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September 14, 2010

## VIA FEDERAL EXPRESS

Ms. Debra A. Howland  
Executive Director and Secretary  
State of New Hampshire  
Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

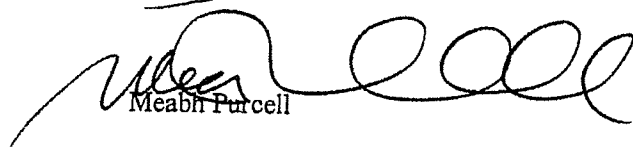
Re: New Hampshire Gas Corporation: Winter 2010-2011 Cost of Gas Adjustment

Dear Ms. Howland:

In accordance with the Commission's Tariff Filing Rules and in accordance with the terms of New Hampshire Gas Corporation's ("NHGC") cost of gas adjustment, enclosed are an original and eight (8) copies of the following pages: 43<sup>rd</sup> Revised Tariff page 24, with supporting data and pre-filed testimony, proposed to become effective November 1, 2010, together with a CD. The tariff page and attachments provide the calculation of the Cost of Gas Adjustment for the Winter Period November 1, 2010 through April 30, 2011. For the six-month period, the Cost of Gas Rate for the Non-Fixed Option Program is \$1.5025 per therm and \$1.5225 per therm for the Fixed Price Option Program; and the total revenue to be collected by the cost of gas adjustment is \$1,527,736.

Also enclosed are an original and eight (8) copies of the tariffs and supporting documentation for the new delivery rates reflecting an increase in delivery charges of \$57,747, beginning November 1, 2010, as authorized by the terms of the Settlement Agreement approved in Order 25,039. Please return a copy of the tariff page, bearing the Commission's receipt stamp, in the enclosed envelope. If you require further information, or have any questions, do not hesitate to contact me.

Sincerely,



Meabh Purcell

cc: Jennifer Boucher, The Berkshire Gas Company  
Karen L. Zink, The Berkshire Gas Company  
Stephen P. Frink, NHPUC  
Robert J. Wyatt, NHPUC

BS 128628

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NEW HAMPSHIRE GAS CORPORATION

COST OF GAS ADJUSTMENT

WINTER PERIOD 2010 - 2011

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New Hampshire Gas Corporation

Line  
No.

Calculation of the Cost of Gas Rate

1					
2					
3					
4	Period Covered: Winter Period Nov. 1, 2010 through Apr. 30, 2011				
5					
6	Projected Gas Sales in Therms				1,016,812
7					
8	Total Anticipated Cost		<u>Cost/</u>		
9		<u>Therms</u>	<u>Therm</u>		
10	Propane	1,067,818	\$1.4548	=	\$1,553,462
11					
12	Add: Prior Period (Deficiency				
13	Uncollected)				
14	Interest				
15					
16					
17	Deduct: Prior Period (Excess Collected)				(\$26,933)
18					
19	Interest				\$1,207
20					
21					
22	Prior Period Adjusted				<u>(\$25,726)</u>
23					
24	Total Anticipated Cost				<u><u>\$1,527,736</u></u>
25					
26	Cost of Gas Rate				
27	Non-Fixed Price Option Cost of Gas Rate			Per Therm	<u>\$1.5025</u>
28					
29	Fixed Price Option Cost of Gas Premium			Per Therm	\$0.0200
30					
31	Fixed Price Option Cost of Gas Rate			Per Therm	<u>\$1.5225</u>
32					
33					
34					
35				Per Therm	<u><u>\$1.8781</u></u>
36					
37					

38 Issued : Issued By: Karen L. Zink  
39 Effective: Title: Treasurer

40  
41 In Compliance with DG 10-XXX, Order No.

New Hampshire Gas Corporation

Line No.	<u>Calculation of the Cost of Gas Rate</u>			
1				
2				
3				
4	Period Covered: Winter Period Nov. 1, 2009 through Apr. 30, 2010			
4	Period Covered: Winter Period Nov. 1, 2010 through Apr. 30, 2011			
5				
6	Projected Gas Sales in Therms			948,562
7				1,016,812
8	Total Anticipated Cost			
9		<u>Therms</u>	<u>Cost/Therm</u>	
10	Propane	-1,043,307	\$1.2386	= \$1,255,082
10		1,067,818	\$1.4548	\$1,553,462
11				
12	Add: Prior Period (Deficiency			
13	Uncollected)			\$38,839
14	Interest			\$2,378
15				
16				
17	Deduct: Prior Period (Excess			(\$25,933)
18	Collected)			
19	Interest			\$1,207
20				
21				
22	Prior Period Adjusted			\$44,247
22				(\$25,725)
23				
24	Total Anticipated Cost			\$1,296,299
24				\$1,527,736
25				
26				
27			Fixed Price Option Cost of Gas Rate	\$1,3402
28				
29			Projected Fixed Price Option Sales in Therms	245,000
30				
31			Forecasted Fixed Price Option Cost Revenues	\$288,143
32				
33			Total Period Anticipated Cost from Line 24	\$1,296,299
34				
35			Remaining Cost to be Recovered (Line 33 less Line 31)	\$1,008,156
36				
37			Projected Period Sales in Therms from Line 6	948,562
38				
39			Less Fixed Price Option Sales in Therms	(245,000)
40				
41			Projected Non-Fixed Price Option Gas Sales in Therms	763,562
42				
42			Non Fixed Price Option Cost of Gas Rate (Line 35 divided by Line 41)	\$1.3743
43				\$1.5025
44				
45			Mid-Period Adjustment Effective January 1, 2010	\$0.1053
46			Mid-Period Adjustment Effective February 1, 2010	\$0.0307
47			Mid-Period Adjustment Effective March 1, 2010	\$0.1271
48			Mid-Period Adjustment Effective April 1, 2010	(\$0.1496)
49				
50			Non-Fixed Price Option Cost of Gas Rate (Line 43 plus Line 45 plus Line 47 plus Line 49 plus line 51)	\$1.5178
51				
52				
53			Fixed Price Option Cost of Gas Premium	\$0.0200
54				
55			Fixed Price Option Cost of Gas Rate (Line 42 plus Line 54)	\$1.5225
56				
57				
58				
59				
60	Pursuant to tariff section 17(d), the Company may adjust the approved Non-Fixed Price COG rate on a monthly basis up to the following rate:			
61				
62				
63		Maximum Cost of Gas Rate	Per Therm	\$1.7479
63				\$1.8781
64				
65				
66	Issued :		Issued By:	
67	Effective:		Karen L. Zink	
68			Treasurer	
69	In Compliance with DG 10-XXX, Order No.			
70				

ENTRIES	-1,043,307
	1,067,818
VOLUME IN THERMS	-1,255,082
	1,553,462
PROPANE COST	948,562
	1,016,812
TOTAL SALES	

## NEW HAMPSHIRE GAS CORPORATION

## CONVERSION OF PRODUCED GAS COSTS TO THERMS

	1	2	3	4	5	6	7
				<u>VOLUMES</u>		<u>UNIT COST</u>	
	<u>PERIOD</u>	<u>UNIT</u>	<u>CONVERSION FACTOR</u>	<u>GALLONS</u>	<u>THERMS</u>	<u>PER GALLON</u>	<u>PER THERM</u>
PRODUCED GAS	WINTER 2010-2011	GALLONS	0.91502	1,166,988	1,067,818	\$1.3342	\$1.4581

## NEW HAMPSHIRE GAS CORPORATION

## CALCULATION OF COST OF GAS ADJUSTMENT

## SUPPLY / DEMAND BALANCE ALL VOLUMES IN THERMS

Line No.		NOV 2010	DEC 2010	JAN 2011	FEB 2011	MAR 2011	APR 2011	TOTAL
	<u>SENDOUT</u>							
1	FIRM SENDOUT *	121,107	212,021	245,208	211,316	162,557	85,808	1,038,017
2								
3	COMPANY USE	3,675	6,364	7,085	5,530	4,236	2,911	29,801
4								
5	TOTAL SENDOUT	124,782	218,385	252,293	216,846	166,793	88,719	1,067,818
6								
7	* UNACCTED FOR VOLS INCLUDED	1,978	3,462	4,004	3,451	2,654	1,401	16,950
8								
9	<u>COSTS</u>							
10								
11	PROPANE SENDOUT FROM ABOVE	124,782	218,385	252,293	216,846	166,793	88,719	1,067,818
12								
13								
14	COST/THERM	\$1.4407	\$1.4613	\$1.4732	\$1.4671	\$1.4466	\$1.4312	
15								
16	FPO PREMIUM	(\$292)	(\$399)	(\$845)	(\$758)	(\$692)	(\$514)	(\$3,500)
17								
18	TOTAL PROPANE COSTS	\$179,485	\$318,736	\$370,826	\$317,370	\$240,587	\$126,459	\$1,553,462
19								
20	<u>REVENUES</u>							
21								
22	FIRM SALES	84,823	115,888	245,514	220,142	201,062	149,384	1,016,812
23								
24	RATE/THERM AVERAGE	\$1.5025	\$1.5025	\$1.5025	\$1.5025	\$1.5025	\$1.5025	
25								
26	TOTAL COG REVENUES	\$127,444	\$174,119	\$368,879	\$330,758	\$302,091	\$224,446	\$1,527,736
27								
28	UNDER/(OVER) COLLECTION	\$52,041	\$144,617	\$1,947	(\$13,388)	(\$61,504)	(\$97,987)	\$25,726
29								
30	INTEREST FROM ATTACHMENT C	(\$4)	\$263	\$462	\$448	\$347	\$132	\$1,648
31								
32	FINAL UNDER/(OVER) COLLECTION	(\$27,374)	\$24,663	\$169,543	\$171,952	\$97,855	\$0	



New Hampshire Gas Corporation  
2010-2011 Winter Hedging Schedule

	<u>April - 2010</u>	<u>May-2010</u>	<u>June-2010</u>	<u>July-2010</u>	<u>August-2010</u>	<u>September-2010</u>	<u>Total</u>	Line <u>No.</u>
November	17,000	12,750	12,750	17,000	12,750	12,750	85,000	2
December	26,000	19,500	19,500	26,000	19,500	19,500	130,000	3
January	38,000	28,500	28,500	38,000	28,500	28,500	190,000	4
February	28,000	21,000	21,000	28,000	21,000	21,000	140,000	5
March	20,000	15,000	15,000	20,000	15,000	15,000	100,000	6
April	11,000	8,250	8,250	11,000	8,250	8,250	55,000	7
<b>Total</b>	<b>140,000</b>	<b>105,000</b>	<b>105,000</b>	<b>140,000</b>	<b>105,000</b>	<b>105,000</b>	<b>700,000</b>	8
								9
							<b>Weighted</b>	10
							<b>Average</b>	11
							<b>Price</b>	12
Purchase Price	\$1.4680	\$1.3185	\$1.2905	\$1.2950	\$1.3830	\$1.3995	<b>\$1.3613</b>	13



## NEW HAMPSHIRE GAS CORPORATION

## CGA REFUND INTEREST CALCULATION FOR THE WINTER PERIOD NOV., 2010 THROUGH APR., 2011

LINE NO.	MONTH	(1) BEG. OF MONTH BALANCE	(2) -OVER UNDER COLLECT	(3) REFUNDS	(4) END OF MONTH BALANCE COL. 1+2+3	(5) AVERAGE BALANCE COL. 1+4/2	(6) ANNUAL INTEREST RATE	(7) INTEREST AMOUNT	(8) END MONTH BAL. WITH INTEREST COL. 4+7
1	MAY 2010	(\$26,933)			(\$26,933)	(\$26,933)	3.25	(\$73)	(\$27,006)
2	JUN	(\$27,006)			(\$27,006)	(\$27,006)	3.25	(\$73)	(\$27,079)
3	JUL	(\$27,079)			(\$27,079)	(\$27,079)	3.25	(\$73)	(\$27,152)
4	AUG	(\$27,152)			(\$27,152)	(\$27,152)	3.25	(\$74)	(\$27,226)
5	SEP	(\$27,226)			(\$27,226)	(\$27,226)	3.25	(\$74)	(\$27,300)
6	OCT	(\$27,300)			(\$27,300)	(\$27,300)	3.25	(\$74)	(\$27,374)
7	NOV	(\$27,374)	\$52,041	-	\$24,667	(\$1,354)	3.25	(\$4)	\$24,663
8	DEC	\$24,663	\$144,617	-	\$169,280	\$96,972	3.25	\$263	\$169,543
9	JAN 2011	\$169,543	\$1,947	-	\$171,490	\$170,517	3.25	\$462	\$171,952
10	FEB	\$171,952	(\$13,388)	-	\$158,564	\$165,258	3.25	\$448	\$159,012
11	MAR	\$159,012	(\$61,504)	-	\$97,508	\$128,260	3.25	\$347	\$97,855
12	APR	\$97,855	(\$97,987)	-	(\$132)	\$48,862	3.25	\$132	(\$0)
								<u>\$1,207</u>	

BEG. BAL. W/INTEREST = -OVER/UNDER BEG. BAL. @ MAY 10 + INTEREST EXPENSE MAY 10 THROUGH OCT 10

$$\begin{aligned}
 &= \text{COL. 1, LINE 1} && + && \text{COL. 7, LINES 1 TO 12} \\
 &= \underline{\underline{(\$26,933)}} && + && \underline{\underline{\$1,207}} \\
 &= \underline{\underline{(\$25,726)}}
 \end{aligned}$$



NEW HAMPSHIRE GAS CORPORATION  
PROPANE INVENTORY  
FOR THE WINTER PERIOD NOVEMBER 2010 TO APRIL 2011

LINE NO.							
1	September 2010 (Estimated)	<u>Therms</u>	<u>Cost</u>	<u>Therm</u>	<u>Gal.</u>		
2							
3	Beginning Balance	55,609	\$78,276	\$1.4076	\$1.2880		
4	Received during month	75,000	\$103,650	\$1.3820	\$1.2646		
5	Total Available	130,609	\$181,926	\$1.3929	\$1.2745		
6	Less Vapor	50,143	\$69,844	\$1.3929	\$1.2745		
7	Ending Balance	80,466	\$112,082	\$1.3929	\$1.2745		
8							
9							
10	October 2010 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Therm</u>	<u>Gal.</u>		
11							
12	Beginning Balance	80,466	112,082	\$1.3929	\$1.2745		
13	Received during month	85,000	\$118,167	\$1.3902	\$1.2721		
14	Total Available	165,466	\$230,249	\$1.3915	\$1.2733		
15	Less Vapor	87,274	\$121,443	\$1.3915	\$1.2733		
16	Ending Balance	78,192	\$108,805	\$1.3915	\$1.2733		
17							
18							
19	November 2010 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Therm</u>	<u>Gal.</u>	<u>Therms</u>	<u>Cost</u>
20							
21	Beginning Balance	78,192	\$108,805	\$1.3915	\$1.2733		
22	Received during month	130,000	\$191,143	\$1.4703	\$1.3454		
23	Total Available	208,192	\$299,949	\$1.4407	\$1.3183		
24	Less Vapor	124,782	\$179,782	\$1.4407	\$1.3183	124,782	\$179,782
25	Ending Balance	83,411	\$120,167	\$1.4407	\$1.3182		
26							
27							
28	December 2010 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Therm</u>	<u>Gal.</u>	<u>Therms</u>	<u>Cost</u>
29							
30	Beginning Balance	83,411	\$120,167	\$1.4407	\$1.3182		
31	Received during month	220,000	\$323,220	\$1.4692	\$1.3443		
32	Total Available	303,411	\$443,387	\$1.4613	\$1.3372		
33	Less Vapor	218,385	\$319,135	\$1.4613	\$1.3372	218,385	\$319,135
34	Ending Balance	85,026	\$124,252	\$1.4613	\$1.3372		
35							
36							
37	January 2011 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Therm</u>	<u>Gal.</u>	<u>Therms</u>	<u>Cost</u>
38							
39	Beginning Balance	85,026	\$124,252	\$1.4613	\$1.3372		
40	Received during month	250,000	\$369,299	\$1.4772	\$1.3517		
41	Total Available	335,026	\$493,551	\$1.4732	\$1.3480		
42	Less Vapor	252,293	\$371,671	\$1.4732	\$1.3480	252,293	\$371,671
43	Ending Balance	82,733	\$121,880	\$1.4732	\$1.3480		
44							
45							
46	February 2011 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Therm</u>	<u>Gal.</u>	<u>Therms</u>	<u>Cost</u>
47							
48	Beginning Balance	82,733	\$121,880	\$1.4732	\$1.3480		
49	Received during month	215,000	\$314,915	\$1.4647	\$1.3403		
50	Total Available	297,733	\$436,795	\$1.4671	\$1.3424		
51	Less Vapor	216,846	\$318,133	\$1.4671	\$1.3424	216,846	\$318,133
52	Ending Balance	80,887	\$118,662	\$1.4671	\$1.3424		
53							
54							
55	March 2011 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Therm</u>	<u>Gal.</u>	<u>Therms</u>	<u>Cost</u>
56							
57	Beginning Balance	80,887	\$118,662	\$1.4670	\$1.3423		
58	Received during month	160,000	\$229,800	\$1.4362	\$1.3142		
59	Total Available	240,887	\$348,462	\$1.4466	\$1.3236		
60	Less Vapor	166,793	\$241,283	\$1.4466	\$1.3236	166,793	\$241,283
61	Ending Balance	74,094	\$107,179	\$1.4465	\$1.3236		
62							
63							
64	April 2011 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Therm</u>	<u>Gal.</u>	<u>Therms</u>	<u>Cost</u>
65							
66	Beginning Balance	74,094	\$107,179	\$1.4465	\$1.3236		
67	Received during month	75,000	\$106,201	\$1.4160	\$1.2957		
68	Total Available	149,094	\$213,380	\$1.4312	\$1.3096		
69	Less Vapor	88,719	\$126,973	\$1.4312	\$1.3096	88,719	\$126,973
70	Ending Balance	60,375	\$86,407	\$1.4312	\$1.3096		
71							
72				TOTALS		\$1.4581	1,067,818 \$1,556,962

New Hampshire Gas Corporation  
 Fixed Price Option Program  
 Forecasted 2010-2011 Winter Period vs. Actual 2009-2010 Winter Period

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill															
12 MOS ENDED 4/2010	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
<b>Residential Heating</b>															
Winter:															
Cust. Chg.	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20								
Delivery Charge:															
First 80 therms @ \$1.0694	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$513.29								
Next 120 therms @ \$0.8614	\$24.98	\$60.29	\$92.16	\$93.03	\$74.08	\$44.79	\$389.33								
Over 200 therms @ \$0.7118	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Summer:															
Cust. Chg.								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$91.20
Delivery Charge:															
First 80 therms @ \$0.9458								\$75.66	\$52.02	\$28.37	\$28.37	\$39.72	\$67.15	\$291.31	\$804.60
Next 120 therms @ \$0.7378								\$7.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.38	\$396.71
Over 200 therms @ \$0.5882								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$118.73</b>	<b>\$154.04</b>	<b>\$185.91</b>	<b>\$186.77</b>	<b>\$167.82</b>	<b>\$138.54</b>	<b>\$951.82</b>	<b>\$90.04</b>	<b>\$59.02</b>	<b>\$35.37</b>	<b>\$35.37</b>	<b>\$46.72</b>	<b>\$74.15</b>	<b>\$340.68</b>	<b>\$1,292.50</b>
Rate Case Surcharge	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
Deferred Revenues Surcharge	\$6.43	\$8.85	\$11.03	\$11.09	\$9.79	\$7.79	\$54.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54.99
CGA Rates - (Seasonal)	\$1,3402	\$1,3402	\$1,3402	\$1,3402	\$1,3402	\$1,3402		\$1,0537	\$1,1165	\$1,3171	\$1,3171	\$1,3171	\$1,3171	\$1,2079	
<b>Total COG</b>	<b>\$146.08</b>	<b>\$201.03</b>	<b>\$250.62</b>	<b>\$251.96</b>	<b>\$222.47</b>	<b>\$176.91</b>	<b>\$1,249.07</b>	<b>\$94.83</b>	<b>\$61.41</b>	<b>\$39.51</b>	<b>\$39.51</b>	<b>\$55.32</b>	<b>\$93.51</b>	<b>\$384.10</b>	<b>\$1,633.17</b>
<b>Total Bill</b>	<b>\$271</b>	<b>\$364</b>	<b>\$448</b>	<b>\$450</b>	<b>\$400</b>	<b>\$323</b>	<b>\$2,256</b>	<b>\$185</b>	<b>\$120</b>	<b>\$75</b>	<b>\$75</b>	<b>\$102</b>	<b>\$168</b>	<b>\$725</b>	<b>\$2,981</b>

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill															
12 MOS ENDED 4/2011	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
<b>Residential Heating</b>															
Winter:															
Cust. Chg.	\$8.60	\$8.60	\$8.60	\$8.60	\$8.60	\$8.60	\$51.60								
Delivery Charge:															
First 80 therms @ \$1.1108	\$88.86	\$88.86	\$88.86	\$88.86	\$88.86	\$88.86	\$533.17								
Next 120 therms @ \$0.9028	\$26.18	\$63.19	\$96.60	\$97.50	\$77.64	\$46.94	\$408.05								
Over 200 therms @ \$0.7532	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Summer:															
Cust. Chg.								\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20	\$100.80
Delivery Charge:															
First 80 therms @ \$1.0694								\$85.55	\$58.81	\$32.08	\$32.08	\$44.91	\$75.92	\$329.36	\$862.53
Next 120 therms @ \$0.8614								\$8.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.61	\$416.66
Over 200 therms @ \$0.7118								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$123.64</b>	<b>\$160.65</b>	<b>\$194.06</b>	<b>\$194.96</b>	<b>\$175.10</b>	<b>\$144.41</b>	<b>\$992.82</b>	<b>\$102.36</b>	<b>\$67.01</b>	<b>\$40.28</b>	<b>\$40.28</b>	<b>\$53.11</b>	<b>\$84.12</b>	<b>\$387.17</b>	<b>\$1,379.99</b>
Seasonal Cust. Charge/Base Rate Diff. from previous year							\$41.00							\$46.49	\$87.49
Seasonal Percent Change from previous year							4.3%							13.6%	6.8%
Rate Case Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851		
<b>Total Rate Case Surcharge</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7.66</b>	<b>\$4.68</b>	<b>\$2.55</b>	<b>\$2.55</b>	<b>\$3.57</b>	<b>\$6.04</b>	<b>\$27.06</b>	<b>\$27.06</b>
CGA Rates - (Seasonal)	\$1,5225	\$1,5225	\$1,5225	\$1,5225	\$1,5225	\$1,5225		\$1,6796	\$1,6796	\$1,5444	\$1,5444	\$1,6303	\$1,6303	\$1,6366	
<b>Total COG</b>	<b>\$165.95</b>	<b>\$228.37</b>	<b>\$284.70</b>	<b>\$286.23</b>	<b>\$252.73</b>	<b>\$200.97</b>	<b>\$1,418.95</b>	<b>\$151.16</b>	<b>\$92.38</b>	<b>\$46.33</b>	<b>\$46.33</b>	<b>\$68.47</b>	<b>\$115.75</b>	<b>\$520.43</b>	<b>\$1,939.38</b>
Seasonal COG Difference from previous year							\$169.88							\$136.33	\$306.21
Seasonal Percent Change from previous year							13.6%							35.5%	18.7%
<b>Total Bill</b>	<b>\$290</b>	<b>\$389</b>	<b>\$479</b>	<b>\$481</b>	<b>\$428</b>	<b>\$345</b>	<b>\$2,412</b>	<b>\$261</b>	<b>\$164</b>	<b>\$89</b>	<b>\$89</b>	<b>\$125</b>	<b>\$206</b>	<b>\$935</b>	<b>\$3,346</b>
Seasonal Total Bill Difference from previous year							\$155.89							\$210	\$366
Seasonal Percent Change from previous year							6.9%							29.0%	12.3%
Seasonal Percent Change resulting from Base Rates							1.8%							6.4%	2.9%
Seasonal Percent Change resulting from COG							7.5%							18.8%	10.3%

New Hampshire Gas Corporation  
 Non-Fixed Price Option Program  
 Forecasted 2010-2011 Winter Period vs. Actual 2009-2010 Winter Period

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill															
12 MOS ENDED 4/2010	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
<b>Residential Heating</b> Typical Usage:	109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
Winter:															
Cust. Chg.	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20								
Delivery Charge:															
First 80 therms @ \$1.0694	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$513.29								
Next 120 therms @ \$0.8614	\$24.98	\$60.29	\$92.16	\$93.03	\$74.08	\$44.79	\$389.33								
Over 200 therms @ \$0.7118	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Summer:															
Cust. Chg.								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$91.20
Delivery Charge:															
First 80 therms @ \$0.9458								\$75.66	\$52.02	\$28.37	\$28.37	\$39.72	\$67.15	\$291.31	\$804.60
Next 120 therms @ \$0.7378								\$7.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.38	\$396.71
Over 200 therms @ \$0.5882								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$118.73</b>	<b>\$154.04</b>	<b>\$185.91</b>	<b>\$186.77</b>	<b>\$167.82</b>	<b>\$138.54</b>	<b>\$951.82</b>	<b>\$90.04</b>	<b>\$59.02</b>	<b>\$35.37</b>	<b>\$35.37</b>	<b>\$46.72</b>	<b>\$74.15</b>	<b>\$340.68</b>	<b>\$1,292.50</b>
Deferred Revenues Surcharge	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
Deferred Revenues Surcharge	\$6.43	\$8.85	\$11.03	\$11.09	\$9.79	\$7.79	\$54.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54.99
CGA Rates - (Seasonal)	\$1.3743	\$1.3743	\$1.4796	\$1.5103	\$1.6374	\$1.5178	\$1.4900	\$1.0537	\$1.1165	\$1.3171	\$1.3171	\$1.3171	\$1.3171	\$1.2079	
<b>Total COG</b>	<b>\$149.80</b>	<b>\$206.15</b>	<b>\$276.69</b>	<b>\$283.94</b>	<b>\$271.81</b>	<b>\$200.35</b>	<b>\$1,386.72</b>	<b>\$94.83</b>	<b>\$61.41</b>	<b>\$39.51</b>	<b>\$39.51</b>	<b>\$55.32</b>	<b>\$93.51</b>	<b>\$384.10</b>	<b>\$1,772.82</b>
<b>Total Bill</b>	<b>\$275</b>	<b>\$369</b>	<b>\$474</b>	<b>\$482</b>	<b>\$449</b>	<b>\$347</b>	<b>\$2,396</b>	<b>\$185</b>	<b>\$120</b>	<b>\$75</b>	<b>\$75</b>	<b>\$102</b>	<b>\$168</b>	<b>\$725</b>	<b>\$3,120</b>
Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill															
12 MOS ENDED 4/2011	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
<b>Residential Heating</b> Typical Usage:	109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
Winter:															
Cust. Chg.	\$8.60	\$8.60	\$8.60	\$8.60	\$8.60	\$8.60	\$51.60								
Delivery Charge:															
First 80 therms @ \$1.1108	\$88.86	\$88.86	\$88.86	\$88.86	\$88.86	\$88.86	\$533.17								
Next 120 therms @ \$0.9028	\$26.18	\$63.19	\$96.60	\$97.50	\$77.64	\$48.94	\$408.05								
Over 200 therms @ \$0.7532	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Summer:															
Cust. Chg.								\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20	\$100.80
Delivery Charge:															
First 80 therms @ \$1.0694								\$85.55	\$58.81	\$32.08	\$32.08	\$44.91	\$75.92	\$329.36	\$862.53
Next 120 therms @ \$0.8614								\$8.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.61	\$416.66
Over 200 therms @ \$0.7118								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$123.64</b>	<b>\$160.65</b>	<b>\$194.06</b>	<b>\$194.96</b>	<b>\$175.10</b>	<b>\$144.41</b>	<b>\$992.82</b>	<b>\$102.36</b>	<b>\$67.01</b>	<b>\$40.28</b>	<b>\$40.28</b>	<b>\$53.11</b>	<b>\$84.12</b>	<b>\$387.17</b>	<b>\$1,379.99</b>
Seasonal Cust. Charge/Base Rate Diff. from previous year							\$41.00							\$46.49	\$87.49
Seasonal Percent Change from previous year							4.3%							13.6%	6.8%
Rate Case Surcharge	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000		\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851		
<b>Total Rate Case Surcharge</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7.66</b>	<b>\$4.68</b>	<b>\$2.55</b>	<b>\$2.55</b>	<b>\$3.57</b>	<b>\$6.04</b>	<b>\$27.06</b>	<b>\$27.06</b>
CGA Rates - (Seasonal)	\$1.5025	\$1.5025	\$1.5025	\$1.5025	\$1.5025	\$1.5025	\$1,400.31	\$1.6796	\$1.6796	\$1.5444	\$1.5444	\$1.6303	\$1.6303	\$1.6366	
<b>Total COG</b>	<b>\$163.77</b>	<b>\$225.37</b>	<b>\$280.96</b>	<b>\$282.47</b>	<b>\$249.41</b>	<b>\$198.33</b>	<b>\$1,400.31</b>	<b>\$151.16</b>	<b>\$92.38</b>	<b>\$48.33</b>	<b>\$48.33</b>	<b>\$68.47</b>	<b>\$115.75</b>	<b>\$520.43</b>	<b>\$1,920.74</b>
Seasonal COG Difference from previous year							\$11.58							\$136.33	\$147.92
Seasonal Percent Change from previous year							0.8%							35.5%	8.3%
<b>Total Bill</b>	<b>\$287</b>	<b>\$386</b>	<b>\$475</b>	<b>\$477</b>	<b>\$425</b>	<b>\$343</b>	<b>\$2,393</b>	<b>\$261</b>	<b>\$164</b>	<b>\$89</b>	<b>\$89</b>	<b>\$125</b>	<b>\$206</b>	<b>\$935</b>	<b>\$3,328</b>
Seasonal Total Bill Difference from previous year							-\$2.41							\$210	\$207
Seasonal Percent Change from previous year							-0.1%							29.0%	6.6%
Seasonal Percent Change resulting from Base Rates							1.7%							6.4%	2.8%
Seasonal Percent Change resulting from COG							0.5%							18.8%	4.7%

New Hampshire Gas Corporation  
 Fixed Price Option Program  
 Forecasted 2010-2011 Winter Period vs. Actual 2009-2010 Winter Period

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Commercial Bill															
12 MOS ENDED 4/2010	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	193	269	298	262	234	171	1,427	117	81	72	72	89	142	573	2,000
<b>Commercial</b>															
Winter:															
Cust. Chg.	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$98.40								
Delivery Charge:															
First 80 therms @ \$1.0694	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$513.29								
Next 120 therms @ \$0.8614	\$97.33	\$103.36	\$103.36	\$103.36	\$103.36	\$78.38	\$589.16								
Over 200 therms @ \$0.7118	\$0.00	\$49.11	\$69.75	\$44.13	\$24.20	\$0.00	\$187.19								
Summer:															
Cust. Chg.								\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$84.00	\$182.40
Delivery Charge:															
First 80 therms @ \$0.9458								\$75.66	\$75.66	\$68.10	\$68.10	\$75.66	\$75.66	\$438.85	\$952.14
Next 120 therms @ \$0.7378								\$27.30	\$0.74	\$0.00	\$0.00	\$6.64	\$45.74	\$80.42	\$669.58
Over 200 therms @ \$0.5862								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$187.19
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$199.28</b>	<b>\$254.42</b>	<b>\$275.06</b>	<b>\$249.44</b>	<b>\$229.51</b>	<b>\$180.33</b>	<b>\$1,388.04</b>	<b>\$116.96</b>	<b>\$90.40</b>	<b>\$82.10</b>	<b>\$82.10</b>	<b>\$96.30</b>	<b>\$135.41</b>	<b>\$603.27</b>	<b>\$1,991.32</b>
Rate Case Surcharge	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$84.19	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00	\$84.19
Deferred Revenues Surcharge	\$11.39	\$15.87	\$17.58	\$15.46	\$13.81	\$10.09	\$84.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84.19
CGA Rates - (Seasonal)	\$1.3402	\$1.3402	\$1.3402	\$1.3402	\$1.3402	\$1.3402	\$1,912.47	\$1.0537	\$1.1165	\$1.3171	\$1.3171	\$1.3171	\$1.3171	\$1.2350	\$2,620.10
<b>Total COG</b>	<b>\$258.66</b>	<b>\$360.51</b>	<b>\$399.38</b>	<b>\$351.13</b>	<b>\$313.61</b>	<b>\$229.17</b>	<b>\$1,912.47</b>	<b>\$123.28</b>	<b>\$90.44</b>	<b>\$94.83</b>	<b>\$94.83</b>	<b>\$117.22</b>	<b>\$187.03</b>	<b>\$707.63</b>	<b>\$2,620.10</b>
<b>Total Bill</b>	<b>\$469</b>	<b>\$631</b>	<b>\$692</b>	<b>\$616</b>	<b>\$557</b>	<b>\$420</b>	<b>\$3,385</b>	<b>\$240</b>	<b>\$181</b>	<b>\$177</b>	<b>\$177</b>	<b>\$214</b>	<b>\$322</b>	<b>\$1,311</b>	<b>\$4,696</b>

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Commercial Bill															
12 MOS ENDED 4/2011	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	193	269	298	262	234	171	1,427	117	81	72	72	89	142	573	2,000
<b>Commercial</b>															
Winter:															
Cust. Chg.	\$17.20	\$17.20	\$17.20	\$17.20	\$17.20	\$17.20	\$103.20								
Delivery Charge:															
First 80 therms @ \$1.1108	\$88.86	\$88.86	\$88.86	\$88.86	\$88.86	\$88.86	\$533.17								
Next 120 therms @ \$0.9028	\$102.01	\$108.33	\$108.33	\$108.33	\$108.33	\$82.15	\$617.49								
Over 200 therms @ \$0.7532	\$0.00	\$51.97	\$73.81	\$46.70	\$25.61	\$0.00	\$198.08								
Summer:															
Cust. Chg.								\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$98.40	\$201.60
Delivery Charge:															
First 80 therms @ \$1.0694								\$85.55	\$85.55	\$76.99	\$76.99	\$85.55	\$85.55	\$496.18	\$1,029.35
Next 120 therms @ \$0.8614								\$31.87	\$0.86	\$0.00	\$0.00	\$7.75	\$53.40	\$93.89	\$711.38
Over 200 therms @ \$0.7118								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$198.08
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$208.07</b>	<b>\$266.36</b>	<b>\$288.20</b>	<b>\$261.09</b>	<b>\$240.00</b>	<b>\$188.21</b>	<b>\$1,451.94</b>	<b>\$133.82</b>	<b>\$102.81</b>	<b>\$93.39</b>	<b>\$93.39</b>	<b>\$109.70</b>	<b>\$155.35</b>	<b>\$688.47</b>	<b>\$2,140.41</b>
Seasonal Cust. Charge/Base Rate Diff. from previous year							\$63.90							\$85.20	\$149.09
Seasonal Percent Change from previous year							4.6%							14.1%	7.5%
Rate Case Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$48.76	\$48.76
<b>Total Rate Case Surcharge</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9.96</b>	<b>\$6.89</b>	<b>\$6.13</b>	<b>\$6.13</b>	<b>\$7.57</b>	<b>\$12.08</b>	<b>\$48.76</b>	<b>\$48.76</b>
CGA Rates - (Seasonal)	\$1.5225	\$1.5225	\$1.5225	\$1.5225	\$1.5225	\$1.5225	\$2,172.57	\$1.6796	\$1.6796	\$1.5444	\$1.5444	\$1.6303	\$1.6303	\$1.6257	\$3,104.13
<b>Total COG</b>	<b>\$293.84</b>	<b>\$409.55</b>	<b>\$453.70</b>	<b>\$398.89</b>	<b>\$356.26</b>	<b>\$260.34</b>	<b>\$2,172.57</b>	<b>\$196.51</b>	<b>\$136.05</b>	<b>\$111.20</b>	<b>\$111.20</b>	<b>\$145.10</b>	<b>\$231.50</b>	<b>\$931.55</b>	<b>\$3,104.13</b>
Seasonal COG Difference from previous year							\$260.11							\$223.92	\$484.03
Seasonal Percent Change from previous year							13.6%							31.6%	18.5%
<b>Total Bill</b>	<b>\$502</b>	<b>\$676</b>	<b>\$742</b>	<b>\$660</b>	<b>\$596</b>	<b>\$449</b>	<b>\$3,625</b>	<b>\$340</b>	<b>\$246</b>	<b>\$211</b>	<b>\$211</b>	<b>\$262</b>	<b>\$399</b>	<b>\$1,669</b>	<b>\$5,293</b>
Seasonal Total Bill Difference from previous year							\$239.81							\$358	\$598
Seasonal Percent Change from previous year							7.1%							27.3%	12.7%
Seasonal Percent Change resulting from Base Rates							1.9%							6.5%	3.2%
Seasonal Percent Change resulting from COG							7.7%							17.1%	10.3%

New Hampshire Gas Corporation  
 Non-Fixed Price Option Program  
 Forecasted 2010-2011 Winter Period vs. Actual 2009-2010 Winter Period

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Commercial Bill															
12 MOS ENDED 4/2010	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
<b>Commercial</b> Typical Usage:	193	269	298	262	234	171	1427	117	81	72	72	89	142	573	2,000
Winter:															
Cust. Chg.	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$98.40								
Delivery Charge:															
First 80 therms @ \$1.0694	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$513.29								
Next 120 therms @ \$0.8614	\$97.33	\$103.36	\$103.36	\$103.36	\$103.36	\$78.38	\$589.16								
Over 200 therms @ \$0.7118	\$0.00	\$49.11	\$69.75	\$44.13	\$24.20	\$0.00	\$187.19								
Summer:															
Cust. Chg.								\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$84.00	\$182.40
Delivery Charge:															
First 80 therms @ \$0.9458								\$75.66	\$75.66	\$68.10	\$68.10	\$75.66	\$75.66	\$438.85	\$952.14
Next 120 therms @ \$0.7378								\$27.30	\$0.74	\$0.00	\$0.00	\$6.64	\$45.74	\$80.42	\$669.58
Over 200 therms @ \$0.5882								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$187.19
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$199.28</b>	<b>\$254.42</b>	<b>\$275.06</b>	<b>\$249.44</b>	<b>\$229.51</b>	<b>\$180.33</b>	<b>\$1,388.04</b>	<b>\$116.96</b>	<b>\$90.40</b>	<b>\$82.10</b>	<b>\$82.10</b>	<b>\$96.30</b>	<b>\$135.41</b>	<b>\$603.27</b>	<b>\$1,991.32</b>
Rate Case Surcharge	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
Deferred Revenues Surcharge	\$11.39	\$15.87	\$17.58	\$15.46	\$13.81	\$10.09	\$84.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84.19
CGA Rates - (Seasonal)	\$1.3743	\$1.3743	\$1.4796	\$1.5103	\$1.6374	\$1.5178	\$1.4816	\$1.0537	\$1.1165	\$1.3171	\$1.3171	\$1.3171	\$1.3171	\$1.2350	
<b>Total COG</b>	<b>\$265.24</b>	<b>\$369.69</b>	<b>\$440.92</b>	<b>\$395.70</b>	<b>\$383.15</b>	<b>\$259.54</b>	<b>\$2,114.24</b>	<b>\$123.28</b>	<b>\$90.44</b>	<b>\$94.83</b>	<b>\$94.83</b>	<b>\$117.22</b>	<b>\$187.03</b>	<b>\$707.63</b>	<b>\$2,821.87</b>
<b>Total Bill</b>	<b>\$476</b>	<b>\$640</b>	<b>\$734</b>	<b>\$661</b>	<b>\$626</b>	<b>\$450</b>	<b>\$3,586</b>	<b>\$240</b>	<b>\$181</b>	<b>\$177</b>	<b>\$177</b>	<b>\$214</b>	<b>\$322</b>	<b>\$1,311</b>	<b>\$4,897</b>
Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Commercial Bill															
12 MOS ENDED 4/2011	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
<b>Commercial</b> Typical Usage:	193	269	298	262	234	171	1,427	117	81	72	72	89	142	573	2,000
Winter:															
Cust. Chg.	\$17.20	\$17.20	\$17.20	\$17.20	\$17.20	\$17.20	\$103.20								
Delivery Charge:															
First 80 therms @ \$1.1108	\$88.86	\$88.86	\$88.86	\$88.86	\$88.86	\$88.86	\$533.17								
Next 120 therms @ \$0.9028	\$102.01	\$108.33	\$108.33	\$108.33	\$108.33	\$82.15	\$617.49								
Over 200 therms @ \$0.7532	\$0.00	\$51.97	\$73.81	\$46.70	\$25.61	\$0.00	\$198.08								
Summer:															
Cust. Chg.								\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$16.40	\$98.40	\$201.60
Delivery Charge:															
First 80 therms @ \$1.0694								\$85.55	\$85.55	\$76.99	\$76.99	\$85.55	\$85.55	\$496.18	\$1,029.35
Next 120 therms @ \$0.8614								\$31.87	\$0.86	\$0.00	\$0.00	\$7.75	\$53.40	\$93.89	\$711.38
Over 200 therms @ \$0.7118								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$198.08
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$208.07</b>	<b>\$266.36</b>	<b>\$288.20</b>	<b>\$261.09</b>	<b>\$240.00</b>	<b>\$188.21</b>	<b>\$1,451.94</b>	<b>\$133.82</b>	<b>\$102.81</b>	<b>\$93.39</b>	<b>\$93.39</b>	<b>\$109.70</b>	<b>\$155.35</b>	<b>\$688.47</b>	<b>\$2,140.41</b>
Seasonal Cust. Charge/Base Rate Diff. from previous year							\$63.90							\$85.20	\$149.09
Seasonal Percent Change from previous year							4.6%							14.1%	7.5%
Rate Case Surcharge	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000		\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851		
<b>Total Rate Case Surcharge</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9.96</b>	<b>\$6.89</b>	<b>\$6.13</b>	<b>\$6.13</b>	<b>\$7.57</b>	<b>\$12.08</b>	<b>\$48.76</b>	<b>\$48.76</b>
CGA Rates - (Seasonal)	\$1.5025	\$1.5025	\$1.5025	\$1.5025	\$1.5025	\$1.5025		\$1.6796	\$1.6796	\$1.5444	\$1.5444	\$1.6303	\$1.6303	\$1.6257	
<b>Total COG</b>	<b>\$289.98</b>	<b>\$404.17</b>	<b>\$447.74</b>	<b>\$393.65</b>	<b>\$351.58</b>	<b>\$256.92</b>	<b>\$2,144.03</b>	<b>\$196.51</b>	<b>\$136.05</b>	<b>\$111.20</b>	<b>\$111.20</b>	<b>\$145.10</b>	<b>\$231.50</b>	<b>\$931.55</b>	<b>\$3,076.59</b>
Seasonal COG Difference from previous year							\$29.79							\$223.92	\$253.71
Seasonal Percent Change from previous year							1.4%							31.6%	9.0%
<b>Total Bill</b>	<b>\$498</b>	<b>\$671</b>	<b>\$736</b>	<b>\$655</b>	<b>\$592</b>	<b>\$445</b>	<b>\$3,596</b>	<b>\$340</b>	<b>\$246</b>	<b>\$211</b>	<b>\$211</b>	<b>\$262</b>	<b>\$399</b>	<b>\$1,669</b>	<b>\$5,265</b>
Seasonal Total Bill Difference from previous year							\$9.50							\$358	\$367
Seasonal Percent Change from previous year							0.3%							27.3%	7.5%
Seasonal Percent Change resulting from Base Rates							1.8%							6.5%	3.0%
Seasonal Percent Change resulting from COG							0.8%							17.1%	5.2%

Propane Market Purchase Cost Analysis  
WINTER 2010 - 2011

LINE  
NO.

LINE NO.		<u>Mt. Belvieu</u>	<u>Broker Fees</u>	=		<u>Pipeline Fees</u>	=	<u>@ Selkirk</u>	<u>PERC</u>	+	<u>Truck to Keene</u>	=	<u>\$ per Gal.</u>	=	<u>Therm</u>
1															
2															
3															
4	NOV	1.1225	+ 0.0100	=	1.1325	+ 0.1125	=	1.2450	+ 0.0050	+	0.0690	=	1.3190	=	1.4415
5															
6	DEC	1.1275	+ 0.0100	=	1.1375	+ 0.1125	=	1.2500	+ 0.0050	+	0.0690	=	1.3240	=	1.4470
7															
8	JAN	1.1338	+ 0.0100	=	1.1438	+ 0.1125	=	1.2563	+ 0.0050	+	0.0690	=	1.3303	=	1.4538
9															
10	FEB	1.1133	+ 0.0100	=	1.1233	+ 0.1125	=	1.2358	+ 0.0050	+	0.0690	=	1.3098	=	1.4315
11															
12	MAR	1.0604	+ 0.0100	=	1.0704	+ 0.1125	=	1.1829	+ 0.0050	+	0.0690	=	1.2569	=	1.3737
13															
14	APR	1.0131	+ 0.0100	=	1.0231	+ 0.1125	=	1.1356	+ 0.0050	+	0.0690	=	1.2096	=	1.3220
15															
16															
17	Mt. Belvieu settlement prices based on Clearport propane futures market quotations as of 9/10/2010.														
18	Website: <a href="http://quotes.ino.com/exchanges/contracts.html?r=CLRP_BO">http://quotes.ino.com/exchanges/contracts.html?r=CLRP_BO</a>														



**Surcharge**

n/a

## Supplemental Schedule E

New Hampshire Gas Corporation COG FPO vs Non-FPO Price Comparison									
Winter Period	FPO Rate	Amount of Premium	Percent Participation (therms)	Actual FPO Volumes	Premium Revenue	Typical Residential FPO bill	Average Non-FPO Rate	Typical Residential non-FPO bill	Cost/(Savings) to FPO Customers
2009-2010	\$1.3402	\$0.02	17.12%	163,486	\$3,270	\$2,256	\$1.4900	\$2,396	(\$140)
2008-2009	\$2.2408	\$0.02	21.08%	205,970	\$4,119	\$2,974	\$1.7347	\$2,492	\$482
2007-2008	\$1.5212	\$0.02	28.01%	266,419	\$5,328	\$2,288	\$1.7646	\$2,520	(\$232)
2006-2007	\$1.4741	\$0.02	21.86%	206,686	\$4,134	\$2,250	\$1.5397	\$2,313	(\$63)
2005-2006	\$1.5260	\$0.02	42.91%	348,849	\$6,977	\$2,248	\$1.3742	\$2,103	\$145
2004-2005	\$1.2323	n/a	39.44%	340,315	n/a	\$1,946	\$1.2647	\$1,976	(\$30)
2003-2004	\$0.8877	n/a	38.78%	316,300	n/a	\$1,580	\$1.0325	\$1,718	(\$138)
Total						\$15,542		\$15,517	\$25

New Hampshire Gas Corporation - Winter 2010/11 Weather Normalization - Firm Sendout													
Month	Actual Firm Sendout	Base Use	Heat Use	Actual Calendar Month Degree Days	Normal Calendar Month Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normalized Firm Sendout	Actual Company Use	Unaccounted For 1.66%	Total Firm Sendout
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			(1) - (2)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)		(10 - 11) * 1.66%	(10) - (11) + (12)
November	112,038	42,074	69,964	691	797	(106)	101.25	10,766	80,730	122,804	3,675	1,978	121,107
December	222,014	42,074	179,940	1,229	1,181	48	146.41	(7,091)	172,849	214,923	6,364	3,462	212,021
January	237,491	42,074	195,417	1,297	1,369	(72)	150.67	10,798	206,215	248,289	7,085	4,004	245,208
February	193,085	42,074	151,011	1,005	1,140	(135)	150.26	20,310	171,321	213,395	5,530	3,451	211,316
March	139,205	42,074	97,131	786	988	(202)	123.58	24,934	122,065	164,139	4,236	2,654	162,557
April	78,527	42,074	36,453	481	597	(116)	75.79	8,791	45,244	87,318	2,911	1,401	85,808
Total	982,360	252,444	729,916	5,489	6,072	(583)		68,508	798,424	1,050,868	29,801	16,950	1,038,017

New Hampshire Gas Corporation Weather Normalization - Sales Rate Residential												
Month	Billing Cycle Customers	Billing Cycle Sales	Base Load	Heating Load	Billing Cycle Monthly Actual Degree Days	Billing Cycle Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
				(1) - (3)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)	
November	800	20,474	7,301	13,174	614	569	45	21.44	(967)	12,206	19,507	
December	811	27,871	7,301	20,571	769	853	(84)	26.73	2,239	22,810	30,110	
January	812	59,391	7,301	52,091	1,197	1,220	(23)	43.51	979	53,069	60,370	
February	823	49,622	7,301	42,322	1,238	1,323	(84)	34.17	2,884	45,206	52,506	
March	819	41,917	7,301	34,617	966	1,113	(147)	35.84	5,273	39,889	47,190	
April	811	29,826	7,301	22,526	736	924	(188)	30.61	5,745	28,270	35,571	
Total		229,101	43,803	185,298	5,521	6,002	(480)	192	16,152	201,450	245,253	

New Hampshire Gas Corporation Weather Normalization - Sales Rate Commercial												
Month	Billing Cycle Customers	Billing Cycle Sales	Base Load	Heating Load	Billing Cycle Monthly Actual Degree Days	Billing Cycle Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
				(1) - (3)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)	
November	330	68,482	30,470	38,013	612	561	51	62.16	(3,166)	34,847	65,316	
December	339	79,933	30,470	49,464	752	841	(89)	65.79	5,845	55,308	85,778	
January	341	182,639	30,470	152,170	1,191	1,211	(20)	127.73	2,505	154,674	185,144	
February	333	159,286	30,470	128,817	1,253	1,334	(81)	102.80	8,349	137,166	167,635	
March	318	137,832	30,470	107,363	972	1,117	(145)	110.46	16,040	123,403	153,872	
April	342	96,853	30,470	66,384	749	940	(191)	88.65	16,960	83,344	113,813	
Total		725,025	182,817	542,208	5,529	6,004	(475)	558	46,534	588,742	771,559	

November	84,823
December	115,888
January	245,514
February	220,142
March	201,062
April	149,384
Total Winter Sales Volumes	<u>1,016,812</u>

**NEW HAMPSHIRE GAS CORPORATION**

**Direct Testimony of Jennifer Boucher**

1   **Q.    Please state your name, employer and business address.**

2    A.    My name is Jennifer Boucher. I am employed by The Berkshire Gas Company  
3        ("Berkshire") and my business address is 115 Cheshire Rd., Pittsfield, MA 01201.

4

5   **Q.    What is your position?**

6    A.    I am the Manager - Regulatory Economics for Berkshire.

7

8   **Q.    Could you please briefly describe your educational and professional  
9        background?**

10   A.    Yes. I graduated from the Massachusetts College of Liberal Arts in 1994 with a  
11        Bachelor of Science degree in Business Administration and from Western New  
12        England College in 1999 with a Masters of Business Administration. I joined  
13        Berkshire in 1997 and have held several positions including Planning Analyst,  
14        Administrator of Rates and Planning and Supervisor of Rates and Planning. I was  
15        promoted to the Manager of Regulatory Economics in March 2006.

16

17   **Q.    Please summarize your responsibilities.**

18   A.    As the Manager of Regulatory Economics, my primary responsibility is to prepare  
19        all of the external rate filings and reports to state regulatory agencies, including all  
20        semi-annual and out-of-period factor filings, monthly reports and annual  
21        reconciliations as related to the Cost of Gas Adjustment Clause ("CGAC") and  
22        Local Distribution Adjustment Clause ("LDAC"). I also manage retail service  
23        contracts with large customers and provide analysis on tariffs and pricing issues,  
24        as well as operating revenue forecasts for the Company's annual operating  
25        budget. Additionally, I am responsible for the oversight of gas supply, including  
26        planning and dispatch to secure a reliable and least cost gas supply for the benefit  
27        of customers. I also oversee the activities between the Company and third-party

1 marketers. Finally, I assist New Hampshire Gas Corporation (“NHGC” or the  
2 “Company”) with its regulatory filings.

3  
4 **Q. Have you testified as a witness in any other proceedings involving either  
5 company?**

6 A. I have experience as a witness in Massachusetts testifying before the  
7 Massachusetts Department of Public Utilities (“MDPU”). I testified as a witness  
8 in Berkshire’s last base rate case (D.T.E. 01-56), in its Forecast and Supply Plans  
9 (D.T.E. 05-07 and D.P.U. 08-39), for approval of a gas supply contract with Coral  
10 Energy (D.T.E. 06-27), a proceeding seeking approval of a gas portfolio  
11 optimization alliance agreement with Shell Energy North America (D.P.U. 07-31)  
12 and recently in support of Berkshire’s Energy Efficiency Programs (D.P.U. 09-  
13 124 and D.P.U. 10-13). I have testified before the New Hampshire Public  
14 Utilities Commission on several occasions with regards to NHGC's seasonal Cost  
15 of Gas (“COG”) filings.

16  
17 **Q. What is the purpose of your testimony in this proceeding?**

18 A. The purpose of my testimony is to explain the calculation of the Cost of Gas  
19 Adjustment (“COG”) to be billed from November 1, 2010 to April 30, 2011. My  
20 testimony will also address the delivery rate increase effective November 1, 2010  
21 and other issues related to the winter period.

22  
23 **COST OF GAS ADJUSTMENT**

24  
25 **Q. Please explain the calculation of the Cost of Gas (“COG”) Rate on the  
26 proposed 43rd revised Tariff Page 24.**

27 A. The proposed 43rd revised Tariff Page 24 contains the calculation of the 2010 –  
28 2011 Winter COG rate and summarizes the Company's forecast of propane  
29 sendout and propane costs. The estimated total cost of the forecasted propane  
30 sendout from November 1, 2010 through April 30, 2011 is \$1,527,736. The  
31 information presented on the tariff page is supported by Attachments A through E

1 which will be described later in this testimony.

2

3 To derive the Total Anticipated Period Costs, the following adjustments have  
4 been made:

5 1) The prior period over-collection of (\$26,933) is added to the  
6 forecasted propane costs. This calculation of the under-  
7 collection is demonstrated on Attachment D.

8

9 2) Interest of \$1,207 is added to the forecasted propane costs.  
10 Attachment C shows this forecasted interest calculation for the  
11 period May 2010 through April 2011. The interest calculation  
12 is based on the Wall Street Journal's posted prime rate.

13

14 The Non-FPO rate of \$1.5025 per therm is forecasted by taking the Total  
15 Anticipated Period Costs of \$1,527,736 divided by the Total Projected Gas Sales  
16 in Therms for the period of 1,016,812. The unit cost of gas sold for the Fixed  
17 Price Option Program ("FPO") rate of \$1.5225 per therm was calculated by  
18 adding a \$0.02 premium to the established Non-FPO rate.

19

20 **Q. Please describe Attachment A.**

21 A. This attachment converts the produced gas costs to therms. The 1,067,818 therms  
22 represent propane sendout as detailed on Attachment B and the \$1.4581 per therm  
23 cost represents the average cost per therm for the winter season as detailed on line  
24 72 of Attachment E.

25

26 **Q. Please describe Attachment B.**

27 A. Attachment B represents the combined (over)/under collection calculation for the  
28 2010 – 2011 winter period based on the anticipated volumes, the cost of gas, and  
29 any applicable interest charges. As shown on line 5, total sendout is the weather  
30 normalized 2009-2010 winter period firm sendout and Company Use. Firm sales  
31 volumes shown on line 22 are derived from the weather normalized 2009-2010

1 winter period firm sales. On line 16, the Company has also included the anticipated  
2 \$0.02 per therm FPO premium revenues as a credit to propane costs.

3

4 **Q. Are unaccounted-for gas volumes included in the filing?**

5 A. Unaccounted-for gas volumes are included in the firm sendout volumes on line 1  
6 and are displayed on line 7 of Attachment B. The Company continues to  
7 experience improvements in system loss and is pleased to report that as of June 30,  
8 2010, the 12 month-to-date unaccounted-for percentage was reduced to 1.66%.  
9 Compared to previous periods, this represents a significant reduction in  
10 unaccounted-for percentage level of 6.44% in the 2005-2006 timeframe.

11

12 **Q. How is Attachment C represented in the COG calculation?**

13 A. Attachment C represents the COG interest calculation through April 2011. This is  
14 calculated utilizing the prior period over-collection plus interest, and amounts to  
15 \$1,207.

16

17 **Q. What is Attachment D?**

18 A. Attachment D is the actual (over)/under collection balance for the prior period  
19 November 2009 through April 2010, including interest. The ending balance of  
20 (\$26,933) is included on line 1, column 1, of Attachment C.

21

22 **Q. Please describe Attachment E.**

23 A. Attachment E projects the cost of propane in inventory through April 2011. This  
24 attachment is important as the cost of propane sold includes pre-purchased propane,  
25 spot market propane as well as propane withdrawn from storage.

26

27 **FPO AND NON-FPO CUSTOMER PROGRAMS**

28

29 **Q. Will NHGC offer a FPO program for the winter 2009-2010 COG period?**

30 A. Yes. NHGC will again offer the FPO program for the Winter 2010-2011 COG  
31 period. This program allows customers to lock in their cost of gas and enrollment



1 in the program is limited to 50% of the expected winter usage with allotments  
2 made available for both commercial and residential customer classes. Customers  
3 are accepted into the program on a first-come, first-served basis.

4

5 **Q. Will there be a premium applied to the FPO cost of gas rate?**

6 A. Yes. As approved in Order No. 24,516, Docket DG 05-144, the Company has  
7 applied a \$0.02 per therm premium to the COG rate to derive the FPO COG rate.  
8 The Company FPO enrollment period is expected to close on October 19, 2010  
9 and based on historical usage of those customers who have previously subscribed,  
10 the Company expects FPO volumes of approximately 200,000 therms.

11

12 **Q. Please describe the pre-purchased propane.**

13 A. The Company has again implemented its Propane Purchasing Stabilization Plan  
14 (the "Plan") as approved in Order No. 24,617, docketed as DG 06-037.  
15 Attachment B-2 provides a synopsis of the prices and gallons of propane  
16 purchased with respect to the Plan. The weighted average price of the 700,000  
17 gallons procured under the Plan is \$1.361 per gallon, or \$1.4874 per therm. This  
18 price can be seen on line 5 of Attachment B-1, and includes commodity, PERC  
19 and transportation costs.

20

21 **Q. How were spot market prices determined?**

22 A. The spot market costs per gallon of propane shown on line 13 of Attachment B-1  
23 are the ClearPort propane futures settlement prices as of September 10, 2010, plus  
24 brokers', pipeline and transportation fees.

25

26 **Q. How are NHGC customers be notified of the availability of the FPO  
27 program?**

28 A. A letter to customers will be mailed in late September 2010 advising them of the  
29 program and how they can participate in it.

30

1 **Q. How will the winter 2010-2011 Cost of Gas Rate (“CGR”) for residential**  
2 **heating customers participating in the FPO program affect the average New**  
3 **Hampshire Gas Corporation customer?**

4 A. The winter 2010-2011 CGR of \$1.5225 for customers participating in the FPO  
5 program is an increase of \$0.1823 per therm from the winter 2009-2010 FPO  
6 CGR of \$1.3402. To the average residential heat customer, this would be a  
7 \$169.88 increase for the 2010-2011 winter COG period for the gas cost  
8 component of their bill only, or a 13.6% increase. If the proposed Monthly  
9 Customer Charge, per therm Delivery Rates and surcharge are factored into the  
10 analysis, the average residential heat customer will see a \$155.89 increase in their  
11 total costs for the 2010-2011 winter COG period, or a 6.9% increase.

12

13 **Q. How will the winter 2010-2011 CGR for customers not participating in the**  
14 **FPO program affect the average New Hampshire Gas Corporation**  
15 **customer?**

16 A. The Winter 2010-2011 CGR of \$1.5025 per therm for customers not participating  
17 in the FPO program is an increase of \$0.0125 per therm from the average winter  
18 2009-2010 CGR of \$1.4900 per therm. To the average residential heat customer,  
19 this would be an \$11.58 increase for the 2010-2011 winter COG period for the  
20 gas cost component of their bill only, or a 0.8% increase. If the proposed  
21 Monthly Customer Charge, per therm Delivery Rates and surcharge are factored  
22 into the analysis, the customer will see a (\$2.41) decrease in their total costs for  
23 the 2010-2011 winter COG period, or a (0.1%) decrease.

24

25 **Q. What is the primary reason for the increase in the FPO per therm winter**  
26 **COG?**

27 A. The primary reason for the increase is higher market prices of propane versus the  
28 winter 2009-2010 period.

29

30 **Q. What is the primary reason for the increase in the Non-FPO per therm**  
31 **winter COG?**

1 A. The primary reason for the increase is higher market prices of propane versus the  
2 winter 2009-2010 period.

3

4 **Q. Please describe Supplemental Schedule E.**

5 A. Supplemental Schedule E provides a billing comparison between a typical FPO  
6 customer and a non-FPO customer. For the Winter 2009-2010 period, a typical  
7 FPO customer's winter billing amounted to approximately (\$140) less than a non-  
8 FPO customer's winter billing.

9

10 **Q. Has there been any impact on pipeline or trucking fees on NHGC's cost of**  
11 **gas?**

12 A. At the end of the 2009-2010 winter season, pipeline and trucking fees were  
13 \$0.1240 per gallon and \$0.0575 per gallon "base rate" respectively. The  
14 forecasted pipeline fee is \$0.1125 per gallon, a decrease of (9.3%), and the  
15 forecasted trucking fee remains at \$0.0575 per gallon (exclusive of the fuel  
16 surcharge).

17

18 **Q. Does Northern Gas Transport ("NGT") impose a fuel surcharge to their**  
19 **trucking rates?**

20 A. Yes. At the end of the 2009-2010 Winter COG period, NGT charged a "fuel  
21 surcharge" rate of 20.0% from Selkirk, New York. NGT's current "fuel  
22 surcharge" is 20.5%. The surcharge is calculated using the weekly average diesel  
23 gasoline prices, and contributes to the increased trucking fees.

24

25 **MISCELLANEOUS**

26

27 **Q. Are there other adjustments to rates for the winter 2010-2011 Cost of Gas**  
28 **period that should be considered?**

29 A. Yes. Pursuant to the Settlement Agreement approved in Order 25,039 on October  
30 30, 2009, the Company is authorized to increase its delivery charges by an  
31 additional \$57,747 beginning November 1, 2010. The requisite tariffs and

1 supporting documentation for the new delivery rates are provided with this filing.  
2 Also, the application of the Company's rate case surcharge will be completed on  
3 October 31, 2010. As required by Order 25,118 issued on June 24, 2010, the  
4 reconciliation of approved expenses and revenues related to the rate case  
5 surcharge will be filed prior to the 2011 Summer COG and any remaining  
6 (over)/under-collection will be (credited) or charged to the COG. For the  
7 upcoming winter period, there will be no surcharge in effect for NHGC.  
8

9 **Q. Will the Company meet its 7-day onsite storage requirements pursuant to**  
10 **PUC 506.03?**

11 A. Yes. As discussed in a letter submitted to the Commission on March 22, 2004,  
12 the Company is meeting its 7-day onsite storage requirements through an  
13 arrangement with Northern Gas Transport, Inc. and The Berkshire Gas Company.  
14 The storage facilities provided by The Berkshire Gas Company are located in  
15 Greenfield, Massachusetts.  
16

17 **Q. Is the Company requesting a waiver of N.H. Code Admin. Rule Puc 1203.05**  
18 **which requires rate changes to be implemented on a service-rendered basis?**

19 A. Yes, the Company is requesting a waiver of N.H. Code Admin. Rule Puc 1203.05  
20 as was granted in previous COG and delivery rate proceedings. First, NHGC  
21 customers are accustomed to rate change on a bills-rendered basis and a change in  
22 policy may result in customer confusion. In addition, the Company's current  
23 billing system is not designed to accommodate changes to billing on a service-  
24 rendered basis and such a change would necessitate modifying or replacing the  
25 billing system at a substantial cost to NHGC.  
26

27 **Q. Does this conclude your testimony?**

28 A. Yes, it does.  
29