	\$ 65,135	\$ 79,985	\$ 431,412
131	G40 Low Annual-High Winter	\$ 228,914	\$ 115,950	\$ 63,665	\$ 62,641	\$ 66,492	\$ 124,475	\$ 662,137
132	G51 Med Annual-Low Winter	\$ 112,074	\$ 107,333	\$ 101,091	\$ 102,228	\$ 98,088	\$ 132,537	\$ 653,351
133	G41 Med Annual-High Winter	\$ 228,448	\$ 150,945	\$ 71,043	\$ 66,611	\$ 82,658	\$ 174,029	\$ 773,734
134	G52 High Annual-Low Winter	\$ 12,426	\$ 11,751	\$ 10,810	\$ 11,357	\$ 10,932	\$ 18,710	\$ 75,986
135	G42 High Annual-High Winter	\$ 15,344	\$ 7,083	\$ 5,512	\$ 5,840	\$ 21,814	\$ 42,702	\$ 98,296
136	Total Firm Sales	\$ 1,279,100	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 900,345	\$ 4,541,776
137								
138	Residential	\$ 602,350	\$ 331,253	\$ 194,958	\$ 193,214	\$ 197,177	\$ 327,908	\$ 1,846,860
139	SALES HLF CLASSES	\$ 204,043	\$ 191,847	\$ 177,074	\$ 182,398	\$ 174,156	\$ 231,231	\$ 1,160,749
140	SALES LLF CLASSES	\$ 472,706	\$ 273,978	\$ 140,221	\$ 135,092	\$ 170,964	\$ 341,206	\$ 1,534,167
141								
142	% ALLOCATION BETWEEN SALES HLF AND LLF							
143	SALES HLF CLASSES							43.07%
144	SALES LLF CLASSES							56.93%

Total Commodity Costs

99	TOTAL COMMODITY COSTS Excluding Hedging	
100	TOTAL COMMODITY Excl'd Hedging	Schedule 1B, 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	Schedule 1B, 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)

Schedule 20

Schedule 22

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	TOTAL	SUMMER
1 Supply Volumes - MMBtu								
2 Total Pipeline	423,272	294,929	190,962	186,863	191,303	273,732	4,392,745	1,561,061
3 Total Storage	798	0	0	0	0	0	2,349,738	798
4 Total Peaking	1,395	1,350	1,395	1,395	1,350	1,395	280,484	8,280
5 Subtotal	425,465	296,279	192,357	188,258	192,653	275,127	7,022,967	1,570,139
6 Less Interruptible - Maine	0	0	0	0	0	0	0	0
7 Less Interruptible - New Hampshire	0	0	0	0	0	0	0	0
8 Total Firm Supply	425,465	296,279	192,357	188,258	192,653	275,127	7,022,967	1,570,139
9 Total Firm Pipeline Sendout	423,272	294,929	190,962	186,863	191,303	273,732	4,392,745	1,561,061
10 Variable Costs								
11 Pipeline Costs Modeled in Sendout™	\$ 2,574,568	\$ 1,803,284	\$ 1,172,240	\$ 1,159,631	\$ 1,193,953	\$ 1,747,517	\$ 25,970,213	\$ 9,651,193
12 NYMEX Price Used for Forecast	\$5.651	\$5.709	\$5.782	\$5.849	\$5.879	\$5.980		
13 NYMEX Price Used for Update	\$4.277	\$4.371	\$4.487	\$4.575	\$4.619	\$4.733		
14 Increase/(Decrease) NYMEX Price	-\$1.374	-\$1.338	-\$1.295	-\$1.274	-\$1.260	-\$1.247		
15 Increase/(Decrease) in Pipeline Costs	\$ (581,576)	\$ (394,615)	\$ (247,296)	\$ (238,063)	\$ (241,042)	\$ (341,344)		
16 Total Updated Pipeline Costs	\$ 1,992,992	\$ 1,408,669	\$ 924,944	\$ 921,568	\$ 952,911	\$ 1,406,173	\$ 24,496,567	\$ 7,607,257
17								
18 Total Pipeline	\$ 1,992,992	\$ 1,408,669	\$ 924,944	\$ 921,568	\$ 952,911	\$ 1,406,173	\$ 24,496,567	\$ 7,607,257
19 Total Storage	\$ 5,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,893,717	\$ 5,043
20 Total Peaking	\$ 7,404	\$ 7,116	\$ 7,307	\$ 7,242	\$ 6,975	\$ 7,184	\$ 1,373,860	\$ 43,228
21 Subtotal	\$ 2,005,439	\$ 1,415,785	\$ 932,251	\$ 928,810	\$ 959,886	\$ 1,413,357	\$ 35,764,144	\$ 7,655,528
22								
23 Hedging (Gain)/Loss Estimate								
24 NYMEX NG Futures Contracts	25	-	-	-	-	25	199	50
25 Average Purchase Price	\$ 5.561	\$ -	\$ -	\$ -	\$ -	\$ 6.021		
26 NYMEX Price Used for Forecast	\$ 5.651	\$ 5.709	\$ 5.782	\$ 5.849	\$ 5.879	\$ 5.980		
27 NYMEX Price Used for Update	\$ 4.277	\$ 4.371	\$ 4.487	\$ 4.575	\$ 4.619	\$ 4.733		
28 Increase/(Decrease) NYMEX Price	\$ (1.374)	\$ (1.338)	\$ (1.295)	\$ (1.274)	\$ (1.260)	\$ (1.247)		
29 Futures Hedging (Gain)/Loss	\$ 321,038	\$ -	\$ -	\$ -	\$ -	\$ 322,038	\$ 4,330,537	\$ 643,077
30								
31 Interruptible Cost Estimate								
32 Variable Pipeline Costs Excl'd Hedges	\$ 1,992,992	\$ 1,408,669	\$ 924,944	\$ 921,568	\$ 952,911	\$ 1,406,173	\$ 24,496,567	\$ 7,607,257
33 Average Supply Cost (\$/MMBtu)	\$ 4.709	\$ 4.776	\$ 4.844	\$ 4.932	\$ 4.981	\$ 5.137		
34 Interruptible Cost - Maine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 Interruptible Cost - New Hampshire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36								
37 Firm Sales Pipeline Commodity Excl'd Hedge	\$ 1,992,992	\$ 1,408,669	\$ 924,944	\$ 921,568	\$ 952,911	\$ 1,406,173	\$ 24,496,567	\$ 7,607,257
38 Total Storage	\$ 5,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,893,717	\$ 5,043
39 Total Peaking	\$ 7,404	\$ 7,116	\$ 7,307	\$ 7,242	\$ 6,975	\$ 7,184	\$ 1,373,860	\$ 43,228
40 Firm Sales Variable Costs Excl'd Hedge	\$ 2,005,439	\$ 1,415,785	\$ 932,251	\$ 928,810	\$ 959,886	\$ 1,413,357	\$ 35,764,144	\$ 7,655,528
41 Plus Hedging (Gain)/Loss	\$ 321,038	\$ -	\$ -	\$ -	\$ -	\$ 322,038	\$ 4,330,537	\$ 643,077
42 Total Firm Sales Variable Costs	\$ 2,326,477	\$ 1,415,785	\$ 932,251	\$ 928,810	\$ 959,886	\$ 1,735,396	\$ 40,094,680	\$ 8,298,605

Northern Utilities
ALLOCATION OF COMMODITY COSTS BETWEEN ME & NH DIVISIONS

1	Supply Volumes - MMBtu	
2	Total Pipeline	Schedule 6A
3	Total Storage	Schedule 6A
4	Total Peaking	Schedule 6A
5	Subtotal	SUM LN 2: LN 4
6	Less Interruptible - Maine	Schedule 6A
7	Less Interruptible - New Hampshire	Schedule 6A
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™	Schedule 6A
12	NYMEX Price Used for Forecast	Schedule 6A
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	Schedule 6A
20	Total Peaking	Schedule 6A
21	Subtotal	Sum LN 18 : LN 20
22		
23	Hedging (Gain)/Loss Estimate	
24	NYMEX NG Futures Contracts	Schedule 6A
25	Average Purchase Price	Schedule 6A
26	NYMEX Price Used for Forecast	Schedule 6A
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

43 **Commodity Allocation Factors**

44 Firm Sales Sendout for Normal Winter, MMBtu

	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	TOTAL	SUMMER
46 Maine	192,593	130,202	87,135	85,209	84,284	133,072	3,265,494	712,494
47 New Hampshire	235,202	167,739	106,275	104,080	109,453	143,477	3,752,553	866,226
48 Total	427,795	297,941	193,410	189,289	193,737	276,548	7,018,047	1,578,720

Percentage of Total								
50								
51 Maine	45.02%	43.70%	45.05%	45.02%	43.50%	48.12%	46.53%	45.13%
52 New Hampshire	54.98%	56.30%	54.95%	54.98%	56.50%	51.88%	53.47%	54.87%
53 Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

54
 55 **Commodity Allocation by Jurisdiction**
 56 **Maine**

57 Firm Sales Pipeline Commodity Excl'd Hedge	\$ 897,243	\$ 615,597	\$ 416,707	\$ 414,845	\$ 414,556	\$ 676,633	\$ 11,340,996	\$ 3,435,580
58 Hedging (Gains) Losses	\$ 144,531	\$ -	\$ -	\$ -	\$ -	\$ 154,961	\$ 2,026,843	\$ 299,492
59 Storage	\$ 2,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,663,141	\$ 2,270
60 Peaking	\$ 3,333	\$ 3,110	\$ 3,292	\$ 3,260	\$ 3,034	\$ 3,457	\$ 640,291	\$ 19,486
61 Maine Interruptible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 Total Maine Commodity Costs	\$ 1,047,378	\$ 618,706	\$ 419,999	\$ 418,105	\$ 417,590	\$ 835,050	\$ 18,671,271	\$ 3,756,828
63 Maine Inventory Finance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,508	\$ -
64 Total Maine Variable Costs	\$ 1,047,378	\$ 618,706	\$ 419,999	\$ 418,105	\$ 417,590	\$ 835,050	\$ 18,792,779	\$ 3,756,828

65 **New Hampshire**

66 Firm Sales Pipeline Commodity Excl'd Hedge	\$ 1,095,749	\$ 793,072	\$ 508,237	\$ 506,722	\$ 538,355	\$ 729,541	\$ 13,155,570	\$ 4,171,677
67 Hedging (Gains) Losses	\$ 176,507	\$ -	\$ -	\$ -	\$ -	\$ 167,078	\$ 2,303,694	\$ 343,585
68 Storage	\$ 2,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,230,576	\$ 2,773
69 Peaking	\$ 4,071	\$ 4,006	\$ 4,015	\$ 3,982	\$ 3,941	\$ 3,727	\$ 733,569	\$ 23,742
70 New Hampshire Interruptible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71 Total New Hampshire Commodity Costs	\$ 1,279,100	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 900,345	\$ 21,423,409	\$ 4,541,776
72 New Hampshire Inventory Finance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,112	\$ -
73 Total New Hampshire Variable Costs	\$ 1,279,100	\$ 797,079	\$ 512,252	\$ 510,704	\$ 542,296	\$ 900,345	\$ 21,566,522	\$ 4,541,776

74 **Northern Utilities**

75 Firm Sales Pipeline Commodity Excl'd Hedge	\$ 1,992,992	\$ 1,408,669	\$ 924,944	\$ 921,568	\$ 952,911	\$ 1,406,173	\$ 24,496,567	\$ 7,607,257
76 Hedging (Gains) Losses	\$ 321,038	\$ -	\$ -	\$ -	\$ -	\$ 322,038	\$ 4,330,537	\$ 643,077
77 Storage	\$ 5,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,893,717	\$ 5,043
78 Peaking	\$ 7,404	\$ 7,116	\$ 7,307	\$ 7,242	\$ 6,975	\$ 7,184	\$ 1,373,860	\$ 43,228
79 Northern Interruptible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80 Total Northern Commodity Costs	\$ 2,326,477	\$ 1,415,785	\$ 932,251	\$ 928,810	\$ 959,886	\$ 1,735,396	\$ 40,094,680	\$ 8,298,605
81 Northern Inventory Finance Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,620	\$ -
82 Total Northern Variable Costs	\$ 2,326,477	\$ 1,415,785	\$ 932,251	\$ 928,810	\$ 959,886	\$ 1,735,396	\$ 40,359,301	\$ 8,298,605

83

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 Schedule 10B, 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 Excl'd 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 Excl'd 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 Excl'd 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

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

87
 88

Col A	Col H	Col I	Col J	Col K	Col L	Col M	Col N	Col P
Inventory Finance Charge	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	TOTAL	SUMMER
Storage	\$ 13,076	\$ 18,813	\$ 24,636	\$ 30,543	\$ 36,110	\$ 41,303	\$ 262,258	\$ 164,479
Peaking	\$ 162	\$ 161	\$ 160	\$ 165	\$ 172	\$ 171	\$ 2,363	\$ 992
Total	\$ 13,238	\$ 18,975	\$ 24,796	\$ 30,708	\$ 36,282	\$ 41,473	\$ 264,620	\$ 165,471

94
 95 **Inventory Finance Charge Allocation by Jurisdiction**

Maine	\$ 5,960	\$ 8,292	\$ 11,171	\$ 13,823	\$ 15,784	\$ 19,956	\$ 121,508	\$ 74,987
New Hampshire	\$ 7,278	\$ 10,683	\$ 13,625	\$ 16,885	\$ 20,498	\$ 21,517	\$ 143,112	\$ 90,485
Total	\$ 13,238	\$ 18,975	\$ 24,796	\$ 30,708	\$ 36,282	\$ 41,473	\$ 264,620	\$ 165,471

99
 100 **Inventory Finance Charge Allocation by Month**

101 **Maine**

Firm Sales Normal Remaining Sendout	0	0	0	0	0	0	2,049,867	0
Monthly % Sendout of Total Winter	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
ME Allocated Inventory Finance Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,508	\$ -

105
 106 **New Hampshire**

Firm Sales Normal Remaining Sendout	0	0	0	0	0	0	2,273,784	0
Monthly % Sendout of Total Winter	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
NH Allocated Inventory Finance Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,112	\$ -

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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, Schedule 14 - 'Carrying Costs'
92	Peaking	Company Analysis, Schedule 14 - '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 Schedule 10B, 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

Schedule 23

Northern Utilities - NEW HAMPSHIRE DIVISION
Supporting Detail to Proposed Tariff Sheets
Average Cost of Gas Calculation

	Winter	Summer	Total	
1 Demand	\$ 10,342,943	\$ 1,058,022	\$ 11,400,965	Schedule 1A, LN 80
2 Commodity	\$ 17,024,745	\$ 4,541,776	\$ 21,566,522	Schedule 1B, LN 0
3 Total	\$ 27,367,689	\$ 5,599,798	\$ 32,967,487	LN 1 + LN 2
4				
5 Forecasted Firm Sales (Therms)	28,473,787	8,452,584	36,926,371	Schedule 10B, LN 11 * 10
6 Forecasted Residential Sales (Therms)	12,742,755	3,437,017	16,179,773	Schedule 10B, LN 3 * 10
7 Average Residential Rate:	Winter	Summer	Total	
8 Average Demand Rate	\$0.3632	\$0.1252		LN 1 / LN 5
9 Average Commodity Rate	\$0.5979	\$0.5373		LN 2 / LN 5
10 Average Rate	\$0.9612	\$0.6625		LN 3 / LN 5
11				
12 Residential Reallocation:	Winter	Summer	Total	
13 Demand Costs Allocated To Residential per SMBA	\$ 4,839,392	\$ 463,235	\$ 5,302,627	Schedule 10A, LN 168
14 Demand Costs Allocated To Residential per Avg Res. Rate	\$ 4,628,734	\$ 430,315	\$ 5,059,049	LN 8 * LN 6
15 Demand Reallocation:	\$ 210,658	\$ 32,920	\$ 243,578	LN 13 - LN 14
16 HLF Allocation	\$ 23,781	\$ 9,359	\$ 33,140	LN 15 / LN 20
17 LLF Allocation	\$ 186,877	\$ 23,561	\$ 210,438	LN 15 / LN 21
18				
19 SMBA Capacity Cost Allocation (%)				
20 HLF	11.29%	28.43%		Schedule 10A, LN 173
21 LLF	88.71%	71.57%		Schedule 10A, LN 174
22				
23 Commodity Costs Allocated To Residential per SMBA	\$ 7,546,346	\$ 1,846,860	\$ 9,393,206	Schedule 10A, LN 138
24 Commodity Costs Allocated To Residential per Avg Res. Rate	\$ 7,619,014	\$ 1,846,709	\$ 9,465,723	LN 18 * LN 16
25 Commodity Reallocation:	\$ (72,668)	\$ 151	\$ (72,517)	LN 23 - LN 24
26 HLF Allocation	\$ (15,192)	\$ 65	\$ (15,127)	LN 25 / LN 30
27 LLF Allocation	\$ (57,476)	\$ 86	\$ (57,390)	LN 25 / LN 31
28				
29 SMBA Commodity Cost Allocation (%)				
30 HLF	20.91%	43.07%		Schedule 10C, LN 143
31 LLF	79.09%	56.93%		Schedule 10C, LN 144

ATV Reconciliation

Northern Utilities, Inc. New Hampshire Division

Summer Period Cost of Gas Filing Effective May 1, 2010 DG 10-050

Explanation of Adjusted Target Volume (ATV) Reconciliation

The Adjusted Target Volume (ATV) is the volume of gas determined by the Company using a consumption algorithm and required to be nominated and delivered each gas day by a supplier on behalf of customers taking non-daily metered delivery service. As required by the Northern's tariff (Section VII, 10.7.2, Page 122), the Company will compare the sum of the recalculated ATV values for each aggregation pool for the six-month period of May 1 through October 31 to the sum of the billed usage volumes used by each aggregation pool for that same period. The differences shall be cashed out at 100% of the average of the daily index over the same period. The summer period cash-out is calculated and provided to suppliers within 60 days of rendering supplier billings for the month of October.¹

This is Northern's first ATV reconciliation under Unitil management. During the 2009 summer period, billing operations switched over from the NiSource system to Unitil's system. Billing for the first two months of the 2009 summer period was done by NiSource and beginning in July 2009, Unitil assumed responsibility for billing. The data on which the end of period reconciliation is based was thus recorded in two separate systems, and it took significant time and effort to integrate the two sets of data in order to calculate the reconciliation adjustment amount. As a result, it took more time to complete billings and adjustments than normally would be the case.

On April 2, 2010, Northern determined that it owed retail marketers \$433,436 due to activity occurring in the summer 2009 period. A schedule of the monthly activity during the summer 2009 period is provided in the attachment. This resulted from gas marketers supplying more gas to the system than was consumed by Northern's transportation customers during this period. Accordingly, this sum, \$433,436, is being included as part of the prior period adjustment on tariff Forty-sixth Revised Page 38 in order to reflect the cost within the season in which it was incurred.

Over the past six months, Unitil has developed robust and reliable software to calculate the ATV reconciliation in a timely manner. Northern now has systems in place to bill Adjusted Target Volume reconciliations within 60 days after the period ends, and ensure that future ATV reconciliation amounts are included in Northern's Cost of Gas filing in a more timely manner.

¹ Northern is required to provide a statement to suppliers by the 10th business day of November for supplier activity in the summer cost of gas period.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
ATV Reconciliation Summary - Summer 2009

	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>Total</u>
ATV Delivered (Dth)	38,191	28,168	30,667	33,355	49,265	85,489	265,135
Actual Billed Consumption (Dth)	27,812	21,639	22,568	20,878	26,790	37,674	157,361
ATV Adjustment (Dth)	(10,379)	(6,529)	(8,099)	(12,477)	(22,475)	(47,815)	(107,774)
Average Payment per Dth (1)	\$4.12	\$4.06	\$3.74	\$3.34	\$3.16	\$4.63	\$4.02
Net Cash-Out	(\$42,745.87)	(\$26,478.59)	(\$30,250.08)	(\$41,715.61)	(\$71,055.53)	(\$221,190.17)	(\$433,435.85)

(1) Average Payment per Dth is equal to Net Cash-Out divided by ATV Adjustment (Dth).