

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

DOCKET NO. 11-069

ON BEHALF OF

**UNITIL SERVICE CORP.
NORTHERN UTILITIES, NEW HAMPSHIRE DIVISION**

**GAS ACCOUNTING COS @ 12/31/10
WORKPAPERS**

**INDEX TO
GAS ACCOUNTING COS STUDY @ 12/31/10 WORKPAPERS**

<u>Northern Utilities, New Hampshire Division, Gas Workpapers</u>	<u>Pages</u>
1. Total Company Gas Cost of Service.....	1-76
2. Weather Normalization.....	77-118
3. Design Day Calculation.....	119-124
4. Billing Cycle Data.....	125-140
5. Customers & Meters.....	141
6. Customers, Meters, Bills & Services.....	142-143
7. Distribution Allocator.....	144-164
8. Actual Base Revenues.....	165
9. Indirect Production Revenues.....	166-169
10. Direct Gas Costs & CGA Bad Debt.....	170-184
11. Gas Dispatching & Acquisitions.....	185-195
12. Write-Offs by Rate Class.....	196
13. Late Payments.....	197
14. Customer Deposits.....	198
15. Gas Labor Expenses.....	199
16. Gas Meter & Service Costs.....	200-207
17. Gas Rate Design.....	208-222

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
SUMMARY OF RESULTS-1				
RATE BASE				
1		GAS PLANT IN SERVICE 130,610,286	50,901,016	2,747,895
2		LESS: DEPREC & AMORT RES 48,867,171	19,756,287	1,101,433
3		NET UTILITY PLANT IN SERVICE 81,743,115	31,144,729	1,646,462
ADD:				
4		WORKING CASH REQUIREMENT 1,156,936	479,242	28,013
5		MATERIALS & SUPPLIES 820,863	313,287	16,892
6		PREPAYMENTS (240,945)	(101,559)	(6,238)
DEDUCT:				
7		CUSTOMER DEP, ADV & UNCLAIMED 996,418	534,628	27,097
8		DEFERRED TAXES 11,109,070	4,326,700	234,407
9		RATE BASE 71,374,480	26,974,371	1,423,626
DEVELOPMENT OF RETURN				
10		SALES OF GAS TO ULTIMATE CUST 61,172,406	27,831,970	756,269
11		OTHER OPERATING REVENUES 1,164,539	419,665	17,563
12		TOTAL GAS OPERATING REVENUES 62,336,945	28,251,634	773,832
LESS:				
13		PURCHASED GAS COSTS 42,193,940	19,195,718	428,006
14		OTHER OPER & MAINT EXPENSE 9,740,848	4,134,482	233,216
15		DEPRECIATION EXPENSE 4,757,452	1,938,628	112,276
16		OTHER TAXES 1,869,716	730,596	39,632
17		INCOME TAXES 556,847	537,095	(34,218)
18		INTEREST ON CUSTOMER DEPOSITS 19,313	11,589	581
19		TOTAL OPERATING EXPENSE 59,138,116	26,548,108	779,493
20		OPERATING INCOME 3,198,830	1,703,526	(5,661)
21		RATE OF RETURN 4.48%	6.32%	-0.40%
22		RELATIVE RATE OF RETURN 1.000	1.409	-0.089

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
SUMMARY OF RESULTS-1							
RATE BASE							
1		25,816,379	5,503,595	18,481,103	5,942,840	7,621,544	13,595,913
2		9,689,592	2,041,012	6,686,479	2,136,568	2,701,163	4,754,637
3		16,126,786	3,462,583	11,794,624	3,806,272	4,920,381	8,841,276
ADD:							
4		247,592	53,184	150,910	50,215	54,086	93,694
5		161,782	35,103	117,392	38,358	49,281	88,768
6		(52,252)	(11,715)	(29,981)	(10,588)	(10,379)	(18,234)
DEDUCT:							
7		156,865	78,424	52,590	43,754	57,622	45,438
8		2,199,685	469,190	1,570,738	505,567	647,466	1,155,318
9		14,127,359	2,991,541	10,409,617	3,334,937	4,308,281	7,804,749
DEVELOPMENT OF RETURN							
10		12,446,849	2,618,786	10,464,081	3,342,421	2,175,351	1,536,678
11		207,256	46,303	185,127	60,590	80,296	147,740
12		12,654,106	2,665,089	10,649,208	3,403,010	2,255,648	1,684,418
LESS:							
13		9,140,847	1,843,389	7,795,967	2,517,475	1,144,024	128,514
14		2,051,481	440,482	1,259,784	418,021	443,152	760,230
15		929,588	202,122	633,780	208,406	263,007	469,645
16		370,737	79,180	263,522	84,978	108,174	192,898
17		(121,133)	(112)	139,394	25,021	60,761	(49,960)
18		2,984	1,924	167	832	1,044	192
19		12,374,504	2,566,985	10,092,613	3,254,734	2,020,160	1,501,519
20		279,602	98,104	556,594	148,277	235,487	182,900
21		1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
22		0.442	0.732	1.193	0.992	1.220	0.523

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

DEVELOPMENT OF RATE BASE-2		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
GAS PLANT IN SERVICE					
INTANGIBLE PLANT					
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	1,757,809	705,773	40,144
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	538,217	216,098	12,292
3	303-MISC INTNGBLE PLANT - 3 YR	LABOR	0	0	0
4	TOTAL INTANGIBLE PLANT		2,296,025	921,871	52,436
PRODUCTION PLANT					
5	304-LAND	DEMLPG	3,315	1,572	19
6	305-STRUCTURES	DEMLPG	121,331	57,535	692
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	449,168	212,995	2,562
9	320-OTHER EQUIPMENT	DEMLPG	3,716	1,762	21
10	321-LNG EQUIPMENT	DEMLPG	27,657	13,115	158
11	TOTAL PRODUCTION PLANT		605,187	286,980	3,452
OTHER STORAGE PLANT					
12	360-LAND	DEMLNG	28,358	13,447	162
13	361-STRUCTURES & IMPROVE	DEMLPG	182,976	86,767	1,044
14	362-GAS HOLDERS	DEMLPG	1,533,321	727,101	8,745
15	363-PURIFICATION EQUIPMENT	DEMLPG	42,469	20,139	242
16	TOTAL OTHER STORAGE PLANT		1,787,124	847,455	10,193

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

DEVELOPMENT OF RATE BASE-2		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
GAS PLANT IN SERVICE								
INTANGIBLE PLANT								
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	359,969	78,297	237,598	78,965	92,613	164,450
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	110,217	23,974	72,749	24,178	28,357	50,352
3	303-MISC INTNGBLE PLANT - 3 YR	LABOR	0	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		470,186	102,271	310,348	103,143	120,969	214,802
PRODUCTION PLANT								
5	304-LAND	DEMLPG	869	43	646	72	90	4
6	305-STRUCTURES	DEMLPG	31,795	1,589	23,653	2,623	3,302	142
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	117,705	5,883	87,562	9,711	12,224	526
9	320-OTHER EQUIPMENT	DEMLPG	974	49	724	80	101	4
10	321-LNG EQUIPMENT	DEMLPG	7,247	362	5,391	598	753	32
11	TOTAL PRODUCTION PLANT		158,590	7,927	117,977	13,083	16,470	708
OTHER STORAGE PLANT								
12	360-LAND	DEMLNG	7,431	371	5,528	613	772	33
13	361-STRUCTURES & IMPROVE	DEMLPG	47,949	2,397	35,670	3,956	4,980	214
14	362-GAS HOLDERS	DEMLPG	401,808	20,084	298,910	33,149	41,729	1,795
15	363-PURIFICATION EQUIPMENT	DEMLPG	11,129	556	8,279	918	1,156	50
16	TOTAL OTHER STORAGE PLANT		468,318	23,408	348,387	38,636	48,636	2,092

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE CON'T-3				
DISTRIBUTION PLANT				
1	374.4-LAND RIGHTS	DISTR 89,111	25,325	515
2	374.5-RIGHT OF WAY	DISTR 17,911	5,090	104
3	375-STRUCTURES & IMPROVE	DISTR 2,820,320	801,527	16,308
4	376-MAINS	DISTR 65,458,022	18,602,971	378,502
5	378-MEAS & REG STATION EQ	DISTR 1,787,578	508,024	10,336
6	380-SERVICES	CUST380 31,874,279	20,802,676	1,690,343
7	381-METERS	CUST3813 3,506,040	998,722	81,152
8	382-METER INSTALLATION	CUST3813 12,313,745	3,507,664	285,019
9	383-HOUSE REGULATORS	CUST3813 222,731	63,447	5,155
10	386-CONV BURNERS & WAT HEATER	CUST386 2,523,018	717,034	14,589
11	TOTAL DISTRIBUTION PLANT	120,612,756	46,032,480	2,482,023
GENERAL & COMMON PLANT				
12	389.1-LAND	LABOR 232,947	93,530	5,320
13	391-OFFICE EQUIPMENT	LABOR 602,092	241,744	13,750
14	392-TRANSPORTATION EQUIP	LABOR 22,974	9,224	525
15	393-STORES EQUIPMENT	DISTRPLT 31,520	12,030	649
16	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT 874,077	333,596	17,987
17	396-POWER OPERATED EQUIP	DISTRPLT 75,266	28,726	1,549
18	397-COMMUNICATION EQUIP	LABOR 1,030,686	413,828	23,538
19	397-COMM EQ METSCAN - TELEMET	CUST397M 112,656	0	0
20	397-COMM EQUIP - ITRON	CUST397I 2,326,975	1,679,553	136,474
21	TOT GENERAL & COMMON PLT	5,309,194	2,812,230	199,792
22	TOTAL GAS PLANT IN SERVICE	130,610,286	50,901,016	2,747,895

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
DEVELOPMENT OF RATE BASE CON'T-3								
DISTRIBUTION PLANT								
1	374.4-LAND RIGHTS	DISTR	14,142	3,025	17,252	5,239	8,205	15,407
2	374.5-RIGHT OF WAY	DISTR	2,842	608	3,467	1,053	1,649	3,097
3	375-STRUCTURES & IMPROVE	DISTR	447,590	95,747	546,007	165,827	259,693	487,622
4	376-MAINS	DISTR	10,388,310	2,222,226	12,672,520	3,848,739	6,027,330	11,317,425
5	378-MEAS & REG STATION EQ	DISTR	283,692	60,686	346,071	105,104	164,599	309,065
6	380-SERVICES	CUST380	5,528,345	1,215,496	1,370,796	587,932	363,584	315,107
7	381-METERS	CUST3813	1,465,573	322,230	394,322	169,124	40,134	34,783
8	382-METER INSTALLATION	CUST3813	5,147,317	1,131,721	1,384,918	593,989	140,956	122,162
9	383-HOUSE REGULATORS	CUST3813	93,105	20,471	25,050	10,744	2,550	2,210
10	386-CONV BURNERS & WAT HEATER	CUST386	400,408	85,654	488,450	148,346	232,318	436,219
11	TOTAL DISTRIBUTION PLANT		23,771,324	5,157,863	17,248,855	5,636,097	7,241,018	13,043,095
GENERAL & COMMON PLANT								
12	389.1-LAND	LABOR	47,703	10,376	31,487	10,465	12,273	21,793
13	391-OFFICE EQUIPMENT	LABOR	123,298	26,819	81,383	27,048	31,722	56,328
14	392-TRANSPORTATION EQUIP	LABOR	4,705	1,023	3,105	1,032	1,210	2,149
15	393-STORES EQUIPMENT	DISTRPLT	6,212	1,348	4,508	1,473	1,892	3,409
16	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	172,270	37,379	125,002	40,845	52,475	94,523
17	396-POWER OPERATED EQUIP	DISTRPLT	14,834	3,219	10,764	3,517	4,519	8,139
18	397-COMMUNICATION EQUIP	LABOR	211,067	45,909	139,315	46,301	54,303	96,425
19	397-COMM EQ METSCAN - TELEMET	CUST397M	1,942	5,827	15,539	1,942	34,962	52,444
20	397-COMM EQUIP - ITRON	CUST397I	365,930	80,226	44,434	19,258	1,094	7
21	TOT GENERAL & COMMON PLT		947,961	212,126	455,537	151,881	194,451	335,216
22	TOTAL GAS PLANT IN SERVICE		25,816,379	5,503,595	18,481,103	5,942,840	7,621,544	13,595,913

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
DEVELOPMENT OF RATE BASE CON'T-4					
DEPRECIATION & AMORTIZATION RESERVE					
INTANGIBLE PLANT RESERVE					
1	303-MISC INTNGBLE PLANT - 8 YR	PLT303	264,051	106,018	6,030
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	37,261	14,961	851
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0
4	TOT INTANGIBLE PLT RESERVE		301,312	120,979	6,881
PRODUCTION PLANT RESERVE					
5	305-STRUCTURES	PLT305	65,716	31,163	375
7	311-LPG GAS EQUIPMENT	PLT311	216,388	102,611	1,234
8	320-OTHER EQUIPMENT	PLT320	1,341	636	8
9	321-LNG EQUIPMENT	PLT321	28,803	13,659	164
10	TOTAL PRODUCTION RESERVE		312,249	148,068	1,781
OTHER STORAGE PLANT					
11	361-STRUCTURES & IMPROVE	PLT361	44,954	21,317	256
12	362-GAS HOLDERS	PLT362	1,108,556	525,677	6,323
13	363-PURIFICATION EQUIPMENT	PLT363	47,452	22,502	271
14	TOTAL OTHER STORAGE PLANT		1,200,962	569,496	6,850

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-4							
DEPRECIATION & AMORTIZATION RESERVE							
INTANGIBLE PLANT RESERVE							
1	303-MISC INTNGBLE PLANT - 8 YR	PLT303	54,073	11,761	35,691	11,862	24,703
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	7,630	1,660	5,036	1,674	3,486
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0	0	0
4	TOT INTANGIBLE PLT RESERVE		61,703	13,421	40,728	15,875	28,189
PRODUCTION PLANT RESERVE							
5	305-STRUCTURES	PLT305	17,221	861	12,811	1,421	77
7	311-LPG GAS EQUIPMENT	PLT311	56,705	2,834	42,183	4,678	253
8	320-OTHER EQUIPMENT	PLT320	351	18	261	29	2
9	321-LNG EQUIPMENT	PLT321	7,548	377	5,615	623	34
10	TOTAL PRODUCTION RESERVE		81,825	4,090	60,871	6,750	366
OTHER STORAGE PLANT							
11	361-STRUCTURES & IMPROVE	PLT361	11,780	589	8,763	972	53
12	362-GAS HOLDERS	PLT362	290,498	14,520	216,105	23,966	1,298
13	363-PURIFICATION EQUIPMENT	PLT363	12,435	622	9,250	1,026	56
14	TOTAL OTHER STORAGE PLANT		314,713	15,730	234,119	25,964	1,406

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE CON'T-5				
DISTRIBUTION PLANT RESERVE				
1	375-STRUCTURES & IMPROVE	PLT375 737,731	209,661	4,266
2	376-MAINS	PLT376 21,458,332	6,098,393	124,080
3	378-MEAS & REG STATION EQ	PLT378 1,019,359	289,699	5,894
4	380-SERVICES	PLT380 13,688,124	8,933,523	725,903
5	381-METERS	PLT381 1,743,377	496,614	40,353
6	382-METER INSTALLATION	PLT382 4,016,274	1,144,066	92,962
7	383-HOUSE REGULATORS	PLT383 52,533	14,965	1,216
8	386-CONV BURNERS & WAT HEATER	PLT386 1,999,176	568,160	11,560
9	TOTAL DISTRIBUTION PLANT	44,714,906	17,755,080	1,006,233
GENERAL & COMMON PLT RESERVE				
10	391-OFFICE EQUIPMENT	PLT391 431,701	173,331	9,859
11	392-TRANSPORTATION EQUIP	PLT392 47,597	19,111	1,087
12	393-STORES EQUIPMENT	PLT393 36,157	13,799	744
13	394-TOOLS, SHOP & GARAGE EQ	PLT394 407,987	155,710	8,396
14	396-POWER OPERATED EQUIP	PLT396 45,644	17,420	939
15	397-COMMUNICATION EQUIP	PLT397 509,298	204,487	11,631
16	397-COMM EQ METSCAN - TELEMET	PLT397M 57,442	0	0
17	397-COMM EQUIP - ITRON	PLT397I 801,918	578,804	47,031
18	TOTAL GENERAL PLT RESERVE	2,337,743	1,162,663	79,688
19	TOTAL DEPRECIATION RESERVE	48,867,171	19,756,287	1,101,433

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
DEVELOPMENT OF RATE BASE CON'T-5								
DISTRIBUTION PLANT RESERVE								
1	375-STRUCTURES & IMPROVE	PLT375	117,079	25,045	142,823	43,376	67,930	127,551
2	376-MAINS	PLT376	3,405,477	728,486	4,154,283	1,261,687	1,975,869	3,710,058
3	378-MEAS & REG STATION EQ	PLT378	161,774	34,606	197,346	59,935	93,862	176,243
4	380-SERVICES	PLT380	2,374,098	521,984	588,676	252,482	156,138	135,320
5	381-METERS	PLT381	728,756	160,229	196,076	84,097	19,956	17,296
6	382-METER INSTALLATION	PLT382	1,678,858	369,124	451,708	193,737	45,974	39,844
7	383-HOUSE REGULATORS	PLT383	21,960	4,828	5,908	2,534	601	521
8	386-CONV BURNERS & WAT HEATER	PLT386	317,273	67,870	387,036	117,546	184,083	345,649
9	TOTAL DISTRIBUTION PLANT		8,805,276	1,912,172	6,123,856	2,015,394	2,544,413	4,552,482
GENERAL & COMMON PLT RESERVE								
10	391-OFFICE EQUIPMENT	PLT391	88,405	19,229	58,352	19,393	22,745	40,387
11	392-TRANSPORTATION EQUIP	PLT392	9,747	2,120	6,434	2,138	2,508	4,453
12	393-STORES EQUIPMENT	PLT393	7,126	1,546	5,171	1,690	2,171	3,910
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	80,409	17,447	58,346	19,065	24,494	44,120
14	396-POWER OPERATED EQUIP	PLT396	8,996	1,952	6,528	2,133	2,740	4,936
15	397-COMMUNICATION EQUIP	PLT397	104,295	22,685	68,840	22,879	26,833	47,647
16	397-COMM EQ METSCAN - TELEMET	PLT397M	990	2,971	7,923	990	17,827	26,740
17	397-COMM EQUIP - ITRON	PLT397I	126,106	27,647	15,313	6,637	377	2
18	TOTAL GENERAL PLT RESERVE		426,075	95,598	226,906	74,925	99,694	172,195
19	TOTAL DEPRECIATION RESERVE		9,689,592	2,041,012	6,686,479	2,136,568	2,701,163	4,754,637

14-Apr-11 10:55 AM

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE CON'T-6				
ADDITIONS TO NET PLANT				
WORKING CAPITAL REQUIREMENTS				
CASH WORKING CAPITAL REQ				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-6							
ADDITIONS TO NET PLANT							
WORKING CAPITAL REQUIREMENTS							
CASH WORKING CAPITAL REQ							
1		0	0	0	0	0	0
2		247,592	53,184	150,910	50,215	54,086	93,694
3		247,592	53,184	150,910	50,215	54,086	93,694
MATERIALS & SUPPLIES							
4	PLT386	0	0	0	0	0	0
5	DISTRPLT	161,782	35,103	117,392	38,358	49,281	88,768
6		161,782	35,103	117,392	38,358	49,281	88,768
7		409,374	88,287	268,302	88,573	103,366	182,462
PREPAYMENTS							
8	PLANT	80,771	17,219	57,821	18,593	23,845	42,537
9	EXP926	152,298	33,126	100,524	33,409	39,183	69,576
10	EXP926	(285,321)	(62,060)	(188,327)	(62,590)	(73,407)	(130,347)
11		(52,252)	(11,715)	(29,981)	(10,588)	(10,379)	(18,234)
12		357,122	76,572	238,321	77,985	92,987	164,229

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE CON'T-7				
DEDUCTIONS TO NET PLANT				
1	CUSTOMER DEPOSITS	CUSTDEP 672,184	403,360	20,205
2	CUSTOMER ADVANCES	PLT37680 324,234	131,268	6,892
3	UNCLAIMED FUNDS	PLANT 0	0	0
ACCUM DEFERRED INCOME TAX				
4	ACCEL DEPREC & AMORT	PLANT 10,656,451	4,152,997	224,200
5	FAS 87 / 106	EXP926 241,753	97,066	5,521
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM 0	0	0
7	BAD DEBT	EXP904 (23,037)	(15,815)	(381)
8	PREPAID PROPERTY TAXES	PLANT 118,210	46,068	2,487
9	DEFERRED RATE CASE COSTS	REVCLAIM 60,841	25,035	1,430
10	REMEDATION	PSPLT 0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT 71,077	27,700	1,495
12	ACCUM NON-CURRENT	PLANT (13,780)	(5,370)	(290)
13	INSURANCE CLAIM	EXP9245 (2,445)	(981)	(56)
14	OTHER	PLANT 0	0	0
15	TOTAL ACCUM DEF INCOME TAX	11,109,070	4,326,700	234,407
16	TOTAL DEDUCTIONS TO NET PLT	12,105,488	4,861,328	261,504
17	TOTAL RATE BASE	71,374,480	26,974,371	1,423,626

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
DEVELOPMENT OF RATE BASE CON'T-7								
DEDUCTIONS TO NET PLANT								
1	CUSTOMER DEPOSITS	CUSTDEP	103,843	66,972	5,809	28,975	36,332	6,687
2	CUSTOMER ADVANCES	PLT37680	53,022	11,452	46,781	14,779	21,289	38,750
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0	0
ACCUM DEFERRED INCOME TAX								
4	ACCEL DEPREC & AMORT	PLANT	2,106,350	449,037	1,507,867	484,874	621,839	1,109,286
5	FAS 87 / 106	EXP926	49,507	10,768	32,677	10,860	12,737	22,617
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0	0
7	BAD DEBT	EXP904	(2,884)	(581)	(2,367)	(688)	(299)	(22)
8	PREPAID PROPERTY TAXES	PLANT	23,365	4,981	16,726	5,379	6,898	12,305
9	DEFERRED RATE CASE COSTS	REVCLAIM	12,521	2,680	8,058	2,644	3,076	5,397
10	REMEDICATION	PSPLT	0	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	14,049	2,995	10,057	3,234	4,148	7,399
12	ACCUM NON-CURRENT	PLANT	(2,724)	(581)	(1,950)	(627)	(804)	(1,434)
13	INSURANCE CLAIM	EXP9245	(500)	(109)	(331)	(110)	(129)	(229)
14	OTHER	PLANT	0	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		2,199,685	469,190	1,570,738	505,567	647,466	1,155,318
16	TOTAL DEDUCTIONS TO NET PLT		2,356,549	547,614	1,623,328	549,321	705,087	1,200,756
17	TOTAL RATE BASE		14,127,359	2,991,541	10,409,617	3,334,937	4,308,281	7,804,749

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
REVENUES-8				
GAS OPERATING REVENUES				
1		60,253,165	27,570,724	750,954
2	SPECIAL CONTRACT REVENUES	919,241	261,245	5,315
3	TOTAL REVENUE SALES OF GAS	61,172,406	27,831,970	756,269
OTHER OPERATING REVENUES				
487-LATE PAYMENT CHARGES				
4	RESIDENTIAL HEATING - R-5 & R-10	73,976	73,976	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	3,706	0	3,706
6	C&I SMALL - LLF G40	19,045	0	0
7	C&I SMALL - HLF G50	5,314	0	0
8	C&I MEDIUM - LLF G41	12,283	0	0
9	C&I MEDIUM - HLF G51	6,663	0	0
10	C&I LARGE - LLF G42	1,065	0	0
11	C&I LARGE - HLF G52	1,226	0	0
12	TOTAL ACCOUNT 487	123,279	73,976	3,706
488-MISC SERVICE REVENUE				
13	RENTAL REVENUE	2,106	821	44
14	RECONNECT FEE	88,295	65,533	5,347
15	POOL ADMINISTRATION	999	0	0
16	3RD PARTY BILLING	6,947	0	0
17	CUSTOMER TELEMETERING	7,288	0	0
18	WATER HEAT & CONVER BURN REV	752,074	213,737	4,349
19	UNH REVENUE	62,389	17,772	1,444
20	TOTAL ACCOUNT 488	920,096	297,862	11,184
20	495-ACCR REV - NON DIST BAD DEBT	0	0	0
OTHER REVENUES				
21	RENTAL INCOME - GRANITE	6,168	2,435	136
22	RENTAL INCOME - USOURCE	33,084	13,059	730
23	RENTAL INCOME - USC	81,912	32,332	1,807
24	TOTAL OTHER REVENUES	121,164	47,826	2,674
25	TOTAL OTHER OPERATING REV	1,164,539	419,665	17,563
26	TOTAL GAS OPERATING REVENUE	62,336,945	28,251,634	773,832

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

REVENUES-8		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
GAS OPERATING REVENUES								
1	TOTAL FIRM SALES OF GAS		12,300,964	2,587,579	10,286,118	3,288,372	2,090,708	1,377,745
2	SPECIAL CONTRACT REVENUES	DISTR	145,885	31,207	177,963	54,049	84,643	158,933
3	TOTAL REVENUE SALES OF GAS		12,446,849	2,618,786	10,464,081	3,342,421	2,175,351	1,536,678
OTHER OPERATING REVENUES								
487-LATE PAYMENT CHARGES								
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C488G40	19,045	0	0	0	0	0
7	C&I SMALL - HLF G50	C488G50	0	5,314	0	0	0	0
8	C&I MEDIUM - LLF G41	C488G41	0	0	12,283	0	0	0
9	C&I MEDIUM - HLF G51	C488G51	0	0	0	6,663	0	0
10	C&I LARGE - LLF G42	C488G42	0	0	0	0	1,065	0
11	C&I LARGE - HLF G52	C488G52	0	0	0	0	0	1,226
12	TOTAL ACCOUNT 487		19,045	5,314	12,283	6,663	1,065	1,226
488-MISC SERVICE REVENUE								
13	RENTAL REVENUE	PLANT	416	89	298	96	123	219
14	RECONNECT FEE	CUST488R	14,282	3,134	0	0	0	0
15	POOL ADMINISTRATION	CUSTTRAN	435	101	279	120	24	39
16	3RD PARTY BILLING	CUSTTRAN	3,025	699	1,943	837	170	274
17	CUSTOMER TELEMETERING	PLT397M	126	377	1,005	126	2,262	3,392
18	WATER HEAT & CONVER BURN REV	PLT386	119,355	25,532	145,600	44,220	69,250	130,030
19	UNH REVENUE	PLT381	26,079	5,734	7,017	3,010	714	619
20	TOTAL ACCOUNT 488		163,718	35,666	156,142	48,408	72,543	134,574
495-ACCR REV - NON DIST BAD DEBT								
		EXP904	0	0	0	0	0	0
OTHER REVENUES								
21	RENTAL INCOME - GRANITE	GENPLT	1,247	271	850	281	340	608
22	RENTAL INCOME - USOURCE	GENPLT	6,688	1,454	4,561	1,507	1,826	3,260
23	RENTAL INCOME - USC	GENPLT	16,559	3,599	11,291	3,730	4,521	8,072
24	TOTAL OTHER REVENUES		24,494	5,323	16,702	5,518	6,688	11,939
25	TOTAL OTHER OPERATING REV		207,256	46,303	185,127	60,590	80,296	147,740
26	TOTAL GAS OPERATING REVENUE		12,654,106	2,665,089	10,649,208	3,403,010	2,255,648	1,684,418

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE-9				
OPERATION & MAINTENANCE EXPENSE				
LIQUEFIED PROPANE GAS PRODUCTION				
OPERATION EXPENSE				
1 710-SUPERVISION	TLABPO	0	0	0
2 717-PROPANE EXPENSES	DEMLPG	0	0	0
3 718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0
4 723-FUEL LPG GAS PROCESS	DEMLPG	9,829	4,661	56
5 728-LIQUID PETROLEUM GAS	EGAS	0	0	0
6 735-MISCELLANEOUS	DEMLPG	0	0	0
7 736-RENTS	DEMLPG	0	0	0
8 TOTAL OPERATION EXPENSE		9,829	4,661	56
MAINTENANCE				
9 740-SUPERVISION	TLABPM	0	0	0
10 741-MAINTENANCE OF PLANT	DEMLPG	0	0	0
11 742-MAINT OF EQUIPMENT	DEMLPG	0	0	0
12 743-GAS SYSTEM PROD TRAINING	DEMLPG	0	0	0
13 TOTAL MAINTENANCE EXPENSE		0	0	0
14 TOTAL MANUF GAS PROD EXP		9,829	4,661	56

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE-9								
OPERATION & MAINTENANCE EXPENSE								
LIQUEFIED PROPANE GAS PRODUCTION								
OPERATION EXPENSE								
1	710-SUPERVISION	TLABPO	0	0	0	0	0	0
2	717-PROPANE EXPENSES	DEMLPG	0	0	0	0	0	0
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	2,576	129	1,916	213	268	12
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	0	0	0	0	0	0
7	736-RENTS	DEMLPG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		2,576	129	1,916	213	268	12
MAINTENANCE								
9	740-SUPERVISION	TLABPM	0	0	0	0	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	0	0	0	0	0	0
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0	0	0	0	0
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	0	0	0	0	0	0
13	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0	0
14	TOTAL MANUF GAS PROD EXP		2,576	129	1,916	213	268	12

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
OPER & MAINT EXPENSE CONT-10					
PURCHASED GAS SUPPLY EXPENSES					
PURCHASED GAS SUPPLY					
804 PURCHASED GAS COSTS					
1	TOTAL DIRECT GAS COSTS	EGAS	42,184,110	19,191,057	427,950
2	TOTAL DIRECT GAS COSTS		42,184,110	19,191,057	427,950
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	125,576	57,129	1,274
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	65,073	18,493	376
5	TOTAL GAS SUPPLY EXPENSE		42,374,759	19,266,680	429,600
6	TOTAL PRODUCTION EXPENSE		42,384,589	19,271,341	429,656
TRANSMISSION EXPENSES					
7	852-COMMUNICATION SYSTEM EXP	DISTR	30,680	8,719	177
8	856-MAINS EXPENSE	DISTR	3	1	0
9	857-T&D OPER MEAS & REGUL STNQ	DISTR	821	233	5
10	TOTAL TRANSMISSION EXPENSES		31,504	8,953	182

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
OPER & MAINT EXPENSE CONT-10								
PURCHASED GAS SUPPLY EXPENSES								
PURCHASED GAS SUPPLY								
804 PURCHASED GAS COSTS								
1	TOTAL DIRECT GAS COSTS	EGAS	9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
2	TOTAL DIRECT GAS COSTS		9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	27,203	5,487	23,202	7,494	3,405	383
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	10,327	2,209	12,598	3,826	5,992	11,251
5	TOTAL GAS SUPPLY EXPENSE		9,175,802	1,850,956	7,829,850	2,528,582	1,153,153	140,135
6	TOTAL PRODUCTION EXPENSE		9,178,378	1,851,085	7,831,766	2,528,795	1,153,421	140,147
TRANSMISSION EXPENSES								
7	852-COMMUNICATION SYSTEM EXP	DISTR	4,869	1,042	5,940	1,804	2,825	5,304
8	856-MAINS EXPENSE	DISTR	1	0	1	0	0	1
9	857-T&D OPER MEAS & REGUL STNQ	DISTR	130	28	159	48	76	142
10	TOTAL TRANSMISSION EXPENSES		5,000	1,070	6,099	1,852	2,901	5,447

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CONT-11				
DISTRIBUTION EXPENSES				
OPERATION EXPENSE				
1	870-SUPER & ENGINEERING	TLABDO 30,859	10,207	489
2	851-SYS CONTROL & LOAD DISTR	DISTR 0	0	0
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS 0	0	0
4	857-MEAS & REG STA EQUIP	PLT378 0	0	0
5	874-MAINS & SERVICE EXPENSE	PLT37680 562,176	227,601	11,949
6	875-REGULAT STATION EXPENSE	PLT378 152,142	43,238	880
7	878-METER & HOUSE REG EXP	PLT3813 804,803	229,254	18,628
8	879-CUSTOMER INSTALL EXP	PLT3803 39,486	20,909	1,699
9	880-OTHER EXPENSES	EXP8519 17,078	5,709	363
10	880-USC-GAS DISTR - DELIVERY	DISTR 515,868	146,608	2,983
11	880-USC-GAS DISTR - SUPPLY	GASCOSTS 174,174	79,238	1,767
12	882-METERING SYS GAS TRAINING	PLT381 4,413	1,257	102
13	TOTAL OPERATION EXPENSE	2,300,999	764,021	38,861
MAINTENANCE				
14	885-SUPERVISION	TLABDM 68,440	23,796	928
15	886-MAINT STRUCT & IMPROVE	PLT375 5,588	1,588	32
16	887-MAINTENANCE OF MAINS	PLT376 257,655	73,225	1,490
17	889-MT OF MEAS & REG STA EQ	PLT378 20,567	5,845	119
18	890-MT OF REG EQ (INDUST)	PLT378 (526)	(149)	(3)
19	891-MT OF REG EQ (CITY GATE)	PLT378 15,280	4,343	88
20	891-MAIN DISTRI SCADA	E880USC 13,616	4,456	94
21	892-MAINTENANCE OF SERVICES	PLT380 71,698	46,793	3,802
22	893-MAINT METER & HOUSE REG	PLT3813 103,807	29,570	2,403
23	894-T&D MAINT SYSTEM EQUIP	DISTR 1,327	377	8
24	894-MNT WAT HTERS & CONV BURN	PLT386 222,510	63,237	1,287
25	894-MAINT OF RENTED CONV BURN	PLT386 1,412	401	8
26	TOTAL MAINTENANCE EXPENSE	781,373	253,482	10,255
27	586-INTERVAL DATA	DISTR 172	49	1
28	TOTAL DISTRIBUTION EXPENSES	3,082,544	1,017,551	49,117

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
OPER & MAINT EXPENSE CONT-11								
DISTRIBUTION EXPENSES								
OPERATION EXPENSE								
1	870-SUPER & ENGINEERING	TLABDO	7,551	1,636	4,747	1,600	1,695	2,933
2	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0	0	0	0
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0	0	0	0
4	857-MEAS & REG STA EQUIP	PLT378	0	0	0	0	0	0
5	874-MAINS & SERVICE EXPENSE	PLT37680	91,932	19,856	81,112	25,626	36,913	67,188
6	875-REGULAT STATION EXPENSE	PLT378	24,145	5,165	29,454	8,946	14,009	26,305
7	878-METER & HOUSE REG EXP	PLT3813	336,419	73,967	90,516	38,822	9,213	7,984
8	879-CUSTOMER INSTALL EXP	PLT3803	10,082	2,217	2,616	1,122	451	391
9	880-OTHER EXPENSES	EXP8519	5,068	1,109	2,232	816	664	1,116
10	880-USC-GAS DISTR - DELIVERY	DISTR	81,869	17,513	99,871	30,331	47,501	89,191
11	880-USC-GAS DISTR - SUPPLY	GASCOSTS	37,731	7,611	32,181	10,394	4,722	531
12	882-METERING SYS GAS TRAINING	PLT381	1,845	406	496	213	51	44
13	TOTAL OPERATION EXPENSE		596,643	129,479	343,226	117,869	115,218	195,682
MAINTENANCE								
14	885-SUPERVISION	TLABDM	11,110	2,384	11,562	3,577	5,310	9,773
15	886-MAINT STRUCT & IMPROVE	PLT375	887	190	1,082	329	515	966
16	887-MAINTENANCE OF MAINS	PLT376	40,890	8,747	49,881	15,149	23,725	44,547
17	889-MT OF MEAS & REG STA EQ	PLT378	3,264	698	3,982	1,209	1,894	3,556
18	890-MT OF REG EQ (INDUST)	PLT378	(83)	(18)	(102)	(31)	(48)	(91)
19	891-MT OF REG EQ (CITY GATE)	PLT378	2,425	519	2,958	898	1,407	2,642
20	891-MAIN DISTR SCADA	E880USC	2,360	496	2,606	804	1,030	1,770
21	892-MAINTENANCE OF SERVICES	PLT380	12,435	2,734	3,083	1,322	818	709
22	893-MAINT METER & HOUSE REG	PLT3813	43,393	9,541	11,675	5,007	1,188	1,030
23	894-T&D MAINT SYSTEM EQUIP	DISTR	211	45	257	78	122	229
24	894-MNT WAT HTERS & CONV BURN	PLT386	35,313	7,554	43,077	13,083	20,489	38,471
25	894-MAINT OF RENTED CONV BURN	PLT386	224	48	273	83	130	244
26	TOTAL MAINTENANCE EXPENSE		152,428	32,937	130,335	41,509	56,579	103,847
27	586-INTERVAL DATA	DISTR	27	6	33	10	16	30
28	TOTAL DISTRIBUTION EXPENSES		749,098	162,422	473,594	159,388	171,813	299,560

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CONT-12				
CUSTOMER ACCOUNT				
1	901-SUPERVISION TLABCA	0	0	0
2	902-METER READING EXPENSE CUST902	124,019	87,709	7,127
3	903-CUST RECORDS & COLLECT CUST903	1,112,845	739,311	60,582
904-UNCOLLECTIBLE ACCTS				
4	RESIDENTIAL HEATING - R-5 & R-10 C904RH	159,331	159,331	0
5	RESIDENTIAL NON-HTG- R-6 & R-11 C904RNH	4,096	0	4,096
6	C&I SMALL - LLF G40 C904G40	7,083	0	0
7	C&I SMALL - HLF G50 C904G50	1,909	0	0
8	C&I MEDIUM - LLF G41 C904G41	5,436	0	0
9	C&I MEDIUM - HLF G51 C904G51	1,001	0	0
10	C&I LARGE - LLF G42 C904G42	92	0	0
11	C&I LARGE - HLF G52 C904G52	0	0	0
12	CGA BAD DEBT EXPENSE E904GAS	160,113	73,434	1,509
13	BAD DEBT EXP ADJ DELIVERY EXP904B	15,053	13,403	345
14	BAD DEBT EXP ADJ COST OF GAS E904GAS	13,468	6,177	127
15	TOTAL ACCOUNT 904	367,581	252,345	6,076
16	TOTAL CUSTOMER ACCTS EXP	1,604,445	1,079,364	73,785
CUSTOMER SERVICES & INFO EXP				
17	907-CUST SERV & INFO SUPRV TLABSE	0	0	0
18	909-INFO & INSTRUCT ADVERTISING CUST908	2,357	1,168	77
19	TOT CUST SERV & INFO EXP	2,357	1,168	77

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CONT-12								
CUSTOMER ACCOUNT								
1	901-SUPERVISION	TLABCA	0	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	19,153	4,319	2,665	1,049	833	1,165
3	903-CUST RECORDS & COLLECT	CUST903	198,150	43,961	44,223	19,021	3,238	4,361
904-UNCOLLECTIBLE ACCTS								
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C904G40	7,083	0	0	0	0	0
7	C&I SMALL - HLF G50	C904G50	0	1,909	0	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	0	0	5,436	0	0	0
9	C&I MEDIUM - HLF G51	C904G51	0	0	0	1,001	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0	0	92	0
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	35,362	6,642	29,405	9,126	4,307	327
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	596	161	457	84	8	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	2,975	559	2,474	768	362	28
15	TOTAL ACCOUNT 904		46,015	9,271	37,772	10,979	4,769	355
16	TOTAL CUSTOMER ACCTS EXP		263,317	57,551	84,660	31,048	8,840	5,880
CUSTOMER SERVICES & INFO EXP								
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	357	85	240	88	112	231
19	TOT CUST SERV & INFO EXP		357	85	240	88	112	231

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CONT-13				
ADMINISTRATIVE & GENERAL EXPENSE				
1	920-ADMIN & GENERAL SALARY	LABOR 29,106	11,686	665
2	921-OFFICE SUPPLIES & EXP	LABOR 293,391	117,799	6,700
3	923-OUTSIDE SERV EMPLOYED	LABOR 238,816	95,886	5,454
4	923-OUTSIDE SERV PEN & PBOP	LABOR (391,541)	(157,207)	(8,942)
5	923-OUTSIDE SERV UNITIL	LABOR 2,313,244	928,784	52,829
6	924-PROPERTY INSURANCE	PLANT 8,015	3,124	169
7	925-INJURIES & DAMAGES	LABOR 328,719	131,983	7,507
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245 34,364	13,788	783
9	926-EMPLOYED PENSION & BENF	LABOR 1,050,249	421,683	23,985
10	PENSION PBOP & 401K ADJ	LABOR 295,385	118,599	6,746
11	MEDICAL & DENTAL ADJUSTMENT	LABOR 46,745	18,768	1,068
12	OTHER ADJUSTMENT ACCT 926	LABOR 0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM 86,270	35,498	2,028
14	REGULATORY ASSESSMENT ADJ	REVCLAIM 147,687	60,770	3,471
15	GAS SUPPLY LEGAL COSTS	GASCOSTS 25,000	11,373	254
16	930-MISCELLANEOUS GEN EXP	LABOR 79,439	31,895	1,814
17	930-SAFETY AWARENESS PROG ADJ	LABOR 1,461	587	33
18	931-RENTS	LABOR 12,961	5,204	296
19	TOTAL OPERATION EXPENSE	4,599,310	1,850,221	104,860
MAINTENANCE				
20	932-ERC COSTS	PSPLT 108,626	51,511	620
21	932 & 935-MAINT OF GENERAL PLT	GENPLT 21,214	8,374	468
22	TOTAL ADMIN & GEN EXPENSE	4,729,150	1,910,105	105,948
23	WAGE ADJ & INCENTIVE COMP	OMLAB 100,199	41,717	2,457
24	OTHER ADJUSTMENT	PLANT 0	0	0
25	TOTAL GAS O & M EXPENSE	51,934,788	23,330,200	661,222

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CONT-13								
ADMINISTRATIVE & GENERAL EXPENSE								
1	920-ADMIN & GENERAL SALARY	LABOR	5,960	1,296	3,934	1,308	1,533	2,723
2	921-OFFICE SUPPLIES & EXP	LABOR	60,081	13,068	39,657	13,180	15,458	27,448
3	923-OUTSIDE SERV EMPLOYED	LABOR	48,905	10,637	32,280	10,728	12,582	22,342
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(80,181)	(17,440)	(52,924)	(17,589)	(20,629)	(36,630)
5	923-OUTSIDE SERV UNITIL	LABOR	473,712	103,038	312,675	103,917	121,876	216,413
6	924-PROPERTY INSURANCE	PLANT	1,584	338	1,134	365	468	834
7	925-INJURIES & DAMAGES	LABOR	67,316	14,642	44,432	14,767	17,319	30,753
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	7,031	1,529	4,650	1,544	1,815	3,223
9	926-EMPLOYED PENSION & BENF	LABOR	215,073	46,781	141,959	47,180	55,334	98,255
10	PENSION PBOP & 401K ADJ	LABOR	60,490	13,157	39,926	13,269	15,563	27,634
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	9,573	2,082	6,318	2,100	2,463	4,373
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	17,755	3,800	11,426	3,749	4,361	7,653
14	REGULATORY ASSESSMENT ADJ	REVCLAIM	30,394	6,505	19,560	6,419	7,466	13,101
15	GAS SUPPLY LEGAL COSTS	GASCOSTS	5,416	1,092	4,619	1,492	678	76
16	930-MISCELLANEOUS GEN EXP	LABOR	16,268	3,538	10,737	3,569	4,185	7,432
17	930-SAFETY AWARENESS PROG ADJ	LABOR	299	65	198	66	77	137
18	931-RENTS	LABOR	2,654	577	1,752	582	683	1,213
19	TOTAL OPERATION EXPENSE		942,331	204,707	622,335	206,645	241,233	426,980
MAINTENANCE								
20	932-ERC COSTS	PSPLT	28,466	1,423	21,176	2,348	2,956	127
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	4,289	932	2,924	966	1,171	2,090
22	TOTAL ADMIN & GEN EXPENSE		975,085	207,061	646,435	209,959	245,360	429,197
23	WAGE ADJ & INCENTIVE COMP	OMLAB	21,095	4,596	12,956	4,366	4,729	8,282
24	OTHER ADJUSTMENT	PLANT	0	0	0	0	0	0
25	TOTAL GAS O & M EXPENSE		11,192,329	2,283,871	9,055,751	2,935,496	1,587,176	888,743

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEPRECIATION & AMORTIZATION-14				
DEPRECIATION & AMORTIZATION EXPENSE				
AMORTIZATION EXPENSE				
1	INTANGIBLE AMORTIZATION	PLT303	0	0
2	TRANSITION & TRANSACTION AMORT	PLANT	0	0
3	COMPUTER SOFTWARE	LABOR	249,573	5,700
4	OTHER AMORTIZATIONS	PLANT	155,041	3,262
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	106,680	2,507
6	AMORT INVESTMENT TAX CREDIT	PLANT	(12,840)	(270)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0
8	TOTAL AMORTIZATION EXPENSE		498,454	11,199
DEPRECIATION EXPENSE				
PRODUCTION PLANT EXP				
9	305-STRUCTURES	PLT305	0	0
10	311-LPG GAS EQUIPMENT	PLT311	0	0
11	320-OTHER EQUIPMENT	PLT320	0	0
12	321-LNG EQUIPMENT	PLT321	0	0
13	TOTAL PRODUCTION PLANT		0	0

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEPRECIATION & AMORTIZATION-14								
DEPRECIATION & AMORTIZATION EXPENSE								
AMORTIZATION EXPENSE								
1	INTANGIBLE AMORTIZATION	PLT303	0	0	0	0	0	0
2	TRANSITION & TRANSACTION AMORT	PLANT	0	0	0	0	0	0
3	COMPUTER SOFTWARE	LABOR	51,108	11,117	33,734	11,211	13,149	23,348
4	OTHER AMORTIZATIONS	PLANT	30,645	6,533	21,938	7,054	9,047	16,139
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	21,955	4,699	14,129	4,636	5,393	9,463
6	AMORT INVESTMENT TAX CREDIT	PLANT	(2,538)	(541)	(1,817)	(584)	(749)	(1,337)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0	0	0	0	0
8	TOTAL AMORTIZATION EXPENSE		101,171	21,808	67,984	22,318	26,840	47,614
DEPRECIATION EXPENSE								
PRODUCTION PLANT EXP								
9	305-STRUCTURES	PLT305	0	0	0	0	0	0
10	311-LPG GAS EQUIPMENT	PLT311	0	0	0	0	0	0
11	320-OTHER EQUIPMENT	PLT320	0	0	0	0	0	0
12	321-LNG EQUIPMENT	PLT321	0	0	0	0	0	0
13	TOTAL PRODUCTION PLANT		0	0	0	0	0	0

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEPRECIATION & AMORTIZATION-15				
DISTRIBUTION EXPENSE				
1	375-STRUCTURES & IMPROVE	PLT375 29,251	8,313	169
2	376-MAINS	PLT376 2,036,282	578,705	11,775
3	378.2-MEAS & REG STATION EQ	PLT378 44,655	12,691	258
4	380-SERVICES	PLT380 1,194,118	779,338	63,326
5	381-METERS	PLT381 78,787	22,443	1,824
6	382-METER INSTALLATION	PLT382 415,378	118,324	9,615
7	383-HOUSE REGULATORS	PLT383 5,551	1,581	128
8	386-OTHER PROP CUST PREM	PLT386 126,509	35,954	732
9	TOTAL DISTRIBUTION PLANT	3,930,531	1,557,349	87,826
GENERAL & COMMON PLANT EXP				
10	391-OFFICE EQUIPMENT	PLT391 36,994	14,853	845
11	393-STORES EQUIPMENT	PLT393 0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394 37,966	14,490	781
13	396-POWER OPERATED EQUIP	PLT396 4,835	1,845	99
14	397-COMMUNICATION EQUIP	PLT397 72,440	29,085	1,654
15	397-COMM EQ METSCAN - TELEMET	PLT397M 7,918	0	0
16	397-COMM EQUIP - ITRON	PLT397I 168,316	121,486	9,872
17	BLDG OVERHEAD CLEARING	LABOR 0	0	0
18	TOTAL GEN & COMMON EXP	328,468	181,760	13,251
19	TOTAL DEPR & AMORT EXPENSE	4,757,452	1,938,628	112,276

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
DEPRECIATION & AMORTIZATION-15								
DISTRIBUTION EXPENSE								
1	375-STRUCTURES & IMPROVE	PLT375	4,642	993	5,663	1,720	2,693	5,057
2	376-MAINS	PLT376	323,162	69,129	394,219	119,727	187,499	352,065
3	378.2-MEAS & REG STATION EQ	PLT378	7,087	1,516	8,645	2,626	4,112	7,721
4	380-SERVICES	PLT380	207,110	45,537	51,355	22,026	13,621	11,805
5	381-METERS	PLT381	32,934	7,241	8,861	3,801	902	782
6	382-METER INSTALLATION	PLT382	173,634	38,176	46,717	20,037	4,755	4,121
7	383-HOUSE REGULATORS	PLT383	2,320	510	624	268	64	55
8	386-OTHER PROP CUST PREM	PLT386	20,077	4,295	24,492	7,438	11,649	21,873
9	TOTAL DISTRIBUTION PLANT		770,966	167,397	540,577	177,642	225,295	403,478
GENERAL & COMMON PLANT EXP								
10	391-OFFICE EQUIPMENT	PLT391	7,576	1,648	5,000	1,662	1,949	3,461
11	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394	7,483	1,624	5,430	1,774	2,279	4,106
13	396-POWER OPERATED EQUIP	PLT396	953	207	691	226	290	523
14	397-COMMUNICATION EQUIP	PLT397	14,834	3,227	9,791	3,254	3,817	6,777
15	397-COMM EQ METSCAN - TELEMET	PLT397M	137	410	1,092	137	2,457	3,686
16	397-COMM EQUIP - ITRON	PLT397I	26,469	5,803	3,214	1,393	79	0
17	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0	0
18	TOTAL GEN & COMMON EXP		57,451	12,917	25,219	8,446	10,872	18,553
19	TOTAL DEPR & AMORT EXPENSE		929,588	202,122	633,780	208,406	263,007	469,645

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
STATE & FED TAXES & OTHER EXP-16				
TAXES OTHER THAN INCOME				
FEDERAL TAXES				
1	UNEMPLOYMENT	LABOR 2,320	931	53
2	FICA	LABOR 222,428	89,307	5,080
3	FICA ADJUSTMENT	LABOR 0	0	0
4	TOTAL FEDERAL TAXES	224,748	90,238	5,133
STATE TAXES				
5	UNEMPLOYMENT	LABOR 3,531	1,418	81
6	PROPERTY TAX	PLANT 1,490,429	580,845	31,357
7	PROPERTY TAX CAPITALIZED	PLANT 0	0	0
8	PROPERTY TAX ADJUST	PLANT 215,055	83,811	4,525
9	TOTAL STATE TAXES	1,709,016	666,074	35,962
10	PAYROLL TAXES CAPITALIZED	LABOR (70,447)	(28,285)	(1,609)
11	PAYROLL TAXES ADJUSTMENT	LABOR 6,373	2,559	146
12	TAXES - OTHER	PLANT 26	10	1
13	TOTAL TAXES OTHER THAN INC	1,869,716	730,596	39,632
14	TOTAL INCOME TAX EXPENSE	556,847	537,095	(34,218)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP 19,313	11,589	581
16	TOTAL EXPENSES	59,138,116	26,548,108	779,493

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
STATE & FED TAXES & OTHER EXP-16								
TAXES OTHER THAN INCOME								
FEDERAL TAXES								
1	UNEMPLOYMENT	LABOR	475	103	314	104	122	217
2	FICA	LABOR	45,549	9,908	30,065	9,992	11,719	20,809
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0	0
4	TOTAL FEDERAL TAXES		46,025	10,011	30,379	10,096	11,841	21,026
STATE TAXES								
5	UNEMPLOYMENT	LABOR	723	157	477	159	186	330
6	PROPERTY TAX	PLANT	294,598	62,803	210,893	67,815	86,972	155,147
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0	0	0	0
8	PROPERTY TAX ADJUST	PLANT	42,508	9,062	30,430	9,785	12,549	22,386
9	TOTAL STATE TAXES		337,829	72,022	241,800	77,759	99,707	177,863
10	PAYROLL TAXES CAPITALIZED	LABOR	(14,426)	(3,138)	(9,522)	(3,165)	(3,712)	(6,591)
11	PAYROLL TAXES ADJUSTMENT	LABOR	1,305	284	861	286	336	596
12	TAXES - OTHER	PLANT	5	1	4	1	2	3
13	TOTAL TAXES OTHER THAN INC		370,737	79,180	263,522	84,978	108,174	192,898
14	TOTAL INCOME TAX EXPENSE		(121,133)	(112)	139,394	25,021	60,761	(49,960)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	2,984	1,924	167	832	1,044	192
16	TOTAL EXPENSES		12,374,504	2,566,985	10,092,613	3,254,734	2,020,160	1,501,519

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INCOME TAXES-17				
FEDERAL & STATE TAX CALCULAT				
1		62,336,945	28,251,634	773,832
OPERATING REVENUES				
OPERATING EXPENSES				
2		51,934,788	23,330,200	661,222
3		4,757,452	1,938,628	112,276
4		1,869,716	730,596	39,632
5		19,313	11,589	581
6	PLANT	0	0	0
6		PLUS: OTHER		
7		3,755,677	2,240,621	(39,879)
7		OPERATING INC BEFORE FED TAX		
LESS:				
8		2,441,007	922,523	48,688
9	PLANT	0	0	0
9		OTHER ADJ		
10		1,314,670	1,318,098	(88,567)
10		NET OPERATING INC BEFORE TXS		
PERMANENT ITEMS				
11	LABOR	(7,244)	(2,909)	(165)
12	REVCLAIM	2,000	823	47
13	REVCLAIM	106,680	43,897	2,507
14	REVCLAIM	955	393	22
15		102,391	42,204	2,411
15		TOTAL PERMANENT ITEMS		
TEMPORARY DIFFERENCES				
16	REVCLAIM	(4,037,699)	(1,661,425)	(94,904)
17	EXP904	(43,341)	(29,754)	(716)
18	REVCLAIM	197,852	81,412	4,650
19	EXP9245	(51,826)	(20,794)	(1,181)
20	LABOR	(747,608)	(300,170)	(17,074)
21	PLANT	(102,382)	(39,900)	(2,154)
22	PSPLT	148,644	70,487	848
23	LABOR	144,141	57,874	3,292
24	PLANT	1,938,266	755,375	40,779
25	PLANT	(370,879)	(144,538)	(7,803)
26	PLANT	(4,086,096)	(1,592,420)	(85,967)
27		(7,010,928)	(2,823,854)	(160,230)
27		TOTAL TEMPORARY DIFF		
INVESTMENT TAX CREDIT AMORT				
28	PLANT	(12,840)	(5,004)	(270)
28		UNAMORTIZED ITC		
FEDERAL AND STATE TAX DIFF				
29	PLANT	470,221	183,253	9,893
29		TAX DEPRECIATION		
30		(5,136,486)	(1,285,303)	(236,763)
30		STATE TAXABLE BASE INCOME		

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INCOME TAXES-17							
FEDERAL & STATE TAX CALCULAT							
1	OPERATING REVENUES	12,654,106	2,665,089	10,649,208	3,403,010	2,255,648	1,684,418
OPERATING EXPENSES							
2	OPERATION & MAINTENANCE EXP	11,192,329	2,283,871	9,055,751	2,935,496	1,587,176	888,743
3	DEPRECIATION & AMORTIZATION	929,588	202,122	633,780	208,406	263,007	469,645
4	TAXES OTHER THAN INCOME	370,737	79,180	263,522	84,978	108,174	192,898
5	INTEREST ON CUSTOMER DEPOSITS	2,984	1,924	167	832	1,044	192
6	PLUS: OTHER PLANT	0	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX	158,469	97,992	695,988	173,297	296,248	132,940
LESS:							
8	INTEREST EXPENSE	483,156	102,311	356,009	114,055	147,343	266,922
9	OTHER ADJ PLANT	0	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS	(324,687)	(4,319)	339,980	59,243	148,905	(133,983)
PERMANENT ITEMS							
11	DRUG SUBSIDIES LABOR	(1,483)	(323)	(979)	(325)	(382)	(678)
12	PENALTIES REVCLAIM	412	88	265	87	101	177
13	STATE REGUL ASSET AMORT REVCLAIM	21,955	4,699	14,129	4,636	5,393	9,463
14	UNALLOWABLE MEALS REVCLAIM	197	42	126	42	48	85
15	TOTAL PERMANENT ITEMS	21,080	4,506	13,541	4,439	5,161	9,048
TEMPORARY DIFFERENCES							
16	ACCRUED REVENUE REVCLAIM	(830,971)	(177,849)	(534,765)	(175,482)	(204,122)	(358,180)
17	BAD DEBT EXP904	(5,426)	(1,093)	(4,454)	(1,294)	(562)	(42)
18	DEFERRED RATE CASE REVCLAIM	40,719	8,715	26,204	8,599	10,002	17,551
19	INSURANCE CLAIM RESERVE EXP9245	(10,604)	(2,305)	(7,013)	(2,329)	(2,738)	(4,862)
20	FASB 87-PENSIONS LABOR	(153,097)	(33,300)	(101,052)	(33,584)	(39,389)	(69,942)
21	PREPAID PROPERTY TAXES PLANT	(20,237)	(4,314)	(14,487)	(4,658)	(5,974)	(10,657)
22	REMEDATION PSPLT	38,952	1,947	28,977	3,214	4,045	174
23	PBOP SFAS 106 LABOR	29,518	6,420	19,483	6,475	7,594	13,485
24	TRANSACTION COSTS PLANT	383,117	81,674	274,261	88,192	113,104	201,764
25	TRANSITION COSTS PLANT	(73,308)	(15,628)	(52,479)	(16,875)	(21,642)	(38,607)
26	UTILITY PLANT DIFFERENCES PLANT	(807,656)	(172,178)	(578,175)	(185,920)	(238,437)	(425,343)
27	TOTAL TEMPORARY DIFF	(1,408,994)	(307,912)	(943,499)	(313,663)	(378,118)	(674,658)
INVESTMENT TAX CREDIT AMORT							
28	UNAMORTIZED ITC PLANT	(2,538)	(541)	(1,817)	(584)	(749)	(1,337)
FEDERAL AND STATE TAX DIFF							
29	TAX DEPRECIATION PLANT	92,944	19,814	66,535	21,395	27,439	48,948
30	STATE TAXABLE BASE INCOME	(1,622,195)	(288,452)	(525,259)	(229,170)	(197,363)	(751,981)

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
INCOME TAXES CONT-18					
1		STATE TAXABLE BASE INCOME	(5,136,486)	(1,285,303)	(236,763)
2		STATE INCOME TAX @ 8.50%	(436,601)	(109,251)	(20,125)
3	REVCLAIM	STATE BUS ENTERPRISE TAX CREDIT	(966)	(397)	(23)
4	REVCLAIM	STATE BUSINESS ENTERPRISE TAX	1,932	795	45
5		TOTAL STATE TAX EXPENSE	(435,635)	(108,853)	(20,102)
6		FED TAX INC BEF FED & STA TAX DIFF	(4,700,851)	(1,176,450)	(216,661)
7		LESS: FEDERAL AND STATE TAX DIFF	470,221	183,253	9,893
8		FEDERAL TAXABLE INCOME BASE	(5,171,072)	(1,359,703)	(226,554)
9		FEDERAL INCOME TAX @ 34.00%	(1,758,165)	(462,299)	(77,028)
TOT DEF FEDERAL & STATE INC TAX					
10	PLANT	ACCELERATED DEPRECIATION	1,592,120	620,476	33,496
11	LABOR	PBOP	(57,093)	(22,923)	(1,304)
12	LABOR	PENSION	296,127	118,897	6,763
13	EXP904	BAD DEBTS EXPENSE	17,169	11,786	284
14	REVCLAIM	ACCRUED REVENUE	1,599,333	658,091	37,592
15	PLANT	PREPAID PROPERTY TAXES	40,552	15,804	853
16	REVCLAIM	DEFERRED RATE CASE	(78,369)	(32,247)	(1,842)
17	PSPLT	REMEDICATION	(58,878)	(27,920)	(336)
18	PLANT	TRANSITION COSTS	146,905	57,251	3,091
19	PLANT	TRANSACTION COSTS	(767,747)	(299,204)	(16,153)
20	EXP9245	INSURANCE CLAIM RESERVE	20,528	8,237	468
21		TOTAL DEFERRED INCOME TAXES	2,750,647	1,108,248	62,912
22		TOTAL INCOME TAX EXPENSE	556,847	537,095	(34,218)
23		NET INCOME AFTER TAX	3,198,830	1,703,526	(5,661)
		EFFECTIVE STATE TAX RATE	8.50%		
		FEDERAL TAX RATE - CURRENT	34.00%		
		1 - INCREMENTAL TAX RATE	0.60390		
		INCREMENTAL TAX RATE	0.39610		
		EFFECTIVE INCREMENTAL FEDERAL RATE	0.31110		
		FACTOR FOR TAXABLE BASIS	1.65590		
		INTEREST EXPENSE PERCENTAGE	3.4200%		
		PURCH GAS WORKING CAPITAL %	0.0000%		
		OTHER O&M WORKING CAPITAL %	12.3300%		

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INCOME TAXES CONT-18							
1	STATE TAXABLE BASE INCOME	(1,622,195)	(288,452)	(525,259)	(229,170)	(197,363)	(751,981)
2	STATE INCOME TAX @ 8.50%	(137,887)	(24,518)	(44,647)	(19,479)	(16,776)	(63,918)
3	STATE BUS ENTERPRISE TAX CREDIT	REVCLAIM (199)	(43)	(128)	(42)	(49)	(86)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM 398	85	256	84	98	171
5	TOTAL STATE TAX EXPENSE	(137,688)	(24,476)	(44,519)	(19,437)	(16,727)	(63,833)
6	FED TAX INC BEF FED & STA TAX DIFF	(1,484,507)	(263,976)	(480,740)	(209,733)	(180,636)	(688,149)
7	LESS: FEDERAL AND STATE TAX DIFF	92,944	19,814	66,535	21,395	27,439	48,948
8	FEDERAL TAXABLE INCOME BASE	(1,577,451)	(283,790)	(547,276)	(231,128)	(208,075)	(737,096)
9	FEDERAL INCOME TAX @ 34.00%	(536,333)	(96,489)	(186,074)	(78,583)	(70,746)	(250,613)
TOT DEF FEDERAL & STATE INC TAX							
10	ACCELERATED DEPRECIATION	PLANT 314,698	67,088	225,282	72,442	92,905	165,732
11	PBOP	LABOR (11,692)	(2,543)	(7,717)	(2,565)	(3,008)	(5,341)
12	PENSION	LABOR 60,642	13,190	40,027	13,303	15,602	27,704
13	BAD DEBTS EXPENSE	EXP904 2,149	433	1,764	513	223	17
14	ACCRUED REVENUE	REVCLAIM 329,148	70,446	211,820	69,508	80,853	141,875
15	PREPAID PROPERTY TAXES	PLANT 8,015	1,709	5,738	1,845	2,366	4,221
16	DEFERRED RATE CASE	REVCLAIM (16,129)	(3,452)	(10,379)	(3,406)	(3,962)	(6,952)
17	REMEDATION	PSPLT (15,429)	(771)	(11,478)	(1,273)	(1,602)	(69)
18	TRANSITION COSTS	PLANT 29,037	6,190	20,787	6,684	8,572	15,292
19	TRANSACTION COSTS	PLANT (151,753)	(32,351)	(108,635)	(34,933)	(44,801)	(79,919)
20	INSURANCE CLAIM RESERVE	EXP9245 4,200	913	2,778	922	1,084	1,926
21	TOTAL DEFERRED INCOME TAXES	552,888	120,852	369,987	123,042	148,233	264,486
22	TOTAL INCOME TAX EXPENSE	(121,133)	(112)	139,394	25,021	60,761	(49,960)
23	NET INCOME AFTER TAX	279,602	98,104	556,594	148,277	235,487	182,900

EFFECTIVE STATE TAX RATE
 FEDERAL TAX RATE - CURRENT
 1 - INCREMENTAL TAX RATE
 INCREMENTAL TAX RATE
 EFFECTIVE INCREMENTAL FEDERAL RATE
 FACTOR FOR TAXABLE BASIS
 INTEREST EXPENSE PERCENTAGE
 PURCH GAS WORKING CAPITAL %
 OTHER O&M WORKING CAPITAL %

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF LABOR ALLOC-19				
DEVELOPMENT OF LABOR ALLOCATOR				
1	163 - STORES EXPENSE UNDISTRIBUTED DISTRPLT	14,198	5,419	292
LPG & LNG GAS PRODUCTION OPERATION				
2	710-SUPERVISION LABPO	0	0	0
3	717-PROPANE EXPENSES EXP717	0	0	0
4	718-DISPATCHING PRODUCTION EXP718	0	0	0
5	735-MISCELLANEOUS EXP735	0	0	0
6	TOTAL OPERATION LABOR	0	0	0
MAINTENANCE				
7	740-SUPERVISION LABPM	0	0	0
8	741-MAINTENANCE OF PLANT EXP741	0	0	0
9	742-MAINTENANCE OF EQUIP EXP742	0	0	0
10	743-GAS SYSTEM PROD TRAINING EXP743	0	0	0
11	TOTAL MAINTENANCE LABOR	0	0	0
12	TOT MANUFACTURED GAS LABOR	0	0	0
GAS SUPPLY LABOR				
13	813-OTHER GAS SUPPLY EXP EXP813	99,379	39,420	860
14	TOTAL GAS SUPPLY LABOR	99,379	39,420	860
15	TOTAL PRODUCTION LABOR	99,379	39,420	860

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF LABOR ALLOC-19							
DEVELOPMENT OF LABOR ALLOCATOR							
1	163 - STORES EXPENSE UNDISTRIBUTED DISTRPLT	2,798	607	2,030	663	852	1,535
LPG & LNG GAS PRODUCTION OPERATION							
2	710-SUPERVISION LABPO	0	0	0	0	0	0
3	717-PROPANE EXPENSES EXP717	0	0	0	0	0	0
4	718-DISPATCHING PRODUCTION EXP718	0	0	0	0	0	0
5	735-MISCELLANEOUS EXP735	0	0	0	0	0	0
6	TOTAL OPERATION LABOR	0	0	0	0	0	0
MAINTENANCE							
7	740-SUPERVISION LABPM	0	0	0	0	0	0
8	741-MAINTENANCE OF PLANT EXP741	0	0	0	0	0	0
9	742-MAINTENANCE OF EQUIP EXP742	0	0	0	0	0	0
10	743-GAS SYSTEM PROD TRAINING EXP743	0	0	0	0	0	0
11	TOTAL MAINTENANCE LABOR	0	0	0	0	0	0
12	TOT MANUFACTURED GAS LABOR	0	0	0	0	0	0
GAS SUPPLY LABOR							
13	813-OTHER GAS SUPPLY EXP EXP813	19,563	4,012	18,661	5,901	4,898	6,064
14	TOTAL GAS SUPPLY LABOR	19,563	4,012	18,661	5,901	4,898	6,064
15	TOTAL PRODUCTION LABOR	19,563	4,012	18,661	5,901	4,898	6,064

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

DEVEL OF LABOR ALLOC CONT-20		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
TRANSMISSION & DISTRIBUTION LABOR OPERATION					
1	870-SUPER & ENGINEERING	LABDO	58,046	19,199	921
2	851-SYSTEM CONTROL & DISP	EXP851	0	0	0
3	857-MEAS & REG STATION EXP	PLT378	499	142	3
4	874-MAINS & SERVICE EXPENSE	EXP874	342,937	138,841	7,289
5	875-GAS SYSTEM T&D TRAINING	EXP875	150,214	42,690	869
6	878-METER & HOUSE REG EXP	EXP878	372,145	106,008	8,614
7	879-CUSTOMER INSTALL EXP	EXP879	281	149	12
8	880-OTHER EXPENSE	EXP880	356,884	116,866	2,581
9	882-METERING SYS GAS TRAINING	EXP882	4,074	1,160	94
10	TOTAL OPERATION LABOR		1,285,080	425,055	20,382
MAINTENANCE					
11	885-SUPERVISION	LABDM	60,591	21,067	821
12	886-MAINT STRUCT & IMPROVE	EXP886	1,188	338	7
13	887-MAINTENANCE OF MAINS	EXP887	58,041	16,495	336
14	889-MT OF MEAS & REG STA EQ	EXP889	17,089	4,857	99
15	890-MT OF REG EQ (INDUST)	EXP890	(610)	(173)	(4)
16	891-MT OF REG EQ (CITY GATE)	EXP891	20,564	6,262	130
17	892-MAINTENANCE OF SERVICES	EXP892	18,727	12,222	993
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	244	69	1
20	TOTAL MAINTENANCE LABOR		175,834	61,136	2,383
21	TOTAL DISTRIB & TRANS LABOR		1,460,914	486,192	22,765
CUSTOMER ACCOUNTS LABOR					
22	901-SUPERVISION	LABCA	0	0	0
23	902-METER READING EXPENSE	EXP902	112,196	79,348	6,447
24	903-CUST RECORDS & COLLECT	EXP903	403,576	268,113	21,970
25	TOTAL CUSTOMER ACCTS LABOR		515,773	347,461	28,418

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVEL OF LABOR ALLOC CONT-20							
TRANSMISSION & DISTRIBUTION LABOR OPERATION							
1	870-SUPER & ENGINEERING LABDO	14,204	3,078	8,929	3,009	3,188	5,517
2	851-SYSTEM CONTROL & DISP EXP851	0	0	0	0	0	0
3	857-MEAS & REG STATION EXP PLT378	79	17	97	29	46	86
4	874-MAINS & SERVICE EXPENSE EXP874	56,080	12,112	49,480	15,632	22,518	40,986
5	875-GAS SYSTEM T&D TRAINING EXP875	23,839	5,100	29,081	8,832	13,832	25,971
6	878-METER & HOUSE REG EXP EXP878	155,562	34,203	41,855	17,952	4,260	3,692
7	879-CUSTOMER INSTALL EXP EXP879	72	16	19	8	3	3
8	880-OTHER EXPENSE EXP880	62,920	13,240	67,773	20,966	26,692	45,846
9	882-METERING SYS GAS TRAINING EXP882	1,703	374	458	197	47	40
10	TOTAL OPERATION LABOR	314,459	68,139	197,692	66,625	70,585	122,142
MAINTENANCE							
11	885-SUPERVISION LABDM	9,836	2,111	10,236	3,166	4,701	8,653
12	886-MAINT STRUCT & IMPROVE EXP886	189	40	230	70	109	205
13	887-MAINTENANCE OF MAINS EXP887	9,211	1,970	11,237	3,413	5,344	10,035
14	889-MT OF MEAS & REG STA EQ EXP889	2,712	580	3,308	1,005	1,574	2,955
15	890-MT OF REG EQ (INDUST) EXP890	(97)	(21)	(118)	(36)	(56)	(105)
16	891-MT OF REG EQ (CITY GATE) EXP891	3,405	722	3,959	1,211	1,735	3,140
17	892-MAINTENANCE OF SERVICES EXP892	3,248	714	805	345	214	185
18	893-MAINT METER & HOUSE REG EXP893	0	0	0	0	0	0
19	894-MAINT OF OTHER EQUIP EXP894	39	8	47	14	22	42
20	TOTAL MAINTENANCE LABOR	28,542	6,125	29,705	9,189	13,643	25,109
21	TOTAL DISTRIB & TRANS LABOR	343,002	74,265	227,397	75,814	84,228	147,251
CUSTOMER ACCOUNTS LABOR							
22	901-SUPERVISION LABCA	0	0	0	0	0	0
23	902-METER READING EXPENSE EXP902	17,327	3,907	2,411	949	754	1,054
24	903-CUST RECORDS & COLLECT EXP903	71,860	15,943	16,037	6,898	1,174	1,581
25	TOTAL CUSTOMER ACCTS LABOR	89,186	19,850	18,449	7,847	1,928	2,635

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVEL OF LABOR ALLOC CONT-21				
CUSTOMER SERVICES & INFO EXP				
1	907-CUST SERV & INFO SUPRV LABSE	0	0	0
2	908-CUST ASSISTANCE EXP EXP908	125,636	62,257	4,080
3	TOT CUST SERV & INFO EXP	125,636	62,257	4,080
ADMINISTRATIVE & GENERAL LABOR OPERATION LABOR				
4	920-ADMIN & GENERAL SALARY EXP920	8,340	3,349	190
5	921-OFFICE SUPPLIES & EXP EXP921	20,260	8,134	463
6	923-OUTSIDE SERV EMPLOYED EXP923	1,196,197	480,282	27,318
7	925-INJURIES & DAMAGES EXP925	0	0	0
8	926-EMPLOYED PENSION & BENF EXP926	115	46	3
9	930-MISCELLANEOUS GEN EXP EXP930	0	0	0
10	TOTAL OPERATION EXPENSE MAINTENANCE	1,224,912	491,811	27,974
11	935-MAINT OF GENERAL PLT EXP935	0	0	0
12	TOTAL ADMIN & GEN LABOR	1,224,912	491,811	27,974
13	TOTAL GAS O & M LABOR	3,440,811	1,432,559	84,389
14	CONSTRUCTION LABOR DISTRPLT	2,571,421	981,396	52,916
15	OTHER LABOR LABOR	0	0	0
16	SUM OF ALLOCATED LABOR EXP	6,012,232	2,413,955	137,305

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

DEVEL OF LABOR ALLOC CONT-21		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
CUSTOMER SERVICES & INFO EXP								
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0	0	0	0
2	908-CUST ASSISTANCE EXP	EXP908	19,014	4,542	12,813	4,674	5,944	12,312
3	TOT CUST SERV & INFO EXP		19,014	4,542	12,813	4,674	5,944	12,312
ADMINISTRATIVE & GENERAL LABOR OPERATION LABOR								
4	920-ADMIN & GENERAL SALARY	EXP920	1,708	372	1,127	375	439	780
5	921-OFFICE SUPPLIES & EXP	EXP921	4,149	902	2,738	910	1,067	1,895
6	923-OUTSIDE SERV EMPLOYED	EXP923	244,960	53,282	161,687	53,736	63,023	111,909
7	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	23	5	16	5	6	11
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0	0
10	TOTAL OPERATION EXPENSE		250,841	54,561	165,568	55,026	64,536	114,595
MAINTENANCE								
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		250,841	54,561	165,568	55,026	64,536	114,595
13	TOTAL GAS O & M LABOR		724,404	157,836	444,918	149,925	162,387	284,393
14	CONSTRUCTION LABOR	DISTRPLT	506,796	109,964	367,739	120,160	154,376	278,074
15	OTHER LABOR	LABOR	0	0	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		1,231,200	267,800	812,657	270,085	316,763	562,467

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
REVENUE REQUIREMENTS-22				
PRESENT RATES				

1		71,374,480	26,974,371	1,423,626
2		3,198,830	1,703,526	(5,661)
3		4.48%	6.32%	-0.40%
4		1.000	1.409	-0.089
5		60,253,165	27,570,724	750,954
6		58,401,190	15,819,246	361,408
7		\$1.0317	\$1.7429	\$2.0779
CLAIMED RATE OF RETURN				

8		7.65%	7.65%	7.65%
9		5,460,148	2,063,539	108,907
10		63,997,689	28,166,871	940,667
11		3,744,524	596,147	189,713
12		6.21%	2.16%	25.26%
13		58,401,190	15,819,246	361,408
14		\$1.0958	\$1.7805	\$2.6028
15		\$0.0641	\$0.0377	\$0.5249
PROPOSED REVENUES				

16		63,997,689	28,166,871	940,667
17		3,744,524	596,147	189,713
18		6.21%	2.16%	25.26%
19		7.65%	7.65%	7.65%
20		5,460,148	2,063,539	108,907
21		58,401,190	15,819,246	361,408
22		\$1.0958	\$1.7805	\$2.6028
23		\$0.0641	\$0.0377	\$0.5249

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
REVENUE REQUIREMENTS-22							
PRESENT RATES							
1		14,127,359	2,991,541	10,409,617	3,334,937	4,308,281	7,804,749
2		279,602	98,104	556,594	148,277	235,487	182,900
3		1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
4		0.442	0.732	1.193	0.992	1.220	0.523
5		12,300,964	2,587,579	10,286,118	3,288,372	2,090,708	1,377,745
6		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
7		\$1.4454	\$1.1702	\$0.9537	\$0.8520	\$0.3827	\$0.1210
CLAIMED RATE OF RETURN							
8		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
9		1,080,743	228,853	796,336	255,123	329,584	597,063
10		13,627,576	2,804,087	10,683,107	3,465,299	2,246,522	2,063,560
11		1,326,612	216,508	396,988	176,926	155,814	685,815
12		10.78%	8.37%	3.86%	5.38%	7.45%	49.78%
13		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
14		\$1.6012	\$1.2681	\$0.9905	\$0.8978	\$0.4112	\$0.1812
15		\$0.1559	\$0.0979	\$0.0368	\$0.0458	\$0.0285	\$0.0602
PROPOSED REVENUES							
16		13,627,576	2,804,087	10,683,107	3,465,299	2,246,522	2,063,560
17		1,326,612	216,508	396,988	176,926	155,814	685,815
18		10.78%	8.37%	3.86%	5.38%	7.45%	49.78%
19		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
20		1,080,743	228,853	796,336	255,123	329,584	597,063
21		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
22		\$1.6012	\$1.2681	\$0.9905	\$0.8978	\$0.4112	\$0.1812
23		\$0.1559	\$0.0979	\$0.0368	\$0.0458	\$0.0285	\$0.0602

ALLOCATION FACTOR TABLE-23		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEMAND RELATED				

1	PRODUCTION ALLOCATORS			
2	DES DAY REMANNG DEMNDS - SALES	332,382	157,615	1,896
3	LPG PROD ALLOC-PROD	332,382	157,615	1,896
4	LNG PROD ALLOC-PROD	332,382	157,615	1,896
5	LPG & LNG PROD ALLOC-DISTR	332,382	157,615	1,896
6	LPG PRODUCTION DEMAND			
7	LNG PRODUCTION DEMAND			
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DISTRIBUTION ALLOCATORS				

1	DISTRIBUTION ALLOCATOR			
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

ALLOCATION FACTOR TABLE-23		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEMAND RELATED								

1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		87,101	4,354	64,795	7,186	9,046	389
3	LPG PROD ALLOC-PROD		87,101	4,354	64,795	7,186	9,046	389
4	LNG PROD ALLOC-PROD		87,101	4,354	64,795	7,186	9,046	389
5	LPG & LNG PROD ALLOC-DISTR		87,101	4,354	64,795	7,186	9,046	389
6	LPG PRODUCTION DEMAND	DEMLPG						
7	LNG PRODUCTION DEMAND	DEMLNG						
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17								
18								
DISTRIBUTION ALLOCATORS								

1	DISTRIBUTION ALLOCATOR	DISTR	15.8702%	3.3949%	19.3598%	5.8797%	9.2079%	17.2896%
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

ALLOCATION FACTOR TABLE CONT-24	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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COMMODITY RELATED

1	ANNUAL FIRM CCF SALES SENDOUT	34,950,275	15,898,740	363,224
2	ANNUAL FIRM CCF THROUGHPUT	58,694,663	15,898,740	363,224
3	DIRECT GAS COST ALLOCATOR	EGAS 42,184,110	19,191,057	427,950
4	CGA BAD DEBT ALLOCATOR	E904GAS 160,113	73,434	1,509
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

ALLOCATION FACTOR TABLE CONT-24		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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COMMODITY RELATED

1	ANNUAL FIRM CCF SALES SENDOUT		7,314,430	1,690,445	6,345,371	2,289,891	955,222	92,952
2	ANNUAL FIRM CCF THROUGHPUT		8,553,414	2,222,427	10,839,452	3,878,954	5,490,786	11,447,666
3	DIRECT GAS COST ALLOCATOR	EGAS	9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
4	CGA BAD DEBT ALLOCATOR	E904GAS	35,362	6,642	29,405	9,126	4,307	327
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ALLOCATION FACTOR TABLE CONT-25		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
----- CUSTOMER RELATED -----				
1	ACCT 380-SERVICES	CUST380 31,874,280	20,802,677	1,690,343
2	ACCT 381-383 METERS,MET INST,REG	CUST3813 16,042,516	4,569,833	371,326
3	ACCT 386-OTHER PROP CUST PREM	CUST386 100.0000%	28.4197%	0.5782%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M 696	0	0
5	ACCT 397-COMM EQUIP - ITRON	CUST397I 338,201	244,105	19,835
6	CUSTOMER DEPOSITS	CUSTDEP 116,138	69,691	3,491
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN 7,838	0	0
8	ACCT 902-METER READ EXP	CUST902 345,161	244,105	19,835
9	ACCT 903-CUST RECORDS & COLL	CUST903 399,056	265,110	21,724
10	ACCT 488 RECONNECT FEE	CUST488R 327,596	243,142	19,837
11	ACCT 908-CUST ASSISTANCE EXP	CUST908 100.0000%	49.5537%	3.2474%
12	ACCT 909-INFO & INSTR ADVERT	CUST909 100.0000%	49.5537%	3.2474%
13				
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17				
18	ANNUAL NO SALES CUSTOMERS	329,765	243,142	19,837
19	ANNUAL NO OF TRANS CUSTOMERS	7,838	0	0
20	ANNUAL NUMBER GAS BILLS	367,705	265,110	21,724
21				
22	ANNUAL NO METER EXCL DAILY MET	338,201	244,105	19,835
23	ANNUAL NO METERS DAILY METERED	696	0	0
24				
25	TOTAL SALES & TRANSP CUSTOMERS	337,603	243,142	19,837
26				
27	NUMBER OF SERVICES	20,865	14,866	1,208
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

ALLOCATION FACTOR TABLE CONT-25		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
CUSTOMER RELATED								
1	ACCT 380-SERVICES	CUST380	5,528,345	1,215,496	1,370,796	587,932	363,584	315,107
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	6,705,995	1,474,421	1,804,291	773,857	183,639	159,154
3	ACCT 386-OTHER PROP CUST PREM	CUST386	15.8702%	3.3949%	19.3598%	5.8797%	9.2079%	17.2896%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	12	36	96	12	216	324
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	53,184	11,660	6,458	2,799	159	1
6	CUSTOMER DEPOSITS	CUSTDEP	17,942	11,571	1,004	5,006	6,277	1,155
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	3,412	789	2,192	945	191	309
8	ACCT 902-METER READ EXP	CUST902	53,304	12,020	7,418	2,919	2,319	3,241
9	ACCT 903-CUST RECORDS & COLL	CUST903	71,055	15,764	15,858	6,821	1,161	1,564
10	ACCT 488 RECONNECT FEE	CUST488R	52,989	11,628	0	0	0	0
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	15.1341%	3.6153%	10.1982%	3.7206%	4.7309%	9.7998%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	15.1341%	3.6153%	10.1982%	3.7206%	4.7309%	9.7998%
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17								
18	ANNUAL NO SALES CUSTOMERS		49,576	10,839	4,320	1,866	170	15
19	ANNUAL NO OF TRANS CUSTOMERS		3,412	789	2,192	945	191	309
20	ANNUAL NUMBER GAS BILLS		57,405	12,608	7,091	3,042	396	329
21								
22	ANNUAL NO METER EXCL DAILY MET		53,184	11,660	6,458	2,799	159	1
23	ANNUAL NO METERS DAILY METERED		12	36	96	12	216	324
24								
25	TOTAL SALES & TRANSP CUSTOMERS		52,989	11,628	6,512	2,811	361	324
26								
27	NUMBER OF SERVICES		3,240	712	546	234	31	27
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ALLOCATION FACTOR TABLE CONT-26

ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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EXTERNALLY DEVELOPED
 UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	4,096	0	4,096
2	RESID HEATING RATE R-5 & R-10	C904RH	159,331	159,331	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,083	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	5,436	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	92	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	1,909	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	1,001	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0
			178,947		

INTERNALLY DEVELOPED
 LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	940,667	0	940,667
10	RESID HEATING RATE R-5 & R-10	C488RH	28,166,871	28,166,871	0
11	LOW LF SMALL RATE G40 & T40	C488G40	13,627,576	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	10,683,107	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	2,246,522	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,804,087	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	3,465,299	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	2,063,560	0	0
17			63,997,689		
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

ALLOCATION FACTOR TABLE CONT-26		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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EXTERNALLY DEVELOPED
 UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	0	0	0	0	0
2	RESID HEATING RATE R-5 & R-10	C904RH	0	0	0	0	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,083	0	0	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0	0	5,436	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0	92	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	0	1,909	0	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0	0	0	1,001	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0	0	0

INTERNALLY DEVELOPED
 LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	0	0	0	0	0
10	RESID HEATING RATE R-5 & R-10	C488RH	0	0	0	0	0
11	LOW LF SMALL RATE G40 & T40	C488G40	13,627,576	0	0	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0	0	10,683,107	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	0	0	0	2,246,522	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	0	2,804,087	0	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0	0	0	3,465,299	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	0	0	0	0	2,063,560

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	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED-27				

1 TOTAL GAS PLANT IN SERVICE	PLANT	130,610,286	50,901,016	2,747,895
2 SUM OF ALLOCATED LABOR EXP	LABOR	6,012,232	2,413,955	137,305
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	121,331	57,535	692
4 ACCT 311-LP GAS EQUIP	PLT311	449,168	212,995	2,562
5 ACCT 320-OTHER EQUIPMENT	PLT320	3,716	1,762	21
6 ACCT 380-SERVICES	PLT380	31,874,279	20,802,676	1,690,343
7 ACCT 381-METERS	PLT381	3,506,040	998,722	81,152
8 ACCT 382-METER INSTALLATION	PLT382	12,313,745	3,507,664	285,019
9 ACCT 386-OTHER PROP CUST PREM	PLT386	2,523,018	717,034	14,589
10 ACCT 383-HOUSE REGULATORS	PLT383	222,731	63,447	5,155
11 ACCT 396-POWER OPERATED EQUIP	PLT396	75,266	28,726	1,549
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	602,092	241,744	13,750
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	22,974	9,224	525
14 ACCT 393-STORES EQUIPMENT	PLT393	31,520	12,030	649
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	874,077	333,596	17,987
16 ACCT 397-COMMUNICATION EQUIP	PLT397	1,030,686	413,828	23,538
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	97,332,301	39,405,648	2,068,844
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	120,612,756	46,032,480	2,482,023
19 TOTAL GAS COSTS	GASCOSTS	42,184,110	19,191,057	427,950
20 ACCT 381 - 383 METER & HSE REGUL	PLT3813	16,042,516	4,569,833	371,326
21 ACCT 851-879 DIST OPER EXP	EXP8519	1,558,608	521,002	33,156
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	21,813,579	8,975,814	512,718
23 TOTAL GENERAL PLt EXCL 397M	GENPLT	2,869,562	1,132,678	63,318
24 TOTAL GAS O & M LABOR	OMLAB	3,440,811	1,432,559	84,389
25 TOTAL PROD & STORAGE PLANT	PSPLT	2,392,311	1,134,434	13,645
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
INTERNALLY DEVELOPED-27								
1	TOTAL GAS PLANT IN SERVICE	PLANT	25,816,379	5,503,595	18,481,103	5,942,840	7,621,544	13,595,913
2	SUM OF ALLOCATED LABOR EXP	LABOR	1,231,200	267,800	812,657	270,085	316,763	562,467
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	31,795	1,589	23,653	2,623	3,302	142
4	ACCT 311-LP GAS EQUIP	PLT311	117,705	5,883	87,562	9,711	12,224	526
5	ACCT 320-OTHER EQUIPMENT	PLT320	974	49	724	80	101	4
6	ACCT 380-SERVICES	PLT380	5,528,345	1,215,496	1,370,796	587,932	363,584	315,107
7	ACCT 381-METERS	PLT381	1,465,573	322,230	394,322	169,124	40,134	34,783
8	ACCT 382-METER INSTALLATION	PLT382	5,147,317	1,131,721	1,384,918	593,989	140,956	122,162
9	ACCT 386-OTHER PROP CUST PREM	PLT386	400,408	85,654	488,450	148,346	232,318	436,219
10	ACCT 383-HOUSE REGULATORS	PLT383	93,105	20,471	25,050	10,744	2,550	2,210
11	ACCT 396-POWER OPERATED EQUIP	PLT396	14,834	3,219	10,764	3,517	4,519	8,139
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	123,298	26,819	81,383	27,048	31,722	56,328
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	4,705	1,023	3,105	1,032	1,210	2,149
14	ACCT 393-STORES EQUIPMENT	PLT393	6,212	1,348	4,508	1,473	1,892	3,409
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	172,270	37,379	125,002	40,845	52,475	94,523
16	ACCT 397-COMMUNICATION EQUIP	PLT397	211,067	45,909	139,315	46,301	54,303	96,425
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	15,916,655	3,437,722	14,043,316	4,436,671	6,390,914	11,632,531
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	23,771,324	5,157,863	17,248,855	5,636,097	7,241,018	13,043,095
19	TOTAL GAS COSTS	GASCOSTS	9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	6,705,995	1,474,421	1,804,291	773,857	183,639	159,154
21	ACCT 851-879 DIST OPER EXP	EXP8519	462,578	101,205	203,698	74,515	60,586	101,867
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	4,489,304	960,826	2,889,056	948,036	1,102,766	1,935,058
23	TOTAL GENERAL PLt EXCL 397M	GENPLT	580,089	126,073	395,564	130,680	158,395	282,766
24	TOTAL GAS O & M LABOR	OMLAB	724,404	157,836	444,918	149,925	162,387	284,393
25	TOTAL PROD & STORAGE PLANT	PSPLT	626,907	31,335	466,364	51,719	65,106	2,800
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	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-28				
1 ACCT 717-PROPANE EXPENSES	EXP717	0	0	0
2 ACCT 718-DISPATCHING PROD	EXP718	0	0	0
3 ACCT 735-MISCELLANEOUS	EXP735	0	0	0
4 ACCT 741-MAINTENANCE OF PLANT	EXP741	0	0	0
5 ACCT 742-MAINTENANCE OF EQUIP	EXP742	0	0	0
6 ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0
7 ACCT 813-OTHER GAS SUPPLY EXP	EXP813	190,649	75,623	1,650
8 ACCT 851-SYSTEM CONTROL & DISP	EXP851	0	0	0
9 ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0
10 ACCT 874-MAINS & SERVICE EXP	EXP874	562,176	227,601	11,949
11 ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	152,142	43,238	880
12 ACCT 878-METER & HOUSE REG EXP	EXP878	804,803	229,254	18,628
13 ACCT 879-CUSTOMER INSTALL EXP	EXP879	39,486	20,909	1,699
14 ACCT 880-OTHER EXPENSE	EXP880	707,119	231,555	5,113
15 ACCT 882-METERING SYS GAS TRAINING	EXP882	4,413	1,257	102
16 ACCT 887-MAINTENANCE OF MAINS	EXP887	257,655	73,225	1,490
17 ACCT 889-MT OF M & R STA EQ	EXP889	20,567	5,845	119
18 ACCT 890-MT OF REG EQ (INDUST)	EXP890	(526)	(149)	(3)
19 ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	28,896	8,799	182
20 ACCT 892-MAINTENANCE OF SERV	EXP892	71,698	46,793	3,802
21 ACCT 893-MAINT MET & HOUSE REG	EXP893	103,807	29,570	2,403
22 ACCT 902-METER READING EXP	EXP902	124,019	87,709	7,127
23 ACCT 903-CUST RECORDS & COLL	EXP903	1,112,845	739,311	60,582
24 ACCT 908-CUST ASSISTANCE EXP	EXP908	2,357	1,168	77
25 ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	367,581	252,345	6,076
26 ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	178,947	159,331	4,096
27 ACCT 920-ADMIN & GEN SALARY	EXP920	29,106	11,686	665
28 ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,160,518	867,464	49,341
29 ACCT 930-MISC GEN EXP	EXP930	80,900	32,482	1,848
30 ACCT 935-MAINT OF GENERAL PLT	EXP935	21,214	8,374	468
31 GAS PROD LABOR ACCTS 717-735	LABPO	0	0	0
32 GAS PROD LABOR ACCTS 741-743	LABPM	0	0	0
33 DIST LABOR OPER ACCT 851 - 882	LABDO	1,227,034	405,856	19,462
34 DIST LABOR MAINT ACCT 886 - 894	LABDM	115,243	40,069	1,562
35 CUST ACCTS LABOR ACCT 902 - 903	LABCA	515,773	347,461	28,418
36 CUST SERV & INFO LABOR ACCT 908	LABSE	125,636	62,257	4,080
37 ACCT 880-ENERGY MGT & CONTROL	E880USC	690,042	225,846	4,750
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-28							
1	ACCT 717-PROPANE EXPENSES EXP717	0	0	0	0	0	0
2	ACCT 718-DISPATCHING PROD EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS EXP735	0	0	0	0	0	0
4	ACCT 741-MAINTENANCE OF PLANT EXP741	0	0	0	0	0	0
5	ACCT 742-MAINTENANCE OF EQUIP EXP742	0	0	0	0	0	0
6	ACCT 743-GAS SYS PROD TRAINING EXP743	0	0	0	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP EXP813	37,531	7,696	35,800	11,320	9,397	11,633
8	ACCT 851-SYSTEM CONTROL & DISP EXP851	0	0	0	0	0	0
9	ACCT 857-MEAS & REG STATION EXP EXP857	0	0	0	0	0	0
10	ACCT 874-MAINS & SERVICE EXP EXP874	91,932	19,856	81,112	25,626	36,913	67,188
11	ACCT 875-GAS SYSTEM T&D TRAINING EXP875	24,145	5,165	29,454	8,946	14,009	26,305
12	ACCT 878-METER & HOUSE REG EXP EXP878	336,419	73,967	90,516	38,822	9,213	7,984
13	ACCT 879-CUSTOMER INSTALL EXP EXP879	10,082	2,217	2,616	1,122	451	391
14	ACCT 880-OTHER EXPENSE EXP880	124,669	26,233	134,284	41,541	52,887	90,838
15	ACCT 882-METERING SYS GAS TRAINING EXP882	1,845	406	496	213	51	44
16	ACCT 887-MAINTENANCE OF MAINS EXP887	40,890	8,747	49,881	15,149	23,725	44,547
17	ACCT 889-MT OF M & R STA EQ EXP889	3,264	698	3,982	1,209	1,894	3,556
18	ACCT 890-MT OF REG EQ (INDUST) EXP890	(83)	(18)	(102)	(31)	(48)	(91)
19	ACCT 891-MT OF REG EQ (CITY GATE) EXP891	4,785	1,014	5,564	1,702	2,437	4,412
20	ACCT 892-MAINTENANCE OF SERV EXP892	12,435	2,734	3,083	1,322	818	709
21	ACCT 893-MAINT MET & HOUSE REG EXP893	43,393	9,541	11,675	5,007	1,188	1,030
22	ACCT 902-METER READING EXP EXP902	19,153	4,319	2,665	1,049	833	1,165
23	ACCT 903-CUST RECORDS & COLL EXP903	198,150	43,961	44,223	19,021	3,238	4,361
24	ACCT 908-CUST ASSISTANCE EXP EXP908	357	85	240	88	112	231
25	ACCT 904-UNCOLLECTIBLE ACCTS EXP904	46,015	9,271	37,772	10,979	4,769	355
26	ACCT 904-UNCOLL ACCTS EXP BASE EXP904B	7,083	1,909	5,436	1,001	92	0
27	ACCT 920-ADMIN & GEN SALARY EXP920	5,960	1,296	3,934	1,308	1,533	2,723
28	ACCT 923-OUTSIDE SERV EMPLOYED EXP923	442,437	96,235	292,032	97,056	113,830	202,125
29	ACCT 930-MISC GEN EXP EXP930	16,567	3,603	10,935	3,634	4,262	7,568
30	ACCT 935-MAINT OF GENERAL PLT EXP935	4,289	932	2,924	966	1,171	2,090
31	GAS PROD LABOR ACCTS 717-735 LABPO	0	0	0	0	0	0
32	GAS PROD LABOR ACCTS 741-743 LABPM	0	0	0	0	0	0
33	DIST LABOR OPER ACCT 851 - 882 LABDO	300,256	65,062	188,762	63,616	67,397	116,625
34	DIST LABOR MAINT ACCT 886 - 894 LABDM	18,707	4,015	19,469	6,022	8,942	16,457
35	CUST ACCTS LABOR ACCT 902 - 903 LABCA	89,186	19,850	18,449	7,847	1,928	2,635
36	CUST SERV & INFO LABOR ACCT 908 LABSE	19,014	4,542	12,813	4,674	5,944	12,312
37	ACCT 880-ENERGY MGT & CONTROL E880USC	119,600	25,124	132,052	40,725	52,223	89,722
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	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-29				

1 TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0
2 TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0
3 TOTAL DISTR OPER LABOR	TLABDO	1,285,080	425,055	20,382
4 TOTAL DISTR MAINT LABOR	TLABDM	175,834	61,136	2,383
5 TOTAL CUST ACCTS LABOR	TLABCA	515,773	347,461	28,418
6 CUSTOMER SERVICE & INFO LABOR	TLABSE	125,636	62,257	4,080
7 ACCT 886-MAINT STRUCT & IMPROV	EXP886	5,588	1,588	32
8 ACCT 894-MAINT OF OTHER EQUIP	EXP894	225,249	64,015	1,302
9 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	293,391	117,799	6,700
10 ACCT 926-EMPLOY PENSION & BENF	EXP926	1,392,378	559,050	31,799
11 ACCT 380-383-SERV,METRS & REGUL	PLT3803	47,916,795	25,372,509	2,061,669
12 ACCT 925-INJURIES & DAMAGES	EXP925	328,719	131,983	7,507
13 ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	336,734	135,107	7,676
14 ACCT 303-MISC INTANGIBLE PLT	PLT303	2,296,025	921,871	52,436
15 ACCT 321-LNG EQUIPMENT	PLT321	27,657	13,115	158
16 ACCT 361-STRUCTURES & IMPROVE	PLT361	182,976	86,767	1,044
17 ACCT 362-GAS HOLDERS	PLT362	1,533,321	727,101	8,745
18 ACCT 363-PURIFICATION EQUIPMENT	PLT363	42,469	20,139	242
19 ACCT 375-STRUCTURES & IMPROVE	PLT375	2,820,320	801,527	16,308
20 ACCT 376-MAINS	PLT376	65,458,022	18,602,971	378,502
21 ACCT 378-MEAS & REG STATION EQ	PLT378	1,787,578	508,024	10,336
22 ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656	0	0
23 ACCT 397-COMM EQUIP - ITRON	PLT397I	2,326,975	1,679,553	136,474
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-29							
1	TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0	0	0
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0	0	0
3	TOTAL DISTR OPER LABOR	TLABDO	314,459	68,139	197,692	66,625	122,142
4	TOTAL DISTR MAINT LABOR	TLABDM	28,542	6,125	29,705	9,189	25,109
5	TOTAL CUST ACCTS LABOR	TLABCA	89,186	19,850	18,449	7,847	2,635
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	19,014	4,542	12,813	4,674	12,312
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	887	190	1,082	329	966
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	35,747	7,647	43,608	13,244	38,945
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	60,081	13,068	39,657	13,180	27,448
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	285,135	62,020	188,204	62,549	130,262
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	12,234,340	2,689,917	3,175,087	1,361,789	474,224
12	ACCT 925-INJURIES & DAMAGES	EXP925	67,316	14,642	44,432	14,767	30,753
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	68,900	14,980	45,566	15,132	31,587
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	470,186	102,271	310,348	103,143	214,802
15	ACCT 321-LNG EQUIPMENT	PLT321	7,247	362	5,391	598	32
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	47,949	2,397	35,670	3,956	214
17	ACCT 362-GAS HOLDERS	PLT362	401,808	20,084	298,910	33,149	1,795
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	11,129	556	8,279	918	50
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	447,590	95,747	546,007	165,827	487,622
20	ACCT 376-MAINS	PLT376	10,388,310	2,222,226	12,672,520	3,848,739	6,027,330
21	ACCT 378-MEAS & REG STATION EQ	PLT378	283,692	60,686	346,071	105,104	164,599
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1,942	5,827	15,539	1,942	34,962
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	365,930	80,226	44,434	19,258	7
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14-Apr-11 10:55 AM

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
INTERNALLY DEVELOPED CONT-30					

REVENUES FROM GAS SALES					
1		REVENUES FIRM SALES OF GAS	60,253,165	27,570,724	750,954
2		WEATHER ADJ NET REVENUES	511,509	250,789	3,304
3		CGA REVENUES	42,184,110	19,191,057	427,950
4		BASE REVENUE SALES	12,852,076	7,475,009	308,660
5		BASE REVENUE EXTERNAL SUPPLY	3,516,532	335	0
6		PRODUCTION REVENUES	814,608	375,172	7,406
7		CGA BAD DEBT CHARGES	160,113	73,434	1,509
8		LOW INCOME DISCOUNT	200,748	198,749	1,998
9		CGA BAD DEBT CHARGES FROM INCR	13,468	6,177	127
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12					
REVENUE REQUIREMENT INPUTS					

1		CLAIMED RATE OF RETURN	7.650%	7.650%	7.650%
2		ANNUAL BOOKED CCF SALES & TRANS	58,401,190	15,819,246	361,408
3		PROPOSED SALES REVENUES	63,997,689	28,166,871	940,667
4		TOTAL ANNUAL CUSTOMERS	337,603	243,142	19,837
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-30							

REVENUES FROM GAS SALES							
1		12,300,964	2,587,579	10,286,118	3,288,372	2,090,708	1,377,745
2		94,366	8,985	89,471	7,417	29,886	27,290
3		9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
4		2,524,741	577,351	1,336,052	435,898	181,837	12,526
5		321,437	119,650	883,959	274,785	708,827	1,207,539
6		183,812	31,131	150,707	43,116	21,732	1,533
7		35,362	6,642	29,405	9,126	4,307	327
8		0	0	0	0	0	0
9		2,975	559	2,474	768	362	28
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12							
REVENUE REQUIREMENT INPUTS							

1		7.650%	7.650%	7.650%	7.650%	7.650%	7.650%
2		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
3		13,627,576	2,804,087	10,683,107	3,465,299	2,246,522	2,063,560
4		52,989	11,628	6,512	2,811	361	324
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	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATIO TABLE-31				
CAPACITY RELATED				

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2		1.00000	0.47420	0.00570
3		1.00000	0.47420	0.00570
4		1.00000	0.47420	0.00570
5		1.00000	0.47420	0.00570
6	DEMLPG	1.00000	0.47420	0.00570
7	DEMLNG	1.00000	0.47420	0.00570
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DISTRIBUTION ALLOCATORS				

1	DISTR	1.00000	0.28420	0.00578
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

RATIO TABLE-31		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
CAPACITY RELATED								

1	PRODUCTION ALLOCATORS							
2	DES DAY REMANNG DEMNDS - SALES		0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
3	LPG PROD ALLOC-PROD		0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
4	LNG PROD ALLOC-PROD		0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
5	LPG & LNG PROD ALLOC-DISTR		0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
6	LPG PRODUCTION DEMAND	DEMLPG	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
7	LNG PRODUCTION DEMAND	DEMLNG	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
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DISTRIBUTION ALLOCATORS								

1	DISTRIBUTION ALLOCATOR	DISTR	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
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14-Apr-11 10:55 AM

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATIO TABLE CONT-32				
COMMODITY RELATED				
1		1.00000	0.45490	0.01039
2		1.00000	0.27087	0.00619
3	EGAS	1.00000	0.45494	0.01014
4	E904GAS	1.00000	0.45864	0.00942
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14-Apr-11 10:55 AM

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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RATIO TABLE CONT-32
COMMODITY RELATED

1	ANNUAL FIRM MCF SENDOUT		0.20928	0.04837	0.18155	0.06552	0.02733	0.00266
2	ANNUAL FIRM CCF THROUGHPUT		0.14573	0.03786	0.18468	0.06609	0.09355	0.19504
3	DIRECT GAS COST ALLOCATOR	EGAS	0.21663	0.04370	0.18476	0.05967	0.02711	0.00305
4	CGA BAD DEBT ALLOCATOR	E904GAS	0.22085	0.04148	0.18365	0.05700	0.02690	0.00204
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RATIO TABLE CONT-33		TOTAL	RESIDENTIAL	RESIDENTIAL	
CUSTOMER RELATED		COMPANY	HEATING	NON-HEATING	
-----		ALLOC	RATE R-5 & R-10	RATE R-6 & R-11	
1	ACCT 380-SERVICES	CUST380	1.00000	0.65265	0.05303
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	1.00000	0.28486	0.02315
3	ACCT 386-OTHER PROP CUST PREM	CUST386	1.00000	0.28420	0.00578
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	1.00000	0.00000	0.00000
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	1.00000	0.72177	0.05865
6	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.60007	0.03006
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	1.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	1.00000	0.70722	0.05747
9	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.66434	0.05444
10	ACCT 488 RECONNECT FEE	CUST488R	1.00000	0.74220	0.06055
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.49554	0.03247
12	ACCT 909-INFO & INSTR ADVERT	CUST909	1.00000	0.49554	0.03247
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
RATIO TABLE CONT-33								
CUSTOMER RELATED								
1	ACCT 380-SERVICES	CUST380	0.17344	0.03813	0.04301	0.01845	0.01141	0.00989
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
3	ACCT 386-OTHER PROP CUST PREM	CUST386	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	0.01724	0.05172	0.13793	0.01724	0.31034	0.46552
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.15726	0.03448	0.01910	0.00828	0.00047	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.15449	0.09963	0.00864	0.04311	0.05405	0.00995
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	0.43538	0.10067	0.27964	0.12053	0.02440	0.03938
8	ACCT 902-METER READ EXP	CUST902	0.15443	0.03482	0.02149	0.00846	0.00672	0.00939
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.17806	0.03950	0.03974	0.01709	0.00291	0.00392
10	ACCT 488 RECONNECT FEE	CUST488R	0.16175	0.03549	0.00000	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.15134	0.03615	0.10198	0.03721	0.04731	0.09800
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.15134	0.03615	0.10198	0.03721	0.04731	0.09800
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RATIO TABLE CONT-34		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS					
1	RESID NON HTG RATE R-6 & R-11	C904RNH	1.00000	0.00000	1.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	1.00000	1.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	1.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	1.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	1.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	1.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000
INTERNALLY DEVELOPED LATE PAYMENT CHARGES					
9	RESID NON HTG RATE R-6 & R-11	C488RNH	1.00000	0.00000	1.00000
10	RESID HEATING RATE R-5 & R-10	C488RH	1.00000	1.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	1.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	1.00000	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	1.00000	0.00000	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	1.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	1.00000	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	1.00000	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

RATIO TABLE CONT-34		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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EXTERNALLY DEVELOPED
 UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

INTERNALLY DEVELOPED
 LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	RESID HEATING RATE R-5 & R-10	C488RH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000

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	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED-35				

1 TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.38972	0.02104
2 SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.40151	0.02284
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	0.47420	0.00570
4 ACCT 311-LP GAS EQUIP	PLT311	1.00000	0.47420	0.00570
5 ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	0.47420	0.00570
6 ACCT 380-SERVICES	PLT380	1.00000	0.65265	0.05303
7 ACCT 381-METERS	PLT381	1.00000	0.28486	0.02315
8 ACCT 382-METER INSTALLATION	PLT382	1.00000	0.28486	0.02315
9 ACCT 386-OTHER PROP CUST PREM	PLT386	1.00000	0.28420	0.00578
10 ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.28486	0.02315
11 ACCT 396-POWER OPERATED EQUIP	PLT396	1.00000	0.38166	0.02058
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.40151	0.02284
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.40151	0.02284
14 ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.38166	0.02058
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.38166	0.02058
16 ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.40151	0.02284
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.40486	0.02126
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.38166	0.02058
19 TOTAL GAS COSTS	GASCOSTS	1.00000	0.45494	0.01014
20 ACCT 381 - 383 METER & HSE REGUL	PLT3813	1.00000	0.28486	0.02315
21 ACCT 851-879 DIST OPER EXP	EXP8519	1.00000	0.33427	0.02127
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.41148	0.02350
23 TOTAL GENERAL PLANT	GENPLT	1.00000	0.39472	0.02207
24 TOTAL GAS O & M LABOR	OMLAB	1.00000	0.41634	0.02453
25 TOTAL PROD & STORAGE PLANT	PSPLT	1.00000	0.47420	0.00570
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
INTERNALLY DEVELOPED-35								
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.19766	0.04214	0.14150	0.04550	0.05835	0.10410
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.20478	0.04454	0.13517	0.04492	0.05269	0.09355
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
4	ACCT 311-LP GAS EQUIP	PLT311	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
5	ACCT 320-OTHER EQUIPMENT	PLT320	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
6	ACCT 380-SERVICES	PLT380	0.17344	0.03813	0.04301	0.01845	0.01141	0.00989
7	ACCT 381-METERS	PLT381	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
8	ACCT 382-METER INSTALLATION	PLT382	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
9	ACCT 386-OTHER PROP CUST PREM	PLT386	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
10	ACCT 383-HOUSE REGULATORS	PLT383	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
11	ACCT 396-POWER OPERATED EQUIP	PLT396	0.19709	0.04276	0.14301	0.04673	0.06004	0.10814
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.20478	0.04454	0.13517	0.04492	0.05269	0.09355
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.20478	0.04454	0.13517	0.04492	0.05269	0.09355
14	ACCT 393-STORES EQUIPMENT	PLT393	0.19709	0.04276	0.14301	0.04673	0.06004	0.10814
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.19709	0.04276	0.14301	0.04673	0.06004	0.10814
16	ACCT 397-COMMUNICATION EQUIP	PLT397	0.20478	0.04454	0.13517	0.04492	0.05269	0.09355
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.16353	0.03532	0.14428	0.04558	0.06566	0.11951
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.19709	0.04276	0.14301	0.04673	0.06004	0.10814
19	TOTAL GAS COSTS	GASCOSTS	0.21663	0.04370	0.18476	0.05967	0.02711	0.00305
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
21	ACCT 851-879 DIST OPER EXP	EXP8519	0.29679	0.06493	0.13069	0.04781	0.03887	0.06536
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.20580	0.04405	0.13244	0.04346	0.05055	0.08871
23	TOTAL GENERAL PLANT	GENPLT	0.20215	0.04393	0.13785	0.04554	0.05520	0.09854
24	TOTAL GAS O & M LABOR	OMLAB	0.21053	0.04587	0.12931	0.04357	0.04719	0.08265
25	TOTAL PROD & STORAGE PLANT	PSPLT	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
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	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-36				
1	ACCT 717-PROPANE EXPENSES	EXP717	0.00000	0.00000
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.00000	0.00000
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.00000	0.00000
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.00000	0.00000
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	1.00000	0.39666
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.00000	0.00000
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.40486
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	1.00000	0.28420
12	ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.28486
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.52951
14	ACCT 880-OTHER EXPENSE	EXP880	1.00000	0.32746
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	1.00000	0.28486
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.28420
17	ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.28420
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1.00000	0.28420
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	1.00000	0.30450
20	ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.65265
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.28486
22	ACCT 902-METER READING EXP	EXP902	1.00000	0.70722
23	ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.66434
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	1.00000	0.49554
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.68650
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	1.00000	0.89038
27	ACCT 920-ADMIN & GEN SALARY	EXP920	1.00000	0.40151
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1.00000	0.40151
29	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.40151
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	1.00000	0.39472
31	GAS PROD LABOR ACCTS 717-735	LABPO	0.00000	0.00000
32	GAS PROD LABOR ACCTS 741-743	LABPM	0.00000	0.00000
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1.00000	0.33076
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	1.00000	0.34769
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	1.00000	0.67367
36	CUST SERV & INFO LABOR ACCT 908	LABSE	1.00000	0.49554
37	ACCT 880-ENERGY MGT & CONTROL	E880USC	1.00000	0.32729
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-36							
1	ACCT 717-PROPANE EXPENSES EXP717	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ACCT 718-DISPATCHING PROD EXP718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS EXP735	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 741-MAINTENANCE OF PLANT EXP741	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 742-MAINTENANCE OF EQUIP EXP742	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 743-GAS SYS PROD TRAINING EXP743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 813-OTHER GAS SUPPLY EXP EXP813	0.19686	0.04037	0.18778	0.05937	0.04929	0.06102
8	ACCT 851-SYSTEM CONTROL & DISP EXP851	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 857-MEAS & REG STATION EXP EXP857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP EXP874	0.16353	0.03532	0.14428	0.04558	0.06566	0.11951
11	ACCT 875-GAS SYSTEM T&D TRAINING EXP875	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
12	ACCT 878-METER & HOUSE REG EXP EXP878	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
13	ACCT 879-CUSTOMER INSTALL EXP EXP879	0.25532	0.05614	0.06626	0.02842	0.01142	0.00990
14	ACCT 880-OTHER EXPENSE EXP880	0.17630	0.03710	0.18990	0.05875	0.07479	0.12846
15	ACCT 882-METERING SYS GAS TRAINING EXP882	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
16	ACCT 887-MAINTENANCE OF MAINS EXP887	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
17	ACCT 889-MT OF M & R STA EQ EXP889	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
18	ACCT 890-MT OF REG EQ (INDUST) EXP890	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
19	ACCT 891-MT OF REG EQ (CITY GATE) EXP891	0.16559	0.03511	0.19255	0.05890	0.08435	0.15269
20	ACCT 892-MAINTENANCE OF SERV EXP892	0.17344	0.03813	0.04301	0.01845	0.01141	0.00989
21	ACCT 893-MAINT MET & HOUSE REG EXP893	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
22	ACCT 902-METER READING EXP EXP902	0.15443	0.03482	0.02149	0.00846	0.00672	0.00939
23	ACCT 903-CUST RECORDS & COLL EXP903	0.17806	0.03950	0.03974	0.01709	0.00291	0.00392
24	ACCT 908-CUST ASSISTANCE EXP EXP908	0.15134	0.03615	0.10198	0.03721	0.04731	0.09800
25	ACCT 904-UNCOLLECTIBLE ACCTS EXP904	0.12518	0.02522	0.10276	0.02987	0.01297	0.00097
26	ACCT 904-UNCOLL ACCTS EXP BASE EXP904B	0.03958	0.01067	0.03038	0.00559	0.00051	0.00000
27	ACCT 920-ADMIN & GEN SALARY EXP920	0.20478	0.04454	0.13517	0.04492	0.05269	0.09355
28	ACCT 923-OUTSIDE SERV EMPLOYED EXP923	0.20478	0.04454	0.13517	0.04492	0.05269	0.09355
29	ACCT 930-MISC GEN EXP EXP930	0.20478	0.04454	0.13517	0.04492	0.05269	0.09355
30	ACCT 935-MAINT OF GENERAL PLT EXP935	0.20215	0.04393	0.13785	0.04554	0.05520	0.09854
31	GAS PROD LABOR ACCTS 717-735 LABPO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	GAS PROD LABOR ACCTS 741-743 LABPM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	DIST LABOR OPER ACCT 851 - 882 LABDO	0.24470	0.05302	0.15384	0.05184	0.05493	0.09505
34	DIST LABOR MAINT ACCT 886 - 894 LABDM	0.16233	0.03484	0.16894	0.05226	0.07759	0.14280
35	CUST ACCTS LABOR ACCT 902 - 903 LABCA	0.17292	0.03849	0.03577	0.01521	0.00374	0.00511
36	CUST SERV & INFO LABOR ACCT 908 LABSE	0.15134	0.03615	0.10198	0.03721	0.04731	0.09800
37	ACCT 880-ENERGY MGT & CONTROL E880USC	0.17332	0.03641	0.19137	0.05902	0.07568	0.13002
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	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-37				

1 TOTAL GAS PROD OPER LABOR	TLABPO	0.00000	0.00000	0.00000
2 TOTAL GAS PROD MAINT LABOR	TLABPM	0.00000	0.00000	0.00000
3 TOTAL DISTR OPER LABOR	TLABDO	1.00000	0.33076	0.01586
4 TOTAL DISTR MAINT LABOR	TLABDM	1.00000	0.34769	0.01355
5 TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.67367	0.05510
6 CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000	0.49554	0.03247
7 ACCT 886-MAINT STRUCT & IMPROV	EXP886	1.00000	0.28420	0.00578
8 ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.28420	0.00578
9 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	1.00000	0.40151	0.02284
10 ACCT 926-EMPLOY PENSION & BENF	EXP926	1.00000	0.40151	0.02284
11 ACCT 380-383-SERV,METRS & REGUL	PLT3803	1.00000	0.52951	0.04303
12 ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.40151	0.02284
13 ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	1.00000	0.40123	0.02279
14 ACCT 303-MISC INTANGIBLE PLT	PLT303	1.00000	0.40151	0.02284
15 ACCT 321-LNG EQUIPMENT	PLT321	1.00000	0.47420	0.00570
16 ACCT 361-STRUCTURES & IMPROVE	PLT361	1.00000	0.47420	0.00570
17 ACCT 362-GAS HOLDERS	PLT362	1.00000	0.47420	0.00570
18 ACCT 363-PURIFICATION EQUIPMENT	PLT363	1.00000	0.47420	0.00570
19 ACCT 375-STRUCTURES & IMPROVE	PLT375	1.00000	0.28420	0.00578
20 ACCT 376-MAINS	PLT376	1.00000	0.28420	0.00578
21 ACCT 378-MEAS & REG STATION EQ	PLT378	1.00000	0.28420	0.00578
22 ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1.00000	0.00000	0.00000
23 ACCT 397-COMM EQUIP - ITRON	PLT397I	1.00000	0.72177	0.05865
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NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-37							
1	TOTAL GAS PROD OPER LABOR	TLABPO	0.00000	0.00000	0.00000	0.00000	0.00000
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0.00000	0.00000	0.00000	0.00000	0.00000
3	TOTAL DISTR OPER LABOR	TLABDO	0.24470	0.05302	0.15384	0.05184	0.05493
4	TOTAL DISTR MAINT LABOR	TLABDM	0.16233	0.03484	0.16894	0.05226	0.07759
5	TOTAL CUST ACCTS LABOR	TLABCA	0.17292	0.03849	0.03577	0.01521	0.00374
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.15134	0.03615	0.10198	0.03721	0.04731
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.15870	0.03395	0.19360	0.05880	0.09208
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.15870	0.03395	0.19360	0.05880	0.09208
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.20478	0.04454	0.13517	0.04492	0.05269
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.20478	0.04454	0.13517	0.04492	0.05269
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.25532	0.05614	0.06626	0.02842	0.01142
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.20478	0.04454	0.13517	0.04492	0.05269
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.20461	0.04449	0.13532	0.04494	0.05282
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.20478	0.04454	0.13517	0.04492	0.05269
15	ACCT 321-LNG EQUIPMENT	PLT321	0.26205	0.01310	0.19494	0.02162	0.02721
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0.26205	0.01310	0.19494	0.02162	0.02721
17	ACCT 362-GAS HOLDERS	PLT362	0.26205	0.01310	0.19494	0.02162	0.02721
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0.26205	0.01310	0.19494	0.02162	0.02721
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0.15870	0.03395	0.19360	0.05880	0.09208
20	ACCT 376-MAINS	PLT376	0.15870	0.03395	0.19360	0.05880	0.09208
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0.15870	0.03395	0.19360	0.05880	0.09208
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.01724	0.05172	0.13793	0.01724	0.31034
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0.15726	0.03448	0.01910	0.00828	0.00047
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-38				

REVENUES FROM GAS SALES				
1 REVENUES FIRM SALES OF GAS		1.00000	0.45758	0.01246
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-38							

REVENUES FROM GAS SALES							
1 REVENUES FIRM SALES OF GAS		0.20415	0.04295	0.17071	0.05458	0.03470	0.02287
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Northern Utilities - NH
Sales and Demand Model
Input Data

Service Area

Northern - NH

Weather Data to Use

New Hampshire

Class Names:

Sales or Transportation

1 R-6 & 11 Resi Non-Heat Sales	S
2	S
3 R-5 & 10 Resi Heating Sales	S
4	S
5 G-40 GS Small Hi Wtr Sales	S
6 G-50 GS Small Low Wtr Sales	S
7 G-41 GS Med Hi Wtr Sales	S
8 G-51 GS Med Low Wtr Sales	S
9 G-42 GS Large Hi Wtr Sales	S
10 G-52 GS Large Low Wtr Sales	S
11 T-40 GS Small Hi Wtr Trans	T
12 T-50 GS Small Low Wtr Trans	T
13 T-41 GS Med Hi Wtr Trans	T
14 T-51 GS Med Low Wtr Trans	T
15 T-42 GS Large Hi Wtr Trans	T
16 T-52 GS Large Low Wtr Trans	T
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30 Total	
31 Total Sales	
32 Total Transportation	
33 Total Other	

4/22/2011 2:35 PM

4/22/2011 2:35 PM

Northern Utilities - NH
Sales and Demand Model
Input Data

MONTHS	Nov-10	Dec-10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Total	Winter	Summer
Number of Customers (this is NOT Bills)															
1 R-6 & 11 Resi Non-Heat Sales	1,627	1,685	1,624	1,615	1,623	1,624	1,630	1,669	1,697	1,685	1,698	1,660	19,837	9,799	10,038
2													-	-	-
3 R-5 & 10 Resi Heating Sales	20,297	20,321	20,235	20,165	20,331	20,242	20,290	20,345	20,305	20,142	20,213	20,256	243,142	121,592	121,551
4													-	-	-
5 G-40 GS Small Hi Wtr Sales	4,115	4,148	4,214	4,223	4,225	4,171	4,158	4,138	4,075	4,043	4,018	4,049	49,576	25,095	24,482
6 G-50 GS Small Low Wtr Sales	880	875	898	882	889	879	896	925	932	926	933	925	10,839	5,301	5,538
7 G-41 GS Med Hi Wtr Sales	360	363	365	362	365	359	362	357	359	358	359	351	4,320	2,174	2,146
8 G-51 GS Med Low Wtr Sales	153	153	163	157	156	155	158	156	154	151	156	153	1,866	938	928
9 G-42 GS Large Hi Wtr Sales	6	11	9	13	16	15	18	15	16	15	17	18	170	70	99
10 G-52 GS Large Low Wtr Sales	2	2	1	1	1	1	2	1	1	1	1	1	15	8	7
11 T-40 GS Small Hi Wtr Trans	284	293	280	285	284	289	278	287	280	283	284	285	3,412	1,715	1,697
12 T-50 GS Small Low Wtr Trans	70	71	62	63	63	63	64	66	66	67	66	68	789	392	397
13 T-41 GS Med Hi Wtr Trans	189	193	176	179	182	182	182	181	179	181	181	187	2,192	1,101	1,091
14 T-51 GS Med Low Wtr Trans	81	80	76	75	80	80	79	79	79	78	79	79	945	472	473
15 T-42 GS Large Hi Wtr Trans	17	19	16	16	16	15	14	16	15	15	16	16	191	99	92
16 T-52 GS Large Low Wtr Trans	25	26	25	26	26	26	25	26	25	27	26	26	309	154	155
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Total	28,105	28,239	28,145	28,063	28,256	28,101	28,156	28,261	28,183	27,972	28,047	28,074	337,603	168,910	168,694
31 Total Sales	27,439	27,558	27,510	27,419	27,606	27,446	27,515	27,606	27,538	27,321	27,395	27,413	329,765	164,977	164,789
32 Total Transportation	666	681	635	644	651	655	642	655	644	651	652	661	7,838	3,933	3,905
33 Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4/22/2011 2:35 PM

4/22/2011 2:35 PM

Northern Utilities - NH
Sales and Demand Model
Input Data

	Nov-10	Dec-10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Total	Winter	Summer
Sales Volumes, Therms															
1 R-6 & 11 Resi Non-Heat Sales	26,213	42,662	50,433	43,517	36,854	32,716	25,035	19,977	18,766	16,742	19,152	18,621	350,688	232,395	118,293
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 R-5 & 10 Resi Heating Sales	1,046,263	1,915,296	3,159,318	2,618,301	2,049,318	1,508,137	873,019	465,954	356,652	297,236	334,273	434,245	15,058,012	12,296,633	2,761,379
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 G-40 GS Small Hi Wtr Sales	413,658	918,331	1,691,294	1,402,697	1,023,249	656,075	307,988	123,759	85,218	71,073	82,472	135,538	6,911,351	6,105,302	806,049
6 G-50 GS Small Low Wtr Sales	122,139	153,059	199,368	172,187	151,444	141,934	124,858	113,158	122,167	115,077	129,320	114,415	1,659,126	940,131	718,995
7 G-41 GS Med Hi Wtr Sales	406,136	747,381	1,341,835	1,087,978	817,936	551,816	322,214	164,186	125,603	116,301	136,039	191,133	6,008,558	4,953,082	1,055,476
8 G-51 GS Med Low Wtr Sales	177,288	217,243	289,773	247,018	205,028	192,944	171,702	142,538	151,452	157,550	158,998	147,073	2,258,607	1,329,293	929,313
9 G-42 GS Large Hi Wtr Sales	88,557	37,682	182,003	165,596	164,284	73,394	54,812	14,062	19,126	24,746	15,441	44,665	884,366	711,515	172,851
10 G-52 GS Large Low Wtr Sales	11,949	8,483	7,036	6,520	5,663	5,976	23,106	4,891	4,642	5,074	5,224	3,924	92,487	45,626	46,861
11 T-40 GS Small Hi Wtr Trans	101,416	163,681	205,560	176,845	134,406	114,503	72,213	42,858	33,182	31,054	43,685	55,149	1,174,553	896,412	278,142
12 T-50 GS Small Low Wtr Trans	42,393	60,779	80,018	71,374	58,070	46,318	39,737	24,928	19,402	20,222	22,347	20,969	506,556	358,952	147,604
13 T-41 GS Med Hi Wtr Trans	346,070	590,371	819,320	723,718	549,907	398,656	206,363	159,893	102,778	85,028	107,645	166,489	4,256,237	3,428,041	828,196
14 T-51 GS Med Low Wtr Trans	129,067	161,545	198,010	158,601	157,015	125,441	109,405	93,097	93,894	90,372	122,315	101,047	1,539,811	929,681	610,131
15 T-42 GS Large Hi Wtr Trans	519,695	712,265	725,704	513,916	409,567	252,465	116,502	127,167	124,344	178,665	251,234	455,320	4,386,844	3,133,613	1,253,231
16 T-52 GS Large Low Wtr Trans	960,576	1,283,495	1,249,014	1,171,473	1,131,320	897,989	747,063	701,138	663,157	710,191	708,036	831,806	11,055,257	6,693,866	4,361,391
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Total	4,391,419	7,012,273	10,198,684	8,559,741	6,894,062	4,998,363	3,194,016	2,197,606	1,920,384	1,919,331	2,136,181	2,720,392	56,142,453	42,054,542	14,087,911
31 Total Sales	2,292,202	4,040,136	6,921,058	5,743,813	4,453,776	3,162,991	1,902,734	1,048,526	883,627	803,799	880,919	1,089,612	33,223,194	26,613,978	6,609,217
32 Total Transportation	2,099,216	2,972,136	3,277,625	2,815,928	2,440,286	1,835,372	1,291,282	1,149,081	1,036,757	1,115,532	1,255,262	1,630,780	22,919,258	15,440,564	7,478,694
33 Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4/22/2011 2:35 PM

4/22/2011 2:35 PM

Northern Utilities - NH
Sales and Demand Model
Input Data

	Nov-10	Dec-10	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Total	Winter	Summer
Calendar Month HDD's															
1 Current Month	760	1,203	1,304	1,045	801	467	210	55	2	6	91	490	6,434	5,580	854
2 Previous Month	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831
3 30 Year Normal	758	1,144	1,336	1,124	988	612	317	84	10	21	144	471	7,010	5,963	1,047
4 30 Year Lagged	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188
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21 For This Rate Area															
22 Current Month	760	1,203	1,304	1,045	801	467	210	55	2	6	91	490	6,434	5,580	854
23 Previous Month	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831
24 20 Year Normal	758	1,144	1,336	1,124	988	612	317	84	10	21	144	471	7,010	5,963	1,047
24 20 Year Lagged	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188

4/22/2011 2:35 PM

4/22/2011 2:35 PM

Northern Utilities - NH
Sales and Demand Model
Input Data

Billing Month Sales Percentage for Current Calendar Month

	November	December	January	February	March	April	May	June	July	August	September	October
1 R-6 & 11 Resi Non-Heat Sale:	25.73%	27.20%	28.10%	23.53%	20.76%	14.16%	14.57%	22.16%	26.25%	25.53%	24.68%	44.63%
2												
3 R-5 & 10 Resi Heating Sales	28.51%	29.87%	30.18%	25.86%	23.06%	16.07%	16.31%	24.53%	28.81%	27.91%	27.34%	48.10%
4												
5 G-40 GS Small Hi Wtr Sales	30.67%	30.99%	32.22%	27.98%	25.70%	18.31%	19.10%	26.94%	29.96%	30.28%	28.60%	46.68%
6 G-50 GS Small Low Wtr Sales	29.14%	30.18%	30.69%	26.36%	23.84%	16.79%	16.95%	25.21%	29.14%	28.56%	27.74%	47.46%
7 G-41 GS Med Hi Wtr Sales	35.73%	35.83%	36.42%	32.96%	30.54%	22.18%	23.36%	31.97%	34.76%	35.17%	33.17%	52.42%
8 G-51 GS Med Low Wtr Sales	31.43%	31.62%	32.90%	28.62%	26.50%	19.30%	19.76%	27.88%	30.83%	31.03%	29.31%	47.59%
9 G-42 GS Large Hi Wtr Sales	81.48%	80.66%	78.52%	79.50%	78.74%	74.06%	74.81%	79.42%	80.02%	80.68%	79.39%	88.07%
10 G-52 GS Large Low Wtr Sales:	97.05%	97.05%	93.94%	96.80%	96.59%	95.55%	95.62%	96.68%	96.88%	96.92%	96.67%	98.81%
11 T-40 GS Small Hi Wtr Trans	30.67%	30.99%	32.22%	27.98%	25.70%	18.31%	19.10%	26.94%	29.96%	30.28%	28.60%	46.68%
12 T-50 GS Small Low Wtr Trans	29.14%	30.18%	30.69%	26.36%	23.84%	16.79%	16.95%	25.21%	29.14%	28.56%	27.74%	47.46%
13 T-41 GS Med Hi Wtr Trans	35.73%	35.83%	36.42%	32.96%	30.54%	22.18%	23.36%	31.97%	34.76%	35.17%	33.17%	52.42%
14 T-51 GS Med Low Wtr Trans	31.43%	31.62%	32.90%	28.62%	26.50%	19.30%	19.76%	27.88%	30.83%	31.03%	29.31%	47.59%
15 T-42 GS Large Hi Wtr Trans	81.48%	80.66%	78.52%	79.50%	78.74%	74.06%	74.81%	79.42%	80.02%	80.68%	79.39%	88.07%
16 T-52 GS Large Low Wtr Trans	97.05%	97.05%	93.94%	96.80%	96.59%	95.55%	95.62%	96.68%	96.88%	96.92%	96.67%	98.81%
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4/22/2011 2:35 PM

Northern Utilities - NH
Sales and Demand Model
Input Data

Actual Degree Day Percentages for Current Calendar Month

	November	December	January	February	March	April	May	June	July	August	September	October
1 R-6 & 11 Resi Non-Heat Sales:	25.73%	27.20%	28.10%	23.53%	20.76%	14.16%	14.57%	16.25%	6.69%	10.21%	43.16%	44.63%
2												
3 R-5 & 10 Resi Heating Sales	28.51%	29.87%	30.18%	25.86%	23.06%	16.07%	16.31%	18.73%	10.77%	11.77%	46.58%	48.10%
4												
5 G-40 GS Small Hi Wtr Sales	30.67%	30.99%	32.22%	27.98%	25.70%	18.31%	19.10%	23.04%	17.65%	17.18%	45.85%	46.68%
6 G-50 GS Small Low Wtr Sales	29.14%	30.18%	30.69%	26.36%	23.84%	16.79%	16.95%	19.91%	13.11%	14.22%	46.04%	47.46%
7 G-41 GS Med Hi Wtr Sales	35.73%	35.83%	36.42%	32.96%	30.54%	22.18%	23.36%	28.10%	23.14%	21.88%	51.51%	52.42%
8 G-51 GS Med Low Wtr Sales	31.43%	31.62%	32.90%	28.62%	26.50%	19.30%	19.76%	24.18%	20.22%	18.59%	45.98%	47.59%
9 G-42 GS Large Hi Wtr Sales	81.48%	80.66%	78.52%	79.50%	78.74%	74.06%	74.81%	79.64%	82.79%	76.07%	89.02%	88.07%
10 G-52 GS Large Low Wtr Sales:	97.05%	97.05%	93.94%	96.80%	96.59%	95.55%	95.62%	96.34%	94.50%	96.56%	99.27%	98.81%
11 T-40 GS Small Hi Wtr Trans	30.67%	30.99%	32.22%	27.98%	25.70%	18.31%	19.10%	23.04%	17.65%	17.18%	45.85%	46.68%
12 T-50 GS Small Low Wtr Trans	29.14%	30.18%	30.69%	26.36%	23.84%	16.79%	16.95%	19.91%	13.11%	14.22%	46.04%	47.46%
13 T-41 GS Med Hi Wtr Trans	35.73%	35.83%	36.42%	32.96%	30.54%	22.18%	23.36%	28.10%	23.14%	21.88%	51.51%	52.42%
14 T-51 GS Med Low Wtr Trans	31.43%	31.62%	32.90%	28.62%	26.50%	19.30%	19.76%	24.18%	20.22%	18.59%	45.98%	47.59%
15 T-42 GS Large Hi Wtr Trans	81.48%	80.66%	78.52%	79.50%	78.74%	74.06%	74.81%	79.64%	82.79%	76.07%	89.02%	88.07%
16 T-52 GS Large Low Wtr Trans	97.05%	97.05%	93.94%	96.80%	96.59%	95.55%	95.62%	96.34%	94.50%	96.56%	99.27%	98.81%
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Northern Utilities - NH
Sales and Demand Model
Input Data

Normal Degree Day Percentages for Current Calendar Month

	November	December	January	February	March	April	May	June	July	August	September	October
1 R-6 & 11 Resi Non-Heat Sales	24.23%	26.30%	29.38%	22.23%	21.98%	19.94%	21.38%	14.91%	10.22%	24.56%	41.72%	36.59%
2												
3 R-5 & 10 Resi Heating Sales	26.68%	29.02%	31.42%	24.61%	24.34%	22.26%	23.43%	16.89%	11.92%	26.85%	45.37%	39.63%
4												
5 G-40 GS Small Hi Wtr Sales	29.04%	30.28%	33.44%	27.21%	26.88%	23.96%	25.60%	19.63%	14.31%	30.57%	43.66%	39.27%
6 G-50 GS Small Low Wtr Sales	27.38%	29.38%	31.98%	25.33%	25.05%	22.71%	24.03%	17.77%	12.79%	27.88%	45.00%	39.39%
7 G-41 GS Med Hi Wtr Sales	34.13%	35.06%	37.82%	32.23%	31.83%	28.21%	29.83%	23.89%	17.80%	35.93%	48.65%	44.57%
8 G-51 GS Med Low Wtr Sales	29.77%	31.01%	34.14%	27.97%	27.64%	24.84%	26.41%	20.57%	15.24%	31.40%	44.17%	39.99%
9 G-42 GS Large Hi Wtr Sales	80.67%	80.54%	79.23%	79.67%	79.40%	76.85%	77.55%	74.96%	71.35%	82.43%	85.78%	84.16%
10 G-52 GS Large Low Wtr Sales	97.06%	96.94%	94.26%	96.75%	96.70%	96.10%	96.20%	95.72%	94.91%	97.30%	98.27%	97.91%
11 T-40 GS Small Hi Wtr Trans	29.04%	30.28%	33.44%	27.21%	26.88%	23.96%	25.60%	19.63%	14.31%	30.57%	43.66%	39.27%
12 T-50 GS Small Low Wtr Trans	27.38%	29.38%	31.98%	25.33%	25.05%	22.71%	24.03%	17.77%	12.79%	27.88%	45.00%	39.39%
13 T-41 GS Med Hi Wtr Trans	34.13%	35.06%	37.82%	32.23%	31.83%	28.21%	29.83%	23.89%	17.80%	35.93%	48.65%	44.57%
14 T-51 GS Med Low Wtr Trans	29.77%	31.01%	34.14%	27.97%	27.64%	24.84%	26.41%	20.57%	15.24%	31.40%	44.17%	39.99%
15 T-42 GS Large Hi Wtr Trans	80.67%	80.54%	79.23%	79.67%	79.40%	76.85%	77.55%	74.96%	71.35%	82.43%	85.78%	84.16%
16 T-52 GS Large Low Wtr Trans	97.06%	96.94%	94.26%	96.75%	96.70%	96.10%	96.20%	95.72%	94.91%	97.30%	98.27%	97.91%
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Northern Utilities - NH
Sales and Demand Model
Input Data

Billing Month	Actual	HDD's	11	12	1	2	3	4	5	6	7	8	9	10			
1 R-6 & 11 Resi Non-Heat Sale:	467	892	1,250	1,183	965	701	431	188	46	2	45	270	6,442	5,458	984		
2	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831		
3 R-5 & 10 Resi Heating Sales	471	903	1,245	1,181	959	691	426	186	45	2	48	284	6,442	5,450	992		
4	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831		
5 G-40 GS Small Hi Wtr Sales	494	900	1,258	1,176	958	681	422	183	43	3	47	278	6,442	5,467	974		
6 G-50 GS Small Low Wtr Sales	479	902	1,248	1,179	960	688	424	185	44	3	47	282	6,442	5,457	985		
7 G-41 GS Med Hi Wtr Sales	505	919	1,254	1,173	945	660	412	176	40	3	52	301	6,441	5,457	984		
8 G-51 GS Med Low Wtr Sales	496	902	1,259	1,174	958	679	418	182	42	3	47	282	6,442	5,467	974		
9 G-42 GS Large Hi Wtr Sales	678	1,111	1,259	1,111	845	516	278	97	13	5	82	442	6,436	5,519	917		
10 G-52 GS Large Low Wtr Sales:	743	1,190	1,261	1,091	807	474	222	62	4	6	91	485	6,434	5,565	869		
11 T-40 GS Small Hi Wtr Trans	494	900	1,258	1,176	958	681	422	183	43	3	47	278	6,442	5,467	974		
12 T-50 GS Small Low Wtr Trans	479	902	1,248	1,179	960	688	424	185	44	3	47	282	6,442	5,457	985		
13 T-41 GS Med Hi Wtr Trans	505	919	1,254	1,173	945	660	412	176	40	3	52	301	6,441	5,457	984		
14 T-51 GS Med Low Wtr Trans	496	902	1,259	1,174	958	679	418	182	42	3	47	282	6,442	5,467	974		
15 T-42 GS Large Hi Wtr Trans	678	1,111	1,259	1,111	845	516	278	97	13	5	82	442	6,436	5,519	917		
16 T-52 GS Large Low Wtr Trans	743	1,190	1,261	1,091	807	474	222	62	4	6	91	485	6,434	5,565	869		
17	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831		
18	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831		
19	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831		
20	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831		
21	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831		
22	490	760	1,214	1,304	1,045	801	467	210	55	2	6	91	6,445	5,614	831		
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4/22/2011 2:35 PM

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Northern Utilities - NH
Sales and Demand Model
Input Data

Normal Billing Month HDD's	11	12	1	2	3	4	5	6	7	8	9	10			
1 R-6 & 11 Resi Non-Heat Sales:	482	875	1,236	1,193	1,092	893	558	261	73	14	76	256	7,010	5,772	1,238
2	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188
3 R-5 & 10 Resi Heating Sales	487	888	1,232	1,193	1,088	884	550	257	71	14	81	265	7,010	5,772	1,238
4	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188
5 G-40 GS Small Hi Wtr Sales	506	884	1,245	1,195	1,084	869	546	252	69	15	77	266	7,010	5,784	1,226
6 G-50 GS Small Low Wtr Sales:	493	887	1,235	1,194	1,087	880	549	255	70	15	80	265	7,010	5,776	1,234
7 G-41 GS Med Hi Wtr Sales	520	900	1,249	1,193	1,077	846	534	242	66	16	83	284	7,010	5,785	1,225
8 G-51 GS Med Low Wtr Sales	508	887	1,246	1,194	1,083	867	544	250	68	15	78	269	7,010	5,786	1,224
9 G-42 GS Large Hi Wtr Sales	686	1,068	1,281	1,173	1,013	674	387	134	28	20	127	417	7,010	5,896	1,114
10 G-52 GS Large Low Wtr Sales:	745	1,132	1,294	1,165	992	621	328	93	13	21	142	464	7,010	5,949	1,061
11 T-40 GS Small Hi Wtr Trans	506	884	1,245	1,195	1,084	869	546	252	69	15	77	266	7,010	5,784	1,226
12 T-50 GS Small Low Wtr Trans	493	887	1,235	1,194	1,087	880	549	255	70	15	80	265	7,010	5,776	1,234
13 T-41 GS Med Hi Wtr Trans	520	900	1,249	1,193	1,077	846	534	242	66	16	83	284	7,010	5,785	1,225
14 T-51 GS Med Low Wtr Trans	508	887	1,246	1,194	1,083	867	544	250	68	15	78	269	7,010	5,786	1,224
15 T-42 GS Large Hi Wtr Trans	686	1,068	1,281	1,173	1,013	674	387	134	28	20	127	417	7,010	5,896	1,114
16 T-52 GS Large Low Wtr Trans	745	1,132	1,294	1,165	992	621	328	93	13	21	142	464	7,010	5,949	1,061
17	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188
18	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188
19	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188
20	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188
21	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188
22	471	758	1,144	1,336	1,124	988	612	317	84	10	21	144	7,010	5,822	1,188
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Design Day
 HDD's 79.4

	1	2	3	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Calendar Month Degree Days																		
Monthly Totals	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995			
January	1,563	1,605	1,240	1,350	1,492	1,296	1,318	1,293	1,106	1,083	1,299	1,284	1,265	1,678	1,169			
February	942	1,147	1,074	971	1,056	1,187	1,212	1,144	1,121	1,072	984	1,153	1,325	1,336	1,265			
March	940	975	943	1,187	952	905	983	957	1,002	925	906	1,058	1,086	1,008	954			
April	526	674	560	654	619	557	642	616	674	619	530	680	597	557	715			
May	264	325	325	333	288	327	316	303	238	405	204	382	268	359	350			
June	11	179	63	73	120	120	96	103	92	106	65	63	73	30	49			
July	7	13	1	18	4	21	6	14	0	14	3	33	3	1	9			
August	32	49	25	7	43	40	36	24	19	17	10	20	3	24	29			
September	163	156	119	197	153	213	133	131	128	150	200	188	181	169	221			
October	554	456	478	410	475	511	507	542	403	374	395	525	540	440	367			
November	792	644	742	788	744	868	739	665	802	702	707	811	784	689	874			
December	1,154	1,004	1,256	1,034	1,214	1,069	1,060	1,173	1,558	984	1,168	1,156	1,170	1,047	1,297			
Total Cal Year	6,948	7,227	6,826	7,022	7,160	7,114	7,048	6,965	7,143	6,451	6,471	7,353	7,295	7,338	7,299			

	1	2	3	33	34	35	36	37	38	39	40	41	42	43	44	45
Calendar Month Degree Days																
Monthly Totals	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008			
January	1,392	1,348	1,179	1,336	1,437	1,328	1,083	1,548	1,645	1,444	1,078	1,226	1,207			
February	1,219	989	976	1,018	1,109	1,161	1,002	1,300	1,106	1,106	1,139	1,316	1,141			
March	1,096	1,089	884	979	835	1,095	940	1,058	947	1,093	948	1,036	1,052			
April	658	675	577	592	637	623	586	733	588	571	559	721	597			
May	358	374	236	275	347	288	329	396	281	500	333	276	318			
June	41	101	116	40	104	48	132	101	88	97	79	95	55			
July	9	12	0	3	25	12	11	4	12	13	0	11	0			
August	4	6	8	15	20	2	24	12	38	1	42	30	16			
September	114	160	95	96	186	138	80	102	128	63	139	120	140			
October	430	533	461	512	490	404	552	505	485	436	476	322	515			
November	839	894	774	682	779	669	836	737	782	734	615	843	804			
December	998	1,167	1,022	1,075	1,322	956	1,194	1,109	1,158	1,197	947	1,244	1,184			
Total Cal Year	7,158	7,348	6,328	6,623	7,291	6,724	6,769	7,605	7,258	7,255	6,355	7,240	7,029			

	1	2	3	46	47	
Calendar Month Degree Days						
Monthly Totals				2009	2010	30 Year Average CAL MO. NORMAL
January				1,489	1,304	1,336
February				1,115	1,045	1,124
March				1,018	801	988
April				559	467	612
May				291	210	317
June				129	55	84
July				41	2	10
August				22	6	21
September				169	91	144
October				546	490	471
November				637	760	758
December				1,214	1,203	1,144
Total Cal Year				7,230	6,434	7,010

Actual Billing Cycle Degree Days

		Calendar Month																	
Monthly Totals		Test Yr	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
		R-6 & 11 Resi Non-Heat Sales	R-5 & 10 Resi Heating Sales	G-40 GS Small Hi Wtr Sales	G-50 GS Small Low Wtr Sales	G-41 GS Med Hi Wtr Sales	G-51 GS Med Low Wtr Sales	G-42 GS Large Hi Wtr Sales	G-52 GS Large Low Wtr Sales	T-40 GS Small Hi Wtr Trans	T-50 GS Small Low Wtr Trans	T-41 GS Med Hi Wtr Trans	T-51 GS Med Low Wtr Trans	T-42 GS Large Hi Wtr Trans	T-52 GS Large Low Wtr Trans				
		Actual																	
January	1	1,304	1,250	1,245	1,258	1,248	1,254	1,259	1,259	1,261	1,258	1,248	1,254	1,259	1,259	1,261			
February	2	1,045	1,183	1,181	1,176	1,179	1,173	1,174	1,111	1,091	1,176	1,179	1,173	1,174	1,111	1,091			
March	3	801	965	959	958	960	945	958	845	807	958	960	945	958	845	807			
April	4	467	701	691	681	688	660	679	516	474	681	688	660	679	516	474			
May	5	210	431	426	422	424	412	418	278	222	422	424	412	418	278	222			
June	6	55	188	186	183	185	176	182	97	62	183	185	176	182	97	62			
July	7	2	46	45	43	44	40	42	13	4	43	44	40	42	13	4			
August	8	6	2	2	3	3	3	3	5	6	3	3	3	3	5	6			
September	9	91	45	48	47	47	52	47	82	91	47	47	52	47	82	91			
October	10	490	270	284	278	282	301	282	442	485	278	282	301	282	442	485			
November	11	760	467	471	494	479	505	496	678	743	494	479	505	496	678	743			
December	12	1,203	892	903	900	902	919	902	1,111	1,190	900	902	919	902	1,111	1,190			
Total Year		6,434	6,442	6,442	6,442	6,442	6,441	6,442	6,436	6,434	6,442	6,442	6,441	6,442	6,436	6,434			

Normal Billing Cycle Degree Days

Calendar Month		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		R-6 & 11 Resi Non- Heat Sales	R-5 & 10 Resi Heating Sales	G-40 GS Small Hi Wtr Sales	GS Small Low Wtr Sales	G-41 GS Med Hi Wtr Sales	G-51 GS Med Low Wtr Sales	G-42 GS Large Hi Wtr Sales	GS Large Wtr Sales	T-40 GS Small Hi Wtr Trans	T-50 GS Small Low Wtr Trans	T-41 GS Med Hi Wtr Trans	T-51 GS Med Low Wtr Trans	T-42 GS Large Hi Wtr Trans	T-52 GS Large Low Wtr Trans		
		Normal															
January	1	1,336	1,236	1,232	1,245	1,235	1,249	1,246	1,281	1,294	1,245	1,235	1,249	1,246	1,281	1,294	
February	2	1,124	1,193	1,193	1,195	1,194	1,193	1,194	1,173	1,165	1,195	1,194	1,193	1,194	1,173	1,165	
March	3	988	1,092	1,088	1,084	1,087	1,077	1,083	1,013	992	1,084	1,087	1,077	1,083	1,013	992	
April	4	612	893	884	869	880	846	867	674	621	869	880	846	867	674	621	
May	5	317	558	550	546	549	534	544	387	328	546	549	534	544	387	328	
June	6	84	261	257	252	255	242	250	134	93	252	255	242	250	134	93	
July	7	10	73	71	69	70	66	68	28	13	69	70	66	68	28	13	
August	8	21	14	14	15	15	16	15	20	21	15	15	16	15	20	21	
September	9	144	76	81	77	80	83	78	127	142	77	80	83	78	127	142	
October	10	471	256	265	266	265	284	269	417	464	266	265	284	269	417	464	
November	11	758	482	487	506	493	520	508	686	745	506	493	520	508	686	745	
December	12	1,144	875	888	884	887	900	887	1,068	1,132	884	887	900	887	1,068	1,132	
Total Year		7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	

4/22/2011 2:50 PM

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

	November 2010	December 2010	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	TOTAL	WINTER	SUMMER
CUSTOMERS															
1 R-6 & 11 Resi Non-Heat Sale	1,627	1,685	1,624	1,615	1,623	1,624	1,630	1,669	1,697	1,685	1,698	1,660	19,837	9,799	10,038
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 R-5 & 10 Resi Heating Sales	20,297	20,321	20,235	20,165	20,331	20,242	20,290	20,345	20,305	20,142	20,213	20,256	243,142	121,592	121,551
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 G-40 GS Small Hi Wtr Sales	4,115	4,148	4,214	4,223	4,225	4,171	4,158	4,138	4,075	4,043	4,018	4,049	49,576	25,095	24,482
6 G-50 GS Small Low Wtr Sale	880	875	898	882	889	879	896	925	932	926	933	925	10,839	5,301	5,538
7 G-41 GS Med Hi Wtr Sales	360	363	365	362	365	359	362	357	359	358	359	351	4,320	2,174	2,146
8 G-51 GS Med Low Wtr Sales	153	153	163	157	156	155	158	156	154	151	156	153	1,866	938	928
9 G-42 GS Large Hi Wtr Sales	6	11	9	13	16	15	18	15	16	15	17	18	170	70	99
10 G-52 GS Large Low Wtr Sale	2	2	1	1	1	1	2	1	1	1	1	1	15	8	7
11 T-40 GS Small Hi Wtr Trans	284	293	280	285	284	289	278	287	280	283	284	285	3,412	1,715	1,697
12 T-50 GS Small Low Wtr Tran:	70	71	62	63	63	63	64	66	66	67	66	68	789	392	397
13 T-41 GS Med Hi Wtr Trans	189	193	176	179	182	182	182	181	179	181	181	187	2,192	1,101	1,091
14 T-51 GS Med Low Wtr Trans	81	80	76	75	80	80	79	79	79	78	79	79	945	472	473
15 T-42 GS Large Hi Wtr Trans	17	19	16	16	16	15	14	16	15	15	16	16	191	99	92
16 T-52 GS Large Low Wtr Tran:	25	26	25	26	26	26	25	26	25	27	26	26	309	154	155
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 New Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Total	28,105	28,239	28,145	28,063	28,256	28,101	28,156	28,261	28,183	27,972	28,047	28,074	337,603	168,910	168,694
31 Total Sales	27,439	27,558	27,510	27,419	27,606	27,446	27,515	27,606	27,538	27,321	27,395	27,413	329,765	164,977	164,789
32 Total Transportation	666	681	635	644	651	655	642	655	644	651	652	661	7,838	3,933	3,905
33 Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4/22/2011 2:50 PM

4/22/2011 2:50 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

BILLING MONTH	November	December	January	February	March	April	May	June	July	August	September	October	TOTAL	WINTER	SUMMER
1 SALES, THERMS															
1 R-6 & 11 Resi Non-Heat Sale	26,213	42,662	50,433	43,517	36,854	32,716	25,035	19,977	18,766	16,742	19,152	18,621	350,688	232,395	118,293
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 R-5 & 10 Resi Heating Sales	1,046,263	1,915,296	3,159,318	2,618,301	2,049,318	1,508,137	873,019	465,954	356,652	297,236	334,273	434,245	15,058,012	12,296,633	2,761,379
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 G-40 GS Small Hi Wtr Sales	413,658	918,331	1,691,294	1,402,697	1,023,249	656,075	307,988	123,759	85,218	71,073	82,472	135,538	6,911,351	6,105,302	806,049
6 G-50 GS Small Low Wtr Sale	122,139	153,059	199,368	172,187	151,444	141,934	124,858	113,158	122,167	115,077	129,320	114,415	1,659,126	940,131	718,995
7 G-41 GS Med Hi Wtr Sales	406,136	747,381	1,341,835	1,087,978	817,936	551,816	322,214	164,186	125,603	116,301	136,039	191,133	6,008,558	4,953,082	1,055,476
8 G-51 GS Med Low Wtr Sales	177,288	217,243	289,773	247,018	205,028	192,944	171,702	142,538	151,452	157,550	158,998	147,073	2,258,607	1,329,293	929,313
9 G-42 GS Large Hi Wtr Sales	88,557	37,682	182,003	165,596	164,284	73,394	54,812	14,062	19,126	24,746	15,441	44,665	884,366	711,515	172,851
10 G-52 GS Large Low Wtr Sale	11,949	8,483	7,036	6,520	5,663	5,976	23,106	4,891	4,642	5,074	5,224	3,924	92,487	45,626	46,861
11 T-40 GS Small Hi Wtr Trans	101,416	163,681	205,560	176,845	134,406	114,503	72,213	42,858	33,182	31,054	43,685	55,149	1,174,553	896,412	278,142
12 T-50 GS Small Low Wtr Tran:	42,393	60,779	80,018	71,374	58,070	46,318	39,737	24,928	19,402	20,222	22,347	20,969	506,556	358,952	147,604
13 T-41 GS Med Hi Wtr Trans	346,070	590,371	819,320	723,718	549,907	398,656	206,363	159,893	102,778	85,028	107,645	166,489	4,256,237	3,428,041	828,196
14 T-51 GS Med Low Wtr Trans	129,067	161,545	198,010	158,601	157,015	125,441	109,405	93,097	93,894	90,372	122,315	101,047	1,539,811	929,681	610,131
15 T-42 GS Large Hi Wtr Trans	519,695	712,265	725,704	513,916	409,567	252,465	116,502	127,167	124,344	178,665	251,234	455,320	4,386,844	3,133,613	1,253,231
16 T-52 GS Large Low Wtr Tran:	960,576	1,283,495	1,249,014	1,171,473	1,131,320	897,989	747,063	701,138	663,157	710,191	708,036	831,806	11,055,257	6,693,866	4,361,391
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Total	4,391,419	7,012,273	10,198,684	8,559,741	6,894,062	4,998,363	3,194,016	2,197,606	1,920,384	1,919,331	2,136,181	2,720,392	56,142,453	42,054,542	14,087,911
31 Total Sales	2,292,202	4,040,136	6,921,058	5,743,813	4,453,776	3,162,991	1,902,734	1,048,526	883,627	803,799	880,919	1,089,612	33,223,194	26,613,978	6,609,217
32 Total Transportation	2,099,216	2,972,136	3,277,625	2,815,928	2,440,286	1,835,372	1,291,282	1,149,081	1,036,757	1,115,532	1,255,262	1,630,780	22,919,258	15,440,564	7,478,694
33 Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4/22/2011 2:50 PM

4/22/2011 2:51 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 1

R-6 & 11 Resi Non-Heat Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 10.50	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	1,627	26,213	17,084	9,128	467	482	(16)	19.56	305	9,434	26,518	16.11	\$0.30820	\$94
2	December	1,685	42,662	17,694	24,968	892	875	16	28.00	(460)	24,508	42,202	25.31	\$0.30820	(\$142)
3	January	1,624	50,433	17,053	33,380	1,250	1,236	14	26.70	(380)	33,000	50,054	31.05	\$0.30820	(\$117)
4	February	1,615	43,517	16,960	26,556	1,183	1,193	(10)	22.44	224	26,780	43,741	26.94	\$0.30820	\$69
5	March	1,623	36,854	17,041	19,814	965	1,092	(126)	20.52	2,592	22,406	39,446	22.71	\$0.30820	\$799
6	April	1,624	32,716	17,047	15,670	701	893	(192)	22.36	4,302	19,972	37,018	20.15	\$0.30820	\$1,326
7	May	1,630	25,035	17,108	7,926	431	558	(126)	18.37	2,320	10,246	27,355	15.36	\$0.30820	\$715
8	June	1,669	19,977	17,522	2,455	188	261	(73)	13.03	953	3,408	20,930	11.97	\$0.30820	\$294
9	July	1,697	18,766	17,813	-	46	73	(26)	0.00	0	0	18,766	11.06	\$0.30820	\$0
10	August	1,685	16,742	17,696	-	2	14	(12)	0.00	0	0	16,742	9.93	\$0.40670	\$0
11	September	1,698	19,152	17,825	1,328	45	76	(31)	29.72	926	2,253	20,078	11.28	\$0.30820	\$285
12	October	1,660	18,621	17,432	1,189	270	256	14	4.40	(62)	1,127	18,559	11.22	\$0.30820	(\$19)
13															
14	Total	1,653	350,688	208,274	142,414	6,442	7,010	(568)		10,721	153,134	361,408	213		\$ 3,304
15	Winter	1,633	232,395	102,879	129,516	5,458	5,772	(314)		6,584	136,100	238,978	142		\$ 2,029
16	Summer	1,673	118,293	105,395	12,898	984	1,238	(255)		4,137	17,035	122,430	71		\$ 1,275

4/22/2011 2:51 PM

4/22/2011 2:52 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 3

R-5 & 10 Resi Heating Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 16.17	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	20,297	1,046,263	328,123	718,141	471	487	(16)	1,524.71	23,738	741,879	1,070,001	51.55	\$0.29900	\$7,098
2	December	20,321	1,915,296	328,516	1,586,781	903	888	15	1,757.81	(26,212)	1,560,569	1,889,084	94.25	\$0.29900	(\$7,837)
3	January	20,235	3,159,318	327,132	2,832,185	1,245	1,232	13	2,275.11	(28,943)	2,803,242	3,130,374	156.13	\$0.29900	(\$8,654)
4	February	20,165	2,618,301	325,997	2,292,304	1,181	1,193	(12)	1,941.46	24,087	2,316,392	2,642,388	129.84	\$0.29900	\$7,202
5	March	20,331	2,049,318	328,685	1,720,634	959	1,088	(129)	1,793.33	230,947	1,951,581	2,280,266	100.80	\$0.29900	\$69,053
6	April	20,242	1,508,137	327,241	1,180,896	691	884	(193)	1,708.12	329,164	1,510,060	1,837,301	74.50	\$0.29900	\$98,420
7	May	20,290	873,019	328,015	545,004	426	550	(124)	1,278.68	158,321	703,325	1,031,340	43.03	\$0.41020	\$64,943
8	June	20,345	465,954	328,899	137,056	186	257	(71)	736.68	52,021	189,077	517,976	22.90	\$0.41020	\$21,339
9	July	20,305	356,652	328,260	-	45	71	(26)	0.00	0	0	356,652	17.56	\$0.41020	\$0
10	August	20,142	297,236	325,628	-	2	14	(12)	0.00	0	0	297,236	14.76	\$0.41020	\$0
11	September	20,213	334,273	326,765	7,509	48	81	(33)	157.48	5,184	12,692	339,457	16.54	\$0.41020	\$2,126
12	October	20,256	434,245	327,460	106,785	284	265	19	375.63	(7,073)	99,712	427,172	21.44	\$0.41020	(\$2,901)
13															
14	Total	20,262	15,058,012	3,930,718	11,127,294	6,442	7,010	(569)		761,234	11,888,528	15,819,246	743		\$ 250,789
15	Winter	20,265	12,296,633	1,965,692	10,330,940	5,450	5,772	(322)		552,782	10,883,722	12,849,414	607		\$ 165,282
16	Summer	20,258	2,761,379	1,965,026	796,353	992	1,238	(247)		208,453	1,004,806	2,969,832	136		\$ 85,507

4/22/2011 2:52 PM

4/22/2011 2:53 PM

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 5

G-40 GS Small Hi Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 19.25	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	4,115	413,658	79,217	334,441	494	506	(12)	676.57	8,048	342,489	421,706	100.53	\$0.20070	\$1,615
2	December	4,148	918,331	79,861	838,470	900	884	15	931.94	(14,373)	824,097	903,958	221.39	\$0.20070	(\$2,885)
3	January	4,214	1,691,294	81,132	1,610,162	1,258	1,245	13	1,279.97	(16,837)	1,593,325	1,674,457	401.34	\$0.20070	(\$3,379)
4	February	4,223	1,402,697	81,296	1,321,401	1,176	1,195	(19)	1,123.42	21,304	1,342,705	1,424,001	332.19	\$0.20070	\$4,276
5	March	4,225	1,023,249	81,333	941,916	958	1,084	(126)	982.72	123,485	1,065,401	1,146,734	242.21	\$0.20070	\$24,783
6	April	4,171	656,075	80,293	575,781	681	869	(189)	845.89	159,643	735,425	815,718	157.31	\$0.20070	\$32,040
7	May	4,158	307,988	80,058	227,930	422	546	(125)	540.65	67,529	295,460	375,518	74.07	\$0.30770	\$20,779
8	June	4,138	123,759	79,665	44,095	183	252	(70)	241.53	16,793	60,887	140,552	29.91	\$0.30770	\$5,167
9	July	4,075	85,218	78,463	-	43	69	(26)	0.00	0	0	85,218	20.91	\$0.30770	\$0
10	August	4,043	71,073	77,829	-	3	15	(12)	0.00	0	0	71,073	17.58	\$0.30770	\$0
11	September	4,018	82,472	77,360	5,112	47	77	(31)	109.49	3,357	8,469	85,829	20.52	\$0.30770	\$1,033
12	October	4,049	135,538	77,958	57,579	278	266	12	207.11	(2,442)	55,137	133,095	33.47	\$0.30770	(\$751)
13															
14	Total	4,131	6,911,351	954,463	5,956,888	6,442	7,010	(569)		366,507	6,323,395	7,277,858	1,651		\$ 82,678
15	Winter	4,182	6,105,302	483,131	5,622,171	5,467	5,784	(317)		281,271	5,903,442	6,386,573	1,455		\$ 56,451
16	Summer	4,080	806,049	471,332	334,717	974	1,226	(252)		85,236	419,953	891,285	196		\$ 26,227

4/22/2011 2:53 PM

4/22/2011 2:53 PM

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 6

G-50 GS Small Low Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 127.71	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	880	122,139	112,336	9,804	479	493	(14)	20.47	289	10,093	122,429	138.86	\$0.1969	\$57
2	December	875	153,059	111,692	41,367	902	887	15	45.88	(686)	40,681	152,373	175.01	\$0.1969	(\$135)
3	January	898	199,368	114,663	84,704	1,248	1,235	12	67.88	(837)	83,867	198,530	222.05	\$0.1969	(\$165)
4	February	882	172,187	112,616	59,572	1,179	1,194	(14)	50.52	728	60,300	172,916	195.27	\$0.1969	\$143
5	March	889	151,444	113,471	37,973	960	1,087	(127)	39.54	5,010	42,983	156,454	170.45	\$0.1969	\$987
6	April	879	141,934	112,228	29,706	688	880	(191)	43.15	8,256	37,962	150,190	161.52	\$0.1969	\$1,626
7	May	896	124,858	114,459	10,399	424	549	(125)	24.52	3,064	13,462	127,921	139.31	\$0.1969	\$603
8	June	925	113,158	118,158	-	185	255	(70)	0.00	0	0	113,158	122.31	\$0.1969	\$0
9	July	932	122,167	118,984	-	44	70	(26)	0.00	0	0	122,167	131.13	\$0.1969	\$0
10	August	926	115,077	118,261	-	3	15	(12)	0.00	0	0	115,077	124.27	\$0.1969	\$0
11	September	933	129,320	119,218	10,102	47	80	(33)	214.74	7,043	17,145	136,363	138.53	\$0.1969	\$1,387
12	October	925	114,415	118,158	-	282	265	17	0.00	0	0	114,415	123.66	\$0.1969	\$0
13															
14	Total	903	1,659,126	1,384,244	283,626	6,442	7,010	(569)		22,867	306,493	1,681,993	1,842		\$ 4,503
15	Winter	884	940,131	677,006	263,125	5,457	5,776	(319)		12,760	275,886	952,892	1,063		\$ 2,513
16	Summer	923	718,995	707,238	20,500	985	1,234	(249)		10,107	30,607	729,101	779		\$ 1,990

4/22/2011 2:53 PM

4/22/2011 2:54 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 7

G-41 GS Med Hi Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 337.59	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	360	406,136	121,444	284,693	505	520	(15)	564.06	8,506	293,198	414,642	1,128.98	\$0.1942	\$1,652
2	December	363	747,381	122,590	624,791	919	900	19	679.54	(12,888)	611,903	734,493	2,058.14	\$0.1942	(\$2,503)
3	January	365	1,341,835	123,265	1,218,570	1,254	1,249	5	971.77	(5,258)	1,213,312	1,336,577	3,674.92	\$0.1942	(\$1,021)
4	February	362	1,087,978	122,365	965,613	1,173	1,193	(20)	822.86	16,197	981,810	1,104,174	3,001.59	\$0.1942	\$3,145
5	March	365	817,936	123,085	694,851	945	1,077	(131)	735.13	96,642	791,493	914,578	2,243.38	\$0.1942	\$18,768
6	April	359	551,816	121,318	430,498	660	846	(186)	652.31	121,625	552,122	673,440	1,535.52	\$0.1942	\$23,620
7	May	362	322,214	122,289	199,925	412	534	(121)	484.70	58,850	258,774	381,063	889.50	\$0.1124	\$6,615
8	June	357	164,186	120,564	43,622	176	242	(66)	247.28	16,291	59,913	180,477	459.73	\$0.1124	\$1,831
9	July	359	125,603	121,048	-	40	66	(26)	0.00	0	0	125,603	350.29	\$0.1124	\$0
10	August	358	116,301	120,857	-	3	16	(13)	0.00	0	0	116,301	324.86	\$0.1124	\$0
11	September	359	136,039	121,104	14,934	52	83	(32)	289.63	9,231	24,166	145,270	379.22	\$0.1124	\$1,038
12	October	351	191,133	118,449	72,684	301	284	17	241.49	(4,108)	68,576	187,024	544.74	\$0.1124	(\$462)
13															
14	Total	360	6,008,558	1,458,377	4,550,181	6,441	7,010	(569)		305,086	4,855,267	6,313,644	16,591		\$ 52,682
15	Winter	362	4,953,082	734,066	4,219,016	5,457	5,785	(328)		224,823	4,443,838	5,177,904	13,643		\$ 43,661
16	Summer	358	1,055,476	724,311	331,165	984	1,225	(241)		80,264	411,429	1,135,740	2,948		\$ 9,022

4/22/2011 2:54 PM

4/22/2011 2:54 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 8

G-51 GS Med Low Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 1,013.23	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	153	177,288	155,228	22,059	496	508	(13)	44.50	562	22,621	177,850	1,157.22	\$0.18620	\$105
2	December	153	217,243	155,025	62,219	902	887	14	69.02	(990)	61,228	216,253	1,419.89	\$0.14670	(\$145)
3	January	163	289,773	165,022	124,751	1,259	1,246	13	99.08	(1,321)	123,429	288,451	1,779.20	\$0.14670	(\$194)
4	February	157	247,018	159,077	87,941	1,174	1,194	(20)	74.90	1,528	89,469	248,547	1,573.37	\$0.14670	\$224
5	March	156	205,028	158,503	46,525	958	1,083	(125)	48.55	6,063	52,588	211,091	1,310.64	\$0.14670	\$890
6	April	155	192,944	157,423	35,521	679	867	(188)	52.33	9,855	45,376	202,798	1,241.86	\$0.18620	\$1,835
7	May	158	171,702	160,196	11,506	418	544	(125)	27.50	3,447	14,954	175,150	1,086.01	\$0.07800	\$269
8	June	156	142,538	157,997	-	182	250	(69)	0.00	0	0	142,538	914.10	\$0.11120	\$0
9	July	154	151,452	155,869	-	42	68	(26)	0.00	0	0	151,452	984.52	\$0.11120	\$0
10	August	151	157,550	153,133	-	3	15	(12)	0.00	0	0	157,550	1,042.46	\$0.07800	\$0
11	September	156	158,998	157,963	1,035	47	78	(31)	22.15	691	1,726	159,689	1,019.87	\$0.07800	\$54
12	October	153	147,073	155,227	-	282	269	13	0.00	0	0	147,073	960.01	\$0.11120	\$0
13															
14	Total	155	2,258,607	1,890,662	391,557	6,442	7,010	(569)		19,835	411,392	2,278,441	14,489		\$ 3,037
15	Winter	156	1,329,293	950,278	379,016	5,467	5,786	(319)		15,696	394,712	1,344,990	8,482		\$ 2,714
16	Summer	155	929,313	940,385	12,541	974	1,224	(250)		4,138	16,680	933,452	6,007		\$ 323

4/22/2011 2:54 PM

4/22/2011 2:55 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 9

G-42 GS Large Hi Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 1,415.21	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	6	88,557	8,208	80,348	678	686	(8)	118.56	981	81,330	89,538	15,268.37	\$0.17250	\$169
2	December	11	37,682	15,567	22,115	1,111	1,068	43	19.90	(852)	21,262	36,830	3,425.63	\$0.17250	(\$147)
3	January	9	182,003	13,303	168,700	1,259	1,281	(23)	134.02	3,046	171,746	185,049	19,362.02	\$0.17250	\$525
4	February	13	165,596	18,964	146,632	1,111	1,173	(62)	132.00	8,240	154,872	173,836	12,357.90	\$0.17250	\$1,421
5	March	16	164,284	22,643	141,640	845	1,013	(168)	167.62	28,227	169,867	192,510	10,267.73	\$0.17250	\$4,869
6	April	15	73,394	20,851	52,543	516	674	(158)	101.81	16,067	68,610	89,461	4,981.48	\$0.17250	\$2,772
7	May	18	54,812	25,615	29,196	278	387	(109)	104.93	11,442	40,638	66,254	3,028.26	\$0.09640	\$1,103
8	June	15	14,062	21,228	-	97	134	(37)	0.00	0	0	14,062	937.44	\$0.09640	\$0
9	July	16	19,126	22,643	-	13	28	(15)	0.00	0	0	19,126	1,195.36	\$0.09640	\$0
10	August	15	24,746	21,228	-	5	20	(15)	0.00	0	0	24,746	1,649.72	\$0.09640	\$0
11	September	17	15,441	24,530	-	82	127	(45)	0.00	0	0	15,441	890.84	\$0.09640	\$0
12	October	18	44,665	25,379	19,286	442	417	25	43.68	(1,072)	18,214	43,593	2,490.64	\$0.09640	(\$103)
13															
14	Total	14	884,366	240,162	660,460	6,436	7,010	(574)		66,079	726,540	950,446	75,855		\$ 10,610
15	Winter	12	711,515	99,537	611,978	5,519	5,896	(377)		55,709	667,687	767,224	65,663		\$ 9,610
16	Summer	17	172,851	140,625	48,482	917	1,114	(197)		10,370	58,852	183,222	10,192		\$ 1,000

4/22/2011 2:55 PM

4/22/2011 2:55 PM

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 10

G-52 GS Large Low Wtr Sales

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 4,857.86	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	2	11,949	9,716	2,233	743	745	(2)	3.00	0	0	11,949	5,974.48	\$0.20790	\$0
2	December	2	8,483	9,716	-	1,190	1,132	58	0.00	0	0	8,483	4,241.45	\$0.20790	\$0
3	January	1	7,036	4,858	2,178	1,261	1,294	(34)	1.73	0	0	7,036	7,035.81	\$0.20790	\$0
4	February	1	6,520	4,858	1,662	1,091	1,165	(74)	1.52	0	0	6,520	6,520.00	\$0.20790	\$0
5	March	1	5,663	4,858	805	807	992	(185)	1.00	0	0	5,663	5,662.50	\$0.20790	\$0
6	April	1	5,976	4,858	1,118	474	621	(147)	2.36	0	0	5,976	5,975.98	\$0.20790	\$0
7	May	2	23,106	9,716	13,390	222	328	(107)	60.43	0	0	23,106	11,553.10	\$0.20790	\$0
8	June	1	4,891	4,858	33	62	93	(30)	0.54	0	0	4,891	4,891.34	\$0.20790	\$0
9	July	1	4,642	4,858	-	4	13	(9)	0.00	0	0	4,642	4,641.76	\$0.20790	\$0
10	August	1	5,074	4,858	-	6	21	(15)	0.00	0	0	5,074	5,073.95	\$0.20790	\$0
11	September	1	5,224	4,858	366	91	142	(52)	4.04	0	0	5,224	5,223.66	\$0.20790	\$0
12	October	1	3,924	4,858	-	485	464	21	0.00	0	0	3,924	3,923.82	\$0.20790	\$0
13															
14	Total	1	92,487	72,868	21,786	6,434	7,010	(576)		0	0	92,487	70,718		\$ -
15	Winter	1	45,626	38,863	7,996	5,565	5,949	(384)		0	0	45,626	35,410		\$ -
16	Summer	1	46,861	34,005	13,790	869	1,061	(192)		0	0	46,861	35,308		\$ -

4/22/2011 2:55 PM

4/22/2011 2:55 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 11

T-40 GS Small Hi Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 114.03	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	284	101,416	32,400	69,016	494	506	(12)	139.62	1,661	70,677	103,076	356.92	\$0.20070	\$333
2	December	293	163,681	33,361	130,321	900	884	15	144.85	(2,234)	128,087	161,447	559.47	\$0.20070	(\$448)
3	January	280	205,560	31,928	173,632	1,258	1,245	13	138.03	(1,816)	171,817	203,745	734.14	\$0.20070	(\$364)
4	February	285	176,845	32,536	144,309	1,176	1,195	(19)	122.69	2,327	146,635	179,171	619.78	\$0.20070	\$467
5	March	284	134,406	32,384	102,022	958	1,084	(126)	106.44	13,375	115,398	147,782	473.26	\$0.20070	\$2,684
6	April	289	114,503	32,950	81,553	681	869	(189)	119.81	22,612	104,164	137,115	396.25	\$0.20070	\$4,538
7	May	278	72,213	31,685	40,528	422	546	(125)	96.13	12,007	52,536	84,221	259.88	\$0.20070	\$2,410
8	June	287	42,858	32,726	10,132	183	252	(70)	55.50	3,859	13,991	46,717	149.33	\$0.20070	\$774
9	July	280	33,182	31,966	-	43	69	(26)	0.00	0	0	33,182	118.37	\$0.20070	\$0
10	August	283	31,054	32,270	-	3	15	(12)	0.00	0	0	31,054	109.73	\$0.20070	\$0
11	September	284	43,685	32,407	11,278	47	77	(31)	241.54	7,405	18,684	51,090	153.71	\$0.20070	\$1,486
12	October	285	55,149	32,498	22,651	278	266	12	81.47	(961)	21,690	54,188	193.51	\$0.20070	(\$193)
13															
14	Total	284	1,174,553	389,111	785,442	6,442	7,010	(569)		58,235	843,678	1,232,788	4,124		\$ 11,688
15	Winter	286	896,412	195,559	700,853	5,467	5,784	(317)		35,925	736,777	932,336	3,140		\$ 7,210
16	Summer	283	278,142	193,552	84,590	974	1,226	(252)		22,311	106,900	300,452	985		\$ 4,478

4/22/2011 2:55 PM

4/22/2011 2:56 PM

Northern Utilities - NH
Sales and Demand Model
Normalization Calculations

Class Number = 12

T-50 GS Small Low Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 297.92	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	70	42,393	20,855	21,538	479	493	(14)	44.97	635	22,173	43,028	605.59	\$0.19690	\$125
2	December	71	60,779	21,152	39,627	902	887	15	43.95	(657)	38,970	60,122	856.04	\$0.19690	(\$129)
3	January	62	80,018	18,471	61,547	1,248	1,235	12	49.32	(608)	60,938	79,410	1,290.61	\$0.19690	(\$120)
4	February	63	71,374	18,769	52,605	1,179	1,194	(14)	44.61	643	53,248	72,017	1,132.93	\$0.19690	\$127
5	March	63	58,070	18,769	39,301	960	1,087	(127)	40.92	5,186	44,487	63,256	921.75	\$0.19690	\$1,021
6	April	63	46,318	18,769	27,549	688	880	(191)	40.02	7,657	35,206	53,975	735.21	\$0.19690	\$1,508
7	May	64	39,737	19,067	20,669	424	549	(125)	48.73	6,089	26,759	45,826	620.87	\$0.19690	\$1,199
8	June	66	24,928	19,663	5,265	185	255	(70)	28.40	1,993	7,257	26,920	377.69	\$0.19690	\$392
9	July	66	19,402	19,663	-	44	70	(26)	0.00	0	0	19,402	293.97	\$0.19690	\$0
10	August	67	20,222	19,961	-	3	15	(12)	0.00	0	0	20,222	301.82	\$0.19690	\$0
11	September	66	22,347	19,663	2,684	47	80	(33)	57.06	1,871	4,555	24,218	338.59	\$0.19690	\$368
12	October	68	20,969	20,259	710	282	265	17	2.52	(42)	668	20,926	308.37	\$0.19690	(\$8)
13															
14	Total	66	506,556	235,061	271,495	6,442	7,010	(569)		22,766	294,261	529,322	7,783		\$ 4,483
15	Winter	65	358,952	116,786	242,167	5,457	5,776	(319)		12,855	255,022	371,808	5,542		\$ 2,531
16	Summer	66	147,604	118,275	29,328	985	1,234	(249)		9,911	39,239	157,514	2,241		\$ 1,951

4/22/2011 2:56 PM

4/22/2011 2:56 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 13

T-41 GS Med Hi Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 521.68	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	189	346,070	98,634	247,436	505	520	(15)	490.24	7,392	254,828	353,462	1,830.40	\$0.19420	\$1,436
2	December	193	590,371	100,685	489,686	919	900	19	532.59	(10,101)	479,585	580,270	3,058.92	\$0.19420	(\$1,962)
3	January	176	819,320	91,782	727,538	1,254	1,249	5	580.19	(3,139)	724,398	816,180	4,656.99	\$0.19420	(\$610)
4	February	179	723,718	93,382	630,336	1,173	1,193	(20)	537.15	10,573	640,909	734,291	4,043.12	\$0.19420	\$2,053
5	March	182	549,907	94,947	454,961	945	1,077	(131)	481.33	63,277	518,238	613,184	3,021.47	\$0.19420	\$12,288
6	April	182	398,656	94,947	303,709	660	846	(186)	460.20	85,804	389,513	484,460	2,190.42	\$0.19420	\$16,663
7	May	182	206,363	94,791	111,572	412	534	(121)	270.49	32,842	144,414	239,205	1,135.72	\$0.11240	\$3,691
8	June	181	159,893	94,425	65,468	176	242	(66)	371.12	24,449	89,917	184,342	883.39	\$0.11240	\$2,748
9	July	179	102,778	93,382	-	40	66	(26)	0.00	0	0	102,778	574.18	\$0.11240	\$0
10	August	181	85,028	94,425	-	3	16	(13)	0.00	0	0	85,028	469.77	\$0.11240	\$0
11	September	181	107,645	94,425	13,220	52	83	(32)	256.38	8,172	21,392	115,817	594.72	\$0.11240	\$919
12	October	187	166,489	97,555	68,934	301	284	17	229.03	(3,896)	65,038	162,593	890.32	\$0.11240	(\$438)
13															
14	Total	183	4,256,237	1,143,379	3,112,858	6,441	7,010	(569)		215,373	3,328,232	4,471,610	23,349		\$ 36,789
15	Winter	184	3,428,041	574,376	2,853,665	5,457	5,785	(328)		153,806	3,007,471	3,581,847	18,801		\$ 29,869
16	Summer	182	828,196	569,003	259,193	984	1,225	(241)		61,567	320,760	889,763	4,548		\$ 6,920

4/22/2011 2:56 PM

4/22/2011 2:57 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 14

T-51 GS Med Low Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 1,174.17	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	81	129,067	94,835	34,232	496	508	(13)	69.06	872	35,104	129,939	1,598.00	\$0.14670	\$128
2	December	80	161,545	93,934	67,612	902	887	14	75.00	(1,076)	66,536	160,469	2,019.32	\$0.14670	(\$158)
3	January	76	198,010	89,237	108,773	1,259	1,246	13	86.39	(1,152)	107,621	196,858	2,605.40	\$0.14670	(\$169)
4	February	75	158,601	88,298	70,304	1,174	1,194	(20)	59.88	1,222	71,525	159,823	2,109.06	\$0.14670	\$179
5	March	80	157,015	93,660	63,356	958	1,083	(125)	66.12	8,257	71,613	165,272	1,968.43	\$0.14670	\$1,211
6	April	80	125,441	93,934	31,508	679	867	(188)	46.41	8,741	40,249	134,182	1,568.02	\$0.14670	\$1,282
7	May	79	109,405	92,761	16,643	418	544	(125)	39.78	4,987	21,630	114,391	1,384.84	\$0.07800	\$389
8	June	79	93,097	92,759	338	182	250	(69)	1.86	127	465	93,225	1,178.45	\$0.07800	\$10
9	July	79	93,894	92,681	-	42	68	(26)	0.00	0	0	93,894	1,189.53	\$0.07800	\$0
10	August	78	90,372	91,585	-	3	15	(12)	0.00	0	0	90,372	1,158.62	\$0.07800	\$0
11	September	79	122,315	92,759	29,556	47	78	(31)	632.48	19,725	49,281	142,041	1,548.29	\$0.07800	\$1,539
12	October	79	101,047	92,759	8,288	282	269	13	29.35	(396)	7,892	100,651	1,279.08	\$0.07800	(\$31)
13															
14	Total	79	1,539,811	1,109,202	430,609	6,442	7,010	(569)		41,307	471,916	1,581,118	19,607		\$ 4,380
15	Winter	79	929,681	553,896	375,784	5,467	5,786	(319)		16,863	392,648	946,544	11,868		\$ 2,474
16	Summer	79	610,131	555,306	54,825	974	1,224	(250)		24,443	79,268	634,574	7,739		\$ 1,907

4/22/2011 2:57 PM

4/22/2011 2:58 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 15

T-42 GS Large Hi Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 10,100.30	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	17	519,695	171,705	347,990	678	686	(8)	513.50	4,251	352,241	523,946	30,570.32	\$0.17250	\$733
2	December	19	712,265	191,906	520,359	1,111	1,068	43	468.35	(20,054)	500,305	692,211	37,487.62	\$0.17250	(\$3,459)
3	January	16	725,704	161,605	564,099	1,259	1,281	(23)	448.14	10,185	574,283	735,888	45,356.47	\$0.17250	\$1,757
4	February	16	513,916	161,605	352,312	1,111	1,173	(62)	317.16	19,798	372,110	533,714	32,119.78	\$0.17250	\$3,415
5	March	16	409,567	161,605	247,963	845	1,013	(168)	293.45	49,415	297,378	458,983	25,597.96	\$0.17250	\$8,524
6	April	15	252,465	154,198	98,267	516	674	(158)	190.40	30,050	128,317	282,515	16,537.03	\$0.17250	\$5,184
7	May	14	116,502	141,404	-	278	387	(109)	0.00	0	0	116,502	8,321.55	\$0.09640	\$0
8	June	16	127,167	161,605	-	97	134	(37)	0.00	0	0	127,167	7,947.91	\$0.09640	\$0
9	July	15	124,344	151,505	-	13	28	(15)	0.00	0	0	124,344	8,289.59	\$0.09640	\$0
10	August	15	178,665	151,505	-	5	20	(15)	0.00	0	0	178,665	11,911.01	\$0.09640	\$0
11	September	16	251,234	161,605	89,629	82	127	(45)	1,087.10	48,724	138,353	299,958	15,702.12	\$0.09640	\$4,697
12	October	16	455,320	161,605	293,715	442	417	25	665.21	(16,326)	277,389	438,994	28,457.52	\$0.09640	(\$1,574)
13															
14	Total	16	4,386,844	1,931,851	2,514,334	6,436	7,010	(574)		126,042	2,640,376	4,512,886	268,299		\$ 19,277
15	Winter	17	3,133,613	1,002,623	2,130,990	5,519	5,896	(377)		93,644	2,224,634	3,227,257	187,669		\$ 16,154
16	Summer	15	1,253,231	929,228	383,344	917	1,114	(197)		32,398	415,742	1,285,629	80,630		\$ 3,123

4/22/2011 2:58 PM

4/22/2011 2:58 PM

**Northern Utilities - NH
Sales and Demand Model
Normalization Calculations**

Class Number = 16

T-52 GS Large Low Wtr Trans

Line No.	Month	Billing Cycle Customers	Billing Cycle Sales	Base Load per customer 26,410.54	Heating Load	Monthly Actual Degree Days	Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therms/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms	Average Use Per Customer	Weath Adj Billing Block Rate	Base Rate Revenue Weath Adjustment
1	November	25	960,576	660,264	300,312	743	745	(2)	403.98	833	301,145	961,408	38,423.02	\$0.12620	\$105
2	December	26	1,283,495	680,511	602,984	1,190	1,132	58	506.75	(29,499)	573,485	1,253,996	49,812.25	\$0.12620	(\$3,723)
3	January	25	1,249,014	660,264	588,750	1,261	1,294	(34)	466.95	15,704	604,455	1,264,718	49,960.55	\$0.12620	\$1,982
4	February	26	1,171,473	684,033	487,440	1,091	1,165	(74)	446.97	33,074	520,514	1,204,547	45,230.62	\$0.12620	\$4,174
5	March	26	1,131,320	686,674	444,646	807	992	(185)	550.87	102,032	546,678	1,233,352	43,512.29	\$0.12620	\$12,876
6	April	26	897,989	686,674	211,315	474	621	(147)	446.27	65,747	277,062	963,736	34,538.04	\$0.12620	\$8,297
7	May	25	747,063	660,264	86,800	222	328	(107)	391.69	41,852	128,652	788,915	29,882.53	\$0.06530	\$2,733
8	June	26	701,138	686,674	14,464	62	93	(30)	232.59	7,066	21,530	708,204	26,966.85	\$0.06530	\$461
9	July	25	663,157	660,264	-	4	13	(9)	0.00	0	0	663,157	26,526.29	\$0.06530	\$0
10	August	27	710,191	713,085	-	6	21	(15)	0.00	0	0	710,191	26,303.36	\$0.06530	\$0
11	September	26	708,036	686,674	21,362	91	142	(52)	235.93	12,182	33,544	720,218	27,232.14	\$0.06530	\$796
12	October	26	831,806	686,674	145,132	485	464	21	299.33	(6,309)	138,823	825,497	31,992.52	\$0.06530	(\$412)
13															
14	Total	26	11,055,257	8,152,053	2,903,204	6,434	7,010	(576)		242,684	3,145,888	11,297,941	430,380		\$ 27,290
15	Winter	26	6,693,866	4,058,419	2,635,447	5,565	5,949	(384)		187,892	2,823,339	6,881,758	261,477		\$ 23,712
16	Summer	26	4,361,391	4,093,634	267,757	869	1,061	(192)		54,792	322,549	4,416,183	168,904		\$ 3,578

4/22/2011 2:58 PM

4/22/2011 2:59 PM

Northern Utilities - NH
Sales and Demand Model
Base Rate Revenue Weather Adjustment

	November 2010	December 2010	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	TOTAL	WINTER	SUMMER
BASE RATE REVENUES															
1 R-6 & 11 Resi Non-Heat Sale	\$94	(\$142)	(\$117)	\$69	\$799	\$1,326	\$715	\$294	\$0	\$0	\$285	(\$19)	3,304	2,029	1,275
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
3 R-5 & 10 Resi Heating Sales	\$7,098	(\$7,837)	(\$8,654)	\$7,202	\$69,053	\$98,420	\$64,943	\$21,339	\$0	\$0	\$2,126	(\$2,901)	250,789	165,282	85,507
4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
5 G-40 GS Small Hi Wtr Sales	\$1,615	(\$2,885)	(\$3,379)	\$4,276	\$24,783	\$32,040	\$20,779	\$5,167	\$0	\$0	\$1,033	(\$751)	82,678	56,451	26,227
6 G-50 GS Small Low Wtr Sale	\$57	(\$135)	(\$165)	\$143	\$987	\$1,626	\$603	\$0	\$0	\$0	\$1,387	\$0	4,503	2,513	1,990
7 G-41 GS Med Hi Wtr Sales	\$1,652	(\$2,503)	(\$1,021)	\$3,145	\$18,768	\$23,620	\$6,615	\$1,831	\$0	\$0	\$1,038	(\$462)	52,682	43,661	9,022
8 G-51 GS Med Low Wtr Sales	\$105	(\$145)	(\$194)	\$224	\$890	\$1,835	\$269	\$0	\$0	\$0	\$54	\$0	3,037	2,714	323
9 G-42 GS Large Hi Wtr Sales	\$169	(\$147)	\$525	\$1,421	\$4,869	\$2,772	\$1,103	\$0	\$0	\$0	\$0	(\$103)	10,610	9,610	1,000
10 G-52 GS Large Low Wtr Sale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
11 T-40 GS Small Hi Wtr Trans	\$333	(\$448)	(\$364)	\$467	\$2,684	\$4,538	\$2,410	\$774	\$0	\$0	\$1,486	(\$193)	11,688	7,210	4,478
12 T-50 GS Small Low Wtr Tran:	\$125	(\$129)	(\$120)	\$127	\$1,021	\$1,508	\$1,199	\$392	\$0	\$0	\$368	(\$8)	4,483	2,531	1,951
13 T-41 GS Med Hi Wtr Trans	\$1,436	(\$1,962)	(\$610)	\$2,053	\$12,288	\$16,663	\$3,691	\$2,748	\$0	\$0	\$919	(\$438)	36,789	29,869	6,920
14 T-51 GS Med Low Wtr Trans	\$128	(\$158)	(\$169)	\$179	\$1,211	\$1,282	\$389	\$10	\$0	\$0	\$1,539	(\$31)	4,380	2,474	1,907
15 T-42 GS Large Hi Wtr Trans	\$733	(\$3,459)	\$1,757	\$3,415	\$8,524	\$5,184	\$0	\$0	\$0	\$0	\$4,697	(\$1,574)	19,277	16,154	3,123
16 T-52 GS Large Low Wtr Tran:	\$105	(\$3,723)	\$1,982	\$4,174	\$12,876	\$8,297	\$2,733	\$461	\$0	\$0	\$796	(\$412)	27,290	23,712	3,578
17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
30 Total	\$13,650	-\$23,673	-\$10,529	\$26,896	\$158,754	\$199,110	\$105,449	\$33,017	\$0	\$0	\$15,727	-\$6,893	\$511,509	\$364,209	\$147,301
31 Total Sales	\$10,790	-\$13,794	-\$13,005	\$16,481	\$120,148	\$161,638	\$95,027	\$28,631	\$0	\$0	\$5,923	-\$4,237	\$407,603	\$282,259	\$125,344
32 Total Transportation	\$2,860	-\$9,879	\$2,476	\$10,415	\$38,606	\$37,472	\$10,422	\$4,386	\$0	\$0	\$9,804	-\$2,656	\$103,907	\$81,950	\$21,957
33 Total Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4/22/2011 2:59 PM

4/22/2011 3:01 PM

1 of 1

Northern Utilities - NH
Sales and Demand Model
Summary of Billing Month Normalized Sales

BILLING MONTH	November 2010	December 2010	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	TOTAL	WINTER	SUMMER
SALES, Therms															
1 R-6 & 11 Resi Non-Heat Sale	26,518	42,202	50,054	43,741	39,446	37,018	27,355	20,930	18,766	16,742	20,078	18,559	361,408	238,978	122,430
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 R-5 & 10 Resi Heating Sales	1,070,001	1,889,084	3,130,374	2,642,388	2,280,266	1,837,301	1,031,340	517,976	356,652	297,236	339,457	427,172	15,819,246	12,849,414	2,969,832
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 G-40 GS Small Hi Wtr Sales	421,706	903,958	1,674,457	1,424,001	1,146,734	815,718	375,518	140,552	85,218	71,073	85,829	133,095	7,277,858	6,386,573	891,285
6 G-50 GS Small Low Wtr Sale	122,429	152,373	198,530	172,916	156,454	150,190	127,921	113,158	122,167	115,077	136,363	114,415	1,681,993	952,892	729,101
7 G-41 GS Med Hi Wtr Sales	414,642	734,493	1,336,577	1,104,174	914,578	673,440	381,063	180,477	125,603	116,301	145,270	187,024	6,313,644	5,177,904	1,135,740
8 G-51 GS Med Low Wtr Sales	177,850	216,253	288,451	248,547	211,091	202,798	175,150	142,538	151,452	157,550	159,689	147,073	2,278,441	1,344,990	933,452
9 G-42 GS Large Hi Wtr Sales	89,538	36,830	185,049	173,836	192,510	89,461	66,254	14,062	19,126	24,746	15,441	43,593	950,446	767,224	183,222
10 G-52 GS Large Low Wtr Sale	11,949	8,483	7,036	6,520	5,663	5,976	23,106	4,891	4,642	5,074	5,224	3,924	92,487	45,626	46,861
11 T-40 GS Small Hi Wtr Trans	103,076	161,447	203,745	179,171	147,782	137,115	84,221	46,717	33,182	31,054	51,090	54,188	1,232,788	932,336	300,452
12 T-50 GS Small Low Wtr Tran	43,028	60,122	79,410	72,017	63,256	53,975	45,826	26,920	19,402	20,222	24,218	20,926	529,322	371,808	157,514
13 T-41 GS Med Hi Wtr Trans	353,462	580,270	816,180	734,291	613,184	484,460	239,205	184,342	102,778	85,028	115,817	162,593	4,471,610	3,581,847	889,763
14 T-51 GS Med Low Wtr Trans	129,939	160,469	196,858	159,823	165,272	134,182	114,391	93,225	93,894	90,372	142,041	100,651	1,581,118	946,544	634,574
15 T-42 GS Large Hi Wtr Trans	523,946	692,211	735,888	533,714	458,983	282,515	116,502	127,167	124,344	178,665	299,958	438,994	4,512,886	3,227,257	1,285,629
16 T-52 GS Large Low Wtr Tran	961,408	1,253,996	1,264,718	1,204,547	1,233,352	963,736	788,915	708,204	663,157	710,191	720,218	825,497	11,297,941	6,881,758	4,416,183
17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Total	4,449,492	6,892,191	10,167,326	8,699,686	7,628,571	5,867,886	3,596,766	2,321,159	1,920,384	1,919,331	2,260,693	2,677,705	58,401,190	43,705,152	14,696,038
31 Total Sales	2,334,632	3,983,675	6,870,527	5,816,122	4,946,742	3,811,903	2,207,706	1,134,584	883,627	803,799	907,351	1,074,855	34,775,524	27,763,602	7,011,922
32 Total Transportation	2,114,860	2,908,516	3,296,799	2,883,564	2,681,829	2,055,983	1,389,060	1,186,575	1,036,757	1,115,532	1,353,342	1,602,850	23,625,666	15,941,550	7,684,116
33 Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4/22/2011 3:01 PM

1 OF 1

Sales and Demand Model Northern NH 12-31-10 Rev 2-27-11.xls Misc

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**Northern Utilities - NH
Sales and Demand Model
Revenue Adjustments**

	November 2010	December 2010	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	TOTAL	WINTER	SUMMER
NORMALIZING REVENUE ADJUSTMENT, \$'S															
1 R-6 & 11 Resi Non-Heat Sale	\$94	-\$142	-\$117	\$69	\$799	\$1,326	\$715	\$294	\$0	\$0	\$285	-\$19	\$3,304	\$2,029	\$1,275
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 R-5 & 10 Resi Heating Sales	\$7,098	-\$7,837	-\$8,654	\$7,202	\$69,053	\$98,420	\$64,943	\$21,339	\$0	\$0	\$2,126	-\$2,901	\$250,789	\$165,282	\$85,507
4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 G-40 GS Small Hi Wtr Sales	\$1,615	-\$2,885	-\$3,379	\$4,276	\$24,783	\$32,040	\$20,779	\$5,167	\$0	\$0	\$1,033	-\$751	\$82,678	\$56,451	\$26,227
6 G-50 GS Small Low Wtr Sale	\$57	-\$135	-\$165	\$143	\$987	\$1,626	\$603	\$0	\$0	\$0	\$1,387	\$0	\$4,503	\$2,513	\$1,990
7 G-41 GS Med Hi Wtr Sales	\$1,652	-\$2,503	-\$1,021	\$3,145	\$18,768	\$23,620	\$6,615	\$1,831	\$0	\$0	\$1,038	-\$462	\$52,682	\$43,661	\$9,022
8 G-51 GS Med Low Wtr Sales	\$105	-\$145	-\$194	\$224	\$890	\$1,835	\$269	\$0	\$0	\$0	\$54	\$0	\$3,037	\$2,714	\$323
9 G-42 GS Large Hi Wtr Sales	\$169	-\$147	\$525	\$1,421	\$4,869	\$2,772	\$1,103	\$0	\$0	\$0	\$0	-\$103	\$10,610	\$9,610	\$1,000
10 G-52 GS Large Low Wtr Sale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 T-40 GS Small Hi Wtr Trans	\$333	-\$448	-\$364	\$467	\$2,684	\$4,538	\$2,410	\$774	\$0	\$0	\$1,486	-\$193	\$11,688	\$7,210	\$4,478
12 T-50 GS Small Low Wtr Tran	\$125	-\$129	-\$120	\$127	\$1,021	\$1,508	\$1,199	\$392	\$0	\$0	\$368	-\$8	\$4,483	\$2,531	\$1,951
13 T-41 GS Med Hi Wtr Trans	\$1,436	-\$1,962	-\$610	\$2,053	\$12,288	\$16,663	\$3,691	\$2,748	\$0	\$0	\$919	-\$438	\$36,789	\$29,869	\$6,920
14 T-51 GS Med Low Wtr Trans	\$128	-\$158	-\$169	\$179	\$1,211	\$1,282	\$389	\$10	\$0	\$0	\$1,539	-\$31	\$4,380	\$2,474	\$1,907
15 T-42 GS Large Hi Wtr Trans	\$733	-\$3,459	\$1,757	\$3,415	\$8,524	\$5,184	\$0	\$0	\$0	\$0	\$4,697	-\$1,574	\$19,277	\$16,154	\$3,123
16 T-52 GS Large Low Wtr Tran	\$105	-\$3,723	\$1,982	\$4,174	\$12,876	\$8,297	\$2,733	\$461	\$0	\$0	\$796	-\$412	\$27,290	\$23,712	\$3,578
17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30 Total	\$13,650	-\$23,673	-\$10,529	\$26,896	\$158,754	\$199,110	\$105,449	\$33,017	\$0	\$0	\$15,727	-\$6,893	\$511,509	\$364,209	\$147,301
31 Total Sales	\$10,790	-\$13,794	-\$13,005	\$16,481	\$120,148	\$161,638	\$95,027	\$28,631	\$0	\$0	\$5,923	-\$4,237	\$407,603	\$282,259	\$125,344
32 Total Transportation	\$2,860	-\$9,879	\$2,476	\$10,415	\$38,606	\$37,472	\$10,422	\$4,386	\$0	\$0	\$9,804	-\$2,656	\$103,907	\$81,950	\$21,957
33 Total Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4/22/2011 3:02 PM

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Northern Utilities - NH
Sales and Demand Model
Sales Adjustments

	November 2010	December 2010	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	TOTAL	WINTER	SUMMER
BILLING CYCLE WEATHER ADJUSTMENT, Therms															
1 R-6 & 11 Resi Non-Heat Sale	305	(460)	(380)	224	2,592	4,302	2,320	953	-	-	926	(62)	10,721	6,584	4,137
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 R-5 & 10 Resi Heating Sales	23,738	(26,212)	(28,943)	24,087	230,947	329,164	158,321	52,021	-	-	5,184	(7,073)	761,234	552,782	208,453
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 G-40 GS Small Hi Wtr Sales	8,048	(14,373)	(16,837)	21,304	123,485	159,643	67,529	16,793	-	-	3,357	(2,442)	366,507	281,271	85,236
6 G-50 GS Small Low Wtr Sale	289	(686)	(837)	728	5,010	8,256	3,064	-	-	-	7,043	-	22,867	12,760	10,107
7 G-41 GS Med Hi Wtr Sales	8,506	(12,888)	(5,258)	16,197	96,642	121,625	58,850	16,291	-	-	9,231	(4,108)	305,086	224,823	80,264
8 G-51 GS Med Low Wtr Sales	562	(990)	(1,321)	1,528	6,063	9,855	3,447	-	-	-	691	-	19,835	15,696	4,138
9 G-42 GS Large Hi Wtr Sales	981	(852)	3,046	8,240	28,227	16,067	11,442	-	-	-	-	(1,072)	66,079	55,709	10,370
10 G-52 GS Large Low Wtr Sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 T-40 GS Small Hi Wtr Trans	1,661	(2,234)	(1,816)	2,327	13,375	22,612	12,007	3,859	-	-	7,405	(961)	58,235	35,925	22,311
12 T-50 GS Small Low Wtr Tran	635	(657)	(608)	643	5,186	7,657	6,089	1,993	-	-	1,871	(42)	22,766	12,855	9,911
13 T-41 GS Med Hi Wtr Trans	7,392	(10,101)	(3,139)	10,573	63,277	85,804	32,842	24,449	-	-	8,172	(3,896)	215,373	153,806	61,567
14 T-51 GS Med Low Wtr Trans	872	(1,076)	(1,152)	1,222	8,257	8,741	4,987	127	-	-	19,725	(396)	41,307	16,863	24,443
15 T-42 GS Large Hi Wtr Trans	4,251	(20,054)	10,185	19,798	49,415	30,050	-	-	-	-	48,724	(16,326)	126,042	93,644	32,398
16 T-52 GS Large Low Wtr Tran	833	(29,499)	15,704	33,074	102,032	65,747	41,852	7,066	-	-	12,182	(6,309)	242,684	187,892	54,792
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Total	58,073	(120,082)	(31,358)	139,945	734,509	869,523	402,750	123,553	-	-	124,512	(42,688)	2,258,737	1,650,610	608,127
31 Total Sales	42,429	(56,461)	(50,531)	72,309	492,966	648,912	304,973	86,058	-	-	26,431	(14,757)	1,552,330	1,149,624	402,705
32 Total Transportation	15,644	(63,621)	19,173	67,636	241,542	220,611	97,777	37,494	-	-	98,080	(27,930)	706,408	500,986	205,422
33 Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4/22/2011 3:03 PM

4/22/2011 3:04 PM

Northern Utilities - NH
Sales and Demand Model
Calendar Month Percentages

PERCENTAGE OF BILLING SALES IN CALENDAR MONTH	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	R-6 & 11 Resi Non-Heat Sales		R-5 & 10 Resi Heating Sales		G-40 GS Small Hi Wtr Sales	G-50 GS Small Low Wtr Sales	G-41 GS Med Hi Wtr Sales	G-51 GS Med Low Wtr Sales	G-42 GS Large Hi Wtr Sales	G-52 GS Large Low Wtr Sales	T-40 GS Small Hi Wtr Trans	T-50 GS Small Low Wtr Trans	T-41 GS Med Hi Wtr Trans	T-51 GS Med Low Wtr Trans
November	25.7%	0.0%	28.5%	0.0%	30.7%	29.1%	35.7%	31.4%	81.5%	97.0%	30.7%	29.1%	35.7%	31.4%
December	27.2%	0.0%	29.9%	0.0%	31.0%	30.2%	35.8%	31.6%	80.7%	97.0%	31.0%	30.2%	35.8%	31.6%
January	28.1%	0.0%	30.2%	0.0%	32.2%	30.7%	36.4%	32.9%	78.5%	93.9%	32.2%	30.7%	36.4%	32.9%
February	23.5%	0.0%	25.9%	0.0%	28.0%	26.4%	33.0%	28.6%	79.5%	96.8%	28.0%	26.4%	33.0%	28.6%
March	20.8%	0.0%	23.1%	0.0%	25.7%	23.8%	30.5%	26.5%	78.7%	96.6%	25.7%	23.8%	30.5%	26.5%
April	14.2%	0.0%	16.1%	0.0%	18.3%	16.8%	22.2%	19.3%	74.1%	95.5%	18.3%	16.8%	22.2%	19.3%
May	14.6%	0.0%	16.3%	0.0%	19.1%	17.0%	23.4%	19.8%	74.8%	95.6%	19.1%	17.0%	23.4%	19.8%
June	22.2%	0.0%	24.5%	0.0%	26.9%	25.2%	32.0%	27.9%	79.4%	96.7%	26.9%	25.2%	32.0%	27.9%
July	26.3%	0.0%	28.8%	0.0%	30.0%	29.1%	34.8%	30.8%	80.0%	96.9%	30.0%	29.1%	34.8%	30.8%
August	25.5%	0.0%	27.9%	0.0%	30.3%	28.6%	35.2%	31.0%	80.7%	96.9%	30.3%	28.6%	35.2%	31.0%
September	24.7%	0.0%	27.3%	0.0%	28.6%	27.7%	33.2%	29.3%	79.4%	96.7%	28.6%	27.7%	33.2%	29.3%
October	44.6%	0.0%	48.1%	0.0%	46.7%	47.5%	52.4%	47.6%	88.1%	98.8%	46.7%	47.5%	52.4%	47.6%
November	25.7%	0.0%	28.5%	0.0%	30.7%	29.1%	35.7%	31.4%	81.5%	97.0%	30.7%	29.1%	35.7%	31.4%

4/22/2011 3:04 PM

Northern Utilities - NH
Sales and Demand Model
Calendar Month Percent

Month	PERCENTAGE OF BILLING IN CALENDAR MONTH	
	15 T-42 GS Large Hi Wtr Trans	16 T-52 GS Large Low Wtr Trans
November	81.5%	97.0%
December	80.7%	97.0%
January	78.5%	93.9%
February	79.5%	96.8%
March	78.7%	96.6%
April	74.1%	95.5%
May	74.8%	95.6%
June	79.4%	96.7%
July	80.0%	96.9%
August	80.7%	96.9%
September	79.4%	96.7%
October	88.1%	98.8%
November	81.5%	97.0%

4/22/2011 3:04 PM

Northern Utilities - NH
Sales and Demand Model
Normalized Calendar Month Sales

CALENDAR MONTH SALES, Therms	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Month	R-6 & 11 Resi Non-Heat Sales		R-5 & 10 Resi Heating Sales		G-40 GS Small Hi Wtr Sales	G-50 GS Small Low Wtr Sales	G-41 GS Med Hi Wtr Sales	G-51 GS Med Low Wtr Sales	G-42 GS Large Hi Wtr Sales	G-52 GS Large Low Wtr Sales	T-40 GS Small Hi Wtr Trans	T-50 GS Small Low Wtr Trans	T-41 GS Med Hi Wtr Trans	T-51 GS Med Low Wtr Trans
November	37,547	0	1,629,807	0	753,173	142,060	619,506	203,775	80,078	11,847	143,030	54,515	498,676	150,571
December	47,464	0	2,750,033	0	1,415,065	183,590	1,112,946	261,933	69,453	8,659	188,126	73,185	726,824	182,834
January	47,513	0	2,903,759	0	1,565,091	188,261	1,227,047	272,315	180,943	6,818	194,688	77,403	789,539	178,849
February	41,549	0	2,437,793	0	1,250,448	164,741	999,181	226,279	179,112	6,504	159,933	67,161	667,927	167,211
March	39,967	0	2,067,867	0	961,024	162,267	803,386	219,601	174,799	5,736	149,982	59,991	564,276	152,086
April	28,611	0	1,158,304	0	453,187	131,454	441,420	179,686	82,944	6,722	93,247	47,120	290,782	117,689
May	20,278	0	559,167	0	174,400	106,318	211,781	137,407	52,458	22,256	50,215	27,903	181,276	89,837
June	18,478	0	380,938	0	97,548	115,100	139,641	144,491	14,988	4,874	35,825	20,535	125,986	90,932
July	17,394	0	317,036	0	75,084	117,809	119,065	155,357	20,087	4,653	31,592	20,100	90,855	91,279
August	19,396	0	329,610	0	82,806	131,396	137,982	161,773	23,146	5,091	45,883	23,274	107,301	128,452
September	15,231	0	314,528	0	95,512	97,941	137,177	123,881	17,459	5,096	43,504	17,713	115,782	94,380
October	27,979	0	970,405	0	354,520	141,055	364,511	191,941	54,978	4,230	96,764	40,421	312,386	136,997
Total Firm	361,408	0	15,819,246	0	7,277,858	1,681,993	6,313,644	2,278,441	950,446	92,487	1,232,788	529,322	4,471,610	1,581,118
Check Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4/22/2011 3:04 PM

4/22/2011 3:04 PM

Northern Utilities - NH
Sales and Demand Model
Normalized Calendar Month

CALENDAR MONTH	15	16
SALES, Therms		
Month	T-42 GS Large Hi Wtr Trans	T-52 GS Large Low Wtr Trans
November	560,806	970,070
December	716,374	1,293,587
January	687,250	1,226,675
February	521,844	1,208,014
March	434,712	1,234,228
April	238,575	955,371
May	113,323	777,858
June	125,837	705,423
July	134,030	664,321
August	205,959	712,262
September	290,502	706,051
October	483,674	844,080
Total Firm	4,512,886	11,297,941
Check Total	-	-

4/22/2011 3:04 PM

4/22/2011 3:05 PM

Northern Utilities - NH
Sales and Demand Model
Normalization Adjustment, Therms

CALENDAR MONTH ADJUSTMENT, Therms	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Month	R-6 & 11 Resi Non-Heat Sales		R-5 & 10 Resi Heating Sales		G-40 GS Small Hi Wtr Sales	G-50 GS Small Low Wtr Sales	G-41 GS Med Hi Wtr Sales	G-51 GS Med Low Wtr Sales	G-42 GS Large Hi Wtr Sales	G-52 GS Large Low Wtr Sales	T-40 GS Small Hi Wtr Trans	T-50 GS Small Low Wtr Trans	T-41 GS Med Hi Wtr Trans	T-51 GS Med Low Wtr Trans
November	(256)	0	(11,614)	0	(7,451)	(395)	(5,231)	(500)	635	0	(1,032)	(273)	(3,840)	(462)
December	(398)	0	(28,039)	0	(15,866)	(787)	(7,961)	(1,200)	(33)	0	(1,923)	(620)	(5,615)	(1,113)
January	65	0	9,124	0	9,919	279	8,943	656	4,081	0	1,091	287	5,945	493
February	2,107	0	183,926	0	97,712	4,008	72,466	4,894	12,550	0	10,589	4,119	47,437	6,418
March	4,231	0	329,527	0	162,141	8,064	124,163	9,560	26,395	0	21,908	7,607	86,098	9,242
April	2,591	0	185,382	0	83,869	3,931	72,079	4,668	14,782	0	13,855	6,343	44,202	5,688
May	1,080	0	65,088	0	25,165	519	24,828	681	8,560	0	5,112	2,523	24,304	1,077
June	211	0	12,760	0	4,524	0	5,209	0	0	0	1,040	502	7,817	35
July	0	0	0	0	0	0	0	0	0	0	0	0	0	0
August	697	0	3,766	0	2,397	5,089	6,169	488	0	0	5,287	1,352	5,461	13,944
September	194	0	(2,254)	0	(342)	1,954	1,107	202	(128)	0	1,606	497	857	5,574
October	199	0	13,569	0	4,440	205	3,313	385	(762)	0	703	430	2,708	409
Total Firm	10,721	0	761,234	0	366,507	22,867	305,086	19,835	66,079	0	58,235	22,766	215,373	41,307
	10,721	-	761,234	-	366,507	22,867	305,086	19,835	66,079	-	58,235	22,766	215,373	41,307

4/22/2011 3:05 PM

4/22/2011 3:05 PM

Northern Utilities - NH
Sales and Demand Model
Normalization Adjustments

CALENDAR MONTH		15	16
ADJUSTMENT, Therms			
Month	T-42 GS Large Hi Wtr Trans	T-52 GS Large Low Wtr Trans	
November	(416)	(63)	
December	(13,987)	(27,676)	
January	12,056	15,812	
February	26,242	35,494	
March	46,707	101,482	
April	22,255	64,652	
May	0	40,253	
June	0	6,832	
July	0	0	
August	10,042	405	
September	36,735	11,702	
October	(13,591)	(6,209)	
Total Firm	126,042	242,684	
	126,042	242,684	

4/22/2011 3:05 PM

4/22/2011 3:06 PM

Northern Utilities - NH
Sales and Demand Model
Normalized Calendar Month Sales, Therms

CALENDAR MONTH SALES, Therms		November 2010	December 2010	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	TOTAL	WINTER	SUMMER
1	R-6 & 11 Resi Non-Heat Sale	37,547	47,464	47,513	41,549	39,967	28,611	20,278	18,478	17,394	19,396	15,231	27,979	361,408	242,651	118,757
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	R-5 & 10 Resi Heating Sales	1,629,807	2,750,033	2,903,759	2,437,793	2,067,867	1,158,304	559,167	380,938	317,036	329,610	314,528	970,405	15,819,246	12,947,562	2,871,684
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	G-40 GS Small Hi Wtr Sales	753,173	1,415,065	1,565,091	1,250,448	961,024	453,187	174,400	97,548	75,084	82,806	95,512	354,520	7,277,858	6,397,988	879,870
6	G-50 GS Small Low Wtr Sale	142,060	183,590	188,261	164,741	162,267	131,454	106,318	115,100	117,809	131,396	97,941	141,055	1,681,993	972,374	709,619
7	G-41 GS Med Hi Wtr Sales	619,506	1,112,946	1,227,047	999,181	803,386	441,420	211,781	139,641	119,065	137,982	137,177	364,511	6,313,644	5,203,487	1,110,157
8	G-51 GS Med Low Wtr Sales	203,775	261,933	272,315	226,279	219,601	179,686	137,407	144,491	155,357	161,773	123,881	191,941	2,278,441	1,363,590	914,851
9	G-42 GS Large Hi Wtr Sales	80,078	69,453	180,943	179,112	174,799	82,944	52,458	14,988	20,087	23,146	17,459	54,978	950,446	767,330	183,116
10	G-52 GS Large Low Wtr Sale	11,847	8,659	6,818	6,504	5,736	6,722	22,256	4,874	4,653	5,091	5,096	4,230	92,487	46,286	46,201
11	T-40 GS Small Hi Wtr Trans	143,030	188,126	194,688	159,933	149,982	93,247	50,215	35,825	31,592	45,883	43,504	96,764	1,232,788	929,005	303,783
12	T-50 GS Small Low Wtr Tran	54,515	73,185	77,403	67,161	59,991	47,120	27,903	20,535	20,100	23,274	17,713	40,421	529,322	379,375	149,947
13	T-41 GS Med Hi Wtr Trans	498,676	726,824	789,539	667,927	564,276	290,782	181,276	125,986	90,855	107,301	115,782	312,386	4,471,610	3,538,024	933,586
14	T-51 GS Med Low Wtr Trans	150,571	182,834	178,849	167,211	152,086	117,689	89,837	90,932	91,279	128,452	94,380	136,997	1,581,118	949,240	631,878
15	T-42 GS Large Hi Wtr Trans	560,806	716,374	687,250	521,844	434,712	238,575	113,323	125,837	134,030	205,959	290,502	483,674	4,512,886	3,159,561	1,353,325
16	T-52 GS Large Low Wtr Tran	970,070	1,293,587	1,226,675	1,208,014	1,234,228	955,371	777,858	705,423	664,321	712,262	706,051	844,080	11,297,941	6,887,945	4,409,996
17		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total	5,855,462	9,030,075	9,546,152	8,097,698	7,029,920	4,225,113	2,524,477	2,020,598	1,858,662	2,114,333	2,074,759	4,023,941	58,401,190	43,784,420	14,616,770
31	Total Sales	3,477,794	5,849,144	6,391,747	5,305,608	4,434,647	2,482,329	1,284,065	916,059	826,485	891,201	806,826	2,109,619	34,775,524	27,941,269	6,834,255
32	Total Transportation	2,377,668	3,180,931	3,154,404	2,792,090	2,595,274	1,742,784	1,240,412	1,104,538	1,032,177	1,223,132	1,267,933	1,914,322	23,625,666	15,843,151	7,782,515
33	Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Total Sendout Level	5,884,886	9,075,452	9,594,122	8,138,390	7,065,247	4,246,345	2,537,163	2,030,751	1,868,002	2,124,958	2,085,185	4,044,162	58,694,663	44,004,443	14,690,221

4/22/2011 3:06 PM

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Northern Utilities - NH
Sales and Demand Model
Normalized Calendar Month Sales at Sendout Level, Therms

CALENDAR MONTH SENDOUT SALES, Therms		November 2010	December 2010	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	TOTAL	WINTER	SUMMER
1	R-6 & 11 Resi Non-Heat Sale	37,735	47,703	47,752	41,758	40,168	28,755	20,380	18,571	17,482	19,493	15,308	28,120	363,224	243,871	119,354
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	R-5 & 10 Resi Heating Sales	1,637,997	2,763,852	2,918,350	2,450,043	2,078,258	1,164,125	561,977	382,853	318,629	331,266	316,109	975,282	15,898,740	13,012,625	2,886,115
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	G-40 GS Small Hi Wtr Sales	756,958	1,422,176	1,572,956	1,256,732	965,853	455,465	175,276	98,038	75,462	83,222	95,992	356,302	7,314,430	6,430,139	884,291
6	G-50 GS Small Low Wtr Sale	142,774	184,513	189,207	165,569	163,083	132,115	106,852	115,678	118,401	132,056	98,434	141,764	1,690,445	977,261	713,185
7	G-41 GS Med Hi Wtr Sales	622,619	1,118,539	1,233,213	1,004,202	807,424	443,638	212,846	140,342	119,663	138,676	137,866	366,342	6,345,371	5,229,635	1,115,735
8	G-51 GS Med Low Wtr Sales	204,799	263,249	273,684	227,416	220,705	180,589	138,098	145,217	156,138	162,586	124,504	192,905	2,289,891	1,370,442	919,448
9	G-42 GS Large Hi Wtr Sales	80,481	69,802	181,852	180,013	175,677	83,361	52,721	15,064	20,188	23,263	17,547	55,254	955,222	771,186	184,036
10	G-52 GS Large Low Wtr Sale	11,906	8,702	6,853	6,537	5,764	6,756	22,368	4,899	4,676	5,117	5,122	4,251	92,952	46,518	46,433
11	T-40 GS Small Hi Wtr Trans	143,748	189,072	195,666	160,736	150,736	93,715	50,467	36,005	31,751	46,113	43,723	97,250	1,238,983	933,674	305,310
12	T-50 GS Small Low Wtr Tran	54,789	73,552	77,792	67,499	60,292	47,357	28,043	20,639	20,201	23,391	17,802	40,624	531,982	381,282	150,700
13	T-41 GS Med Hi Wtr Trans	501,182	730,477	793,507	671,283	567,111	292,243	182,187	126,619	91,311	107,840	116,364	313,956	4,494,081	3,555,803	938,278
14	T-51 GS Med Low Wtr Trans	151,328	183,753	179,748	168,051	152,850	118,280	90,288	91,389	91,738	129,098	94,854	137,685	1,589,063	954,010	635,053
15	T-42 GS Large Hi Wtr Trans	563,624	719,974	690,704	524,466	436,896	239,774	113,893	126,469	134,704	206,994	291,962	486,105	4,535,564	3,175,438	1,360,126
16	T-52 GS Large Low Wtr Tran	974,944	1,300,088	1,232,839	1,214,085	1,240,430	960,172	781,767	708,968	667,659	715,842	709,599	848,321	11,354,714	6,922,558	4,432,156
17		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total	5,884,886	9,075,452	9,594,122	8,138,390	7,065,247	4,246,345	2,537,163	2,030,751	1,868,002	2,124,958	2,085,185	4,044,162	58,694,663	44,004,443	14,690,221
31	Total Sales	3,495,270	5,878,536	6,423,867	5,332,270	4,456,932	2,494,803	1,290,517	920,662	830,638	895,679	810,880	2,120,220	34,950,275	28,081,678	6,868,598
32	Total Transportation	2,389,616	3,196,916	3,170,256	2,806,120	2,608,315	1,751,542	1,246,646	1,110,089	1,037,364	1,229,278	1,274,304	1,923,942	23,744,388	15,922,765	7,821,623
33	Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4/22/2011 3:07 PM

4/22/2011 3:28 PM

1 of 1

Northern Utilities - NH
Sales and Demand Model
Design Day Demand, Therms

PERCENT UNACCT-SYSTEM 0.50%

DESIGN DAY DEMAND, Therms				ADJUSTED FOR LOSSES		
Customer Class	Total Design Day Demand	Total Design Day Base Demand	Total Design Day Remaining Dem	Total Design Day Demand	Total Design Day Base Demand	Total Design Day Remaining Dem
1 R-6 & 11 Resi Non-Heat Sale	2,480	593	1,886	2,492	596	1,896
2	0	0	0	0	0	0
3 R-5 & 10 Resi Heating Sales	167,257	10,430	156,827	168,098	10,482	157,615
4	0	0	0	0	0	0
5 G-40 GS Small Hi Wtr Sales	89,212	2,547	86,665	89,660	2,559	87,101
6 G-50 GS Small Low Wtr Sale	8,351	4,019	4,332	8,393	4,040	4,354
7 G-41 GS Med Hi Wtr Sales	68,617	4,146	64,472	68,962	4,167	64,795
8 G-51 GS Med Low Wtr Sales	12,265	5,115	7,150	12,326	5,141	7,186
9 G-42 GS Large Hi Wtr Sales	9,698	697	9,000	9,746	701	9,046
10 G-52 GS Large Low Wtr Sale	544	157	387	547	158	389
11 T-40 GS Small Hi Wtr Trans	10,773	1,250	9,523	10,827	1,256	9,571
12 T-50 GS Small Low Wtr Tran	4,026	700	3,326	4,046	703	3,343
13 T-41 GS Med Hi Wtr Trans	43,236	3,196	40,039	43,453	3,212	40,241
14 T-51 GS Med Low Wtr Trans	8,753	3,544	5,209	8,797	3,562	5,235
15 T-42 GS Large Hi Wtr Trans	38,770	5,484	33,286	38,965	5,511	33,454
16 T-52 GS Large Low Wtr Tran	59,474	22,203	37,271	59,773	22,315	37,459
17	0	0	0	0	0	0
18	0	0	0	0	0	0
19	0	0	0	0	0	0
20	0	0	0	0	0	0
21	0	0	0	0	0	0
22	0	0	0	0	0	0
23	0	0	0	0	0	0
24	0	0	0	0	0	0
25	0	0	0	0	0	0
26	0	0	0	0	0	0
27	0	0	0	0	0	0
28	0	0	0	0	0	0
29	0	0	0	0	0	0
30 Total	523,456	64,081	459,376	526,087	64,403	461,684
31 Total Sales	358,424	27,705	330,720	360,226	27,844	332,382
32 Total Transportation	165,032	36,376	128,656	165,861	36,559	129,303
33 Total Other	-	-	-	-	-	-

4/22/2011 3:28 PM

1 OF 1

4/22/2011 3:30 PM

1 of 5

Northern Utilities - NH
Sales and Demand Model
Computation of Design Day Demand, Therms

DEVELOPMENT OF DESIGN DAY DEMAND, Therms															
Customer Class	November 11 2010	December 12 2010	January 1 2010	February 2 2010	March 3 2010	April 4 2010	May 5 2010	June 6 2010	July 7 2010	August 8 2010	September 9 2010	October 10 2010	Annual Usage	Consumption Summaries 6 Month Winter	6 Month Summer
1 R-6 & 11 Resi Non-Heat Sale	37,547	47,464	47,513	41,549	39,967	28,611	20,278	18,478	17,394	19,396	15,231	27,979	361,408	242,651	118,757
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 R-5 & 10 Resi Heating Sales	1,629,807	2,750,033	2,903,759	2,437,793	2,067,867	1,158,304	559,167	380,938	317,036	329,610	314,528	970,405	15,819,246	12,947,562	2,871,684
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 G-40 GS Small Hi Wtr Sales	753,173	1,415,065	1,565,091	1,250,448	961,024	453,187	174,400	97,548	75,084	82,806	95,512	354,520	7,277,858	6,397,988	879,870
6 G-50 GS Small Low Wtr Sale	142,060	183,590	188,261	164,741	162,267	131,454	106,318	115,100	117,809	131,396	97,941	141,055	1,681,993	972,374	709,619
7 G-41 GS Med Hi Wtr Sales	619,506	1,112,946	1,227,047	999,181	803,386	441,420	211,781	139,641	119,065	137,982	137,177	364,511	6,313,644	5,203,487	1,110,157
8 G-51 GS Med Low Wtr Sales	203,775	261,933	272,315	226,279	219,601	179,686	137,407	144,491	155,357	161,773	123,881	191,941	2,278,441	1,363,590	914,851
9 G-42 GS Large Hi Wtr Sales	80,078	69,453	180,943	179,112	174,799	82,944	52,458	14,988	20,087	23,146	17,459	54,978	950,446	767,330	183,116
10 G-52 GS Large Low Wtr Sale	11,847	8,659	6,818	6,504	5,736	6,722	22,256	4,874	4,653	5,091	5,096	4,230	92,487	46,286	46,201
11 T-40 GS Small Hi Wtr Trans	143,030	188,126	194,688	159,933	149,982	93,247	50,215	35,825	31,592	45,883	43,504	96,764	1,232,788	929,005	303,783
12 T-50 GS Small Low Wtr Tran	54,515	73,185	77,403	67,161	59,991	47,120	27,903	20,535	20,100	23,274	17,713	40,421	529,322	379,375	149,947
13 T-41 GS Med Hi Wtr Trans	498,676	726,824	789,539	667,927	564,276	290,782	181,276	125,986	90,855	107,301	115,782	312,386	4,471,610	3,538,024	933,586
14 T-51 GS Med Low Wtr Trans	150,571	182,834	178,849	167,211	152,086	117,689	89,837	90,932	91,279	128,452	94,380	136,997	1,581,118	949,240	631,878
15 T-42 GS Large Hi Wtr Trans	560,806	716,374	687,250	521,844	434,712	238,575	113,323	125,837	134,030	205,959	290,502	483,674	4,512,886	3,159,561	1,353,325
16 T-52 GS Large Low Wtr Tran	970,070	1,293,587	1,226,675	1,208,014	1,234,228	955,371	777,858	705,423	664,321	712,262	706,051	844,080	11,297,941	6,887,945	4,409,996
17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Total	5,855,462	9,030,075	9,546,152	8,097,698	7,029,920	4,225,113	2,524,477	2,020,598	1,858,662	2,114,333	2,074,759	4,023,941	58,401,190	43,784,420	14,616,770
31 Total Sales	3,477,794	5,849,144	6,391,747	5,305,608	4,434,647	2,482,329	1,284,065	916,059	826,485	891,201	806,826	2,109,619	34,775,524	27,941,269	6,834,255
32 Total Transportation	2,377,668	3,180,931	3,154,404	2,792,090	2,595,274	1,742,784	1,240,412	1,104,538	1,032,177	1,223,132	1,267,933	1,914,322	23,625,666	15,843,151	7,782,515
33 Total Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

4/22/2011 3:30 PM

1 OF 5

Sales and Demand Model Northern NH 12-31-10 Rev 2-27-11.xls Misc

4/22/2011 3:30 PM

2 of 5

Northern Utilities - NH
Sales and Demand Model
Computation of Design

DEVELOPMENT OF DESIGN DEMAND, Therms

Customer Class	6 mo. Wtr % of Annual	Design Day Demand	Normal Degree Days in Calendar Month							10	
			11 2010	12 2010	1 2010	2 2010	3 2010	4 2010	5 2010		6 2010
1 R-6 & 11 Resi Non-Heat Sale	67.14%	2,480	758	1,144	1,336	1,124	988	612	317	84	10
2	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
3 R-5 & 10 Resi Heating Sales	81.85%	167,257	758	1,144	1,336	1,124	988	612	317	84	10
4	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
5 G-40 GS Small Hi Wtr Sales	87.91%	89,212	758	1,144	1,336	1,124	988	612	317	84	10
6 G-50 GS Small Low Wtr Sale	57.81%	8,351	758	1,144	1,336	1,124	988	612	317	84	10
7 G-41 GS Med Hi Wtr Sales	82.42%	68,617	758	1,144	1,336	1,124	988	612	317	84	10
8 G-51 GS Med Low Wtr Sales	59.85%	12,265	758	1,144	1,336	1,124	988	612	317	84	10
9 G-42 GS Large Hi Wtr Sales	80.73%	9,698	758	1,144	1,336	1,124	988	612	317	84	10
10 G-52 GS Large Low Wtr Sale	50.05%	544	758	1,144	1,336	1,124	988	612	317	84	10
11 T-40 GS Small Hi Wtr Trans	75.36%	10,773	758	1,144	1,336	1,124	988	612	317	84	10
12 T-50 GS Small Low Wtr Tran	71.67%	4,026	758	1,144	1,336	1,124	988	612	317	84	10
13 T-41 GS Med Hi Wtr Trans	79.12%	43,236	758	1,144	1,336	1,124	988	612	317	84	10
14 T-51 GS Med Low Wtr Trans	60.04%	8,753	758	1,144	1,336	1,124	988	612	317	84	10
15 T-42 GS Large Hi Wtr Trans	70.01%	38,770	758	1,144	1,336	1,124	988	612	317	84	10
16 T-52 GS Large Low Wtr Tran	60.97%	59,474	758	1,144	1,336	1,124	988	612	317	84	10
17	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
18	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
19	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
20	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
21	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
22	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
23	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
24	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
25	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
26	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
27	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
28	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
29	0.00%	0	758	1,144	1,336	1,124	988	612	317	84	10
30 Total	74.97%	523,456									
31 Total Sales	80.35%	358,424									
32 Total Transportation	67.06%	165,032									
33 Total Other	0.00%	-									

4/22/2011 3:30 PM

2 OF 5

Sales and Demand Model Northern NH 12-31-10 Rev 2-27-11.xls Misc

4/22/2011 3:30 PM

3 of 5

Northern Utilities - NH
Sales and Demand Model
Computation of Design

DEVELOPMENT OF DESIGN
DEMAND, Therms

Customer Class	8 2010	9 2010	10 2010	Total Yr's DD's	Use Per Customer								
					11 2010	12 2010	1 2010	2 2010	3 2010	4 2010	5 2010	6 2010	7 2010
1 R-6 & 11 Resi Non-Heat Sale	21	144	471	7,010	23	28	29	26	25	18	12	11	10
2	21	144	471	7,010	-	-	-	-	-	-	-	-	-
3 R-5 & 10 Resi Heating Sales	21	144	471	7,010	80	135	143	121	102	57	28	19	16
4	21	144	471	7,010	-	-	-	-	-	-	-	-	-
5 G-40 GS Small Hi Wtr Sales	21	144	471	7,010	183	341	371	296	227	109	42	24	18
6 G-50 GS Small Low Wtr Sale	21	144	471	7,010	162	210	210	187	183	150	119	124	126
7 G-41 GS Med Hi Wtr Sales	21	144	471	7,010	1,722	3,065	3,361	2,757	2,203	1,228	585	391	332
8 G-51 GS Med Low Wtr Sales	21	144	471	7,010	1,330	1,712	1,672	1,441	1,404	1,157	869	927	1,010
9 G-42 GS Large Hi Wtr Sales	21	144	471	7,010	13,807	6,314	19,249	13,367	10,925	5,630	2,898	999	1,255
10 G-52 GS Large Low Wtr Sale	21	144	471	7,010	5,923	4,329	6,818	6,504	5,736	6,722	11,128	4,874	4,653
11 T-40 GS Small Hi Wtr Trans	21	144	471	7,010	503	643	695	561	528	323	181	125	113
12 T-50 GS Small Low Wtr Tran	21	144	471	7,010	779	1,031	1,248	1,066	952	748	436	311	305
13 T-41 GS Med Hi Wtr Trans	21	144	471	7,010	2,638	3,766	4,488	3,731	3,100	1,598	998	696	508
14 T-51 GS Med Low Wtr Trans	21	144	471	7,010	1,864	2,285	2,353	2,224	1,907	1,471	1,137	1,151	1,156
15 T-42 GS Large Hi Wtr Trans	21	144	471	7,010	32,989	37,704	42,953	32,615	27,169	15,627	8,095	7,865	8,935
16 T-52 GS Large Low Wtr Tran	21	144	471	7,010	38,803	50,204	49,067	46,641	47,470	36,745	31,114	27,132	26,573
17	21	144	471	7,010	-	-	-	-	-	-	-	-	-
18	21	144	471	7,010	-	-	-	-	-	-	-	-	-
19	21	144	471	7,010	-	-	-	-	-	-	-	-	-
20	21	144	471	7,010	-	-	-	-	-	-	-	-	-
21	21	144	471	7,010	-	-	-	-	-	-	-	-	-
22	21	144	471	7,010	-	-	-	-	-	-	-	-	-
23	21	144	471	7,010	-	-	-	-	-	-	-	-	-
24	21	144	471	7,010	-	-	-	-	-	-	-	-	-
25	21	144	471	7,010	-	-	-	-	-	-	-	-	-
26	21	144	471	7,010	-	-	-	-	-	-	-	-	-
27	21	144	471	7,010	-	-	-	-	-	-	-	-	-
28	21	144	471	7,010	-	-	-	-	-	-	-	-	-
29	21	144	471	7,010	-	-	-	-	-	-	-	-	-
30 Total													
31 Total Sales													
32 Total Transportation													
33 Total Other													

4/22/2011 3:30 PM

3 OF 5

Sales and Demand Model Northern NH 12-31-10 Rev 2-27-11.xls Misc

4/22/2011 3:30 PM

4 of 5

**Northern Utilities - NH
Sales and Demand Model
Computation of Design**

**DEVELOPMENT OF DESIGN
DEMAND, Therms**

Customer Class	8 2010	9 2010	10 2010	Total Yr's	Regression Prediction			Conventional Weather Norm				Peak Month	
					Monthly Base Use per customer	Use per Deg Day per customer	R -Square	Load at 79.4	Monthly Base Use	Use per Deg Day	Load at 79.4	Use in Wtr Peak Mo	DD in Peak Mo.
1 R-6 & 11 Resi Non-Heat Sale	12	9	17	18	9	0.02	96%	2,480	18,395	20.15	2,194	47,513	1,336
2	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
3 R-5 & 10 Resi Heating Sales	16	16	48	65	6	0.10	98%	167,257	323,323	1710.67	146,292	2,903,759	1,336
4	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
5 G-40 GS Small Hi Wtr Sales	20	24	88	147	-14	0.27	96%	89,212	78,945	907.03	74,584	1,565,091	1,336
6 G-50 GS Small Low Wtr Sale	142	105	152	155	116	0.07	86%	8,265	124,602	26.76	6,145	188,261	1,336
7 G-41 GS Med Hi Wtr Sales	385	382	1,039	1,461	95	2.33	97%	68,617	128,524	683.64	58,441	1,227,047	1,336
8 G-51 GS Med Low Wtr Sales	1,070	795	1,253	1,221	885	0.57	83%	12,151	158,565	53.82	9,390	272,315	1,336
9 G-42 GS Large Hi Wtr Sales	1,543	1,007	3,066	5,601	107	11.24	76%	8,422	21,617	99.01	8,561	180,943	1,336
10 G-52 GS Large Low Wtr Sale	5,091	5,096	4,230	6,166	5,713	0.36	1%	217	4,872	4.87	544	8,659	1,144
11 T-40 GS Small Hi Wtr Trans	162	153	340	361	102	0.44	97%	10,773	38,738	110.03	9,988	194,688	1,336
12 T-50 GS Small Low Wtr Tran	347	268	594	671	259	0.71	98%	4,026	21,687	38.55	3,761	77,403	1,336
13 T-41 GS Med Hi Wtr Trans	593	640	1,671	2,040	300	2.97	98%	43,236	99,078	470.34	40,551	789,539	1,336
14 T-51 GS Med Low Wtr Trans	1,647	1,195	1,734	1,674	1,173	0.86	81%	8,141	109,866	37.64	6,534	182,834	1,144
15 T-42 GS Large Hi Wtr Trans	13,731	18,156	30,230	23,595	9,711	22.76	78%	34,027	169,995	354.32	33,624	716,374	1,144
16 T-52 GS Large Low Wtr Tran	26,380	27,156	32,465	36,602	25,254	19.50	97%	59,474	688,292	435.35	56,778	1,293,587	1,144
17	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
18	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
19	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
20	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
21	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
22	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
23	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
24	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
25	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
26	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
27	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
28	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
29	-	-	-	-	0	0.00	0%	0	0	0.00	0	0	1,144
30 Total													
31 Total Sales													
32 Total Transportation													
33 Total Other													

4/22/2011 3:30 PM

4/22/2011 3:30 PM

5 of 5

Northern Utilities - NH
Sales and Demand Model
Computation of Design

DEVELOPMENT OF DESIGN			
DEMAND, Therms			
Customer Class	Adjustment Use per Deg Day	Load at 79.4	Design Day Load Estimate
	75%		90%
1 R-6 & 11 Resi Non-Heat Sale	24.96	2,448	2,480
2	0.00	0	0
3 R-5 & 10 Resi Heating Sales	2058.93	168,541	167,257
4	0.00	0	0
5 G-40 GS Small Hi Wtr Sales	1147.26	92,173	89,212
6 G-50 GS Small Low Wtr Sale	60.91	8,351	8,351
7 G-41 GS Med Hi Wtr Sales	849.64	70,497	68,617
8 G-51 GS Med Low Wtr Sales	93.32	12,265	12,265
9 G-42 GS Large Hi Wtr Sales	105.63	9,698	9,698
10 G-52 GS Large Low Wtr Sale	4.87	488	544
11 T-40 GS Small Hi Wtr Trans	123.79	10,794	10,773
12 T-50 GS Small Low Wtr Tran	44.05	4,108	4,026
13 T-41 GS Med Hi Wtr Trans	522.51	44,502	43,236
14 T-51 GS Med Low Wtr Trans	65.61	8,753	8,753
15 T-42 GS Large Hi Wtr Trans	364.12	38,770	38,770
16 T-52 GS Large Low Wtr Tran	487.50	62,904	59,474
17	0.00	0	0
18	0.00	0	0
19	0.00	0	0
20	0.00	0	0
21	0.00	0	0
22	0.00	0	0
23	0.00	0	0
24	0.00	0	0
25	0.00	0	0
26	0.00	0	0
27	0.00	0	0
28	0.00	0	0
29	0.00	0	0
30 Total			523,456
31 Total Sales			358,424
32 Total Transportation			165,032
33 Total Other			-

4/22/2011 3:30 PM

5 OF 5

Sales and Demand Model Northern NH 12-31-10 Rev 2-27-11.xls Misc

Northern Utilities - NH
Gas Billing Cycle Summaries

Sales Billing Cycle Summary

	January	February	March	April	May	June	July	August	September	October	November	December
R-6 & R-11	28.10%	23.53%	20.76%	14.16%	14.57%	22.16%	26.25%	25.53%	24.68%	44.63%	25.73%	27.20%
R-5 & R-10	30.18%	25.86%	23.06%	16.07%	16.31%	24.53%	28.81%	27.91%	27.34%	48.10%	28.51%	29.87%
G-40 & T-40	32.22%	27.98%	25.70%	18.31%	19.10%	26.94%	29.96%	30.28%	28.60%	46.68%	30.67%	30.99%
G-50 & T-50	30.69%	26.36%	23.84%	16.79%	16.95%	25.21%	29.14%	28.56%	27.74%	47.46%	29.14%	30.18%
G-41 & T-41	36.42%	32.96%	30.54%	22.18%	23.36%	31.97%	34.76%	35.17%	33.17%	52.42%	35.73%	35.83%
G-51 & T-51	32.90%	28.62%	26.50%	19.30%	19.76%	27.88%	30.83%	31.03%	29.31%	47.59%	31.43%	31.62%
G-42 & T-42	78.52%	79.50%	78.74%	74.06%	74.81%	79.42%	80.02%	80.68%	79.39%	88.07%	81.48%	80.66%
G-52 & T-52	93.94%	96.80%	96.59%	95.55%	95.62%	96.68%	96.88%	96.92%	96.67%	98.81%	97.05%	97.05%
Interruptible	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Ct.	97.10%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Assumes June to September Sales are all base use (equal per day)
Assumes October to May is all heat use (proportional to HDD's)

Actual Degree Day Billing Cycle Summary

	January	February	March	April	May	June	July	August	September	October	November	December
R-6 & R-11	28.10%	23.53%	20.76%	14.16%	14.57%	16.25%	6.69%	10.21%	43.16%	44.63%	25.73%	27.20%
R-5 & R-10	30.18%	25.86%	23.06%	16.07%	16.31%	18.73%	10.77%	11.77%	46.58%	48.10%	28.51%	29.87%
G-40 & T-40	32.22%	27.98%	25.70%	18.31%	19.10%	23.04%	17.65%	17.18%	45.85%	46.68%	30.67%	30.99%
G-50 & T-50	30.69%	26.36%	23.84%	16.79%	16.95%	19.91%	13.11%	14.22%	46.04%	47.46%	29.14%	30.18%
G-41 & T-41	36.42%	32.96%	30.54%	22.18%	23.36%	28.10%	23.14%	21.88%	51.51%	52.42%	35.73%	35.83%
G-51 & T-51	32.90%	28.62%	26.50%	19.30%	19.76%	24.18%	20.22%	18.59%	45.98%	47.59%	31.43%	31.62%
G-42 & T-42	78.52%	79.50%	78.74%	74.06%	74.81%	79.64%	82.79%	76.07%	89.02%	88.07%	81.48%	80.66%
G-52 & T-52	93.94%	96.80%	96.59%	95.55%	95.62%	96.34%	94.50%	96.56%	99.27%	98.81%	97.05%	97.05%
Interruptible	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Ct.	97.10%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Normal Degree Day Billing Cycle Summary

	January	February	March	April	May	June	July	August	September	October	November	December
R-6 & R-11	29.38%	22.23%	21.98%	19.94%	21.38%	14.91%	10.22%	24.56%	41.72%	36.59%	24.23%	26.30%
R-5 & R-10	31.42%	24.61%	24.34%	22.26%	23.43%	16.89%	11.92%	26.85%	45.37%	39.63%	26.68%	29.02%
G-40 & T-40	33.44%	27.21%	26.88%	23.96%	25.60%	19.63%	14.31%	30.57%	43.66%	39.27%	29.04%	30.28%
G-50 & T-50	31.98%	25.33%	25.05%	22.71%	24.03%	17.77%	12.79%	27.88%	45.00%	39.39%	27.38%	29.38%
G-41 & T-41	37.82%	32.23%	31.83%	28.21%	29.83%	23.89%	17.80%	35.93%	48.65%	44.57%	34.13%	35.06%
G-51 & T-51	34.14%	27.97%	27.64%	24.84%	26.41%	20.57%	15.24%	31.40%	44.17%	39.99%	29.77%	31.01%
G-42 & T-42	79.23%	79.67%	79.40%	76.85%	77.55%	74.96%	71.35%	82.43%	85.78%	84.16%	80.67%	80.54%
G-52 & T-52	94.26%	96.75%	96.70%	96.10%	96.20%	95.72%	94.91%	97.30%	98.27%	97.91%	97.06%	96.94%
Interruptible	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Ct.	97.12%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Northern Utilities - NH
Gas billing cycles and read dates for the 13 months of the test year

CYCLE	METER READ	METER READ	METER READ	METER READ	METER READ	METER READ	METER READ	METER READ	METER READ	METER READ	METER READ	METER READ	METER READ
	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE
	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
1	7/1/2010	8/2/2010	9/1/2010	10/1/2010	11/1/2010	12/1/2010	12/1/2009	1/4/2010	2/1/2010	3/1/2010	4/1/2010	5/3/2010	6/1/2010
2	7/1/2010	8/2/2010	9/1/2010	10/1/2010	11/1/2010	12/1/2010	12/1/2009	1/4/2010	2/1/2010	3/1/2010	4/1/2010	5/3/2010	6/1/2010
3	7/2/2010	8/3/2010	9/2/2010	10/4/2010	11/2/2010	12/2/2010	12/2/2009	1/5/2010	2/2/2010	3/2/2010	4/2/2010	5/4/2010	6/2/2010
4	7/6/2010	8/4/2010	9/3/2010	10/5/2010	11/3/2010	12/3/2010	12/3/2009	1/6/2010	2/3/2010	3/3/2010	4/5/2010	5/5/2010	6/3/2010
5	7/7/2010	8/5/2010	9/7/2010	10/6/2010	11/4/2010	12/6/2010	12/4/2009	1/7/2010	2/4/2010	3/4/2010	4/6/2010	5/6/2010	6/4/2010
6	7/8/2010	8/6/2010	9/8/2010	10/7/2010	11/4/2010	12/7/2010	12/7/2009	1/8/2010	2/5/2010	3/5/2010	4/7/2010	5/7/2010	6/7/2010
7	7/9/2010	8/9/2010	9/9/2010	10/8/2010	11/5/2010	12/8/2010	12/8/2009	1/11/2010	2/8/2010	3/8/2010	4/8/2010	5/10/2010	6/8/2010
8	7/12/2010	8/10/2010	9/10/2010	10/11/2010	11/8/2010	12/9/2010	12/9/2009	1/12/2010	2/9/2010	3/9/2010	4/9/2010	5/11/2010	6/9/2010
9	7/13/2010	8/11/2010	9/13/2010	10/12/2010	11/9/2010	12/10/2010	12/10/2009	1/13/2010	2/10/2010	3/10/2010	4/12/2010	5/12/2010	6/10/2010
10	7/14/2010	8/12/2010	9/14/2010	10/13/2010	11/10/2010	12/13/2010	12/11/2009	1/14/2010	2/11/2010	3/11/2010	4/13/2010	5/13/2010	6/11/2010
11	7/15/2010	8/13/2010	9/15/2010	10/14/2010	11/12/2010	12/14/2010	12/14/2009	1/15/2010	2/12/2010	3/12/2010	4/14/2010	5/14/2010	6/14/2010
12	7/16/2010	8/16/2010	9/16/2010	10/15/2010	11/15/2010	12/15/2010	12/15/2009	1/18/2010	2/15/2010	3/15/2010	4/15/2010	5/17/2010	6/15/2010
13	7/19/2010	8/17/2010	9/17/2010	10/18/2010	11/16/2010	12/16/2010	12/16/2009	1/19/2010	2/16/2010	3/16/2010	4/16/2010	5/18/2010	6/16/2010
14	7/20/2010	8/18/2010	9/20/2010	10/19/2010	11/17/2010	12/17/2010	12/17/2009	1/20/2010	2/17/2010	3/17/2010	4/19/2010	5/19/2010	6/17/2010
15	7/21/2010	8/19/2010	9/21/2010	10/20/2010	11/18/2010	12/20/2010	12/18/2009	1/21/2010	2/18/2010	3/18/2010	4/20/2010	5/20/2010	6/18/2010
16	7/22/2010	8/20/2010	9/22/2010	10/21/2010	11/19/2010	12/21/2010	12/21/2009	1/22/2010	2/19/2010	3/19/2010	4/21/2010	5/21/2010	6/21/2010
17	7/23/2010	8/23/2010	9/23/2010	10/22/2010	11/22/2010	12/22/2010	12/22/2009	1/25/2010	2/22/2010	3/22/2010	4/22/2010	5/24/2010	6/22/2010
18	7/26/2010	8/24/2010	9/24/2010	10/25/2010	11/23/2010	12/23/2010	12/23/2009	1/26/2010	2/23/2010	3/23/2010	4/23/2010	5/25/2010	6/23/2010
19	7/27/2010	8/25/2010	9/27/2010	10/26/2010	11/24/2010	12/27/2010	12/24/2009	1/27/2010	2/24/2010	3/24/2010	4/26/2010	5/26/2010	6/24/2010
20	7/28/2010	8/26/2010	9/28/2010	10/27/2010	11/29/2010	12/28/2010	12/28/2009	1/28/2010	2/25/2010	3/25/2010	4/27/2010	5/27/2010	6/25/2010
21													
22	8/1/2010	9/1/2010	10/1/2010	11/1/2010	12/1/2010	1/1/2011	12/31/2009	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010
23													

Northern Utilities - NH
Number of customer location in each billing cycle by rate class - GAS.

QUANTITY OF LOCATIONS	CYCLE																							Grand Totals
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
R-6 & R-11	5,106			1,414	3,888			1,921		3,771			3,650					296						20,046
R-5 & R-10	49,377			16,127	56,527			22,771		50,053			34,778		9			15,254						244,896
G-40 & T-40	16,406			2,175	7,024			4,872		8,039			7,445		40	48		12				12		53,214
G-50 & T-50	2,715			526	2,687		24	1,126		1,763			1,837		23	26						30		11,673
G-41 & T-41	1,746			256	483		108	718		959			1,038		36	85						79		6,539
G-51 & T-51	828			180	311		84	190		384			372		24	24						10		2,810
G-42 & T-42	31									24			13			24						218		374
G-52 & T-52													22									298		320
Interruptible																								0
Special Ct.																						24		24
																								0
Total	76,209	0	0	20,678	70,920	216	0	31,598	0	64,993	0	0	49,155	3	132	207	12	25,102	0	0	0	671	0	339,896

**Gas Cost of Service
Workpapers
Page 127 of 222**

Northern Utilities - NH
Actual Days in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
January	1	34	34	34	34	34	32	34	34	34	34	32	34	34	34	34	32	34	34	34	31	-	32	-	
February	2	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	-	28	-
March	3	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	-	31	-	
April	4	31	31	31	33	33	33	31	31	33	33	31	31	33	33	33	33	31	31	33	33	-	30	-	
May	5	32	32	32	30	30	30	32	32	30	30	32	32	30	30	30	32	32	30	30	30	-	31	-	
June	6	29	29	29	29	29	31	29	29	29	29	31	29	29	29	29	31	29	29	29	29	-	30	-	
July	7	30	30	30	33	33	31	31	33	33	33	31	31	33	33	33	31	31	33	33	33	-	31	-	
August	8	32	32	32	29	29	29	31	29	29	29	29	31	29	29	29	29	31	29	29	29	-	31	-	
September	9	30	30	30	30	33	33	31	31	33	33	33	31	31	33	33	33	31	31	33	33	-	30	-	
October	10	30	30	32	32	29	29	29	31	29	29	29	29	31	29	29	29	29	31	29	29	-	31	-	
November	11	31	31	29	29	29	28	28	28	28	28	29	31	29	29	29	29	31	29	29	33	-	30	-	
December	12	30	30	30	30	32	33	33	31	31	33	32	30	30	30	32	32	30	30	33	29	-	31	-	
		365	365	365	365	367	365	365	365	365	367	365	365	365	365	367	365	365	365	368	365	0	366	0	

Northern Utilities - NH
Actual Days of current Month in Cycle

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
January	1	3.0	3.0	4.0	5.0	6.0	7.0	10.0	11.0	12.0	13.0	14.0	17.0	18.0	19.0	20.0	21.0	24.0	25.0	26.0	27.0	0.0	31.0	0.0
February	2	0.0	0.0	1.0	2.0	3.0	4.0	7.0	8.0	9.0	10.0	11.0	14.0	15.0	16.0	17.0	18.0	21.0	22.0	23.0	24.0	0.0	28.0	0.0
March	3	0.0	0.0	1.0	2.0	3.0	4.0	7.0	8.0	9.0	10.0	11.0	14.0	15.0	16.0	17.0	18.0	21.0	22.0	23.0	24.0	0.0	31.0	0.0
April	4	0.0	0.0	1.0	4.0	5.0	6.0	7.0	8.0	11.0	12.0	13.0	14.0	15.0	18.0	19.0	20.0	21.0	22.0	25.0	26.0	0.0	30.0	0.0
May	5	2.0	2.0	3.0	4.0	5.0	6.0	9.0	10.0	11.0	12.0	13.0	16.0	17.0	18.0	19.0	20.0	23.0	24.0	25.0	26.0	0.0	31.0	0.0
June	6	0.0	0.0	1.0	2.0	3.0	6.0	7.0	8.0	9.0	10.0	13.0	14.0	15.0	16.0	17.0	20.0	21.0	22.0	23.0	24.0	0.0	30.0	0.0
July	7	0.0	0.0	1.0	5.0	6.0	7.0	8.0	11.0	12.0	13.0	14.0	15.0	18.0	19.0	20.0	21.0	22.0	25.0	26.0	27.0	0.0	31.0	0.0
August	8	1.0	1.0	2.0	3.0	4.0	5.0	8.0	9.0	10.0	11.0	12.0	15.0	16.0	17.0	18.0	19.0	22.0	23.0	24.0	25.0	0.0	31.0	0.0
September	9	0.0	0.0	1.0	2.0	6.0	7.0	8.0	9.0	12.0	13.0	14.0	15.0	16.0	19.0	20.0	21.0	22.0	23.0	26.0	27.0	0.0	30.0	0.0
October	10	0.0	0.0	3.0	4.0	5.0	6.0	7.0	10.0	11.0	12.0	13.0	14.0	17.0	18.0	19.0	20.0	21.0	24.0	25.0	26.0	0.0	31.0	0.0
November	11	0.0	0.0	1.0	2.0	3.0	3.0	4.0	7.0	8.0	9.0	11.0	14.0	15.0	16.0	17.0	18.0	21.0	22.0	23.0	28.0	0.0	30.0	0.0
December	12	0.0	0.0	1.0	2.0	5.0	6.0	7.0	8.0	9.0	12.0	13.0	14.0	15.0	16.0	19.0	20.0	21.0	22.0	26.0	27.0	0.0	31.0	0.0
		6	6	20	37	54	67	89	107	123	137	152	176	192	208	222	236	260	276	295	311	0	365	0

Northern Utilities - NH
Percent Days of Cycle in Current Month

	Cycle No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
January	1	9%	9%	12%	15%	18%	22%	29%	32%	35%	38%	44%	50%	53%	56%	59%	66%	71%	74%	76%	87%	0%	97%	0%
February	2	0%	0%	4%	7%	11%	14%	25%	29%	32%	36%	39%	50%	54%	57%	61%	64%	75%	79%	82%	86%	0%	100%	0%
March	3	0%	0%	4%	7%	11%	14%	25%	29%	32%	36%	39%	50%	54%	57%	61%	64%	75%	79%	82%	86%	0%	100%	0%
April	4	0%	0%	3%	12%	15%	18%	23%	26%	33%	36%	39%	45%	48%	55%	58%	61%	68%	71%	76%	79%	0%	100%	0%
May	5	6%	6%	9%	13%	17%	20%	28%	31%	37%	40%	43%	50%	53%	60%	63%	67%	72%	75%	83%	87%	0%	100%	0%
June	6	0%	0%	3%	7%	10%	19%	24%	28%	31%	34%	42%	48%	52%	55%	59%	65%	72%	76%	79%	83%	0%	100%	0%
July	7	0%	0%	3%	15%	18%	23%	26%	33%	36%	39%	45%	48%	55%	58%	61%	68%	71%	76%	79%	82%	0%	100%	0%
August	8	3%	3%	6%	10%	14%	17%	26%	31%	34%	38%	41%	48%	55%	58%	62%	66%	71%	79%	83%	86%	0%	100%	0%
September	9	0%	0%	3%	7%	18%	21%	26%	29%	36%	39%	42%	48%	52%	58%	61%	64%	71%	74%	79%	82%	0%	100%	0%
October	10	0%	0%	9%	13%	17%	21%	24%	32%	38%	41%	45%	48%	55%	62%	66%	69%	72%	77%	86%	90%	0%	100%	0%
November	11	0%	0%	3%	7%	10%	11%	14%	25%	29%	32%	38%	45%	52%	55%	59%	62%	68%	76%	79%	85%	0%	100%	0%
December	12	0%	0%	3%	7%	16%	18%	21%	26%	29%	36%	41%	47%	50%	53%	59%	63%	70%	73%	79%	93%	0%	100%	0%

Northern Utilities - NH												
Weighted Average Percent of Days Billed from Current Month - Gas												
	January	February	March	April	May	June	July	August	September	October	November	December
R-6 & R-11	28%	23%	23%	23%	27%	22%	26%	26%	25%	26%	21%	23%
R-5 & R-10	30%	25%	25%	25%	29%	25%	29%	28%	27%	29%	24%	26%
G-40 & T-40	32%	28%	28%	27%	31%	27%	30%	30%	29%	30%	26%	27%
G-50 & T-50	30%	26%	26%	26%	30%	25%	29%	29%	28%	29%	25%	26%
G-41 & T-41	36%	33%	33%	31%	36%	32%	35%	35%	33%	35%	31%	32%
G-51 & T-51	33%	29%	29%	28%	32%	28%	31%	31%	29%	31%	27%	28%
G-42 & T-42	78%	80%	80%	78%	80%	79%	80%	81%	79%	81%	79%	79%
G-52 & T-52	94%	97%	97%	96%	97%	97%	97%	97%	97%	97%	97%	97%
Interruptible	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Special Ct.	97%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

	Actual HDD	Cum HDD	Normal HDD	Cum Normal
12/1/2009	31.0	0	29.9	0
12/2/2009	18.0	31	31.9	30
12/3/2009	12.0	49	31.8	62
12/4/2009	24.0	61	33.2	94
12/5/2009	36.0	85	34.6	127
12/6/2009	39.0	121	33.6	161
12/7/2009	36.0	160	36.3	195
12/8/2009	37.0	196	39.6	231
12/9/2009	31.0	233	37.0	271
12/10/2009	40.0	264	34.2	308
12/11/2009	48.0	304	36.2	342
12/12/2009	43.0	352	36.9	378
12/13/2009	32.0	395	36.7	415
12/14/2009	27.0	427	37.8	452
12/15/2009	32.0	454	36.1	490
12/16/2009	52.0	486	36.5	526
12/17/2009	62.0	538	37.9	562
12/18/2009	52.0	600	39.0	600
12/19/2009	46.0	652	39.6	639
12/20/2009	51.0	698	40.3	679
12/21/2009	48.0	749	38.4	719
12/22/2009	52.0	797	37.1	758
12/23/2009	46.0	849	35.5	795
12/24/2009	36.0	895	37.0	830
12/25/2009	37.0	931	39.1	867
12/26/2009	28.0	968	42.0	906
12/27/2009	29.0	996	41.3	948
12/28/2009	39.0	1025	36.4	990
12/29/2009	66.0	1064	38.3	1026
12/30/2009	45.0	1130	40.6	1064
12/31/2009	39.0	1175	39.7	1105
1/1/2010	41.0	1214	40.7	1144
1/2/2010	50.0	1255	41.1	1185
1/3/2010	40.0	1305	40.9	1226
1/4/2010	42.0	1345	40.5	1267
1/5/2010	40.0	1387	40.8	1308
1/6/2010	42.0	1427	39.3	1349
1/7/2010	41.0	1469	42.7	1388
1/8/2010	47.0	1510	43.7	1431
1/9/2010	57.0	1557	42.6	1474
1/10/2010	50.0	1614	44.9	1517
1/11/2010	40.0	1664	44.0	1562
1/12/2010	53.0	1704	41.0	1606
1/13/2010	49.0	1757	43.4	1647
1/14/2010	36.0	1806	45.1	1690
1/15/2010	30.0	1842	47.1	1735
1/16/2010	32.0	1872	46.1	1782
1/17/2010	36.0	1904	44.0	1828

	Actual HDD	Cum HDD	Normal HDD	Cum Normal
1/18/2010	38.0	1940	44.4	1872
1/19/2010	37.0	1978	43.5	1917
1/20/2010	39.0	2015	45.8	1960
1/21/2010	42.0	2054	48.0	2006
1/22/2010	43.0	2096	44.2	2054
1/23/2010	43.0	2139	40.9	2098
1/24/2010	29.0	2182	40.7	2139
1/25/2010	24.0	2211	43.8	2180
1/26/2010	33.0	2235	45.4	2224
1/27/2010	34.0	2268	43.9	2269
1/28/2010	50.0	2302	42.7	2313
1/29/2010	66.0	2352	42.2	2356
1/30/2010	54.0	2418	40.7	2398
1/31/2010	46.0	2472	42.0	2439
2/1/2010	43.0	2518	39.1	2481
2/2/2010	41.0	2561	39.4	2520
2/3/2010	42.0	2602	39.1	2559
2/4/2010	46.0	2644	43.0	2598
2/5/2010	47.0	2690	44.1	2641
2/6/2010	51.0	2737	44.1	2685
2/7/2010	47.0	2788	43.1	2730
2/8/2010	47.0	2835	43.2	2773
2/9/2010	35.0	2882	40.9	2816
2/10/2010	38.0	2917	40.6	2857
2/11/2010	37.0	2955	43.0	2897
2/12/2010	39.0	2992	43.3	2940
2/13/2010	37.0	3031	43.4	2984
2/14/2010	34.0	3068	41.6	3027
2/15/2010	35.0	3102	40.1	3069
2/16/2010	39.0	3137	39.5	3109
2/17/2010	34.0	3176	39.4	3148
2/18/2010	32.0	3210	38.4	3188
2/19/2010	36.0	3242	35.3	3226
2/20/2010	31.0	3278	34.0	3261
2/21/2010	36.0	3309	34.3	3295
2/22/2010	28.0	3345	34.0	3330
2/23/2010	32.0	3373	37.1	3364
2/24/2010	29.0	3405	39.2	3401
2/25/2010	31.0	3434	40.9	3440
2/26/2010	31.0	3465	39.3	3481
2/27/2010	34.0	3496	37.7	3520
2/28/2010	33.0	3530	37.8	3558
3/1/2010	28.0	3563	36.0	3596
3/2/2010	31.0	3591	34.7	3632
3/3/2010	33.0	3622	38.3	3666
3/4/2010	33.0	3655	37.1	3705
3/5/2010	31.0	3688	36.0	3742
3/6/2010	23.0	3719	36.1	3778

	Actual HDD	Cum HDD	Normal HDD	Cum Normal
3/7/2010	20.0	3742	35.8	3814
3/8/2010	22.0	3762	36.0	3849
3/9/2010	30.0	3784	36.3	3885
3/10/2010	31.0	3814	35.3	3922
3/11/2010	27.0	3845	34.7	3957
3/12/2010	30.0	3872	34.9	3992
3/13/2010	34.0	3902	33.7	4027
3/14/2010	32.0	3936	31.9	4060
3/15/2010	28.0	3968	31.9	4092
3/16/2010	25.0	3996	32.4	4124
3/17/2010	13.0	4021	32.2	4156
3/18/2010	15.0	4034	32.1	4189
3/19/2010	16.0	4049	31.9	4221
3/20/2010	10.0	4065	32.7	4253
3/21/2010	26.0	4075	32.7	4285
3/22/2010	27.0	4101	31.6	4318
3/23/2010	28.0	4128	30.6	4350
3/24/2010	27.0	4156	30.1	4380
3/25/2010	16.0	4183	27.0	4410
3/26/2010	39.0	4199	25.5	4437
3/27/2010	37.0	4238	25.5	4463
3/28/2010	27.0	4275	23.8	4488
3/29/2010	20.0	4302	23.6	4512
3/30/2010	23.0	4322	24.1	4536
3/31/2010	19.0	4345	24.1	4560
4/1/2010	15.0	4364	25.4	4584
4/2/2010	18.0	4379	25.0	4609
4/3/2010	11.0	4397	23.7	4634
4/4/2010	1.0	4408	24.4	4658
4/5/2010	7.0	4409	24.8	4682
4/6/2010	8.0	4416	24.6	4707
4/7/2010	2.0	4424	23.8	4732
4/8/2010	13.0	4426	23.0	4756
4/9/2010	19.0	4439	22.7	4779
4/10/2010	20.0	4458	22.5	4801
4/11/2010	11.0	4478	23.4	4824
4/12/2010	18.0	4489	23.5	4847
4/13/2010	22.0	4507	22.4	4871
4/14/2010	16.0	4529	21.5	4893
4/15/2010	19.0	4545	20.9	4915
4/16/2010	26.0	4564	20.8	4936
4/17/2010	29.0	4590	18.9	4956
4/18/2010	24.0	4619	20.2	4975
4/19/2010	20.0	4643	17.3	4995
4/20/2010	11.0	4663	16.7	5013
4/21/2010	10.0	4674	17.5	5030
4/22/2010	10.0	4684	17.3	5047
4/23/2010	16.0	4694	17.5	5064

	Actual HDD	Cum HDD	Normal HDD	Cum Normal
4/24/2010	13.0	4710	17.6	5082
4/25/2010	14.0	4723	16.9	5099
4/26/2010	15.0	4737	16.3	5116
4/27/2010	21.0	4752	16.6	5133
4/28/2010	29.0	4773	18.3	5149
4/29/2010	20.0	4802	15.3	5168
4/30/2010	9.0	4822	13.2	5183
5/1/2010	3.0	4831	11.8	5196
5/2/2010	0.0	4834	13.8	5208
5/3/2010	0.0	4834	14.0	5222
5/4/2010	2.0	4834	12.6	5236
5/5/2010	0.0	4836	13.1	5248
5/6/2010	4.0	4836	13.7	5262
5/7/2010	8.0	4840	11.9	5275
5/8/2010	20.0	4848	12.7	5287
5/9/2010	23.0	4868	12.0	5300
5/10/2010	22.0	4891	12.3	5312
5/11/2010	17.0	4913	11.9	5324
5/12/2010	17.0	4930	13.4	5336
5/13/2010	7.0	4947	12.8	5349
5/14/2010	10.0	4954	11.2	5362
5/15/2010	6.0	4964	10.9	5373
5/16/2010	5.0	4970	11.5	5384
5/17/2010	8.0	4975	11.0	5396
5/18/2010	13.0	4983	10.9	5407
5/19/2010	12.0	4996	11.0	5418
5/20/2010	0.0	5008	7.4	5429
5/21/2010	9.0	5008	7.3	5436
5/22/2010	6.0	5017	7.9	5443
5/23/2010	6.0	5023	8.4	5451
5/24/2010	0.0	5029	8.6	5460
5/25/2010	0.0	5029	7.4	5468
5/26/2010	0.0	5029	7.7	5476
5/27/2010	5.0	5029	8.0	5483
5/28/2010	4.0	5034	6.6	5491
5/29/2010	0.0	5038	5.0	5498
5/30/2010	0.0	5038	4.8	5503
5/31/2010	3.0	5038	4.9	5508
6/1/2010	0.0	5041	4.5	5513
6/2/2010	4.0	5041	5.0	5517
6/3/2010	0.0	5045	4.8	5522
6/4/2010	0.0	5045	5.8	5527
6/5/2010	0.0	5045	5.2	5533
6/6/2010	4.0	5045	6.3	5538
6/7/2010	3.0	5049	4.0	5544
6/8/2010	6.0	5052	3.4	5548
6/9/2010	5.0	5058	3.7	5552
6/10/2010	11.0	5063	3.8	5555

	Actual HDD	Cum HDD	Normal HDD	Cum Normal
6/11/2010	4.0	5074	2.9	5559
6/12/2010	4.0	5078	4.0	5562
6/13/2010	6.0	5082	3.5	5566
6/14/2010	2.0	5088	3.7	5570
6/15/2010	2.0	5090	3.8	5573
6/16/2010	1.0	5092	3.5	5577
6/17/2010	3.0	5093	2.1	5581
6/18/2010	0.0	5096	1.7	5583
6/19/2010	0.0	5096	0.8	5584
6/20/2010	0.0	5096	0.9	5585
6/21/2010	0.0	5096	1.2	5586
6/22/2010	0.0	5096	1.3	5587
6/23/2010	0.0	5096	0.9	5589
6/24/2010	0.0	5096	1.0	5590
6/25/2010	0.0	5096	1.1	5591
6/26/2010	0.0	5096	0.8	5592
6/27/2010	0.0	5096	1.2	5592
6/28/2010	0.0	5096	1.3	5594
6/29/2010	0.0	5096	1.0	5595
6/30/2010	0.0	5096	1.1	5596
7/1/2010	1.0	5096	0.9	5597
7/2/2010	0.0	5097	1.0	5598
7/3/2010	0.0	5097	0.6	5599
7/4/2010	0.0	5097	0.4	5599
7/5/2010	0.0	5097	0.2	5600
7/6/2010	0.0	5097	0.1	5600
7/7/2010	0.0	5097	0.5	5600
7/8/2010	0.0	5097	0.8	5601
7/9/2010	0.0	5097	0.3	5601
7/10/2010	0.0	5097	0.1	5602
7/11/2010	0.0	5097	0.4	5602
7/12/2010	0.0	5097	0.2	5602
7/13/2010	0.0	5097	0.4	5602
7/14/2010	0.0	5097	0.3	5603
7/15/2010	0.0	5097	0.2	5603
7/16/2010	0.0	5097	0.2	5603
7/17/2010	0.0	5097	0.2	5604
7/18/2010	0.0	5097	0.1	5604
7/19/2010	0.0	5097	0.2	5604
7/20/2010	0.0	5097	0.2	5604
7/21/2010	0.0	5097	0.1	5604
7/22/2010	0.0	5097	0.0	5604
7/23/2010	0.0	5097	0.4	5604
7/24/2010	0.0	5097	0.4	5605
7/25/2010	0.0	5097	0.2	5605
7/26/2010	0.0	5097	0.3	5605
7/27/2010	0.0	5097	0.4	5606
7/28/2010	0.0	5097	0.2	5606

	Actual HDD	Cum HDD	Normal HDD	Cum Normal
7/29/2010	0.0	5097	0.2	5606
7/30/2010	0.0	5097	0.3	5606
7/31/2010	1.0	5097	0.3	5607
8/1/2010	0.0	5098	0.4	5607
8/2/2010	0.0	5098	0.1	5607
8/3/2010	0.0	5098	0.1	5607
8/4/2010	0.0	5098	0.0	5608
8/5/2010	0.0	5098	0.1	5608
8/6/2010	0.0	5098	0.4	5608
8/7/2010	0.0	5098	0.2	5608
8/8/2010	0.0	5098	0.2	5608
8/9/2010	0.0	5098	0.2	5608
8/10/2010	0.0	5098	0.2	5609
8/11/2010	0.0	5098	0.5	5609
8/12/2010	0.0	5098	0.6	5609
8/13/2010	1.0	5098	0.5	5610
8/14/2010	0.0	5099	0.3	5610
8/15/2010	0.0	5099	0.7	5611
8/16/2010	0.0	5099	0.4	5611
8/17/2010	0.0	5099	0.3	5612
8/18/2010	0.0	5099	0.3	5612
8/19/2010	0.0	5099	1.0	5612
8/20/2010	0.0	5099	1.1	5613
8/21/2010	0.0	5099	1.4	5614
8/22/2010	0.0	5099	1.2	5616
8/23/2010	2.0	5099	0.6	5617
8/24/2010	2.0	5101	1.2	5618
8/25/2010	1.0	5103	1.5	5619
8/26/2010	0.0	5104	0.6	5620
8/27/2010	0.0	5104	0.6	5621
8/28/2010	0.0	5104	1.7	5621
8/29/2010	0.0	5104	2.1	5623
8/30/2010	0.0	5104	1.0	5625
8/31/2010	0.0	5104	1.5	5626
9/1/2010	0.0	5104	2.0	5628
9/2/2010	0.0	5104	2.3	5630
9/3/2010	0.0	5104	2.3	5632
9/4/2010	0.0	5104	2.5	5634
9/5/2010	3.0	5104	3.0	5637
9/6/2010	0.0	5107	2.8	5640
9/7/2010	0.0	5107	1.6	5643
9/8/2010	0.0	5107	2.5	5644
9/9/2010	1.0	5107	2.3	5647
9/10/2010	3.0	5108	3.0	5649
9/11/2010	5.0	5111	3.8	5652
9/12/2010	7.0	5116	3.1	5656
9/13/2010	6.0	5123	2.9	5659
9/14/2010	5.0	5129	3.3	5662

	Actual HDD	Cum HDD	Normal HDD	Cum Normal
9/15/2010	10.0	5134	4.6	5665
9/16/2010	2.0	5144	5.7	5670
9/17/2010	8.0	5146	5.7	5676
9/18/2010	8.0	5154	6.0	5681
9/19/2010	4.0	5162	5.9	5687
9/20/2010	9.0	5166	5.1	5693
9/21/2010	1.0	5175	4.8	5698
9/22/2010	0.0	5176	5.7	5703
9/23/2010	3.0	5176	6.6	5709
9/24/2010	0.0	5179	7.9	5715
9/25/2010	0.0	5179	6.8	5723
9/26/2010	10.0	5179	7.9	5730
9/27/2010	6.0	5189	6.5	5738
9/28/2010	0.0	5195	7.3	5744
9/29/2010	0.0	5195	9.8	5752
9/30/2010	0.0	5195	10.3	5762
10/1/2010	5.0	5195	10.4	5772
10/2/2010	15.0	5200	8.7	5782
10/3/2010	14.0	5215	10.0	5791
10/4/2010	11.0	5229	10.9	5801
10/5/2010	9.0	5240	13.0	5812
10/6/2010	13.0	5249	13.3	5825
10/7/2010	12.0	5262	13.3	5838
10/8/2010	5.0	5274	12.4	5851
10/9/2010	17.0	5279	12.0	5864
10/10/2010	14.0	5296	13.5	5876
10/11/2010	14.0	5310	14.8	5889
10/12/2010	18.0	5324	14.2	5904
10/13/2010	19.0	5342	13.4	5918
10/14/2010	12.0	5361	13.8	5932
10/15/2010	25.0	5373	15.2	5946
10/16/2010	18.0	5398	15.8	5961
10/17/2010	14.0	5416	16.0	5977
10/18/2010	22.0	5430	16.1	5993
10/19/2010	23.0	5452	16.9	6009
10/20/2010	19.0	5475	17.0	6026
10/21/2010	22.0	5494	16.5	6043
10/22/2010	28.0	5516	18.0	6059
10/23/2010	24.0	5544	18.3	6077
10/24/2010	21.0	5568	16.3	6095
10/25/2010	13.0	5589	17.9	6112
10/26/2010	6.0	5602	17.8	6130
10/27/2010	2.0	5608	16.8	6147
10/28/2010	9.0	5610	19.2	6164
10/29/2010	22.0	5619	21.4	6183
10/30/2010	16.0	5641	20.4	6205
10/31/2010	28.0	5657	17.7	6225
11/1/2010	25.0	5685	18.3	6243

	Actual HDD	Cum HDD	Normal HDD	Cum Normal
11/2/2010	30.0	5710	20.0	6261
11/3/2010	27.0	5740	20.4	6281
11/4/2010	20.0	5767	19.6	6302
11/5/2010	19.0	5787	20.2	6321
11/6/2010	27.0	5806	22.1	6341
11/7/2010	26.0	5833	23.0	6363
11/8/2010	20.0	5859	22.0	6386
11/9/2010	19.0	5879	22.5	6408
11/10/2010	25.0	5898	23.4	6431
11/11/2010	22.0	5923	24.2	6454
11/12/2010	22.0	5945	26.8	6479
11/13/2010	20.0	5967	26.7	6505
11/14/2010	19.0	5987	23.6	6532
11/15/2010	18.0	6006	22.8	6556
11/16/2010	16.0	6024	25.3	6579
11/17/2010	16.0	6040	27.4	6604
11/18/2010	26.0	6056	28.0	6631
11/19/2010	33.0	6082	27.1	6659
11/20/2010	29.0	6115	26.6	6686
11/21/2010	32.0	6144	28.3	6713
11/22/2010	22.0	6176	28.9	6741
11/23/2010	22.0	6198	29.5	6770
11/24/2010	36.0	6220	29.2	6800
11/25/2010	32.0	6256	29.4	6829
11/26/2010	33.0	6288	28.3	6858
11/27/2010	37.0	6321	28.8	6887
11/28/2010	33.0	6358	27.6	6915
11/29/2010	32.0	6391	29.5	6943
11/30/2010	22.0	6423	28.4	6972
12/1/2010	22.0	6445	29.9	7001
12/2/2010	31.0	6467	31.9	7031
12/3/2010	30.0	6498	31.8	7063
12/4/2010	36.0	6528	33.2	7094
12/5/2010	41.0	6564	34.6	7128
12/6/2010	42.0	6605	33.6	7162
12/7/2010	42.0	6647	36.3	7196
12/8/2010	46.0	6689	39.6	7232
12/9/2010	51.0	6735	37.0	7272
12/10/2010	41.0	6786	34.2	7309
12/11/2010	32.0	6827	36.2	7343
12/12/2010	18.0	6859	36.9	7379
12/13/2010	28.0	6877	36.7	7416
12/14/2010	48.0	6905	37.8	7453
12/15/2010	51.0	6953	36.1	7491
12/16/2010	45.0	7004	36.5	7527
12/17/2010	43.0	7049	37.9	7563
12/18/2010	38.0	7092	39.0	7601
12/19/2010	38.0	7130	39.6	7640

	Actual HDD	Cum HDD	Normal HDD	Cum Normal
12/20/2010	41.0	7168	40.3	7680
12/21/2010	33.0	7209	38.4	7720
12/22/2010	37.0	7242	37.1	7758
12/23/2010	38.0	7279	35.5	7796
12/24/2010	41.0	7317	37.0	7831
12/25/2010	43.0	7358	39.1	7868
12/26/2010	47.0	7401	42.0	7907
12/27/2010	57.0	7448	41.3	7949
12/28/2010	42.0	7505	36.4	7990
12/29/2010	42.0	7547	38.3	8027
12/30/2010	34.0	7589	40.6	8065
12/31/2010	25.0	7623	39.7	8106
Leap Year			9.4	
12 Months	6434		7010	

Northern Utilities - NH
Gas billing cycles and read dates for the 13 months of the test year

CYCLE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE	METER READ DATE
	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
1	7/1/2010	8/2/2010	9/1/2010	10/1/2010	11/1/2010	12/1/2010	12/1/2009	1/4/2010	2/1/2010	3/1/2010	4/1/2010	5/3/2010	6/1/2010
2	7/1/2010	8/2/2010	9/1/2010	10/1/2010	11/1/2010	12/1/2010	12/1/2009	1/4/2010	2/1/2010	3/1/2010	4/1/2010	5/3/2010	6/1/2010
3	7/2/2010	8/3/2010	9/2/2010	10/4/2010	11/2/2010	12/2/2010	12/2/2009	1/5/2010	2/2/2010	3/2/2010	4/2/2010	5/4/2010	6/2/2010
4	7/6/2010	8/4/2010	9/3/2010	10/5/2010	11/3/2010	12/3/2010	12/3/2009	1/6/2010	2/3/2010	3/3/2010	4/5/2010	5/5/2010	6/3/2010
5	7/7/2010	8/5/2010	9/7/2010	10/6/2010	11/4/2010	12/6/2010	12/4/2009	1/7/2010	2/4/2010	3/4/2010	4/6/2010	5/6/2010	6/4/2010
6	7/8/2010	8/6/2010	9/8/2010	10/7/2010	11/4/2010	12/7/2010	12/7/2009	1/8/2010	2/5/2010	3/5/2010	4/7/2010	5/7/2010	6/7/2010
7	7/9/2010	8/9/2010	9/9/2010	10/8/2010	11/5/2010	12/8/2010	12/8/2009	1/11/2010	2/8/2010	3/8/2010	4/8/2010	5/10/2010	6/8/2010
8	7/12/2010	8/10/2010	9/10/2010	10/11/2010	11/8/2010	12/9/2010	12/9/2009	1/12/2010	2/9/2010	3/9/2010	4/9/2010	5/11/2010	6/9/2010
9	7/13/2010	8/11/2010	9/13/2010	10/12/2010	11/9/2010	12/10/2010	12/10/2009	1/13/2010	2/10/2010	3/10/2010	4/12/2010	5/12/2010	6/10/2010
10	7/14/2010	8/12/2010	9/14/2010	10/13/2010	11/10/2010	12/13/2010	12/11/2009	1/14/2010	2/11/2010	3/11/2010	4/13/2010	5/13/2010	6/11/2010
11	7/15/2010	8/13/2010	9/15/2010	10/14/2010	11/12/2010	12/14/2010	12/14/2009	1/15/2010	2/12/2010	3/12/2010	4/14/2010	5/14/2010	6/14/2010
12	7/16/2010	8/16/2010	9/16/2010	10/15/2010	11/15/2010	12/15/2010	12/15/2009	1/18/2010	2/15/2010	3/15/2010	4/15/2010	5/17/2010	6/15/2010
13	7/19/2010	8/17/2010	9/17/2010	10/18/2010	11/16/2010	12/16/2010	12/16/2009	1/19/2010	2/16/2010	3/16/2010	4/16/2010	5/18/2010	6/16/2010
14	7/20/2010	8/18/2010	9/20/2010	10/19/2010	11/17/2010	12/17/2010	12/17/2009	1/20/2010	2/17/2010	3/17/2010	4/19/2010	5/19/2010	6/17/2010
15	7/21/2010	8/19/2010	9/21/2010	10/20/2010	11/18/2010	12/20/2010	12/18/2009	1/21/2010	2/18/2010	3/18/2010	4/20/2010	5/20/2010	6/18/2010
16	7/22/2010	8/20/2010	9/22/2010	10/21/2010	11/19/2010	12/21/2010	12/21/2009	1/22/2010	2/19/2010	3/19/2010	4/21/2010	5/21/2010	6/21/2010
17	7/23/2010	8/23/2010	9/23/2010	10/22/2010	11/22/2010	12/22/2010	12/22/2009	1/25/2010	2/22/2010	3/22/2010	4/22/2010	5/24/2010	6/22/2010
18	7/26/2010	8/24/2010	9/24/2010	10/25/2010	11/23/2010	12/23/2010	12/23/2009	1/26/2010	2/23/2010	3/23/2010	4/23/2010	5/25/2010	6/23/2010
19	7/27/2010	8/25/2010	9/27/2010	10/26/2010	11/24/2010	12/27/2010	12/24/2009	1/27/2010	2/24/2010	3/24/2010	4/26/2010	5/26/2010	6/24/2010
20	7/28/2010	8/26/2010	9/28/2010	10/27/2010	11/29/2010	12/28/2010	12/28/2009	1/28/2010	2/25/2010	3/25/2010	4/27/2010	5/27/2010	6/25/2010
21													
22	8/1/2010	9/1/2010	10/1/2010	11/1/2010	12/1/2010	1/1/2011	12/31/2009	2/1/2010	3/1/2010	4/1/2010	5/1/2010	6/1/2010	7/1/2010
23													

Actual Degree Days in Cycle	Cycle No.	Days																						
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
January	1	1,345	1,345	1,356	1,378	1,408	1,350	1,468	1,471	1,493	1,502	1,415	1,486	1,492	1,477	1,454	1,347	1,414	1,386	1,373	1,277	-	1,343	-
February	2	1,173	1,173	1,174	1,175	1,175	1,180	1,171	1,178	1,160	1,149	1,150	1,162	1,159	1,161	1,156	1,146	1,134	1,138	1,137	1,132	-	1,045	-
March	3	1,045	1,045	1,030	1,020	1,011	998	927	902	897	890	880	866	859	845	824	807	756	755	751	749	-	801	-
April	4	801	801	788	787	736	664	655	675	662	657	577	577	568	622	629	625	583	566	581	569	-	467	-
May	5	470	470	455	427	420	416	465	474	441	440	425	430	419	353	345	334	345	335	292	277	-	210	-
June	6	207	207	207	209	209	209	161	145	133	127	134	115	109	97	88	88	67	67	67	67	-	55	-
July	7	55	55	56	52	52	48	45	39	34	23	9	7	5	4	1	1	1	1	1	1	-	2	-
August	8	2	2	1	1	1	1	1	1	1	1	1	2	2	2	2	2	4	6	7	6	-	6	-
September	9	6	6	6	6	9	9	9	10	25	31	36	45	47	67	76	77	77	78	86	91	-	91	-
October	10	91	91	125	136	142	155	167	202	201	213	227	229	284	286	300	318	340	410	413	413	-	490	-
November	11	490	490	481	500	518	505	513	549	555	556	584	633	594	588	581	588	660	609	618	783	-	760	-
December	12	760	760	757	758	838	880	902	876	907	979	960	947	980	1,009	1,112	1,127	1,066	1,081	1,228	1,114	-	1,178	-
		6,445	6,445	6,436	6,449	6,544	6,487	6,493	6,502	6,522	6,573	6,478	6,499	6,518	6,511	6,568	6,460	6,445	6,430	6,553	6,480	-	6,448	-

Actual Degree Days of Cycle in Current Month	Cycle No.	Days																						
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
January	1	131	-	173	213	255	296	450	490	543	592	628	726	764	801	840	882	997	1,021	1,054	1,088	-	1,304	-
February	2	-	-	43	84	126	172	317	364	399	437	474	584	619	658	692	724	827	855	887	916	-	1,045	-
March	3	-	-	28	59	92	125	199	221	251	282	309	405	433	458	471	486	538	565	593	620	-	801	-
April	4	-	-	15	45	52	60	62	75	125	143	165	181	200	279	299	310	320	330	373	388	-	467	-
May	5	3	3	3	5	5	9	60	82	99	116	123	144	152	165	177	177	198	198	198	198	-	210	-
June	6	-	-	-	4	4	8	11	17	22	33	47	49	51	52	55	55	55	55	55	55	-	55	-
July	7	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	2	-
August	8	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	3	5	-	6	-
September	9	-	-	-	-	3	3	3	4	19	25	30	40	42	62	71	72	72	75	85	91	-	91	-
October	10	-	-	34	45	54	67	79	115	129	147	166	178	235	257	280	299	321	394	407	413	-	490	-
November	11	-	-	25	55	82	82	102	174	194	213	260	321	339	355	371	397	491	513	535	706	-	760	-
December	12	-	-	22	53	160	202	244	290	341	432	460	508	559	604	723	764	797	834	1,003	1,060	-	1,178	-

**Gas Cost of Service
Workpapers
Page 139 of 222**

Percent Actual Degree Days of Cycle in Current Month		Cycle No.																						
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
January	1	10%	10%	13%	15%	18%	22%	31%	33%	36%	39%	44%	49%	51%	54%	58%	65%	71%	74%	77%	85%	0%	97%	0%
February	2	0%	0%	4%	7%	11%	15%	27%	31%	34%	38%	41%	50%	53%	57%	60%	63%	73%	75%	78%	81%	0%	100%	0%
March	3	0%	0%	3%	6%	9%	13%	21%	25%	28%	32%	35%	47%	50%	54%	57%	60%	71%	75%	79%	83%	0%	100%	0%
April	4	0%	0%	2%	6%	7%	8%	9%	11%	19%	22%	25%	31%	35%	45%	48%	50%	55%	58%	64%	68%	0%	100%	0%
May	5	1%	1%	1%	1%	1%	2%	13%	17%	22%	26%	29%	33%	36%	47%	51%	53%	57%	59%	68%	71%	0%	100%	0%
June	6	0%	0%	0%	2%	2%	4%	7%	12%	17%	26%	35%	43%	47%	54%	63%	63%	82%	82%	82%	82%	0%	100%	0%
July	7	0%	0%	2%	2%	2%	2%	2%	3%	3%	4%	11%	14%	20%	25%	100%	100%	100%	100%	100%	100%	0%	100%	0%
August	8	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	50%	50%	50%	50%	50%	50%	75%	83%	86%	0%	100%	0%
September	9	0%	0%	0%	0%	33%	33%	33%	40%	76%	81%	83%	89%	89%	93%	93%	94%	94%	96%	99%	100%	0%	100%	0%
October	10	0%	0%	27%	33%	38%	43%	47%	57%	64%	69%	73%	78%	83%	90%	93%	94%	94%	96%	99%	100%	0%	100%	0%
November	11	0%	0%	5%	11%	16%	16%	20%	32%	35%	38%	45%	51%	57%	60%	64%	68%	74%	84%	87%	90%	0%	100%	0%
December	12	0%	0%	3%	7%	19%	23%	27%	33%	38%	44%	48%	54%	57%	60%	65%	68%	75%	77%	82%	95%	0%	100%	0%

Weighted Average Percent of Actual Degree Days Billed from Current Month		January	February	March	April	May	June	July	August	September	October	November	December
R-6 & R-11		28%	24%	21%	14%	15%	16%	7%	10%	43%	45%	26%	27%
R-5 & R-10		30%	26%	23%	16%	16%	19%	11%	12%	47%	48%	29%	30%
G-40 & T-40		32%	28%	26%	18%	19%	23%	18%	17%	46%	47%	31%	31%
G-50 & T-50		31%	26%	24%	17%	17%	20%	13%	14%	46%	47%	29%	30%
G-41 & T-41		36%	33%	31%	22%	23%	28%	23%	22%	52%	52%	36%	36%
G-51 & T-51		33%	29%	27%	19%	20%	24%	20%	19%	46%	48%	31%	32%
G-42 & T-42		79%	79%	79%	74%	75%	80%	83%	76%	89%	88%	81%	81%
G-52 & T-52		94%	97%	97%	96%	96%	96%	95%	97%	99%	99%	97%	97%
Interruptible		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Special Ct.		97%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Normal Degree Days in Cycle		Cycle No.																						
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
January	1	1,267	1,267	1,278	1,287	1,294	1,236	1,330	1,335	1,339	1,348	1,283	1,383	1,391	1,398	1,406	1,335	1,422	1,429	1,439	1,324	-	1,376	-
February	2	1,213	1,213	1,212	1,211	1,211	1,211	1,210	1,210	1,210	1,207	1,205	1,196	1,192	1,188	1,182	1,172	1,150	1,140	1,132	1,127	-	1,115	-
March	3	1,115	1,115	1,112	1,107	1,106	1,100	1,077	1,070	1,065	1,060	1,051	1,024	1,015	1,008	1,001	995	989	986	980	971	-	988	-
April	4	988	988	978	1,016	1,003	990	906	893	926	914	902	823	812	839	824	809	729	715	736	722	-	612	-
May	5	638	638	626	566	554	543	556	545	489	479	469	481	471	422	416	407	413	404	359	351	-	317	-
June	6	291	291	281	274	265	269	236	227	219	210	207	177	170	163	154	150	128	120	114	107	-	84	-
July	7	84	84	81	78	73	56	53	51	47	44	33	30	27	23	22	18	17	17	16	15	-	10	-
August	8	10	10	10	7	7	7	7	6	6	7	6	8	8	8	8	9	13	12	13	14	-	21	-
September	9	20	20	22	25	35	37	38	41	50	53	55	58	64	81	86	90	92	98	119	124	-	144	-
October	10	144	144	171	180	182	194	205	240	245	256	266	276	317	316	327	340	350	396	392	403	-	471	-
November	11	471	471	460	469	477	463	470	497	504	513	547	610	586	595	606	617	682	659	670	796	-	758	-
December	12	758	758	769	781	861	894	911	885	900	985	974	935	948	959	1,048	1,061	1,017	1,025	1,149	1,047	-	1,105	-
		7,001	7,001	7,001	7,001	7,069	7,001	7,001	7,001	7,001	7,074	7,001	7,001	7,001	7,001	7,079	7,001	7,001	7,001	7,119	7,001	-	7,001	-

Normal Degree Days of Cycle in Current Month		Cycle No.																						
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
January	1	123	123	163	204	243	286	417	461	502	546	591	728	772	816	862	910	1,035	1,079	1,125	1,169	-	1,336	-
February	2	-	-	39	79	118	161	292	335	376	417	460	588	628	668	707	745	849	883	920	959	-	1,115	-
March	3	-	-	36	71	109	146	254	290	326	361	396	497	528	561	593	625	722	754	785	815	-	988	-
April	4	-	-	25	98	123	148	172	195	263	287	309	331	352	411	429	446	463	480	532	549	-	612	-
May	5	26	26	40	52	65	79	116	128	140	153	166	200	211	222	233	240	264	272	280	287	-	317	-
June	6	-	-	4	10	14	32	36	39	43	46	57	61	64	68	70	73	75	76	77	78	-	84	-
July	7	-	-	1	3	3	4	5	5	6	6	6	6	7	7	7	7	7	8	9	9	-	10	-
August	8	0	0	1	1	1	1	1	2	2	2	3	4	5	5	5	6	10	11	12	13	-	21	-
September	9	-	-	2	4	15	17	19	21	31	34	37	42	48	65	70	75	81	88	110	117	-	144	-
October	10	-	-	29	40	53	66	80	117	132	146	160	174	221	237	254	271	287	340	358	376	-	471	-
November	11	-	-	18	38	59	59	78	143	165	188	236	313	336	361	388	416	498	527	557	700	-	758	-
December	12	-	-	30	62	161	195	231	271	308	415	452	490	526	562	679	719	758	795	948	990	-	1,105	-

Percent Normal Degree Days of Cycle in Current Month
Cycle No.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
January	1	10%	10%	13%	16%	19%	23%	31%	35%	40%	46%	53%	56%	58%	61%	68%	73%	76%	78%	88%	0%	97%	0%	
February	2	0%	0%	3%	6%	10%	13%	24%	28%	31%	35%	38%	49%	53%	56%	60%	64%	74%	77%	81%	85%	0%	100%	0%
March	3	0%	0%	3%	6%	10%	13%	24%	27%	31%	34%	38%	49%	52%	56%	59%	63%	73%	76%	80%	84%	0%	100%	0%
April	4	0%	0%	3%	10%	12%	15%	19%	22%	28%	31%	34%	40%	43%	49%	52%	55%	64%	67%	72%	76%	0%	100%	0%
May	5	4%	4%	6%	9%	12%	15%	21%	23%	29%	35%	42%	45%	52%	56%	59%	64%	67%	78%	82%	0%	100%	0%	
June	6	0%	0%	2%	3%	5%	12%	15%	17%	19%	22%	27%	34%	38%	42%	45%	49%	58%	63%	67%	73%	0%	100%	0%
July	7	0%	0%	1%	4%	4%	7%	9%	11%	12%	14%	19%	21%	26%	31%	34%	41%	44%	51%	54%	59%	0%	100%	0%
August	8	4%	4%	5%	8%	10%	21%	26%	29%	36%	43%	55%	61%	64%	67%	71%	80%	87%	90%	93%	0%	100%	0%	
September	9	0%	0%	9%	18%	43%	45%	50%	53%	62%	65%	68%	72%	75%	81%	82%	84%	88%	90%	93%	94%	0%	100%	0%
October	10	0%	0%	17%	22%	29%	34%	39%	49%	54%	57%	60%	63%	70%	75%	77%	80%	82%	86%	91%	93%	0%	100%	0%
November	11	0%	0%	4%	8%	12%	13%	17%	29%	33%	37%	43%	51%	57%	61%	64%	68%	73%	80%	83%	88%	0%	100%	0%
December	12	0%	0%	4%	8%	19%	22%	25%	31%	34%	42%	52%	55%	59%	65%	68%	74%	78%	83%	94%	0%	100%	0%	

Weighted Average Percent of Normal Degree Days Billed from Current Month

	January	February	March	April	May	June	July	August	September	October	November	December
R-6 & R-11	29%	22%	22%	20%	21%	15%	10%	25%	42%	37%	24%	26%
R-5 & R-10	31%	25%	24%	22%	23%	17%	12%	27%	45%	40%	27%	29%
G-40 & T-40	33%	27%	27%	24%	26%	20%	14%	31%	44%	39%	29%	30%
G-50 & T-50	32%	25%	25%	23%	24%	18%	13%	28%	45%	39%	27%	29%
G-41 & T-41	38%	32%	32%	28%	30%	24%	18%	36%	49%	45%	34%	35%
G-51 & T-51	34%	28%	28%	25%	26%	21%	15%	31%	44%	40%	30%	31%
G-42 & T-42	79%	80%	79%	77%	78%	75%	71%	82%	86%	84%	81%	81%
G-52 & T-52	94%	97%	97%	96%	96%	96%	95%	97%	98%	98%	97%	97%
Interruptible	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Special Ct.	97%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Data Request Customers & Meters - Northern - NH

List of gas meters and customers by Rate Class.

Meters are from Revenue worksheets and Customers are computed from billed Customer Charges

Meters

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
R-6 & R-11 - Sales	1,635	1,631	1,632	1,629	1,662	1,686	1,699	1,688	1,683	1,660	1,636	1,623	1,606	19,835
R-5 & R-10 - Sales	20,220	20,278	20,304	20,311	20,369	20,409	20,390	20,267	20,231	20,275	20,321	20,435	20,512	244,102
R-6 & R-11 - Trans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R-5 & R-10 - Trans	2	3	0	0	0	0	0	0	0	0	0	0	0	3
G-40	4,262	4,271	4,275	4,257	4,223	4,181	4,162	4,117	4,097	4,101	4,170	4,194	4,233	50,281
G-50	914	910	908	916	936	959	954	946	940	931	895	892	888	11,075
G-41	389	391	390	388	386	384	385	381	384	383	387	390	385	4,634
G-51	168	171	172	169	169	169	167	167	165	165	166	165	163	2,008
G-42	17	16	17	17	18	19	18	19	17	20	20	15	13	209
G-52	3	5	3	3	3	4	3	3	3	3	3	5	5	43
T-40	240	240	239	239	232	234	242	243	243	244	248	255	256	2,915
T-50	47	48	48	48	49	51	51	52	51	53	55	56	59	621
T-41	154	155	155	156	157	157	155	158	158	163	165	167	174	1,920
T-51	66	64	64	67	67	67	66	66	67	67	68	69	71	803
T-42	14	14	14	14	13	12	13	13	13	14	14	15	17	166
T-52	23	23	24	24	24	23	24	24	24	24	24	22	22	282
Special Contract	3	3	3	3	3	3	3	3	3	3	3	3	3	36
Interruptible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	28,157	28,223	28,248	28,241	28,311	28,358	28,332	28,147	28,079	28,106	28,175	28,306	28,407	338,933

Customers

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
R-6 & R-11 - Sales	1,620.0	1,624.2	1,615.4	1,623.1	1,623.6	1,629.5	1,668.9	1,696.6	1,685.4	1,697.7	1,660.3	1,627.2	1,685.2	19,837
R-5 & R-10 - Sales	20,062.9	20,232.4	20,164.2	20,331.4	20,242.1	20,290.0	20,344.7	20,305.2	20,142.4	20,212.7	20,255.7	20,296.7	20,321.0	243,138
R-6 & R-11 - Trans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
R-5 & R-10 - Trans	2.0	3.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4
G-40	4,194	4,214	4,223	4,225	4,171	4,158	4,138	4,075	4,043	4,018	4,049	4,115	4,148	49,576
G-50	894	898	882	889	879	896	925	932	926	933	925	880	875	10,839
G-41	364	365	362	365	359	362	357	359	358	359	351	360	363	4,320
G-51	159	163	157	156	155	158	156	154	151	156	153	153	153	1,866
G-42	19	9	13	16	15	18	15	16	15	17	18	6	11	170
G-52	2	1	1	1	1	2	1	1	1	1	1	2	2	15
T-40	265	280	285	284	289	278	287	280	283	284	285	284	293	3,412
T-50	63	62	63	63	63	64	66	66	67	66	68	70	71	789
T-41	178	176	179	182	182	182	181	179	181	181	187	189	193	2,192
T-51	74	76	75	80	80	79	79	79	78	79	79	81	80	945
T-42	18	16	16	16	15	14	16	15	15	16	16	17	19	191
T-52	26	25	26	26	26	25	26	25	27	26	26	25	26	309
Special Contract	2	2	2	2	2	2	2	2	2	2	2	2	2	24
Interruptible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	27,943	28,147	28,065	28,258	28,103	28,158	28,263	28,185	27,974	28,049	28,076	28,107	28,241	337,627

**Gas Cost of Service
Workpapers
Page 142 of 222**

Northern Utilities - NH Gas Division Test Year 2010	TOTAL COMPANY (1)	RESIDENTIAL NON-HEATING RATE R-6 & R-11 (2)	RESIDENTIAL HEATING RATE R-5 & R-10 (3)	HIGH WINTER SMALL G-40 & T-40 (4)-2	LOW WINTER SMALL G-50 & T-50 (5)	HIGH WINTER MEDIUM G-41 & T-41 (6)	LOW WINTER MEDIUM G-51 & T-51 (7)	HIGH WINTER LARGE G-42 & T-42 (8)
ANNUAL NO SALES CUSTOMERS	329,761	19,837.21	243,138	49,576	10,839	4,320	1,866	170
ANNUAL NO OF TRANS CUSTOMERS	7,866	0	4	3,412	789	2,192	945	191
Total Customers	337,627	19,837	243,142	52,989	11,628	6,512	2,811	361
ANNUAL NUMBER OF GAS BILLS	367,731	21,724	265,110	57,405	12,608	7,091	3,042	396
ANNUAL NO METER EXCL DAILY METERED	338,201	19,835	244,105	53,184	11,660	6,458	2,799	159
ANNUAL NO METERS DAILY METERED	732	0	0	12	36	96	12	216
Total Meters	338,933	19,835	244,105	53,196	11,696	6,554	2,811	375
NUMBER OF SERVICES	20,868	1,208	14,866	3,240	712	546	234	31
RATIO SERVICES TO METERS	20,868	73%	73%	73%	73%	100%	100%	100%

Northern Utilities - NH Gas Division Test Year 2010	LOW WINTER LARGE G-52 & T-52 (9)	INTERRUPTIBLE & SPECIAL CONTRACT (10)
ANNUAL NO SALES CUSTOMERS	15	0
ANNUAL NO OF TRANS CUSTOMERS	309	24
Total Customers	324	24
ANNUAL NUMBER OF GAS BILLS	329	26
ANNUAL NO METER EXCL DAILY METERED	1	0
ANNUAL NO METERS DAILY METERED	324	36
Total Meters	325	36
NUMBER OF SERVICES	27	3
RATIO SERVICES TO METERS	100%	100%

Proportional Responsibility Distribution Investment Allocator DISTR

The Proportional Responsibility Method is a capacity allocation procedure which considers the monthly variation in sales by customer class. Months with higher total usage are given more weight than lower usage months. The method was first developed by Gary H. Grainger of Wisconsin Public Service Corporation and published November 9, 1972 in *Public Utilities Fortnightly*.

The Proportional Responsibility (“PR”) Method is often used to allocate distribution plant to gas utility customers. Each customer class is assigned capacity-related costs based upon the variation of usage across all twelve months of the test year. In this manner, the PR method recognizes that capacity on the distribution system has some value each month throughout the year, though that value is greatly diminished in the summer months when system loads are much lower. By observation, the PR method is generally consistent with the market price for inter-state pipeline capacity as evidenced by the prices commanded for capacity release.

In contrast, the Design Day Allocation Method relates all costs to a single day, a hypothetical day where temperature extremes create the greatest load for which the utility can provide firm delivery service. The Design Day Demand Method is susceptible to errors due to the mis-estimation of class loads under extreme weather conditions. This method assumes that all costs are attributable to a single day, so by inference, there is no value to capacity at any other time. Summer-only users and interruptible customers would have no capacity cost responsibility at any time. In essence, these customers would receive the benefit of free use of the transmission and distribution system. This anomaly is one of the reasons why the FERC has migrated to capacity allocation methods that recognize customer loads throughout the year, such as the Modified Fixed Variable Method.

The following procedure describes the step-by-step calculation of the allocator DISTR shown in the following workpapers:

1. List all firm sales by month by rate class.
2. Normalize monthly sales data by computing the ratio of each rate class's monthly sales to the total monthly sales.
3. Rank the monthly sales, using the rank of 1 for the peak sales month and the rank of 12 for the lowest sales month.
4. Calculate the “% of peak month” defined as the ratio of sales in each month relative to the sales in the peak month. The % of peak factor for the month ranked #1 would equal 100% and the ratio for each subsequent month ranked would be less than unity.
5. Develop individual weighting factors for the twelve months. For each month starting with the 12th ranked month, calculate the difference in the nth ranked month's peak factor, as determined in step 4 above, and the n+1 ranked month's factor. Divide this difference by n and obtain the individual month's weighting factor. For n+1 = 13, use 0 percent as the month's peak factor. Thus, the individual monthly weighting factor for the 12th month is simply the peak factor for that month divided by 12.
6. Develop cumulative weighting factors for the twelve months starting with the 12th ranked month and continuing to the first ranked month. The cumulative weighting factor is computed by adding the month's individual weighting factor to the n-1 month's cumulative weighting factor. Following this process, the sum of the cumulative weighting factor for all 12 months should equal 100%.
7. For each customer class, multiply the normalized sales factor for the customer class developed in step 2 by the respective monthly cumulative weighting factor developed in step 6.

8. For each customer class, sum the twelve monthly proportionality factors, as determined in step 7 and use these percentages as the mains allocation factor.

NORTHERN - NEW HAMPSHIRE
 TOTAL SENDOUT BY RATE CLASS
 BY RATE CLASS

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CALENDAR MONTH SENDOUT - CC

12 Months Ended Dec 31, 2010

DATE	RESIDENTIAL HEATING R-5 & R-10	RESIDENTIAL NON-HEATING R-6 & R-11	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	TOTAL SENDOUT
NOV	1,637,997	37,735	900,706	197,563	1,123,801	356,127	644,105	986,851	5,884,886
DEC	2,763,852	47,703	1,611,248	258,065	1,849,016	447,002	789,776	1,308,790	9,075,452
JAN	2,918,350	47,752	1,768,622	267,000	2,026,720	453,432	872,556	1,239,691	9,594,122
FEB	2,450,043	41,758	1,417,468	233,068	1,675,485	395,467	704,478	1,220,622	8,138,390
MAR	2,078,258	40,168	1,116,588	223,375	1,374,535	373,555	612,574	1,246,194	7,065,247
APR	1,164,125	28,755	549,180	179,472	735,881	298,869	323,135	966,928	4,246,345
MAY	561,977	20,380	225,744	134,895	395,033	228,386	166,614	804,135	2,537,163
JUN	382,853	18,571	134,042	136,317	266,962	236,607	141,533	713,866	2,030,751
JUL	318,629	17,482	107,213	138,601	210,974	247,876	154,892	672,336	1,868,002
AUG	331,266	19,493	129,335	155,448	246,516	291,684	230,257	720,959	2,124,958
SEP	316,109	15,308	139,715	116,236	254,230	219,358	309,508	714,721	2,085,185
OCT	975,282	28,120	453,552	182,388	680,298	330,591	541,359	852,573	4,044,162
TOTAL	15,898,740	363,224	8,553,414	2,222,427	10,839,452	3,878,954	5,490,786	11,447,666	58,694,663
WINTER	13,012,625	243,871	7,363,813	1,358,542	8,785,438	2,324,453	3,946,624	6,969,076	44,004,443
SUMMER	2,886,115	119,354	1,189,601	863,885	2,054,013	1,554,501	1,544,162	4,478,590	14,690,221

NORTHERN - NEW HAMPSHIRE
 TOTAL FIRM SENDOUT
 BY RATE CLASS
 12 Months Ended Dec 31, 2010

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CALENDAR MONTH SENDOUT - CC

DATE	RESIDENTIAL HEATING R-5 & R-10	RESIDENTIAL NON-HEATING R-6 & R-11	SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	TOTAL FIRM SENDOUT
NOV	1,637,997	37,735	900,706	197,563	1,123,801	356,127	644,105	986,851	5,884,886
DEC	2,763,852	47,703	1,611,248	258,065	1,849,016	447,002	789,776	1,308,790	9,075,452
JAN	2,918,350	47,752	1,768,622	267,000	2,026,720	453,432	872,556	1,239,691	9,594,122
FEB	2,450,043	41,758	1,417,468	233,068	1,675,485	395,467	704,478	1,220,622	8,138,390
MAR	2,078,258	40,168	1,116,588	223,375	1,374,535	373,555	612,574	1,246,194	7,065,247
APR	1,164,125	28,755	549,180	179,472	735,881	298,869	323,135	966,928	4,246,345
MAY	561,977	20,380	225,744	134,895	395,033	228,386	166,614	804,135	2,537,163
JUN	382,853	18,571	134,042	136,317	266,962	236,607	141,533	713,866	2,030,751
JUL	318,629	17,482	107,213	138,601	210,974	247,876	154,892	672,336	1,868,002
AUG	331,266	19,493	129,335	155,448	246,516	291,684	230,257	720,959	2,124,958
SEP	316,109	15,308	139,715	116,236	254,230	219,358	309,508	714,721	2,085,185
OCT	975,282	28,120	453,552	182,388	680,298	330,591	541,359	852,573	4,044,162
TOTAL	15,898,740	363,224	8,553,414	2,222,427	10,839,452	3,878,954	5,490,786	11,447,666	58,694,663
WINTER	13,012,625	243,871	7,363,813	1,358,542	8,785,438	2,324,453	3,946,624	6,969,076	44,004,443
SUMMER	2,886,115	119,354	1,189,601	863,885	2,054,013	1,554,501	1,544,162	4,478,590	14,690,221

NORTHERN - NEW HAMPSHIRE
 TOTAL SENDOUT
 BY RATE CLASS NORMALIZED
 12 Months Ended Dec 31, 2010

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CALENDAR MONTH SENDOUT - CC

DATE	RESIDENTIAL HEATING R-5 & R-10	RESIDENTIAL NON-HEATING R-6 & R-11	SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	FIRM SENDOUT
NOV	0.278340	0.006412	0.153054	0.033571	0.190964	0.060516	0.109451	0.167692	1.000000
DEC	0.304541	0.005256	0.177539	0.028436	0.203738	0.049254	0.087023	0.144212	1.000000
JAN	0.304181	0.004977	0.184344	0.027830	0.211246	0.047261	0.090947	0.129214	1.000000
FEB	0.301048	0.005131	0.174171	0.028638	0.205874	0.048593	0.086562	0.149983	1.000000
MAR	0.294152	0.005685	0.158040	0.031616	0.194549	0.052872	0.086702	0.176384	1.000000
APR	0.274147	0.006772	0.129330	0.042265	0.173298	0.070383	0.076097	0.227708	1.000000
MAY	0.221498	0.008032	0.088975	0.053168	0.155699	0.090016	0.065669	0.316943	1.000000
JUN	0.188528	0.009145	0.066006	0.067126	0.131460	0.116512	0.069695	0.351528	1.000000
JUL	0.170572	0.009359	0.057394	0.074198	0.112941	0.132696	0.082918	0.359922	1.000000
AUG	0.155893	0.009174	0.060865	0.073153	0.116010	0.137266	0.108358	0.339281	1.000000
SEP	0.151597	0.007341	0.067004	0.055744	0.121922	0.105198	0.148432	0.342762	1.000000
OCT	0.241158	0.006953	0.112150	0.045099	0.168217	0.081745	0.133862	0.210816	1.000000
TOTAL	0.270872	0.006188	0.145727	0.037864	0.184675	0.066087	0.093548	0.195038	1.000000

NORTHERN - NEW HAMPSHIRE
DEVELOPMENT OF PROPORTIONAL RESPONSIBILITY WEIGHTINGS

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CALENDAR MONTH SENDOUT - CC

12 Months Ended Dec 31, 2010

DATE	Total Sendout	Ranking	Percent of Peak Month	Next Ranked Month	Next Ranked Month Percent of Peak Month	Difference	Individual Weighting Factors		Cumulative Weighting Factors		
							weight	rank			
NOV	5,884,886	5	61.3385%	6	44.2599%	17.0786%	3.4157%	5	8.4275%	>=5 rank	
DEC	9,075,452	2	94.5939%	3	84.8268%	9.7670%	4.8835%	2	20.1152%	rank	>=2
JAN	9,594,122	1	100.0000%	2	94.5939%	5.4061%	5.4061%	1	25.5213%		>=1 rank
FEB	8,138,390	3	84.8268%	4	73.6414%	11.1854%	3.7285%	3	15.2317%	rank	>=3
MAR	7,065,247	4	73.6414%	5	61.3385%	12.3030%	3.0757%	4	11.5032%		>=4 rank
APR	4,246,345	6	44.2599%	7	42.1525%	2.1074%	0.3512%	6	5.0117%	rank	>=6
MAY	2,537,163	8	26.4450%	9	22.1485%	4.2964%	0.5371%	8	2.4166%		>=8 rank
JUN	2,030,751	11	21.1666%	12	19.4703%	1.6963%	0.1542%	11	1.7767%	rank	>=11
JUL	1,868,002	12	19.4703%		0.0000%	19.4703%	1.6225%	12	1.6225%		>=12 rank
AUG	2,124,958	9	22.1485%	10	21.7340%	0.4146%	0.0461%	9	1.8795%	rank	>=9
SEP	2,085,185	10	21.7340%	11	21.1666%	0.5674%	0.0567%	10	1.8335%		>=10 rank
OCT	4,044,162	7	42.1525%	8	26.4450%	15.7075%	2.2439%	7	4.6605%		>=7
TOTAL	58,694,663								100.0000%		

NORTHERN - NEW HAMPSHIRE
 PROPORTIONAL RESPONSIBILITY ALLOCATION FACTORS
 12 Months Ended Dec 31, 2010

22-Apr-11
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CALENDAR MONTH SENDOUT - CCF

DATE	RESIDENTIAL HEATING R-5 & R-10	RESIDENTIAL NON-HEATING R-6 & R-11	SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	FIRM SENDOUT
NOV	2.345698%	0.054039%	1.289858%	0.282921%	1.609343%	0.509993%	0.922393%	1.413222%	8.427466%
DEC	6.125914%	0.105730%	3.571235%	0.571987%	4.098234%	0.990754%	1.750492%	2.900856%	20.115202%
JAN	7.763104%	0.127024%	4.704713%	0.710246%	5.391277%	1.206174%	2.321085%	3.297703%	25.521326%
FEB	4.585461%	0.078154%	2.652911%	0.436206%	3.135812%	0.740150%	1.318490%	2.284496%	15.231680%
MAR	3.383694%	0.065399%	1.817961%	0.363685%	2.237934%	0.608199%	0.997355%	2.028978%	11.503205%
APR	1.373958%	0.033938%	0.648170%	0.211822%	0.868524%	0.352740%	0.381380%	1.141217%	5.011747%
MAY	0.535270%	0.019411%	0.215016%	0.128484%	0.376259%	0.217532%	0.158696%	0.765920%	2.416588%
JUN	0.334964%	0.016248%	0.117276%	0.119266%	0.233569%	0.207011%	0.123829%	0.624573%	1.776736%
JUL	0.276757%	0.015185%	0.093123%	0.120387%	0.183250%	0.215302%	0.134537%	0.583982%	1.622523%
AUG	0.293007%	0.017242%	0.114397%	0.137494%	0.218045%	0.257996%	0.203663%	0.637691%	1.879534%
SEP	0.277950%	0.013460%	0.122849%	0.102204%	0.223541%	0.192878%	0.272146%	0.628444%	1.833472%
OCT	1.123921%	0.032406%	0.522677%	0.210185%	0.783980%	0.380975%	0.623865%	0.982511%	4.660520%
	28.419696%	0.578236%	15.870186%	3.394887%	19.359767%	5.879705%	9.207932%	17.289592%	100.000000%
TOTAL WINTER	25.577828%	0.464284%	14.684848%	2.576866%	17.341123%	4.408011%	7.691195%	13.066471%	85.810626%
TOTAL SUMMER	2.841868%	0.113952%	1.185338%	0.818022%	2.018644%	1.471694%	1.516736%	4.223120%	14.189374%



The Proportional Responsibility Method of Capacity Cost Allocation

“Proportional responsibility,” a new capacity cost allocation method, is designed to give a realistic and reasonable distribution of imbedded capacity costs, making it ideal for rate design purposes, rate of return determination, and support in rate cases. Other methods of capacity allocation, including their inherent fallacies, are also discussed.

By GARY H. GRAINGER

THE importance of cost-of-service studies has long been recognized in the electric utility industry. This importance is evident when you consider the numerous uses that are made of these studies, as illustrated by the following list:

Uses of Cost-of-service Studies

1. Determination of rate of return by customer group.
2. Rate design.
3. Sales promotion policy.
4. Support in rate cases before regulatory authorities.
5. Cost trends.
6. Engineering policy.

In the preparation of these studies, the allocation of capacity costs is the most significant part of the study for two reasons. First, capacity costs are generally the largest individual segment of costs, and, second, there is no universally accepted method for allocating these costs.

The remainder of this article is devoted to reviewing some of the common methods of capacity allocation, including a discussion of their inherent fallacies and then the development of a new method of capacity cost allocation that I have chosen to call the proportional responsibility method.

To illustrate some of the more common methods

of capacity allocation, assume the customer group load curves and the system load curve shown in Figure I (page 26). Table 1 (page 27) describes the characteristics of each of these customer group loads, and Table 2 (page 27) shows the results of the capacity allocations under various commonly used methods.

Before analyzing the results shown in Table 2, I would like to state briefly the principal criteria of capacity costs. Capacity costs are those created as a result of providing capacity for the customer's maximum demand. In other words, costs associated with property and plant having a specific design or size because of the maximum quantity of power used are considered capacity costs. They are not in any manner related to load factor.

Analyzing the results contained in Table 2 reveals the fallacies of the various methods:

- I. *Peak Responsibility*—Allocates all capacity costs on the basis of the loads as they occur at the time of the system peak. This implies that no capacity is required to serve loads A, B, and C since they were not taking service at the time of the system peak. This is incorrect because even without loads D, E, F, and G, there would still be a need for 300 kilowatts of capacity for loads A, B, and C.

II. *Noncoincident Peak*—Allocates all capacity costs on the basis of the individual customer peaks irrespective of the time of occurrence. Table 2 shows that all loads receive an equal share of capacity costs. Referring to the total

system curve shown in Figure I, more capacity is needed to meet the six Gas Load of Service to 12 A.M. and 4 to 7 P.M. the Workdays other hours of the day. Therefore, a larger portion of the demand costs should be assigned to the loads

FIGURE I

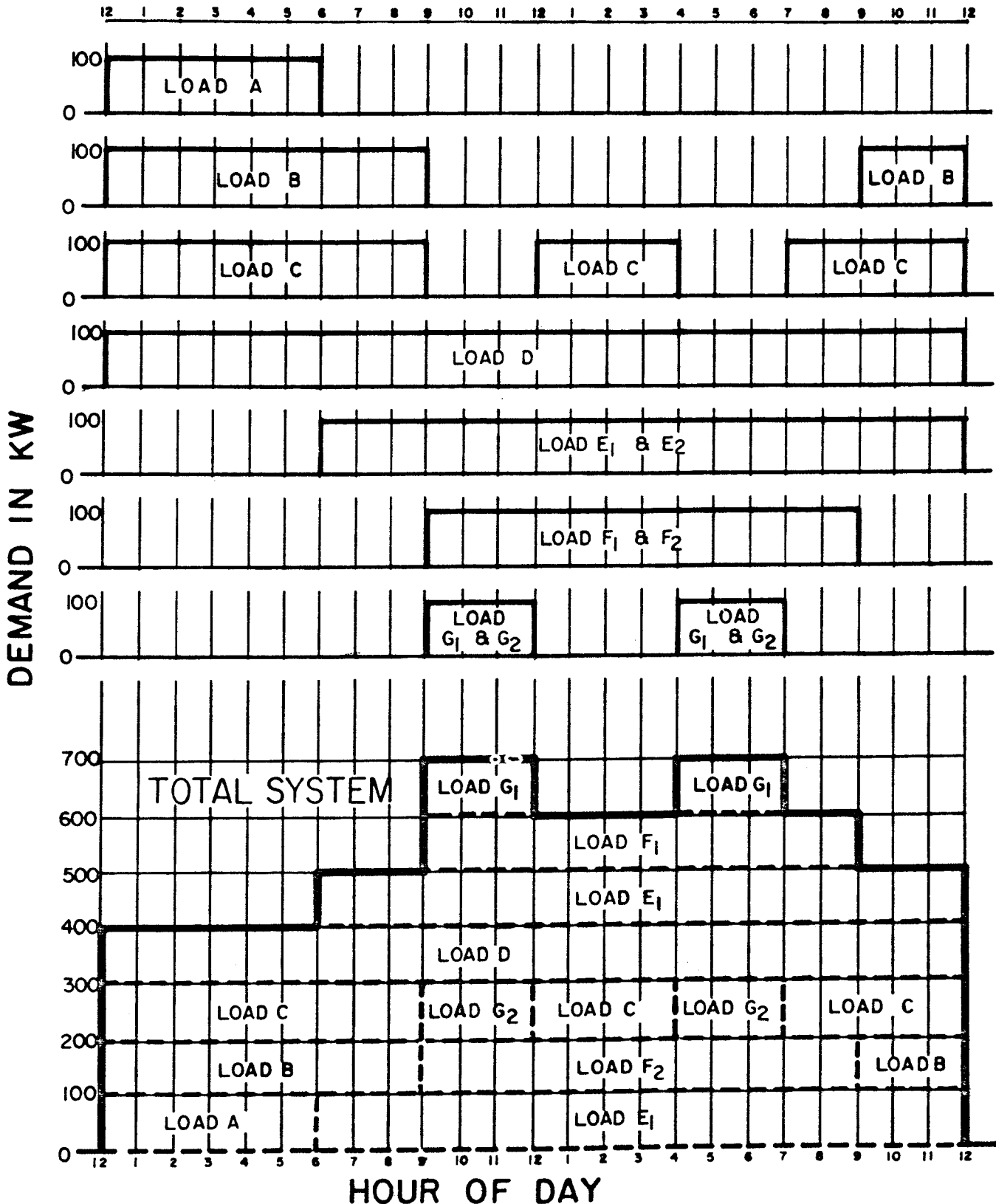


TABLE 1

Load	Kwh.	Diversified Peak Kw.	Coincident Peak Kw.	Load Factor	Gas Cost of Service Workpapers Page 154 of 222 Load Characteristics
A	600	100	0	25%	Nothing on System Peak
B	1,200	100	0	50%	Nothing on System Peak
C	1,800	100	0	75%	Nothing on System Peak
D	2,400	100	100	100%	Entirely on System Peak
E ₁ & E ₂	1,800	100	100	75%	Entirely on System Peak
F ₁ & F ₂	1,200	100	100	50%	Entirely on System Peak
G ₁ & G ₂	600	100	100	25%	Entirely on System Peak

creating the system peak; this is not being done.

III. *Average and Excess*—The portion of facilities required to serve the average load is allocated on the basis of the average demands and the difference between the average loads and the maximum load, being the excess demand, is allocated on the basis of the noncoincident peak. The results are partially dependent on load factor, which, as stated earlier, has no bearing on demand costs.

IV. *Complete Peak*—Manner of capacity cost allocation differs from other methods by putting onus on classes that exceed average demand during periods when system peaks go above average system load. This method is also partially dependent on load factor.

To the best of my knowledge, all currently published methods have somewhat similar fallacies. Recognizing that these fallacies must be overcome, the following method was developed:

Figure II (page 28) shows the same system load curve as in Figure I; the left-hand scale indicates the demand and the bottom scale indicates the hours of the day. On the right-hand scale, percentages are added. Looking at the demand of 400 kilowatts representing 57.14 per cent of the peak, it is observed that this demand exists for the entire 24-hour period. Since 400 kilowatts represent 57.14 per cent of the peak, it similarly accounts for 57.14 per cent of the capacity costs. Dividing these capacity costs of 57.14 per cent equally to each of these hours (57.14%/24 Hrs.) results in each hour being respon-

sible for 2.38 per cent of the capacity costs. The next break in the load curve (500 kilowatts) is responsible for 14.29 per cent (71.43% - 57.14%) of the capacity costs; this demand is used eighteen hours a day, 6 A.M. to 12 P.M. By similar calculation, each hour is responsible for .79 per cent (14.29%/18 Hrs.) of the capacity costs. Moving up to the 600-kilowatt break, each hour from 9 A.M. to 9 P.M. is responsible for 1.19 per cent of the capacity costs. Finally, at 700 kilowatts, each of the hours from 9 A.M. to 12 A.M. and 4 P.M. to 7 P.M. is responsible for 2.38 per cent of the capacity costs.

By combining these hourly percentages, the six hours from 12 P.M. to 6 A.M. are each responsible for 2.38 per cent, the six hours, 6 A.M. to 9 A.M. and 9 P.M. to 12 P.M. are each responsible for 3.17 per cent (2.38% + .79%), the six hours 12 A.M. to 4 P.M. and 7 P.M. to 9 P.M. for 4.36 per cent (2.38% + .79% + 1.19%) and the six hours 9 A.M. to 12 A.M. and 4 P.M. to 6 P.M. for 6.74 per cent (2.38% + .79% + 1.19% + 2.38%).

These hourly percentages, representing the distribution of the total capacity costs over the twenty-four hours of the day, establish a weighting system that will be used to distribute capacity costs to the various loads.

Figure III (page 28), showing the hourly weighting factors on the bottom scale, reveals that some loads have more than one weighting factor. For example, load D falls in all four weighting areas. It is appropriate that an individual load should be responsible for the maximum weighted demand. Applying this principle to Figure III, the weighted demands shown

TABLE 2

Load	Method I Peak Responsibility		Method II Noncoincident Peak		Method III Average & Excess		Method IV Complete Peak (Oram & Robison)	
	Kw.	%	Kw.	%	Kw.	%	Kw.	%
A	0		70	10	50	7	25	4
B	0		70	10	67	10	50	7
C	0		70	10	83	12	79	11
D	100	14	70	10	100	13	100	14
E ₁	100	14	70	10	83	12	89	13
E ₂	100	14	70	10	83	12	89	13
F ₁	100	14	70	10	67	10	78	11
F ₂	100	14	70	10	67	10	78	11
G ₁	100	15	70	10	50	7	56	8
G ₂	100	15	70	10	50	7	56	8
	<u>700</u>	<u>100</u>	<u>700</u>	<u>100</u>	<u>700</u>	<u>100</u>	<u>700</u>	<u>100</u>

FIGURE II

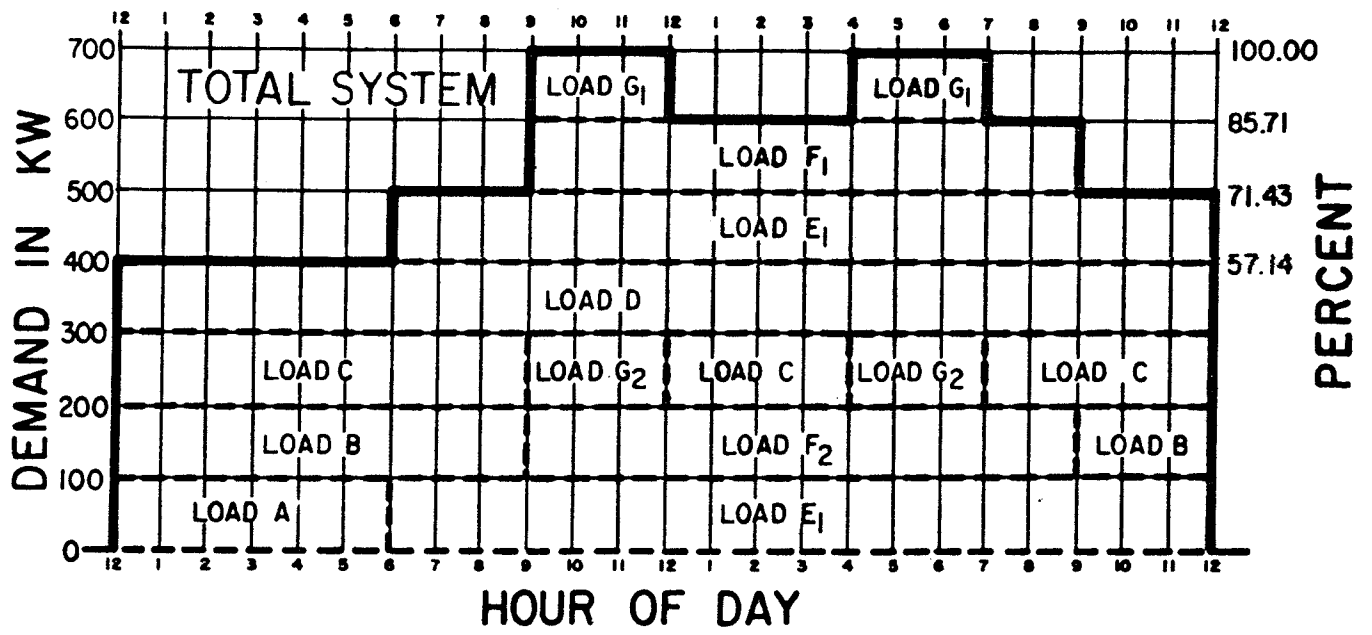


FIGURE III

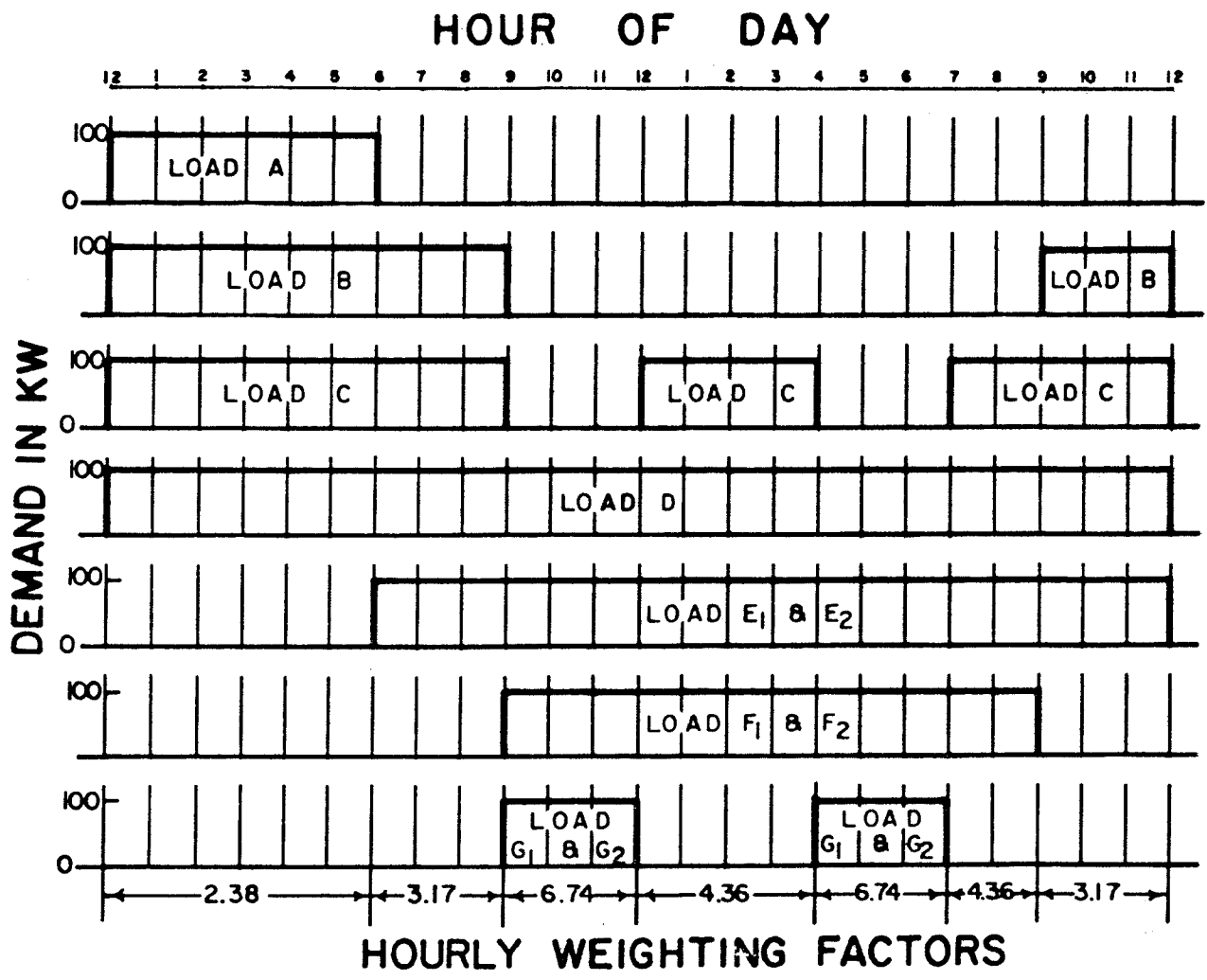


TABLE 3

Load	Highest Hourly Weighting Factor	Weighted Demand	Percentage Distribution	Distribution of 700 Kw. Gas Cost of Service Workpapers Page 156 of 222
A	2.38	238	4	28
B	3.17	317	5	38
C	4.36	436	7	53
D	6.74	674	12	83
E ₁	6.74	674	12	83
E ₂	6.74	674	12	83
F ₁	6.74	674	12	83
F ₂	6.74	674	12	83
G ₁	6.74	674	12	83
G ₂	6.74	674	12	83
		5,709	100	700

in Table 3 above were determined. In the next to the last column, the percentage distribution of the total weighted demand is shown. These percentages represent the proportional distribution of the capacity costs. Applying these percentages to the total system demand of 700 kilowatts gives the demand allocation shown in the last column.

The end result of this method is to assign all capacity costs to the individual loads proportional to what they individually would cost.

Table 4 (page 30) again shows the results of some of the more common methods of capacity allocation, as well as the proportional responsibility method. The inequities of the common methods described earlier are eliminated under the proportional responsibility method. Each and every load is assigned a proportionate share of the capacity costs. It is not dependent on load factors and it considers the time when the demand was established.

An additional major advantage of the proportional responsibility method is that it can be used to determine the costs associated with successively smaller components of the total load. A logical sequence of studies, each using the results of the earlier study in the listing, would be:

1. Cost of service by jurisdictional area.
2. Cost of service by class of service.
3. Cost of service by rate schedule.

4. Cost of service by homogeneous groups within the rate schedule (could be by annual consumption or connected appliances).

5. Cost of service by individual appliance or specific load.

None of the common methods described earlier in this article will give reasonable answers if applied to the above series of studies.

The actual application of the proportional responsibility method is more complex than described above as each hour of the year has a specific weighting factor, and complete day-by-day load curves are required both for the system and for the various customer groups. However, with modern computer technology, this is not an insurmountable problem.

If desired, the proportional responsibility method can be simplified by reducing the number of load curves resulting in fewer weighting factors. For example, instead of using the daily load curves, average monthly load curves or monthly peak-day load curves could be used. As might be expected, this simplification will alter the proportional allocation and limit the scope of application because it does not fully consider the daily, monthly, and seasonal shifts of the load curves of the system or the customer groups.

However, compared to the known fallacies of the results of commonly used methods, this altera-



Gary H. Grainger is electric rates and research supervisor for the Wisconsin Public Service Corporation. After receiving his BA degree in electrical engineering from the University of Wisconsin in 1960, he joined the utility and, in 1972, was appointed to his present position. Currently, a member of the Rate Research Committee of the Edison Electric Institute, he has testified in regulatory matters before the Federal Power Commission and the Wisconsin and Michigan Public Service commissions.

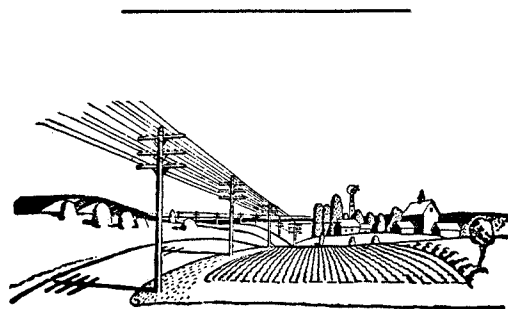
TABLE 4

Load	Method I Peak Responsibility		Method II Noncoincident Peak		Method III Average & Excess		Method IV Complete Peak (Oram & Robison)		Gas Cost of Service Method V Workpapers Pop. Resp. Page 157 of 222	
	Kw.	%	Kw.	%	Kw.	%	Kw.	%	Kw.	%
A	0		70	10	50	7	25	4	28	4
B	0		70	10	67	10	50	7	38	5
C	0		70	10	83	12	79	11	53	7
D	100	14	70	10	100	13	100	14	83	12
E ₁	100	14	70	10	83	12	89	13	83	12
E ₂	100	14	70	10	83	12	89	13	83	12
F ₁	100	14	70	10	67	10	78	11	83	12
F ₂	100	14	70	10	67	10	78	11	83	12
G ₁	100	15	70	10	50	7	56	8	83	12
G ₂	100	15	70	10	50	7	56	8	83	12
	<u>700</u>	<u>100</u>	<u>700</u>	<u>100</u>	<u>700</u>	<u>100</u>	<u>700</u>	<u>100</u>	<u>700</u>	<u>100</u>

tion of the proportional allocation and limitation of scope is minor.

Finally, I want to point out that the proportional responsibility method is designed to give a realistic and reasonable distribution of imbedded capacity costs. This makes it ideal for purposes of

rate design, determination of rate of return, and support in rate cases. It does not evaluate the incremental added costs of new loads or the long-range future costs of existing or added loads. These types of evaluations require separate special studies utilizing appropriate capacity allocation methods.



Outline of General Environmental Impact of Utility Operations

	Air Quality	Water Quality	Land Use	Noise
Electric	Stack emissions Nuclear radiation Transport and storage of nuclear materials	Thermal effect of coolant uses Secondary effect of fossil fuel used (coal-oil)	Lines and structures Dams and reservoirs Cooling towers Strip mining	Negligible
Natural gas	Negligible	Secondary effect from allied oil processing	Buildings and compressor stations	Compressors
Telephone	Negligible	Negligible	Lines and structures Radio towers	Relay stations
Rail & air carriers	Considerable emissions	Secondary effect of fossil fuels used or transported	Track and terminal structures	Considerable impact

SUMMARY OF THE PROPORTIONAL RESPONSIBILITY METHOD

The "Proportional Responsibility Method" is a capacity-related cost allocation method developed by Gary H. Grainger of Wisconsin Public Service Corporation. This method utilizes system load data (curve) to calculate a demand cost responsibility for each month, day or hour as the cost allocator to be used in the cost of service studies.

Exhibits 1 and 2 illustrate how this method works for the annual proportional responsibility. First, each monthly peak demand is calculated as a percentage of the annual system peak. This percentage is the demand cost responsibility. Second, the demand cost responsibility is spread over the month(s) it occurs. For example, the lowest demand cost responsibility is 83.65% (May, 1976) in Exhibit 1. This occurs in 12 months of the year and should be spread over the 12 months, i.e., 6.97083% per month. The second lowest responsibility is 84.08% (April, 1976). The difference between 84.08% and 83.65% (0.43%) occurs for 11 months of the year. Therefore, the second lowest demand month gets the cost responsibility of the lowest demand over 12 months (6.97083%) plus the responsibility of the second lowest demand spread over 11 months (0.03909%) as shown in Exhibit 2. This calculation continues until the highest demand month is done. Third, by adding the winter months' and summer months' responsibilities, two seasonal allocators are derived. The relationship between on-peak and off-peak periods within the month can also be quantified by using proportional responsibility method. This is shown in Exhibit 3.

The procedures of developing the allocators as described above are computerized and incorporated in Gilbert's Hourly Load Program in Fortran Language. Some sample print-outs labeled Exhibit 4 show the development of monthly proportional responsibility allocators on page 1 and diurnal allocators on pages 2 and 3.

Attached for reference is the article entitled "The Proportional Responsibility Method of Capacity Cost Allocation" by Gary H. Grainger from the November 9, 1972 issue of Public Utilities Fortnightly. This article introduced proportional responsibility method and also briefly discussed other capacity allocation methods.

EXHIBIT 1

PROPORTIONAL RESPONSIBILITY

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>
Jan, 1972	711	688	666	659	655	762	794	809	742	662	683	730
Jan, 1976	844	821	799	792	788	895	927	942	875	795	816	854
% of Peak	89.60	87.16	84.82	84.08	83.65	95.01	98.41	100.0	92.89	84.40	86.62	90.66

Lowest	83.65% ÷ 12	-	6.97083
	(84.08 - 83.65) ÷ 11	-	.03909
	(84.40 - 84.08) ÷ 10	-	.03200
	(84.82 - 84.40) ÷ 9	-	.04667
	(86.62 - 84.82) ÷ 8	-	.22500
	(87.16 - 86.62) ÷ 7	-	.07714
	(89.60 - 87.16) ÷ 6	-	.40667
	(90.66 - 89.60) ÷ 5	-	.21200
	(92.89 - 90.66) ÷ 4	-	.55750
	(95.01 - 92.89) ÷ 3	-	.70667
(98.41 - 95.01) ÷ 2	-	1.70000	
Highest	(100.00 - 98.41) ÷ 1	-	1.59000

Source: Peak-load Pricing Workshop paper by Wisconsin Public Service Corporation.

EXHIBIT 2

ANNUAL PROPORTIONAL RESPONSIBILITY

	%
	<u>Distrib</u>
Jan = 6.971 + .039 + .032 + .047 + .225 + .077 + .407	7.7974
Feb = 6.971 + .039 + .032 + .047 + .225 + .077	7.3907
Mar = 6.971 + .039 + .032 + .047	7.0886
Apr = 6.971 + .039	7.0099
May = 6.971	6.9708
Jun = 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212 + .558 + .707	9.2736
Jul = 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212 + .558 + .707 + 1.7	10.9736
Aug = 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212 + .558 + .707 + 1.7 + 1.59	12.5636
Sep = 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212 + .558	8.5669
Oct = 6.971 + .039 + .032	7.0419
Nov = 6.971 + .039 + .032 + .047 + .225	7.3136
Dec = 6.971 + .039 + .032 + .047 + .225 + .077 + .407 + .212	<u>8.0094</u>
 Total	 <u><u>100.0000</u></u>

Source: Peak-load Pricing Workshop paper by Wisconsin Public Service Corporation.

EXHIBIT 3

MONTHLY PROPORTIONAL RESPONSIBILITY

WINTER

Base Load	62.25%	428.55 Hrs.
Intermediate Load	87.70%	200.97 Hrs.
Peak Load	92.90%	100.48 Hrs.

730 Hrs. = 30.42 Days = 4.35 Weeks

67.008 ÷ 730.00	=	.09179%
27.395 ÷ 301.45	=	.09088%
5.597 ÷ 100.48	=	.05570%

Base Load	.09179%	1.00000	.38507
Intermediate Load	.18267%	1.99009	.76633
Peak Load	.23837%	2.59691	1.00000

SUMMER

Base Load	58.37%	406.38 Hrs.
Intermediate Load	83.35%	222.62 Hrs.
Peak Load	89.35%	101.000 Hrs.

65.072 ÷ 730.00	=	.08914
27.848 ÷ 323.62	=	.08605
7.079 ÷ 101.00	=	.07009

Base Load	.08914	1.00000	.36342
Intermediate Load	.17519	1.96534	.71424
Peak Load	.24528	2.75163	1.00000

Source: Peak-load Pricing Workshop paper by Wisconsin Public Service Corporation.

EXHIBIT 4

DEVELOPMENT OF MONTHLY PROPORTIONAL RESPONSIBILITY ALLOCATOR

REFER TO PUBLIC UTILITIES
FORTNIGHTLY, NOV. 9, 1972
FOR A DETAILED DISCUSSION
OF THE PROCEDURE EMPLOYED

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
HEAK MW	869	862	795	769	800	915	934	1055	864	585	650	742
% OF PK	82.3697	81.7061	75.3554	72.8910	75.8294	86.7298	88.5308	100.0000	81.8957	55.4502	61.6114	70.3317
INVERSE RANK	9	7	5	4	6	10	11	12	8	1	2	3
SUCCESSIVE DIFFERENCE BY RANK	0.4739	5.0768	2.4645	2.5892	0.4739	4.3602	1.8009	11.4692	0.1896	55.4502	6.1611	8.7204
RANKS	4	6	8	9	7	3	2	1	5	12	11	10
INCREMENT ALLOCATION IN %	0.1185	0.9795	0.3081	0.2844	0.0677	1.4534	0.9009	11.4692	0.0379	4.6209	0.5601	0.8720
CUMULATIVE ALLOCATION IN %	7.8490	7.6926	6.6454	6.3374	6.7131	9.3024	10.2028	21.6720	7.7305	4.6209	5.1810	6.0530
ALLOCATION IN MW	82	81	70	66	70	98	107	228	81	48	54	63

EXHIBIT 4

DEVELOPMENT OF HOURLY PROPORTIONAL RESPONSIBILITY ALLOCATOR
MORNING HOURS- PAGE 1 OF 2

REFER TO PUBLIC UTILITIES
FORTNIGHTLY NOV 9, 1972
FOR A DETAILED DISCUSSION
OF THE PROCEDURE EMPLOYED

HOURLY ENDING	1 AM	2 AM	3 AM	4 AM	5 AM	6 AM	7 AM	8 AM	9 AM	10 AM	11 AM	12 AM
PEAK MW	727	720	674	671	673	689	751	816	855	893	953	995
% OF PK	68.9099	68.2464	63.8862	63.6019	63.7915	65.3080	71.1848	77.3460	81.0426	84.6445	90.3317	94.3128
INVERSE RANK	6	5	3	1	2	4	7	8	10	12	13	16
SUCCESSIVE DIFFERENCE BY RANK	0.6635	2.9384	0.0948	63.6019	0.1896	1.4218	2.2749	6.1611	1.0427	0.5687	5.6872	0.6635
RANK	19	20	22	24	23	21	18	17	15	13	12	9
INCREMENT ALLOCATION IN %	0.0349	0.1469	0.0043	2.6501	0.0082	0.0677	0.1264	0.3624	0.0695	0.0437	0.4739	0.0737
CUMULATIVE ALLOCATION IN %	2.9122	2.8773	2.6626	2.6501	2.6583	2.7303	3.0386	3.4010	3.6364	3.8968	4.3707	4.7676
ALLOCATION IN MW	30	30	28	27	28	28	32	35	38	41	46	50

EXHIBIT 4

DEVELOPMENT OF HOURLY PROPORTIONAL RESPONSIBILITY ALLOCATOR
EVENING HOURS- PAGE 2 OF 2

REFER TO PUBLIC UTILITIES
FORTNIGHTLY, NOV. 9, 1972
FOR A DETAILED DISCUSSION
OF THE PROCEDURE EMPLOYED

HOURLY ENDING	1 PM	2 PM	3 PM	4 PM	5 PM	6 PM	7 PM	8 PM	9 PM	10 PM	11 PM	MIDNIGHT
PEAK MW	1021	1045	1045	1097	1030	1055	1027	988	1003	963	887	844
% OF PK	96.7772	99.0521	99.0521	98.4938	97.6303	100.0000	97.3460	93.6493	95.0711	91.2796	84.0758	80.0000
INVERSE RANK	18	23	22	21	20	24	19	15	17	14	11	9
SUCCESSIVE DIFFERENCE BY RANK	1.7062	0.0	0.7583	0.6635	0.2844	0.9479	0.5687	2.3697	0.7583	0.9479	3.0332	2.6540
RANK	7	2	3	4	5	1	6	10	8	11	14	16
INCREMENT ALLOCATION IN %	0.2437	0.0	0.2528	0.1059	0.0569	0.9479	0.0948	0.2370	0.0948	0.0862	0.2167	0.1659
CUMULATIVE ALLOCATION IN %	5.1061	5.6764	5.6764	5.4236	5.2577	6.6243	5.2009	4.6938	4.8623	4.4569	3.8530	3.5868
ALLOCATION IN MW	53	59	59	57	55	69	54	49	51	47	40	37

Northern Utilities - NH
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
CCF (does not include special contract customers)

Annual 2010

Rate Class	Description	Customers	Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	231,691	\$2,201,064.68	\$9.50	\$2,201,064.68	\$0.00	0.00%
		Summer First 50 therms	2,416,063.20	\$991,312.26	\$0.4102	\$991,069.12	-\$243.14	-0.02%
		Summer Excess therms	351,911.71	\$105,058.98	\$0.2990	\$105,221.60	\$162.62	0.15%
		Winter First 50 therms	4,971,511.45	\$2,039,825.53	\$0.4102	\$2,039,314.00	-\$511.53	-0.03%
		Winter Excess therms	6,707,346.32	\$2,005,217.29	\$0.2990	\$2,005,496.55	\$279.26	0.01%
		Total therms only	14,446,832.68	\$5,141,414.06		\$5,141,101.27	-\$312.79	-0.01%
R-10	Residential Heating, Low Income	Customers	11,451	\$43,515.26	\$9.50	\$108,788.15	\$65,272.89	150.00%
		Summer First 50 therms	117,710.63	\$19,316.93	\$0.4102	\$48,284.90	\$28,967.97	149.96%
		Summer Excess therms	9,685.24	\$1,158.71	\$0.2990	\$2,895.89	\$1,737.18	149.92%
		Winter First 50 therms	242,048.99	\$39,738.04	\$0.4102	\$99,288.50	\$59,550.46	149.86%
		Winter Excess therms	240,814.05	\$28,801.69	\$0.2990	\$72,003.40	\$43,201.71	150.00%
		Total therms only	610,258.91	\$89,015.37		\$222,472.68	\$133,457.31	149.93%
R-6	Residential Non-Heating	Customers	19,446	\$184,737.34	\$9.50	\$184,737.34	\$0.00	0.00%
		Summer First 10 therms	69,726.65	\$28,367.87	\$0.4067	\$28,357.83	-\$10.04	-0.04%
		Summer Excess therms	48,239.62	\$14,868.66	\$0.3082	\$14,867.45	-\$1.21	-0.01%
		Winter First 10 therms	70,725.87	\$28,778.11	\$0.4067	\$28,764.21	-\$13.90	-0.05%
		Winter Excess therms	150,817.51	\$46,473.96	\$0.3082	\$46,481.96	\$8.00	0.02%
		Total therms only	339,509.65	\$118,488.60		\$118,471.45	-\$17.15	-0.01%
R-11	Residential Non-Heating, Low Income	Customers	391	\$2,699.10	\$9.50	\$3,716.15	\$1,017.05	37.68%
		Summer First 10 therms	1,390.48	\$428.57	\$0.4067	\$565.51	\$136.94	31.95%
		Summer Excess therms	876.88	\$204.75	\$0.3082	\$270.25	\$65.50	31.99%
		Winter First 10 therms	1,900.87	\$585.59	\$0.4067	\$773.08	\$187.49	32.02%
		Winter Excess therms	7,930.37	\$1,851.76	\$0.3082	\$2,444.14	\$592.38	31.99%
		Total therms only	12,098.60	\$3,070.67		\$4,052.99	\$982.32	31.99%
G-40/T-40	Low Annual, High Winter Use	Customers	52,989	\$990,889.06	\$18.70	\$990,889.06	\$0.00	0.00%
		Winter First 75 therms	582,196.11	\$179,589.38	\$0.3077	\$179,141.74	-\$447.64	-0.25%
		Summer Excess therms	579,921.90	\$116,101.79	\$0.2007	\$116,390.33	\$288.54	0.25%
		Winter First 75 therms	1,588,346.86	\$488,774.44	\$0.3077	\$488,734.33	-\$40.11	-0.01%
		Winter Excess therms	5,335,439.14	\$1,070,823.70	\$0.2007	\$1,070,822.64	-\$1.06	0.00%
		Total therms only	8,085,904.01	\$1,855,289.31		\$1,855,089.03	-\$200.28	-0.01%
G-50/T-50	Low Annual, Low Winter Use	Customers	11,628	\$217,441.33	\$18.70	\$217,441.33	\$0.00	0.00%
		Winter First 75 therms	245,932.50	\$74,232.42	\$0.3018	\$74,222.43	-\$9.99	-0.01%
		Summer Excess therms	632,805.69	\$124,599.37	\$0.1969	\$124,599.44	\$0.07	0.00%
		Winter First 75 therms	260,413.87	\$78,604.46	\$0.3018	\$78,592.91	-\$11.55	-0.01%
		Winter Excess therms	1,026,529.90	\$202,124.05	\$0.1969	\$202,123.74	-\$0.31	0.00%
		Total therms only	2,165,681.96	\$479,560.30		\$479,538.51	-\$21.79	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	6,512	\$392,654.54	\$60.30	\$392,654.54	\$0.00	0.00%
		Summer All therms	2,030,164.92	\$228,190.94	\$0.1124	\$228,190.54	-\$0.40	0.00%
		Winter All therms	8,234,630.32	\$1,599,165.64	\$0.1942	\$1,599,165.21	-\$0.43	0.00%
		Total therms only	10,264,795.24	\$1,827,356.58		\$1,827,355.75	-\$0.83	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	2,811	\$169,481.65	\$60.30	\$169,481.65	\$0.00	0.00%
		Summer First 1,000 therms	1,089,045.97	\$121,102.05	\$0.1112	\$121,101.91	-\$0.14	0.00%
		Summer Excess therms	489,612.78	\$38,189.79	\$0.0780	\$38,189.80	\$0.01	0.00%
		Winter First 1,300 therms	1,424,561.82	\$265,253.72	\$0.1862	\$265,253.41	-\$0.31	0.00%
		Winter Excess therms	795,197.37	\$116,655.51	\$0.1467	\$116,655.45	-\$0.06	0.00%
		Total therms only	3,798,417.94	\$541,201.07		\$541,200.57	-\$0.50	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	361	\$91,685.54	\$254.00	\$91,685.54	\$0.00	0.00%
		Summer All therms	1,449,478.86	\$139,729.82	\$0.0964	\$139,729.76	-\$0.06	0.00%
		Winter All therms	3,821,731.51	\$659,248.68	\$0.1725	\$659,248.69	\$0.01	0.00%
		Total therms only	5,271,210.37	\$798,978.50		\$798,978.45	-\$0.05	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	324	\$82,211.33	\$254.00	\$82,211.33	\$0.00	0.00%
		Summer All therms	4,416,935.51	\$288,425.88	\$0.0653	\$288,425.89	\$0.01	0.00%
		Winter All therms	6,730,807.96	\$849,428.01	\$0.1262	\$849,427.96	-\$0.05	0.00%
		Total therms only	11,147,743.47	\$1,137,853.89		\$1,137,853.85	-\$0.04	0.00%
Total		Customers	337,603	\$4,376,379.83		\$4,442,669.77	\$66,289.94	1.51%
		Summer First Block therms	12,418,644.83	\$2,070,696.12		\$2,099,089.63	\$28,393.51	1.37%
		Summer Excess therms	2,113,053.82	\$400,182.05		\$402,434.76	\$2,252.71	0.56%
		Winter First Block therms	27,346,679.52	\$6,049,402.22		\$6,108,562.29	\$59,160.07	0.98%
		Winter Excess therms	14,264,074.66	\$3,471,947.96		\$3,516,027.87	\$44,079.91	1.27%
		Total therms only	56,142,452.83	\$11,992,228.35		\$12,126,114.55	\$133,886.20	1.12%

**Gas Cost of Service
Workpapers
Page 166 of 222**

NORTHERN UTILITIES, INC.
New Hampshire
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For the Twelve Months Ending December 31, 2010
01/30/11
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	Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Total
OPERATING REVENUES										
Sales:										
Residential (480)	\$12,749,001.59	\$2,092,774.05	\$23,916.36	\$780.20	\$77,528.77	\$6,927.93	\$82,073.84	\$324,176.85	\$87,179.10	\$15,444,358.69
General Service	14,299,133.66	2,695,627.77	26,799.74	1,140.31	87,050.76	8,930.96	94,939.03	121,072.98	100,753.43	17,435,448.64
Interruptible	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales for Resale (483)	7,680,424.28	680,194.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,360,618.97
Other Sales (495)	2,495,785.59	275,298.15	(33,515.88)	935.42	(27,266.40)	6,940.61	(96,766.29)	358,831.99	0.00	2,980,243.19
Total Sales	37,224,345.12	5,743,894.66	17,200.22	2,855.93	137,313.13	22,799.50	80,246.58	804,081.82	187,932.53	44,220,669.49
Other Operating Revenues:										
Late Charge (487)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Service Revenues (488)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Firm Transport Revenues (489)	39,468.20	0.00	0.00	0.00	0.00	0.00	120,501.21	169,188.99	129,255.92	458,414.32
Rent from Property (493)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenues	(3,128,274.23)	(377,494.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,505,768.87)
Total Other Operating Revenues	(3,088,806.03)	(377,494.64)	0.00	0.00	0.00	0.00	120,501.21	169,188.99	129,255.92	(3,047,354.55)
TOTAL OPERATING REVENUES	34,135,539.09	5,366,400.02	17,200.22	2,855.93	137,313.13	22,799.50	200,747.79	973,270.81	317,188.45	41,173,314.94
OPERATING EXPENSES										
Operation & Maint. Expenses:										
Production (710-813)	33,343,202.22	5,335,139.02	0.00	0.00	0.00	0.00	0.00	0.00	317,188.45	38,995,529.69
Other Pwr Supp Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transmission (850-857)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution (870-894)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cust. Accounting (901-905)	0.00	0.00	0.00	0.00	137,313.13	22,799.50	0.00	0.00	0.00	160,112.63
Cust. Service & Info (906-910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	912,845.56	0.00	912,845.56
Sales Expenses (911-916)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Admin. & General (920-935)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total O & M Expenses	33,343,202.22	5,335,139.02	0.00	0.00	137,313.13	22,799.50	0.00	912,845.56	317,188.45	40,068,487.88
Other Operating Expenses:										
Deprtn. & Amort. (403-407)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes-Other Than Inc. (408)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Income Tax (409)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Franchise Tax (409)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Def. Income Taxes (410,411)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inv. Tax Credit Adj. (411)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	33,343,202.22	5,335,139.02	0.00	0.00	137,313.13	22,799.50	0.00	912,845.56	317,188.45	40,068,487.88
NET UTILITY OPERATING INCOME	792,336.87	31,261.00	17,200.22	2,855.93	0.00	0.00	200,747.79	60,425.25	0.00	1,104,827.06
<i>Indirect Costs and Returns</i>	814,608.36		17,200.22	2,855.93			200,747.79	60,425.25		
<i>Inventory Finance Chgs</i>	8,989.51		<i>Working Capital</i>	<i>Working Capital</i>			<i>Costs in Base</i>	<i>Incentives</i>		
OTHER INCOME & DEDUCTIONS										
Other Income:										
AFUDC - Other Funds (41901)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other (415- 421)	0.00	0.00	(17,200.22)	(2,855.93)	0.00	0.00	0.00	0.00	0.00	(20,056.15)
Other Income Deduc. (425, 426)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Other than Income Taxes										
Income Tax, Other Inc & Ded	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Income & Deductions	0.00	0.00	(17,200.22)	(2,855.93)	0.00	0.00	0.00	0.00	0.00	(20,056.15)
Extraordinary Income - (434-435)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROSS INCOME	792,336.87	31,261.00	0.00	0.00	0.00	0.00	200,747.79	60,425.25	0.00	1,084,770.91
Interest Charges (427 - 432)	8,989.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,989.51
NET INCOME	\$783,347.36	\$31,261.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,747.79	\$60,425.25	\$0.00	\$1,075,781.40
<i>Indirect Costs and Returns</i>		814,608.36					Will need a			
<i>Need to breakout 'returns'</i>							Proforma Adj			

Gas Cost of Service
Workpapers
Page 167 of 222

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

For the Twelve Months Ending December 31, 2010
01/30/11
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	Residential														
	Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Low Income Assistancd	Energy Efficiency	Environ Response Costs	Total	Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	COG Peak Indirect Revenues	COG Off Peak Indirect Revenues	Total Indirect
OPERATING REVENUES															
Sales:															
Residential (480):															
30-49-01-10-4800101 R-6 W-NEXT-Demand Cost of Gas	85,220.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,220.85					
30-49-01-11-4800101 R-6 W-NEXT-Commodity Cost of Gas	110,908.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,908.44					
30-49-01-12-4800101 R-6 W-NEXT-Reconciliation Costs	22,010.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,010.38					
30-49-01-13-4800101 R-6 W-NEXT-Working Capital Allowance	0.00	0.00	417.13	0.00	0.00	0.00	0.00	0.00	0.00	417.13					
30-49-01-14-4800101 R-6 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	1,374.76	0.00	0.00	0.00	0.00	1,374.76					
30-49-01-15-4800101 R-6 W-NEXT-Miscellaneous Overhead	751.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	751.70	751.70		811.07		811.07
30-49-01-16-4800101 R-6 W-NEXT-Production & Storage Capacity	5,335.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,335.56	5,335.56		5,756.98		5,756.98
30-49-01-40-4800101 R-6 S-NEXT-Demand Cost of Gas	0.00	14,823.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,823.10					
30-49-01-41-4800101 R-6 S-NEXT-Commodity Cost of Gas	0.00	68,239.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,239.55					
30-49-01-42-4800101 R-6 S-NEXT-Reconciliation Costs	0.00	(1,658.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,658.68)					
30-49-01-43-4800101 R-6 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	20.84	0.00	0.00	0.00	0.00	0.00	20.84					
30-49-01-44-4800101 R-6 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	268.26	0.00	0.00	0.00	268.26					
30-49-01-45-4800101 R-6 S-NEXT-Miscellaneous Overhead	0.00	435.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	435.10					
30-49-01-46-4800101 R-6 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		435.10		532.19	532.19
30-49-01-72-4800101 R-6 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,007.39	0.00	7,007.39					
30-49-01-73-4800101 R-6 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,924.72	1,924.72					
30-49-01-77-4800101 R-6 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	1,814.55	0.00	0.00	1,814.55					
30-49-01-10-4800102 R-11 W-NEXT-Demand Cost of Gas	4,390.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,390.30					
30-49-01-11-4800102 R-11 W-NEXT-Commodity Cost of Gas	4,807.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,807.81					
30-49-01-12-4800102 R-11 W-NEXT-Reconciliation Costs	943.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	943.22					
30-49-01-13-4800102 R-11 W-NEXT-Working Capital Allowance	0.00	0.00	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	(0.01)					
30-49-01-14-4800102 R-11 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	51.80	0.00	0.00	0.00	0.00	51.80					
30-49-01-15-4800102 R-11 W-NEXT-Miscellaneous Overhead	34.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.13	34.13		36.83		36.83
30-49-01-16-4800102 R-11 W-NEXT-Production & Storage Capacity	239.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	239.70	239.70		258.63		258.63
30-49-01-40-4800102 R-11 S-NEXT-Demand Cost of Gas	0.00	283.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283.87					
30-49-01-41-4800102 R-11 S-NEXT-Commodity Cost of Gas	0.00	1,322.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,322.54					
30-49-01-42-4800102 R-11 S-NEXT-Reconciliation Costs	0.00	(32.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32.35)					
30-49-01-43-4800102 R-11 S-NEXT-Working Capital Allowance	0.00	0.00	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.29					
30-49-01-44-4800102 R-11 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	5.22	0.00	0.00	0.00	5.22					
30-49-01-45-4800102 R-11 S-NEXT-Miscellaneous Overhead	0.00	8.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.34		8.34		10.20	10.20
30-49-01-46-4800102 R-11 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
30-49-01-72-4800102 R-11 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	343.91	0.00	343.91					
30-49-01-73-4800102 R-11 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.98	66.98					
30-49-01-77-4800102 R-11 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.32	58.32					
30-49-01-10-4800201 R-5 W-NEXT-Demand Cost of Gas	4,494,333.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,494,333.22					
30-49-01-11-4800201 R-5 W-NEXT-Commodity Cost of Gas	6,034,358.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,034,358.41					
30-49-01-12-4800201 R-5 W-NEXT-Reconciliation Costs	1,166,081.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,166,081.99					
30-49-01-13-4800201 R-5 W-NEXT-Working Capital Allowance	0.00	0.00	22,616.98	0.00	0.00	0.00	0.00	0.00	0.00	22,616.98					
30-49-01-14-4800201 R-5 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	73,107.12	0.00	0.00	0.00	0.00	73,107.12					
30-49-01-15-4800201 R-5 W-NEXT-Miscellaneous Overhead	39,928.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,928.53	39,928.53		43,082.18		43,082.18
30-49-01-16-4800201 R-5 W-NEXT-Production & Storage Capacity	282,307.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282,307.15	282,307.15		304,604.47		304,604.47
30-49-01-40-4800201 R-5 S-NEXT-Demand Cost of Gas	0.00	346,584.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346,584.87					
30-49-01-41-4800201 R-5 S-NEXT-Commodity Cost of Gas	0.00	1,603,158.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,603,158.44					
30-49-01-42-4800201 R-5 S-NEXT-Reconciliation Costs	0.00	(39,646.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(39,646.47)					
30-49-01-43-4800201 R-5 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	725.00	0.00	0.00	0.00	0.00	0.00	725.00					
30-49-01-44-4800201 R-5 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	6,359.37	0.00	0.00	0.00	6,359.37					
30-49-01-45-4800201 R-5 S-NEXT-Miscellaneous Overhead	0.00	10,241.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,241.22					
30-49-01-46-4800201 R-5 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		10,241.22		12,526.42	12,526.42
30-49-01-72-4800201 R-5 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
30-49-01-73-4800201 R-5 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,782.52	303,782.52					
30-49-01-77-4800201 R-5 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,735.20	81,735.20					
30-49-01-10-4800202 R-10 W-NEXT-Demand Cost of Gas	187,512.93	0.00	0.00	0.00	0.00	0.00	76,965.56	0.00	0.00	76,965.56					
30-49-01-11-4800202 R-10 W-NEXT-Commodity Cost of Gas	248,398.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,398.67					
30-49-01-12-4800202 R-10 W-NEXT-Reconciliation Costs	48,108.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,108.99					
30-49-01-13-4800202 R-10 W-NEXT-Working Capital Allowance	0.00	0.00	882.26	0.00	0.00	0.00	0.00	0.00	0.00	882.26					
30-49-01-14-4800202 R-10 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	2,995.09	0.00	0.00	0.00	0.00	2,995.09					
30-49-01-15-4800202 R-10 W-NEXT-Miscellaneous Overhead	1,652.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,652.11	1,652.11		1,782.60		1,782.60
30-49-01-16-4800202 R-10 W-NEXT-Production & Storage Capacity	11,677.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,677.50	11,677.50		12,599.82		12,599.82
30-49-01-40-4800202 R-10 S-NEXT-Demand Cost of Gas	0.00	16,002.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,002.46					
30-49-01-41-4800202 R-10 S-NEXT-Commodity Cost of Gas	0.00	74,306.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,306.84					
30-49-01-42-4800202 R-10 S-NEXT-Reconciliation Costs	0.00	(1,766.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,766.12)					
30-49-01-43-4800202 R-10 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	34.07	0.00	0.00	0.00	0.00	0.00	34.07					
30-49-01-44-4800202 R-10 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	295.08	0.00	0.00	0.00	295.08					
30-49-01-45-4800202 R-10 S-NEXT-Miscellaneous Overhead	0.00	471.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	471.34		471.34		576.51	576.51
30-49-01-46-4800202 R-10 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
30-49-01-72-4800202 R-10 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,043.03	0.00	13,043.03					
30-49-01-73-4800202 R-10 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,452.20	3,452.20					
30-49-01-77-4800202 R-10 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	3,235.41	0.00	0.00	3,235.41					
Total Residential (480)	12,749,001.59	2,092,774.05	23,916.36	780.20	77,528.77	6,927.93	82,073.84	324,176.85	87,179.10	15,444,358.69					
General Service:															
30-49-01-10-4810101 G-40 W-NEXT-Demand Cost of Gas	2,502,730.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,502,730.65					
30-49-01-11-4810101 G-40 W-NEXT-Commodity Cost of Gas	3,046,030.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,046,030.26					
30-49-01-12-4810101 G-40 W-NEXT-Reconciliation Costs	603,641.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	603,641.88					
30-49-01-13-4810101 G-40 W-NEXT-Working Capital Allowance	0.00	0.00	11,797.22	0.00	0.00	0.00	0.00	0.00	0.00	11,797.22					
30-49-01-14-4810101 G-40 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00											

**Gas Cost of Service
Workpapers
Page 168 of 222**

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

For the Twelve Months Ending December 31, 2010
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	Commodity and Demand		Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Residential Low Income Assistanct	Energy Efficiency	Environ Response Costs	Total	Commodity and Demand		COG Peak Indirect Revenues	COG Off Peak Indirect Revenues	Total Indirect
	COG Peak	COG Off Peak									COG Peak	COG Off Peak			
30-49-01-44-4810101 G-40 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	1,973.85	0.00	0.00	0.00	1,973.85					
30-49-01-45-4810101 G-40 S-NEXT-Miscellaneous Overhead	0.00	3,203.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,203.61					
30-49-01-46-4810101 G-40 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,203.61		3,918.45	3,918.45	
30-49-01-72-4810101 G-40 NEX-T-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
30-49-01-73-4810101 G-40 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,685.50	0.00	47,685.50					
30-49-01-77-4810101 G-40 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,052.19	39,052.19					
30-49-01-10-4810102 G-50 W-NEXT-Demand Cost of Gas	229,965.07		0.00	0.00	0.00	0.00	36,744.91	0.00	0.00	36,744.91					
30-49-01-11-4810102 G-50 W-NEXT-Commodity Cost of Gas	544,710.96		0.00	0.00	0.00	0.00	0.00	0.00	0.00	229,965.07					
30-49-01-12-4810102 G-50 W-NEXT-Reconciliation Costs	93,278.48		0.00	0.00	0.00	0.00	0.00	0.00	0.00	544,710.96					
30-49-01-13-4810102 G-50 W-NEXT-Working Capital Allowance	0.00	0.00	1,749.88	0.00	0.00	0.00	0.00	0.00	0.00	93,278.48					
30-49-01-14-4810102 G-50 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	5,823.03	0.00	0.00	0.00	0.00	1,749.88					
30-49-01-15-4810102 G-50 W-NEXT-Miscellaneous Overhead	3,198.61		0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,823.03					
30-49-01-16-4810102 G-50 W-NEXT-Production & Storage Capacity	22,617.60		0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,198.61	3,198.61		3,451.24	3,451.24	
30-49-01-40-4810102 G-50 S-NEXT-Demand Cost of Gas	0.00	59,313.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,617.60	22,617.60		24,403.99	24,403.99	
30-49-01-41-4810102 G-50 S-NEXT-Commodity Cost of Gas	0.00	415,047.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,313.89					
30-49-01-42-4810102 G-50 S-NEXT-Reconciliation Costs	0.00	(10,386.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415,047.42					
30-49-01-43-4810102 G-50 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	213.15	0.00	0.00	0.00	0.00	0.00	(10,386.37)					
30-49-01-44-4810102 G-50 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	1,662.42	0.00	0.00	0.00	213.15					
30-49-01-45-4810102 G-50 S-NEXT-Miscellaneous Overhead	0.00	2,678.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,662.42					
30-49-01-46-4810102 G-50 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,678.26	2,678.26		3,275.88	3,275.88	
30-49-01-72-4810102 G-50 NEX-T-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,768.48	0.00	10,768.48					
30-49-01-73-4810102 G-50 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,400.36	9,400.36					
30-49-01-77-4810102 G-50 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	8,905.39	0.00	0.00	0.00	8,905.39					
30-49-01-10-4810201 G-41 W-NEXT-Demand Cost of Gas	2,031,893.57		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,031,893.57					
30-49-01-11-4810201 G-41 W-NEXT-Commodity Cost of Gas	2,422,279.38		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,422,279.38					
30-49-01-12-4810201 G-41 W-NEXT-Reconciliation Costs	488,328.10		0.00	0.00	0.00	0.00	0.00	0.00	0.00	488,328.10					
30-49-01-13-4810201 G-41 W-NEXT-Working Capital Allowance	0.00	0.00	9,376.07	0.00	0.00	0.00	0.00	0.00	0.00	9,376.07					
30-49-01-14-4810201 G-41 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	30,572.14	0.00	0.00	0.00	0.00	30,572.14					
30-49-01-15-4810201 G-41 W-NEXT-Miscellaneous Overhead	16,724.66		0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,724.66	16,724.66		18,045.62	18,045.62	
30-49-01-16-4810201 G-41 W-NEXT-Production & Storage Capacity	118,267.95		0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,267.95	118,267.95		127,609.05	127,609.05	
30-49-01-40-4810201 G-41 S-NEXT-Demand Cost of Gas	0.00	176,559.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176,559.35					
30-49-01-41-4810201 G-41 S-NEXT-Commodity Cost of Gas	0.00	650,135.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650,135.59					
30-49-01-42-4810201 G-41 S-NEXT-Reconciliation Costs	0.00	(15,996.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,996.20)					
30-49-01-43-4810201 G-41 S-NEXT-Working Capital Allowance	0.00	0.00	334.11	0.00	0.00	0.00	0.00	0.00	0.00	334.11					
30-49-01-44-4810201 G-41 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	2,565.99	0.00	0.00	0.00	2,565.99					
30-49-01-45-4810201 G-41 S-NEXT-Miscellaneous Overhead	0.00	4,130.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,130.39					
30-49-01-46-4810201 G-41 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,130.39		5,052.03	5,052.03	
30-49-01-72-4810201 G-41 NEX-T-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
30-49-01-73-4810201 G-41 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,304.33	0.00	41,304.33					
30-49-01-77-4810201 G-41 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,976.56	33,976.56					
30-49-01-10-4810202 G-51 W-NEXT-Demand Cost of Gas	320,952.63		0.00	0.00	0.00	0.00	31,964.23	0.00	0.00	31,964.23					
30-49-01-11-4810202 G-51 W-NEXT-Commodity Cost of Gas	757,621.45		0.00	0.00	0.00	0.00	0.00	0.00	0.00	320,952.63					
30-49-01-12-4810202 G-51 W-NEXT-Reconciliation Costs	129,782.50		0.00	0.00	0.00	0.00	0.00	0.00	0.00	757,621.45					
30-49-01-13-4810202 G-51 W-NEXT-Working Capital Allowance	0.00	0.00	2,392.17	0.00	0.00	0.00	0.00	0.00	0.00	129,782.50					
30-49-01-14-4810202 G-51 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	8,085.07	0.00	0.00	0.00	0.00	2,392.17					
30-49-01-15-4810202 G-51 W-NEXT-Miscellaneous Overhead	4,454.86		0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,085.07					
30-49-01-16-4810202 G-51 W-NEXT-Production & Storage Capacity	31,493.88		0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,454.86	4,454.86		4,806.72	4,806.72	
30-49-01-40-4810202 G-51 S-NEXT-Demand Cost of Gas	0.00	78,413.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,493.88	31,493.88		33,981.34	33,981.34	
30-49-01-41-4810202 G-51 S-NEXT-Commodity Cost of Gas	0.00	548,755.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,413.48					
30-49-01-42-4810202 G-51 S-NEXT-Reconciliation Costs	0.00	(13,674.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	548,755.73					
30-49-01-43-4810202 G-51 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	286.70	0.00	0.00	0.00	0.00	0.00	(13,674.48)					
30-49-01-44-4810202 G-51 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	2,199.48	0.00	0.00	0.00	0.00	286.70					
30-49-01-45-4810202 G-51 S-NEXT-Miscellaneous Overhead	0.00	3,538.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,199.48					
30-49-01-46-4810202 G-51 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,538.28	3,538.28		4,327.80	4,327.80	
30-49-01-72-4810202 G-51 NEX-T-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,829.10	0.00	14,829.10					
30-49-01-73-4810202 G-51 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,793.45	12,793.45					
30-49-01-77-4810202 G-51 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
30-49-01-10-4810301 G-42 W-NEXT-Demand Cost of Gas	288,939.04		0.00	0.00	0.00	12,100.06	0.00	0.00	0.00	12,100.06					
30-49-01-11-4810301 G-42 W-NEXT-Commodity Cost of Gas	344,564.19		0.00	0.00	0.00	0.00	0.00	0.00	0.00	288,939.04					
30-49-01-12-4810301 G-42 W-NEXT-Reconciliation Costs	70,322.83		0.00	0.00	0.00	0.00	0.00	0.00	0.00	344,564.19					
30-49-01-13-4810301 G-42 W-NEXT-Working Capital Allowance	0.00	0.00	1,433.90	0.00	0.00	0.00	0.00	0.00	0.00	70,322.83					
30-49-01-14-4810301 G-42 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	4,436.33	0.00	0.00	0.00	0.00	1,433.90					
30-49-01-15-4810301 G-42 W-NEXT-Miscellaneous Overhead	2,400.01		0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,436.33					
30-49-01-16-4810301 G-42 W-NEXT-Production & Storage Capacity	16,979.21		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.01	2,400.01		2,589.57	2,589.57	
30-49-01-40-4810301 G-42 S-NEXT-Demand Cost of Gas	0.00	28,727.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,979.21	16,979.21		18,320.27	18,320.27	
30-49-01-41-4810301 G-42 S-NEXT-Commodity Cost of Gas	0.00	105,553.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,727.94					
30-49-01-42-4810301 G-42 S-NEXT-Reconciliation Costs	0.00	(2,597.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105,553.18					
30-49-01-43-4810301 G-42 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	0.00	0.00	54.48	0.00	0.00	0.00	(2,597.83)					
30-49-01-44-4810301 G-42 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	0.00	417.61	0.00	0.00	54.48					
30-49-01-45-4810301 G-42 S-NEXT-Miscellaneous Overhead	0.00	671.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	417.61					
30-49-01-46-4810301 G-42 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	671.94	671.94		821.87	821.87	
30-49-01-72-4810301 G-42 NEX-T-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
30-49-01-73-4810301 G-42 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,817.20							

**Gas Cost of Service
Workpapers
Page 169 of 222**

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

For the Twelve Months Ending December 31, 2010
01/30/11
12:40 PM

	Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Total
30-49-01-72-4810302 G-52 S-NEXT-DSM (Demand Side Management)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	668.37	0.00	668.37
30-49-01-73-4810302 G-52 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	521.99	521.99
30-49-01-77-4810302 G-52 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	487.99	0.00	0.00	487.99
Total General Service	14,299,133.66	2,695,627.77	26,799.74	1,140.31	87,050.76	8,930.96	94,939.03	121,072.98	100,753.43	17,435,448.64

Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	COG Peak Indirect Revenues	COG Off Peak Indirect Revenues	Total Indirect
726,005.63	25,558.05	783,347.36	31,261.00	814,608.36

**Gas Cost of Service
Workpapers**

Page 170 of 222

For the Twelve Months Ending December 31, 2010

01/30/11

12:40 PM

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

	Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Residential Low Income Assistancd	Energy Efficiency	Environ Response Costs	Total
OPERATING REVENUES										
Sales:										
Residential (480):										
30-49-01-10-4800101 R-6 W-NEXT-Demand Cost of Gas	85,220.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,220.85
30-49-01-11-4800101 R-6 W-NEXT-Commodity Cost of Gas	110,908.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,908.44
30-49-01-12-4800101 R-6 W-NEXT-Reconciliation Costs	22,010.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,010.38
30-49-01-13-4800101 R-6 W-NEXT-Working Capital Allowance	0.00	0.00	417.13	0.00	0.00	0.00	0.00	0.00	0.00	417.13
30-49-01-14-4800101 R-6 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	1,374.76	0.00	0.00	0.00	0.00	1,374.76
30-49-01-15-4800101 R-6 W-NEXT-Miscellaneous Overhead	751.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	751.70
30-49-01-16-4800101 R-6 W-NEXT-Production & Storage Capacity	5,335.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,335.56
30-49-01-40-4800101 R-6 S-NEXT-Demand Cost of Gas	0.00	14,823.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,823.10
30-49-01-41-4800101 R-6 S-NEXT-Commodity Cost of Gas	0.00	68,239.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,239.55
30-49-01-42-4800101 R-6 S-NEXT-Reconciliation Costs	0.00	(1,658.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,658.68)
30-49-01-43-4800101 R-6 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	20.84	0.00	0.00	0.00	0.00	0.00	20.84
30-49-01-44-4800101 R-6 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	268.26	0.00	0.00	0.00	268.26
30-49-01-45-4800101 R-6 S-NEXT-Miscellaneous Overhead	0.00	435.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	435.10
30-49-01-46-4800101 R-6 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4800101 R-6 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,007.39	0.00	7,007.39
30-49-01-73-4800101 R-6 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,924.72	1,924.72
30-49-01-77-4800101 R-6 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	1,814.55	0.00	0.00	1,814.55
30-49-01-10-4800102 R-11 W-NEXT-Demand Cost of Gas	4,390.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,390.30
30-49-01-11-4800102 R-11 W-NEXT-Commodity Cost of Gas	4,807.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,807.81
30-49-01-12-4800102 R-11 W-NEXT-Reconciliation Costs	943.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	943.22
30-49-01-13-4800102 R-11 W-NEXT-Working Capital Allowance	0.00	0.00	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	(0.01)
30-49-01-14-4800102 R-11 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	51.80	0.00	0.00	0.00	0.00	51.80
30-49-01-15-4800102 R-11 W-NEXT-Miscellaneous Overhead	34.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.13
30-49-01-16-4800102 R-11 W-NEXT-Production & Storage Capacity	239.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	239.70
30-49-01-40-4800102 R-11 S-NEXT-Demand Cost of Gas	0.00	283.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283.87
30-49-01-41-4800102 R-11 S-NEXT-Commodity Cost of Gas	0.00	1,322.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,322.54
30-49-01-42-4800102 R-11 S-NEXT-Reconciliation Costs	0.00	(32.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32.35)
30-49-01-43-4800102 R-11 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	0.29	0.00	0.00	0.00	0.00	0.00	0.29
30-49-01-44-4800102 R-11 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	5.22	0.00	0.00	0.00	5.22
30-49-01-45-4800102 R-11 S-NEXT-Miscellaneous Overhead	0.00	8.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.34
30-49-01-46-4800102 R-11 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4800102 R-11 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	343.91	0.00	343.91
30-49-01-73-4800102 R-11 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.98	66.98
30-49-01-77-4800102 R-11 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	58.32	0.00	0.00	58.32
30-49-01-10-4800201 R-5 W-NEXT-Demand Cost of Gas	4,494,333.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,494,333.22
30-49-01-11-4800201 R-5 W-NEXT-Commodity Cost of Gas	6,034,358.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,034,358.41
30-49-01-12-4800201 R-5 W-NEXT-Reconciliation Costs	1,166,081.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,166,081.99
30-49-01-13-4800201 R-5 W-NEXT-Working Capital Allowance	0.00	0.00	22,616.98	0.00	0.00	0.00	0.00	0.00	0.00	22,616.98
30-49-01-14-4800201 R-5 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	73,107.12	0.00	0.00	0.00	0.00	73,107.12
30-49-01-15-4800201 R-5 W-NEXT-Miscellaneous Overhead	39,928.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,928.53
30-49-01-16-4800201 R-5 W-NEXT-Production & Storage Capacity	282,307.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	282,307.15
30-49-01-40-4800201 R-5 S-NEXT-Demand Cost of Gas	0.00	346,584.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346,584.87
30-49-01-41-4800201 R-5 S-NEXT-Commodity Cost of Gas	0.00	1,603,158.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,603,158.44
30-49-01-42-4800201 R-5 S-NEXT-Reconciliation Costs	0.00	(39,646.47)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(39,646.47)
30-49-01-43-4800201 R-5 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	725.00	0.00	0.00	0.00	0.00	0.00	725.00
30-49-01-44-4800201 R-5 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	6,359.37	0.00	0.00	0.00	6,359.37
30-49-01-45-4800201 R-5 S-NEXT-Miscellaneous Overhead	0.00	10,241.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,241.22
30-49-01-46-4800201 R-5 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4800201 R-5 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,782.52	0.00	303,782.52
30-49-01-73-4800201 R-5 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,735.20	81,735.20
30-49-01-77-4800201 R-5 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	76,965.56	0.00	0.00	76,965.56
30-49-01-10-4800202 R-10 W-NEXT-Demand Cost of Gas	187,512.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187,512.93
30-49-01-11-4800202 R-10 W-NEXT-Commodity Cost of Gas	248,398.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,398.67
30-49-01-12-4800202 R-10 W-NEXT-Reconciliation Costs	48,108.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,108.99
30-49-01-13-4800202 R-10 W-NEXT-Working Capital Allowance	0.00	0.00	882.26	0.00	0.00	0.00	0.00	0.00	0.00	882.26
30-49-01-14-4800202 R-10 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	2,995.09	0.00	0.00	0.00	0.00	2,995.09
30-49-01-15-4800202 R-10 W-NEXT-Miscellaneous Overhead	1,652.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,652.11

Gas Cost of Service

Workpapers

Page 171 of 222

For the Twelve Months Ending December 31, 2010

01/30/11

12:40 PM

NORTHERN UTILITIES, INC.

New Hampshire

R_FT_AxM_NUN

	Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Residential Low Income Assistancd	Energy Efficiency	Environ Response Costs	Total
30-49-01-16-4800202 R-10 W-NEXT-Production & Storage Capacity	11,677.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,677.50
30-49-01-40-4800202 R-10 S-NEXT-Demand Cost of Gas	0.00	16,002.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,002.46
30-49-01-41-4800202 R-10 S-NEXT-Commodity Cost of Gas	0.00	74,306.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,306.84
30-49-01-42-4800202 R-10 S-NEXT-Reconciliation Costs	0.00	(1,766.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,766.12)
30-49-01-43-4800202 R-10 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	34.07	0.00	0.00	0.00	0.00	0.00	34.07
30-49-01-44-4800202 R-10 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	295.08	0.00	0.00	0.00	295.08
30-49-01-45-4800202 R-10 S-NEXT-Miscellaneous Overhead	0.00	471.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	471.34
30-49-01-46-4800202 R-10 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4800202 R-10 NEX-T-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,043.03	0.00	13,043.03
30-49-01-73-4800202 R-10 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,452.20	3,452.20
30-49-01-77-4800202 R-10 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	3,235.41	0.00	0.00	3,235.41
Total Residential (480)	12,749,001.59	2,092,774.05	23,916.36	780.20	77,528.77	6,927.93	82,073.84	324,176.85	87,179.10	15,444,358.69
General Service:										
30-49-01-10-4810101 G-40 W-NEXT-Demand Cost of Gas	2,502,730.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,502,730.65
30-49-01-11-4810101 G-40 W-NEXT-Commodity Cost of Gas	3,046,030.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,046,030.26
30-49-01-12-4810101 G-40 W-NEXT-Reconciliation Costs	603,641.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	603,641.88
30-49-01-13-4810101 G-40 W-NEXT-Working Capital Allowance	0.00	0.00	11,797.22	0.00	0.00	0.00	0.00	0.00	0.00	11,797.22
30-49-01-14-4810101 G-40 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	37,876.83	0.00	0.00	0.00	0.00	37,876.83
30-49-01-15-4810101 G-40 W-NEXT-Miscellaneous Overhead	20,654.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,654.57
30-49-01-16-4810101 G-40 W-NEXT-Production & Storage Capacity	146,070.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146,070.47
30-49-01-40-4810101 G-40 S-NEXT-Demand Cost of Gas	0.00	136,932.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136,932.54
30-49-01-41-4810101 G-40 S-NEXT-Commodity Cost of Gas	0.00	506,675.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	506,675.44
30-49-01-42-4810101 G-40 S-NEXT-Reconciliation Costs	0.00	(12,687.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,687.32)
30-49-01-43-4810101 G-40 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	237.31	0.00	0.00	0.00	0.00	0.00	237.31
30-49-01-44-4810101 G-40 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	1,973.85	0.00	0.00	0.00	1,973.85
30-49-01-45-4810101 G-40 S-NEXT-Miscellaneous Overhead	0.00	3,203.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,203.61
30-49-01-46-4810101 G-40 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4810101 G-40 NEX-T-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,685.50	0.00	47,685.50
30-49-01-73-4810101 G-40 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,052.19	39,052.19
30-49-01-77-4810101 G-40 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	36,744.91	0.00	0.00	36,744.91
30-49-01-10-4810102 G-50 W-NEXT-Demand Cost of Gas	229,985.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229,985.07
30-49-01-11-4810102 G-50 W-NEXT-Commodity Cost of Gas	544,710.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	544,710.96
30-49-01-12-4810102 G-50 W-NEXT-Reconciliation Costs	93,278.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,278.48
30-49-01-13-4810102 G-50 W-NEXT-Working Capital Allowance	0.00	0.00	1,749.88	0.00	0.00	0.00	0.00	0.00	0.00	1,749.88
30-49-01-14-4810102 G-50 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	5,823.03	0.00	0.00	0.00	0.00	5,823.03
30-49-01-15-4810102 G-50 W-NEXT-Miscellaneous Overhead	3,198.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,198.61
30-49-01-16-4810102 G-50 W-NEXT-Production & Storage Capacity	22,617.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,617.60
30-49-01-40-4810102 G-50 S-NEXT-Demand Cost of Gas	0.00	59,313.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,313.89
30-49-01-41-4810102 G-50 S-NEXT-Commodity Cost of Gas	0.00	415,047.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415,047.42
30-49-01-42-4810102 G-50 S-NEXT-Reconciliation Costs	0.00	(10,386.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,386.37)
30-49-01-43-4810102 G-50 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	213.15	0.00	0.00	0.00	0.00	0.00	213.15
30-49-01-44-4810102 G-50 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	1,662.42	0.00	0.00	0.00	1,662.42
30-49-01-45-4810102 G-50 S-NEXT-Miscellaneous Overhead	0.00	2,678.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,678.26
30-49-01-46-4810102 G-50 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4810102 G-50 NEX-T-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,768.48	0.00	10,768.48
30-49-01-73-4810102 G-50 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,400.36	9,400.36
30-49-01-77-4810102 G-50 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	8,905.39	0.00	0.00	8,905.39
30-49-01-10-4810201 G-41 W-NEXT-Demand Cost of Gas	2,031,893.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,031,893.57
30-49-01-11-4810201 G-41 W-NEXT-Commodity Cost of Gas	2,422,279.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,422,279.38
30-49-01-12-4810201 G-41 W-NEXT-Reconciliation Costs	488,328.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488,328.10
30-49-01-13-4810201 G-41 W-NEXT-Working Capital Allowance	0.00	0.00	9,376.07	0.00	0.00	0.00	0.00	0.00	0.00	9,376.07
30-49-01-14-4810201 G-41 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	0.00	30,572.14	0.00	0.00	0.00	30,572.14
30-49-01-15-4810201 G-41 W-NEXT-Miscellaneous Overhead	16,724.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,724.66
30-49-01-16-4810201 G-41 W-NEXT-Production & Storage Capacity	118,267.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,267.95
30-49-01-40-4810201 G-41 S-NEXT-Demand Cost of Gas	0.00	176,559.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176,559.35
30-49-01-41-4810201 G-41 S-NEXT-Commodity Cost of Gas	0.00	650,135.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650,135.59
30-49-01-42-4810201 G-41 S-NEXT-Reconciliation Costs	0.00	(15,996.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,996.20)
30-49-01-43-4810201 G-41 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	334.11	0.00	0.00	0.00	0.00	0.00	334.11

**Gas Cost of Service
Workpapers**

Page 172 of 222

For the Twelve Months Ending December 31, 2010

01/30/11

12:40 PM

NORTHERN UTILITIES, INC.
New Hampshire
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Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Total
30-49-01-44-4810201 G-41 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	2,565.99	0.00	0.00	0.00	2,565.99
30-49-01-45-4810201 G-41 S-NEXT-Miscellaneous Overhead	0.00	4,130.39	0.00	0.00	0.00	0.00	0.00	0.00	4,130.39
30-49-01-46-4810201 G-41 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4810201 G-41 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	41,304.33	0.00	41,304.33
30-49-01-73-4810201 G-41 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,976.56	33,976.56
30-49-01-77-4810201 G-41 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	31,964.23	0.00	0.00	31,964.23
30-49-01-10-4810202 G-51 W-NEXT-Demand Cost of Gas	320,952.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320,952.63
30-49-01-11-4810202 G-51 W-NEXT-Commodity Cost of Gas	757,621.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	757,621.45
30-49-01-12-4810202 G-51 W-NEXT-Reconciliation Costs	129,782.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,782.50
30-49-01-13-4810202 G-51 W-NEXT-Working Capital Allowance	0.00	0.00	2,392.17	0.00	0.00	0.00	0.00	0.00	2,392.17
30-49-01-14-4810202 G-51 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	8,085.07	0.00	0.00	0.00	0.00	8,085.07
30-49-01-15-4810202 G-51 W-NEXT-Miscellaneous Overhead	4,454.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,454.86
30-49-01-16-4810202 G-51 W-NEXT-Production & Storage Capacity	31,493.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,493.88
30-49-01-40-4810202 G-51 S-NEXT-Demand Cost of Gas	0.00	78,413.48	0.00	0.00	0.00	0.00	0.00	0.00	78,413.48
30-49-01-41-4810202 G-51 S-NEXT-Commodity Cost of Gas	0.00	548,755.73	0.00	0.00	0.00	0.00	0.00	0.00	548,755.73
30-49-01-42-4810202 G-51 S-NEXT-Reconciliation Costs	0.00	(13,674.48)	0.00	0.00	0.00	0.00	0.00	0.00	(13,674.48)
30-49-01-43-4810202 G-51 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	286.70	0.00	0.00	0.00	0.00	286.70
30-49-01-44-4810202 G-51 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	2,199.48	0.00	0.00	0.00	2,199.48
30-49-01-45-4810202 G-51 S-NEXT-Miscellaneous Overhead	0.00	3,538.28	0.00	0.00	0.00	0.00	0.00	0.00	3,538.28
30-49-01-46-4810202 G-51 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4810202 G-51 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	14,829.10	0.00	14,829.10
30-49-01-73-4810202 G-51 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,793.45	12,793.45
30-49-01-77-4810202 G-51 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	12,100.06	0.00	0.00	12,100.06
30-49-01-10-4810301 G-42 W-NEXT-Demand Cost of Gas	288,939.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288,939.04
30-49-01-11-4810301 G-42 W-NEXT-Commodity Cost of Gas	344,564.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	344,564.19
30-49-01-12-4810301 G-42 W-NEXT-Reconciliation Costs	70,322.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,322.83
30-49-01-13-4810301 G-42 W-NEXT-Working Capital Allowance	0.00	0.00	1,433.90	0.00	0.00	0.00	0.00	0.00	1,433.90
30-49-01-14-4810301 G-42 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	4,436.33	0.00	0.00	0.00	0.00	4,436.33
30-49-01-15-4810301 G-42 W-NEXT-Miscellaneous Overhead	2,400.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.01
30-49-01-16-4810301 G-42 W-NEXT-Production & Storage Capacity	16,979.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,979.21
30-49-01-40-4810301 G-42 S-NEXT-Demand Cost of Gas	0.00	28,727.94	0.00	0.00	0.00	0.00	0.00	0.00	28,727.94
30-49-01-41-4810301 G-42 S-NEXT-Commodity Cost of Gas	0.00	105,553.18	0.00	0.00	0.00	0.00	0.00	0.00	105,553.18
30-49-01-42-4810301 G-42 S-NEXT-Reconciliation Costs	0.00	(2,597.83)	0.00	0.00	0.00	0.00	0.00	0.00	(2,597.83)
30-49-01-43-4810301 G-42 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	54.48	0.00	0.00	0.00	0.00	54.48
30-49-01-44-4810301 G-42 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	417.61	0.00	0.00	0.00	417.61
30-49-01-45-4810301 G-42 S-NEXT-Miscellaneous Overhead	0.00	671.94	0.00	0.00	0.00	0.00	0.00	0.00	671.94
30-49-01-46-4810301 G-42 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4810301 G-42 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	5,817.20	0.00	5,817.20
30-49-01-73-4810301 G-42 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,008.88	5,008.88
30-49-01-77-4810301 G-42 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	4,736.45	0.00	0.00	4,736.45
30-49-01-10-4810302 G-52 W-NEXT-Demand Cost of Gas	11,357.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,357.53
30-49-01-11-4810302 G-52 W-NEXT-Commodity Cost of Gas	24,316.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,316.71
30-49-01-12-4810302 G-52 W-NEXT-Reconciliation Costs	4,319.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,319.18
30-49-01-13-4810302 G-52 W-NEXT-Working Capital Allowance	0.00	0.00	50.50	0.00	0.00	0.00	0.00	0.00	50.50
30-49-01-14-4810302 G-52 W-NEXT-Bad Debt Allowance	0.00	0.00	0.00	257.36	0.00	0.00	0.00	0.00	257.36
30-49-01-15-4810302 G-52 W-NEXT-Miscellaneous Overhead	151.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	151.17
30-49-01-16-4810302 G-52 W-NEXT-Production & Storage Capacity	1,066.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,066.26
30-49-01-40-4810302 G-52 S-NEXT-Demand Cost of Gas	0.00	3,979.42	0.00	0.00	0.00	0.00	0.00	0.00	3,979.42
30-49-01-41-4810302 G-52 S-NEXT-Commodity Cost of Gas	0.00	27,167.92	0.00	0.00	0.00	0.00	0.00	0.00	27,167.92
30-49-01-42-4810302 G-52 S-NEXT-Reconciliation Costs	0.00	(693.98)	0.00	0.00	0.00	0.00	0.00	0.00	(693.98)
30-49-01-43-4810302 G-52 S-NEXT-Working Capital Allowance	0.00	0.00	0.00	14.56	0.00	0.00	0.00	0.00	14.56
30-49-01-44-4810302 G-52 S-NEXT-Bad Debt Allowance	0.00	0.00	0.00	0.00	111.61	0.00	0.00	0.00	111.61
30-49-01-45-4810302 G-52 S-NEXT-Miscellaneous Overhead	0.00	179.57	0.00	0.00	0.00	0.00	0.00	0.00	179.57
30-49-01-46-4810302 G-52 S-NEXT-Production & Storage Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4810302 G-52 S-NEXT-DSM (Demand Side Management)	0.00	0.00	0.00	0.00	0.00	0.00	668.37	0.00	668.37
30-49-01-73-4810302 G-52 S-NEXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	521.99	521.99
30-49-01-77-4810302 G-52 S-NEXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	487.99	0.00	0.00	487.99
Total General Service	14,299,133.66	2,695,627.77	26,799.74	1,140.31	87,050.76	8,930.96	94,939.03	121,072.98	17,435,448.64

Gas Cost of Service

Workpapers

Page 173 of 222

For the Twelve Months Ending December 31, 2010

01/30/11

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NORTHERN UTILITIES, INC.
New Hampshire
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	Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Total
Sales for Resale (483):										
30-49-13-11-4830001 SALES FOR RESALE - COMMODITY - PEAK - NH	3,157,479.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,157,479.20
30-49-13-41-4830001 SALES FOR RESALE - COMMODITY - OFF PEAK - N	0.00	632,326.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	632,326.92
30-49-13-10-4830200 PIPELINE COMPANY MANAGED DEMAND - PEAK - N	64,855.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,855.55
30-49-13-11-4830200 PIPELINE COMPANY MANAGED COMMODITY- PEAK	65,566.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,566.34
30-49-13-41-4830200 PIPELINE COMPANY MANAGED COMMODITY- OFF I	0.00	47,867.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,867.77
30-49-13-10-4830300 STORAGE COMPANY MANAGED DEMAND - PEAK -	1,489,157.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,489,157.57
30-49-13-11-4830300 STORAGE COMPANY MANAGED COMMODITY- PEAK	745,567.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	745,567.86
30-49-13-10-4830400 PEAKING COMPANY MANAGED DEMAND - PEAK - N	443,444.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	443,444.00
30-49-13-11-4830400 PEAKING COMPANY MANAGED COMMODITY- PEAK	172,672.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172,672.21
30-49-13-11-4831090 SALES FOR RESALE - COMMODITY - PEAK - NH - E	839,337.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	839,337.23
30-49-13-41-4831090 SALES FOR RESALE-COM- OP-NH -E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-10-4832090 PIPELINE COMPANY MANAGED DEMAND - PEAK - N	3,354.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,354.07
30-49-13-11-4832090 PIPELINE COMPANY MANAGED COMMODITY- PEAK	17,143.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,143.74
30-49-13-41-4832090 PIPELINE COMPANY MANAGED COMMODITY- OFF I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-10-4833090 STORAGE COMPANY MANAGED DEMAND - PEAK -	273,371.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273,371.13
30-49-13-11-4833090 STORAGE COMPANY MANAGED COMMODITY- PEAK	286,295.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	286,295.04
30-49-13-41-4833090 STORAGE COMPANY MANAGED COMMODITY- OFF I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-10-4834090 PEAKING COMPANY MANAGED DEMAND - PEAK - N	83,767.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,767.84
30-49-13-11-4834090 PEAKING COMPANY MANAGED COMMODITY- PEAK	38,412.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,412.50
30-49-13-41-4834090 PEAKING COMPANY MANAGED COMMODITY- OFF I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Sales for Resale (483)	7,680,424.28	680,194.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,360,618.97
Other Sales (495):										
30-49-01-10-4950000 PEAK DEMAND ACCRUED REV - NH	2,725,220.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,725,220.94
30-49-01-13-4950000 PEAK WORK CAPITAL ACCRUED REV - NH	0.00	0.00	(22,937.77)	0.00	0.00	0.00	0.00	0.00	0.00	(22,937.77)
30-49-01-14-4950000 PEAK BAD DEBT ACCRUED REV - NH	0.00	0.00	0.00	0.00	(20,993.57)	0.00	0.00	0.00	0.00	(20,993.57)
30-49-01-40-4950000 OFF PEAK DEMAND ACCRUED REV - NH	0.00	275,298.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275,298.15
30-49-01-43-4950000 OFF PEAK WORK CAPITAL ACCRUED REV - NH	0.00	0.00	0.00	935.42	0.00	0.00	0.00	0.00	0.00	935.42
30-49-01-44-4950000 OFF PEAK BAD DEBT ACCRUED REV - NH	0.00	0.00	0.00	0.00	0.00	6,940.61	0.00	0.00	0.00	6,940.61
30-49-01-77-4950000 ACCRUED REVENUE - LIEAP - NH	0.00	0.00	0.00	0.00	0.00	0.00	(96,766.29)	0.00	0.00	(96,766.29)
30-49-10-11-4950000 ACCRUED REVENUE-DEM_COMM- PEAK	(3,167,172.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,167,172.85)
30-49-10-13-4950000 ACCRUED REVENUE-WORKING CAPITA	0.00	0.00	(7,556.71)	0.00	0.00	0.00	0.00	0.00	0.00	(7,556.71)
30-49-10-14-4950000 ACCRUED REVENUE-BAD DEBT- PEAK	0.00	0.00	0.00	0.00	(19,182.41)	0.00	0.00	0.00	0.00	(19,182.41)
30-49-10-11-4950090 ACCRUED REVENUE-DEM_COMM- UNBILLED-PEAK	2,937,737.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,937,737.50
30-49-10-13-4950090 ACCRUED REVENUE-WORKING CAPITA	0.00	0.00	(3,021.40)	0.00	0.00	0.00	0.00	0.00	0.00	(3,021.40)
30-49-10-14-4950090 ACCRUED REVENUE-BAD DEBT- UNBI	0.00	0.00	0.00	0.00	12,909.58	0.00	0.00	0.00	0.00	12,909.58
30-49-10-41-4950090 ACCRUED REVENUE-DEM_COMM- UNBILLED-OFF I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-10-43-4950090 ACCRUED REVENUE-WORKING CAPITA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-10-44-4950090 ACCRUED REVENUE-BAD DEBT- UNBILLED- PEAK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4950101 ACCRUED REVENUE-LDAC-EEC-LOW INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-72-4950102 ACCRUED REVENUE-LDAC-EEC-RESIDENTIAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136,534.15	0.00	136,534.15
30-49-01-72-4950106 ACCRUED REVENUE-LDAC-EEC-SMALL C&I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,297.84	0.00	222,297.84
Total Other Sales (495)	2,495,785.59	275,298.15	(33,515.88)	935.42	(27,266.40)	6,940.61	(96,766.29)	358,831.99	0.00	2,980,243.19
Total Sales	37,224,345.12	5,743,894.66	17,200.22	2,855.93	137,313.13	22,799.50	80,246.58	804,081.82	187,932.53	44,220,669.49
Other Operating Revenues:										
Firm Transport Revenues (489):										
30-49-01-72-4890103 R-5 EXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.03	0.00	17.03
30-49-01-73-4890103 R-5 S-EXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.26	5.26
30-49-01-77-4890103 R-5 S-EXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	5.05	0.00	0.00	5.05
30-49-01-20-4890201 G-40 EXT-Capacity Reserve Charge	102.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.64

Gas Cost of Service

Workpapers

Page 174 of 222

For the Twelve Months Ending December 31, 2010

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NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

	Commodity and Demand COG Peak	Commodity and Demand COG Off Peak	Working Capital Peak	Working Capital Off Peak	Bad Debt Peak	Bad Debt Off Peak	Residential Low Income Assistance	Energy Efficiency	Environ Response Costs	Total
30-49-01-72-4890201 G-40 EXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,454.46	0.00	8,454.46
30-49-01-73-4890201 G-40 S-EXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,631.39	6,631.39
30-49-01-77-4890201 G-40 S-EXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	6,201.47	0.00	0.00	6,201.47
30-49-01-20-4890202 G-50 EXT-Capacity Reserve Charge	12.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.11
30-49-01-72-4890202 G-50 EXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,457.99	0.00	3,457.99
30-49-01-73-4890202 G-50 S-EXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,865.38	2,865.38
30-49-01-77-4890202 G-50 S-EXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	2,697.59	0.00	0.00	2,697.59
30-49-01-20-4890301 G-41 EXT-Capacity Reserve Charge	703.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	703.72
30-49-01-72-4890301 G-41 S-EXT-DSM (Demand Side Management)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,026.08	0.00	30,026.08
30-49-01-73-4890301 G-41 S-EXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,044.63	24,044.63
30-49-01-77-4890301 G-41 S-EXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	22,547.34	0.00	0.00	22,547.34
30-49-01-20-4890302 G-51 EXT-Capacity Reserve Charge	58.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.13
30-49-01-72-4890302 G-51 S-EXT-DSM (Demand Side Management)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,279.04	0.00	10,279.04
30-49-01-73-4890302 G-51 S-EXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,716.81	8,716.81
30-49-01-77-4890302 G-51 S-EXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	8,228.53	0.00	0.00	8,228.53
30-49-01-20-4890401 G-42 EXT-Capacity Reserve Charge	7,272.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,272.46
30-49-01-72-4890401 G-42 S-EXT-DSM (Demand Side Management)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,577.98	0.00	35,577.98
30-49-01-73-4890401 G-42 S-EXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,641.08	24,641.08
30-49-01-77-4890401 G-42 S-EXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	22,671.82	0.00	0.00	22,671.82
30-49-01-20-4890402 G-52 EXT-Capacity Reserve Charge	20,256.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,256.74
30-49-01-72-4890402 G-52 S-EXT-DSM (Demand Side Management)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,376.41	0.00	81,376.41
30-49-01-73-4890402 G-52 S-EXT-ERC (Environmental Recovery Costs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,351.37	62,351.37
30-49-01-77-4890402 G-52 S-EXT-RLIAP (Residential Low Income)	0.00	0.00	0.00	0.00	0.00	0.00	58,149.41	0.00	0.00	58,149.41
30-49-01-20-4891001 Simplex W-EXT-Cap Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-01-20-4891101 Nat Gypsum EXT-Capacity Reserve Charge	11,062.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,062.40
Total Firm Transport Revenues (489)	39,468.20	0.00	0.00	0.00	0.00	0.00	120,501.21	169,188.99	129,255.92	458,414.32
Other Revenues:										
30-49-13-11-4840000 TRANSPORTATION CHARGES - COMMO	(3,128,274.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,128,274.23)
30-49-13-41-4840000 TRANSPORTATION CHARGES - COMMO	0.00	(377,494.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(377,494.64)
30-49-13-41-4840090 ATV RECON ESTIMATES - OFF PEAK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-49-13-10-4840100 STANDBY & FIRM DELIVERY SERVIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenues	(3,128,274.23)	(377,494.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,505,768.87)
Total Other Operating Revenues	(3,088,806.03)	(377,494.64)	0.00	0.00	0.00	0.00	120,501.21	169,188.99	129,255.92	(3,047,354.55)
TOTAL OPERATING REVENUES	34,135,539.09	5,366,400.02	17,200.22	2,855.93	137,313.13	22,799.50	200,747.79	973,270.81	317,188.45	41,173,314.94

NORTHERN UTILITIES, INC.
New Hampshire
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	R-6 & R-11 Cost of Gas	R-5 & R-10 Cost of Gas	G-40 Cost of Gas	G-50 Cost of Gas	G-41 Cost of Gas	G-51 Cost of Gas	G-42 Cost of Gas	G-52 Cost of Gas	Total
OPERATING REVENUES									
Sales:									
Residential (480):									
30-49-01-10-4800101 R-6 W-NEXT-Demand Cost of Gas	85,220.85								
30-49-01-11-4800101 R-6 W-NEXT-Commodity Cost of Gas	110,908.44								
30-49-01-12-4800101 R-6 W-NEXT-Reconciliation Costs									
30-49-01-13-4800101 R-6 W-NEXT-Working Capital Allowance									
30-49-01-14-4800101 R-6 W-NEXT-Bad Debt Allowance									
30-49-01-15-4800101 R-6 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4800101 R-6 W-NEXT-Production & Storage Capacity									
30-49-01-40-4800101 R-6 S-NEXT-Demand Cost of Gas	14,823.10								
30-49-01-41-4800101 R-6 S-NEXT-Commodity Cost of Gas	68,239.55								
30-49-01-42-4800101 R-6 S-NEXT-Reconciliation Costs									
30-49-01-43-4800101 R-6 S-NEXT-Working Capital Allowance									
30-49-01-44-4800101 R-6 S-NEXT-Bad Debt Allowance									
30-49-01-45-4800101 R-6 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4800101 R-6 S-NEXT-Production & Storage Capacity									
30-49-01-72-4800101 R-6 NEX-DISM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4800101 R-6 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4800101 R-6 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4800102 R-11 W-NEXT-Demand Cost of Gas	4,390.30								
30-49-01-11-4800102 R-11 W-NEXT-Commodity Cost of Gas	4,807.81								
30-49-01-12-4800102 R-11 W-NEXT-Reconciliation Costs									
30-49-01-13-4800102 R-11 W-NEXT-Working Capital Allowance									
30-49-01-14-4800102 R-11 W-NEXT-Bad Debt Allowance									
30-49-01-15-4800102 R-11 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4800102 R-11 W-NEXT-Production & Storage Capacity									
30-49-01-40-4800102 R-11 S-NEXT-Demand Cost of Gas	283.87								
30-49-01-41-4800102 R-11 S-NEXT-Commodity Cost of Gas	1,322.54								
30-49-01-42-4800102 R-11 S-NEXT-Reconciliation Costs									
30-49-01-43-4800102 R-11 S-NEXT-Working Capital Allowance									
30-49-01-44-4800102 R-11 S-NEXT-Bad Debt Allowance									
30-49-01-45-4800102 R-11 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4800102 R-11 S-NEXT-Production & Storage Capacity									
30-49-01-72-4800102 R-11 NEX-DISM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4800102 R-11 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4800102 R-11 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4800201 R-5 W-NEXT-Demand Cost of Gas		4,494,333.22							
30-49-01-11-4800201 R-5 W-NEXT-Commodity Cost of Gas		6,034,358.41							
30-49-01-12-4800201 R-5 W-NEXT-Reconciliation Costs									
30-49-01-13-4800201 R-5 W-NEXT-Working Capital Allowance									
30-49-01-14-4800201 R-5 W-NEXT-Bad Debt Allowance									
30-49-01-15-4800201 R-5 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4800201 R-5 W-NEXT-Production & Storage Capacity									
30-49-01-40-4800201 R-5 S-NEXT-Demand Cost of Gas		346,584.87							
30-49-01-41-4800201 R-5 S-NEXT-Commodity Cost of Gas		1,603,158.44							
30-49-01-42-4800201 R-5 S-NEXT-Reconciliation Costs									
30-49-01-43-4800201 R-5 S-NEXT-Working Capital Allowance									
30-49-01-44-4800201 R-5 S-NEXT-Bad Debt Allowance									
30-49-01-45-4800201 R-5 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4800201 R-5 S-NEXT-Production & Storage Capacity									
30-49-01-72-4800201 R-5 NEX-DISM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4800201 R-5 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4800201 R-5 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4800202 R-10 W-NEXT-Demand Cost of Gas		187,512.93							
30-49-01-11-4800202 R-10 W-NEXT-Commodity Cost of Gas		248,398.67							
30-49-01-12-4800202 R-10 W-NEXT-Reconciliation Costs									

NORTHERN UTILITIES, INC.
New Hampshire
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	R-6 & R-11 Cost of Gas	R-5 & R-10 Cost of Gas	G-40 Cost of Gas	G-50 Cost of Gas	G-41 Cost of Gas	G-51 Cost of Gas	G-42 Cost of Gas	G-52 Cost of Gas	Total
30-49-01-13-4800202 R-10 W-NEXT-Working Capital Allowance									
30-49-01-14-4800202 R-10 W-NEXT-Bad Debt Allowance									
30-49-01-15-4800202 R-10 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4800202 R-10 W-NEXT-Production & Storage Capacity									
30-49-01-40-4800202 R-10 S-NEXT-Demand Cost of Gas		16,002.46							
30-49-01-41-4800202 R-10 S-NEXT-Commodity Cost of Gas		74,306.84							
30-49-01-42-4800202 R-10 S-NEXT-Reconciliation Costs									
30-49-01-43-4800202 R-10 S-NEXT-Working Capital Allowance									
30-49-01-44-4800202 R-10 S-NEXT-Bad Debt Allowance									
30-49-01-45-4800202 R-10 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4800202 R-10 S-NEXT-Production & Storage Capacity									
30-49-01-72-4800202 R-10 NEX-T-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4800202 R-10 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4800202 R-10 S-NEXT-RLIAP (Residential Low Income)									
Total Residential (480)									
General Service:									
30-49-01-10-4810101 G-40 W-NEXT-Demand Cost of Gas			2,502,730.65						
30-49-01-11-4810101 G-40 W-NEXT-Commodity Cost of Gas			3,046,030.26						
30-49-01-12-4810101 G-40 W-NEXT-Reconciliation Costs									
30-49-01-13-4810101 G-40 W-NEXT-Working Capital Allowance									
30-49-01-14-4810101 G-40 W-NEXT-Bad Debt Allowance									
30-49-01-15-4810101 G-40 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810101 G-40 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810101 G-40 S-NEXT-Demand Cost of Gas			136,932.54						
30-49-01-41-4810101 G-40 S-NEXT-Commodity Cost of Gas			506,675.44						
30-49-01-42-4810101 G-40 S-NEXT-Reconciliation Costs									
30-49-01-43-4810101 G-40 S-NEXT-Working Capital Allowance									
30-49-01-44-4810101 G-40 S-NEXT-Bad Debt Allowance									
30-49-01-45-4810101 G-40 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810101 G-40 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810101 G-40 NEX-T-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810101 G-40 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810101 G-40 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810102 G-50 W-NEXT-Demand Cost of Gas				229,985.07					
30-49-01-11-4810102 G-50 W-NEXT-Commodity Cost of Gas				544,710.96					
30-49-01-12-4810102 G-50 W-NEXT-Reconciliation Costs									
30-49-01-13-4810102 G-50 W-NEXT-Working Capital Allowance									
30-49-01-14-4810102 G-50 W-NEXT-Bad Debt Allowance									
30-49-01-15-4810102 G-50 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810102 G-50 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810102 G-50 S-NEXT-Demand Cost of Gas					59,313.89				
30-49-01-41-4810102 G-50 S-NEXT-Commodity Cost of Gas					415,047.42				
30-49-01-42-4810102 G-50 S-NEXT-Reconciliation Costs									
30-49-01-43-4810102 G-50 S-NEXT-Working Capital Allowance									
30-49-01-44-4810102 G-50 S-NEXT-Bad Debt Allowance									
30-49-01-45-4810102 G-50 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810102 G-50 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810102 G-50 NEX-T-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810102 G-50 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810102 G-50 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810201 G-41 W-NEXT-Demand Cost of Gas					2,031,893.57				
30-49-01-11-4810201 G-41 W-NEXT-Commodity Cost of Gas					2,422,279.38				
30-49-01-12-4810201 G-41 W-NEXT-Reconciliation Costs									
30-49-01-13-4810201 G-41 W-NEXT-Working Capital Allowance									
30-49-01-14-4810201 G-41 W-NEXT-Bad Debt Allowance									

NORTHERN UTILITIES, INC.
New Hampshire
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	R-6 & R-11 Cost of Gas	R-5 & R-10 Cost of Gas	G-40 Cost of Gas	G-50 Cost of Gas	G-41 Cost of Gas	G-51 Cost of Gas	G-42 Cost of Gas	G-52 Cost of Gas	Total
30-49-01-15-4810201 G-41 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810201 G-41 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810201 G-41 S-NEXT-Demand Cost of Gas					176,559.35				
30-49-01-41-4810201 G-41 S-NEXT-Commodity Cost of Gas					650,135.59				
30-49-01-42-4810201 G-41 S-NEXT-Reconciliation Costs									
30-49-01-43-4810201 G-41 S-NEXT-Working Capital Allowance									
30-49-01-44-4810201 G-41 S-NEXT-Bad Debt Allowance									
30-49-01-45-4810201 G-41 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810201 G-41 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810201 G-41 NEXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810201 G-41 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810201 G-41 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810202 G-51 W-NEXT-Demand Cost of Gas						320,952.63			
30-49-01-11-4810202 G-51 W-NEXT-Commodity Cost of Gas						757,621.45			
30-49-01-12-4810202 G-51 W-NEXT-Reconciliation Costs									
30-49-01-13-4810202 G-51 W-NEXT-Working Capital Allowance									
30-49-01-14-4810202 G-51 W-NEXT-Bad Debt Allowance									
30-49-01-15-4810202 G-51 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810202 G-51 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810202 G-51 S-NEXT-Demand Cost of Gas						78,413.48			
30-49-01-41-4810202 G-51 S-NEXT-Commodity Cost of Gas						548,755.73			
30-49-01-42-4810202 G-51 S-NEXT-Reconciliation Costs									
30-49-01-43-4810202 G-51 S-NEXT-Working Capital Allowance									
30-49-01-44-4810202 G-51 S-NEXT-Bad Debt Allowance									
30-49-01-45-4810202 G-51 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810202 G-51 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810202 G-51 NEXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810202 G-51 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810202 G-51 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810301 G-42 W-NEXT-Demand Cost of Gas							288,939.04		
30-49-01-11-4810301 G-42 W-NEXT-Commodity Cost of Gas							344,564.19		
30-49-01-12-4810301 G-42 W-NEXT-Reconciliation Costs									
30-49-01-13-4810301 G-42 W-NEXT-Working Capital Allowance									
30-49-01-14-4810301 G-42 W-NEXT-Bad Debt Allowance									
30-49-01-15-4810301 G-42 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810301 G-42 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810301 G-42 S-NEXT-Demand Cost of Gas							28,727.94		
30-49-01-41-4810301 G-42 S-NEXT-Commodity Cost of Gas							105,553.18		
30-49-01-42-4810301 G-42 S-NEXT-Reconciliation Costs									
30-49-01-43-4810301 G-42 S-NEXT-Working Capital Allowance									
30-49-01-44-4810301 G-42 S-NEXT-Bad Debt Allowance									
30-49-01-45-4810301 G-42 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810301 G-42 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810301 G-42 NEXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810301 G-42 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810301 G-42 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810302 G-52 W-NEXT-Demand Cost of Gas								11,357.53	
30-49-01-11-4810302 G-52 W-NEXT-Commodity Cost of Gas								24,316.71	
30-49-01-12-4810302 G-52 W-NEXT-Reconciliation Costs									
30-49-01-13-4810302 G-52 W-NEXT-Working Capital Allowance									
30-49-01-14-4810302 G-52 W-NEXT-Bad Debt Allowance									
30-49-01-15-4810302 G-52 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810302 G-52 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810302 G-52 S-NEXT-Demand Cost of Gas								3,979.42	
30-49-01-41-4810302 G-52 S-NEXT-Commodity Cost of Gas								27,167.92	
30-49-01-42-4810302 G-52 S-NEXT-Reconciliation Costs									
30-49-01-43-4810302 G-52 S-NEXT-Working Capital Allowance									
30-49-01-44-4810302 G-52 S-NEXT-Bad Debt Allowance									

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

	R-6 & R-11	R-5 & R-10	G-40	G-50	G-41	G-51	G-42	G-52	Total
	Cost of	Cost of	Cost of	Cost of	Cost of	Cost of	Cost of	Cost of	
	Gas	Gas	Gas	Gas	Gas	Gas	Gas	Gas	
30-49-01-45-4810302 G-52 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810302 G-52 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810302 G-52 S-NEXT-DSM (Demand Side Management)									
30-49-01-73-4810302 G-52 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810302 G-52 S-NEXT-RLIAP (Residential Low Income)									
Total General Service									
Sales for Resale (483):									
30-49-13-11-4830001 SALES FOR RESALE - COMMODITY - PEAK - NH									
30-49-13-41-4830001 SALES FOR RESALE - COMMODITY - OFF PEAK - NH									
30-49-13-10-4830200 PIPELINE COMPANY MANAGED DEMAND - PEAK - N									
30-49-13-11-4830200 PIPELINE COMPANY MANAGED COMMODITY- PEAK									
30-49-13-41-4830200 PIPELINE COMPANY MANAGED COMMODITY- OFF F									
30-49-13-10-4830300 STORAGE COMPANY MANAGED DEMAND - PEAK - N									
30-49-13-11-4830300 STORAGE COMPANY MANAGED COMMODITY- PEAK									
30-49-13-10-4830400 PEAKING COMPANY MANAGED DEMAND - PEAK - N									
30-49-13-11-4830400 PEAKING COMPANY MANAGED COMMODITY- PEAK									
30-49-13-11-4831090 SALES FOR RESALE - COMMODITY - PEAK - NH - E									
30-49-13-41-4831090 SALES FOR RESALE-COM- OP-NH - E									
30-49-13-10-4832090 PIPELINE COMPANY MANAGED DEMAND - PEAK - N									
30-49-13-11-4832090 PIPELINE COMPANY MANAGED COMMODITY- PEAK									
30-49-13-41-4832090 PIPELINE COMPANY MANAGED COMMODITY- OFF F									
30-49-13-10-4833090 STORAGE COMPANY MANAGED DEMAND - PEAK - N									
30-49-13-11-4833090 STORAGE COMPANY MANAGED COMMODITY- PEAK									
30-49-13-41-4833090 STORAGE COMPANY MANAGED COMMODITY- OFF F									
30-49-13-10-4834090 PEAKING COMPANY MANAGED DEMAND - PEAK - N									
30-49-13-11-4834090 PEAKING COMPANY MANAGED COMMODITY- PEAK									
30-49-13-41-4834090 PEAKING COMPANY MANAGED COMMODITY- OFF F									
Total Sales for Resale (483)									
Other Sales (495):									
30-49-01-10-4950000 PEAK DEMAND ACCRUED REV - NH									
30-49-01-13-4950000 PEAK WORK CAPITAL ACCRUED REV - NH									
30-49-01-14-4950000 PEAK BAD DEBT ACCRUED REV - NH									
30-49-01-40-4950000 OFF PEAK DEMAND ACCRUED REV - NH									
30-49-01-43-4950000 OFF PEAK WORK CAPITAL ACCRUED REV - NH									
30-49-01-44-4950000 OFF PEAK BAD DEBT ACCRUED REV - NH									
30-49-01-77-4950000 ACCRUED REVENUE - LIEAP - NH									
30-49-10-11-4950000 ACCRUED REVENUE-DEM_COMM- PEAK									
30-49-10-13-4950000 ACCRUED REVENUE-WORKING CAPITA									
30-49-10-14-4950000 ACCRUED REVENUE-BAD DEBT- PEAK									
30-49-10-11-4950090 ACCRUED REVENUE-DEM_COMM- UNBILLED-PEAK									
30-49-10-13-4950090 ACCRUED REVENUE-WORKING CAPITA									
30-49-10-14-4950090 ACCRUED REVENUE-BAD DEBT- UNBI									
30-49-10-41-4950090 ACCRUED REVENUE-DEM_COMM- UNBILLED-OFF F									
30-49-10-43-4950090 ACCRUED REVENUE-WORKING CAPITA									
30-49-10-44-4950090 ACCRUED REVENUE-BAD DEBT- UNBILLED- PEAK									
30-49-01-72-4950101 ACCRUED REVENUE-LDAC-EEC-LOW INCOME									
30-49-01-72-4950102 ACCRUED REVENUE-LDAC-EEC-RESIDENTIAL									
30-49-01-72-4950106 ACCRUED REVENUE-LDAC-EEC-SMALL C&I									
Total Other Sales (495)									

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

	R-6 & R-11 Cost of Gas	R-5 & R-10 Cost of Gas	G-40 Cost of Gas	G-50 Cost of Gas	G-41 Cost of Gas	G-51 Cost of Gas	G-42 Cost of Gas	G-52 Cost of Gas	Total
Total Sales									
Other Operating Revenues:									
Firm Transport Revenues (489):									
30-49-01-72-4890103 R-5 EXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4890103 R-5 S-EXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4890103 R-5 S-EXT-RLIAP (Residential Low Income)									
30-49-01-20-4890201 G-40 EXT-Capacity Reserve Charge			102.64						
30-49-01-72-4890201 G-40 EXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4890201 G-40 S-EXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4890201 G-40 S-EXT-RLIAP (Residential Low Income)									
30-49-01-20-4890202 G-50 EXT-Capacity Reserve Charge				12.11					
30-49-01-72-4890202 G-50 EXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4890202 G-50 S-EXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4890202 G-50 S-EXT-RLIAP (Residential Low Income)									
30-49-01-20-4890301 G-41 EXT-Capacity Reserve Charge						703.72			
30-49-01-72-4890301 G-41 S-EXT-DSM (Demand Side Management)									
30-49-01-73-4890301 G-41 S-EXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4890301 G-41 S-EXT-RLIAP (Residential Low Income)									
30-49-01-20-4890302 G-51 EXT-Capacity Reserve Charge							58.13		
30-49-01-72-4890302 G-51 S-EXT-DSM (Demand Side Management)									
30-49-01-73-4890302 G-51 S-EXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4890302 G-51 S-EXT-RLIAP (Residential Low Income)									
30-49-01-20-4890401 G-42 EXT-Capacity Reserve Charge							7,272.46		
30-49-01-72-4890401 G-42 S-EXT-DSM (Demand Side Management)									
30-49-01-73-4890401 G-42 S-EXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4890401 G-42 S-EXT-RLIAP (Residential Low Income)									
30-49-01-20-4890402 G-52 EXT-Capacity Reserve Charge								20,256.74	
30-49-01-72-4890402 G-52 S-EXT-DSM (Demand Side Management)									
30-49-01-73-4890402 G-52 S-EXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4890402 G-52 S-EXT-RLIAP (Residential Low Income)									
30-49-01-20-4891001 Simplex W-EXT-Cap Reserve									
30-49-01-20-4891101 Nat Gypsum EXT-Capacity Reserve Charge									
Total Firm Transport Revenues (489)									
Other Revenues:									
30-49-13-11-4840000 TRANSPORTATION CHARGES - COMMO									
30-49-13-41-4840000 TRANSPORTATION CHARGES - COMMO									
30-49-13-41-4840090 ATV RECON ESTIMATES - OFF PEAK									
30-49-13-10-4840100 STANDBY & FIRM DELIVERY SERVIC									
Total Other Revenues									
Total Other Operating Revenues									
TOTAL OPERATING REVENUES	289,996.46	13,004,655.84	6,192,471.53	1,249,069.45	5,281,571.61	1,705,801.42	775,056.81	87,078.32	28,585,701.44
	427,949.71	19,191,057.29	9,138,271.50	1,843,260.11	7,794,050.42	2,517,262.52	1,143,756.50	128,502.06	42,184,110.11

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

	R-6 & R-11	R-5 & R-10	G-40	G-50	G-41	G-51	G-42	G-52	Total
	Bad	Bad	Bad	Bad	Bad	Bad	Bad	Bad	
	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	
OPERATING REVENUES									
Sales:									
Residential (480):									
30-49-01-10-4800101 R-6 W-NEXT-Demand Cost of Gas									
30-49-01-11-4800101 R-6 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4800101 R-6 W-NEXT-Reconciliation Costs									
30-49-01-13-4800101 R-6 W-NEXT-Working Capital Allowance									
30-49-01-14-4800101 R-6 W-NEXT-Bad Debt Allowance	1,374.76								
30-49-01-15-4800101 R-6 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4800101 R-6 W-NEXT-Production & Storage Capacity									
30-49-01-40-4800101 R-6 S-NEXT-Demand Cost of Gas									
30-49-01-41-4800101 R-6 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4800101 R-6 S-NEXT-Reconciliation Costs									
30-49-01-43-4800101 R-6 S-NEXT-Working Capital Allowance									
30-49-01-44-4800101 R-6 S-NEXT-Bad Debt Allowance	268.26								
30-49-01-45-4800101 R-6 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4800101 R-6 S-NEXT-Production & Storage Capacity									
30-49-01-72-4800101 R-6 NEX-DISM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4800101 R-6 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4800101 R-6 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4800102 R-11 W-NEXT-Demand Cost of Gas									
30-49-01-11-4800102 R-11 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4800102 R-11 W-NEXT-Reconciliation Costs									
30-49-01-13-4800102 R-11 W-NEXT-Working Capital Allowance									
30-49-01-14-4800102 R-11 W-NEXT-Bad Debt Allowance	51.80								
30-49-01-15-4800102 R-11 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4800102 R-11 W-NEXT-Production & Storage Capacity									
30-49-01-40-4800102 R-11 S-NEXT-Demand Cost of Gas									
30-49-01-41-4800102 R-11 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4800102 R-11 S-NEXT-Reconciliation Costs									
30-49-01-43-4800102 R-11 S-NEXT-Working Capital Allowance									
30-49-01-44-4800102 R-11 S-NEXT-Bad Debt Allowance	5.22								
30-49-01-45-4800102 R-11 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4800102 R-11 S-NEXT-Production & Storage Capacity									
30-49-01-72-4800102 R-11 NEX-DISM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4800102 R-11 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4800102 R-11 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4800201 R-5 W-NEXT-Demand Cost of Gas									
30-49-01-11-4800201 R-5 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4800201 R-5 W-NEXT-Reconciliation Costs									
30-49-01-13-4800201 R-5 W-NEXT-Working Capital Allowance									
30-49-01-14-4800201 R-5 W-NEXT-Bad Debt Allowance		73,107.12							
30-49-01-15-4800201 R-5 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4800201 R-5 W-NEXT-Production & Storage Capacity									
30-49-01-40-4800201 R-5 S-NEXT-Demand Cost of Gas									
30-49-01-41-4800201 R-5 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4800201 R-5 S-NEXT-Reconciliation Costs									
30-49-01-43-4800201 R-5 S-NEXT-Working Capital Allowance									
30-49-01-44-4800201 R-5 S-NEXT-Bad Debt Allowance		6,359.37							
30-49-01-45-4800201 R-5 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4800201 R-5 S-NEXT-Production & Storage Capacity									
30-49-01-72-4800201 R-5 NEX-DISM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4800201 R-5 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4800201 R-5 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4800202 R-10 W-NEXT-Demand Cost of Gas									
30-49-01-11-4800202 R-10 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4800202 R-10 W-NEXT-Reconciliation Costs									

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

	R-6 & R-11	R-5 & R-10	G-40	G-50	G-41	G-51	G-42	G-52	Total
	Bad	Bad	Bad	Bad	Bad	Bad	Bad	Bad	
	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	
30-49-01-13-4800202 R-10 W-NEXT-Working Capital Allowance									
30-49-01-14-4800202 R-10 W-NEXT-Bad Debt Allowance		2,995.09							
30-49-01-15-4800202 R-10 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4800202 R-10 W-NEXT-Production & Storage Capacity									
30-49-01-40-4800202 R-10 S-NEXT-Demand Cost of Gas									
30-49-01-41-4800202 R-10 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4800202 R-10 S-NEXT-Reconciliation Costs									
30-49-01-43-4800202 R-10 S-NEXT-Working Capital Allowance									
30-49-01-44-4800202 R-10 S-NEXT-Bad Debt Allowance		295.08							
30-49-01-45-4800202 R-10 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4800202 R-10 S-NEXT-Production & Storage Capacity									
30-49-01-72-4800202 R-10 NEXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4800202 R-10 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4800202 R-10 S-NEXT-RLIAP (Residential Low Income)									
Total Residential (480)									
General Service:									
30-49-01-10-4810101 G-40 W-NEXT-Demand Cost of Gas									
30-49-01-11-4810101 G-40 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4810101 G-40 W-NEXT-Reconciliation Costs									
30-49-01-13-4810101 G-40 W-NEXT-Working Capital Allowance									
30-49-01-14-4810101 G-40 W-NEXT-Bad Debt Allowance			37,876.83						
30-49-01-15-4810101 G-40 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810101 G-40 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810101 G-40 S-NEXT-Demand Cost of Gas									
30-49-01-41-4810101 G-40 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4810101 G-40 S-NEXT-Reconciliation Costs									
30-49-01-43-4810101 G-40 S-NEXT-Working Capital Allowance									
30-49-01-44-4810101 G-40 S-NEXT-Bad Debt Allowance			1,973.85						
30-49-01-45-4810101 G-40 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810101 G-40 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810101 G-40 NEXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810101 G-40 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810101 G-40 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810102 G-50 W-NEXT-Demand Cost of Gas									
30-49-01-11-4810102 G-50 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4810102 G-50 W-NEXT-Reconciliation Costs									
30-49-01-13-4810102 G-50 W-NEXT-Working Capital Allowance									
30-49-01-14-4810102 G-50 W-NEXT-Bad Debt Allowance					5,823.03				
30-49-01-15-4810102 G-50 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810102 G-50 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810102 G-50 S-NEXT-Demand Cost of Gas									
30-49-01-41-4810102 G-50 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4810102 G-50 S-NEXT-Reconciliation Costs									
30-49-01-43-4810102 G-50 S-NEXT-Working Capital Allowance									
30-49-01-44-4810102 G-50 S-NEXT-Bad Debt Allowance					1,662.42				
30-49-01-45-4810102 G-50 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810102 G-50 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810102 G-50 NEXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810102 G-50 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810102 G-50 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810201 G-41 W-NEXT-Demand Cost of Gas									
30-49-01-11-4810201 G-41 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4810201 G-41 W-NEXT-Reconciliation Costs									
30-49-01-13-4810201 G-41 W-NEXT-Working Capital Allowance									
30-49-01-14-4810201 G-41 W-NEXT-Bad Debt Allowance						30,572.14			

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

	R-6 & R-11	R-5 & R-10	G-40	G-50	G-41	G-51	G-42	G-52	Total
	Bad	Bad	Bad	Bad	Bad	Bad	Bad	Bad	
	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	
30-49-01-15-4810201 G-41 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810201 G-41 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810201 G-41 S-NEXT-Demand Cost of Gas									
30-49-01-41-4810201 G-41 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4810201 G-41 S-NEXT-Reconciliation Costs									
30-49-01-43-4810201 G-41 S-NEXT-Working Capital Allowance									
30-49-01-44-4810201 G-41 S-NEXT-Bad Debt Allowance					2,565.99				
30-49-01-45-4810201 G-41 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810201 G-41 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810201 G-41 NEXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810201 G-41 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810201 G-41 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810202 G-51 W-NEXT-Demand Cost of Gas									
30-49-01-11-4810202 G-51 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4810202 G-51 W-NEXT-Reconciliation Costs									
30-49-01-13-4810202 G-51 W-NEXT-Working Capital Allowance									
30-49-01-14-4810202 G-51 W-NEXT-Bad Debt Allowance						8,085.07			
30-49-01-15-4810202 G-51 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810202 G-51 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810202 G-51 S-NEXT-Demand Cost of Gas									
30-49-01-41-4810202 G-51 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4810202 G-51 S-NEXT-Reconciliation Costs									
30-49-01-43-4810202 G-51 S-NEXT-Working Capital Allowance									
30-49-01-44-4810202 G-51 S-NEXT-Bad Debt Allowance						2,199.48			
30-49-01-45-4810202 G-51 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810202 G-51 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810202 G-51 NEXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810202 G-51 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810202 G-51 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810301 G-42 W-NEXT-Demand Cost of Gas									
30-49-01-11-4810301 G-42 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4810301 G-42 W-NEXT-Reconciliation Costs									
30-49-01-13-4810301 G-42 W-NEXT-Working Capital Allowance									
30-49-01-14-4810301 G-42 W-NEXT-Bad Debt Allowance							4,436.33		
30-49-01-15-4810301 G-42 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810301 G-42 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810301 G-42 S-NEXT-Demand Cost of Gas									
30-49-01-41-4810301 G-42 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4810301 G-42 S-NEXT-Reconciliation Costs									
30-49-01-43-4810301 G-42 S-NEXT-Working Capital Allowance									
30-49-01-44-4810301 G-42 S-NEXT-Bad Debt Allowance							417.61		
30-49-01-45-4810301 G-42 S-NEXT-Miscellaneous Overhead									
30-49-01-46-4810301 G-42 S-NEXT-Production & Storage Capacity									
30-49-01-72-4810301 G-42 NEXT-DSM (DEMAND SIDE MANAGEMENT)									
30-49-01-73-4810301 G-42 S-NEXT-ERC (Environmental Recovery Costs)									
30-49-01-77-4810301 G-42 S-NEXT-RLIAP (Residential Low Income)									
30-49-01-10-4810302 G-52 W-NEXT-Demand Cost of Gas									
30-49-01-11-4810302 G-52 W-NEXT-Commodity Cost of Gas									
30-49-01-12-4810302 G-52 W-NEXT-Reconciliation Costs									
30-49-01-13-4810302 G-52 W-NEXT-Working Capital Allowance									
30-49-01-14-4810302 G-52 W-NEXT-Bad Debt Allowance								257.36	
30-49-01-15-4810302 G-52 W-NEXT-Miscellaneous Overhead									
30-49-01-16-4810302 G-52 W-NEXT-Production & Storage Capacity									
30-49-01-40-4810302 G-52 S-NEXT-Demand Cost of Gas									
30-49-01-41-4810302 G-52 S-NEXT-Commodity Cost of Gas									
30-49-01-42-4810302 G-52 S-NEXT-Reconciliation Costs									
30-49-01-43-4810302 G-52 S-NEXT-Working Capital Allowance									
30-49-01-44-4810302 G-52 S-NEXT-Bad Debt Allowance								111.61	

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

R-6 & R-11	R-5 & R-10	G-40	G-50	G-41	G-51	G-42	G-52	Total
Bad	Bad	Bad	Bad	Bad	Bad	Bad	Bad	
Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	

30-49-01-45-4810302 G-52 S-NEXT-Miscellaneous Overhead
30-49-01-46-4810302 G-52 S-NEXT-Production & Storage Capacity
30-49-01-72-4810302 G-52 S-NEXT-DSM (Demand Side Management)
30-49-01-73-4810302 G-52 S-NEXT-ERC (Environmental Recovery Costs)
30-49-01-77-4810302 G-52 S-NEXT-RLIAP (Residential Low Income)

Total General Service

Sales for Resale (483):

30-49-13-11-4830001 SALES FOR RESALE - COMMODITY - PEAK - NH
30-49-13-41-4830001 SALES FOR RESALE - COMMODITY - OFF PEAK - NH
30-49-13-10-4830200 PIPELINE COMPANY MANAGED DEMAND - PEAK - N
30-49-13-11-4830200 PIPELINE COMPANY MANAGED COMMODITY- PEAK
30-49-13-41-4830200 PIPELINE COMPANY MANAGED COMMODITY- OFF F
30-49-13-10-4830300 STORAGE COMPANY MANAGED DEMAND - PEAK - N
30-49-13-11-4830300 STORAGE COMPANY MANAGED COMMODITY- PEAK
30-49-13-10-4830400 PEAKING COMPANY MANAGED DEMAND - PEAK - N
30-49-13-11-4830400 PEAKING COMPANY MANAGED COMMODITY- PEAK
30-49-13-11-4831090 SALES FOR RESALE - COMMODITY - PEAK - NH - E
30-49-13-41-4831090 SALES FOR RESALE-COM- OP-NH - E
30-49-13-10-4832090 PIPELINE COMPANY MANAGED DEMAND - PEAK - N
30-49-13-11-4832090 PIPELINE COMPANY MANAGED COMMODITY- PEAK
30-49-13-41-4832090 PIPELINE COMPANY MANAGED COMMODITY- OFF F
30-49-13-10-4833090 STORAGE COMPANY MANAGED DEMAND - PEAK - N
30-49-13-11-4833090 STORAGE COMPANY MANAGED COMMODITY- PEAK
30-49-13-41-4833090 STORAGE COMPANY MANAGED COMMODITY- OFF
30-49-13-10-4834090 PEAKING COMPANY MANAGED DEMAND - PEAK - N
30-49-13-11-4834090 PEAKING COMPANY MANAGED COMMODITY- PEAK
30-49-13-41-4834090 PEAKING COMPANY MANAGED COMMODITY- OFF F

Total Sales for Resale (483)

Other Sales (495):

30-49-01-10-4950000 PEAK DEMAND ACCRUED REV - NH
30-49-01-13-4950000 PEAK WORK CAPITAL ACCRUED REV - NH
30-49-01-14-4950000 PEAK BAD DEBT ACCRUED REV - NH
30-49-01-40-4950000 OFF PEAK DEMAND ACCRUED REV - NH
30-49-01-43-4950000 OFF PEAK WORK CAPITAL ACCRUED REV - NH
30-49-01-44-4950000 OFF PEAK BAD DEBT ACCRUED REV - NH
30-49-01-77-4950000 ACCRUED REVENUE - LIEAP - NH
30-49-10-11-4950000 ACCRUED REVENUE-DEM_COMM- PEAK
30-49-10-13-4950000 ACCRUED REVENUE-WORKING CAPITA
30-49-10-14-4950000 ACCRUED REVENUE-BAD DEBT- PEAK
30-49-10-11-4950090 ACCRUED REVENUE-DEM_COMM- UNBILLED-PEAK
30-49-10-13-4950090 ACCRUED REVENUE-WORKING CAPITA
30-49-10-14-4950090 ACCRUED REVENUE-BAD DEBT- UNBI
30-49-10-41-4950090 ACCRUED REVENUE-DEM_COMM- UNBILLED-OFF F
30-49-10-43-4950090 ACCRUED REVENUE-WORKING CAPITA
30-49-10-44-4950090 ACCRUED REVENUE-BAD DEBT- UNBILLED- PEAK
30-49-01-72-4950101 ACCRUED REVENUE-LDAC-EEC-LOW INCOME
30-49-01-72-4950102 ACCRUED REVENUE-LDAC-EEC-RESIDENTIAL
30-49-01-72-4950106 ACCRUED REVENUE-LDAC-EEC-SMALL C&I

Total Other Sales (495)

NORTHERN UTILITIES, INC.
New Hampshire
R_FT_AxM_NUN

	R-6 & R-11	R-5 & R-10	G-40	G-50	G-41	G-51	G-42	G-52	
	Bad	Bad	Bad	Bad	Bad	Bad	Bad	Bad	
	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Total

Total Sales

Other Operating Revenues:

Firm Transport Revenues (489):

- 30-49-01-72-4890103 R-5 EXT-DSM (DEMAND SIDE MANAGEMENT)
- 30-49-01-73-4890103 R-5 S-EXT-ERC (Environmental Recovery Costs)
- 30-49-01-77-4890103 R-5 S-EXT-RLIAP (Residential Low Income)
- 30-49-01-20-4890201 G-40 EXT-Capacity Reserve Charge
- 30-49-01-72-4890201 G-40 EXT-DSM (DEMAND SIDE MANAGEMENT)
- 30-49-01-73-4890201 G-40 S-EXT-ERC (Environmental Recovery Costs)
- 30-49-01-77-4890201 G-40 S-EXT-RLIAP (Residential Low Income)
- 30-49-01-20-4890202 G-50 EXT-Capacity Reserve Charge
- 30-49-01-72-4890202 G-50 EXT-DSM (DEMAND SIDE MANAGEMENT)
- 30-49-01-73-4890202 G-50 S-EXT-ERC (Environmental Recovery Costs)
- 30-49-01-77-4890202 G-50 S-EXT-RLIAP (Residential Low Income)
- 30-49-01-20-4890301 G-41 EXT-Capacity Reserve Charge
- 30-49-01-72-4890301 G-41 S-EXT-DSM (Demand Side Management)
- 30-49-01-73-4890301 G-41 S-EXT-ERC (Environmental Recovery Costs)
- 30-49-01-77-4890301 G-41 S-EXT-RLIAP (Residential Low Income)
- 30-49-01-20-4890302 G-51 EXT-Capacity Reserve Charge
- 30-49-01-72-4890302 G-51 S-EXT-DSM (Demand Side Management)
- 30-49-01-73-4890302 G-51 S-EXT-ERC (Environmental Recovery Costs)
- 30-49-01-77-4890302 G-51 S-EXT-RLIAP (Residential Low Income)
- 30-49-01-20-4890401 G-42 EXT-Capacity Reserve Charge
- 30-49-01-72-4890401 G-42 S-EXT-DSM (Demand Side Management)
- 30-49-01-73-4890401 G-42 S-EXT-ERC (Environmental Recovery Costs)
- 30-49-01-77-4890401 G-42 S-EXT-RLIAP (Residential Low Income)
- 30-49-01-20-4890402 G-52 EXT-Capacity Reserve Charge
- 30-49-01-72-4890402 G-52 S-EXT-DSM (Demand Side Management)
- 30-49-01-73-4890402 G-52 S-EXT-ERC (Environmental Recovery Costs)
- 30-49-01-77-4890402 G-52 S-EXT-RLIAP (Residential Low Income)
- 30-49-01-20-4891001 Simplex W-EXT-Cap Reserve
- 30-49-01-20-4891101 Nat Gypsum EXT-Capacity Reserve Charge

Total Firm Transport Revenues (489)

Other Revenues:

- 30-49-13-11-4840000 TRANSPORTATION CHARGES - COMMO
- 30-49-13-41-4840000 TRANSPORTATION CHARGES - COMMO
- 30-49-13-41-4840090 ATV RECON ESTIMATES - OFF PEAK
- 30-49-13-10-4840100 STANDBY & FIRM DELIVERY SERVIC

Total Other Revenues

Total Other Operating Revenues

TOTAL OPERATING REVENUES	1,700.04	82,756.66	39,850.68	7,485.45	33,138.13	10,284.55	4,853.94	368.97	180,438.42
	1,508.54	73,434.40	35,361.63	6,642.24	29,405.23	9,126.03	4,307.16	327.41	160,112.63

Northern Utilities Gross Pay (including incentives and OT):

No local dispatchers at NU, per C. Rivers (1/28/11)

USC Labor & Overhead:	Northern - Maine Division			Account Activity:
	<u>Total</u>	<u>Transportation</u>	<u>Supply</u>	
Energy Contracts charges - 813:	\$ 211,061	\$ 72,040	\$ 139,021	30.50.13.00.813.01.00: USC-GAS PRODUCTION OTHER <i>Note: See USC 813 tab for detail</i>
Energy Measurement & Control charges- 880:	\$ 409,930	\$ 306,905	\$ 103,024	30.50.26.00.880.02.00: USC-GAS DISTRIBUTION, net of capitalization <i>Note: See USC 880 tab for detail</i>
Legal for Power Supply litigation (typical): <i>Supply-related legal costs are being deferred and amortized through CGAC upon approval</i>			25,000	30.50.13.00.928.03.00: REG COMM EXP - LEGAL <i>Note: Estimated amount of time related to litigation (supply)</i>

USC Labor & Overhead:	Northern - New Hampshire Division			Account Activity:
	<u>Total</u>	<u>Transportation</u>	<u>Supply</u>	
Energy Contracts charges - 813:	\$ 213,438	\$ 72,851	\$ 140,587	30.40.13.00.813.01.00: USC-GAS PRODUCTION OTHER <i>Note: See USC 813 tab for detail</i>
Energy Measurement & Control charges- 880:	\$ 408,678	\$ 305,524	\$ 103,155	30.40.26.00.880.02.00: USC-GAS DISTRIBUTION, net of capitalization <i>Note: See USC 880 tab for detail</i>
Legal for Power Supply litigation (typical): <i>Supply-related legal costs are being deferred and amortized through CGAC upon approval</i>			25,000	30.40.13.00.928.03.00: REG COMM EXP - LEGAL <i>Note: Estimated amount of time related to litigation (supply)</i>

Purpose of this schedule: To calculate supply-related Dispatch, Acquisition, & FERC Proceedings amounts to be collected from Supply customers through the CGAC mechanism. Transportation customers would otherwise be paying for the cost of supply related activities in base rates if not for this reclass from base to flowthru.

USC Labor and Overheads - Account 30.00.13.00.813.01.00
2010

Sources: Direct USC Billing System - Audit Report
Indirect USC Billing System - Audit Report
Overhead USC Billing System - Audit Report
Source of % 880.02.00 time charges spent on supply: Rob Furino

Gas Cost of Service
O&M Allocators/Workpapers 49.72% ME
Page 186 of 222 (Alloc Basis: Rob Furino) NH
100.00%

Employee		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Supply Related
#7504 <i>Director, Energy Contracts</i> Approx Time on Supply:	Direct	2,477	2,455	3,027	3,222	1,579	357	3,381	1,956	2,999	3,798	2,255	1,490	28,995	11,598
	Indirect	105	460	58	107	119	-	409	317	115	-	380	497	2,567	1,027
	40% Overhead	2,452	2,915	3,084	2,997	1,613	321	3,411	2,160	2,958	3,608	2,371	1,887	29,778	11,911
	Total	5,034	5,831	6,169	6,326	3,311	678	7,201	4,433	6,072	7,405	5,006	3,873	61,340	24,536
#7779 <i>Sr. Energy Trader</i> Approx Time on Supply:	Direct	4,620	5,206	6,042	3,909	1,875	-	-	-	-	-	-	-	21,652	19,487
	Indirect	1,147	237	-	1,809	1,473	-	-	-	-	-	-	-	4,666	4,199
	90% Overhead	5,479	5,443	6,042	5,146	3,181	-	-	-	-	-	-	-	25,290	22,761
	Total	11,247	10,885	12,084	10,863	6,529	-	-	-	-	-	-	-	51,608	46,447
<i>June & July Performed for open position, per R. Furino</i>															
#7938 <i>Sr. Energy Trader</i> Approx Time on Supply:	Direct	-	-	-	-	-	3,909	4,906	4,151	4,906	6,010	5,688	6,052	35,621	32,059
	Indirect	-	-	-	-	-	1,809	222	429	222	540	813	560	4,594	4,135
	90% Overhead	-	-	-	-	-	5,146	4,872	4,351	4,872	6,223	5,851	6,281	37,594	33,835
	Total	-	-	-	-	-	10,863	9,999	8,931	9,999	12,773	12,351	12,892	77,810	70,029
#7687 <i>Sr. Energy Trader</i> Approx Time on Supply:	Direct	1,033	936	436	715	2,283	2,244	2,534	1,837	2,109	1,778	1,513	1,831	19,248	17,323
	Indirect	103	39	18	33	153	482	552	82	516	387	642	594	3,600	3,240
	90% Overhead	1,079	975	454	673	2,314	2,454	2,777	1,822	2,494	2,057	1,939	2,303	21,341	19,207
	Total	2,214	1,949	907	1,421	4,750	5,180	5,863	3,741	5,120	4,221	4,093	4,728	44,189	39,770
<i>July performed to remove unusual capitalization trueup, amounts based on avg remaining 11 months</i>															
#7547 <i>Sr. Energy Trader</i> Approx Time on Supply:	Direct	5,657	4,968	5,686	4,755	4,923	5,240	4,525	4,466	6,511	6,181	4,800	5,165	62,875	31,437
	Indirect	595	110	397	1,399	518	867	1,551	1,675	476	309	1,067	1,435	10,398	5,199
	50% Overhead	5,940	5,078	6,082	5,538	5,170	5,769	5,468	5,834	6,638	6,165	5,280	6,270	69,231	34,616
	Total	12,192	10,155	12,165	11,692	10,611	11,875	11,544	11,975	13,625	12,655	11,146	12,869	142,504	71,252
#7868 <i>Assoc. Energy Analyst</i> Approx Time on Supply:	Direct	548	573	816	1,220	776	828	697	348	436	821	1,220	1,167	9,448	2,834
	Indirect	110	66	167	58	82	39	70	35	21	41	231	284	1,203	361
	30% Overhead	624	639	983	1,150	815	780	690	364	434	819	1,305	1,378	9,981	2,994
	Total	1,281	1,278	1,966	2,428	1,672	1,647	1,457	748	890	1,682	2,756	2,828	20,632	6,190
#7645 <i>Energy Analyst</i> Approx Time on Supply:	Direct	-	-	-	-	-	-	-	473	962	588	74	99	2,195	219
	Indirect	-	-	-	-	-	-	-	134	95	-	21	31	281	28
	10% Overhead	-	-	-	-	-	-	-	577	1,004	558	85	123	2,347	235
	Total	-	-	-	-	-	-	-	1,184	2,060	1,146	180	253	4,823	482
#8006 <i>Energy Analyst</i> Approx Time on Supply:	Direct	3,709	1,899	1,232	1,200	-	(740)	614	702	117	61	263	84	9,142	9,142
	Indirect	774	352	194	137	-	(355)	126	106	32	8	90	14	1,478	1,478
	100% Overhead	4,259	2,251	1,425	1,203	-	(985)	667	767	142	66	318	93	10,206	10,206
	Total	8,742	4,501	2,850	2,539	-	(2,080)	1,407	1,575	291	135	672	192	20,825	20,825
#7829 <i>Energy Analyst</i> Approx Time on Supply:	Direct	-	-	-	222	116	-	-	-	-	-	-	-	339	34
	Indirect	-	-	-	49	12	-	-	-	-	-	-	-	62	6
	10% Overhead	-	-	-	245	122	-	-	-	-	-	-	-	367	37
	Total	-	-	-	516	251	-	-	-	-	-	-	-	767	77
Total Dept 13 Charges	Direct	18,043	16,037	17,237	15,243	11,553	11,837	16,658	13,934	18,039	19,236	15,812	15,886	189,514	124,134
	Indirect	2,833	1,263	833	3,592	2,357	2,842	2,929	2,778	1,478	1,285	3,244	3,414	28,849	19,673
	Overhead	19,833	17,300	18,070	16,951	13,214	13,485	17,885	15,876	18,541	19,495	17,150	18,335	206,136	135,801
	Total	40,710	34,600	36,141	35,786	27,124	28,165	37,472	32,587	38,057	40,017	36,205	37,636	424,500	279,608

ME: 211,061 139,021
NH: 213,438 140,587
424,500 279,608

USC Audit Report: 40,710 34,600 36,141 35,786 27,124 (7,751) 27,472 32,587 38,057 40,017 36,205 37,636
Check: s/b zero 0 0 (0) - (0) 35,916 9,999 0 0 (0) 0 (0)

2010

Sources: Direct USC Billing System - Audit Report
 Indirect USC Billing System - Audit Report
 Overhead USC Billing System - Audit Report
 Capitalize USC Billing System - Capitalized Audit Report
 Source of % 880.02.00 time charges spent on supply: Justin Eisfeller

Employee		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Supply Related
#7755	Direct	2,278	1,523	2,163	1,699	2,207	2,106	1,902	1,868	2,145	2,207	1,970	1,690	23,757	4,039
EM&C - Director	Indirect	114	60	47	637	110	211	423	480	204	110	438	739	3,574	608
Approx Time on Supply:	17% Overhead	2,272	1,583	2,210	2,102	2,201	2,085	2,093	2,232	2,232	2,201	2,167	2,308	25,685	4,366
	Capitalized	(3,498)	(2,374)	(3,315)	(3,328)	(3,389)	(3,302)	(3,313)	(3,435)	(3,435)	(3,389)	(3,432)	(3,552)	(39,762)	(6,759)
	Total	1,166	791	1,105	1,109	1,130	1,101	1,104	1,145	1,145	1,130	1,144	1,184	13,254	2,253
#2962	Direct	1,260	1,138	1,330	1,127	945	939	714	1,014	1,127	1,260	902	1,208	12,963	5,185
EM&C - Dispatch - Manager	Indirect	63	-	15	178	335	352	595	298	178	63	421	115	2,613	1,045
Approx Time on Supply:	40% Overhead	1,257	1,138	1,344	1,175	1,216	1,162	1,178	1,247	1,240	1,257	1,190	1,257	14,660	5,864
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,579	2,276	2,689	2,480	2,496	2,454	2,487	2,560	2,545	2,579	2,513	2,579	30,237	12,095
#7874	Direct	1,059	1,337	1,366	943	1,243	1,233	1,061	1,386	1,190	1,036	949	1,045	13,849	4,570
EM&C - Dispatch - Gas Controller	Indirect	53	-	-	314	62	-	51	101	188	173	356	188	1,486	490
Approx Time on Supply:	33% Overhead	1,056	1,337	1,366	1,131	1,240	1,110	1,001	1,413	1,309	1,148	1,175	1,171	14,457	4,771
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,168	2,674	2,732	2,388	2,546	2,342	2,112	2,900	2,687	2,357	2,480	2,404	29,791	9,831
#7866	Direct	1,327	1,208	1,234	1,153	1,081	1,098	1,071	910	1,153	1,208	1,044	709	13,197	4,355
EM&C - Dispatch - Gas Controller	Indirect	66	-	20	55	180	110	137	471	55	-	165	499	1,758	580
Approx Time on Supply:	33% Overhead	1,324	1,208	1,254	1,088	1,198	1,088	1,088	1,311	1,148	1,148	1,088	1,148	14,089	4,650
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,717	2,417	2,508	2,296	2,459	2,296	2,296	2,691	2,356	2,356	2,296	2,356	29,045	9,585
#7886	Direct	1,071	1,419	1,321	1,191	1,121	1,061	972	1,460	1,345	1,395	1,049	1,163	14,568	4,807
EM&C - Dispatch - Gas Controller	Indirect	54	-	-	57	151	273	153	70	98	-	198	323	1,378	455
Approx Time on Supply:	33% Overhead	1,069	1,419	1,321	1,123	1,209	1,200	1,013	1,453	1,372	1,325	1,123	1,412	15,038	4,962
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,194	2,838	2,642	2,370	2,481	2,533	2,138	2,983	2,815	2,720	2,370	2,899	30,983	10,225
#7865	Direct	938	721	952	960	954	769	801	978	895	1,039	774	820	10,600	-
EM&C - Gas Field Services Coordinator	Indirect	47	223	91	46	48	226	178	47	90	25	228	173	1,420	-
Approx Time on Supply:	0% Overhead	936	944	1,042	905	951	895	881	974	936	1,011	901	943	11,320	-
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	1,920	1,888	2,085	1,911	1,952	1,890	1,860	1,998	1,920	2,075	1,903	1,936	23,340	-
#7882	Direct	1,357	1,509	1,676	2,602	1,596	1,660	876	1,592	1,672	1,584	1,035	1,561	18,719	-
EM&C - Dispatch - SCADA specialist	Indirect	319	168	-	124	80	166	876	159	80	144	716	169	3,001	-
Approx Time on Supply:	0% Overhead	1,592	1,676	1,676	2,454	1,592	1,644	1,576	1,664	1,664	1,642	1,576	1,644	20,399	-
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	3,269	3,352	3,352	5,180	3,269	3,470	3,327	3,415	3,415	3,370	3,327	3,374	42,119	-
#3011	Direct	2,902	2,566	3,068	2,624	1,756	2,770	2,770	2,332	2,916	2,596	2,624	2,231	31,154	-
EM&C - Dispatch -	Indirect	305	641	139	583	1,451	437	437	875	292	611	583	976	7,331	-
Approx Time on Supply:	0% Overhead	3,047	3,207	3,207	2,886	3,047	2,886	2,886	3,047	3,047	3,047	2,886	3,047	36,240	-
	Capitalized	(4,690)	(4,811)	(4,811)	(4,570)	(4,690)	(4,570)	(4,570)	(4,690)	(4,690)	(4,690)	(4,570)	(4,690)	(56,044)	-
	Total	1,563	1,604	1,604	1,523	1,563	1,523	1,523	1,563	1,563	1,563	1,523	1,563	18,681	-
#7869	Direct	253	5	1,590	1,403	1,293	1,700	813	1,813	1,694	1,813	1,182	1,201	14,759	4,870
EM&C - Supervisor, Gas Dispatch	Indirect	1,516	1,685	35	222	404	-	813	-	81	-	443	424	5,622	1,855
Approx Time on Supply:	33% Overhead	1,681	1,690	1,625	1,463	1,612	1,530	1,463	1,722	1,686	1,722	1,463	1,544	19,199	6,336
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	3,450	3,380	3,250	3,088	3,309	3,230	3,088	3,534	3,461	3,534	3,088	3,169	39,581	13,062
#3095	Direct	1,322	1,572	1,367	1,252	734	1,054	947	1,554	1,331	1,242	1,331	1,360	15,066	4,972
EM&C - Dispatch - Gas Controller	Indirect	66	-	205	198	807	395	442	155	210	207	210	166	3,062	1,010
Approx Time on Supply:	33% Overhead	1,319	1,572	1,572	1,304	1,464	1,304	1,249	1,624	1,464	1,377	1,387	1,450	17,087	5,639
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,707	3,144	3,144	2,754	3,005	2,754	2,638	3,334	3,005	2,826	2,928	2,976	35,214	11,621

Employee		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Supply Related
Gas Cost of Service															
Workpapers															
Page 188 of 222															
#7867	Direct	1,049	826	1,096	804	1,145	1,105	1,022	1,050	1,001	1,246	892	871	12,106	-
EM&C - Dispatch - Gas Field Services Coordinator	Indirect	52	275	-	301	57	-	62	120	100	-	262	242	1,472	-
Approx Time on Supply:	0% Overhead	1,046	1,102	1,096	994	1,142	994	975	1,111	1,046	1,184	1,039	1,057	12,786	-
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,148	2,204	2,191	2,099	2,344	2,099	2,058	2,281	2,148	2,429	2,193	2,169	26,364	-
#7512	Direct	1,119	833	972	959	1,033	876	986	849	1,150	1,148	1,041	917	11,882	10,694
EM&C - Dispatch - Gas Supply Coordinator	Indirect	86	238	158	246	198	319	219	356	55	57	164	288	2,385	2,147
Approx Time on Supply:	90% Overhead	1,145	1,071	1,130	1,085	1,169	1,076	1,085	1,145	1,145	1,145	1,085	1,145	13,423	12,081
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,350	2,142	2,259	2,290	2,400	2,272	2,290	2,350	2,350	2,350	2,290	2,350	27,691	24,922
#7063	Direct	-	-	-	-	-	-	-	-	1,334	847	2	-	2,182	720
EM&C - Dispatch - Gas Controller	Indirect	-	-	-	-	-	-	-	-	64	490	126	-	680	224
Approx Time on Supply:	33% Overhead	-	-	-	-	-	-	-	-	1,328	1,270	115	-	2,713	895
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	2,725	2,607	244	-	5,575	1,840
<u>Non-dispatch:</u>															
#1244	Direct	1,090	810	1,071	884	1,035	1,040	936	1,092	910	1,035	468	896	11,270	-
EM&C - AMI Systems Specialist	Indirect	55	33	-	260	109	104	208	52	234	109	676	249	2,089	-
Approx Time on Supply:	0% Overhead	1,087	843	1,071	1,030	1,087	1,030	1,087	1,087	1,087	1,087	1,030	1,087	12,558	-
	Capitalized	(1,674)	(1,264)	(1,607)	(1,631)	(1,674)	(1,631)	(1,631)	(1,674)	(1,674)	(1,674)	(1,631)	(1,674)	(19,437)	-
	Total	558	421	536	544	558	544	544	558	558	558	544	558	6,479	-
#7825	Direct	1,071	863	1,071	1,103	1,071	1,076	915	861	1,130	1,127	834	849	11,971	-
EM&C - Manager, Tenhical Svs	Indirect	113	-	-	81	113	108	269	323	54	56	350	335	1,800	-
Approx Time on Supply:	0% Overhead	1,125	863	1,071	1,065	1,125	1,065	1,125	1,125	1,125	1,125	1,065	1,125	12,943	-
	Capitalized	(1,731)	(1,294)	(1,607)	(1,687)	(1,731)	(1,687)	(1,687)	(1,731)	(1,731)	(1,731)	(1,687)	(1,731)	(20,035)	-
	Total	577	431	536	562	577	562	562	577	577	577	562	577	6,678	-
#7843	Direct	1,785	1,800	1,725	1,875	1,725	-	900	600	225	518	225	150	11,528	3,804
EM&C - temporary help	Indirect	159	-	-	150	-	-	71	-	23	-	25	38	465	154
Approx Time on Supply:	33% Overhead	1,846	1,800	1,725	1,823	1,639	-	874	570	235	493	225	179	11,408	3,765
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	3,790	3,600	3,450	3,848	3,364	-	1,844	1,170	483	1,011	475	367	23,401	7,722
#7731	Direct	1,158	1,561	1,701	1,298	1,511	1,682	913	1,634	1,634	1,712	1,442	1,287	17,534	-
EM&C - Manager, AMI Systems	Indirect	519	38	-	382	159	-	761	78	78	-	228	405	2,647	-
Approx Time on Supply:	0% Overhead	1,593	1,599	1,701	1,512	1,586	1,514	1,507	1,626	1,626	1,626	1,503	1,607	19,002	-
	Capitalized	(2,453)	(2,399)	(2,552)	(2,393)	(1,140)	(1,119)	(1,113)	(1,168)	(1,168)	(1,168)	(1,110)	(1,155)	(18,939)	-
	Total	818	800	851	798	2,116	2,078	2,068	2,170	2,170	2,170	2,062	2,145	20,244	-
Total Dept 26 Charges	Direct	21,038	19,691	23,701	21,877	20,449	20,170	17,598	20,994	22,854	23,013	17,763	17,958	247,106	48,017
	Indirect	3,587	3,362	710	3,833	4,265	2,701	5,694	3,585	2,082	2,046	5,590	5,328	42,783	8,568
	Overhead	23,394	23,052	24,412	23,139	23,478	20,584	20,962	23,350	23,689	23,806	21,018	22,122	273,007	53,329
	Capitalized	(14,046)	(12,142)	(13,891)	(13,609)	(12,623)	(12,308)	(12,315)	(12,699)	(12,699)	(12,652)	(12,430)	(12,803)	(154,218)	(6,759)
	Total	33,973	33,962	34,933	35,240	35,569	31,148	31,939	35,229	35,925	36,213	31,942	32,605	408,678	103,155
USC Audit Report		48,020	46,104	48,824	48,849	48,192	43,456	44,253	47,929	48,624	48,866	44,372	45,408	562,896	
USC Capitalized Audit Report		(14,046)	(12,142)	(13,891)	(13,609)	(12,623)	(12,308)	(12,315)	(12,699)	(12,699)	(12,652)	(12,430)	(12,803)	(154,218)	
Check: s/b zero		(0)	0	-	0	(0)	(0)	-	(0)	0	0	(0)	-	(0)	

USC Labor and Overheads - Account 30.50.26.00.880.02.00

2010

Sources: Direct USC Billing System - Audit Report
 Indirect USC Billing System - Audit Report
 Overhead USC Billing System - Audit Report
 Capitalize USC Billing System - Capitalized Audit Report
 Source of % 880.02.00 time charges spent on supply: Justin Eisfeller

Employee		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Supply Related
#7755	Direct	2,278	1,523	2,163	1,699	2,207	2,106	1,902	1,868	2,145	2,207	1,970	1,690	23,757	4,039
EM&C - Director	Indirect	114	60	47	637	110	211	423	480	204	110	438	739	3,574	608
Approx Time on Supply:	17% Overhead	2,272	1,583	2,210	2,102	2,201	2,085	2,093	2,232	2,232	2,201	2,167	2,308	25,685	4,366
	Capitalized	(3,498)	(2,374)	(3,315)	(3,328)	(3,389)	(3,302)	(3,313)	(3,435)	(3,435)	(3,389)	(3,432)	(3,552)	(39,762)	(6,759)
	Total	1,166	791	1,105	1,109	1,130	1,101	1,104	1,145	1,145	1,130	1,144	1,184	13,254	2,253
#2962	Direct	1,260	1,138	1,330	1,127	945	939	714	1,015	1,127	1,260	902	1,208	12,963	5,185
EM&C - Dispatch - Manager	Indirect	63	-	15	178	335	352	595	298	178	63	421	115	2,613	1,045
Approx Time on Supply:	40% Overhead	1,257	1,138	1,344	1,175	1,216	1,162	1,178	1,247	1,240	1,257	1,190	1,257	14,660	5,864
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,579	2,276	2,689	2,480	2,496	2,454	2,487	2,560	2,545	2,579	2,513	2,579	30,237	12,095
#7874	Direct	1,059	1,337	1,366	943	1,243	1,233	1,061	1,386	1,190	1,036	949	1,045	13,849	4,570
EM&C - Dispatch - Gas Controller	Indirect	53	-	-	314	62	-	51	101	188	173	356	188	1,486	490
Approx Time on Supply:	33% Overhead	1,056	1,337	1,366	1,131	1,240	1,110	1,001	1,413	1,309	1,148	1,175	1,171	14,457	4,771
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,168	2,674	2,732	2,388	2,546	2,342	2,112	2,900	2,687	2,357	2,480	2,404	29,791	9,831
#7866	Direct	1,327	1,208	1,234	1,153	1,081	1,098	1,071	910	1,153	1,208	1,044	709	13,197	4,355
EM&C - Dispatch - Gas Controller	Indirect	66	-	20	55	180	110	137	471	55	-	165	499	1,758	580
Approx Time on Supply:	33% Overhead	1,324	1,208	1,254	1,088	1,198	1,088	1,088	1,311	1,148	1,148	1,088	1,148	14,089	4,650
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,717	2,417	2,508	2,296	2,459	2,296	2,296	2,691	2,356	2,356	2,296	2,356	29,045	9,585
#7886	Direct	1,071	1,419	1,321	1,191	1,121	1,061	972	1,460	1,345	1,395	1,049	1,163	14,568	4,807
EM&C - Dispatch - Gas Controller	Indirect	54	-	-	57	151	273	153	70	98	-	198	323	1,378	455
Approx Time on Supply:	33% Overhead	1,069	1,419	1,321	1,123	1,209	1,200	1,013	1,453	1,372	1,325	1,123	1,412	15,038	4,962
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,194	2,838	2,642	2,370	2,481	2,533	2,138	2,983	2,815	2,720	2,370	2,899	30,983	10,225
#7865	Direct	938	721	952	960	954	769	801	978	895	1,039	774	820	10,600	-
EM&C - Gas Field Services Coordinator	Indirect	47	223	91	46	48	226	178	47	90	25	228	173	1,420	-
Approx Time on Supply:	0% Overhead	936	944	1,042	905	951	895	881	974	936	1,011	901	943	11,320	-
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	1,920	1,888	2,085	1,911	1,952	1,890	1,860	1,998	1,920	2,075	1,903	1,936	23,340	-
#7882	Direct	1,357	1,509	1,676	2,602	1,596	1,660	876	1,592	1,672	1,626	1,035	1,561	18,761	-
EM&C - Dispatch - SCADA specialist	Indirect	319	168	-	124	80	166	876	159	80	148	716	169	3,005	-
Approx Time on Supply:	0% Overhead	1,592	1,676	1,676	2,454	1,592	1,644	1,576	1,664	1,664	1,685	1,576	1,644	20,442	-
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	3,269	3,352	3,352	5,180	3,269	3,470	3,327	3,415	3,415	3,459	3,327	3,374	42,208	-
#3011	Direct	3,143	2,780	3,323	2,843	1,903	3,001	3,001	2,527	3,159	2,813	2,843	2,417	33,750	-
EM&C - Dispatch -	Indirect	331	695	151	632	1,572	474	474	948	316	662	632	1,057	7,942	-
Approx Time on Supply:	0% Overhead	3,301	3,474	3,474	3,127	3,301	3,127	3,127	3,301	3,301	3,301	3,127	3,301	39,260	-
	Capitalized	(5,081)	(5,212)	(5,212)	(4,951)	(5,081)	(4,951)	(4,951)	(5,081)	(5,081)	(5,081)	(4,951)	(5,081)	(60,715)	-
	Total	1,694	1,737	1,737	1,650	1,694	1,650	1,650	1,694	1,694	1,694	1,650	1,694	20,238	-
#7869	Direct	253	5	1,590	1,403	1,293	1,700	813	1,813	1,694	1,813	1,182	1,201	14,758	4,870
EM&C - Supervisor, Gas Dispatch	Indirect	1,516	1,555	35	222	404	-	813	-	81	-	443	424	5,493	1,813
Approx Time on Supply:	33% Overhead	1,681	1,560	1,625	1,463	1,612	1,530	1,463	1,722	1,686	1,722	1,463	1,544	19,069	6,293
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	3,450	3,120	3,250	3,088	3,309	3,230	3,088	3,534	3,461	3,534	3,088	3,169	39,321	12,976
#3095	Direct	1,322	1,572	1,367	1,252	734	1,054	947	1,554	1,331	1,242	1,331	1,360	15,066	4,972
EM&C - Dispatch - Gas Controller	Indirect	66	-	205	198	807	395	442	155	210	207	210	166	3,062	1,010
Approx Time on Supply:	33% Overhead	1,319	1,572	1,572	1,304	1,464	1,304	1,249	1,624	1,464	1,377	1,387	1,450	17,087	5,639
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	2,707	3,144	3,144	2,754	3,005	2,754	2,638	3,334	3,005	2,826	2,928	2,976	35,214	11,621

Employee		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Supply Related	Gas Cost of Service
#7867	Direct	1,050	826	1,096	804	1,145	1,105	1,022	1,050	1,001	1,246	892	871	12,106	-	
EM&C - Dispatch - Gas Field Services Coordinator	Indirect	52	275	-	301	57	-	62	120	100	-	262	242	1,472	-	
Approx Time on Supply:	0% Overhead	1,046	1,102	1,096	994	1,142	994	975	1,111	1,046	1,184	1,039	1,057	12,786	-	
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	2,149	2,204	2,191	2,099	2,344	2,099	2,058	2,281	2,148	2,429	2,193	2,169	26,364	-	
#7512	Direct	1,119	833	972	959	1,033	876	986	849	1,150	1,148	1,041	917	11,882	10,694	
EM&C - Dispatch - Gas Supply Coordinator	Indirect	86	238	158	246	198	319	219	356	55	57	164	288	2,385	2,147	
Approx Time on Supply:	90% Overhead	1,145	1,071	1,130	1,085	1,169	1,076	1,085	1,145	1,145	1,145	1,085	1,145	13,423	12,081	
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	2,350	2,142	2,259	2,290	2,400	2,272	2,290	2,350	2,350	2,350	2,290	2,350	27,691	24,922	
#7063	Direct	-	-	-	-	-	-	-	-	1,334	847	2	-	2,182	720	
EM&C - Dispatch - Gas Controller	Indirect	-	-	-	-	-	-	-	-	64	490	126	-	680	224	
Approx Time on Supply:	33% Overhead	-	-	-	-	-	-	-	-	1,328	1,270	115	-	2,713	895	
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	-	-	-	-	-	-	-	-	2,725	2,607	244	-	5,575	1,840	
<u>Non-dispatch:</u>																
#1244	Direct	1,090	810	1,071	884	1,035	1,040	936	1,092	910	1,035	468	896	11,270	-	
EM&C - AMI Systems Specialist	Indirect	55	33	-	260	109	104	208	52	234	109	676	249	2,089	-	
Approx Time on Supply:	0% Overhead	1,087	843	1,071	1,030	1,087	1,030	1,030	1,087	1,087	1,087	1,030	1,087	12,558	-	
	Capitalized	(1,674)	(1,264)	(1,607)	(1,631)	(1,674)	(1,631)	(1,631)	(1,674)	(1,674)	(1,674)	(1,631)	(1,674)	(19,437)	-	
	Total	558	421	536	544	558	544	544	558	558	558	544	558	6,479	-	
#7825	Direct	1,071	863	1,071	1,103	1,071	1,076	915	861	1,130	1,127	834	849	11,971	-	
EM&C - Manager, Tenhical Svs	Indirect	113	-	-	81	113	108	269	323	54	56	350	335	1,800	-	
Approx Time on Supply:	0% Overhead	1,125	863	1,071	1,065	1,125	1,065	1,065	1,125	1,125	1,125	1,065	1,125	12,943	-	
	Capitalized	(1,731)	(1,294)	(1,607)	(1,687)	(1,731)	(1,687)	(1,687)	(1,731)	(1,731)	(1,731)	(1,687)	(1,731)	(20,035)	-	
	Total	577	431	536	562	577	562	562	577	577	577	562	577	6,678	-	
#7843	Direct	1,866	1,800	1,725	1,875	1,725	-	900	525	150	518	225	150	11,459	3,782	
EM&C - temporary help	Indirect	166	-	-	150	-	-	71	-	15	-	25	38	465	153	
Approx Time on Supply:	33% Overhead	1,930	1,800	1,725	1,823	1,639	-	874	499	157	493	225	179	11,342	3,743	
	Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	3,962	3,600	3,450	3,848	3,364	-	1,844	1,024	322	1,011	475	367	23,266	7,678	
#7731	Direct	1,158	1,561	1,701	1,298	1,511	1,682	913	1,634	1,634	1,712	1,442	1,287	17,534	-	
EM&C - Manager, AMI Systems	Indirect	519	38	-	382	159	-	761	78	78	-	228	405	2,647	-	
Approx Time on Supply:	0% Overhead	1,593	1,599	1,701	1,512	1,586	1,514	1,507	1,626	1,626	1,626	1,503	1,607	19,002	-	
	Capitalized	(2,453)	(2,399)	(2,552)	(2,393)	(1,140)	(1,119)	(1,113)	(1,168)	(1,168)	(1,168)	(1,110)	(1,155)	(18,939)	-	
	Total	818	800	851	798	2,116	2,078	2,068	2,170	2,170	2,170	2,062	2,145	20,244	-	
Total Dept 26 Charges	Direct	21,362	19,904	23,957	22,096	20,595	20,401	17,829	21,114	23,022	23,271	17,982	18,144	249,676	47,994	
	Indirect	3,620	3,285	722	3,882	4,386	2,738	5,730	3,657	2,099	2,101	5,639	5,409	43,268	8,526	
	Overhead	23,732	23,189	24,679	23,380	23,732	20,825	21,203	23,533	23,864	24,103	21,259	22,376	275,874	53,264	
	Capitalized	(14,437)	(12,543)	(14,292)	(13,990)	(13,014)	(12,689)	(12,695)	(13,090)	(13,090)	(13,043)	(12,811)	(13,193)	(158,888)	(6,759)	
	Total	34,276	33,836	35,067	35,367	35,699	31,274	32,066	35,214	35,895	36,432	32,069	32,736	409,930	103,024	
USC Audit Report		48,713	46,379	49,358	49,357	48,713	43,963	44,761	48,304	48,985	49,475	44,880	45,929	568,817		
USC Capitalized Audit Report		(14,437)	(12,543)	(14,292)	(13,990)	(13,014)	(12,689)	(12,695)	(13,090)	(13,090)	(13,043)	(12,811)	(13,193)	(158,888)		
Check: s/b zero		1	0	-	0	(0)	(0)	0	0	0	(0)	0	-	1		

Director, EM&C:

The Energy Measurement & Control function is responsible for constructing, operating and maintaining Unitol's electric and gas metering systems and electric substations, and is responsible for gas and electric system operation and control functions. This shall include installation, maintenance, and testing of all gas and electric meters; monthly procurement of energy usage data from all company meters (meter reading); installation, operation and maintenance of the Company's Advanced Metering Infrastructure (AMI) and Automated Meter Reading (AMR) systems; construction and maintenance of electric substations including related AMI and SCADA technology; and development of metering system standards to optimize efficiency and performance. Gas control shall be responsible for system monitoring & control via Supervisory Control and Data Acquisition (SCADA); monitoring and dispatching of LNG and LPG plant operation; load forecasting and daily nominations; tracking of gas inventories; and daily estimating and telemetering the Company at

Electric system operations shall include system monitoring & control via Supervisory Control and Data Acquisition (SCADA); radio operation; outage reporting; and evaluation and procurement of advanced metering and advanced system operations technologies.

The Director is responsible for ensuring the effective management and performance of the Company's energy measurement and control functions in order to meet Unitol's Mission and Goals. The Director is accountable for the reliable, efficient and safe provision of metering, meter reading, substation maintenance, gas control, and electric system operations services. This position is also conceived as a highly strategic position with a heavy focus on next generation utility technologies, Smart Grid applications, integration and control of distributed energy resources including both generation and demand response technologies, and the development of smart metering and new time-based or real time pricing programs. The Director is responsible for staying abreast of the latest trends and industry developments including state and federal legislation, formulating corporate policy direction, attending and testifying at related regulatory proceedings, developing and executing new programs and technology systems, and positioning the Company at the forefront of industry and public policy direction.

Manager, Gas Dispatch - EM&C:

Provides management oversight, coordination, and training for Gas Control Operations, Gas Work Order Dispatch, Emergency Response Dispatch and Gas SCADA system operation in accordance with Company programs, policies and procedures, federal, state and local regulations, pipeline tariffs, contract obligations, and applicable industry guidelines. Ensures real-time utilization of Gas SCADA, GTRAC, and Mobile Data systems as well as timely and accurate upkeep of operating documentation and record keeping.

Dispatch Supervisor - EM&C:

Provides direct supervision, coordination, and training for System Dispatch in support of Gas and Electric system operations in accordance with Company programs, policies and procedures, federal, state and local regulations, pipeline tariffs, ISO-NE operating procedures, and applicable industry guidelines. Ensures real-time utilization of SCADA and EMS network. Ensures timely and accurate upkeep of operating documentation and record keeping.

Gas Controller, EM&C:

This position is responsible for the operation and control of the Company's gas transmission distribution system; and the managing of pipeline and peak shaving supplies. The incumbent must ensure that the system is operated within the constraints of Federal, State and Company codes and standards as well tariff constraints for the receipt and control of the system supply.

Gas Supply Coordinator, EM&C:

Primarily responsible for the efficient and accurate scheduling, accounting, and reconciliation of purchased and transported natural gas both on and off the company's system. Interact with the supply, planning, and gas control functions on a regular basis to ensure that all operational needs are met in order to provide safe, reliable service.

Gas Field Services Coordinator, EM&C:

This position is responsible for the distribution of all gas meter and service work orders to include emergency response to gas leaks and dig safe in a timely and efficient manner. This will include the creating, prioritizing and assigning field service requests to ensure timely emergency response and exceptional customer service. The incumbent will be responsible to oversee the field work force and monitor and address response efficiency in order to meet state and federal requirements and company policies and procedures. Coordination of field and construction work force when emergency conditions arise.

SCADA Specialist, EM&C:

This position is responsible for managing the Gas SCADA operating system software and daily support of SCADA field devices. The primary function is the support of the Gas Supervisory Control and Data Acquisition (SCADA), energy measurement systems and associated field devices. Job also includes the involvement in the development of business applications, system interfaces, and other duties related to SCADA. Assume full responsibility for on-going SCADA maintenance including contractor coordination. Work with Engineering, IS, and Operations on enhancements to existing systems and applications, new project implementations, and system availability and integrity. Secondary functions include support of Electric SCADA systems, AMI and AMR software and devices.

AMI Project Manager - EM&C:

Provide project management for implementation of the Advanced Metering Infrastructure (AMI). Insure compliance with vendor agreements, coordinate all activities, insure that budget expectations are met and that implementation meets project plan milestones. Provide leadership for the AMI Implementation team and insure that all team members are well informed regarding expectations, project plan revisions, and project status. Provide project status reports to management. Collaborate with Meter & Service, Operations, Engineering, Customer Service, Billing, IS, AMI systems, and other stakeholders to insure that best practice business processes and practices are utilized and that all project goals are achieved. Ensure that all work activities and interactions with all involved parties reflect the highest standards for conduct and professionalism.

AMI Systems Specialist - EM&C:

Operate and apply AMR systems software to insure the accurate collection of energy usage information, meet all meter reading metrics and fill data requests. Conduct system failure investigations and provide problem resolution. Insure that all work practices conform to established internal controls.

Manager, AMI Systems- EM&C

Manage the AMI Systems group in full support of the metering function. Establish appropriate technical criteria and standards and manage resources to ensure efficient and effective work practices resulting in the timely procurement of energy usage data from customer meters and system supply points. Insure that all AMI systems reflect the highest level of reliability and effectiveness while fully considering safety, economy, and efficiency. Collaborate with operations and engineering colleagues and Customer Service, Business Development and IS personnel to insure the effectiveness of operations business processes and practices, and to foster successful relationships between Unitol and its service area communities and customers. Ensure that all work activities and interactions with customers, community leaders, and regulators reflect the highest standards for conduct and professionalism.

							<u>2010</u>	
30				718		DISPATCHING PRODUCTION	-	
30				851		SYSTEM CTRL & LOAD DISPATCHING	-	
30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH	190,352.11
30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME	188,232.04
30	40	10	00	880	02	00	USC-GAS DISTRIBUTION - NH	1,674,606.68
30	40	10	00	880	02	01	USC-GAS DISTRIBUTION - NH-CAP	(984,565.13)
30	50	10	00	880	02	00	USC-GAS DISTRIBUTION - ME	1,801,103.69
30	50	10	00	880	02	01	USC-GAS DISTRIBUTION - ME-CAP	(1,099,886.16)
30	40	80	00	880	00	00	T&D OPER SYSTEM EXP - NH	16,905.61
30	40	80	00	880	03	00	OTHER EXPENSES-MISC - NH	172.00
30	50	85	00	880	00	00	T&D OPER ADMIN EXP - ME	23,316.17
30	50	85	00	880	03	00	OTHER EXPENSES-MISC - ME	36.00

Account Detail

ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 40709.53	1/31/2010	(40,709.53)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 34600.02	2/28/2010	(34,600.02)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 36140.60	3/31/2010	(36,140.60)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 35786.37	4/30/2010	(35,786.37)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 27124.36	5/31/2010	(27,124.36)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: -7750.97	6/30/2010	7,750.97
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 27472.25	7/31/2010	(27,472.25)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 32587.20	8/31/2010	(32,587.20)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 38057.19	9/30/2010	(38,057.19)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 40016.61	10/31/2010	(40,016.61)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 36205.02	11/30/2010	(36,205.02)
ALLOCATE	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM Offset Orig Pool Amt: 37635.97	12/31/2010	(37,635.97)
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ JAN	1/31/2010	40,709.53
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ JAN	2/28/2010	34,600.02
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ MAR	3/31/2010	36,140.60
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ APR	4/30/2010	35,786.37
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ MAY	5/31/2010	27,124.36
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ JUN	6/30/2010	(7,750.97)
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ JUL	7/30/2010	27,472.25
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ AUG	8/31/2010	32,587.20
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ SEP	9/30/2010	38,057.19
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ OCT	10/31/2010	40,016.61
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ NOV	11/30/2010	36,205.02
NUGA770	30	00	10	00	813	01	00	USC-GAS PRODUCTION OTHER - COMM SERVICE BILL _ DEC	12/31/2010	37,635.97

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ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	1/31/2010	20,468.75
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	2/28/2010	17,396.89
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	3/31/2010	18,171.49
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	4/30/2010	17,993.39
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	5/31/2010	13,638.13
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	6/30/2010	(3,897.19)
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	7/31/2010	13,813.05
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	8/31/2010	16,384.84
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	9/30/2010	19,135.16
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	10/31/2010	20,120.35
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	11/30/2010	18,203.88
ALLOCATE	30	40	10	00	813	01	00	USC-GAS PRODUCTION OTHER - NH Target Dist % = 0.50280000	12/31/2010	18,923.37
										190,352.11

ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	1/31/2010	20,240.78
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	2/28/2010	17,203.13
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	3/31/2010	17,969.11
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	4/30/2010	17,792.98
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	5/31/2010	13,486.23
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	6/30/2010	(3,853.78)
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	7/31/2010	13,659.20
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	8/31/2010	16,202.36
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	9/30/2010	18,922.03
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	10/31/2010	19,896.26
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	11/30/2010	18,001.14
ALLOCATE	30	50	10	00	813	01	00	USC-GAS PRODUCTION OTHER - ME Target Dist % = 0.49720000	12/31/2010	18,712.60
										188,232.04

NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ JAN	1/31/2010	19,657.42
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ JAN	1/31/2010	5,701.82
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ JAN	1/31/2010	30,736.05
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ JAN	1/31/2010	48,019.53
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ JAN	1/31/2010	22,583.47
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ JAN	1/31/2010	18,165.22
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ JAN	2/28/2010	130,030.32
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ MAR	3/31/2010	144,278.94
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ APR	4/30/2010	142,033.30
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ MAY	5/31/2010	139,328.12
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ JUN	6/30/2010	135,072.07
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ JUL	7/30/2010	138,532.41
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ AUG	8/31/2010	141,399.68
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ SEP	9/30/2010	144,462.33
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ OCT	10/31/2010	142,285.34
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ NOV	11/30/2010	134,147.66
NUGA770	GA 30 40 10 00 880 02 00	USC-GAS DISTRIBUTION - NH	SERVICE BILL _ DEC	12/31/2010	138,173.00
					<u>1,674,606.68</u>

NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ JAN	1/31/2010	23,242.81
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ JAN	1/31/2010	6,157.97
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ JAN	1/31/2010	36,651.05
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ JAN	1/31/2010	48,712.94
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ JAN	1/31/2010	20,127.15
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ JAN	1/31/2010	19,549.21
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ JAN	2/28/2010	142,439.35
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ MAR	3/31/2010	152,290.79
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ APR	4/30/2010	154,058.88
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ MAY	5/31/2010	152,048.01
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ JUN	6/30/2010	143,205.95
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ JUL	7/30/2010	148,072.99
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ AUG	8/31/2010	152,303.55
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ SEP	9/30/2010	154,047.78
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ OCT	10/31/2010	150,691.22
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ NOV	11/30/2010	145,721.78
NUGA770	GA 30 50 10 00 880 02 00	USC-GAS DISTRIBUTION - ME	SERVICE BILL _ DEC	12/31/2010	151,782.26
					<u>1,801,103.69</u>

NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ JAN	1/31/2010	(18,674.55)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ JAN	1/31/2010	(4,276.37)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ JAN	1/31/2010	(29,199.24)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ JAN	1/31/2010	(14,046.26)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ JAN	1/31/2010	(13,381.32)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ JAN	1/31/2010	(6,483.02)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ FEB	2/28/2010	(73,645.61)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ MAR	3/31/2010	(84,849.18)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ APR	4/30/2010	(83,065.55)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ MAY	5/31/2010	(79,886.46)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ JUN	6/30/2010	(79,484.12)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ JUL	7/30/2010	(82,488.68)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ AUG	8/31/2010	(82,395.59)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ SEP	9/30/2010	(85,706.91)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ OCT	10/31/2010	(84,138.66)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ NOV	11/30/2010	(79,896.85)
NUGA770	GA 30 40 10 00 880 02 01	USC-GAS DISTRIBUTION - NH-CAP	SERVICE BILL _ DEC	12/31/2010	(82,946.76)
					<u>(984,565.13)</u>

NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ JAN	1/31/2010	(22,080.67)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ JAN	1/31/2010	(4,618.48)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ JAN	1/31/2010	(34,818.49)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ JAN	1/31/2010	(14,437.13)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ JAN	1/31/2010	(11,539.08)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ JAN	1/31/2010	(6,973.31)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ FEB	2/28/2010	(85,375.76)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ MAR	3/31/2010	(92,492.86)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ APR	4/30/2010	(93,548.94)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ MAY	5/31/2010	(90,931.29)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ JUN	6/30/2010	(87,679.09)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ JUL	7/30/2010	(91,570.92)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ AUG	8/31/2010	(92,242.20)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ SEP	9/30/2010	(94,789.56)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ OCT	10/31/2010	(92,069.62)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ NOV	11/30/2010	(90,083.67)
NUGA770	GA 30 50 10 00 880 02 01	USC-GAS DISTRIBUTION - ME-CAP	SERVICE BILL _ DEC	12/31/2010	(94,635.09)
					<u>(1,099,886.16)</u>

NU - Account Detail - Dept 13 regulatory legal exp - 2010

NUGA741	30	40	13	00	928	03	00	POWER SUPPLY - LEGAL-NH	ADJUST LEGAL ACCRUAL	9/30/2010	(1,000.00)
NUGA741	30	40	13	00	928	03	00	POWER SUPPLY - LEGAL-NH	ADJUST LEGAL ACCRUAL	12/31/2010	(300.00)
											<u>(1,300.00)</u>
NUGA741	30	50	13	00	928	03	00	POWER SUPPLY - LEGAL-ME	ADJUST LEGAL ACCRUAL	3/31/2010	<u>(29,575.00)</u>
NUGA741	30	40	00	00	242	04	03	ACCRUED LEGAL-POWER SUPPLY-NH	<i>Beginning Balance</i> RECLASS BAL FROM COMMON TO	1/1/2009	-
NUGA741	30	40	00	00	242	04	03	ACCRUED LEGAL-POWER SUPPLY-NH	ADJUST LEGAL ACCRUAL	1/31/2010	(1,425.00)
NUGA741	30	40	00	00	242	04	03	ACCRUED LEGAL-POWER SUPPLY-NH	ADJUST LEGAL ACCRUAL	9/30/2010	1,000.00
NUGA741	30	40	00	00	242	04	03	ACCRUED LEGAL-POWER SUPPLY-NH	ADJUST LEGAL ACCRUAL	12/31/2010	300.00
											<u>(125.00)</u>
NUGA741	30	50	00	00	242	04	03	ACCRUED LEGAL-POWER SUPPLY-ME	<i>Beginning Balance</i> RECLASS BAL FROM COMMON TO	1/1/2009	(28,000.00)
NUGA741	30	50	00	00	242	04	03	ACCRUED LEGAL-POWER SUPPLY-ME	ADJUST LEGAL ACCRUAL	1/31/2010	(1,575.00)
NUGA741	30	50	00	00	242	04	03	ACCRUED LEGAL-POWER SUPPLY-ME	ADJUST LEGAL ACCRUAL	3/31/2010	<u>29,575.00</u>
											<u>-</u>

Northern Utilities, Inc.
Summary of Write-Offs 2010

December 31, 2010

Rate Class	Period NH	Period Maine	Period Total
Write-Offs Distribution Related			
NH R5 & ME R2	\$317,936	\$59,805	\$377,741
NH R6 & ME R1	\$7,631	\$597,145	\$604,776
R10	\$5,414	\$0	\$5,414
R11	\$682	\$0	\$682
G40	\$14,374	\$14,270	\$28,644
G50	\$3,875	\$4,602	\$8,477
G41	\$11,031	\$3,619	\$14,650
G51	\$2,031	\$4,791	\$6,822
G42	\$187	\$0	\$187
G52	\$0	\$9,127	\$9,127
Non Rate Class Specific	\$21,322	\$21,405	\$42,727
Total Write-Offs Distribution Related	\$384,483	\$714,764	\$1,099,247
Write-Offs Non Distribution Related			
NH R5 & ME R2	\$233,156	\$120,219	\$353,375
NH R6 & ME R1	\$6,548	\$251,846	\$258,393
R10	\$22,328	\$0	\$22,328
R11	\$1,892	\$0	\$1,892
G40	\$28,686	\$30,063	\$58,749
G50	\$8,473	\$7,428	\$15,901
G41	\$30,385	\$13,845	\$44,230
G51	\$0	\$7,413	\$7,413
G42			\$0
G52	\$0	\$18,944	\$18,944
Total Write-Offs Non-Distribution Related	\$331,467	\$449,758	\$781,225
Total Write-Offs	\$715,950	\$1,164,521	\$1,880,471

* For revenue created file ELLATECHGS & GSLATECHGS from UT400AP which lists late pmnt chgs. Listed cust ID, Loc ID & Billing date
 Then used query A45 to get late pmnts amounts by rate class.

ME		NH	
R1	12,416.29	R5	68,961.59
R2	60,427.90	R6	3,474.53
R1 Low Income	41.31	R10	729.61
21 Low Income	1,898.83	R11	16.44
G40	37,499.96	G40	17,941.65
G41	12,623.41	G41	11,571.26
G42	1,672.24	G42	1,003.67
G50	11,773.21	G50	5,006.17
G51	3,407.84	G51	6,277.39
G52	2,186.68	G52	1,155.42
	<u>143,947.67</u>	Sp Ct	<u>3,606.72</u>
			119,744.45
GL Balance 12/31/10			
Res	(92,152.28)		(77,167.13)
Com	(52,245.39)		(46,130.38)
Misc	5.99		18.54
	<u>(144,391.68)</u>		<u>(123,278.97)</u>
Variance	(444.01)		(3,534.52)

Data Request A45G/E Customer Deposits

Took UT290AP file and created file for each service. Then crossed that with UT300AP
 GL a/c 30.X0.00.00.235.01.00

ME		NH	
R1	10,433.86	5	168,823.75
R2	77,784.63	6	5,549.03
R1 Low Income	1,560.00	10	15,639.17
21 Low Income	7,564.63	11	340.00
G40	271,158.88	40	176,657.41
G41	116,157.36	41	70,789.00
G50	65,699.33	42	29,400.00
G51	41,135.00	50	53,880.67
G52	10,000.00	51	53,868.28
	<u>601,493.69</u>	52	<u>5,250.00</u>
			580,197.31
GL Balance 12/31/10	(562,836.59)		(636,909.52)
Variance	38,657.10		(56,712.21)

Note:

* These deposit #'s are as of 2/18/2011. We do not have deposit numbers for year end numbers.

NORTHERN UTILITIES - NEW HAMPSHIRE
GAS DIVISION COST OF SERVICE SCHEDULES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2010

GAS LABOR ALLOCATOR

<u>Labor by Account</u>	<u>Union & Non-Union</u>		<u>Increase</u>	<u>Total Direct</u>	<u>USC O&M Labor</u>	<u>Increase</u>	<u>Total USC</u>	
	<u>Distribution by Account</u>	<u>Per Revenue Requirements</u>					<u>Labor</u>	<u>Total Labor</u>
Acct 163		0	0	\$ -	13,969.87	228	\$ 14,198	\$ 14,198
Acct 813		0	0	\$ -	97,782.77	1596	\$ 99,379	\$ 99,379
Acct 857	\$ 435	474	26	\$ 499			\$ -	\$ 499
Acct 870	\$ 50,596	55074	2971	\$ 58,046			\$ -	\$ 58,046
Acct 874	\$ 298,928	325383	17555	\$ 342,937			\$ -	\$ 342,937
Acct 875	\$ 130,937	142524	7689	\$ 150,214			\$ -	\$ 150,214
Acct 878	\$ 324,388	353095	19050	\$ 372,145			\$ -	\$ 372,145
Acct 879	\$ 245	266	14	\$ 281			\$ -	\$ 281
Acct 880	\$ 16,663	18138	979	\$ 19,117	332,342.17	5425	\$ 337,767	\$ 356,884
Acct 882	\$ 3,551	3865	209	\$ 4,074			\$ -	\$ 4,074
Acct 885	\$ 52,815	57489	3102	\$ 60,591			\$ -	\$ 60,591
Acct 886	\$ 1,036	1127	61	\$ 1,188			\$ -	\$ 1,188
Acct 887	\$ 50,593	55070	2971	\$ 58,041			\$ -	\$ 58,041
Acct 889	\$ 14,896	16214	875	\$ 17,089			\$ -	\$ 17,089
Acct 890	\$ (531)	-578	-31	\$ (610)			\$ -	\$ (610)
Acct 891	\$ 17,925	19511	1053	\$ 20,564			\$ -	\$ 20,564
Acct 892	\$ 16,324	17768	959	\$ 18,727			\$ -	\$ 18,727
Acct 894	\$ 212	231	12	\$ 244			\$ -	\$ 244
Acct 901		0	0	\$ -			\$ -	\$ -
Acct 902	\$ 97,798	106453	5743	\$ 112,196			\$ -	\$ 112,196
Acct 903	\$ 13,186	14353	774	\$ 15,127	382,210.27	6239	\$ 388,449	\$ 403,576
Acct 907		0	0	\$ -			\$ -	\$ -
Acct 908		0	0	\$ -	123,618.08	2018	\$ 125,636	\$ 125,636
Acct 920	\$ 7,270	7913	427	\$ 8,340			\$ -	\$ 8,340
Acct 921	\$ 17,660	19222	1037	\$ 20,260			\$ -	\$ 20,260
Acct 923		0	0	\$ -	1,176,985.46	19212	\$ 1,196,197	\$ 1,196,197
Acct 925		0	0	\$ -			\$ -	\$ -
Acct 926	\$ 100	109	6	\$ 115			\$ -	\$ 115
Acct 935		0	0	\$ -			\$ -	\$ -
	\$ 1,115,026	\$ 1,213,704	\$ 65,481	\$ 1,279,185	\$ 2,126,909	\$ 34,717	\$ 2,161,626	\$ 3,440,811

\$ 3,440,811

NU - NH - Average Cost of Service						Current	Current	Book	Book		
Rate Class			\$	Service Cost	Meter Cost	No Services	No Meters	Service Cost	Meter Cost	Service Cost	Meter Cost
R1	Residential Non Heating Regular		\$4,595.59	\$4,136.85	\$458.75	16,074	21,995	\$66,496,706	\$10,090,162	\$22,493,020	\$4,941,159
R2	Residential Non Heating Low Income										
R3	Residential Heating Regular										
R4	Residential Heating Low Income										
G41	General Small, High Winter Use	< 8,000 Therms	\$8,133.91	\$5,044.79	\$3,089.12	3,952	5,408	\$19,936,994	\$16,704,934	\$6,743,841	\$8,180,416
G51	General Small, Low Winter Use	< 8,000 Therms									
G42	General Medium, High Winter Use	8,000 to < 80,000 Therms	\$14,169.96	\$7,423.90	\$6,746.07	780	780	\$5,790,638	\$5,264,743	\$1,958,728	\$2,578,148
G52	General Medium, Low Winter Use	8,000 to < 80,000 Therms									
G43	General Large, High Winter Use	> 80,000 Therms	\$46,415.74	\$34,415.64	\$12,000.11	58	58	\$2,006,432	\$700,006	\$678,691	\$342,793
G53	General Large, Low Winter Use	> 80,000 Therms									
						20,865	28,241	\$94,230,771	\$32,759,845	\$31,874,279	\$16,042,516
										\$31,874,279	\$16,042,516

NU - NH Rate Class:		Residential - R1, R2, R3, & R4		
		Base \$	Direct OH \$	Gross \$
SERVICE COSTS	Labor	\$661.44	\$351.56	\$1,013.00
	Transport	\$720.00	\$0.00	\$720.00
	Material	\$212.85	\$213.28	\$426.13
	Invoices	\$617.29	\$0.00	\$617.29
	Sub Total	\$2,211.58	\$564.83	\$2,776.41
METERING COSTS	Labor	\$31.91	\$16.96	\$48.87
	Material	\$67.91	\$68.05	\$135.96
	Invoices	\$123.05	\$0.00	\$123.05
	Sub Total	\$222.87	\$85.01	\$307.88
AVERAGE COST OF SERVICE	Sub Total (with Direct Overheads)			\$3,084.29
	General Construction Overheads			\$1,511.30
	Expense (Meter Testing)			\$0.00
	Total Average Cost of Service			\$4,595.59

Service Cost	Meter Cost
\$1,013.00	
\$720.00	
\$426.13	
\$617.29	
\$2,776.41	
	\$48.87
	\$135.96
	\$123.05
	\$307.88
\$2,776.41	\$307.88
\$1,360.44	\$150.86
	\$0.00
\$4,136.85	\$458.75

DETAIL			
SERVICE DESCRIPTION	File_Name	R1-R4 LP	R1-R4 HP
		Meter Standard	G1-01-01
	Pressure	LP	HP
	Diameter	1" HDPE	1" HDPE
	Average Length (Ft)	56	180
	Delivery Pressure	5" wc	7" wc
	Meter	AC-250	AC-250
	Regulator		Schlumberger B42
	Demand (scfh)	154	244
	Consumption (Th/Yr)	1,042	1,189
	# of Services	15	6
	Weighting	71.43%	28.57%
SERVICE	Construction (hrs)	8.00	8.00
	3 Man Team (\$/Hr)	\$82.68	\$82.68
	Labor	\$661.44	\$661.44
	Transport	\$720.00	\$720.00
	Material (Stock)	\$119.04	\$243.27
	Invoices	\$605.50	\$646.75
METERING	Construction (hrs)	1.00	1.00
	Service Fitter (\$/Hr)	\$31.91	\$31.91
	Labor	\$31.91	\$31.91
	Meter set	\$62.00	\$82.70
	Meter/ with AMR	\$123.05	\$123.05
	Corrector	\$0.00	\$0.00
	Meter Testing	\$0.00	\$0.00

NU - NH Rate Class:		Commercial (Small) - G41 and G51		
		Base \$	Direct OH \$	Gross \$
SERVICE COSTS	Labor	\$880.10	\$467.78	\$1,347.88
	Transport	\$958.02	\$0.00	\$958.02
	Material	\$216.34	\$216.77	\$433.11
	Invoices	\$646.75	\$0.00	\$646.75
	Sub Total	\$2,701.22	\$684.55	\$3,385.76
METERING COSTS	Labor	\$255.28	\$135.68	\$390.96
	Material	\$25.19	\$25.24	\$50.43
	Invoices	\$1,631.84	\$0.00	\$1,631.84
	Sub Total	\$1,912.31	\$160.92	\$2,073.24
AVERAGE COST OF SERVICE	Sub Total (with Direct Overheads)			\$5,459.00
	<i>General Construction Overheads</i>			\$2,674.91
	Expense (Meter Testing)			\$0.00
	Total Average Cost of Service			\$8,133.91

Service Cost	Meter Cost
\$1,347.88	
\$958.02	
\$433.11	
\$646.75	
\$3,385.76	
	\$390.96
	\$50.43
	\$1,631.84
	\$2,073.24
\$3,385.76	\$2,073.24
\$1,659.02	\$1,015.89
	\$0.00
\$5,044.79	\$3,089.12

DETAIL			
SERVICE DESCRIPTION	File_Name	G41-G51 LP	G41-G51 HP
		Meter Standard	G1-01-02
	Pressure	LP	HP
	Diameter	1.25" HDPE	1" HDPE
	Average Length (Ft)	122'	94'
	Delivery Pressure	5" wc	7" wc
	Meter	AL-425	AL 1000
	Regulator	Schlumberger B42	
	Demand (scfh)	369 scfh	560 scfh
	Consumption (Th/Yr)	2,661	3,722
	# of Services	5	12
	Weighting	29.41%	70.59%
SERVICE	Construction (hrs)	11.76	10.18
	3 Man Team (\$/Hr)	\$82.68	\$82.68
	Labor	\$972.32	\$841.68
	Transport	\$1,058.40	\$916.20
	Material (Stock)	\$287.83	\$186.55
	Invoices	\$646.75	\$646.75
METERING	Construction (hrs)	8.00	8.00
	Service Fitter (\$/Hr)	\$31.91	\$31.91
	Labor	\$255.28	\$255.28
	Meter set	\$85.65	\$1,254.75
	Meter/with AMR	\$277.50	\$941.40
	Corrector	\$0.00	\$0.00
	Meter Testing	\$0.00	\$0.00

NU - NH Rate Class:		Commercial (Medium) - G42 and G52		
		Base \$	Direct OH \$	Gross \$
SERVICE COSTS	Labor	\$1,234.41	\$656.09	\$1,890.50
	Transport	\$1,343.70	\$0.00	\$1,343.70
	Material	\$533.73	\$534.80	\$1,068.53
	Invoices	\$679.75	\$0.00	\$679.75
	Sub Total	\$3,791.59	\$1,190.89	\$4,982.48
METERING COSTS	Labor	\$255.28	\$135.68	\$390.96
	Material		\$0.00	\$0.00
	Invoices	\$4,136.60	\$0.00	\$4,136.60
	Sub Total	\$4,391.88	\$135.68	\$4,527.56
AVERAGE COST OF SERVICE	Sub Total (with Direct Overheads)		\$9,510.04	
	<i>General Construction Overheads</i>		\$4,659.92	
	Expense (Meter Testing)		\$0.00	
	Total Average Cost of Service		\$14,169.96	

Service Cost	Meter Cost
\$1,890.50	
\$1,343.70	
\$1,068.53	
\$679.75	
\$4,982.48	
	\$390.96
	\$0.00
	\$4,136.60
	\$4,527.56
\$4,982.48	\$4,527.56
\$2,441.42	\$2,218.51
	\$0.00
\$7,423.90	\$6,746.07

DETAIL			
SERVICE DESCRIPTION	File_Name		G42-G52 HP
	Meter Standard		G1-02-06
	Pressure		HP
	Diameter		2" HDPE
	Average Length (Ft)		280
	Delivery Pressure		7" wc
	Meter		5M
	Regulator		Fisher S202
	Demand (scfh)		4,452
	Consumption (Th/Yr)		35,165
	# of Services	0	
Weighting	0.00%		100.00%
SERVICE	Construction (hrs)	0.00	14.93
	3 Man Team (\$/Hr)	\$82.68	\$82.68
	Labor	\$0.00	\$1,234.41
	Transport	\$0.00	\$1,343.70
	Material (Stock)	\$0.00	\$533.73
	Invoices	\$0.00	\$679.75
METERING	Construction (hrs)	0.00	8.00
	Service Fitter (\$/Hr)	\$23.43	\$31.91
	Labor	\$0.00	\$255.28
	Meter set	\$0.00	\$2,793.00
	Meter	\$0.00	\$1,343.60
	Corrector	\$0.00	\$0.00
Meter Testing	\$0.00	\$0.00	

NU NH Rate Class:		Commercial (Large) - G43 and G53		
		Base \$	Direct OH \$	Gross \$
SERVICE COSTS	Labor	\$4,740.46	\$2,519.55	\$7,260.01
	Transport	\$5,160.15	\$0.00	\$5,160.15
	Material	\$3,898.46	\$3,906.25	\$7,804.71
	Invoices	\$2,872.88	\$0.00	\$2,872.88
	Sub Total	\$16,671.94	\$6,425.81	\$23,097.74
METERING COSTS	Labor	\$382.92	\$203.52	\$586.44
	Material		\$0.00	\$0.00
	Invoices	\$7,467.32	\$0.00	\$7,467.32
	Sub Total	\$7,850.24	\$203.52	\$8,053.76
AVERAGE COST OF SERVICE	Sub Total (with Direct Overheads)			\$31,151.51
	General Construction Overheads			\$15,264.24
	Expense (Meter Testing)			\$0.00
	Total Average Cost of Service			\$46,415.74

Service Cost Meter Cost

\$7,260.01
\$5,160.15
\$7,804.71
\$2,872.88
\$23,097.74

\$586.44
\$0.00
\$7,467.32
\$8,053.76
\$23,097.74
\$11,317.89
\$0.00
\$34,415.64

\$586.44
\$0.00
\$7,467.32
\$8,053.76
\$8,053.76
\$3,946.34
\$0.00
\$12,000.11

DETAIL			
SERVICE DESCRIPTION	File_Name	G43-G53 #1	G43-G53 #2
		Meter Standard	G1-03-02
	Pressure	HP	HP
	Diameter	4" HDPE	4" HDPE
	Average Length (Ft)	650	1,800
	Delivery Pressure	14" wc	44" wc
	Meter	3M	11M
	Regulator	Fisher S209	Fisher 99
	Demand (scfh)	9,000	26,200
	Consumption (Th/Yr)	85,035	0
	# of Services	1	1
	Weighting	50.00%	50.00%
SERVICE	Construction (hrs)	34.67	80.00
	3 Man Team (\$/Hr)	\$82.68	\$82.68
	Labor	\$2,866.52	\$6,614.40
	Transport	\$3,120.30	\$7,200.00
	Material (Stock)	\$2,331.65	\$5,465.26
	Invoices	\$2,068.25	\$3,677.50
METERING	Construction (hrs)	8.00	16.00
	Service Fitter (\$/Hr)	\$31.91	\$31.91
	Labor	\$255.28	\$510.56
	Meter set	\$3,004.97	\$5,286.17
	Meter w/ instrument adaptor	\$1,230.00	\$2,054.00
	Corrector w/ AMR	\$1,679.75	\$1,679.75
	Meter Testing	\$0.00	\$0.00

NU NH - Gas Overhead Rates

SUMMARY		
#	Category	OH
1	Transportation	0.00%
2	Labor	53.15%
3	Materials	100.20%
4	Invoices	0.00%

DETAIL		
A	Transportation	
	Automobile (per mile)	\$1.60
	Light Truck (per mile)	\$0.63
	Heavy Truck (\$/Hr)	\$30.00
B	Small Tools	8.60%
C	Exempt Stock	
	Common	0.00%
	Gas	43.00%
	Electric	0.00%
D	General Overheads	
	Gas	49.00%
	Electric	0.00%
E	Unproductive Time	
	Payroll Load code 1	0.00%
F	Storeroom	40.00%
G	Workers Comp	2.87%
H	AFUDC	0.19%
I	Pension Costs/Payroll Taxes	
	Pension Costs	10%
	Payroll Taxes	7.94%
J	Medical Costs	21.12%
K	401K Capitalized	2.87%

Northern NH 3-Man Team Rates	
LABOR	
Description	Rate/Hr
Grade 10	\$29.59
Grade 9	\$27.87
Grade 8	\$25.22
Total	\$82.68
Transportation	
Street Truck	\$30.00
Dump Truck	\$30.00
Back-Hoe	\$30.00
Total	\$90.00

Description	Invoice cost	AMR Device (including install)	Total Meter Invoiced Costs	Instrument Drive Adaptor	Instrument	Instrument AMR	With Instrument Installed
AC-250	60.45	62.6	123.05				
AL-425	191.75	85.75	277.5				
AL1000	855.65	85.75	941.4				
3M	989	134.6	1123.6	241	1600	79.75	2909.75
5M	1209	134.6	1343.6	241	1600	79.75	3129.75
7M	1555	134.6	1689.6	241	1600	79.75	3475.75
11M	1813	134.6	1947.6	241	1600	79.75	3733.75
16M	2511	134.6	2645.6	241	1600	79.75	4431.75
23M	3527	134.6	3661.6	241	1600	79.75	5447.75
Instrument drive adaptor	241						
Instrument Cost	1600						
Instrument AMR	79.75						

Northern Utilities - Maine Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
CCF (does not include special contract customers)

Annual 2010

Rate Class	Description	Customers	Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	231,691	\$2,201,064.68	\$9.50	\$2,201,064.68	\$0.00	0.00%
		Summer First 50 therms	2,416,063.20	\$991,312.26	\$0.4102	\$991,069.12	-\$243.14	-0.02%
		Summer Excess therms	351,911.71	\$105,058.98	\$0.2990	\$105,221.60	\$162.62	0.15%
		Winter First 50 therms	4,971,511.45	\$2,039,825.53	\$0.4102	\$2,039,314.00	-\$511.53	-0.03%
		Winter Excess therms	6,707,346.32	\$2,005,217.29	\$0.2990	\$2,005,496.55	\$279.26	0.01%
		Total therms only	14,446,832.68	\$5,141,414.06		\$5,141,101.27	-\$312.79	-0.01%
R-10	Residential Heating, Low Income	Customers	11,451	\$43,515.26	\$9.50	\$108,788.15	\$65,272.89	150.00%
		Summer First 50 therms	117,710.63	\$19,316.93	\$0.4102	\$48,284.90	\$28,967.97	149.96%
		Summer Excess therms	9,685.24	\$1,158.71	\$0.2990	\$2,895.89	\$1,737.18	149.92%
		Winter First 50 therms	242,048.99	\$39,738.04	\$0.4102	\$99,288.50	\$59,550.46	149.86%
		Winter Excess therms	240,814.05	\$28,801.69	\$0.2990	\$72,003.40	\$43,201.71	150.00%
		Total therms only	610,258.91	\$89,015.37		\$222,472.68	\$133,457.31	149.93%
R-6	Residential Non-Heating	Customers	19,446	\$184,737.34	\$9.50	\$184,737.34	\$0.00	0.00%
		Summer First 10 therms	69,726.65	\$28,367.87	\$0.4067	\$28,357.83	-\$10.04	-0.04%
		Summer Excess therms	48,239.62	\$14,868.66	\$0.3082	\$14,867.45	-\$1.21	-0.01%
		Winter First 10 therms	70,725.87	\$28,778.11	\$0.4067	\$28,764.21	-\$13.90	-0.05%
		Winter Excess therms	150,817.51	\$46,473.96	\$0.3082	\$46,481.96	\$8.00	0.02%
		Total therms only	339,509.65	\$118,488.60		\$118,471.45	-\$17.15	-0.01%
R-11	Residential Non-Heating, Low Income	Customers	391	\$2,699.10	\$9.50	\$3,716.15	\$1,017.05	37.68%
		Summer First 10 therms	1,390.48	\$428.57	\$0.4067	\$565.51	\$136.94	31.95%
		Summer Excess therms	876.88	\$204.75	\$0.3082	\$270.25	\$65.50	31.99%
		Winter First 10 therms	1,900.87	\$585.59	\$0.4067	\$773.08	\$187.49	32.02%
		Winter Excess therms	7,930.37	\$1,851.76	\$0.3082	\$2,444.14	\$592.38	31.99%
		Total therms only	12,098.60	\$3,070.67		\$4,052.99	\$982.32	31.99%
G-40/T-40	Low Annual, High Winter Use	Customers	52,989	\$990,889.06	\$18.70	\$990,889.06	\$0.00	0.00%
		Winter First 75 therms	582,196.11	\$179,589.38	\$0.3077	\$179,141.74	-\$447.64	-0.25%
		Summer Excess therms	579,921.90	\$116,101.79	\$0.2007	\$116,390.33	\$288.54	0.25%
		Winter First 75 therms	1,588,346.86	\$488,774.44	\$0.3077	\$488,734.33	-\$40.11	-0.01%
		Winter Excess therms	5,335,439.14	\$1,070,823.70	\$0.2007	\$1,070,822.64	-\$1.06	0.00%
		Total therms only	8,085,904.01	\$1,855,289.31		\$1,855,089.03	-\$200.28	-0.01%
G-50/T-50	Low Annual, Low Winter Use	Customers	11,628	\$217,441.33	\$18.70	\$217,441.33	\$0.00	0.00%
		Winter First 75 therms	245,932.50	\$74,232.42	\$0.3018	\$74,222.43	-\$9.99	-0.01%
		Summer Excess therms	632,805.69	\$124,599.37	\$0.1969	\$124,599.44	\$0.07	0.00%
		Winter First 75 therms	260,413.87	\$78,604.46	\$0.3018	\$78,592.91	-\$11.55	-0.01%
		Winter Excess therms	1,026,529.90	\$202,124.05	\$0.1969	\$202,123.74	-\$0.31	0.00%
		Total therms only	2,165,681.96	\$479,560.30		\$479,538.51	-\$21.79	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	6,512	\$392,654.54	\$60.30	\$392,654.54	\$0.00	0.00%
		Summer All therms	2,030,164.92	\$228,190.94	\$0.1124	\$228,190.54	-\$0.40	0.00%
		Winter All therms	8,234,630.32	\$1,599,165.64	\$0.1942	\$1,599,165.21	-\$0.43	0.00%
		Total therms only	10,264,795.24	\$1,827,356.58		\$1,827,355.75	-\$0.83	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	2,811	\$169,481.65	\$60.30	\$169,481.65	\$0.00	0.00%
		Summer First 1,000 therms	1,089,045.97	\$121,102.05	\$0.1112	\$121,101.91	-\$0.14	0.00%
		Summer Excess therms	489,612.78	\$38,189.79	\$0.0780	\$38,189.80	\$0.01	0.00%
		Winter First 1,300 therms	1,424,561.82	\$265,253.72	\$0.1862	\$265,253.41	-\$0.31	0.00%
		Winter Excess therms	795,197.37	\$116,655.51	\$0.1467	\$116,655.45	-\$0.06	0.00%
		Total therms only	3,798,417.94	\$541,201.07		\$541,200.57	-\$0.50	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	361	\$91,685.54	\$254.00	\$91,685.54	\$0.00	0.00%
		Summer All therms	1,449,478.86	\$139,729.82	\$0.0964	\$139,729.76	-\$0.06	0.00%
		Winter All therms	3,821,731.51	\$659,248.68	\$0.1725	\$659,248.69	\$0.01	0.00%
		Total therms only	5,271,210.37	\$798,978.50		\$798,978.45	-\$0.05	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	324	\$82,211.33	\$254.00	\$82,211.33	\$0.00	0.00%
		Summer All therms	4,416,935.51	\$288,425.88	\$0.0653	\$288,425.89	\$0.01	0.00%
		Winter All therms	6,730,807.96	\$849,428.01	\$0.1262	\$849,427.96	-\$0.05	0.00%
		Total therms only	11,147,743.47	\$1,137,853.89		\$1,137,853.85	-\$0.04	0.00%
Total		Customers	337,603	\$4,376,379.83		\$4,442,669.77	\$66,289.94	1.51%
		Summer First Block therms	12,418,644.83	\$2,070,696.12		\$2,099,089.63	\$28,393.51	1.37%
		Summer Excess therms	2,113,053.82	\$400,182.05		\$402,434.76	\$2,252.71	0.56%
		Winter First Block therms	27,346,679.52	\$6,049,402.22		\$6,108,562.29	\$59,160.07	0.98%
		Winter Excess therms	14,264,074.66	\$3,471,947.96		\$3,516,027.87	\$44,079.91	1.27%
		Total therms only	56,142,452.83	\$11,992,228.35		\$12,126,114.55	\$133,886.20	1.12%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

January 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,363	\$183,949.03	\$9.50	\$183,949.03	\$0.00	0.00%
		Summer First 50 therms	708.46	\$290.61	\$0.4102	\$290.61	\$0.00	0.00%
		Summer Excess therms	68.39	\$20.43	\$0.2990	\$20.45	\$0.02	0.09%
		Winter First 50 therms	911,300.00	\$373,815.72	\$0.4102	\$373,815.26	-\$0.46	0.00%
		Winter Excess therms	2,127,314.90	\$636,067.36	\$0.2990	\$636,067.16	-\$0.20	0.00%
		Total therms only	3,039,391.75	\$1,010,194.12		\$1,010,193.47	-\$0.65	0.00%
R-10	Residential Heating, Low Income	Customers	872	\$3,314.99	\$3.80	\$3,314.99	\$0.00	0.00%
		Summer First 50 therms	152.04	\$24.96	\$0.1641	\$24.95	-\$0.01	-0.04%
		Summer Excess therms	10.44	\$1.25	\$0.1196	\$1.25	\$0.00	-0.11%
		Winter First 50 therms	42,284.72	\$6,942.94	\$0.1641	\$6,938.92	-\$4.02	-0.06%
		Winter Excess therms	77,478.67	\$9,266.56	\$0.1196	\$9,266.45	-\$0.11	0.00%
		Total therms only	119,925.87	\$16,235.71		\$16,231.57	-\$4.14	-0.03%
R-6	Residential Non-Heating	Customers	1,599	\$15,192.07	\$9.50	\$15,192.07	\$0.00	0.00%
		Summer First 10 therms	56.42	\$22.97	\$0.4067	\$22.95	-\$0.02	-0.10%
		Summer Excess therms	32.51	\$10.01	\$0.3082	\$10.02	\$0.01	0.10%
		Winter First 10 therms	12,168.71	\$4,951.95	\$0.4067	\$4,949.01	-\$2.94	-0.06%
		Winter Excess therms	37,271.50	\$11,487.38	\$0.3082	\$11,487.08	-\$0.30	0.00%
		Total therms only	49,529.14	\$16,472.31		\$16,469.06	-\$3.25	-0.02%
R-11	Residential Non-Heating, Low Income	Customers	25	\$172.96	\$6.90	\$172.96	\$0.00	0.00%
		Summer First 10 therms	0.00	\$0.00	\$0.3084	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.2335	\$0.00	\$0.00	0.00%
		Winter First 10 therms	193.51	\$59.61	\$0.3084	\$59.68	\$0.07	0.11%
		Winter Excess therms	710.38	\$165.89	\$0.2335	\$165.87	-\$0.02	-0.01%
		Total therms only	903.89	\$225.50		\$225.55	\$0.05	0.02%
G-40/T-40	Low Annual, High Winter Use	Customers	4,494	\$84,039.70	\$18.70	\$84,039.70	\$0.00	0.00%
		Winter First 75 therms	(416.16)	-\$128.05	\$0.3077	-\$128.05	\$0.00	0.00%
		Summer Excess therms	(914.35)	-\$183.51	\$0.2007	-\$183.51	\$0.00	0.00%
		Winter First 75 therms	306,025.93	\$94,173.22	\$0.3077	\$94,164.18	-\$9.04	-0.01%
		Winter Excess therms	1,592,158.32	\$319,546.49	\$0.2007	\$319,546.17	-\$0.32	0.00%
		Total therms only	1,896,853.74	\$413,408.15		\$413,398.79	-\$9.36	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	960	\$17,948.89	\$18.70	\$17,948.89	\$0.00	0.00%
		Winter First 75 therms	(1.00)	-\$0.29	\$0.3018	-\$0.30	-\$0.01	4.07%
		Summer Excess therms	0.00	\$0.00	\$0.1969	\$0.00	\$0.00	0.00%
		Winter First 75 therms	45,905.39	\$13,856.60	\$0.3018	\$13,854.25	-\$2.35	-0.02%
		Winter Excess therms	233,481.19	\$45,972.47	\$0.1969	\$45,972.45	-\$0.02	0.00%
		Total therms only	279,385.58	\$59,828.78		\$59,826.39	-\$2.39	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	541	\$32,626.32	\$60.30	\$32,626.32	\$0.00	0.00%
		Summer All therms	387.02	\$43.49	\$0.1124	\$43.50	\$0.01	0.03%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	2,160,767.91	\$419,621.23	\$0.1942	\$419,621.13	-\$0.10	0.00%
			\$0.00	\$0.00	\$0.00	0.00%		
Total therms only	2,161,154.93	\$419,664.72		\$419,664.63	-\$0.09	0.00%		
G-51/T-51	Medium Annual, Low Winter Use	Customers	239	\$14,403.66	\$60.30	\$14,403.66	\$0.00	0.00%
		Summer First 1,000 therms	0.00	\$0.00	\$0.1112	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.0780	\$0.00	\$0.00	0.00%
		Winter First 1,300 therms	268,384.87	\$49,973.25	\$0.1862	\$49,973.26	\$0.01	0.00%
		Winter Excess therms	219,397.68	\$32,185.67	\$0.1467	\$32,185.64	-\$0.03	0.00%
		Total therms only	487,782.55	\$82,158.92		\$82,158.90	-\$0.02	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	25	\$6,451.60	\$254.00	\$6,451.60	\$0.00	0.00%
		Summer All therms	(13.82)	-\$1.33	\$0.0964	-\$1.33	\$0.00	0.17%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	907,720.36	\$156,581.75	\$0.1725	\$156,581.76	\$0.01	0.00%
			\$0.00	\$0.00	\$0.00	0.00%		
Total therms only	907,706.54	\$156,580.42		\$156,580.43	\$0.01	0.00%		
G-52/T-52	High Annual, Low Winter Use	Customers	26	\$6,604.00	\$254.00	\$6,604.00	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0653	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	1,256,049.61	\$158,513.48	\$0.1262	\$158,513.46	-\$0.02	0.00%
			\$0.00	\$0.00	\$0.00	0.00%		
Total therms only	1,256,049.61	\$158,513.48		\$158,513.46	-\$0.02	0.00%		
Total		Customers	28,145	\$364,703.22		\$364,703.22	\$0.00	0.00%
		Summer First Block therms	872.96	\$252.36		\$252.32	-\$0.04	-0.02%
		Summer Excess therms	(803.01)	-\$151.82		-\$151.79	\$0.03	-0.02%
		Winter First Block therms	5,910,801.01	\$1,278,489.75		\$1,278,470.91	-\$18.84	0.00%
		Winter Excess therms	4,287,812.64	\$1,054,691.82		\$1,054,690.81	-\$1.01	0.00%
		Total therms only	10,198,683.60	\$2,333,282.11		\$2,333,262.26	-\$19.85	0.00%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

February 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,294	\$183,297.16	\$9.50	\$183,297.16	\$0.00	0.00%
		Summer First 50 therms	(1,007.87)	-\$413.44	\$0.4102	-\$413.43	\$0.01	0.00%
		Summer Excess therms	(15.51)	-\$4.64	\$0.2990	-\$4.64	\$0.00	-0.05%
		Winter First 50 therms	896,042.56	\$367,557.36	\$0.4102	\$367,556.66	-\$0.70	0.00%
		Winter Excess therms	1,624,103.88	\$485,608.12	\$0.2990	\$485,607.06	-\$1.06	0.00%
		Total therms only	2,519,123.06	\$852,747.40		\$852,745.65	-\$1.75	0.00%
R-10	Residential Heating, Low Income	Customers	871	\$3,308.79	\$3.80	\$3,308.79	\$0.00	0.00%
		Summer First 50 therms	89.87	\$14.75	\$0.1641	\$14.75	\$0.00	-0.02%
		Summer Excess therms	74.85	\$8.96	\$0.1196	\$8.95	-\$0.01	-0.09%
		Winter First 50 therms	41,605.46	\$6,831.31	\$0.1641	\$6,827.46	-\$3.85	-0.06%
		Winter Excess therms	57,407.46	\$6,865.86	\$0.1196	\$6,865.93	\$0.07	0.00%
		Total therms only	99,177.64	\$13,720.88		\$13,717.09	-\$3.79	-0.03%
R-6	Residential Non-Heating	Customers	1,593	\$15,132.54	\$9.50	\$15,132.54	\$0.00	0.00%
		Summer First 10 therms	0.63	\$0.26	\$0.4067	\$0.26	\$0.00	-1.45%
		Summer Excess therms	12.13	\$3.74	\$0.3082	\$3.74	\$0.00	-0.04%
		Winter First 10 therms	11,760.58	\$4,785.51	\$0.4067	\$4,783.03	-\$2.48	-0.05%
		Winter Excess therms	30,985.73	\$9,549.51	\$0.3082	\$9,549.80	\$0.29	0.00%
		Total therms only	42,759.07	\$14,339.02		\$14,336.82	-\$2.20	-0.02%
R-11	Residential Non-Heating, Low Income	Customers	23	\$155.25	\$6.90	\$155.25	\$0.00	0.00%
		Summer First 10 therms	0.00	\$0.00	\$0.3084	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.2335	\$0.00	\$0.00	0.00%
		Winter First 10 therms	171.32	\$52.79	\$0.3084	\$52.84	\$0.05	0.09%
		Winter Excess therms	586.23	\$136.88	\$0.2335	\$136.88	\$0.00	0.00%
		Total therms only	757.55	\$189.67		\$189.72	\$0.05	0.03%
G-40/T-40	Low Annual, High Winter Use	Customers	4,508	\$84,298.99	\$18.70	\$84,298.99	\$0.00	0.00%
		Winter First 75 therms	325.46	\$100.15	\$0.3077	\$100.14	-\$0.01	-0.01%
		Summer Excess therms	106.03	\$21.29	\$0.2007	\$21.28	-\$0.01	-0.05%
		Winter First 75 therms	302,258.83	\$93,013.96	\$0.3077	\$93,005.04	-\$8.92	-0.01%
		Winter Excess therms	1,276,851.08	\$256,263.98	\$0.2007	\$256,264.01	\$0.03	0.00%
		Total therms only	1,579,541.40	\$349,399.38		\$349,390.48	-\$8.90	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	945	\$17,667.77	\$18.70	\$17,667.77	\$0.00	0.00%
		Winter First 75 therms	0.00	\$0.00	\$0.3018	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.1969	\$0.00	\$0.00	0.00%
		Winter First 75 therms	44,154.86	\$13,328.24	\$0.3018	\$13,325.94	-\$2.30	-0.02%
		Winter Excess therms	199,406.86	\$39,263.27	\$0.1969	\$39,263.21	-\$0.06	0.00%
		Total therms only	243,561.72	\$52,591.51		\$52,589.15	-\$2.36	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	541	\$32,650.44	\$60.30	\$32,650.44	\$0.00	0.00%
		Summer All therms	(697.90)	-\$78.44	\$0.1124	-\$78.44	\$0.00	0.01%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	1,812,393.36	\$351,966.86	\$0.1942	\$351,966.79	-\$0.07	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	1,811,695.46	\$351,888.42		\$351,888.35	-\$0.07	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	232	\$14,001.66	\$60.30	\$14,001.66	\$0.00	0.00%
		Summer First 1,000 therms	0.00	\$0.00	\$0.1112	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.0780	\$0.00	\$0.00	0.00%
		Winter First 1,300 therms	249,477.69	\$46,452.76	\$0.1862	\$46,452.75	-\$0.01	0.00%
		Winter Excess therms	156,142.18	\$22,906.06	\$0.1467	\$22,906.06	\$0.00	0.00%
		Total therms only	405,619.87	\$69,358.82		\$69,358.80	-\$0.02	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	29	\$7,467.60	\$254.00	\$7,467.60	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0964	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	679,512.35	\$117,215.89	\$0.1725	\$117,215.88	-\$0.01	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	679,512.35	\$117,215.89		\$117,215.88	-\$0.01	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	27	\$6,832.60	\$254.00	\$6,832.60	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0653	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	1,177,992.93	\$148,662.69	\$0.1262	\$148,662.71	\$0.02	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	1,177,992.93	\$148,662.69		\$148,662.71	\$0.02	0.00%
Total		Customers	28,063	\$364,812.80		\$364,812.80	\$0.00	0.00%
		Summer First Block therms	(1,289.81)	-\$376.72		-\$376.72	\$0.00	0.00%
		Summer Excess therms	177.50	\$29.35		\$29.33	-\$0.02	-0.06%
		Winter First Block therms	5,215,369.94	\$1,149,867.37		\$1,149,849.08	-\$18.29	0.00%
		Winter Excess therms	3,345,483.42	\$820,593.68		\$820,592.96	-\$0.72	0.00%
		Total therms only	8,559,741.05	\$1,970,113.68		\$1,970,094.65	-\$19.03	0.00%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

March 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,447	\$184,749.09	\$9.50	\$184,749.09	\$0.00	0.00%
		Summer First 50 therms	(35.42)	-\$14.55	\$0.4102	-\$14.53	\$0.02	-0.14%
		Summer Excess therms	64.12	\$19.16	\$0.2990	\$19.17	\$0.01	0.06%
		Winter First 50 therms	865,108.37	\$354,867.77	\$0.4102	\$354,867.45	-\$0.32	0.00%
		Winter Excess therms	1,106,780.70	\$330,930.21	\$0.2990	\$330,927.43	-\$2.78	0.00%
		Total therms only	1,971,917.77	\$685,802.59		\$685,799.53	-\$3.06	0.00%
R-10	Residential Heating, Low Income	Customers	884	\$3,359.84	\$3.80	\$3,359.84	\$0.00	0.00%
		Summer First 50 therms	215.66	\$35.38	\$0.1641	\$35.39	\$0.01	0.03%
		Summer Excess therms	72.85	\$8.72	\$0.1196	\$8.71	-\$0.01	-0.08%
		Winter First 50 therms	40,560.21	\$6,659.37	\$0.1641	\$6,655.93	-\$3.44	-0.05%
		Winter Excess therms	36,551.80	\$4,371.52	\$0.1196	\$4,371.60	\$0.08	0.00%
		Total therms only	77,400.52	\$11,074.99		\$11,071.63	-\$3.36	-0.03%
R-6	Residential Non-Heating	Customers	1,601	\$15,211.36	\$9.50	\$15,211.36	\$0.00	0.00%
		Summer First 10 therms	(1.00)	-\$0.32	\$0.4067	-\$0.41	-\$0.09	27.09%
		Summer Excess therms	0.00	\$0.00	\$0.3082	\$0.00	\$0.00	0.00%
		Winter First 10 therms	11,750.79	\$4,781.46	\$0.4067	\$4,779.05	-\$2.41	-0.05%
		Winter Excess therms	24,689.37	\$7,608.93	\$0.3082	\$7,609.26	\$0.33	0.00%
		Total therms only	36,439.16	\$12,390.07		\$12,387.90	-\$2.17	-0.02%
R-11	Residential Non-Heating, Low Income	Customers	22	\$150.88	\$6.90	\$150.88	\$0.00	0.00%
		Summer First 10 therms	0.00	\$0.00	\$0.3084	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.2335	\$0.00	\$0.00	0.00%
		Winter First 10 therms	169.99	\$52.37	\$0.3084	\$52.42	\$0.05	0.10%
		Winter Excess therms	245.30	\$57.27	\$0.2335	\$57.28	\$0.01	0.01%
		Total therms only	415.29	\$109.64		\$109.70	\$0.06	0.06%
G-40/T-40	Low Annual, High Winter Use	Customers	4,509	\$84,310.12	\$18.70	\$84,310.12	\$0.00	0.00%
		Winter First 75 therms	(31.37)	-\$9.66	\$0.3077	-\$9.65	\$0.01	-0.08%
		Summer Excess therms	0.00	\$0.00	\$0.2007	\$0.00	\$0.00	0.00%
		Winter First 75 therms	284,763.21	\$87,629.91	\$0.3077	\$87,621.64	-\$8.27	-0.01%
		Winter Excess therms	872,923.64	\$175,196.15	\$0.2007	\$175,195.77	-\$0.38	0.00%
		Total therms only	1,157,655.48	\$262,816.40		\$262,807.76	-\$8.64	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	952	\$17,793.08	\$18.70	\$17,793.08	\$0.00	0.00%
		Winter First 75 therms	(231.60)	-\$69.91	\$0.3018	-\$69.90	\$0.01	-0.02%
		Summer Excess therms	(405.35)	-\$79.81	\$0.1969	-\$79.81	\$0.00	0.00%
		Winter First 75 therms	44,580.82	\$13,456.68	\$0.3018	\$13,454.49	-\$2.19	-0.02%
		Winter Excess therms	165,570.71	\$32,600.88	\$0.1969	\$32,600.87	-\$0.01	0.00%
		Total therms only	209,514.58	\$45,907.84		\$45,905.65	-\$2.19	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	547	\$32,959.98	\$60.30	\$32,959.98	\$0.00	0.00%
		Summer All therms	166.21	\$18.68	\$0.1124	\$18.68	\$0.00	0.01%
						\$0.00	\$0.00	0.00%
		Winter All therms	1,367,676.97	\$265,602.75	\$0.1942	\$265,602.87	\$0.12	0.00%
						\$0.00	\$0.00	0.00%
		Total therms only	1,367,843.18	\$265,621.43		\$265,621.55	\$0.12	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	236	\$14,242.86	\$60.30	\$14,242.86	\$0.00	0.00%
		Summer First 1,000 therms	0.00	\$0.00	\$0.1112	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.0780	\$0.00	\$0.00	0.00%
		Winter First 1,300 therms	240,290.10	\$44,742.00	\$0.1862	\$44,742.02	\$0.02	0.00%
		Winter Excess therms	121,753.19	\$17,861.21	\$0.1467	\$17,861.19	-\$0.02	0.00%
		Total therms only	362,043.29	\$62,603.21		\$62,603.21	\$0.00	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	32	\$8,128.00	\$254.00	\$8,128.00	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0964	\$0.00	\$0.00	0.00%
						\$0.00	\$0.00	0.00%
		Winter All therms	573,851.00	\$98,989.28	\$0.1725	\$98,989.30	\$0.02	0.00%
						\$0.00	\$0.00	0.00%
		Total therms only	573,851.00	\$98,989.28		\$98,989.30	\$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	27	\$6,858.00	\$254.00	\$6,858.00	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0653	\$0.00	\$0.00	0.00%
						\$0.00	\$0.00	0.00%
		Winter All therms	1,136,982.15	\$143,487.16	\$0.1262	\$143,487.15	-\$0.01	0.00%
						\$0.00	\$0.00	0.00%
		Total therms only	1,136,982.15	\$143,487.16		\$143,487.15	-\$0.01	0.00%
Total		Customers	28,256	\$367,763.21		\$367,763.21	\$0.00	0.00%
		Summer First Block therms	82.48	-\$40.38		-\$40.41	-\$0.03	0.08%
		Summer Excess therms	(268.38)	-\$51.93		-\$51.93	\$0.00	0.00%
		Winter First Block therms	4,565,733.61	\$1,020,268.75		\$1,020,252.32	-\$16.43	0.00%
		Winter Excess therms	2,328,514.71	\$568,626.17		\$568,623.41	-\$2.76	0.00%
		Total therms only	6,894,062.42	\$1,588,802.61		\$1,588,783.38	-\$19.23	0.00%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

April 2010

Rate Class	Description	Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance	
R-5	Residential Heating	Customers	19,367	\$183,990.50	\$9.50	\$183,990.50	\$0.00	0.00%
		Summer First 50 therms	(266.16)	-\$109.16	\$0.4102	-\$109.18	-\$0.02	0.02%
		Summer Excess therms	(50.70)	-\$15.15	\$0.2990	-\$15.16	-\$0.01	0.06%
		Winter First 50 therms	800,513.45	\$328,371.33	\$0.4102	\$328,370.62	-\$0.71	0.00%
		Winter Excess therms	649,689.79	\$194,258.19	\$0.2990	\$194,257.25	-\$0.94	0.00%
		Total therms only	1,449,886.38	\$522,505.21		\$522,503.53	-\$1.68	0.00%
R-10	Residential Heating, Low Income	Customers	875	\$3,323.83	\$3.80	\$3,323.83	\$0.00	0.00%
		Summer First 50 therms	74.88	\$12.28	\$0.1641	\$12.29	\$0.01	0.06%
		Summer Excess therms	62.41	\$7.47	\$0.1196	\$7.46	-\$0.01	-0.08%
		Winter First 50 therms	37,613.39	\$6,174.98	\$0.1641	\$6,172.36	-\$2.62	-0.04%
		Winter Excess therms	20,499.65	\$2,451.84	\$0.1196	\$2,451.76	-\$0.08	0.00%
		Total therms only	58,250.33	\$8,646.57		\$8,643.87	-\$2.70	-0.03%
R-6	Residential Non-Heating	Customers	1,603	\$15,224.97	\$9.50	\$15,224.97	\$0.00	0.00%
		Summer First 10 therms	16.88	\$6.87	\$0.4067	\$6.87	\$0.00	-0.07%
		Summer Excess therms	3.73	\$1.14	\$0.3082	\$1.15	\$0.01	0.84%
		Winter First 10 therms	11,917.57	\$4,849.64	\$0.4067	\$4,846.88	-\$2.76	-0.06%
		Winter Excess therms	20,339.17	\$6,268.31	\$0.3082	\$6,268.53	\$0.22	0.00%
		Total therms only	32,277.35	\$11,125.96		\$11,123.42	-\$2.54	-0.02%
R-11	Residential Non-Heating, Low Income	Customers	21	\$144.90	\$6.90	\$144.90	\$0.00	0.00%
		Summer First 10 therms	0.00	\$0.00	\$0.3084	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.2335	\$0.00	\$0.00	0.00%
		Winter First 10 therms	171.85	\$52.93	\$0.3084	\$53.00	\$0.07	0.13%
		Winter Excess therms	267.16	\$62.38	\$0.2335	\$62.38	\$0.00	0.00%
		Total therms only	439.01	\$115.31		\$115.38	\$0.07	0.06%
G-40/T-40	Low Annual, High Winter Use	Customers	4,460	\$83,393.28	\$18.70	\$83,393.28	\$0.00	0.00%
		Winter First 75 therms	33.05	\$10.17	\$0.3077	\$10.17	\$0.00	-0.01%
		Summer Excess therms	0.00	\$0.00	\$0.2007	\$0.00	\$0.00	0.00%
		Winter First 75 therms	245,730.19	\$75,617.95	\$0.3077	\$75,611.18	-\$6.77	-0.01%
		Winter Excess therms	524,814.68	\$105,330.47	\$0.2007	\$105,330.31	-\$0.16	0.00%
		Total therms only	770,577.92	\$180,958.59		\$180,951.66	-\$6.93	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	942	\$17,611.03	\$18.70	\$17,611.03	\$0.00	0.00%
		Winter First 75 therms	4.32	\$1.30	\$0.3018	\$1.30	\$0.00	0.29%
		Summer Excess therms	0.00	\$0.00	\$0.1969	\$0.00	\$0.00	0.00%
		Winter First 75 therms	42,969.70	\$12,970.42	\$0.3018	\$12,968.26	-\$2.16	-0.02%
		Winter Excess therms	145,278.17	\$28,605.41	\$0.1969	\$28,605.27	-\$0.14	0.00%
		Total therms only	188,252.19	\$41,577.13		\$41,574.83	-\$2.30	-0.01%
G-41/T-41	Medium Annual, High Winter Use	Customers	541	\$32,644.41	\$60.30	\$32,644.41	\$0.00	0.00%
		Summer All therms	(142.86)	-\$16.06	\$0.1124	-\$16.06	\$0.00	-0.02%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	950,614.20	\$184,609.46	\$0.1942	\$184,609.28	-\$0.18	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	950,471.34	\$184,593.40		\$184,593.22	-\$0.18	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	235	\$14,192.61	\$60.30	\$14,192.61	\$0.00	0.00%
		Summer First 1,000 therms	0.00	\$0.00	\$0.1112	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	\$0.00	\$0.0780	\$0.00	\$0.00	0.00%
		Winter First 1,300 therms	232,387.88	\$43,270.64	\$0.1862	\$43,270.62	-\$0.02	0.00%
		Winter Excess therms	85,997.15	\$12,615.76	\$0.1467	\$12,615.78	\$0.02	0.00%
		Total therms only	318,385.03	\$55,886.40		\$55,886.41	\$0.01	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	30	\$7,620.00	\$254.00	\$7,620.00	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0964	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	325,858.99	\$56,210.70	\$0.1725	\$56,210.68	-\$0.02	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	325,858.99	\$56,210.70		\$56,210.68	-\$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	27	\$6,858.00	\$254.00	\$6,858.00	\$0.00	0.00%
		Summer All therms	0.00	\$0.00	\$0.0653	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	903,964.89	\$114,080.36	\$0.1262	\$114,080.37	\$0.01	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	903,964.89	\$114,080.36		\$114,080.37	\$0.01	0.00%
Total		Customers	28,101	\$365,003.53		\$365,003.53	\$0.00	0.00%
		Summer First Block therms	(279.89)	-\$94.60		-\$94.61	-\$0.01	0.01%
		Summer Excess therms	15.44	-\$6.54		-\$6.55	-\$0.01	0.08%
		Winter First Block therms	3,551,742.11	\$826,208.41		\$826,193.23	-\$15.18	0.00%
		Winter Excess therms	1,446,885.77	\$349,592.36		\$349,591.28	-\$1.08	0.00%
		Total therms only	4,998,363.43	\$1,175,699.63		\$1,175,683.35	-\$16.28	0.00%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

May 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,446	\$184,737.52	\$9.50	\$184,737.52	\$0.00	0.00%
		Summer First 50 therms	188,899.79	\$77,487.79	\$0.4102	\$77,486.69	-\$1.10	0.00%
		Summer Excess therms	44,389.16	\$13,271.68	\$0.2990	\$13,272.36	\$0.68	0.01%
		Winter First 50 therms	466,188.17	\$191,229.25	\$0.4102	\$191,230.39	\$1.14	0.00%
		Winter Excess therms	140,613.44	\$42,042.78	\$0.2990	\$42,043.42	\$0.64	0.00%
		Total therms only	840,090.56	\$324,031.50		\$324,032.86	\$1.36	0.00%
R-10	Residential Heating, Low Income	Customers	844	\$3,207.05	\$3.80	\$3,207.05	\$0.00	0.00%
		Summer First 50 therms	9,515.83	\$1,561.51	\$0.1641	\$1,561.55	\$0.04	0.00%
		Summer Excess therms	1,314.50	\$157.24	\$0.1196	\$157.21	-\$0.03	-0.02%
		Winter First 50 therms	18,974.25	\$3,113.88	\$0.1641	\$3,113.67	-\$0.21	-0.01%
		Winter Excess therms	3,124.13	\$373.65	\$0.1196	\$373.65	\$0.00	0.00%
		Total therms only	32,928.71	\$5,206.28		\$5,206.08	-\$0.20	0.00%
R-6	Residential Non-Heating	Customers	1,613	\$15,318.77	\$9.50	\$15,318.77	\$0.00	0.00%
		Summer First 10 therms	3,418.05	\$1,390.32	\$0.4067	\$1,390.12	-\$0.20	-0.01%
		Summer Excess therms	3,669.73	\$1,131.31	\$0.3082	\$1,131.01	-\$0.30	-0.03%
		Winter First 10 therms	8,357.12	\$3,398.12	\$0.4067	\$3,398.84	\$0.72	0.02%
		Winter Excess therms	9,245.68	\$2,849.34	\$0.3082	\$2,849.52	\$0.18	0.01%
		Total therms only	24,690.58	\$8,769.09		\$8,769.49	\$0.40	0.00%
R-11	Residential Non-Heating, Low Income	Customers	17	\$117.31	\$6.90	\$117.31	\$0.00	0.00%
		Summer First 10 therms	70.73	\$21.85	\$0.3084	\$21.81	-\$0.04	-0.17%
		Summer Excess therms	55.68	\$13.01	\$0.2335	\$13.00	-\$0.01	-0.07%
		Winter First 10 therms	99.34	\$30.64	\$0.3084	\$30.64	\$0.00	-0.01%
		Winter Excess therms	118.53	\$27.67	\$0.2335	\$27.68	\$0.01	0.02%
		Total therms only	344.28	\$93.17		\$93.13	-\$0.04	-0.05%
G-40/T-40	Low Annual, High Winter Use	Customers	4,436	\$82,957.11	\$18.70	\$82,957.11	\$0.00	0.00%
		Winter First 75 therms	54,481.49	\$16,763.03	\$0.3077	\$16,763.95	\$0.92	0.01%
		Summer Excess therms	78,776.06	\$15,810.35	\$0.2007	\$15,810.36	\$0.01	0.00%
		Winter First 75 therms	121,044.85	\$37,244.52	\$0.3077	\$37,245.50	\$0.98	0.00%
		Winter Excess therms	125,899.48	\$25,268.20	\$0.2007	\$25,268.03	-\$0.17	0.00%
		Total therms only	380,201.88	\$95,086.10		\$95,087.84	\$1.74	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	960	\$17,956.36	\$18.70	\$17,956.36	\$0.00	0.00%
		Winter First 75 therms	13,458.89	\$4,061.75	\$0.3018	\$4,061.89	\$0.14	0.00%
		Summer Excess therms	43,318.04	\$8,529.30	\$0.1969	\$8,529.32	\$0.02	0.00%
		Winter First 75 therms	28,120.53	\$8,486.72	\$0.3018	\$8,486.78	\$0.06	0.00%
		Winter Excess therms	79,696.90	\$15,692.40	\$0.1969	\$15,692.32	-\$0.08	0.00%
		Total therms only	164,594.36	\$36,770.17		\$36,770.31	\$0.14	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	544	\$32,799.80	\$60.30	\$32,799.80	\$0.00	0.00%
		Summer All therms	235,398.73	\$26,458.94	\$0.1124	\$26,458.82	-\$0.12	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	293,177.51	\$56,935.09	\$0.1942	\$56,935.07	-\$0.02	0.00%
			\$0.00	\$0.00	\$0.00	0.00%		
Total therms only	528,576.24	\$83,394.03		\$83,393.89	-\$0.14	0.00%		
G-51/T-51	Medium Annual, Low Winter Use	Customers	237	\$14,297.46	\$60.30	\$14,297.46	\$0.00	0.00%
		Summer First 1,000 therms	73,915.71	\$8,219.40	\$0.1112	\$8,219.43	\$0.03	0.00%
		Summer Excess therms	43,048.81	\$3,357.81	\$0.0780	\$3,357.81	\$0.00	0.00%
		Winter First 1,300 therms	127,221.58	\$23,688.80	\$0.1862	\$23,688.66	-\$0.14	0.00%
		Winter Excess therms	36,920.66	\$5,416.28	\$0.1467	\$5,416.26	-\$0.02	0.00%
		Total therms only	281,106.76	\$40,682.29		\$40,682.15	-\$0.14	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	32	\$8,153.40	\$254.00	\$8,153.40	\$0.00	0.00%
		Summer All therms	155,723.30	\$15,011.72	\$0.0964	\$15,011.73	\$0.01	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	15,589.93	\$2,689.26	\$0.1725	\$2,689.26	\$0.00	0.00%
			\$0.00	\$0.00	\$0.00	0.00%		
Total therms only	171,313.23	\$17,700.98		\$17,700.99	\$0.01	0.00%		
G-52/T-52	High Annual, Low Winter Use	Customers	27	\$6,858.00	\$254.00	\$6,858.00	\$0.00	0.00%
		Summer All therms	743,640.93	\$48,559.75	\$0.0653	\$48,559.75	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	26,528.53	\$3,347.93	\$0.1262	\$3,347.90	-\$0.03	0.00%
			\$0.00	\$0.00	\$0.00	0.00%		
Total therms only	770,169.46	\$51,907.68		\$51,907.65	-\$0.03	0.00%		
Total		Customers	28,156	\$366,402.78		\$366,402.78	\$0.00	0.00%
		Summer First Block therms	1,478,523.45	\$199,536.06		\$199,535.75	-\$0.31	0.00%
		Summer Excess therms	214,571.98	\$42,270.70		\$42,271.07	\$0.37	0.00%
		Winter First Block therms	1,105,301.81	\$330,164.21		\$330,166.71	\$2.50	0.00%
		Winter Excess therms	395,618.82	\$91,670.32		\$91,670.87	\$0.55	0.00%
		Total therms only	3,194,016.06	\$663,641.29		\$663,644.39	\$3.10	0.00%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

June 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,502	\$185,272.36	\$9.50	\$185,272.36	\$0.00	0.00%
		Summer First 50 therms	418,395.34	\$171,627.44	\$0.4102	\$171,625.77	-\$1.67	0.00%
		Summer Excess therms	30,038.69	\$8,981.91	\$0.2990	\$8,981.57	-\$0.34	0.00%
		Winter First 50 therms	(126.48)	-\$45.07	\$0.4102	-\$51.88	-\$6.81	15.11%
		Winter Excess therms	10.87	\$2.38	\$0.2990	\$3.25	\$0.87	36.56%
		Total therms only	448,318.42	\$180,566.66		\$180,558.70	-\$7.96	0.00%
R-10	Residential Heating, Low Income	Customers	842	\$3,200.86	\$3.80	\$3,200.86	\$0.00	0.00%
		Summer First 50 therms	16,286.11	\$2,672.64	\$0.1641	\$2,672.55	-\$0.09	0.00%
		Summer Excess therms	351.22	\$42.00	\$0.1196	\$42.01	\$0.01	0.01%
		Winter First 50 therms	450.07	\$73.90	\$0.1641	\$73.86	-\$0.04	-0.06%
		Winter Excess therms	548.45	\$65.60	\$0.1196	\$65.59	-\$0.01	-0.01%
		Total therms only	17,635.85	\$2,854.14		\$2,854.01	-\$0.13	0.00%
R-6	Residential Non-Heating	Customers	1,649	\$15,662.89	\$9.50	\$15,662.89	\$0.00	0.00%
		Summer First 10 therms	11,589.23	\$4,715.56	\$0.4067	\$4,713.34	-\$2.22	-0.05%
		Summer Excess therms	8,104.41	\$2,498.45	\$0.3082	\$2,497.78	-\$0.67	-0.03%
		Winter First 10 therms	18.22	\$7.40	\$0.4067	\$7.41	\$0.01	0.14%
		Winter Excess therms	10.58	\$3.26	\$0.3082	\$3.26	\$0.00	0.02%
		Total therms only	19,722.44	\$7,224.67		\$7,221.79	-\$2.88	-0.04%
R-11	Residential Non-Heating, Low Income	Customers	20	\$139.15	\$6.90	\$139.15	\$0.00	0.00%
		Summer First 10 therms	164.01	\$50.52	\$0.3084	\$50.58	\$0.06	0.12%
		Summer Excess therms	90.38	\$21.11	\$0.2335	\$21.10	-\$0.01	-0.03%
		Winter First 10 therms	0.00	\$0.00	\$0.3084	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.2335	\$0.00	\$0.00	0.00%
		Total therms only	254.39	\$71.63		\$71.68	\$0.05	0.08%
G-40/T-40	Low Annual, High Winter Use	Customers	4,425	\$82,745.66	\$18.70	\$82,745.66	\$0.00	0.00%
		Winter First 75 therms	97,816.90	\$30,099.67	\$0.3077	\$30,098.26	-\$1.41	0.00%
		Summer Excess therms	70,966.80	\$14,242.97	\$0.2007	\$14,243.04	\$0.07	0.00%
		Winter First 75 therms	93.90	\$28.88	\$0.3077	\$28.89	\$0.01	0.05%
		Winter Excess therms	(2,260.00)	-\$453.58	\$0.2007	-\$453.58	\$0.00	0.00%
		Total therms only	166,617.60	\$43,917.94		\$43,916.61	-\$1.33	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	991	\$18,535.45	\$18.70	\$18,535.45	\$0.00	0.00%
		Winter First 75 therms	40,553.70	\$12,240.96	\$0.3018	\$12,239.11	-\$1.85	-0.02%
		Summer Excess therms	97,123.85	\$19,123.77	\$0.1969	\$19,123.69	-\$0.08	0.00%
		Winter First 75 therms	75.75	\$22.87	\$0.3018	\$22.86	-\$0.01	-0.04%
		Winter Excess therms	332.44	\$65.46	\$0.1969	\$65.46	\$0.00	0.00%
		Total therms only	138,085.74	\$31,453.06		\$31,451.11	-\$1.95	-0.01%
G-41/T-41	Medium Annual, High Winter Use	Customers	538	\$32,449.44	\$60.30	\$32,449.44	\$0.00	0.00%
		Summer All therms	296,532.75	\$33,330.41	\$0.1124	\$33,330.28	-\$0.13	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	27,546.29	\$5,349.49	\$0.1942	\$5,349.49	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	324,079.04	\$38,679.90		\$38,679.77	-\$0.13	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	235	\$14,166.48	\$60.30	\$14,166.48	\$0.00	0.00%
		Summer First 1,000 therms	172,983.30	\$19,235.72	\$0.1112	\$19,235.74	\$0.02	0.00%
		Summer Excess therms	62,652.20	\$4,886.88	\$0.0780	\$4,886.87	-\$0.01	0.00%
		Winter First 1,300 therms	0.00	\$0.00	\$0.1862	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1467	\$0.00	\$0.00	0.00%
		Total therms only	235,635.50	\$24,122.60		\$24,122.61	\$0.01	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	31	\$7,874.00	\$254.00	\$7,874.00	\$0.00	0.00%
		Summer All therms	141,228.06	\$13,614.41	\$0.0964	\$13,614.38	-\$0.03	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	0.00	\$0.00	\$0.1725	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	141,228.06	\$13,614.41		\$13,614.38	-\$0.03	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	27	\$6,858.00	\$254.00	\$6,858.00	\$0.00	0.00%
		Summer All therms	706,029.40	\$46,103.69	\$0.0653	\$46,103.72	\$0.03	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	0.00	\$0.00	\$0.1262	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	706,029.40	\$46,103.69		\$46,103.72	\$0.03	0.00%
Total		Customers	28,261	\$366,904.29		\$366,904.29	\$0.00	0.00%
		Summer First Block therms	1,901,578.80	\$333,691.02		\$333,683.74	-\$7.28	0.00%
		Summer Excess therms	269,327.55	\$49,797.09		\$49,796.05	-\$1.04	0.00%
		Winter First Block therms	28,057.75	\$5,437.47		\$5,430.63	-\$6.84	-0.13%
		Winter Excess therms	(1,357.66)	-\$316.88		-\$316.02	\$0.86	-0.27%
		Total therms only	2,197,606.44	\$388,608.70		\$388,594.40	-\$14.30	0.00%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

July 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,326	\$183,594.58	\$9.50	\$183,594.58	\$0.00	0.00%
		Summer First 50 therms	326,494.39	\$133,930.63	\$0.4102	\$133,928.00	-\$2.63	0.00%
		Summer Excess therms	15,137.29	\$4,526.02	\$0.2990	\$4,526.05	\$0.03	0.00%
		Winter First 50 therms	(1,635.80)	-\$671.06	\$0.4102	-\$671.01	\$0.05	-0.01%
		Winter Excess therms	(1,651.78)	-\$493.92	\$0.2990	-\$493.88	\$0.04	-0.01%
		Total therms only	338,344.10	\$137,291.67		\$137,289.16	-\$2.51	0.00%
R-10	Residential Heating, Low Income	Customers	979	\$3,721.77	\$3.80	\$3,721.77	\$0.00	0.00%
		Summer First 50 therms	14,349.45	\$2,355.02	\$0.1641	\$2,354.74	-\$0.28	-0.01%
		Summer Excess therms	201.57	\$24.10	\$0.1196	\$24.11	\$0.01	0.03%
		Winter First 50 therms	2,180.17	\$357.88	\$0.1641	\$357.77	-\$0.11	-0.03%
		Winter Excess therms	1,576.71	\$188.58	\$0.1196	\$188.57	-\$0.01	0.00%
		Total therms only	18,307.90	\$2,925.58		\$2,925.19	-\$0.39	-0.01%
R-6	Residential Non-Heating	Customers	1,662	\$15,789.95	\$9.50	\$15,789.95	\$0.00	0.00%
		Summer First 10 therms	11,621.07	\$4,728.34	\$0.4067	\$4,726.29	-\$2.05	-0.04%
		Summer Excess therms	6,792.52	\$2,093.46	\$0.3082	\$2,093.45	-\$0.01	0.00%
		Winter First 10 therms	(41.04)	-\$16.71	\$0.4067	-\$16.69	\$0.02	-0.11%
		Winter Excess therms	(164.19)	-\$50.60	\$0.3082	-\$50.60	\$0.00	0.01%
		Total therms only	18,208.36	\$6,754.49		\$6,752.45	-\$2.04	-0.03%
R-11	Residential Non-Heating, Low Income	Customers	34	\$237.82	\$6.90	\$237.82	\$0.00	0.00%
		Summer First 10 therms	240.67	\$74.16	\$0.3084	\$74.22	\$0.06	0.08%
		Summer Excess therms	119.98	\$28.02	\$0.2335	\$28.02	\$0.00	-0.02%
		Winter First 10 therms	53.85	\$16.61	\$0.3084	\$16.61	\$0.00	-0.02%
		Winter Excess therms	143.29	\$33.46	\$0.2335	\$33.46	\$0.00	-0.01%
		Total therms only	557.79	\$152.25		\$152.30	\$0.05	0.04%
G-40/T-40	Low Annual, High Winter Use	Customers	4,356	\$81,453.48	\$18.70	\$81,453.48	\$0.00	0.00%
		Winter First 75 therms	68,620.50	\$21,115.86	\$0.3077	\$21,114.53	-\$1.33	-0.01%
		Summer Excess therms	49,796.33	\$9,994.21	\$0.2007	\$9,994.12	-\$0.09	0.00%
		Winter First 75 therms	(15.52)	-\$4.78	\$0.3077	-\$4.78	\$0.00	-0.09%
		Winter Excess therms	(1.18)	-\$0.24	\$0.2007	-\$0.24	\$0.00	-1.32%
		Total therms only	118,400.13	\$31,105.05		\$31,103.64	-\$1.41	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	998	\$18,656.35	\$18.70	\$18,656.35	\$0.00	0.00%
		Winter First 75 therms	40,834.58	\$12,325.87	\$0.3018	\$12,323.88	-\$1.99	-0.02%
		Summer Excess therms	100,255.76	\$19,740.31	\$0.1969	\$19,740.36	\$0.05	0.00%
		Winter First 75 therms	148.04	\$44.69	\$0.3018	\$44.68	-\$0.01	-0.03%
		Winter Excess therms	330.42	\$65.06	\$0.1969	\$65.06	\$0.00	0.00%
		Total therms only	141,568.80	\$32,175.93		\$32,173.97	-\$1.96	-0.01%
G-41/T-41	Medium Annual, High Winter Use	Customers	538	\$32,415.27	\$60.30	\$32,415.27	\$0.00	0.00%
		Summer All therms	228,381.85	\$25,670.12	\$0.1124	\$25,670.12	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	0.00	\$0.00	\$0.1942	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	228,381.85	\$25,670.12		\$25,670.12	\$0.00	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	233	\$14,035.83	\$60.30	\$14,035.83	\$0.00	0.00%
		Summer First 1,000 therms	177,113.89	\$19,695.06	\$0.1112	\$19,695.06	\$0.00	0.00%
		Summer Excess therms	68,232.32	\$5,322.09	\$0.0780	\$5,322.12	\$0.03	0.00%
		Winter First 1,300 therms	0.00	\$0.00	\$0.1862	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	\$0.00	\$0.1467	\$0.00	\$0.00	0.00%
		Total therms only	245,346.21	\$25,017.15		\$25,017.19	\$0.04	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	31	\$7,874.00	\$254.00	\$7,874.00	\$0.00	0.00%
		Summer All therms	143,469.63	\$13,830.50	\$0.0964	\$13,830.47	-\$0.03	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	0.00	\$0.00	\$0.1725	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	143,469.63	\$13,830.50		\$13,830.47	-\$0.03	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	26	\$6,604.00	\$254.00	\$6,604.00	\$0.00	0.00%
		Summer All therms	667,799.00	\$43,607.29	\$0.0653	\$43,607.27	-\$0.02	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	0.00	\$0.00	\$0.1262	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	667,799.00	\$43,607.29		\$43,607.27	-\$0.02	0.00%
Total		Customers	28,183	\$364,383.05		\$364,383.05	\$0.00	0.00%
		Summer First Block therms	1,678,925.03	\$277,332.85		\$277,324.59	-\$8.26	0.00%
		Summer Excess therms	240,535.77	\$41,728.21		\$41,728.23	\$0.02	0.00%
		Winter First Block therms	689.70	-\$273.37		-\$273.42	-\$0.05	0.02%
		Winter Excess therms	233.27	-\$257.66		-\$257.63	\$0.03	-0.01%
		Total therms only	1,920,383.77	\$318,530.03		\$318,521.77	-\$8.26	0.00%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

August 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,025	\$180,732.80	\$9.50	\$180,732.80	\$0.00	0.00%
		Summer First 50 therms	273,722.09	112,276.52	\$0.4102	\$112,280.80	\$4.28	0.00%
		Summer Excess therms	8,639.10	2,583.19	\$0.2990	\$2,583.09	-\$0.10	0.00%
		Winter First 50 therms	(47.23)	(19.35)	\$0.4102	-\$19.37	-\$0.02	0.12%
		Winter Excess therms	(296.87)	(88.77)	\$0.2990	-\$88.76	\$0.01	-0.01%
		Total therms only	282,017.09	\$114,751.59		\$114,755.75	\$4.16	0.00%
R-10	Residential Heating, Low Income	Customers	1,118	\$4,247.90	\$3.80	\$4,247.90	\$0.00	0.00%
		Summer First 50 therms	14,165.38	2,324.95	\$0.1641	\$2,324.54	-\$0.41	-0.02%
		Summer Excess therms	94.17	11.27	\$0.1196	\$11.26	-\$0.01	-0.06%
		Winter First 50 therms	506.91	83.21	\$0.1641	\$83.18	-\$0.03	-0.03%
		Winter Excess therms	452.26	54.09	\$0.1196	\$54.09	\$0.00	0.00%
		Total therms only	15,218.72	\$2,473.52		\$2,473.08	-\$0.44	-0.02%
R-6	Residential Non-Heating	Customers	1,652	\$15,692.12	\$9.50	\$15,692.12	\$0.00	0.00%
		Summer First 10 therms	11,083.41	4,509.03	\$0.4067	\$4,507.62	-\$1.41	-0.03%
		Summer Excess therms	5,310.19	1,636.45	\$0.3082	\$1,636.60	\$0.15	0.01%
		Winter First 10 therms	1.24	0.50	\$0.4067	\$0.50	\$0.00	0.86%
		Winter Excess therms	0.00	0.00	\$0.3082	\$0.00	\$0.00	0.00%
		Total therms only	16,394.84	\$6,145.98		\$6,144.73	-\$1.25	-0.02%
R-11	Residential Non-Heating, Low Income	Customers	34	\$232.07	\$6.90	\$232.07	\$0.00	0.00%
		Summer First 10 therms	234.48	72.25	\$0.3084	\$72.31	\$0.06	0.09%
		Summer Excess therms	112.70	26.31	\$0.2335	\$26.32	\$0.01	0.02%
		Winter First 10 therms	0.00	0.00	\$0.3084	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	0.00	\$0.2335	\$0.00	\$0.00	0.00%
		Total therms only	347.18	\$98.56		\$98.63	\$0.07	0.07%
G-40/T-40	Low Annual, High Winter Use	Customers	4,326	\$80,887.49	\$18.70	\$80,887.49	\$0.00	0.00%
		Winter First 75 therms	59,407.19	18,280.41	\$0.3077	\$18,279.59	-\$0.82	0.00%
		Summer Excess therms	42,927.49	8,615.54	\$0.2007	\$8,615.55	\$0.01	0.00%
		Winter First 75 therms	(207.92)	(63.98)	\$0.3077	-\$63.98	\$0.00	0.00%
		Winter Excess therms	0.00	0.00	\$0.2007	\$0.00	\$0.00	0.00%
		Total therms only	102,126.76	\$26,831.97		\$26,831.16	-\$0.81	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	993	\$18,569.11	\$18.70	\$18,569.11	\$0.00	0.00%
		Winter First 75 therms	39,678.80	11,977.03	\$0.3018	\$11,975.06	-\$1.97	-0.02%
		Summer Excess therms	97,036.72	19,106.37	\$0.1969	\$19,106.53	\$0.16	0.00%
		Winter First 75 therms	(214.21)	(64.67)	\$0.3018	-\$64.65	\$0.02	-0.03%
		Winter Excess therms	(1,202.04)	(236.69)	\$0.1969	-\$236.68	\$0.01	0.00%
		Total therms only	135,299.27	\$30,782.04		\$30,780.26	-\$1.78	-0.01%
G-41/T-41	Medium Annual, High Winter Use	Customers	539	\$32,501.70	\$60.30	\$32,501.70	\$0.00	0.00%
		Summer All therms	201,329.60	22,629.53	\$0.1124	\$22,629.45	-\$0.08	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	0.00	0.00	\$0.1942	\$0.00	\$0.00	0.00%
		Total therms only	201,329.60	\$22,629.53		\$22,629.45	-\$0.08	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	229	\$13,816.74	\$60.30	\$13,816.74	\$0.00	0.00%
		Summer First 1,000 therms	169,943.89	18,897.80	\$0.1112	\$18,897.76	-\$0.04	0.00%
		Summer Excess therms	77,861.55	6,073.24	\$0.0780	\$6,073.20	-\$0.04	0.00%
		Winter First 1,300 therms	116.79	21.75	\$0.1862	\$21.75	\$0.00	-0.02%
		Winter Excess therms	0.00	0.00	\$0.1467	\$0.00	\$0.00	0.00%
		Total therms only	247,922.23	\$24,992.79		\$24,992.71	-\$0.08	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	30	\$7,620.00	\$254.00	\$7,620.00	\$0.00	0.00%
		Summer All therms	203,411.01	19,608.84	\$0.0964	\$19,608.82	-\$0.02	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	0.00	0.00	\$0.1725	\$0.00	\$0.00	0.00%
		Total therms only	203,411.01	\$19,608.84		\$19,608.82	-\$0.02	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	28	\$7,112.00	\$254.00	\$7,112.00	\$0.00	0.00%
		Summer All therms	715,264.79	46,706.78	\$0.0653	\$46,706.79	\$0.01	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	0.00	0.00	\$0.1262	\$0.00	\$0.00	0.00%
		Total therms only	715,264.79	\$46,706.78		\$46,706.79	\$0.01	0.00%
Total		Customers	27,972	\$361,411.93		\$361,411.93	\$0.00	0.00%
		Summer First Block therms	1,688,240.64	\$257,283.14		\$257,282.75	-\$0.39	0.00%
		Summer Excess therms	231,981.92	\$38,052.37		\$38,052.55	\$0.18	0.00%
		Winter First Block therms	155.58	-\$42.54		-\$42.56	-\$0.02	0.06%
		Winter Excess therms	(1,046.65)	-\$271.37		-\$271.36	\$0.01	-0.01%
		Total therms only	1,919,331.49	\$295,021.60		\$295,021.38	-\$0.22	0.00%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

September 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,129	\$181,726.90	\$9.50	\$181,726.90	\$0.00	0.00%
		Summer First 50 therms	303,405.57	124,457.31	\$0.4102	\$124,456.96	-\$0.35	0.00%
		Summer Excess therms	16,315.79	4,878.32	\$0.2990	\$4,878.42	\$0.10	0.00%
		Winter First 50 therms	(602.91)	(247.30)	\$0.4102	-\$247.31	-\$0.01	0.01%
		Winter Excess therms	(393.49)	(117.65)	\$0.2990	-\$117.65	\$0.00	0.00%
		Total therms only	318,724.96	\$128,970.68		\$128,970.42	-\$0.26	0.00%
R-10	Residential Heating, Low Income	Customers	1,084	\$4,117.44	\$3.80	\$4,117.44	\$0.00	0.00%
		Summer First 50 therms	15,431.03	2,531.76	\$0.1641	\$2,532.23	\$0.47	0.02%
		Summer Excess therms	117.36	14.03	\$0.1196	\$14.04	\$0.01	0.04%
		Winter First 50 therms	0.00	0.00	\$0.1641	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	0.00	\$0.1196	\$0.00	\$0.00	0.00%
		Total therms only	15,548.39	\$2,545.79		\$2,546.27	\$0.48	0.02%
R-6	Residential Non-Heating	Customers	1,664	\$15,810.19	\$9.50	\$15,810.19	\$0.00	0.00%
		Summer First 10 therms	11,584.28	4,712.95	\$0.4067	\$4,711.33	-\$1.62	-0.03%
		Summer Excess therms	7,233.92	2,229.84	\$0.3082	\$2,229.49	-\$0.35	-0.02%
		Winter First 10 therms	0.00	0.00	\$0.4067	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	0.00	\$0.3082	\$0.00	\$0.00	0.00%
		Total therms only	18,818.20	\$6,942.79		\$6,940.82	-\$1.97	-0.03%
R-11	Residential Non-Heating, Low Income	Customers	34	\$231.15	\$6.90	\$231.15	\$0.00	0.00%
		Summer First 10 therms	240.82	74.22	\$0.3084	\$74.27	\$0.05	0.07%
		Summer Excess therms	93.23	21.75	\$0.2335	\$21.77	\$0.02	0.09%
		Winter First 10 therms	0.00	0.00	\$0.3084	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	0.00	\$0.2335	\$0.00	\$0.00	0.00%
		Total therms only	334.05	\$95.97		\$96.04	\$0.07	0.07%
G-40/T-40	Low Annual, High Winter Use	Customers	4,302	\$80,454.87	\$18.70	\$80,454.87	\$0.00	0.00%
		Winter First 75 therms	64,379.49	20,252.57	\$0.3077	\$19,809.57	-\$443.00	-2.19%
		Summer Excess therms	62,326.63	12,220.43	\$0.2007	\$12,508.95	\$288.52	2.36%
		Winter First 75 therms	(248.83)	(76.58)	\$0.3077	-\$76.56	\$0.02	-0.02%
		Winter Excess therms	(300.25)	(60.26)	\$0.2007	-\$60.26	\$0.00	0.00%
		Total therms only	126,157.04	\$32,336.16		\$32,181.70	-\$154.46	-0.48%
G-50/T-50	Low Annual, Low Winter Use	Customers	999	\$18,690.63	\$18.70	\$18,690.63	\$0.00	0.00%
		Winter First 75 therms	41,084.12	12,401.18	\$0.3018	\$12,399.19	-\$1.99	-0.02%
		Summer Excess therms	110,583.47	21,773.83	\$0.1969	\$21,773.89	\$0.06	0.00%
		Winter First 75 therms	(1.04)	(0.31)	\$0.3018	-\$0.31	\$0.00	1.25%
		Winter Excess therms	0.00	0.00	\$0.1969	\$0.00	\$0.00	0.00%
		Total therms only	151,666.55	\$34,174.70		\$34,172.76	-\$1.94	-0.01%
G-41/T-41	Medium Annual, High Winter Use	Customers	540	\$32,545.92	\$60.30	\$32,545.92	\$0.00	0.00%
		Summer All therms	243,684.06	27,390.06	\$0.1124	\$27,390.09	\$0.03	0.00%
						\$0.00	\$0.00	0.00%
		Winter All therms	0.00	0.00	\$0.1942	\$0.00	\$0.00	0.00%
						\$0.00	\$0.00	0.00%
		Total therms only	243,684.06	\$27,390.06		\$27,390.09	\$0.03	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	235	\$14,164.47	\$60.30	\$14,164.47	\$0.00	0.00%
		Summer First 1,000 therms	184,550.37	20,522.00	\$0.1112	\$20,522.00	\$0.00	0.00%
		Summer Excess therms	84,132.99	6,562.36	\$0.0780	\$6,562.37	\$0.01	0.00%
		Winter First 1,300 therms	2,799.29	521.23	\$0.1862	\$521.23	\$0.00	0.00%
		Winter Excess therms	9,830.57	1,442.14	\$0.1467	\$1,442.14	\$0.00	0.00%
		Total therms only	281,313.22	\$29,047.73		\$29,047.75	\$0.02	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	33	\$8,466.67	\$254.00	\$8,466.67	\$0.00	0.00%
		Summer All therms	266,675.10	25,707.48	\$0.0964	\$25,707.48	\$0.00	0.00%
						\$0.00	\$0.00	0.00%
		Winter All therms	0.00	0.00	\$0.1725	\$0.00	\$0.00	0.00%
						\$0.00	\$0.00	0.00%
		Total therms only	266,675.10	\$25,707.48		\$25,707.48	\$0.00	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	27	\$6,858.00	\$254.00	\$6,858.00	\$0.00	0.00%
		Summer All therms	713,259.37	46,575.85	\$0.0653	\$46,575.84	-\$0.01	0.00%
						\$0.00	\$0.00	0.00%
		Winter All therms	0.00	0.00	\$0.1262	\$0.00	\$0.00	0.00%
						\$0.00	\$0.00	0.00%
		Total therms only	713,259.37	\$46,575.85		\$46,575.84	-\$0.01	0.00%
Total		Customers	28,047	\$363,066.24		\$363,066.24	\$0.00	0.00%
		Summer First Block therms	1,844,294.21	\$284,625.38		\$284,178.95	-\$446.43	-0.16%
		Summer Excess therms	280,803.39	\$47,700.56		\$47,988.93	\$288.37	0.60%
		Winter First Block therms	1,946.51	\$197.04		\$197.04	\$0.00	0.00%
		Winter Excess therms	9,136.83	\$1,264.23		\$1,264.23	\$0.00	0.00%
		Total therms only	2,136,180.94	\$333,787.21		\$333,629.15	-\$158.06	-0.05%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

October 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,198	\$182,383.01	\$9.50	\$182,383.01	\$0.00	0.00%
		Summer First 50 therms	382,487.21	157,128.92	\$0.4102	\$156,896.25	-\$232.67	-0.15%
		Summer Excess therms	30,362.96	8,916.28	\$0.2990	\$9,078.53	\$162.25	1.82%
		Winter First 50 therms	233.35	100.60	\$0.4102	\$95.72	-\$4.88	-4.85%
		Winter Excess therms	(843.49)	(263.64)	\$0.2990	-\$252.20	\$11.44	-4.34%
		Total therms only	412,240.03	\$165,882.16		\$165,818.30	-\$63.86	-0.04%
R-10	Residential Heating, Low Income	Customers	1,057	\$4,018.34	\$3.80	\$4,018.34	\$0.00	0.00%
		Summer First 50 therms	21,242.02	3,486.01	\$0.1641	\$3,485.82	-\$0.19	-0.01%
		Summer Excess therms	755.01	90.31	\$0.1196	\$90.30	-\$0.01	-0.01%
		Winter First 50 therms	7.52	1.24	\$0.1641	\$1.23	-\$0.01	-0.48%
		Winter Excess therms	0.00	0.00	\$0.1196	\$0.00	\$0.00	0.00%
		Total therms only	22,004.55	\$3,577.56		\$3,577.35	-\$0.21	-0.01%
R-6	Residential Non-Heating	Customers	1,627	\$15,460.02	\$9.50	\$15,460.02	\$0.00	0.00%
		Summer First 10 therms	11,385.26	4,632.19	\$0.4067	\$4,630.39	-\$1.80	-0.04%
		Summer Excess therms	6,824.12	2,103.29	\$0.3082	\$2,103.19	-\$0.10	0.00%
		Winter First 10 therms	0.99	0.39	\$0.4067	\$0.40	\$0.01	3.24%
		Winter Excess therms	0.66	0.21	\$0.3082	\$0.20	-\$0.01	-3.14%
		Total therms only	18,211.03	\$6,736.08		\$6,734.19	-\$1.89	-0.03%
R-11	Residential Non-Heating, Low Income	Customers	33	\$227.47	\$6.90	\$227.47	\$0.00	0.00%
		Summer First 10 therms	269.12	82.95	\$0.3084	\$83.00	\$0.05	0.06%
		Summer Excess therms	140.76	32.89	\$0.2335	\$32.87	-\$0.02	-0.07%
		Winter First 10 therms	0.00	0.00	\$0.3084	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	0.00	\$0.2335	\$0.00	\$0.00	0.00%
		Total therms only	409.88	\$115.84		\$115.86	\$0.02	0.02%
G-40/T-40	Low Annual, High Winter Use	Customers	4,334	\$81,050.79	\$18.70	\$81,050.79	\$0.00	0.00%
		Winter First 75 therms	98,159.22	30,205.16	\$0.3077	\$30,203.59	-\$1.57	-0.01%
		Summer Excess therms	92,524.14	18,569.61	\$0.2007	\$18,569.59	-\$0.02	0.00%
		Winter First 75 therms	3.30	1.02	\$0.3077	\$1.02	\$0.00	-0.45%
		Winter Excess therms	0.00	0.00	\$0.2007	\$0.00	\$0.00	0.00%
		Total therms only	190,686.66	\$48,775.79		\$48,774.20	-\$1.59	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	993	\$18,572.84	\$18.70	\$18,572.84	\$0.00	0.00%
		Winter First 75 therms	40,433.74	12,204.87	\$0.3018	\$12,202.90	-\$1.97	-0.02%
		Summer Excess therms	94,949.68	18,695.63	\$0.1969	\$18,695.59	-\$0.04	0.00%
		Winter First 75 therms	0.00	0.00	\$0.3018	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	0.00	\$0.1969	\$0.00	\$0.00	0.00%
		Total therms only	135,383.42	\$30,900.50		\$30,898.49	-\$2.01	-0.01%
G-41/T-41	Medium Annual, High Winter Use	Customers	538	\$32,433.36	\$60.30	\$32,433.36	\$0.00	0.00%
		Summer All therms	357,619.57	40,196.43	\$0.1124	\$40,196.44	\$0.01	0.00%
						\$0.00	\$0.00	0.00%
		Winter All therms	1.98	0.38	\$0.1942	\$0.38	\$0.00	1.19%
		Total therms only	357,621.55	\$40,196.81		\$40,196.82	\$0.01	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	232	\$14,001.66	\$60.30	\$14,001.66	\$0.00	0.00%
		Summer First 1,000 therms	177,051.73	19,688.21	\$0.1112	\$19,688.15	-\$0.06	0.00%
		Summer Excess therms	71,068.28	5,543.34	\$0.0780	\$5,543.33	-\$0.01	0.00%
		Winter First 1,300 therms	0.00	0.00	\$0.1862	\$0.00	\$0.00	0.00%
		Winter Excess therms	0.00	0.00	\$0.1467	\$0.00	\$0.00	0.00%
		Total therms only	248,120.01	\$25,231.55		\$25,231.48	-\$0.07	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	34	\$8,619.07	\$254.00	\$8,619.07	\$0.00	0.00%
		Summer All therms	500,245.05	48,223.61	\$0.0964	\$48,223.62	\$0.01	0.00%
						\$0.00	\$0.00	0.00%
		Winter All therms	(259.35)	(44.74)	\$0.1725	-\$44.74	\$0.00	0.00%
		Total therms only	499,985.70	\$48,178.87		\$48,178.88	\$0.01	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	27	\$6,858.00	\$254.00	\$6,858.00	\$0.00	0.00%
		Summer All therms	835,729.46	54,573.14	\$0.0653	\$54,573.13	-\$0.01	0.00%
						\$0.00	\$0.00	0.00%
		Winter All therms	0.00	0.00	\$0.1262	\$0.00	\$0.00	0.00%
		Total therms only	835,729.46	\$54,573.14		\$54,573.13	-\$0.01	0.00%
Total		Customers	28,074	\$363,624.56		\$363,624.56	\$0.00	0.00%
		Summer First Block therms	2,424,622.38	\$370,421.49		\$370,183.29	-\$238.20	-0.06%
		Summer Excess therms	296,624.95	\$53,951.35		\$54,113.40	\$162.05	0.30%
		Winter First Block therms	(12.21)	\$58.89		\$54.02	-\$4.87	-8.27%
		Winter Excess therms	(842.83)	-\$263.43		-\$252.00	\$11.43	-4.34%
		Total therms only	2,720,392.29	\$424,168.30		\$424,098.71	-\$69.59	-0.02%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

November 2010

Rate Class	Description		Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance
R-5	Residential Heating	Customers	19,272	\$183,082.35	\$9.50	\$183,082.35	\$0.00	0.00%
		Summer First 50 therms	523,059.70	214,568.07	\$0.4102	\$214,559.09	-\$8.98	0.00%
		Summer Excess therms	206,870.48	61,854.29	\$0.2990	\$61,854.27	-\$0.02	0.00%
		Winter First 50 therms	182,682.51	75,433.73	\$0.4102	\$74,936.37	-\$497.36	-0.66%
		Winter Excess therms	85,100.14	25,174.72	\$0.2990	\$25,444.94	\$270.22	1.07%
		Total therms only	997,712.83	\$377,030.81		\$376,794.67	-\$236.14	-0.06%
R-10	Residential Heating, Low Income	Customers	1,025	\$3,894.46	\$3.80	\$3,894.46	\$0.00	0.00%
		Summer First 50 therms	26,123.05	4,286.95	\$0.1641	\$4,286.79	-\$0.16	0.00%
		Summer Excess therms	6,613.54	791.28	\$0.1196	\$790.98	-\$0.30	-0.04%
		Winter First 50 therms	12,008.20	1,970.38	\$0.1641	\$1,970.55	\$0.17	0.01%
		Winter Excess therms	3,805.79	455.29	\$0.1196	\$455.17	-\$0.12	-0.03%
		Total therms only	48,550.58	\$7,503.90		\$7,503.49	-\$0.41	-0.01%
R-6	Residential Non-Heating	Customers	1,596	\$15,163.74	\$9.50	\$15,163.74	\$0.00	0.00%
		Summer First 10 therms	8,957.37	3,643.57	\$0.4067	\$3,642.96	-\$0.61	-0.02%
		Summer Excess therms	10,351.81	3,190.38	\$0.3082	\$3,190.43	\$0.05	0.00%
		Winter First 10 therms	2,729.85	1,110.96	\$0.4067	\$1,110.23	-\$0.73	-0.07%
		Winter Excess therms	3,471.48	1,069.72	\$0.3082	\$1,069.91	\$0.19	0.02%
		Total therms only	25,510.51	\$9,014.63		\$9,013.53	-\$1.10	-0.01%
R-11	Residential Non-Heating, Low Income	Customers	31	\$213.94	\$6.90	\$213.94	\$0.00	0.00%
		Summer First 10 therms	170.65	52.62	\$0.3084	\$52.63	\$0.01	0.02%
		Summer Excess therms	264.15	61.66	\$0.2335	\$61.68	\$0.02	0.03%
		Winter First 10 therms	98.68	30.40	\$0.3084	\$30.43	\$0.03	0.11%
		Winter Excess therms	168.58	39.35	\$0.2335	\$39.36	\$0.01	0.03%
		Total therms only	702.06	\$184.03		\$184.10	\$0.07	0.04%
G-40/T-40	Low Annual, High Winter Use	Customers	4,399	\$82,257.05	\$18.70	\$82,257.05	\$0.00	0.00%
		Winter First 75 therms	139,327.47	42,871.49	\$0.3077	\$42,871.06	-\$0.43	0.00%
		Summer Excess therms	183,382.71	36,804.87	\$0.2007	\$36,804.91	\$0.04	0.00%
		Winter First 75 therms	59,986.50	18,458.77	\$0.3077	\$18,457.85	-\$0.92	-0.01%
		Winter Excess therms	132,376.43	26,567.96	\$0.2007	\$26,567.95	-\$0.01	0.00%
		Total therms only	515,073.11	\$124,703.09		\$124,701.77	-\$1.32	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	950	\$17,757.73	\$18.70	\$17,757.73	\$0.00	0.00%
		Winter First 75 therms	29,982.89	9,049.21	\$0.3018	\$9,048.84	-\$0.37	0.00%
		Summer Excess therms	89,943.52	17,709.97	\$0.1969	\$17,709.88	-\$0.09	0.00%
		Winter First 75 therms	10,870.44	3,281.08	\$0.3018	\$3,280.70	-\$0.38	-0.01%
		Winter Excess therms	33,735.16	6,642.47	\$0.1969	\$6,642.45	-\$0.02	0.00%
		Total therms only	164,532.01	\$36,682.73		\$36,681.87	-\$0.86	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	549	\$33,093.06	\$60.30	\$33,093.06	\$0.00	0.00%
		Summer All therms	467,344.79	52,529.67	\$0.1124	\$52,529.55	-\$0.12	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	284,861.24	55,320.14	\$0.1942	\$55,320.05	-\$0.09	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	752,206.03	\$107,849.81		\$107,849.61	-\$0.20	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	234	\$14,108.32	\$60.30	\$14,108.32	\$0.00	0.00%
		Summer First 1,000 therms	133,487.08	14,843.86	\$0.1112	\$14,843.76	-\$0.10	0.00%
		Summer Excess therms	82,616.63	6,444.07	\$0.0780	\$6,444.10	\$0.03	0.00%
		Winter First 1,300 therms	63,854.35	11,889.83	\$0.1862	\$11,889.68	-\$0.15	0.00%
		Winter Excess therms	26,396.89	3,872.40	\$0.1467	\$3,872.42	\$0.02	0.00%
		Total therms only	306,354.95	\$37,050.16		\$37,049.96	-\$0.20	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	23	\$5,791.20	\$254.00	\$5,791.20	\$0.00	0.00%
		Summer All therms	38,740.53	3,734.59	\$0.0964	\$3,734.59	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	569,511.45	98,240.72	\$0.1725	\$98,240.73	\$0.01	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	608,251.98	\$101,975.31		\$101,975.31	\$0.00	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	27	\$6,858.00	\$254.00	\$6,858.00	\$0.00	0.00%
		Summer All therms	35,212.56	2,299.38	\$0.0653	\$2,299.38	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	937,311.98	118,288.80	\$0.1262	\$118,288.77	-\$0.03	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	972,524.54	\$120,588.18		\$120,588.15	-\$0.03	0.00%
Total		Customers	28,105	\$362,219.85		\$362,219.85	\$0.00	0.00%
		Summer First Block therms	1,402,406.09	\$347,879.41		\$347,868.66	-\$10.75	0.00%
		Summer Excess therms	580,042.84	\$126,856.52		\$126,856.25	-\$0.27	0.00%
		Winter First Block therms	2,123,915.20	\$384,024.81		\$383,525.35	-\$499.46	-0.13%
		Winter Excess therms	285,054.47	\$63,821.91		\$64,092.21	\$270.30	0.42%
		Total therms only	4,391,418.60	\$922,582.65		\$922,342.46	-\$240.19	-0.03%

Northern Utilities - NH Division
Test Year 2010
Gas Accuracy Factor of Test Year Billing Determinants
Therms (does not include special contract customers)

December 2010

Rate Class	Description	Billing Units	Billed Revenue	Billing Rate	Calculated Revenue	Variance	Percent Variance	
R-5	Residential Heating	Customers	19,321	\$183,549.38	\$9.50	\$183,549.38	\$0.00	0.00%
		Summer First 50 therms	200.10	82.12	\$0.4102	\$82.08	-\$0.04	-0.05%
		Summer Excess therms	91.94	27.49	\$0.2990	\$27.49	\$0.00	0.00%
		Winter First 50 therms	851,855.46	349,432.55	\$0.4102	\$349,431.11	-\$1.44	0.00%
		Winter Excess therms	976,918.23	292,097.51	\$0.2990	\$292,098.55	\$1.04	0.00%
		Total therms only	1,829,065.73	\$641,639.67		\$641,639.23	-\$0.44	0.00%
R-10	Residential Heating, Low Income	Customers	1,000	\$3,799.99	\$3.80	\$3,799.99	\$0.00	0.00%
		Summer First 50 therms	65.31	10.72	\$0.1641	\$10.72	\$0.00	-0.02%
		Summer Excess therms	17.32	2.08	\$0.1196	\$2.07	-\$0.01	-0.41%
		Winter First 50 therms	45,858.09	7,528.95	\$0.1641	\$7,525.31	-\$3.64	-0.05%
		Winter Excess therms	39,369.13	4,708.70	\$0.1196	\$4,708.55	-\$0.15	0.00%
		Total therms only	85,309.85	\$12,250.45		\$12,246.65	-\$3.80	-0.03%
R-6	Residential Non-Heating	Customers	1,587	\$15,078.72	\$9.50	\$15,078.72	\$0.00	0.00%
		Summer First 10 therms	15.05	6.13	\$0.4067	\$6.12	-\$0.01	-0.15%
		Summer Excess therms	(95.45)	(29.41)	\$0.3082	-\$29.42	-\$0.01	0.03%
		Winter First 10 therms	12,061.84	4,908.89	\$0.4067	\$4,905.55	-\$3.34	-0.07%
		Winter Excess therms	24,967.53	7,687.90	\$0.3082	\$7,694.99	\$7.09	0.09%
		Total therms only	36,948.97	\$12,573.51		\$12,577.25	\$3.74	0.03%
R-11	Residential Non-Heating, Low Income	Customers	98	\$676.20	\$6.90	\$676.20	\$0.00	0.00%
		Summer First 10 therms	0.00	0.00	\$0.3084	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	0.00	\$0.2335	\$0.00	\$0.00	0.00%
		Winter First 10 therms	942.33	290.24	\$0.3084	\$290.61	\$0.37	0.13%
		Winter Excess therms	5,690.90	1,328.86	\$0.2335	\$1,328.83	-\$0.03	0.00%
		Total therms only	6,633.23	\$1,619.10		\$1,619.44	\$0.34	0.02%
G-40/T-40	Low Annual, High Winter Use	Customers	4,441	\$83,040.52	\$18.70	\$83,040.52	\$0.00	0.00%
		Winter First 75 therms	92.87	28.58	\$0.3077	\$28.58	\$0.00	-0.01%
		Summer Excess therms	30.06	6.03	\$0.2007	\$6.03	\$0.00	0.05%
		Winter First 75 therms	268,912.42	82,751.55	\$0.3077	\$82,744.35	-\$7.20	-0.01%
		Winter Excess therms	812,976.94	163,164.53	\$0.2007	\$163,164.47	-\$0.06	0.00%
		Total therms only	1,082,012.29	\$245,950.69		\$245,943.43	-\$7.26	0.00%
G-50/T-50	Low Annual, Low Winter Use	Customers	946	\$17,682.09	\$18.70	\$17,682.09	\$0.00	0.00%
		Winter First 75 therms	134.06	40.45	\$0.3018	\$40.46	\$0.01	0.02%
		Summer Excess therms	0.00	0.00	\$0.1969	\$0.00	\$0.00	0.00%
		Winter First 75 therms	43,803.59	13,222.14	\$0.3018	\$13,219.92	-\$2.22	-0.02%
		Winter Excess therms	169,900.09	33,453.32	\$0.1969	\$33,453.33	\$0.01	0.00%
		Total therms only	213,837.74	\$46,715.91		\$46,713.71	-\$2.20	0.00%
G-41/T-41	Medium Annual, High Winter Use	Customers	556	\$33,534.84	\$60.30	\$33,534.84	\$0.00	0.00%
		Summer All therms	161.10	18.11	\$0.1124	\$18.11	\$0.00	-0.01%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	1,337,590.86	259,760.24	\$0.1942	\$259,760.15	-\$0.09	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	1,337,751.96	\$259,778.35		\$259,778.25	-\$0.10	0.00%
G-51/T-51	Medium Annual, Low Winter Use	Customers	233	\$14,049.90	\$60.30	\$14,049.90	\$0.00	0.00%
		Summer First 1,000 therms	0.00	0.00	\$0.1112	\$0.00	\$0.00	0.00%
		Summer Excess therms	0.00	0.00	\$0.0780	\$0.00	\$0.00	0.00%
		Winter First 1,300 therms	240,029.27	44,693.46	\$0.1862	\$44,693.45	-\$0.01	0.00%
		Winter Excess therms	138,759.05	20,355.99	\$0.1467	\$20,355.95	-\$0.04	0.00%
		Total therms only	378,788.32	\$65,049.45		\$65,049.40	-\$0.05	0.00%
G-42/T-42	High Annual, High Winter Use	Customers	30	\$7,620.00	\$254.00	\$7,620.00	\$0.00	0.00%
		Summer All therms	0.00	0.00	\$0.0964	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	749,946.78	129,365.82	\$0.1725	\$129,365.82	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	749,946.78	\$129,365.82		\$129,365.82	\$0.00	0.00%
G-52/T-52	High Annual, Low Winter Use	Customers	28	\$7,052.73	\$254.00	\$7,052.73	\$0.00	0.00%
		Summer All therms	0.00	0.00	\$0.0653	\$0.00	\$0.00	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Winter All therms	1,291,977.87	163,047.59	\$0.1262	\$163,047.61	\$0.02	0.00%
					\$0.00	\$0.00	\$0.00	0.00%
		Total therms only	1,291,977.87	\$163,047.59		\$163,047.61	\$0.02	0.00%
Total		Customers	28,239	\$366,084.37		\$366,084.37	\$0.00	0.00%
		Summer First Block therms	668.49	\$186.11		\$186.06	-\$0.05	-0.03%
		Summer Excess therms	43.87	\$6.19		\$6.18	-\$0.01	-0.21%
		Winter First Block therms	4,842,978.51	\$1,055,001.43		\$1,054,983.88	-\$17.55	0.00%
		Winter Excess therms	2,168,581.87	\$522,796.81		\$522,804.67	\$7.86	0.00%
		Total therms only	7,012,272.74	\$1,577,990.54		\$1,577,980.79	-\$9.75	0.00%

DELIVERY SERVICE

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
REVENUE REQUIREMENTS-22				
PRESENT RATES				

1		70,546,023	26,583,884	1,418,348
2		3,158,691	1,678,865	(5,640)
3		4.48%	6.32%	-0.40%
4		1.000	1.410	-0.089
5		17,262,821	8,012,159	317,159
6		58,401,190	15,819,246	361,408
7		\$0.2956	\$0.5065	\$0.8776
CLAIMED RATE OF RETURN				

8		7.65%	7.65%	7.65%
9		5,396,771	2,033,667	108,504
10		20,968,864	8,599,677	506,169
11		3,706,044	587,517	189,010
12		21.47%	7.33%	59.59%
13		58,401,190	15,819,246	361,408
14		\$0.3590	\$0.5436	\$1.4005
15		\$0.0635	\$0.0371	\$0.5230
PROPOSED REVENUES				

16		20,969,365	9,999,090	396,568
17		3,706,544	1,986,931	79,409
18		21.47%	24.80%	25.04%
19		7.65%	10.83%	2.98%
20		5,397,073	2,878,773	42,315
21		58,401,190	15,819,246	361,408
22		\$0.3591	\$0.6321	\$1.0973
23		\$0.0635	\$0.1256	\$0.2197

NORTHERN - NEW HAMPSHIRE
 GAS COST OF SERVICE STUDY
 12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
REVENUE REQUIREMENTS-22							
PRESENT RATES							
1		13,915,946	2,976,858	10,249,419	3,312,260	4,285,753	7,803,554
2		275,418	97,622	548,029	147,269	234,256	182,872
3		1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
4		0.442	0.732	1.194	0.993	1.221	0.523
5		2,983,028	715,756	2,333,396	731,010	923,110	1,247,202
6		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
7		\$0.3505	\$0.3237	\$0.2164	\$0.1894	\$0.1690	\$0.1095
CLAIMED RATE OF RETURN							
8		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
9		1,064,570	227,730	784,081	253,388	327,860	596,972
10		4,289,787	931,201	2,724,275	906,734	1,078,110	1,932,912
11		1,306,759	215,445	390,879	175,723	154,999	685,710
12		43.81%	30.10%	16.75%	24.04%	16.79%	54.98%
13		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
14		\$0.5040	\$0.4211	\$0.2526	\$0.2349	\$0.1973	\$0.1697
15		\$0.1535	\$0.0974	\$0.0362	\$0.0455	\$0.0284	\$0.0602
PROPOSED REVENUES							
16		3,717,146	897,623	2,726,432	847,865	1,012,761	1,371,880
17		734,118	181,867	393,036	116,855	89,651	124,678
18		24.61%	25.41%	16.84%	15.99%	9.71%	10.00%
19		5.16%	6.97%	7.66%	6.58%	6.73%	3.31%
20		718,752	207,452	785,383	217,837	288,396	258,165
21		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
22		\$0.4368	\$0.4059	\$0.2528	\$0.2197	\$0.1854	\$0.1204
23		\$0.0863	\$0.0822	\$0.0364	\$0.0303	\$0.0164	\$0.0109