

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

	AMOUNT	
Summer Period Beg. Balance (1)	\$91,535	SCHEDULE 2
Less: Reported Collections	(\$4,942,961)	SCHEDULE 2
Less: Billing Adjustment	\$0	SCHEDULE 2
Add: Cost of Firm Gas Allowable	\$4,851,241	SCHEDULE 4
Add: Interest	(\$7,289)	SCHEDULE 2
Summer Period Ending Balance	(\$7,474)	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2010 SUMMER PERIOD RECONCILIATION
SCHEDULE 2: ADJUSTMENTS TO REPORTED SUMMER PERIOD ACCOUNTS
November 2009 - October 2010
Acct 191.10

	<u>Nov-09</u>	<u>Dec-09</u>	<u>Jan-10</u>	<u>Feb-10</u>	<u>Mar-10</u>	<u>Apr-10</u>	<u>May-10</u>	<u>Jun-10</u>	<u>Jul-10</u>	<u>Aug-10</u>	<u>Sep-10</u>	<u>Oct-10</u>	<u>Total</u>
SUMMER PERIOD													
Summer Period Account Beginning Balance	\$ 91,535	\$ (536,595)	\$ (563,865)	\$ (578,644)	\$ (616,819)	\$ (579,200)	\$ (66,593)	\$ 170,907	\$ 131,572	\$ 23,774	\$ 23,478	\$ (144,957)	\$ 91,535
Plus: Cost of Firm Gas (Schedule 4)	\$ (87,372)	\$ -	\$ (12,107)	\$ (38,480)	\$ 39,716	\$ 512,862	\$ 1,041,286	\$ 497,256	\$ 511,744	\$ 617,243	\$ 528,011	\$ 1,241,081	\$ 4,851,241
Less: Reported Collections (Schedule 3)	\$ (540,155)	\$ (25,782)	\$ (1,127)	\$ 1,922	\$ (480)	\$ 618	\$ (803,927)	\$ (537,000)	\$ (619,752)	\$ (617,603)	\$ (696,282)	\$ (1,103,392)	\$ (4,942,961)
Less: Billing Adjustment													
Summer Period Account Ending Balance	\$ (535,993)	\$ (562,377)	\$ (577,098)	\$ (615,202)	\$ (577,583)	\$ (65,720)	\$ 170,766	\$ 131,163	\$ 23,564	\$ 23,414	\$ (144,793)	\$ (7,268)	\$ (186)
Month's Average Balance	\$ (222,229)	\$ (549,486)	\$ (570,482)	\$ (596,923)	\$ (597,201)	\$ (322,460)	\$ 52,086	\$ 151,035	\$ 77,568	\$ 23,594	\$ (60,657)	\$ (76,113)	
Interest Rate (Prime Rate)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
Interest Applied	\$ (602)	\$ (1,488)	\$ (1,545)	\$ (1,617)	\$ (1,617)	\$ (873)	\$ 141	\$ 409	\$ 210	\$ 64	\$ (164)	\$ (206)	\$ (7,289)
Summer Period Account Ending Balance w/int	\$ (536,595)	\$ (563,865)	\$ (578,644)	\$ (616,819)	\$ (579,200)	\$ (66,593)	\$ 170,907	\$ 131,572	\$ 23,774	\$ 23,478	\$ (144,957)	\$ (7,474)	\$ (7,474)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2010 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS(1)
November 2009 - October 2010

FORM III
Schedule 3

	<u>Nov-09</u>	<u>Dec-09</u>	<u>Jan-10</u>	<u>Feb-10</u>	<u>Mar-10</u>	<u>Apr-10</u>	<u>May-10</u>	<u>Jun-10</u>	<u>Jul-10</u>	<u>Aug-10</u>	<u>Sep-10</u>	<u>Oct-10</u>	<u>Total</u>
Accrued Revenue	\$ (984,300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,909	\$ (130,936)	\$ 60,573	\$ 39,813	\$ 62,690	\$ 311,677	\$ (265,574)
Billed Revenue	\$ 1,524,456	\$ 25,782	\$ 1,127	\$ (1,922)	\$ 480	\$ (618)	\$ 429,018	\$ 667,936	\$ 559,179	\$ 577,790	\$ 633,592	\$ 791,716	\$ 5,208,535
Calendarized Revenue	\$ 540,155	\$ 25,782	\$ 1,127	\$ (1,922)	\$ 480	\$ (618)	\$ 803,927	\$ 537,000	\$ 619,752	\$ 617,603	\$ 696,282	\$ 1,103,392	\$ 4,942,961

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2010 SUMMER PERIOD RECONCILIATION
SCHEDULE 4: PURCHASED GAS COSTS ALLOCATED TO SUMMER PERIOD
November 2009 - October 2010

FORM III
Schedule 4
Page 1 of 2

Commodity Costs:	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Total Off Peak
Anadarko Energy	\$ 83,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,446
Distrigas	\$ 5,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,097
Emera Energy	\$ 117,096	\$ -	\$ -	\$ -	\$ 41,634	\$ -	\$ -	\$ 71,921	\$ 67,425	\$ 72,644	\$ 118,540	\$ 59,175	\$ 548,435
Hess	\$ (575)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,175	\$ 41,925	\$ -	\$ -	\$ 298,525
JP Morgan	\$ 391,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,361	\$ -	\$ -	\$ -	\$ -	\$ 710,419
Sempra	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,723	\$ 5,723
South Jersey Resources	\$ 156,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,014
Spark Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,003	\$ 266,029	\$ 320,032
Sprague Energy	\$ (649)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,043	\$ 98,308	\$ 120,611	\$ 126,617	\$ 130,682	\$ 580,613
Tennessee	\$ 3,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,996	\$ 1,906	\$ 2,097	\$ 2,156	\$ 2,952	\$ 14,417
Total Gas & Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,615	\$ -	\$ 152,615
Misc Small Suppliers	\$ (6,522)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,522)
Subtotal	\$ 748,276	\$ -	\$ -	\$ -	\$ 41,634	\$ -	\$ -	\$ 498,320	\$ 424,813	\$ 237,277	\$ 453,931	\$ 464,561	\$ 2,868,814
Commodity Cost Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 484,957	\$ 424,981	\$ 242,533	\$ 458,734	\$ 457,048	\$ 746,407	\$ 2,814,660
Commodity Cost Reversals	\$ (835,648)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (484,957)	\$ (424,981)	\$ (242,533)	\$ (458,734)	\$ (457,048)	\$ (2,903,901)
Subtotal	\$ (87,372)	\$ -	\$ -	\$ -	\$ 41,634	\$ -	\$ 484,957	\$ 438,344	\$ 242,365	\$ 453,479	\$ 452,245	\$ 753,920	\$ 2,779,573
Withdrawal Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (509)	\$ (395)	\$ 3,154	\$ 185	\$ 166	\$ (679)	\$ 1,922
ATV Reconciliation Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 238,389	\$ 202,439	\$ 202,237	\$ (8,255)	\$ (467)	\$ 94,793	\$ 729,136
Company Managed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,317)	\$ (8,046)	\$ (8,805)	\$ (8,512)	\$ (6,921)	\$ (40,600)
Non Traditional Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,135)	\$ -	\$ (65,099)	\$ (330,547)	\$ (54,378)	\$ -	\$ (98,471)	\$ (562,630)
Net OBA Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,774)	\$ 115	\$ (2,108)	\$ (2,824)	\$ (4,551)	\$ (560)	\$ (11,701)
LNG Boiloff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,967	\$ 6,228	\$ 4,643	\$ 5,346	\$ 5,274	\$ 4,944	\$ 32,402
Transportation Charges	\$ -	\$ -	\$ (12,107)	\$ (38,480)	\$ (1,918)	\$ 526,997	\$ -	\$ 1,424	\$ (57,059)	\$ (3,983)	\$ (1,504)	\$ (25,672)	\$ 387,699
Hedging Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,387	\$ 2,144	\$ 2,131	\$ 1,719	\$ 1,957	\$ 314,303	\$ 527,641
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ (12,107)	\$ (38,480)	\$ (1,918)	\$ 512,862	\$ 447,459	\$ 138,540	\$ (185,594)	\$ (70,994)	\$ (7,637)	\$ 281,738	\$ 1,063,869
Sales for Resale Estimates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (75,967)	\$ (337,983)	\$ (63,183)	\$ (8,512)	\$ (105,392)	\$ (81,484)	\$ (672,521)
Sales for Resale Reversals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,967	\$ 337,983	\$ 63,183	\$ 8,512	\$ 105,392	\$ 591,036
Total Commodity Costs	\$ (87,372)	\$ -	\$ (12,107)	\$ (38,480)	\$ 39,716	\$ 512,862	\$ 856,449	\$ 314,869	\$ 331,571	\$ 437,155	\$ 347,730	\$ 1,059,565	\$ 3,761,958

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 2010 SUMMER PERIOD RECONCILIATION
 SCHEDULE 4: PURCHASED GAS COSTS ALLOCATED TO SUMMER PERIOD
 November 2009 - October 2010

Demand Costs

	<u>Nov-09</u>	<u>Dec-09</u>	<u>Jan-10</u>	<u>Feb-10</u>	<u>Mar-10</u>	<u>Apr-10</u>	<u>May-10</u>	<u>Jun-10</u>	<u>Jul-10</u>	<u>Aug-10</u>	<u>Sep-10</u>	<u>Oct-10</u>	<u>Total Off Peak</u>
Forecasted Summer Demand Costs (DG 10-050)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,337	\$ 176,337	\$ 176,337	\$ 176,337	\$ 176,337	\$ 176,337	\$ 1,058,022
Miscellaneous Overhead	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500	\$ 6,050	\$ 3,836	\$ 3,751	\$ 3,945	\$ 5,179	\$ 31,261
Total Demand Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,837	\$ 182,387	\$ 180,173	\$ 180,088	\$ 180,282	\$ 181,516	\$ 1,089,283
Total Gas Costs	\$ (87,372)	\$ -	\$ (12,107)	\$ (38,480)	\$ 39,716	\$ 512,862	\$ 1,041,286	\$ 497,256	\$ 511,744	\$ 617,243	\$ 528,011	\$ 1,241,081	\$ 4,851,241

