

New Hampshire Gas Corporation

Calculation of the Cost of Gas Rate

Period Covered: Winter Period November 1, 2010 through April 30, 2011

<u>Total Anticipated Cost</u>		<u>Therms</u>	<u>Cost/ Therm</u>	
	Propane	1,067,818	\$1.5812	\$1,688,434
Add:	Prior Period (Deficiency Uncollected)		\$0	
	Interest		\$0	
Deduct:	Prior Period (Excess Collected)		(\$26,933)	
	Interest		\$1,641	
	Prior Period Adjusted			(\$25,292)
	Total Anticipated Cost			<u>\$1,663,142</u>
<u>Projected Gas Sales</u>				1,016,812 therms
 <u>Cost of Gas Rate</u>				
	Beginning of Period Cost of Gas Rate			\$1.6356 per therm
	Mid Period Rate Adjustment - 01/01/11			\$0.1252 per therm
	Mid Period Rate Adjustment - 02/01/11			\$0.0829 per therm
	Revised Cost of Gas Rate Effective February 1, 2011			\$1.8437 per therm

Pursuant to tariff section 17(d), the Company may adjust the approved cost of gas rate upward on a monthly basis within the following range:

Maximum Cost of Gas Rate \$2.0445 per therm

Issued : January 24, 2011
Effective: February 1, 2011

Issued By: Michael D. Eastman
Michael D. Eastman
Treasurer

In Compliance with DG 10-249, Order No. 25,164