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| Witness | PANEL 1 |
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STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION

EnergyNorth Natural Gas, Inc. d/b/a National Grid NH

Docket DG 10-017

Direct Testimony
of
Ann E. Leary

February 26, 2010

TABLE OF CONTENTS

I. Introduction and Background 1

II. Test Year Adjustments..... 3

III. Billing Adjustments 10

IV. Weather Normalization Adjustment 11

V. Test Year Sales and Revenue Proof..... 14

VI. Bill Impacts 15

VII. Proposed Changes to Tariff Provisions 16

1 **I. INTRODUCTION AND BACKGROUND**

2 **Q. Please state your full name and business address.**

3 A. My name is Ann E. Leary. My business address is 40 Sylvan Road, Waltham,
4 Massachusetts 02451.

5

6 **Q. By whom are you employed and in what capacity?**

7 A. I am the Manager of Pricing—New England for the National Grid USA regulated
8 local gas distribution companies in Massachusetts and New Hampshire. In that
9 capacity, I provide services to EnergyNorth Natural Gas, Inc., which does
10 business under the name National Grid NH (which I will also refer to as the
11 “Company”).

12

13 **Q. Please summarize your professional background with National Grid and its
14 affiliates.**

15 A. In 1985, I joined the Essex County Gas Company (“Essex”) as Staff Engineer. In
16 1987, I became a planning analyst and later became the Manager of Rates.
17 Following the acquisition of Essex by Eastern Enterprises (“Eastern”) in 1998, I
18 became Manager of Rates for Eastern’s regulated gas distribution companies in
19 Massachusetts, which included Boston Gas Company, Essex Gas Company and
20 Colonial Gas Company (acquired by Eastern in 1999), and then subsequently for
21 KeySpan Energy Delivery New England after Eastern was acquired by KeySpan
22 Corporation. Since the November 8, 2000 acquisition of EnergyNorth Natural

1 Gas, Inc. by KeySpan Corporation, I have been responsible for these matters in
2 New Hampshire as well.

3

4 **Q. What do your responsibilities as Manager of Pricing—New England include?**

5 A. As the Manager of Pricing-New England, I am responsible for preparing and
6 submitting various regulatory filings with both the New Hampshire Public
7 Utilities Commission and the Massachusetts Department of Public Utilities on
8 behalf of National Grid's New England gas local distribution companies. This
9 includes Cost of Gas ("COG") filings, Local Distribution Adjustment Charge
10 ("LDAC") filings and reconciliations, energy conservation, performance-based
11 revenue calculations, lost-base revenues, and exogenous cost filings.

12

13 **Q. Please summarize your educational background.**

14 A. I received a Bachelor of Science in Mechanical Engineering from Cornell
15 University in 1983.

16

17 **Q. Have you previously testified in regulatory proceedings?**

18 A. Yes, I testified in the Company's prior rate proceeding, DG 08-009. I have also
19 testified in numerous gas cost and related proceedings before the New Hampshire
20 Public Utilities Commission over the last several years. Similarly, I have testified
21 in a number of regulatory proceedings before the Massachusetts Department of
22 Public Utilities in rate matters, including providing testimony relating to cost

1 allocation studies, rate design, cost of gas adjustment clause proposals, and
2 exogenous cost filings.

3

4 **Q. What is the purpose of your testimony?**

5 A. The purpose of my testimony is to explain the revenue and billing adjustments to
6 the Company's revenue requirements and to describe the changes to the
7 Company's tariff.

8

9 **II. TEST YEAR ADJUSTMENTS**

10 **Q. Please summarize the adjustments you have made to the test period**
11 **revenues.**

12 A. Exhibit EN-2-2, page 1, of the Company's filing summarizes the adjustments
13 made to the per-books historical test year revenues. The first column indicates the
14 test year revenues recorded on the Company's books. The second column,
15 "Adjustment", includes a detailed list of all the adjustments made to the historical
16 test year revenues. These adjustments include a weather normalization
17 adjustment (which I will describe later in my testimony), a rate normalization
18 adjustment reflecting the implementation of new rates approved in DG 08-009
19 and DG 09-095, removal of certain revenues including interruptible sales,
20 interruptible transportation, off system sales, and broker balancing charges, and
21 various accounting adjustments such as an adjustment for revenue from accounts
22 labeled "occupant", removal of the incentive payment for demand side

1 management (“DSM”) programs, and the elimination of the accounting accrual
2 associated with the implementation of the temporary rates approved in DG 08-009
3 effective August 24, 2008. The adjustments also include a proforma adjustment
4 reflecting the increase in the charge for bad checks from \$5 to \$15 which was
5 approved in DG 08-009. After these adjustments, National Grid NH’s revenue for
6 the test year totals \$164,359,371.

7

8 **Q. Please explain why interruptible sales, interruptible transportation, off**
9 **system sales, and broker balancing charges were removed from revenues.**

10 A. These revenues are flowed back to customers through the cost of gas mechanism,
11 and therefore should not be included in the Company's revenues for purposes of
12 determining the Company's revenue requirement.

13

14 **Q. Please describe in further detail the accounting entries which were excluded**
15 **from revenue.**

16 A. Prior to 2004, the Company recorded “occupant” bills as revenue. During the test
17 year, if the monthly write-offs included a write-off associated with an occupant
18 bill, the Company made a manual journal entry to credit the write off by the
19 amount of the occupant bill and simultaneously debit revenue. Since this manual
20 adjustment to revenue reflects bills prior to 2004, this amount should be excluded
21 from test year revenue in order to properly reflect revenue related to the test year
22 period. This adjustment is included in the line item labeled “Other” on Exhibit
23 EN-2-2.

1 The DSM incentive represents an incentive the Company earns based upon
2 meeting certain metrics in its DSM program, and therefore should be treated as a
3 below the line item.

4

5 **Q. What is the accounting accrual booked during the test year?**

6 A. During the test year, the Company booked an accrual of \$5,456,198 associated
7 with the temporary rates effective August 24, 2008. This accrual represented the
8 additional revenues generated during the period August 24, 2008 through June 30,
9 2009 resulting from the implementation of temporary rates approved in DG 08-
10 009. Since the Company recognized that the temporary rates would ultimately be
11 reconciled with the final rates at the conclusion of the rate proceeding in DG 08-
12 009, the Company recorded the additional revenues generated under temporary
13 rates as an accrual for accounting purposes. The Company is proposing to include
14 a proforma adjustment to test year revenues to reverse this accounting accrual.

15

16 **Q. Please explain why the Company has proposed a DG 08-009/09-095 rate
17 normalization adjustment?**

18 A. On July 1, 2009, the Company implemented new base rates in accordance with
19 Order 24,972 issued in DG 08-009. Since the test year revenues are based on the
20 temporary rates approved in Order 24,888 in DG 08-009, it is necessary to include
21 a proforma adjustment to reflect the variance between the temporary and final
22 rates approved in DG 08-009. On August 1, 2009, the Company again revised its
23 base rates, this time to include the recovery of approved costs under the

1 Company's Cast Iron/Bare Steel Program, which were the subject of DG 09-095.
2 Since both changes occurred after the end of the test year being used by the
3 Company in this case, the Company made a proforma adjustment to reflect the
4 additional revenues attributable to these rate changes. The Company combined
5 these two adjustments into the category labeled DG 08-009/DG 09-095 rate
6 normalization adjustment. Since the rates approved in DG 08-009 and DG 09-
7 095 were less than the temporary rates effective August 24, 2008, the Company
8 reduced revenues by \$2,736,588 on a pro forma basis.

9

10 **Q. Please describe how the Company calculated the DG 08-009/DG 09-095 rate**
11 **normalization adjustment.**

12 A. The Company calculated the revenue adjustment, a reduction of \$2,736,588, by
13 comparing the actual test year revenue with the revenue that would have been
14 generated based on the rates later approved in DG 09-095. The actual test year
15 revenues are based on the rates in effect from July 1, 2008 through August 23,
16 2008 and the temporary rates put into effect in DG 08-009 from August 24, 2008
17 through June 30, 2009. (The rates for the period July 1, 2008 through August 23,
18 2008 were originally approved in DG 00-063 and were later revised in DG 02-099
19 to reflect billing changes resulting from the implementation of the CRIS billing
20 system.) Please see Attachment AEL-3 showing detailed calculation of this
21 adjustment.

22

1 **Q. Please summarize your gas cost adjustment to the test year revenue**
2 **requirements.**

3 A. Exhibit EN-2-2-2, page 1, summarizes the adjustments made to the per-books
4 historical test year revenues relating to gas costs. The first column indicates the
5 test year gas costs recorded on the Company's books. The second column,
6 "Adjustment", includes a detailed list of all the adjustments made to the historical
7 test year. These adjustments include a weather normalization adjustment,
8 removal of certain gas costs assigned to interruptible sales, off system sales, and
9 broker balancing charges, and various accounting entries which include occupant
10 gas cost, reallocation of the gas supply related to bad debt (uncollectible accounts)
11 credits and Production and Storage credits from the Operations and Maintenance
12 ("O&M") expense accounts (Accounts 1791 and 1806, respectively) to gas costs.
13 After these adjustments, the Company's gas costs for the test year 2008-09 totaled
14 \$112,156,610.

15

16 **Q. Given that this is a base rate case, why has the Company included gas costs**
17 **in the schedules it is filing in this case?**

18 A. Although this is a base rate case, the Company must first identify the total
19 Company revenue requirement to determine the total overall rate increase
20 required. The Company will then segregate the total revenue requirement into
21 separate revenue requirements for delivery costs, direct gas costs, and indirect gas
22 costs.

23

1 **Q. Please describe in detail why the Company reallocated the gas cost related to**
2 **bad debt credits and Production and Storage credits.**

3 A. In DG 00-063, the Commission unbundled certain costs from the Company's base
4 rates to allow for the recovery of gas supply related local production and storage,
5 miscellaneous gas costs, and gas cost-related bad debt through the COG factor.
6 These costs were previously part of base rates. The amounts to be recovered in
7 the COG were set in DG 00-063, and revised in DG 06-121, DG 07-050 and
8 finally DG 08-009. Each month the Company records its COG revenues by
9 multiplying throughput by the total COG factor, which includes the factor
10 associated with these indirect gas costs. Although these indirect costs are
11 collected through the COG factor, the level of indirect gas costs are established
12 based on test year data and, unlike purchased gas costs, they are not reconciled
13 with actual costs each year. Therefore, they should not be part of the COG
14 revenues for revenue requirement purposes. Rather, these costs should be
15 included as base revenues (revenues less gas costs) for purposes of determining
16 the Company's revenue requirement, as they were prior to unbundling. The
17 objective of unbundling was to send the proper price signal to the sales and
18 transportation customers by assigning to their rates the appropriate level of costs
19 for the services they are receiving. The accounting of these costs should not be
20 impacted by the mechanism used to bill the customer (COG versus base rates).
21 The Company credits O&M expense accounts 1791 and 1806 by the amount of
22 these indirect gas cost credits, rather than reducing the COG revenues. Therefore,
23 to establish appropriate base rates, it is necessary to exclude from the test year

1 O&M expense the effect of the accounting entry. In this pro forma adjustment,
2 the Company is simply reallocating the credits of \$4,333,980 from the O&M
3 accounts (Accts. 1791 and 1806) to the gas cost account. Although this
4 accounting entry will increase the net margin, it will have no impact on the
5 revenue deficiency because there is an offsetting increase in expense.

6
7 In addition, the Company annualized the commodity-related bad debt to reflect
8 the percentage level approved in the settlement in DG 08-009. The actual
9 commodity-related bad debt collected through rates for July 2008 through April
10 2009 was 1.75%. The approved settlement in DG 08-009 stipulated that the
11 commodity-related bad debt that the Company would be allowed to recover
12 would be 2.54% for the period May 2009 – April 2010. Since this is a known and
13 measurable change within the twelve months following the test year, the
14 Company included a proforma adjustment of \$900,482 resulting from increasing
15 the gas cost-related bad debt percentage from 1.75% to 2.54% during the period
16 July 2008 through April 2009.

17
18 The Company also made an adjustment to reflect the decrease in the Production
19 and Storage costs approved as part of the settlement in DG 08-009. The
20 Production and Storage costs approved in the settlement were only \$1,774,768,
21 which was \$466,014 less than the actual test year amount of \$2,240,782.

22

1 **III. BILLING ADJUSTMENTS**

2 **Q. Please explain the adjustments that you made to the Company's test year**
3 **sales volumes and revenues.**

4 A. Based on prior Commission decisions and consistent with the practice in many
5 other jurisdictions, the Company's rates are established using weather normalized
6 billing determinants, not actual test year volumes. This is because gas utility net
7 revenues are extremely sensitive to weather conditions, and therefore revenue
8 requirement and rate design activities are typically structured to allow a
9 reasonable expectation of earnings under the presumption of normal weather
10 conditions. As a result, to establish the Company's revenue requirement, it is first
11 necessary to adjust the actual test year sales volumes and revenues to reflect the
12 level of billing determinants and net (non-gas cost) revenues that could
13 reasonably be expected to have occurred under normal weather conditions.

14

15 **Q. What adjustments did you make to the test year sales volumes and net**
16 **revenues in order to weather normalize them?**

17 A. First, actual sales volumes and revenues were reviewed to insure that the booked
18 data for sales volumes and revenues were recorded in the months within the test
19 year. Next, any out-of-period revenues that were booked in the test year were
20 removed. These adjustments enable the Company to establish representative sales
21 volumes and revenues by month, season and test year.

22

1 **Q. Is the Company proposing any other adjustments to its billing determinants?**

2 A. With the approval of temporary rates in August 24, 2008 in DG 08-009, the
3 Company converted its billing determinants from a wet to dry basis. (Gas
4 volumes used to be measured using a method that was referred to as a wet
5 measurement. Today it is primarily measured using a different methodology,
6 known as dry measurement.) Since the current test year reflects the period July
7 2008 - June 2009, the Company had to convert its billing determinants for the
8 period July 1, 2008 through August 24, 2008 from a wet to a dry basis.

9

10 **IV. WEATHER NORMALIZATION ADJUSTMENT**

11 **Q. Was the weather warmer or colder than normal during the test year?**

12 A. Using the average of the last thirty years of degree day data as measured at the
13 Concord, New Hampshire weather station as the standard for normal, the test year
14 was 116 degrees days or 1.6% percent colder than normal in the Company's
15 service territory.

16

17 **Q. Describe the proposed adjustment to sales and revenues to account for the
18 colder than normal weather experienced during the test year?**

19 A. My calculations indicate that test year sales were roughly 2.20 million therms
20 greater than they would have been if the weather had been normal during the test
21 year, as shown on Attachment AEL-1, page 7. As shown on Attachment AEL-2,
22 page 7, if one assumes increased sales in this amount, the Company's non-gas

1 revenues (or net revenues) would have been \$376,201 lower in a normal year
2 compared to actual revenues.

3

4 **Q. Have you prepared a schedule to support your weather normalization**
5 **adjustment?**

6 A. Yes, the weather normalization calculation is summarized on Attachment AEL-1.
7 These calculations are quite voluminous, so the bulk of the calculations are
8 included in the work papers supporting Attachment AEL-1. The work papers
9 present the weather normalization calculation pertaining to all of the Company's
10 firm weather-sensitive rate classes.

11

12 **Q. Please summarize the methodology that the Company uses to weather**
13 **normalize sales and revenue data.**

14 A. The normalization technique is the same as that used in the Company's revenue
15 neutral rate case (DG 00-063) and the Company's last rate case (DG 08-009).
16 The Company determines the weather normalization adjustments to calendar
17 month sales for each rate group with heating loads by identifying the temperature-
18 sensitive portion of sales for each group and calculating how much more or less
19 the monthly sales would have been to that group if weather had been normal. The
20 weather normalizing adjustments to revenues are determined by identifying the
21 average incremental base rate charged to each rate group in each month. This rate
22 is based on the block where the class's average use per meter ends, for the base
23 rate schedule applicable to the rate class. The price of the block in which the

1 average use falls is used as the incremental rate. The product of the incremental
2 rate and the weather normalizing adjustment to sales for each rate group equals
3 the monthly revenue adjustments.
4

5 **Q. How did you determine sales and revenues on a calendar month basis to**
6 **begin the weather normalization calculation?**

7 A. I followed the method approved in the Company's last fully litigated rate case,
8 DR 91-212, which was the same methodology used in the settlement approved in
9 DG 08-009. Each month, the calculation starts with metered system sendout data
10 and subtracts all interruptible sales billed on a calendar month basis and
11 unaccounted for gas to determine total calendar month firm sales. The Company
12 determines the unaccounted for gas by applying the average annual unaccounted
13 for percentage to the total monthly firm (not including interruptible) sendout. The
14 calendar month firm sales are then allocated to each individual firm rate class
15 based on a rolling two-month average of class sales to total sales. The amount of
16 gas that has been consumed but not yet recorded for billing purposes, known as
17 unbilled sales, is calculated simply as the estimated calendar month sales less the
18 actual billed sales.
19

20 **Q. Why didn't you do your weather normalization based on billing month data?**

21 A. The decision to use calendar month data was based on three factors. First,
22 calendar month data is used because it allows for a matching of the costs incurred
23 and associated revenues for a given month in accordance with accounting

1 principals and allows a more relevant comparison between sales and sendout data.
2 Second, the Company currently bills on a service rendered basis. Third, the
3 calendar month method was utilized in the Company's last base rate case, as
4 approved by the Commission.

5

6 **Q. Was the Company able to test the accuracy of this methodology used to**
7 **convert billing to calendar data?**

8 A. Yes, the Company currently has monthly bill frequency reports from its billing
9 system, which indicate by month and by rate class the actual volumes billed at the
10 Peak and Off Peak headblock and tailblock rates. By summing the Peak and Off
11 Peak volumes from these monthly reports, I was able to determine the Peak and
12 Off Peak volumes for the test year.

13

14 **V. TEST YEAR SALES AND REVENUE PROOF**

15 **Q. Attachment AEL-2, page 6, indicates that the actual booked margin for the**
16 **test year is \$44,494,491 after corrections for the DG 08-009/DG 09-095 rate**
17 **normalization adjustment. Have you proven that the actual volumes from**
18 **Attachment AEL-2, page 6, applied to the current approved base rates will**
19 **produce this margin?**

20 A. Yes. Pages 36-52 of the workpaper to Attachments AEL-1 and AEL-2 compares
21 the actual margin stated in the Company's general ledger with the actual margin
22 derived by applying the approved base rates against the actual volumes for the test

1 year. The summary found on page 52 of this backup workpaper indicates that the
2 margin from the general ledger differed from the calculated margin by only
3 \$74,247, which equates to approximately 0.20 percent.

4

5 **Q. Attachment AEL-1, page 14, indicates that the weather normalized test year**
6 **sales volumes are 148,771,890 therms (on a dry therm basis) and net**
7 **revenues, according to Attachment AEL-2, page 8, are \$44,118,290. How**
8 **have you proven or demonstrated that the weather normalized test year sales**
9 **volumes applied to the current net base rates produces the weather**
10 **normalized test year net revenues?**

11 A. Mr. Normand has performed a revenue proof using bill frequency data to match
12 the normalized sales volumes. In the proof, he multiplied the pro forma billing
13 units by their current rates and developed an independent estimate of the weather
14 normalized test year net revenues. This exercise, summarized on Attachment
15 PMN-RD-4, proves out weather normalized sales and net revenues and assures
16 that the revenue target represents net revenues generated by the current rate.

17

18 **VI. BILL IMPACTS**

19 **Q. Please summarize the bill impacts resulting from the rate changes being**
20 **proposed by the Company in this rate case.**

21 A. The Company anticipates that the average increase for Residential Heating
22 Customers will be approximately 10% on an annual basis. Residential non-

1 heating customers will experience on average a 15.4% total bill increases. The
2 Commercial and Industrial high winter use customers (G-40 series) will
3 experience on average bill impacts ranging from 4.6% to 5.2%, while Commercial
4 and Industrial low winter use customers (G-50 series) will experience on average
5 bill impacts ranging from 1.4% to 3.7%. Attachment PMN-RD-4-5 to Mr.
6 Normand's testimony details the various bill impacts by season (Peak and Off
7 Peak) and by usage.

8

9 **VII. PROPOSED CHANGES TO TARIFF PROVISIONS**

10 **Q. Please describe the changes the Company is proposing to the rate schedules**
11 **in its tariff, NHPUC No. 6-Gas.**

12 A. The Company is proposing to update all its base rate tariffs based on the rate
13 design analysis contained in Mr. Normand's testimony and attachments (see
14 Attachment PMN-RD-4) to reflect the revised customer charges and head block
15 and tail block rates.

16

17 **Q. Is the Company proposing any changes to its COG Adjustment Clause, set**
18 **forth in Section 18 of its tariff?**

19 A. Yes, the Company is proposing a change to its gas cost related bad debt recovery
20 mechanism. The Company is proposing that the actual gas cost-related level of
21 net write-offs be recovered through its cost of gas rates on a fully reconciling
22 basis, rather than tying recovery to a predetermined percentage of gas cost

1 revenues based on historical performances. Currently the Company calculates the
2 amount of gas cost-related bad debt it recovers by multiplying actual gas costs by
3 a percentage of revenues established in the Company's most recent rate
4 proceeding. The current mechanism does not allow the Company to adjust for
5 increases or decreases in its actual write-off experience relative to the percentage
6 recovery that has previously been established. As discussed in detail in the
7 testimony of Tracey McCarthy, the Company is proposing to collect its actual gas
8 cost-related bad debt on a reconciling basis through its COG mechanism, rather
9 than a hypothetical amount determined in a base rate case.

10

11 **Q. How would the Company determine the amount of gas cost-related bad debt**
12 **to recover?**

13 A. Beginning with the November 2010 reconciliation, the Company proposes to
14 recover the actual gas cost-related monthly net write-offs instead of applying a
15 fixed percentage against the Company's actual monthly gas cost. The Company
16 has the capability to identify on a monthly basis the gas cost component of its
17 gross write-offs. The Company will calculate the gas cost component as a percent
18 of total gross write-offs and apply this ratio against the monthly net write-offs.
19 The Company will reconcile the actual gas cost-related bad debt with the amount
20 recovered through its COG mechanism and will include any variance in its
21 reconciliation balance.

22

1 **Q. Is the Company proposing any changes to its Local Distribution Adjustment**
2 **Clause, set forth in Section 18 of its tariff?**

3 A. Yes, the Company is proposing to include in its Local Distribution Adjustment
4 Clause (“LDAC”) the following items: (1) a pension and OPEB (post-retirement
5 benefits other than pensions) reconciling mechanism; (2) a revenue decoupling
6 mechanism; (3) a cast iron/bare steel/public works adjustment mechanism; and (4)
7 an O&M annual inflation adjustment mechanism. Mr. Lombardo and Mr. Adams
8 explain the basis for the pension/OPEB mechanism in their testimony. The basis
9 for the Company’s proposal to expand the existing cast iron/bare steel adjustment
10 mechanism (which was approved in DG 06-107) to include public works-related
11 projects is explained in Ms. Fleck’s and Dr. Tierney’s testimony. The Company’s
12 proposals to implement a revenue decoupling mechanism and an O&M inflation
13 adjustment mechanism is also detailed in Dr. Tierney’s testimony.

14

15 **Q. Please describe how the pension and OPEB mechanism will operate.**

16 A. The Company proposes to make its first pension and OPEB reconciliation filing
17 on July 29, 2012 for an adjustment effective November 1, 2012. This initial filing
18 will incorporate the reconciliation period of January 2011 through December
19 2011. The details of this mechanism are included in section 18(I) of the
20 Company’s proposed LDAC tariff.

21

1 **Q. Please describe how the Cast Iron/Bare Steel/Public Works Mechanism will**
2 **work.**

3 A. By May 15 of each year, the Company will submit to the Commission its annual
4 filing detailing the Cast Iron/Bare Steel/Public Works capital additions made
5 during the twelve months ending with the immediately preceding March 31. The
6 Company proposes to collect these costs as a surcharge in its LDAC filing
7 effective July 1st of each year beginning in 2011. For the initial filing, the
8 Company would include recovery of cast iron/bare steel costs incurred during the
9 period April 2010 through March 2011, while the public works projects included
10 would reflect costs incurred during the period October 2010 through March 2011.
11 All subsequent filings would incorporate costs incurred during the period of April
12 though March for both cast iron/ bare steel and public works costs. The details of
13 this mechanism are included in section 18(J) of the Company's proposed LDAC
14 tariff.

15

16 **Q. In the Company's initial filing, why does the recovery period for the cast**
17 **iron/bare steel program differ from the public works?**

18 A. The Company's filing in this case already includes an adjustment in its revenue
19 requirement to reflect rate base additions associated with public works projects
20 (as well as other non-revenue producing capital additions) through September 30,
21 2010. Therefore, in the Company's initial public works filing, the Company
22 would only include recovery of those costs associated with projects implemented
23 during the period of October 2010 though March 2011. The Company has not

1 made a similar adjustment to its revenue requirement for its cast iron/bare steel
2 main replacement program. Therefore, for the cast iron/bare steel program, the
3 Company will include the full costs incurred during the period April 2010 through
4 March 2011.

5

6 **Q. Does the Company plan on changing its base rates on July 1, 2010 to reflect**
7 **the costs associated with its second year of the Cast Iron/Bare Steel**
8 **program?**

9 A. On May 15, 2010, the Company will file for recovery of the costs associated with
10 its second annual Cast Iron/Bare Steel rate adjustment. This will include the costs
11 incurred during the period July 2009 through March 2010. (The costs for the
12 period April 2009 through June 2009 have been reflected in the Company's
13 revenue requirement in the filing in this case). However, the Company is not
14 proposing to change its base rates and begin recovery of these costs on July 1,
15 2010. Instead, the Company proposes to incorporate these costs when reconciling
16 its temporary and final approved rates at the conclusion of this rate proceeding.
17 When calculating the final rates versus temporary rates reconciliation adjustment,
18 the Company proposes to adjust its approved rates for the period beginning July 1,
19 2010 to reflect the additional costs associated with its second annual Cast
20 Iron/Bare Steel filing.

21

1 **Q. Please describe how the Company's proposed revenue decoupling**
2 **mechanism would work.**

3 A. As described in Dr. Tierney's testimony, the Company is proposing a revenue
4 decoupling mechanism ("RDM") based upon a revenue per customer ("RPC")
5 methodology. The Company is proposing a seasonal RDM for Peak and Off-
6 Peak periods. Each season the Company will compare the actual revenue per
7 customer for each of the proposed sectors (residential non heating, residential
8 heating, and commercial and industrial) to the RPC benchmark established in this
9 rate proceeding. The Company will then multiply the variance between the actual
10 and benchmark RPC by the actual number of customers (excluding new
11 customers for the reasons discussed by Dr. Tierney) to determine the total
12 adjustment. The Company will include any variance in the LDAC for the
13 following season. The Company proposes that the RDM would go into effect as
14 to service rendered on and after November 1, 2010. If approved, the Company
15 would submit its first RDM reconciliation filing (covering the period November
16 2010 through April 2011) on July 29, 2011 in conjunction with its 2010-2011
17 Peak gas cost reconciliation filing. Any RDM adjustment approved as part of
18 that filing would be reflected in the Company's LDAC effective for the twelve
19 months beginning November 1, 2011. The details of this mechanism are included
20 in section 18(K) of the Company's proposed LDAC tariff.

21

1 **Q. Please describe how the annual inflation adjustment mechanism will work?**

2 A. The basis for and design of the inflation adjustment mechanism are discussed by
3 Dr. Tierney in her direct testimony. Under that mechanism, each year the
4 Company would apply the net inflation adjustment (i.e., inflation less the
5 approved productivity offset) against the specific O&M expenses approved in this
6 rate proceeding. Costs that are otherwise subject to adjustment or reconciliation
7 (such as pension and OPEB expense under the Company's proposal) would not be
8 included in the O&M expenses that are subject to the inflation adjustment. The
9 Company would submit its first inflation adjustment calculation in its September
10 1, 2011 LDAC filing for effect with service rendered as of November 1, 2011.
11 Under the Company's proposal, the inflation adjustment would be calculated by
12 comparing the Gross Domestic Product Price Index ("GDP-PI") for the four
13 quarters ending June 2011 with the GDP-PI for the four quarters ending June
14 2009 and subtract a productivity offset of 0.50. The Company will then multiply
15 this net inflation rate by the specified O&M expense figure approved in this rate
16 proceeding. Each year, the Company will calculate the inflation adjustment by
17 comparing the current year GDP-PI with the GDP-PI for the four quarters ending
18 June 2009.

19

20 **Q. Has the Company prepared an exhibit that details the implementation**
21 **timeline for these new LDAC reconciling mechanisms?**

22 A. Yes, Attachment AEL-4 details the timeline for implementation of these various
23 mechanisms to better understand the sequence of filings.

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

2 **A. Yes it does.**

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

| | | | | | | | | | | | | | Per Books Data | |
|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------|--|
| Customer Count - Actual | | | | | | | | | | | | | | |
| Number of Bills | | | | | | | | | | | | | 12 Month | |
| Customers: | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Average | |
| 1 R-1 | 4,828 | 4,636 | 4,676 | 4,491 | 4,315 | 4,513 | 4,738 | 4,199 | 4,199 | 4,358 | 4,392 | 4,445 | 4,482 | |
| 2 R-3 | 65,932 | 63,148 | 65,860 | 62,395 | 65,758 | 65,568 | 67,139 | 60,225 | 61,238 | 60,467 | 63,227 | 65,812 | 63,898 | |
| 3 R-4 | 4,834 | 4,611 | 4,455 | 4,067 | 268 | 3,236 | 8,085 | 8,386 | 6,125 | 8,355 | 7,057 | 7,211 | 5,558 | |
| 4 Total Residential | 75,593 | 72,395 | 74,992 | 70,953 | 70,342 | 73,317 | 79,962 | 72,810 | 71,563 | 73,180 | 74,676 | 77,468 | 73,938 | |
| 5 | | | | | | | | | | | | | | |
| 6 G-41 | 7,464 | 7,469 | 7,518 | 7,077 | 7,122 | 7,816 | 8,113 | 7,522 | 7,527 | 7,100 | 7,824 | 7,805 | 7,530 | |
| 7 G-42 | 1,486 | 1,475 | 1,510 | 1,434 | 1,428 | 1,552 | 1,558 | 1,433 | 1,453 | 1,413 | 1,529 | 1,534 | 1,484 | |
| 8 G-43 | 36 | 40 | 36 | 40 | 39 | 42 | 42 | 33 | 44 | 45 | 41 | 43 | 40 | |
| 9 G-51 | 1,347 | 1,351 | 1,337 | 1,250 | 1,238 | 1,346 | 1,404 | 1,286 | 1,290 | 1,151 | 1,344 | 1,352 | 1,308 | |
| 10 G-52 | 319 | 303 | 310 | 294 | 293 | 311 | 327 | 307 | 306 | 296 | 321 | 325 | 309 | |
| 11 G-53 | 35 | 36 | 36 | 34 | 31 | 34 | 38 | 34 | 34 | 36 | 36 | 39 | 35 | |
| 12 G-54 | 4 | 4 | 4 | 5 | 5 | 5 | 6 | 5 | 7 | 6 | 6 | 6 | 5 | |
| 13 G-63 | 16 | 14 | 21 | 15 | 18 | 15 | 16 | 15 | 11 | 14 | 13 | 13 | 15 | |
| 14 Total C/I | 10,708 | 10,691 | 10,773 | 10,148 | 10,175 | 11,121 | 11,502 | 10,636 | 10,672 | 10,061 | 11,114 | 11,118 | 10,727 | |
| 15 | | | | | | | | | | | | | | |
| 16 Total Firm Sales | 86,302 | 83,086 | 85,764 | 81,101 | 80,516 | 84,438 | 91,464 | 83,445 | 82,234 | 83,241 | 85,790 | 88,586 | 84,664 | |
| 17 | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | |
| 19 280 Day Sales | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 20 | | | | | | | | | | | | | | |
| 21 Interruptible Sales | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 2 | 1 | 1 | |
| 22 | | | | | | | | | | | | | | |
| 23 Non-firm Transportation Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 | | | | | | | | | | | | | | |
| 25 Total | 86,304 | 83,089 | 85,767 | 81,104 | 80,519 | 84,440 | 91,465 | 83,446 | 82,235 | 83,242 | 85,793 | 88,588 | 84,666 | |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

| Adjusted Billing Determinants | | | | | | | | | | | | | |
|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------------|
| Customer Count - Actual | | | | | | | | | | | | | |
| Number of Bills | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | 12 Month Average |
| 1 R-1 | 4,828 | 4,636 | 4,676 | 4,491 | 4,315 | 4,513 | 4,738 | 4,199 | 4,199 | 4,358 | 4,392 | 4,445 | 4,482 |
| 2 R-3 | 65,932 | 63,148 | 65,860 | 62,395 | 65,758 | 65,568 | 67,139 | 60,225 | 61,238 | 60,467 | 63,227 | 65,812 | 63,898 |
| 3 R-4 | 4,834 | 4,611 | 4,455 | 4,067 | 268 | 3,236 | 8,085 | 8,386 | 6,125 | 8,355 | 7,057 | 7,211 | 5,558 |
| 4 Total Residential | 75,593 | 72,395 | 74,992 | 70,953 | 70,342 | 73,317 | 79,962 | 72,810 | 71,563 | 73,180 | 74,676 | 77,468 | 73,938 |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 7,464 | 7,469 | 7,518 | 7,077 | 7,122 | 7,816 | 8,113 | 7,522 | 7,527 | 7,100 | 7,824 | 7,805 | 7,530 |
| 7 G-42 | 1,486 | 1,475 | 1,510 | 1,434 | 1,428 | 1,552 | 1,558 | 1,433 | 1,453 | 1,413 | 1,529 | 1,534 | 1,484 |
| 8 G-43 | 36 | 40 | 36 | 40 | 39 | 42 | 42 | 33 | 44 | 45 | 41 | 43 | 40 |
| 9 G-51 | 1,347 | 1,351 | 1,337 | 1,250 | 1,238 | 1,346 | 1,404 | 1,286 | 1,290 | 1,151 | 1,344 | 1,352 | 1,308 |
| 10 G-52 | 319 | 303 | 310 | 294 | 293 | 311 | 327 | 307 | 306 | 296 | 321 | 325 | 309 |
| 11 G-53 | 35 | 36 | 36 | 34 | 31 | 34 | 38 | 34 | 34 | 36 | 36 | 39 | 35 |
| 12 G-54 | 4 | 4 | 4 | 5 | 5 | 5 | 6 | 5 | 7 | 6 | 6 | 6 | 5 |
| 13 G-63 | 16 | 14 | 21 | 15 | 18 | 15 | 16 | 15 | 11 | 14 | 13 | 13 | 15 |
| 14 Total C/I | 10,708 | 10,691 | 10,773 | 10,148 | 10,175 | 11,121 | 11,502 | 10,636 | 10,672 | 10,061 | 11,114 | 11,118 | 10,727 |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 86,302 | 83,086 | 85,764 | 81,101 | 80,516 | 84,438 | 91,464 | 83,445 | 82,234 | 83,241 | 85,790 | 88,586 | 84,664 |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 280 Day Sales | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 17 |
| 20 | | | | | | | | | | | | | |
| 21 Interruptible Sales | 0 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 2 | 1 | 8 |
| 22 | | | | | | | | | | | | | |
| 23 Non-firm Transportation Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | |
| 25 Total | 86,304 | 83,089 | 85,767 | 81,104 | 80,519 | 84,440 | 91,465 | 83,446 | 82,235 | 83,242 | 85,793 | 88,588 | 84,689 |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

| Actual - Therms billed | | Per Books Data | | | | | | | | | | | | Total |
|------------------------|---------------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|--------------------|
| | | Wet Therm | Wet Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | |
| | | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | |
| 1 | R-1 | 61,123 | 51,671 | 42,249 | 61,626 | 82,918 | 117,588 | 145,489 | 128,571 | 115,292 | 99,497 | 76,595 | 63,876 | 1,046,495 |
| 2 | R-3 | 1,200,778 | 1,061,848 | 1,191,651 | 1,768,957 | 4,032,921 | 7,222,161 | 9,981,616 | 9,614,235 | 7,716,016 | 5,035,793 | 2,530,800 | 1,602,956 | 52,959,732 |
| 3 | R-4 | 85,595 | 75,281 | 76,092 | 113,639 | 16,250 | 272,202 | 891,967 | 1,107,940 | 753,194 | 824,798 | 388,657 | 266,415 | 4,872,030 |
| 4 | Total Residential | 1,347,496 | 1,188,800 | 1,309,992 | 1,944,222 | 4,132,089 | 7,611,951 | 11,019,072 | 10,850,746 | 8,584,502 | 5,960,088 | 2,996,052 | 1,933,247 | 58,878,257 |
| 5 | | | | | | | | | | | | | | |
| 6 | G-41 | 261,501 | 248,284 | 272,985 | 444,307 | 1,140,987 | 2,551,895 | 3,862,067 | 3,956,809 | 3,036,716 | 1,770,738 | 850,854 | 430,932 | 18,828,075 |
| 7 | G-42 | 616,089 | 588,024 | 690,163 | 1,034,416 | 2,209,162 | 4,066,743 | 5,656,784 | 5,765,055 | 4,667,746 | 3,156,588 | 1,742,965 | 909,890 | 31,103,625 |
| 8 | G-43 | 249,480 | 223,682 | 251,522 | 317,747 | 558,779 | 849,684 | 989,872 | 1,237,071 | 1,158,135 | 955,018 | 557,864 | 338,832 | 7,687,686 |
| 9 | G-51 | 189,637 | 191,952 | 205,362 | 229,367 | 279,774 | 412,078 | 502,200 | 516,114 | 433,188 | 321,670 | 267,986 | 232,488 | 3,781,816 |
| 10 | G-52 | 392,978 | 387,343 | 404,249 | 436,708 | 499,922 | 654,217 | 832,515 | 846,826 | 731,703 | 584,643 | 498,479 | 457,373 | 6,726,956 |
| 11 | G-53 | 602,933 | 573,569 | 598,897 | 624,700 | 710,370 | 803,198 | 892,361 | 1,045,453 | 878,929 | 889,711 | 684,603 | 634,894 | 8,939,618 |
| 12 | G-54 | 671,528 | 702,429 | 677,764 | 687,041 | 695,007 | 767,084 | 824,390 | 335,509 | 395,923 | 462,225 | 328,173 | 542,200 | 7,089,273 |
| 13 | G-63 | 697,041 | 509,027 | 801,947 | 735,030 | 960,917 | 882,462 | 739,255 | 361,259 | 338,291 | 903,507 | 894,111 | 781,624 | 8,604,471 |
| 14 | Total C/I | 3,681,187 | 3,424,310 | 3,902,889 | 4,509,316 | 7,054,918 | 10,987,361 | 14,299,444 | 14,064,096 | 11,640,631 | 9,044,100 | 5,825,035 | 4,328,233 | 92,761,521 |
| 15 | | | | | | | | | | | | | | |
| 16 | Total Firm Sales | <u>5,028,683</u> | <u>4,613,110</u> | <u>5,212,881</u> | <u>6,453,538</u> | <u>11,187,007</u> | <u>18,599,312</u> | <u>25,318,516</u> | <u>24,914,842</u> | <u>20,225,133</u> | <u>15,004,188</u> | <u>8,821,087</u> | <u>6,261,480</u> | <u>151,639,778</u> |
| 17 | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | |
| 19 | 280 Day Sales | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | | | | | | | | | | | | | | |
| 21 | Interruptible Sales | - | (15,483) | - | - | - | - | - | - | - | - | - | - | (15,483) |
| 22 | | | | | | | | | | | | | | |
| 23 | Non-firm Transportation Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | | |
| 25 | Total | <u>5,028,683</u> | <u>4,597,627</u> | <u>5,212,881</u> | <u>6,453,538</u> | <u>11,187,007</u> | <u>18,599,312</u> | <u>25,318,516</u> | <u>24,914,842</u> | <u>20,225,133</u> | <u>15,004,188</u> | <u>8,821,087</u> | <u>6,261,480</u> | <u>151,624,295</u> |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

| | | Per Books Data | | | | | | | | | | | | |
|-------------------------|---------------------------------|----------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|--------|---------|
| Convert from Wet to Dry | | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
| 1 | R-1 | 1,122 | 900 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,122 |
| 2 | R-3 | 22,043 | 18,394 | 6,032 | 0 | 0 | 0 | 0 | 0 | 0 | (1,237) | 0 | 0 | 45,232 |
| 3 | R-4 | 1,571 | 1,308 | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,181 |
| 4 | Total Residential | 24,737 | 20,602 | 6,433 | 0 | 0 | 0 | 0 | 0 | 0 | (1,237) | 0 | 0 | 50,535 |
| 5 | | | | | | | | | | | | | | |
| 6 | G-41 | 4,801 | 4,302 | 669 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,771 |
| 7 | G-42 | 11,310 | 10,175 | 1,127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,612 |
| 8 | G-43 | 4,580 | 3,935 | 4,089 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,604 |
| 9 | G-51 | 3,481 | 3,322 | 1,165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,969 |
| 10 | G-52 | 7,214 | 6,726 | 2,637 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,576 |
| 11 | G-53 | 11,068 | 10,092 | 10,166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,326 |
| 12 | G-54 | 12,328 | 12,359 | 11,971 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,658 |
| 13 | G-63 | 12,796 | 8,956 | 13,258 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,011 |
| 14 | Total C/I | 67,577 | 59,867 | 45,082 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 172,527 |
| 15 | | | | | | | | | | | | | | |
| 16 | Total Firm Sales | 92,314 | 80,469 | 51,516 | 0 | 0 | 0 | 0 | 0 | 0 | (1,237) | 0 | 0 | 223,062 |
| 17 | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | |
| 19 | 280 Day Sales | | | | | | | | | | | | | - |
| 20 | | | | | | | | | | | | | | |
| 21 | Interruptible Sales | | | | | | | | | | | | | - |
| 22 | | | | | | | | | | | | | | |
| 23 | Non-firm Transportation Service | | | | | | | | | | | | | 0 |
| 24 | | | | | | | | | | | | | | |
| 25 | Total | 92,314 | 80,469 | 51,516 | 0 | 0 | 0 | 0 | 0 | 0 | (1,237) | 0 | 0 | 223,062 |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

| | | Per Books Data | | | | | | | | | | | | |
|------------------------|---------------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|--------------------|
| Actual - Therms billed | | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Dry Therm | Total |
| | | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | |
| 1 | R-1 | 62,245 | 52,571 | 42,348 | 61,626 | 82,918 | 117,588 | 145,489 | 128,571 | 115,292 | 99,497 | 76,595 | 63,876 | 1,048,617 |
| 2 | R-3 | 1,222,821 | 1,080,242 | 1,197,683 | 1,768,957 | 4,032,921 | 7,222,161 | 9,981,616 | 9,614,235 | 7,716,016 | 5,034,556 | 2,530,800 | 1,602,956 | 53,004,964 |
| 3 | R-4 | 87,166 | 76,589 | 76,394 | 113,639 | 16,250 | 272,202 | 891,967 | 1,107,940 | 753,194 | 824,798 | 388,657 | 266,415 | 4,875,211 |
| 4 | Total Residential | 1,372,233 | 1,209,402 | 1,316,425 | 1,944,222 | 4,132,089 | 7,611,951 | 11,019,072 | 10,850,746 | 8,584,502 | 5,958,851 | 2,996,052 | 1,933,247 | 58,928,792 |
| 5 | | | | | | | | | | | | | | |
| 6 | G-41 | 266,302 | 252,586 | 273,654 | 444,307 | 1,140,987 | 2,551,895 | 3,862,067 | 3,956,809 | 3,036,716 | 1,770,738 | 850,854 | 430,932 | 18,837,846 |
| 7 | G-42 | 627,399 | 598,199 | 691,290 | 1,034,416 | 2,209,162 | 4,066,743 | 5,656,784 | 5,765,055 | 4,667,746 | 3,156,588 | 1,742,965 | 909,890 | 31,126,237 |
| 8 | G-43 | 254,060 | 227,617 | 255,611 | 317,747 | 558,779 | 849,684 | 989,872 | 1,237,071 | 1,158,135 | 955,018 | 557,864 | 338,832 | 7,700,291 |
| 9 | G-51 | 193,118 | 195,274 | 206,527 | 229,367 | 279,774 | 412,078 | 502,200 | 516,114 | 433,188 | 321,670 | 267,986 | 232,488 | 3,789,785 |
| 10 | G-52 | 400,192 | 394,069 | 406,886 | 436,708 | 499,922 | 654,217 | 832,515 | 846,826 | 731,703 | 584,643 | 498,479 | 457,373 | 6,743,532 |
| 11 | G-53 | 614,001 | 583,661 | 609,063 | 624,700 | 710,370 | 803,198 | 892,361 | 1,045,453 | 878,929 | 889,711 | 684,603 | 634,894 | 8,970,944 |
| 12 | G-54 | 683,856 | 714,788 | 689,735 | 687,041 | 695,007 | 767,084 | 824,390 | 335,509 | 395,923 | 462,225 | 328,173 | 542,200 | 7,125,931 |
| 13 | G-63 | 709,837 | 517,983 | 815,205 | 735,030 | 960,917 | 882,462 | 739,255 | 361,259 | 338,291 | 903,507 | 894,111 | 781,624 | 8,639,482 |
| 14 | Total C/I | 3,748,764 | 3,484,177 | 3,947,971 | 4,509,316 | 7,054,918 | 10,987,361 | 14,299,444 | 14,064,096 | 11,640,631 | 9,044,100 | 5,825,035 | 4,328,233 | 92,934,047 |
| 15 | | | | | | | | | | | | | | |
| 16 | Total Firm Sales | <u>5,120,997</u> | <u>4,693,579</u> | <u>5,264,397</u> | <u>6,453,538</u> | <u>11,187,007</u> | <u>18,599,312</u> | <u>25,318,516</u> | <u>24,914,842</u> | <u>20,225,133</u> | <u>15,002,951</u> | <u>8,821,087</u> | <u>6,261,480</u> | <u>151,862,839</u> |
| 17 | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | |
| 19 | 280 Day Sales | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | | | | | | | | | | | | | | |
| 21 | Interruptible Sales | - | (15,483) | - | - | - | - | - | - | - | - | - | - | (15,483) |
| 22 | | | | | | | | | | | | | | |
| 23 | Non-firm Transportation Service | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 | - |
| 24 | | | | | | | | | | | | | | |
| 25 | Total | <u>5,120,997</u> | <u>4,678,096</u> | <u>5,264,397</u> | <u>6,453,538</u> | <u>11,187,007</u> | <u>18,599,312</u> | <u>25,318,516</u> | <u>24,914,842</u> | <u>20,225,133</u> | <u>15,002,951</u> | <u>8,821,087</u> | <u>6,261,480</u> | <u>151,847,356</u> |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjustments to Per Books Data

Weather Normalization Adjustments to Sales Therms

| | <u>Jul-08</u> | <u>Aug-08</u> | <u>Sep-08</u> | <u>Oct-08</u> | <u>Nov-08</u> | <u>Dec-08</u> | <u>Jan-09</u> | <u>Feb-09</u> | <u>Mar-09</u> | <u>Apr-09</u> | <u>May-09</u> | <u>Jun-09</u> | <u>Total</u> |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| 1 R-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 R-3 | 0 | 0 | 37,846 | (147,065) | (170,726) | 61,698 | (1,186,432) | 132,199 | 15,099 | 257,253 | 24,780 | (10,788) | (986,136) |
| 3 R-4 | 0 | 0 | 2,437 | (2,059) | (4,360) | 4,088 | (119,525) | 13,629 | 2,040 | 44,184 | 6,193 | (2,353) | (55,725) |
| 4 Total Residential | 0 | 0 | 40,283 | (149,124) | (175,086) | 65,786 | (1,305,957) | 145,828 | 17,139 | 301,438 | 30,973 | (13,141) | (1,041,860) |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 0 | 0 | 11,735 | (42,980) | (58,686) | 24,086 | (496,649) | 56,000 | 6,026 | 101,542 | 10,043 | (3,272) | (392,153) |
| 7 G-42 | 0 | 0 | 27,464 | (83,924) | (96,280) | 34,840 | (695,673) | 80,202 | 9,426 | 179,577 | 17,840 | (4,788) | (531,315) |
| 8 G-43 | 0 | 0 | 6,871 | (17,582) | (18,443) | 5,568 | (119,213) | 17,455 | 2,290 | 45,617 | 4,642 | (824) | (73,619) |
| 9 G-51 | 0 | 0 | 2,495 | (8,797) | (7,118) | 2,243 | (44,270) | 5,097 | 573 | 12,948 | 953 | (469) | (36,346) |
| 10 G-52 | 0 | 0 | 2,247 | (13,764) | (9,732) | 3,009 | (63,311) | 7,149 | 841 | 16,523 | 565 | (32) | (56,506) |
| 11 G-53 | 0 | 0 | 0 | (17,427) | (12,163) | 2,617 | (54,963) | 7,055 | 1,040 | 17,655 | 0 | 0 | (56,187) |
| 12 G-54 | 0 | 0 | 0 | (1,994) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,994) |
| 13 G-63 | 0 | 0 | 0 | (27,379) | (12,604) | 1,980 | 0 | 0 | 705 | 32,249 | 7,292 | (8,952) | (6,710) |
| 14 Total C/I | 0 | 0 | 50,814 | (213,848) | (215,026) | 74,343 | (1,474,079) | 172,958 | 20,900 | 406,110 | 41,335 | (18,337) | (1,154,829) |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 0 | 0 | 91,097 | (362,972) | (390,112) | 140,129 | (2,780,036) | 318,786 | 38,040 | 707,548 | 72,308 | (31,478) | (2,196,690) |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 20 | | | | | | | | | | | | | |
| 21 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 22 | | | | | | | | | | | | | |
| 23 Non-firm Transportation Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | |
| 25 Total | 0 | 0 | 91,097 | (362,972) | (390,112) | 140,129 | (2,780,036) | 318,786 | 38,040 | 707,548 | 72,308 | (31,478) | (2,196,690) |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjusted Billing Determinants

Weather Normalized Sales

| | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|------------------------------------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|-----------|-----------|-------------|
| 1 R-1 | 62,245 | 52,571 | 42,348 | 61,626 | 82,918 | 117,588 | 145,489 | 128,571 | 115,292 | 99,497 | 76,595 | 63,876 | 1,048,617 |
| 2 R-3 | 1,222,821 | 1,080,242 | 1,235,529 | 1,621,892 | 3,862,195 | 7,283,859 | 8,795,184 | 9,746,434 | 7,731,115 | 5,291,809 | 2,555,580 | 1,592,168 | 52,018,828 |
| 3 R-4 | 87,166 | 76,589 | 78,831 | 111,580 | 11,890 | 276,290 | 772,442 | 1,121,569 | 755,234 | 868,982 | 394,850 | 264,062 | 4,819,486 |
| 4 Total Residential | 1,372,233 | 1,209,402 | 1,356,708 | 1,795,098 | 3,957,003 | 7,677,737 | 9,713,115 | 10,996,574 | 8,601,641 | 6,260,289 | 3,027,025 | 1,920,106 | 57,886,931 |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 266,302 | 252,586 | 285,389 | 401,327 | 1,082,301 | 2,575,981 | 3,365,418 | 4,012,809 | 3,042,742 | 1,872,280 | 860,897 | 427,660 | 18,445,693 |
| 7 G-42 | 627,399 | 598,199 | 718,755 | 950,492 | 2,112,882 | 4,101,583 | 4,961,111 | 5,845,257 | 4,677,172 | 3,336,165 | 1,760,805 | 905,102 | 30,594,922 |
| 8 G-43 | 254,060 | 227,617 | 262,483 | 300,165 | 540,336 | 855,252 | 870,659 | 1,254,526 | 1,160,425 | 1,000,635 | 562,506 | 338,008 | 7,626,671 |
| 9 G-51 | 193,118 | 195,274 | 209,023 | 220,570 | 272,656 | 414,321 | 457,930 | 521,211 | 433,761 | 334,618 | 268,939 | 232,019 | 3,753,439 |
| 10 G-52 | 400,192 | 394,069 | 409,133 | 422,944 | 490,190 | 657,226 | 769,204 | 853,975 | 732,544 | 601,166 | 499,044 | 457,341 | 6,687,027 |
| 11 G-53 | 614,001 | 583,661 | 609,063 | 607,273 | 698,207 | 805,815 | 837,388 | 1,052,508 | 879,969 | 907,366 | 684,603 | 634,894 | 8,914,758 |
| 12 G-54 | 683,856 | 714,788 | 689,735 | 685,047 | 695,007 | 767,084 | 824,390 | 335,509 | 395,923 | 462,225 | 328,173 | 542,200 | 7,123,936 |
| 13 G-63 | 709,837 | 517,983 | 815,205 | 707,651 | 948,313 | 884,442 | 739,255 | 361,259 | 338,996 | 935,756 | 901,403 | 772,672 | 8,632,772 |
| 14 Total C/I | 3,748,764 | 3,484,177 | 3,998,785 | 4,295,468 | 6,839,892 | 11,061,704 | 12,825,365 | 14,237,055 | 11,661,531 | 9,450,210 | 5,866,370 | 4,309,896 | 91,779,218 |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 5,120,997 | 4,693,579 | 5,355,494 | 6,090,566 | 10,796,895 | 18,739,441 | 22,538,480 | 25,233,629 | 20,263,173 | 15,710,499 | 8,893,395 | 6,230,002 | 149,666,150 |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 280 Day Sales | - | - | - | - | - | - | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 20 | | | | | | | | | | | | | |
| 21 Interruptible Sales | - | (15,483) | - | - | - | - | 0 | 0 | 0 | 0 | 0 | 0 | (15,483) |
| 22 | | | | | | | | | | | | | |
| 23 Non-firm Transportation Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | |
| 25 Total | 5,120,997 | 4,678,096 | 5,355,494 | 6,090,566 | 10,796,895 | 18,739,441 | 22,538,480 | 25,233,629 | 20,263,173 | 15,710,499 | 8,893,395 | 6,230,002 | 149,650,667 |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

| | | Per Books Data | | | | | | | | | | | | |
|-------------------------------|---------------------------------|----------------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|-----------|-----------|-------------|
| Calendar Month Sales - Actual | | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
| 1 | R-1 | 54,757 | 46,947 | 47,066 | 85,068 | 107,243 | 133,839 | 148,935 | 111,562 | 112,826 | 80,376 | 60,346 | 57,938 | 1,046,902 |
| 2 | R-3 | 1,099,422 | 1,116,443 | 1,341,913 | 3,182,840 | 5,847,018 | 8,678,358 | 10,652,838 | 7,882,552 | 6,560,408 | 3,266,865 | 1,734,863 | 1,282,283 | 52,645,804 |
| 3 | R-4 | 78,163 | 75,207 | 85,928 | 95,601 | 125,620 | 552,998 | 1,088,311 | 839,312 | 843,669 | 519,758 | 276,758 | 154,379 | 4,735,705 |
| 4 | Total Residential | 1,232,342 | 1,238,597 | 1,474,908 | 3,363,509 | 6,079,881 | 9,365,195 | 11,890,084 | 8,833,426 | 7,516,903 | 3,866,999 | 2,071,967 | 1,494,600 | 58,428,411 |
| 5 | | | | | | | | | | | | | | |
| 6 | G-41 | 248,087 | 258,088 | 323,241 | 856,835 | 1,867,758 | 3,213,228 | 4,251,608 | 3,173,595 | 2,453,453 | 1,125,647 | 528,153 | 313,126 | 18,612,819 |
| 7 | G-42 | 586,041 | 631,247 | 780,090 | 1,794,339 | 3,249,313 | 4,902,579 | 6,210,631 | 4,747,463 | 4,036,340 | 2,141,202 | 1,095,761 | 694,104 | 30,869,109 |
| 8 | G-43 | 230,010 | 236,750 | 261,610 | 497,458 | 746,745 | 940,208 | 1,211,890 | 1,098,211 | 1,106,252 | 665,982 | 375,012 | 268,812 | 7,638,940 |
| 9 | G-51 | 185,954 | 197,195 | 200,031 | 303,686 | 368,282 | 465,675 | 553,727 | 432,790 | 392,107 | 271,964 | 215,729 | 193,956 | 3,781,098 |
| 10 | G-52 | 380,056 | 393,361 | 387,796 | 563,522 | 623,601 | 754,735 | 913,136 | 720,745 | 687,501 | 501,089 | 413,996 | 391,828 | 6,731,367 |
| 11 | G-53 | 572,646 | 585,588 | 568,464 | 803,973 | 833,039 | 869,779 | 1,054,276 | 877,408 | 940,129 | 718,542 | 572,018 | 573,505 | 8,969,366 |
| 12 | G-54 | 670,126 | 691,123 | 635,302 | 845,534 | 807,154 | 818,474 | 628,512 | 339,404 | 460,961 | 356,941 | 395,592 | 570,490 | 7,219,612 |
| 13 | G-63 | 583,714 | 646,976 | 718,955 | 1,002,044 | 1,041,197 | 849,978 | 596,708 | 320,750 | 703,985 | 848,016 | 722,797 | 682,735 | 8,717,856 |
| 14 | Total C/I | 3,456,634 | 3,640,330 | 3,875,489 | 6,667,391 | 9,537,091 | 12,814,656 | 15,420,488 | 11,710,367 | 10,780,727 | 6,629,383 | 4,319,057 | 3,688,556 | 92,540,168 |
| 15 | | | | | | | | | | | | | | |
| 16 | Total Firm Sales | 4,688,976 | 4,878,927 | 5,350,397 | 10,030,900 | 15,616,972 | 22,179,851 | 27,310,572 | 20,543,793 | 18,297,630 | 10,496,382 | 6,391,024 | 5,183,156 | 150,968,579 |
| 17 | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | |
| 19 | 280 Day Sales | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | | | | | | | | | | | | | | |
| 21 | Interruptible Sales | - | (15,483) | - | - | - | - | - | - | - | - | - | - | (15,483) |
| 22 | | | | | | | | | | | | | | |
| 23 | Non-firm Transportation Service | - | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 24 | | | | | | | | | | | | | | |
| 25 | Total | 4,688,976 | 4,863,444 | 5,350,397 | 10,030,900 | 15,616,972 | 22,179,851 | 27,310,572 | 20,543,793 | 18,297,630 | 10,496,382 | 6,391,024 | 5,183,156 | 150,953,096 |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjustments to Per Books Data

Weather Normalization Adjustments to Calendar Month Sales, therms

| | <u>Jul-08</u> | <u>Aug-08</u> | <u>Sep-08</u> | <u>Oct-08</u> | <u>Nov-08</u> | <u>Dec-08</u> | <u>Jan-09</u> | <u>Feb-09</u> | <u>Mar-09</u> | <u>Apr-09</u> | <u>May-09</u> | <u>Jun-09</u> | <u>Total</u> |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| 1 R-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 R-3 | 0 | 0 | 37,846 | (147,065) | (170,726) | 61,698 | (1,186,432) | 132,199 | 15,099 | 257,253 | 24,780 | (10,788) | (986,136) |
| 3 R-4 | 0 | 0 | 2,437 | (2,059) | (4,360) | 4,088 | (119,525) | 13,629 | 2,040 | 44,184 | 6,193 | (2,353) | (55,725) |
| 4 Total Residential | 0 | 0 | 40,283 | (149,124) | (175,086) | 65,786 | (1,305,957) | 145,828 | 17,139 | 301,438 | 30,973 | (13,141) | (1,041,860) |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 0 | 0 | 11,735 | (42,980) | (58,686) | 24,086 | (496,649) | 56,000 | 6,026 | 101,542 | 10,043 | (3,272) | (392,153) |
| 7 G-42 | 0 | 0 | 27,464 | (83,924) | (96,280) | 34,840 | (695,673) | 80,202 | 9,426 | 179,577 | 17,840 | (4,788) | (531,315) |
| 8 G-43 | 0 | 0 | 6,871 | (17,582) | (18,443) | 5,568 | (119,213) | 17,455 | 2,290 | 45,617 | 4,642 | (824) | (73,619) |
| 9 G-51 | 0 | 0 | 2,495 | (8,797) | (7,118) | 2,243 | (44,270) | 5,097 | 573 | 12,948 | 953 | (469) | (36,346) |
| 10 G-52 | 0 | 0 | 2,247 | (13,764) | (9,732) | 3,009 | (63,311) | 7,149 | 841 | 16,523 | 565 | (32) | (56,506) |
| 11 G-53 | 0 | 0 | 0 | (17,427) | (12,163) | 2,617 | (54,963) | 7,055 | 1,040 | 17,655 | 0 | 0 | (56,187) |
| 12 G-54 | 0 | 0 | 0 | (1,994) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,994) |
| 13 G-63 | 0 | 0 | 0 | (27,379) | (12,604) | 1,980 | 0 | 0 | 705 | 32,249 | 7,292 | (8,952) | (6,710) |
| 14 Total C/I | 0 | 0 | 50,814 | (213,848) | (215,026) | 74,343 | (1,474,079) | 172,958 | 20,900 | 406,110 | 41,335 | (18,337) | (1,154,829) |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 0 | 0 | 91,097 | (362,972) | (390,112) | 140,129 | (2,780,036) | 318,786 | 38,040 | 707,548 | 72,308 | (31,478) | (2,196,690) |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 20 | | | | | | | | | | | | | |
| 21 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 22 | | | | | | | | | | | | | |
| 23 Non-firm Transportation Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | |
| 25 Total | 0 | 0 | 91,097 | (362,972) | (390,112) | 140,129 | (2,780,036) | 318,786 | 38,040 | 707,548 | 72,308 | (31,478) | (2,196,690) |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjusted Billing Determinants

| Weather Normalized Calendar Month Sales | | Dry | Dry | Dry | Dry | Dry | Dry | Dry | Dry | Dry | Dry | Dry | Dry | Dry | Total |
|---|---------------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|--------------------|-------|
| | | <u>Jul-08</u> | <u>Aug-08</u> | <u>Sep-08</u> | <u>Oct-08</u> | <u>Nov-08</u> | <u>Dec-08</u> | <u>Jan-09</u> | <u>Feb-09</u> | <u>Mar-09</u> | <u>Apr-09</u> | <u>May-09</u> | <u>Jun-09</u> | | |
| 1 | R-1 | 54,757 | 46,947 | 47,066 | 85,068 | 107,243 | 133,839 | 148,935 | 111,562 | 112,826 | 80,376 | 60,346 | 57,938 | 1,046,902 | |
| 2 | R-3 | 1,099,422 | 1,116,443 | 1,379,759 | 3,035,775 | 5,676,292 | 8,740,056 | 9,466,406 | 8,014,752 | 6,575,508 | 3,524,118 | 1,759,643 | 1,271,495 | 51,659,668 | |
| 3 | R-4 | 78,163 | 75,207 | 88,365 | 93,542 | 121,260 | 557,086 | 968,786 | 852,941 | 845,709 | 563,943 | 282,951 | 152,027 | 4,679,981 | |
| 4 | Total Residential | 1,232,342 | 1,238,597 | 1,515,191 | 3,214,385 | 5,904,795 | 9,430,981 | 10,584,127 | 8,979,254 | 7,534,042 | 4,168,437 | 2,102,940 | 1,481,460 | 57,386,551 | |
| 5 | | | | | | | | | | | | | | | |
| 6 | G-41 | 248,087 | 258,088 | 334,977 | 813,856 | 1,809,072 | 3,237,314 | 3,754,959 | 3,229,595 | 2,459,479 | 1,227,189 | 538,196 | 309,855 | 18,220,666 | |
| 7 | G-42 | 586,041 | 631,247 | 807,555 | 1,710,415 | 3,153,033 | 4,937,418 | 5,514,958 | 4,827,665 | 4,045,766 | 2,320,779 | 1,113,601 | 689,316 | 30,337,794 | |
| 8 | G-43 | 230,010 | 236,750 | 268,481 | 479,876 | 728,303 | 945,777 | 1,092,677 | 1,115,666 | 1,108,542 | 711,599 | 379,654 | 267,987 | 7,565,321 | |
| 9 | G-51 | 185,954 | 197,195 | 202,526 | 294,889 | 361,164 | 467,918 | 509,458 | 437,887 | 392,680 | 284,912 | 216,682 | 193,487 | 3,744,752 | |
| 10 | G-52 | 380,056 | 393,361 | 390,043 | 549,758 | 613,869 | 757,744 | 849,824 | 727,894 | 688,342 | 517,612 | 414,561 | 391,796 | 6,674,862 | |
| 11 | G-53 | 572,646 | 585,588 | 568,464 | 786,545 | 820,876 | 872,396 | 999,313 | 884,463 | 941,169 | 736,197 | 572,018 | 573,505 | 8,913,180 | |
| 12 | G-54 | 670,126 | 691,123 | 635,302 | 843,540 | 807,154 | 818,474 | 628,512 | 339,404 | 460,961 | 356,941 | 395,592 | 570,490 | 7,217,618 | |
| 13 | G-63 | 583,714 | 646,976 | 718,955 | 974,665 | 1,028,593 | 851,957 | 596,708 | 320,750 | 704,690 | 880,265 | 730,088 | 673,783 | 8,711,146 | |
| 14 | Total C/I | 3,456,634 | 3,640,330 | 3,926,303 | 6,453,543 | 9,322,065 | 12,888,999 | 13,946,409 | 11,883,325 | 10,801,628 | 7,035,493 | 4,360,392 | 3,670,218 | 91,385,339 | |
| 15 | | | | | | | | | | | | | | | |
| 16 | Total Firm Sales | <u>4,688,976</u> | <u>4,878,927</u> | <u>5,441,493</u> | <u>9,667,928</u> | <u>15,226,859</u> | <u>22,319,980</u> | <u>24,530,536</u> | <u>20,862,579</u> | <u>18,335,670</u> | <u>11,203,930</u> | <u>6,463,332</u> | <u>5,151,678</u> | <u>148,771,890</u> | |
| 17 | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | |
| 19 | 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| 20 | | | | | | | | | | | | | | | |
| 21 | Interruptible Sales | 0 | -15483 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (15,483) | |
| 22 | | | | | | | | | | | | | | | |
| 23 | Non-firm Transportation Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 | | | | | | | | | | | | | | | |
| 25 | Total | <u>4,688,976</u> | <u>4,863,444</u> | <u>5,441,493</u> | <u>9,667,928</u> | <u>15,226,859</u> | <u>22,319,980</u> | <u>24,530,536</u> | <u>20,862,579</u> | <u>18,335,670</u> | <u>11,203,930</u> | <u>6,463,332</u> | <u>5,151,678</u> | <u>148,756,407</u> | |

EnergyNorth Natural Gas, Inc.
 Analysis of Individual C&I Records
 Customer Sales Statistics

Calendar Month Sales & Transportation

| Class Descriptions | Rate Code | 2006 | 2006 | 2006 | 2006 | 2006 | 2006 | 2007 | 2007 | 2007 | 2007 | 2007 | 2007 | 2007 | 12 Month | Winter | Summer |
|--|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|-----------|-----------|-------------|-------------|------------|--------|
| | | July | August | September | October | November | December | January | February | March | April | May | June | Total | | | |
| 1 Residential Non-Heating | R-1 | 54,757 | 46,947 | 47,066 | 85,068 | 107,243 | 133,839 | 148,935 | 111,562 | 112,826 | 80,376 | 60,346 | 57,938 | 1,046,902 | 694,780 | 352,122 | |
| 2 Residential Heating | R-3 | 1,099,422 | 1,116,443 | 1,379,759 | 3,035,775 | 5,676,292 | 8,740,056 | 9,466,406 | 8,014,752 | 6,575,508 | 3,524,118 | 1,759,643 | 1,271,495 | 51,659,668 | 41,997,131 | 9,662,537 | |
| 3 Low Income Discount Res Heating | R-4 | 78,163 | 75,207 | 88,365 | 93,542 | 121,260 | 557,086 | 968,786 | 852,941 | 845,709 | 563,943 | 282,951 | 152,027 | 4,679,981 | 3,909,726 | 770,255 | |
| 4 C&I - Low Annual Use, High Winter Use | G-41 | 248,087 | 258,088 | 334,977 | 813,856 | 1,809,072 | 3,237,314 | 3,754,959 | 3,229,595 | 2,459,479 | 1,227,189 | 538,196 | 309,855 | 18,220,666 | 15,717,608 | 2,503,058 | |
| 5 C&I-Medium Annual Use, High Winter Use | G-42 | 586,041 | 631,247 | 807,555 | 1,710,415 | 3,153,033 | 4,937,418 | 5,514,958 | 4,827,665 | 4,045,766 | 2,320,779 | 1,113,601 | 689,316 | 30,337,794 | 24,799,619 | 5,538,175 | |
| 6 C&I - High Annual Use, High Winter Use | G-43 | 230,010 | 236,750 | 268,481 | 479,876 | 728,303 | 945,777 | 1,092,677 | 1,115,666 | 1,108,542 | 711,599 | 379,654 | 267,987 | 7,565,321 | 5,702,562 | 1,862,758 | |
| 7 C&I - Low Annual Use, Low Winter Use | G-51 | 185,954 | 197,195 | 202,526 | 294,889 | 361,164 | 467,918 | 509,458 | 437,887 | 392,680 | 284,912 | 216,682 | 193,487 | 3,744,752 | 2,454,019 | 1,290,733 | |
| 8 C&I - Medium Annual Use, Low Winter Use | G-52 | 380,056 | 393,361 | 390,043 | 549,758 | 613,869 | 757,744 | 849,824 | 727,894 | 688,342 | 517,612 | 414,561 | 391,796 | 6,674,862 | 4,155,286 | 2,519,576 | |
| 9 C&I - High Annual Use Load Factor Less Tr | G-53 | 572,646 | 585,588 | 568,464 | 786,545 | 820,876 | 872,396 | 999,313 | 894,463 | 941,169 | 736,197 | 572,018 | 573,505 | 8,913,180 | 5,254,414 | 3,658,766 | |
| 10 C&I - High Annual Use Load Factor Less Tr | G-54 | 670,126 | 691,123 | 635,302 | 843,540 | 807,154 | 818,474 | 628,512 | 339,404 | 460,961 | 356,941 | 395,592 | 570,490 | 7,217,618 | 3,411,445 | 3,806,172 | |
| 11 C&I - High Annual Use Load Factor Greater | G-63 | 583,714 | 646,976 | 718,955 | 974,665 | 1,028,593 | 851,957 | 596,708 | 320,750 | 704,690 | 880,265 | 730,088 | 673,783 | 8,711,146 | 4,382,964 | 4,328,182 | |
| 12 Total | | 4,688,976 | 4,878,927 | 5,441,493 | 9,667,928 | 15,226,859 | 22,319,980 | 24,530,536 | 20,862,579 | 18,335,670 | 11,203,930 | 6,463,332 | 5,151,678 | 148,771,890 | 112,479,555 | 36,292,334 | |

Actual

| Class Descriptions | Rate Code | 2006 | 2006 | 2006 | 2006 | 2006 | 2006 | 2007 | 2007 | 2007 | 2007 | 2007 | 2007 | 2007 | 12 Month | Winter | Summer |
|--|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|-----------|-----------|-------------|-------------|------------|--------|
| | | July | August | September | October | November | December | January | February | March | April | May | June | Total | | | |
| 13 Residential Non-Heating | R-1 | 54,757 | 46,947 | 47,066 | 85,068 | 107,243 | 133,839 | 148,935 | 111,562 | 112,826 | 80,376 | 60,346 | 57,938 | 1,046,902 | 694,780 | 352,122 | |
| 14 Residential Heating | R-3 | 1,099,422 | 1,116,443 | 1,341,913 | 3,182,840 | 5,847,018 | 8,678,358 | 10,652,838 | 7,882,552 | 6,560,408 | 3,266,865 | 1,734,863 | 1,282,283 | 52,645,804 | 42,888,040 | 9,757,764 | |
| 15 Low Income Discount Res Heating | R-4 | 78,163 | 75,207 | 85,928 | 95,601 | 125,620 | 552,998 | 1,088,311 | 839,312 | 843,669 | 519,758 | 276,758 | 154,379 | 4,735,705 | 3,969,669 | 766,036 | |
| 16 C&I - Low Annual Use, High Winter Use | G-41 | 248,087 | 258,088 | 323,241 | 856,835 | 1,867,758 | 3,213,228 | 4,251,608 | 3,173,595 | 2,453,453 | 1,125,647 | 528,153 | 313,126 | 18,612,819 | 16,085,288 | 2,527,531 | |
| 17 C&I-Medium Annual Use, High Winter Use | G-42 | 586,041 | 631,247 | 780,090 | 1,794,339 | 3,249,313 | 4,902,579 | 6,210,631 | 4,747,463 | 4,036,340 | 2,141,202 | 1,095,761 | 694,104 | 30,869,109 | 25,287,527 | 5,581,582 | |
| 18 C&I - High Annual Use, High Winter Use | G-43 | 230,010 | 236,750 | 261,610 | 497,458 | 746,745 | 940,208 | 1,211,890 | 1,098,211 | 1,106,252 | 665,982 | 375,012 | 268,812 | 7,638,940 | 5,769,288 | 1,869,651 | |
| 19 C&I - Low Annual Use, Low Winter Use | G-51 | 185,954 | 197,195 | 200,031 | 303,686 | 368,282 | 465,675 | 553,727 | 432,790 | 392,107 | 271,964 | 215,729 | 193,956 | 3,781,098 | 2,484,546 | 1,296,552 | |
| 20 C&I - Medium Annual Use, Low Winter Use | G-52 | 380,056 | 393,361 | 387,796 | 563,522 | 623,601 | 754,735 | 913,136 | 720,745 | 687,501 | 501,089 | 413,996 | 391,828 | 6,731,367 | 4,200,807 | 2,530,560 | |
| 21 C&I - High Annual Use Load Factor Less Tr | G-53 | 572,646 | 585,588 | 568,464 | 803,973 | 833,039 | 869,779 | 1,054,276 | 877,408 | 940,129 | 718,542 | 572,018 | 573,505 | 8,969,366 | 5,293,173 | 3,676,193 | |
| 22 C&I - High Annual Use Load Factor Less Tr | G-54 | 670,126 | 691,123 | 635,302 | 845,534 | 807,154 | 818,474 | 628,512 | 339,404 | 460,961 | 356,941 | 395,592 | 570,490 | 7,219,612 | 3,411,445 | 3,808,167 | |
| 23 C&I - High Annual Use Load Factor Greater | G-63 | 583,714 | 646,976 | 718,955 | 1,002,044 | 1,041,197 | 849,978 | 596,708 | 320,750 | 703,985 | 848,016 | 722,797 | 682,735 | 8,717,856 | 4,360,635 | 4,357,221 | |
| 24 Total | | 4,688,976 | 4,878,927 | 5,350,397 | 10,030,900 | 15,616,972 | 22,179,851 | 27,310,572 | 20,543,793 | 18,297,630 | 10,496,382 | 6,391,024 | 5,183,156 | 150,968,579 | 114,445,200 | 36,523,379 | |

Weather

| Class Descriptions | Rate Code | 2006 | 2006 | 2006 | 2006 | 2006 | 2006 | 2007 | 2007 | 2007 | 2007 | 2007 | 2007 | 2007 | 12 Month | Winter | Summer |
|--|-----------|------|--------|-----------|-----------|-----------|----------|-------------|----------|--------|---------|--------|----------|-------------|-------------|-----------|--------|
| | | July | August | September | October | November | December | January | February | March | April | May | June | Total | | | |
| 25 Residential Non-Heating | R-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 Residential Heating | R-3 | 0 | 0 | 37,846 | (147,065) | (170,726) | 61,698 | (1,186,432) | 132,199 | 15,099 | 257,253 | 24,780 | (10,788) | (986,136) | (890,908) | (95,227) | |
| 27 Low Income Discount Res Heating | R-4 | 0 | 0 | 2,437 | (2,059) | (4,360) | 4,088 | (119,525) | 13,629 | 2,040 | 44,184 | 6,193 | (2,353) | (55,725) | (59,943) | 4,219 | |
| 28 C&I - Low Annual Use, High Winter Use | G-41 | 0 | 0 | 11,735 | (42,980) | (58,686) | 24,086 | (496,649) | 56,000 | 6,026 | 101,542 | 10,043 | (3,272) | (392,153) | (367,680) | (24,473) | |
| 29 C&I-Medium Annual Use, High Winter Use | G-42 | 0 | 0 | 27,464 | (83,924) | (96,280) | 34,840 | (695,673) | 80,202 | 9,426 | 179,577 | 17,840 | (4,788) | (531,315) | (487,908) | (43,407) | |
| 30 C&I - High Annual Use, High Winter Use | G-43 | 0 | 0 | 6,871 | (17,582) | (18,443) | 5,568 | (119,213) | 17,455 | 2,290 | 45,617 | 4,642 | (824) | (73,619) | (66,726) | (6,893) | |
| 31 C&I - Low Annual Use, Low Winter Use | G-51 | 0 | 0 | 2,495 | (8,797) | (7,118) | 2,243 | (44,270) | 5,097 | 573 | 12,948 | 953 | (469) | (36,346) | (30,528) | (5,818) | |
| 32 C&I - Medium Annual Use, Low Winter Use | G-52 | 0 | 0 | 2,247 | (13,764) | (9,732) | 3,009 | (63,311) | 7,149 | 841 | 16,523 | 565 | (32) | (56,506) | (45,521) | (10,984) | |
| 33 C&I - High Annual Use Load Factor Less Tr | G-53 | 0 | 0 | 0 | (17,427) | (12,163) | 2,617 | (54,963) | 7,055 | 1,040 | 17,655 | 0 | 0 | (56,187) | (38,759) | (17,427) | |
| 34 C&I - High Annual Use Load Factor Less Tr | G-54 | 0 | 0 | 0 | (1,994) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,994) | - | (1,994) | |
| 35 C&I - High Annual Use Load Factor Greater | G-63 | 0 | 0 | 0 | (27,379) | (12,604) | 1,980 | 0 | 0 | 705 | 32,249 | 7,292 | (8,952) | (6,710) | 22,330 | (29,039) | |
| 36 Total | | 0 | 0 | 91,097 | (362,972) | (390,112) | 140,129 | (2,780,036) | 318,786 | 38,040 | 707,548 | 72,308 | (31,478) | (2,196,690) | (1,965,645) | (231,045) | |

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2006 - June 2007
Development of Billing Determinants

Per Books Data

Cost of Gas Revenue:

| Revenue | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|---------------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|-----------|-----------|-------------|
| 1 R-1 | 85,768 | 74,344 | 56,346 | 72,241 | 97,882 | 138,471 | 166,761 | 145,130 | 126,590 | 103,598 | 66,865 | 42,113 | 1,176,110 |
| 2 R-3 | 1,677,389 | 1,528,654 | 1,572,705 | 2,070,801 | 4,781,323 | 8,568,598 | 11,568,730 | 11,002,477 | 8,614,373 | 5,341,598 | 2,273,196 | 1,017,472 | 60,017,317 |
| 3 R-4 | 120,211 | 108,188 | 101,947 | 133,043 | 19,124 | 322,296 | 1,051,513 | 1,282,767 | 849,999 | 910,133 | 385,188 | 218,918 | 5,503,328 |
| 4 Total Residential | 1,883,368 | 1,711,186 | 1,730,998 | 2,276,085 | 4,898,330 | 9,029,365 | 12,787,004 | 12,430,374 | 9,590,962 | 6,355,329 | 2,725,250 | 1,278,503 | 66,696,755 |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 292,766 | 284,860 | 290,839 | 424,127 | 1,172,117 | 2,686,540 | 3,963,394 | 4,007,648 | 2,970,850 | 1,606,510 | 640,667 | 234,010 | 18,574,327 |
| 7 G-42 | 590,364 | 589,902 | 641,213 | 808,554 | 1,770,633 | 3,377,040 | 4,151,499 | 4,270,888 | 3,312,694 | 2,143,019 | 927,826 | 368,726 | 22,952,358 |
| 8 G-43 | 90,480 | 76,345 | 74,879 | 94,750 | 132,046 | 267,487 | 298,115 | 342,900 | 289,602 | 220,181 | 67,116 | 32,466 | 1,986,367 |
| 9 G-51 | 232,443 | 244,156 | 243,430 | 234,782 | 286,438 | 424,523 | 506,569 | 510,228 | 412,941 | 282,346 | 200,217 | 127,538 | 3,705,611 |
| 10 G-52 | 408,180 | 405,580 | 387,342 | 371,046 | 437,219 | 571,261 | 682,378 | 642,663 | 541,483 | 405,566 | 282,941 | 192,863 | 5,328,521 |
| 11 G-53 | 47,355 | 42,689 | 53,099 | 51,320 | 57,439 | 82,271 | 108,406 | 76,626 | 84,778 | 61,808 | 35,947 | 24,862 | 726,599 |
| 12 G-54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 G-63 | 0 | 0 | 679 | 1,030 | 1,239 | 1,426 | 1,774 | 1,714 | 1,505 | 1,212 | 950 | 599 | 12,128 |
| 14 Total C/I | 1,661,588 | 1,643,532 | 1,691,481 | 1,985,608 | 3,857,131 | 7,410,547 | 9,712,135 | 9,852,667 | 7,613,854 | 4,720,640 | 2,155,664 | 981,064 | 53,285,911 |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 3,544,957 | 3,354,718 | 3,422,479 | 4,261,693 | 8,755,460 | 16,439,912 | 22,499,139 | 22,283,041 | 17,204,816 | 11,075,969 | 4,880,915 | 2,259,568 | 119,982,666 |
| 17 | | | | | | | | | | | | | |
| 18 G-41T | 0 | 0 | 0 | 0 | (4) | (27) | (41) | (41) | (34) | (24) | (10) | 0 | (181) |
| 19 G-42T | 15 | 0 | 0 | 0 | (17) | (120) | (203) | (198) | (165) | (111) | (50) | 0 | (848) |
| 20 G-43T | 0 | 0 | 0 | 0 | (1) | (62) | (73) | (91) | (89) | (74) | (48) | 0 | (438) |
| 21 G-51T | 0 | 0 | 0 | 0 | (1) | (5) | (6) | (7) | (6) | (5) | (3) | 0 | (34) |
| 22 G-52T | 0 | 0 | 0 | 0 | (1) | (17) | (23) | (27) | (23) | (19) | (15) | 0 | (126) |
| 23 G-53T | 0 | 0 | 0 | 0 | 0 | (72) | (80) | (98) | (80) | (83) | (64) | (4) | (480) |
| 24 G-54T | 0 | 0 | 0 | 0 | 0 | (77) | (82) | (34) | (40) | (46) | (33) | 0 | (311) |
| 25 G-63T | 0 | 0 | 0 | 0 | 0 | (88) | (74) | (36) | (34) | (90) | (89) | 0 | (411) |
| 26 Total Firm Trans | 15 | 0 | 0 | 0 | (26) | (468) | (581) | (531) | (471) | (452) | (311) | (4) | (2,829) |
| 27 | | | | | | | | | | | | | |
| 28 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | | | | | | | | | | | | | |
| 30 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | |
| 32 Non-firm Transportatio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | | | | | | | | | | | | |
| 34 Total | 3,544,972 | 3,354,718 | 3,422,479 | 4,261,693 | 8,755,435 | 16,439,444 | 22,498,557 | 22,282,510 | 17,204,345 | 11,075,517 | 4,880,604 | 2,259,564 | 119,979,837 |

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjustments to Per Books Data

Weather Normalization Adjustments to Gas Cost Revenue:

| Gas Cost Adjustments | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|---------------------------|--------|--------|---------|-----------|-----------|---------|-------------|---------|--------|---------|--------|----------|-------------|
| 1 R-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 R-3 | 0 | 0 | 49,696 | (172,159) | (202,408) | 73,200 | (1,375,079) | 151,288 | 16,857 | 272,943 | 22,257 | (6,848) | (1,170,252) |
| 3 R-4 | 0 | 0 | 3,252 | (2,411) | (5,131) | 4,841 | (140,905) | 15,779 | 2,302 | 48,756 | 6,138 | (1,933) | (69,311) |
| 4 Total Residential | 0 | 0 | 52,949 | (174,570) | (207,540) | 78,041 | (1,515,984) | 167,068 | 19,160 | 321,698 | 28,396 | (8,781) | (1,239,564) |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 0 | 0 | 15,600 | (50,285) | (69,360) | 28,358 | (569,588) | 63,356 | 6,640 | 106,220 | 9,132 | (2,213) | (462,141) |
| 7 G-42 | 0 | 0 | 35,968 | (98,234) | (113,591) | 40,994 | (796,903) | 90,566 | 10,373 | 188,084 | 16,126 | (3,161) | (629,777) |
| 8 G-43 | 0 | 0 | 9,186 | (20,758) | (21,677) | 6,478 | (134,600) | 19,463 | 2,483 | 46,364 | 4,112 | (546) | (89,495) |
| 9 G-51 | 0 | 0 | 3,321 | (10,293) | (8,399) | 2,653 | (51,200) | 5,800 | 634 | 13,578 | 842 | (306) | (43,369) |
| 10 G-52 | 0 | 0 | 2,996 | (16,129) | (11,463) | 3,531 | (72,183) | 8,029 | 917 | 17,033 | 486 | (21) | (66,807) |
| 11 G-53 | 0 | 0 | 0 | (20,390) | (18,882) | 3,108 | (63,066) | 7,841 | 1,152 | 18,537 | 0 | 0 | (71,700) |
| 12 G-54 | | | | | | | | | | | | | 0 |
| 13 G-63 | | | | | | | | | | | | | 0 |
| 14 Total C/I | 0 | 0 | 67,072 | (216,089) | (243,373) | 85,122 | (1,687,540) | 195,056 | 22,199 | 389,816 | 30,697 | (6,247) | (1,363,288) |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 0 | 0 | 120,020 | (390,658) | (450,913) | 163,163 | (3,203,524) | 362,124 | 41,358 | 711,514 | 59,093 | (15,028) | (2,602,851) |
| 17 | | | | | | | | | | | | | |
| 18 G-41T | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 G-42T | | | | | | | | | | | | | 0 |
| 20 G-43T | | | | | | | | | | | | | 0 |
| 21 G-51T | | | | | | | | | | | | | 0 |
| 22 G-52T | | | | | | | | | | | | | 0 |
| 23 G-53T | | | | | | | | | | | | | 0 |
| 24 G-54T | | | | | | | | | | | | | 0 |
| 25 G-63T | | | | | | | | | | | | | 0 |
| 26 Total Firm Trans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | | | | | | | | | | | | |
| 28 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | | | | | | | | | | | | | |
| 30 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | |
| 32 Non-firm Transportatio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | | | | | | | | | | | | |
| 34 Total | 0 | 0 | 120,020 | (390,658) | (450,913) | 163,163 | (3,203,524) | 362,124 | 41,358 | 711,514 | 59,093 | (15,028) | (2,602,851) |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Development of Pro Forma Revenue

Adjusted Billing Determinants

Weather Normalized Gas Cost Revenue

| Normalized Gas Costs | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|---------------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|-----------|-----------|-------------|
| 1 R-1 | 85,768 | 74,344 | 56,346 | 72,241 | 97,882 | 138,471 | 166,761 | 145,130 | 126,590 | 103,598 | 66,865 | 42,113 | 1,176,110 |
| 2 R-3 | 1,677,389 | 1,528,654 | 1,622,401 | 1,898,642 | 4,578,915 | 8,641,798 | 10,193,651 | 11,153,765 | 8,631,230 | 5,614,540 | 2,295,454 | 1,010,624 | 58,847,064 |
| 3 R-4 | 120,211 | 108,188 | 105,199 | 130,632 | 13,993 | 327,137 | 910,609 | 1,298,546 | 852,302 | 958,889 | 391,327 | 216,985 | 5,434,017 |
| 4 Total Residential | 1,883,368 | 1,711,186 | 1,783,947 | 2,101,516 | 4,690,790 | 9,107,406 | 11,271,020 | 12,597,441 | 9,610,122 | 6,677,027 | 2,753,646 | 1,269,722 | 65,457,191 |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 292,766 | 284,860 | 306,438 | 373,842 | 1,102,756 | 2,714,898 | 3,393,807 | 4,071,004 | 2,977,490 | 1,712,729 | 649,799 | 231,797 | 18,112,186 |
| 7 G-42 | 590,364 | 589,902 | 677,181 | 710,320 | 1,657,042 | 3,418,034 | 3,354,597 | 4,361,454 | 3,323,067 | 2,331,103 | 943,952 | 365,566 | 22,322,581 |
| 8 G-43 | 90,480 | 76,345 | 84,065 | 73,992 | 110,368 | 273,965 | 163,515 | 362,363 | 292,085 | 266,545 | 71,228 | 31,920 | 1,896,872 |
| 9 G-51 | 232,443 | 244,156 | 246,751 | 224,489 | 278,040 | 427,176 | 455,369 | 516,029 | 413,575 | 295,923 | 201,059 | 127,232 | 3,662,242 |
| 10 G-52 | 408,180 | 405,580 | 390,338 | 354,917 | 425,756 | 574,791 | 610,194 | 650,692 | 542,400 | 422,598 | 283,427 | 192,841 | 5,261,714 |
| 11 G-53 | 47,355 | 42,689 | 53,099 | 30,930 | 38,556 | 85,379 | 45,340 | 84,467 | 85,930 | 80,345 | 35,947 | 24,862 | 654,899 |
| 12 G-54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 G-63 | 0 | 0 | 679 | 1,030 | 1,239 | 1,426 | 1,774 | 1,714 | 1,505 | 1,212 | 950 | 599 | 12,128 |
| 14 Total C/I | 1,661,588 | 1,643,532 | 1,758,552 | 1,769,519 | 3,613,757 | 7,495,669 | 8,024,594 | 10,047,723 | 7,636,053 | 5,110,456 | 2,186,362 | 974,817 | 51,922,623 |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 3,544,957 | 3,354,718 | 3,542,499 | 3,871,035 | 8,304,547 | 16,603,075 | 19,295,614 | 22,645,165 | 17,246,174 | 11,787,483 | 4,940,007 | 2,244,540 | 117,379,814 |
| 17 | | | | | | | | | | | | | |
| 18 G-41T | 0 | 0 | 0 | 0 | (4) | (27) | (41) | (41) | (34) | (24) | (10) | 0 | (181) |
| 19 G-42T | 15 | 0 | 0 | 0 | (17) | (120) | (203) | (198) | (165) | (111) | (50) | 0 | (848) |
| 20 G-43T | 0 | 0 | 0 | 0 | (1) | (62) | (73) | (91) | (89) | (74) | (48) | 0 | (438) |
| 21 G-51T | 0 | 0 | 0 | 0 | (1) | (5) | (6) | (7) | (6) | (5) | (3) | 0 | (34) |
| 22 G-52T | 0 | 0 | 0 | 0 | (1) | (17) | (23) | (27) | (23) | (19) | (15) | 0 | (126) |
| 23 G-53T | 0 | 0 | 0 | 0 | 0 | (72) | (80) | (98) | (80) | (83) | (64) | (4) | (480) |
| 24 G-54T | 0 | 0 | 0 | 0 | 0 | (77) | (82) | (34) | (40) | (46) | (33) | 0 | (311) |
| 25 G-63T | 0 | 0 | 0 | 0 | 0 | (88) | (74) | (36) | (34) | (90) | (89) | 0 | (411) |
| 26 Total Firm Trans | 15 | 0 | 0 | 0 | (26) | (468) | (581) | (531) | (471) | (452) | (311) | (4) | (2,829) |
| 27 | | | | | | | | | | | | | |
| 28 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | | | | | | | | | | | | | |
| 30 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | | | | | |
| 32 Non-firm Transportatio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | | | | | | | | | | | | | |
| 34 Total | 3,544,972 | 3,354,718 | 3,542,499 | 3,871,035 | 8,304,522 | 16,602,608 | 19,295,033 | 22,644,634 | 17,245,703 | 11,787,031 | 4,939,696 | 2,244,536 | 117,376,986 |

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

| Per Books Data | | | | | | | | | | | | | |
|---------------------------|------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------|
| Actual Base Revenue | | | | | | | | | | | | | |
| Actual Revenue | Rates DG 06-154 Jul-08 | DG 06-154/ DG 08-009 Aug-08 | DG 06-154/ DG 08-009 Sep-08 | Temp Rates DG 08-009 Oct-08 | Temp Rates DG 08-009 Nov-08 | Temp Rates DG 08-009 Dec-08 | Temp Rates DG 08-009 Jan-09 | Temp Rates DG 08-009 Feb-09 | Temp Rates DG 08-009 Mar-09 | Temp Rates DG 08-009 Apr-09 | Temp Rates DG 08-009 May-09 | Temp Rates DG 08-009 Jun-09 | Total |
| 1 R-1 | 48,983 | 45,362 | 46,967 | 53,763 | 58,234 | 69,156 | 78,559 | 69,528 | 65,954 | 62,760 | 57,130 | 54,058 | 710,455 |
| 2 R-3 | 973,893 | 923,678 | 1,071,597 | 1,205,998 | 1,872,615 | 2,904,648 | 3,543,438 | 3,318,292 | 2,925,974 | 2,265,571 | 1,510,907 | 1,211,896 | 23,728,507 |
| 3 R-4 | 28,431 | 26,608 | 30,515 | 31,423 | 2,922 | 44,987 | 142,658 | 164,294 | 115,939 | 138,011 | 80,028 | 64,008 | 869,824 |
| 4 Total Residential | 1,051,306 | 995,648 | 1,149,079 | 1,291,185 | 1,933,771 | 3,018,791 | 3,764,656 | 3,552,113 | 3,107,867 | 2,466,342 | 1,648,066 | 1,329,963 | 25,308,786 |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 245,650 | 243,812 | 270,505 | 320,485 | 513,473 | 925,728 | 1,262,307 | 1,262,816 | 1,035,899 | 703,737 | 470,387 | 338,256 | 7,593,054 |
| 7 G-42 | 239,062 | 234,208 | 299,967 | 372,505 | 650,134 | 1,109,791 | 1,440,750 | 1,434,864 | 1,215,108 | 809,469 | 557,045 | 350,023 | 8,712,927 |
| 8 G-43 | 30,597 | 30,502 | 34,845 | 65,033 | 87,603 | 188,339 | 216,033 | 231,487 | 215,965 | 150,992 | 85,778 | 32,559 | 1,369,732 |
| 9 G-51 | 70,498 | 71,068 | 74,034 | 85,766 | 95,857 | 125,404 | 144,781 | 143,092 | 127,564 | 102,030 | 96,966 | 89,901 | 1,226,961 |
| 10 G-52 | 64,038 | 62,531 | 64,125 | 75,192 | 90,196 | 130,654 | 157,222 | 156,370 | 140,833 | 118,999 | 101,000 | 80,651 | 1,241,811 |
| 11 G-53 | 39,021 | 41,766 | 46,053 | 58,715 | 55,220 | 115,124 | 136,828 | 124,366 | 123,261 | 103,313 | 89,111 | 51,869 | 984,646 |
| 12 G-54 | 29,060 | 29,602 | 30,417 | 39,420 | 35,402 | 73,944 | 78,911 | 29,653 | 37,138 | 42,200 | 29,820 | 23,845 | 479,411 |
| 13 G-63 | 18,598 | 14,752 | 21,907 | 26,463 | 25,792 | 34,901 | 7,109 | 21,804 | 38,288 | 36,736 | 43,946 | 23,454 | 313,750 |
| 14 Total C/I | 736,524 | 728,241 | 841,853 | 1,043,580 | 1,553,676 | 2,703,884 | 3,443,941 | 3,404,453 | 2,934,054 | 2,067,475 | 1,474,054 | 990,557 | 21,922,292 |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 1,787,831 | 1,723,889 | 1,990,932 | 2,334,765 | 3,487,447 | 5,722,675 | 7,208,597 | 6,956,567 | 6,041,921 | 4,533,817 | 3,122,120 | 2,320,520 | 47,231,079 |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | |
| 21 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | | | | | | | | | | | | |
| 23 Non-firm Transportatio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | |
| 25 Total | 1,787,831 | 1,723,889 | 1,990,932 | 2,334,765 | 3,487,447 | 5,722,675 | 7,208,597 | 6,956,567 | 6,041,921 | 4,533,817 | 3,122,120 | 2,320,520 | 47,231,079 |

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Per Books Data

Normal for new Rates DG 09-095 New Rates

| Actual Revenue | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|---------------------------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-------------|
| 1 R-1 | 7,604 | 7,853 | 4,246 | (670) | (3,502) | (7,374) | (10,369) | (9,143) | (7,560) | (5,443) | (2,634) | (1,007) | (27,999) |
| 2 R-3 | 237,255 | 226,068 | 135,830 | 60,775 | (56,316) | (320,053) | (388,271) | (360,106) | (321,188) | (225,384) | (28,671) | 72,426 | (967,635) |
| 3 R-4 | 6,915 | 6,561 | 3,681 | 1,546 | (11) | (2,738) | (15,383) | (17,544) | (12,887) | (14,295) | (4,033) | 748 | (47,440) |
| 4 Total Residential | 251,774 | 240,482 | 143,757 | 61,651 | (59,829) | (330,165) | (414,023) | (386,793) | (341,635) | (245,122) | (35,338) | 72,167 | (1,043,074) |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 73,273 | 72,808 | 45,026 | 21,963 | (16,544) | (91,835) | (156,580) | (163,940) | (117,790) | (55,095) | 997 | 27,355 | (360,362) |
| 7 G-42 | 44,590 | 43,603 | 15,397 | (8,585) | (49,598) | (113,004) | (161,213) | (165,164) | (132,130) | (86,158) | (35,160) | (2,954) | (650,376) |
| 8 G-43 | 4,748 | 5,061 | 3,931 | (300) | (3,415) | (15,722) | (18,886) | (25,092) | (22,460) | (17,915) | (9,103) | (301) | (99,454) |
| 9 G-51 | 5,590 | 5,360 | (2,327) | (8,548) | (12,087) | (20,126) | (25,626) | (26,920) | (21,738) | (15,326) | (10,770) | (8,299) | (140,817) |
| 10 G-52 | 5,005 | 4,388 | (1,068) | (6,458) | (10,124) | (19,032) | (24,749) | (25,308) | (21,641) | (16,840) | (11,653) | (6,552) | (134,032) |
| 11 G-53 | 5,541 | 5,565 | 4,994 | (1,303) | (2,157) | (8,095) | (9,098) | (11,467) | (9,185) | (9,225) | (6,321) | (1,223) | (41,974) |
| 12 G-54 | (13,879) | (14,534) | (14,015) | (18,479) | (18,684) | (42,235) | (45,407) | (18,225) | (21,449) | (25,185) | (17,749) | (14,396) | (264,237) |
| 13 G-63 | 2,674 | 2,271 | 3,060 | (371) | (656) | (2,110) | (1,515) | (89) | (371) | (2,241) | (2,309) | (605) | (2,262) |
| 14 Total C/I | 127,542 | 124,522 | 54,998 | (22,081) | (113,265) | (312,159) | (443,074) | (436,205) | (346,764) | (227,985) | (92,068) | (6,975) | (1,693,514) |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 379,316 | 365,004 | 198,755 | 39,570 | (173,094) | (642,324) | (857,097) | (822,998) | (688,399) | (473,107) | (127,406) | 65,192 | (2,736,588) |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | |
| 21 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | | | | | | | | | | | | |
| 23 Non-firm Transportatio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | |
| 25 Total | 379,316 | 365,004 | 198,755 | 39,570 | (173,094) | (642,324) | (857,097) | (822,998) | (688,399) | (473,107) | (127,406) | 65,192 | (2,736,588) |

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Per Books Data

Base Revenue (without Gas Cost, Environmental or DSM surcharge revenue)

| Actual Revenue | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 1 R-1 | 56,587 | 53,215 | 51,213 | 53,093 | 54,732 | 61,782 | 68,190 | 60,385 | 58,394 | 57,317 | 54,496 | 53,051 | 682,456 |
| 2 R-3 | 1,211,148 | 1,149,746 | 1,207,427 | 1,266,773 | 1,816,299 | 2,584,595 | 3,155,167 | 2,958,186 | 2,604,786 | 2,040,187 | 1,482,236 | 1,284,322 | 22,760,872 |
| 3 R-4 | 35,346 | 33,169 | 34,196 | 32,969 | 2,911 | 42,249 | 127,275 | 146,750 | 103,052 | 123,716 | 75,995 | 64,756 | 822,384 |
| 4 Total Residential | 1,303,080 | 1,236,130 | 1,292,836 | 1,352,836 | 1,873,942 | 2,688,626 | 3,350,633 | 3,165,320 | 2,766,232 | 2,221,220 | 1,612,728 | 1,402,130 | 24,265,712 |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 318,923 | 316,620 | 315,531 | 342,448 | 496,929 | 833,893 | 1,105,727 | 1,098,876 | 918,109 | 648,642 | 471,384 | 365,611 | 7,232,692 |
| 7 G-42 | 283,652 | 277,811 | 315,364 | 363,920 | 600,536 | 996,787 | 1,279,537 | 1,269,700 | 1,082,978 | 723,311 | 521,885 | 347,069 | 8,062,551 |
| 8 G-43 | 35,345 | 35,563 | 38,776 | 64,733 | 84,188 | 172,617 | 197,147 | 206,395 | 193,505 | 133,077 | 76,675 | 32,258 | 1,270,278 |
| 9 G-51 | 76,088 | 76,428 | 71,707 | 77,218 | 83,770 | 105,278 | 119,155 | 116,172 | 105,826 | 86,704 | 86,196 | 81,602 | 1,086,144 |
| 10 G-52 | 69,043 | 66,919 | 63,057 | 68,734 | 80,072 | 111,622 | 132,473 | 131,062 | 119,192 | 102,159 | 89,347 | 74,099 | 1,107,779 |
| 11 G-53 | 44,562 | 47,331 | 51,047 | 57,412 | 53,063 | 107,029 | 127,730 | 112,899 | 114,076 | 94,088 | 82,790 | 50,646 | 942,672 |
| 12 G-54 | 15,181 | 15,068 | 16,402 | 20,941 | 16,718 | 31,709 | 33,504 | 11,428 | 15,689 | 17,015 | 12,071 | 9,449 | 215,174 |
| 13 G-63 | 21,272 | 17,023 | 24,967 | 26,092 | 25,136 | 32,791 | 5,594 | 21,715 | 37,917 | 34,495 | 41,637 | 22,849 | 311,488 |
| 14 Total C/I | 864,066 | 852,763 | 896,851 | 1,021,499 | 1,440,411 | 2,391,725 | 3,000,867 | 2,968,248 | 2,587,290 | 1,839,490 | 1,381,986 | 983,582 | 20,228,778 |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 2,167,147 | 2,088,893 | 2,189,687 | 2,374,335 | 3,314,353 | 5,080,351 | 6,351,500 | 6,133,569 | 5,353,522 | 4,060,710 | 2,994,714 | 2,385,712 | 44,494,491 |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | |
| 21 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | | | | | | | | | | | | |
| 23 Non-firm Transportatio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | |
| 25 Total | 2,167,147 | 2,088,893 | 2,189,687 | 2,374,335 | 3,314,353 | 5,080,351 | 6,351,500 | 6,133,569 | 5,353,522 | 4,060,710 | 2,994,714 | 2,385,712 | 44,494,491 |

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjustments to Per Books Data

Weather Normalization Adjustments to Net Revenue

| Gas Cost Adjustments | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|---------------------------|--------|--------|--------|----------|----------|--------|-----------|--------|--------|---------|--------|---------|-----------|
| 1 R-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 R-3 | 0 | 0 | 7,036 | (27,339) | (42,118) | 11,470 | (220,558) | 24,576 | 2,807 | 63,464 | 4,607 | (2,661) | (178,718) |
| 3 R-4 | 0 | 0 | 241 | (153) | (324) | 304 | (8,893) | 1,014 | 152 | 4,361 | 461 | (175) | (3,013) |
| 4 Total Residential | 0 | 0 | 7,276 | (27,493) | (42,443) | 11,774 | (229,450) | 25,590 | 2,959 | 67,825 | 5,067 | (2,836) | (181,731) |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 0 | 0 | 2,270 | (8,312) | (11,350) | 4,658 | (96,052) | 10,830 | 1,165 | 19,638 | 1,942 | (633) | (75,842) |
| 7 G-42 | 0 | 0 | 4,793 | (14,645) | (16,801) | 6,080 | (121,395) | 13,995 | 1,645 | 31,336 | 3,113 | (835) | (92,714) |
| 8 G-43 | 0 | 0 | 500 | (1,280) | (2,934) | 886 | (18,967) | 2,777 | 364 | 7,258 | 338 | (60) | (11,118) |
| 9 G-51 | 0 | 0 | 311 | (1,095) | (886) | 279 | (5,512) | 635 | 71 | 1,612 | 119 | (58) | (4,525) |
| 10 G-52 | 0 | 0 | 143 | (877) | (994) | 307 | (6,464) | 730 | 86 | 1,687 | 36 | (2) | (5,347) |
| 11 G-53 | 0 | 0 | 0 | (906) | (1,322) | 284 | (5,974) | 767 | 113 | 1,919 | 0 | 0 | (5,119) |
| 12 G-54 | 0 | 0 | 0 | (38) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (38) |
| 13 G-63 | 0 | 0 | 0 | (526) | (447) | 70 | 0 | 0 | 25 | 1,145 | 140 | (172) | 235 |
| 14 Total C/I | 0 | 0 | 8,016 | (27,679) | (34,734) | 12,565 | (254,364) | 29,734 | 3,470 | 64,595 | 5,688 | (1,761) | (194,470) |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 0 | 0 | 15,292 | (55,172) | (77,177) | 24,339 | (483,814) | 55,324 | 6,429 | 132,420 | 10,755 | (4,597) | (376,201) |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | |
| 21 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | | | | | | | | | | | | |
| 23 Non-firm Transportatio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | |
| 25 Total | 0 | 0 | 15,292 | (55,172) | (77,177) | 24,339 | (483,814) | 55,324 | 6,429 | 132,420 | 10,755 | (4,597) | (376,201) |

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Development of Pro Forma Revenue

Adjusted Billing Determinants

Weather Normalized Net Revenue

| | Jul-08 | Aug-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Total |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Normalized Gas Costs | | | | | | | | | | | | | |
| 1 R-1 | 56,587 | 53,215 | 51,213 | 53,093 | 54,732 | 61,782 | 68,190 | 60,385 | 58,394 | 57,317 | 54,496 | 53,051 | 682,456 |
| 2 R-3 | 1,211,148 | 1,149,746 | 1,214,463 | 1,239,434 | 1,774,181 | 2,596,064 | 2,934,610 | 2,982,761 | 2,607,593 | 2,103,651 | 1,486,843 | 1,281,661 | 22,582,154 |
| 3 R-4 | 35,346 | 33,169 | 34,436 | 32,816 | 2,586 | 42,553 | 118,383 | 147,764 | 103,203 | 128,077 | 76,456 | 64,581 | 819,371 |
| 4 Total Residential | 1,303,080 | 1,236,130 | 1,300,112 | 1,325,343 | 1,831,500 | 2,700,400 | 3,121,183 | 3,190,910 | 2,769,190 | 2,289,045 | 1,617,795 | 1,399,293 | 24,083,982 |
| 5 | | | | | | | | | | | | | |
| 6 G-41 | 318,923 | 316,620 | 317,800 | 334,135 | 485,579 | 838,551 | 1,009,675 | 1,109,707 | 919,274 | 668,280 | 473,326 | 364,978 | 7,156,849 |
| 7 G-42 | 283,652 | 277,811 | 320,157 | 349,275 | 583,735 | 1,002,867 | 1,158,142 | 1,283,695 | 1,084,623 | 754,647 | 524,998 | 346,234 | 7,969,837 |
| 8 G-43 | 35,345 | 35,563 | 39,276 | 63,453 | 81,253 | 173,503 | 178,180 | 209,172 | 193,869 | 140,334 | 77,013 | 32,198 | 1,259,160 |
| 9 G-51 | 76,088 | 76,428 | 72,018 | 76,123 | 82,884 | 105,557 | 113,643 | 116,807 | 105,897 | 88,316 | 86,314 | 81,543 | 1,081,619 |
| 10 G-52 | 69,043 | 66,919 | 63,200 | 67,858 | 79,078 | 111,929 | 126,009 | 131,792 | 119,277 | 103,846 | 89,383 | 74,097 | 1,102,432 |
| 11 G-53 | 44,562 | 47,331 | 51,047 | 56,506 | 51,741 | 107,313 | 121,756 | 113,666 | 114,189 | 96,007 | 82,790 | 50,646 | 937,553 |
| 12 G-54 | 15,181 | 15,068 | 16,402 | 20,903 | 16,718 | 31,709 | 33,504 | 11,428 | 15,689 | 17,015 | 12,071 | 9,449 | 215,136 |
| 13 G-63 | 21,272 | 17,023 | 24,967 | 25,566 | 24,688 | 32,861 | 5,594 | 21,715 | 37,942 | 35,639 | 41,777 | 22,677 | 311,724 |
| 14 Total C/I | 864,066 | 852,763 | 904,867 | 993,819 | 1,405,676 | 2,404,290 | 2,746,503 | 2,997,982 | 2,590,760 | 1,904,085 | 1,387,674 | 981,822 | 20,034,309 |
| 15 | | | | | | | | | | | | | |
| 16 Total Firm Sales | 2,167,147 | 2,088,893 | 2,204,980 | 2,319,163 | 3,237,176 | 5,104,690 | 5,867,685 | 6,188,893 | 5,359,950 | 4,193,130 | 3,005,469 | 2,381,115 | 44,118,290 |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 280 Day Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | | | | | |
| 21 Interruptible Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | | | | | | | | | | | | |
| 23 Non-firm Transportatio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | | |
| 25 Total | 2,167,147 | 2,088,893 | 2,204,980 | 2,319,163 | 3,237,176 | 5,104,690 | 5,867,685 | 6,188,893 | 5,359,950 | 4,193,130 | 3,005,469 | 2,381,115 | 44,118,290 |

2009 Actual BF Margin w/ Customer Charge Actually billed during the test year. Jul and Aug old Rates, Sep-Jun Temp Rates

| | S&T Jan-09 | S&T Feb-09 | S&T Mar-09 | S&T Apr-09 | S&T May-09 | S&T Jun-09 | S&T Jul-08 | S&T Aug-08 | S&T Aug-08 | S&T Sep-08 | S&T Sep-08 | S&T Oct-08 | S&T Nov-08 | S&T Dec-08 | S&T Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| R-1 | 78,583 | 69,539 | 65,963 | 63,014 | 57,086 | 54,064 | 48,981 | 44,840 | 518 | 14,414 | 33,407 | 53,831 | 58,157 | 69,182 | \$711,579 |
| R-2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 |
| R-3 | 3,543,899 | 3,317,982 | 2,925,895 | 2,265,261 | 1,514,330 | 1,211,481 | 973,727 | 898,752 | 15,321 | 329,397 | 738,801 | 1,207,082 | 1,872,335 | 2,904,741 | \$23,719,004 |
| R-4 | 142,668 | 163,871 | 115,806 | 137,668 | 80,059 | 63,868 | 28,432 | 26,189 | 407 | 8,906 | 19,653 | 31,418 | 2,901 | 45,012 | \$866,858 |
| Total Resid. | \$3,765,150 | \$3,551,392 | \$3,107,664 | \$2,465,943 | \$1,651,475 | \$1,329,413 | \$1,051,140 | \$969,781 | \$16,246 | \$352,717 | \$791,861 | \$1,292,331 | \$1,933,393 | \$3,018,935 | \$25,297,441 |
| G-41 | 1,262,368 | 1,262,779 | 1,035,858 | 701,375 | 469,074 | 338,138 | 245,626 | 238,791 | 4,930 | 69,577 | 207,859 | 320,574 | 512,919 | 925,642 | \$7,595,510 |
| G-42 | 1,437,934 | 1,438,043 | 1,216,653 | 893,767 | 570,126 | 351,223 | 241,546 | 229,810 | 4,373 | 68,700 | 215,974 | 368,073 | 647,161 | 1,107,116 | \$8,790,499 |
| G-43 | 194,001 | 235,852 | 225,271 | 188,608 | 113,506 | 42,973 | 29,030 | 27,818 | 420 | 23,990 | 6,035 | 40,216 | 64,958 | 168,348 | \$1,361,026 |
| G-51 | 144,801 | 143,091 | 127,569 | 101,514 | 96,948 | 89,869 | 70,493 | 69,749 | 1,318 | 26,732 | 53,032 | 85,712 | 95,873 | 125,402 | \$1,232,103 |
| G-52 | 157,221 | 156,371 | 140,833 | 118,998 | 101,388 | 80,651 | 64,037 | 61,541 | 986 | 28,098 | 41,469 | 75,213 | 90,389 | 130,652 | \$1,247,847 |
| G-53 | 122,319 | 139,921 | 119,537 | 121,310 | 95,608 | 53,419 | 41,531 | 40,232 | - | 37,281 | 5,114 | 48,414 | 53,126 | 109,023 | \$986,835 |
| G-54 | 76,900 | 32,363 | 38,435 | 44,266 | 31,985 | 27,478 | 28,733 | 30,040 | - | 28,736 | 454 | 33,825 | 34,255 | 71,621 | \$479,091 |
| Total C/I | \$3,430,013 | \$3,427,987 | \$2,921,278 | \$2,210,345 | \$1,518,326 | \$1,005,140 | \$739,853 | \$711,891 | \$12,027 | \$302,350 | \$532,596 | \$992,976 | \$1,525,363 | \$2,677,692 | \$22,007,837 |
| Total All | \$7,195,163 | \$6,979,379 | \$6,028,942 | \$4,676,288 | \$3,169,801 | \$2,334,553 | \$1,790,993 | \$1,681,672 | \$28,273 | \$655,067 | \$1,324,457 | \$2,285,307 | \$3,458,756 | \$5,696,627 | \$47,305,278 |

2009 Actual BF Margin w/ Customer Charge at DG 08-009 Rates effective July 1, 2009.

| | S&T Jan-09 | S&T Feb-09 | S&T Mar-09 | S&T Apr-09 | S&T May-09 | S&T Jun-09 | S&T Jul-08 | S&T Aug-08 | S&T Aug-08 | S&T Sep-08 | S&T Sep-08 | S&T Oct-08 | S&T Nov-08 | S&T Dec-08 | S&T Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| R-1 | 67,846 | 60,071 | 58,090 | 57,264 | 54,163 | 52,776 | 56,288 | 52,408 | 523 | 18,215 | 33,579 | 52,880 | 54,364 | 61,477 | \$679,944 |
| R-2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 |
| R-3 | 3,137,919 | 2,941,302 | 2,590,044 | 2,028,327 | 1,477,227 | 1,276,627 | 1,204,098 | 1,117,242 | 16,417 | 381,363 | 815,823 | 1,260,679 | 1,805,780 | 2,570,101 | \$22,622,949 |
| R-4 | 126,558 | 145,494 | 102,329 | 122,666 | 75,587 | 64,259 | 35,153 | 32,537 | 439 | 10,359 | 21,704 | 32,782 | 2,872 | 42,036 | \$814,785 |
| Total Resid. | \$3,332,323 | \$3,146,867 | \$2,750,463 | \$2,208,257 | \$1,606,987 | \$1,393,662 | \$1,295,539 | \$1,202,187 | \$17,379 | \$409,937 | \$871,106 | \$1,346,341 | \$1,863,016 | \$2,673,614 | \$24,117,678 |
| G-41 | 1,099,418 | 1,092,513 | 912,772 | 642,544 | 467,359 | 363,402 | 317,076 | 309,137 | 5,582 | 94,825 | 225,790 | 340,576 | 493,522 | 828,991 | \$7,193,507 |
| G-42 | 1,269,417 | 1,265,598 | 1,078,319 | 802,991 | 531,903 | 346,272 | 284,493 | 271,694 | 4,497 | 83,627 | 214,719 | 357,424 | 594,141 | 988,425 | \$8,093,520 |
| G-43 | 174,122 | 209,566 | 201,663 | 169,726 | 103,810 | 42,433 | 33,588 | 32,606 | 507 | 27,058 | 6,706 | 39,693 | 61,202 | 151,761 | \$1,254,441 |
| G-51 | 118,500 | 115,511 | 105,232 | 85,699 | 85,689 | 81,107 | 75,650 | 74,760 | 1,230 | 27,732 | 49,263 | 76,726 | 83,311 | 104,679 | \$1,085,089 |
| G-52 | 131,691 | 130,291 | 118,490 | 101,556 | 89,210 | 73,676 | 68,649 | 65,603 | 930 | 28,831 | 39,275 | 68,361 | 79,801 | 110,961 | \$1,107,325 |
| G-53 | 112,592 | 127,742 | 109,741 | 111,463 | 88,792 | 51,897 | 46,799 | 45,533 | - | 41,324 | 5,791 | 46,840 | 50,677 | 100,368 | \$939,559 |
| G-54 | 31,315 | 14,057 | 16,890 | 18,974 | 14,156 | 12,959 | 14,707 | 15,352 | - | 14,534 | 491 | 15,197 | 15,419 | 29,221 | \$213,272 |
| G-63 | 32,766 | 19,366 | 16,656 | 38,051 | 37,171 | 20,594 | 21,351 | 16,042 | - | 21,855 | 2,883 | 20,395 | 25,792 | 37,565 | \$310,487 |
| Total C/I | \$2,969,821 | \$2,974,644 | \$2,559,763 | \$1,971,004 | \$1,418,090 | \$992,340 | \$862,313 | \$830,727 | \$12,746 | \$339,786 | \$544,918 | \$965,212 | \$1,403,865 | \$2,351,971 | \$20,197,200 |
| Total All | \$6,302,144 | \$6,121,511 | \$5,310,226 | \$4,179,261 | \$3,025,077 | \$2,386,002 | \$2,157,852 | \$2,032,914 | \$30,125 | \$749,723 | \$1,416,024 | \$2,311,553 | \$3,266,881 | \$5,025,585 | \$44,314,878 |

| Variance | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-08 | Aug-08 | Aug-08 | Sep-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Total |
|--------------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|--------|----------|---------|----------|-----------|-----------|---------------|
| R-1 | (10,737) | (9,468) | (7,873) | (5,750) | (2,923) | (1,288) | 7,307 | 7,568 | 5 | 3,801 | 172 | (951) | (3,793) | (7,705) | (\$31,635) |
| R-2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 |
| R-3 | (405,980) | (376,680) | (335,851) | (236,934) | (37,103) | 65,146 | 230,371 | 218,490 | 1,096 | 51,966 | 77,022 | 53,597 | (66,555) | (334,640) | (\$1,096,055) |
| R-4 | (16,110) | (18,377) | (13,477) | (15,002) | (4,462) | 391 | 6,721 | 6,348 | 32 | 1,453 | 2,051 | 1,364 | (29) | (2,976) | (\$52,073) |
| Total Resid. | (432,827) | (404,525) | (357,201) | (257,686) | (44,488) | 64,249 | 244,399 | 232,406 | 1,133 | 57,220 | 79,245 | 54,010 | (70,377) | (345,321) | (\$1,179,763) |
| | | | | | | | | | | | | | | | \$0 |
| G-41 | (162,950) | (170,266) | (123,086) | (58,831) | (1,715) | 25,264 | 71,450 | 70,346 | 652 | 25,248 | 17,931 | 20,002 | (19,397) | (96,651) | (\$402,003) |
| G-42 | (168,517) | (172,445) | (138,334) | (90,776) | (38,223) | (4,951) | 42,947 | 41,884 | 124 | 14,927 | (1,255) | (10,649) | (53,020) | (118,691) | (\$696,979) |
| G-43 | (19,879) | (26,286) | (23,608) | (18,882) | (9,696) | (540) | 4,558 | 4,788 | 87 | 3,068 | 671 | (523) | (3,756) | (16,587) | (\$106,585) |
| G-51 | (26,301) | (27,580) | (22,337) | (15,815) | (11,259) | (8,762) | 5,157 | 5,011 | (88) | 1,000 | (3,769) | (8,986) | (12,562) | (20,723) | (\$147,014) |
| G-52 | (25,530) | (26,080) | (22,343) | (17,442) | (12,178) | (6,975) | 4,612 | 4,062 | (56) | 733 | (2,194) | (6,852) | (10,588) | (19,691) | (\$140,522) |
| G-53 | (9,727) | (12,179) | (9,796) | (9,847) | (6,816) | (1,522) | 5,268 | 5,301 | - | 4,043 | 677 | (1,574) | (2,449) | (8,655) | (\$47,276) |
| G-54 | (45,585) | (18,306) | (21,545) | (25,292) | (17,829) | (14,519) | (14,026) | (14,688) | - | (14,202) | 37 | (18,628) | (18,836) | (42,400) | (\$265,819) |
| G-63 | (1,703) | (201) | (466) | (2,456) | (2,520) | (795) | 2,494 | 2,132 | - | 2,619 | 224 | (554) | (890) | (2,323) | (\$4,439) |
| Total C/I | (460,192) | (453,343) | (361,515) | (239,341) | (100,236) | (12,800) | 122,460 | 118,836 | 719 | 37,436 | 12,322 | (27,764) | (121,498) | (325,721) | (\$1,810,637) |
| Total All | (893,019) | (857,868) | (718,716) | (497,027) | (144,724) | 51,449 | 366,859 | 351,242 | 1,852 | 94,656 | 91,567 | 26,246 | (191,875) | (671,042) | (\$2,990,400) |
| | | | | | | | | | | | | | | | \$0 |

2009 Actual BF Margin w/ Customer Charge at DG 09-095 Rates

| | S&T Jan-09 | S&T Feb-09 | S&T Mar-09 | S&T Apr-09 | S&T May-09 | S&T Jun-09 | S&T Jul-08 | S&T Aug-08 | S&T Aug-08 | S&T Sep-08 | S&T Sep-08 | S&T Oct-08 | S&T Nov-08 | S&T Dec-08 | Total |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| R-1 | 68,214 | 60,396 | 58,403 | 57,571 | 54,452 | 53,057 | 56,585 | 52,684 | 527 | 18,310 | 33,757 | 53,161 | 54,655 | 61,808 | \$683,580 |
| R-2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 |
| R-3 | 3,155,628 | 2,957,876 | 2,604,707 | 2,039,877 | 1,485,659 | 1,283,907 | 1,210,982 | 1,123,631 | 16,510 | 383,560 | 820,468 | 1,267,857 | 1,816,019 | 2,584,688 | \$22,751,369 |
| R-4 | 127,285 | 146,327 | 102,919 | 123,373 | 76,026 | 64,616 | 35,347 | 32,716 | 441 | 10,417 | 21,823 | 32,964 | 2,890 | 42,274 | \$819,418 |
| Total Resid. | \$3,351,127 | \$3,164,599 | \$2,766,029 | \$2,220,821 | \$1,616,137 | \$1,401,580 | \$1,302,914 | \$1,209,031 | \$17,478 | \$412,287 | \$876,048 | \$1,353,982 | \$1,873,564 | \$2,688,770 | \$24,254,367 |
| G-41 | 1,105,788 | 1,098,839 | 918,068 | 646,280 | 470,071 | 365,493 | 318,899 | 310,915 | 5,614 | 95,369 | 227,093 | 342,537 | 496,375 | 833,807 | \$7,235,148 |
| G-42 | 1,276,721 | 1,272,879 | 1,084,523 | 807,609 | 534,966 | 348,269 | 286,136 | 273,265 | 4,521 | 84,109 | 215,962 | 359,488 | 597,563 | 994,112 | \$8,140,123 |
| G-43 | 175,115 | 210,760 | 202,811 | 170,693 | 104,403 | 42,672 | 33,778 | 32,790 | 509 | 27,211 | 6,745 | 39,916 | 61,543 | 152,626 | \$1,261,572 |
| G-51 | 119,175 | 116,171 | 105,831 | 86,188 | 86,178 | 81,570 | 76,083 | 75,189 | 1,238 | 27,894 | 49,543 | 77,164 | 83,786 | 105,276 | \$1,091,286 |
| G-52 | 132,472 | 131,063 | 119,192 | 102,158 | 89,735 | 74,099 | 69,042 | 65,979 | 936 | 28,991 | 39,508 | 68,755 | 80,265 | 111,620 | \$1,113,815 |
| G-53 | 113,221 | 128,454 | 110,352 | 112,085 | 89,287 | 52,196 | 47,072 | 45,797 | - | 41,563 | 5,826 | 47,111 | 50,969 | 100,928 | \$944,861 |
| G-54 | 31,493 | 14,138 | 16,986 | 19,081 | 14,236 | 13,082 | 14,854 | 15,506 | - | 14,681 | 494 | 15,346 | 15,571 | 29,386 | \$214,854 |
| T-46 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 |
| T-47 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 |
| T-48 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 |
| T-56 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 |
| T-57 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 |
| G-63 | 32,954 | 19,478 | 16,751 | 38,266 | 37,382 | 20,784 | 21,531 | 16,181 | - | 22,051 | 2,904 | 20,578 | 26,026 | 37,778 | \$312,664 |
| Total C/I | \$2,986,939 | \$2,991,782 | \$2,574,514 | \$1,982,360 | \$1,426,258 | \$998,165 | \$867,395 | \$835,622 | \$12,818 | \$341,869 | \$548,075 | \$970,895 | \$1,412,098 | \$2,365,533 | \$20,314,323 |
| Total All | \$6,338,066 | \$6,156,381 | \$5,340,543 | \$4,203,181 | \$3,042,395 | \$2,399,745 | \$2,170,309 | \$2,044,653 | \$30,296 | \$754,156 | \$1,424,123 | \$2,324,877 | \$3,285,662 | \$5,054,303 | \$44,568,690 |

| Variance | Jan-09 | Feb-09 | Mar-09 | Apr-09 | May-09 | Jun-09 | Jul-08 | Aug-08 | Aug-08 | Sep-08 | Sep-08 | Oct-08 | Nov-08 | Dec-08 | Total |
|--------------|-----------|-----------|-----------|-----------|-----------|----------|----------|----------|--------|----------|---------|----------|-----------|-----------|-------------|
| R-1 | (10,369) | (9,143) | (7,560) | (5,443) | (2,634) | (1,007) | 7,604 | 7,844 | 9 | 3,896 | 350 | (670) | (3,502) | (7,374) | (27,999) |
| R-2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| R-3 | (388,271) | (360,106) | (321,188) | (225,384) | (28,671) | 72,426 | 237,255 | 224,879 | 1,189 | 54,163 | 81,667 | 60,775 | (56,316) | (320,053) | (967,635) |
| R-4 | (15,383) | (17,544) | (12,887) | (14,295) | (4,033) | 748 | 6,915 | 6,527 | 34 | 1,511 | 2,170 | 1,546 | (11) | (2,738) | (47,440) |
| R-5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| R-6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Resid. | (414,023) | (386,793) | (341,635) | (245,122) | (35,338) | 72,167 | 251,774 | 239,250 | 1,232 | 59,570 | 84,187 | 61,651 | (59,829) | (330,165) | (1,043,074) |
| G-41 | (156,580) | (163,940) | (117,790) | (55,095) | 997 | 27,355 | 73,273 | 72,124 | 684 | 25,792 | 19,234 | 21,963 | (16,544) | (91,835) | (360,362) |
| G-42 | (161,213) | (165,164) | (132,130) | (86,158) | (35,160) | (2,954) | 44,590 | 43,455 | 148 | 15,409 | (12) | (8,585) | (49,598) | (113,004) | (650,376) |
| G-43 | (18,886) | (25,092) | (22,460) | (17,915) | (9,103) | (301) | 4,748 | 4,972 | 89 | 3,221 | 710 | (300) | (3,415) | (15,722) | (99,454) |
| G-51 | (25,626) | (26,920) | (21,738) | (15,326) | (10,770) | (8,299) | 5,590 | 5,440 | (80) | 1,162 | (3,489) | (8,548) | (12,087) | (20,126) | (140,817) |
| G-52 | (24,749) | (25,308) | (21,641) | (16,840) | (11,653) | (6,552) | 5,005 | 4,438 | (50) | 893 | (1,961) | (6,458) | (10,124) | (19,032) | (134,032) |
| G-53 | (9,098) | (11,467) | (9,185) | (9,225) | (6,321) | (1,223) | 5,541 | 5,565 | - | 4,282 | 712 | (1,303) | (2,157) | (8,095) | (41,974) |
| G-54 | (45,407) | (18,225) | (21,449) | (25,185) | (17,749) | (14,396) | (13,879) | (14,534) | - | (14,055) | 40 | (18,479) | (18,684) | (42,235) | (264,237) |
| T-46 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| T-47 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| T-48 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| T-56 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| T-57 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| G-63 | (1,515) | (89) | (371) | (2,241) | (2,309) | (605) | 2,674 | 2,271 | - | 2,815 | 245 | (371) | (656) | (2,110) | (2,262) |
| Total C/I | (443,074) | (436,205) | (346,764) | (227,985) | (92,068) | (6,975) | 127,542 | 123,731 | 791 | 39,519 | 15,479 | (22,081) | (113,265) | (312,159) | (1,693,514) |
| Total All | (857,097) | (822,998) | (688,399) | (473,107) | (127,406) | 65,192 | 379,316 | 362,981 | 2,023 | 99,089 | 99,666 | 39,570 | (173,094) | (642,324) | (2,736,588) |

EnergyNorth LDAC and COG Reconciling Mechanism Timetable

| | Mechanism | Initial Recovery Period | Filing Date | Effective Date | COG or LDAC |
|---|--|--|-------------------------------|----------------------------|-------------|
| 1 | Commodity Related Bad Debt Reconciling Mechanism | Nov 2010-April 2011 | July 29, 2011 | Nov 1, 2011 | COG |
| 2 | Cast Iron/Bare Steel/ Public Work Tracker | Apr 2010-Mar 2011 for CI/BS Oct 2010 –Mar 2011 for Public Works. All subsequent filings Mar-Apr | May 15, 2011 | July 1, 2011 | LDAC |
| 3 | Pensions and OPEB Reconciling Mechanism | Jan – Dec 2010 | July 29, 2011 | Nov 1, 2011 | LDAC |
| 4 | O&M Inflation Adjustment Mechanism | Jul 2010-Jun 2011 | Sep 1, 2011 | Nov 1, 2011 | LDAC |
| 5 | Revenue Decoupling Mechanism | Peak Nov 2010-Apr 2011 Off Peak May 2011-Oct 2011 | July 29, 2011 Jan 29, 2012 | Nov 1, 2011 May 1, 2012 | LDAC |
| | | | | | |