

ENERGY NORTH NATURAL GAS, INC,
d/b/a KeySpan Energy Delivery N.E.
Peak 2008 – 2009 Winter Cost of Gas Filing

Filed Tariff Sheets

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II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 84	LDAC Page 91	Total Rate	Delivery Charge	Cost of Gas Rate Page 84	LDAC Page 91	Total Rate
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$ 8.01			\$ 8.01	\$ 8.01			\$ 8.01
Size of the first block	10 therms				10 therms			
Therms in the first block per month at	\$ 0.3054	\$ 1.1837	\$ 0.0254	\$ 1.5145	\$ 0.3054	\$ 1.1702	\$ 0.0187	\$ 1.4943
All therms over the first block per month at	\$ 0.2696	\$ 1.1837	\$ 0.0254	\$ 1.4787	\$ 0.2696	\$ 1.1702	\$ 0.0187	\$ 1.4585
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$ 11.46			\$ 11.46	\$ 11.46			\$ 11.46
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3356	\$ 1.1837	\$ 0.0260	\$ 1.5453	\$ 0.3356	\$ 1.1702	\$ 0.0192	\$ 1.5250
All therms over the first block per month at	\$ 0.1950	\$ 1.1837	\$ 0.0260	\$ 1.4047	\$ 0.1950	\$ 1.1702	\$ 0.0192	\$ 1.3844
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$ 4.58			\$ 4.58	\$ 4.58			\$ 4.58
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1343	\$ 1.1837	\$ 0.0260	\$ 1.3440	\$ 0.1343	\$ 1.1702	\$ 0.0192	\$ 1.3237
All therms over the first block per month at	\$ 0.0780	\$ 1.1837	\$ 0.0260	\$ 1.2877	\$ 0.0780	\$ 1.1702	\$ 0.0192	\$ 1.2674
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$ 28.58			\$ 28.58	\$ 28.58			\$ 28.58
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3732	\$ 1.1839	\$ 0.0278	\$ 1.5849	\$ 0.3732	\$ 1.1706	\$ 0.0101	\$ 1.5539
All therms over the first block per month at	\$ 0.2427	\$ 1.1839	\$ 0.0278	\$ 1.4544	\$ 0.2427	\$ 1.1706	\$ 0.0101	\$ 1.4234
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$ 80.44			\$ 80.44	\$ 80.44			\$ 80.44
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3095	\$ 1.1839	\$ 0.0278	\$ 1.5212	\$ 0.3095	\$ 1.1706	\$ 0.0101	\$ 1.4902
All therms over the first block per month at	\$ 0.2044	\$ 1.1839	\$ 0.0278	\$ 1.4161	\$ 0.2044	\$ 1.1706	\$ 0.0101	\$ 1.3851
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$ 347.23			\$ 347.23	\$ 347.23			\$ 347.23
All therms over the first block per month at	\$ 0.1813	\$ 1.1839	\$ 0.0278	\$ 1.3930	\$ 0.0830	\$ 1.1706	\$ 0.0101	\$ 1.2637
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$ 28.77			\$ 28.77	\$ 28.77			\$ 28.77
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2878	\$ 1.1826	\$ 0.0278	\$ 1.4982	\$ 0.2878	\$ 1.1700	\$ 0.0101	\$ 1.4679
All therms over the first block per month at	\$ 0.1859	\$ 1.1826	\$ 0.0278	\$ 1.3963	\$ 0.1859	\$ 1.1700	\$ 0.0101	\$ 1.3660
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$ 80.36			\$ 80.36	\$ 80.36			\$ 80.36
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1976	\$ 1.1826	\$ 0.0278	\$ 1.4080	\$ 0.1453	\$ 1.1700	\$ 0.0101	\$ 1.3254
All therms over the first block per month at	\$ 0.1341	\$ 1.1826	\$ 0.0278	\$ 1.3445	\$ 0.0836	\$ 1.1700	\$ 0.0101	\$ 1.2637
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$ 347.93			\$ 347.93	\$ 347.93			\$ 347.93
All therms over the first block per month at	\$ 0.1224	\$ 1.1826	\$ 0.0278	\$ 1.3328	\$ 0.0586	\$ 1.1700	\$ 0.0101	\$ 1.2387
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$ 347.93			\$ 347.93	\$ 347.93			\$ 347.93
All therms over the first block per month at	\$ 0.0911	\$ 1.1826	\$ 0.0278	\$ 1.3015	\$ 0.0467	\$ 1.1700	\$ 0.0101	\$ 1.2268
<u>Commercial/Industrial - G-63</u>								
Customer Charge per Month per Meter	\$ 347.93			\$ 347.93	\$ 347.93			\$ 347.93
All therms over the first block per month at	\$ 0.0393	\$ 1.1826	\$ 0.0278	\$ 1.2497	\$ 0.0214	\$ 1.1700	\$ 0.0101	\$ 1.2015

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2008 THROUGH APRIL 30, 2009
(REFER TO TEXT ON TARIFF PAGES 18-36)

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$ 6,587,275	
Supply Costs:	66,928,128	
Storage Gas:		
Demand, Capacity:	\$ 1,171,446	
Commodity Costs:	16,204,967	
Produced Gas:	2,448,331	
Hedged Contract Savings	<u>10,388,110</u>	
Unadjusted Anticipated Cost of Gas		\$ 103,728,258
Adjustments:		
Prior Period (Over)/Under Recovery (as of May 1, 2008)	\$ 2,883,321	
Interest	318,647	
Prior Period Adjustments	-	
Broker Revenues	(1,249,699)	
Refunds from Suppliers	-	
Fuel Financing	523,506	
Transportation CGA Revenues	2,546	
Interruptible Sales Margin	(2,245)	
Capacity Release and Off System Sales Margins	(410,806)	
Hedging Costs	-	
Fixed Price Option Administrative Costs	<u>36,312</u>	
Total Adjustments		<u>2,101,582</u>
Total Anticipated Direct Cost of Gas		\$ 105,829,840
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Anticipated Direct Cost of Gas 11/01/2008 - 4/30/2009)	\$ 103,728,258	
Working Capital Percentage	<u>0.645%</u>	
Working Capital	\$ 669,047	
Plus: Working Capital Reconciliation (Acct 142.20)	<u>(305,654)</u>	
Total Working Capital Allowance		363,393
Bad Debt:		
Total Anticipated Direct Cost of Gas 11/01/2008 - 4/30/2009)	\$ 103,728,258	
Less: Refunds	-	
Plus: Total Working Capital	363,393	
Plus: Prior Period (Over)/Under Recovery	<u>2,883,321</u>	
Subtotal	\$ 106,974,972	
Bad Debt Percentage	<u>1.75%</u>	
Bad Debt Allowance	\$ 1,872,062	
Plus: Bad Debt Reconciliation (Acct 175.52)	<u>(1,409,904)</u>	
Total Bad Debt Allowance		\$ 462,158
Production and Storage Capacity		<u>\$ 2,105,212</u>
Miscellaneous Overhead (11/01/2008 - 4/30/2009)	\$ 135,339	
Times Winter Sales	91,523	
Divided by Total Sales	<u>114,873</u>	
Miscellaneous Overhead		<u>107,829</u>
Total Anticipated Indirect Cost of Gas		\$ 3,038,592
Total Cost of Gas		<u>\$ 108,868,432</u>

CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2008 THROUGH APRIL 30, 2009
(Refer to Text on Tariff Pages 15-32)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 105,829,840	
Projected Prorated Sales (11/01/2008 - 4/30/2009)	91,973,236	
Direct Cost of Gas Rate		\$ 1.1507 per therm
Demand Cost of Gas Rate	\$ 7,758,721	\$ 0.0844 per therm
Commodity Cost of Gas Rate	95,969,537	\$ 1.0435 per therm
Adjustment Cost of Gas Rate	2,101,582	\$ 0.0228 per therm
Total Direct Cost of Gas Rate	\$ 105,829,840	\$ 1.1507 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,038,592	
Projected Prorated Sales (11/01/2008 - 4/30/2009)	91,973,236	
Indirect Cost of Gas		\$ 0.0330 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE November 1, 2008		\$ 1.1837 per therm

RESIDENTIAL COST OF GAS RATE - 11/01/2008	COGwr	\$ 1.1837 /therm
	Minimum (COG - 20%)	\$ 0.9470
	Maximum (COG + 20%)	\$ 1.4204

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/2008	COGwl	\$ 1.1826 /therm
Average Demand Cost of Gas Rate Effective 11/01/2008	\$ 0.0844	Minimum (COG - 20%) \$ 0.9461
Times: Low Winter Use Ratio (Winter)	0.9869	Maximum (COG + 20%) \$ 1.4191
Times: Correction Factor	0.99999	
Adjusted Demand Cost of Gas Rate	\$ 0.0833	
Commodity Cost of Gas Rate	\$ 1.0435	
Adjustment Cost of Gas Rate	\$ 0.0228	
Indirect Cost of Gas Rate	\$ 0.0330	
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 1.1826	

COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/2008	COGwh	\$ 1.1839 /therm
Average Demand Cost of Gas Rate Effective 11/01/2008	\$ 0.0844	Minimum (COG - 20%) \$ 0.9471
Times: High Winter Use Ratio (Winter)	1.0022	Maximum (COG + 20%) \$ 1.4207
Times: Correction Factor	0.999992	
Adjusted Demand Cost of Gas Rate	\$ 0.0846	
Commodity Cost of Gas Rate	\$ 1.0435	
Adjustment Cost of Gas Rate	\$ 0.0228	
Indirect Cost of Gas Rate	\$ 0.0330	
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 1.18390	

CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2008 THROUGH APRIL 30, 2009
(Refer to Text on Tariff Page 37)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 111,027,254	
Projected Prorated Sales (11/01/2008 - 4/30/2009)	90,372,901	
Direct Cost of Gas Rate		\$ 1.2285 per therm
Demand Cost of Gas Rate	\$ 7,672,333	\$ 0.0849 per therm
Commodity Cost of Gas Rate	101,239,991	\$ 1.1202 per therm
Adjustment Cost of Gas Rate	2,114,930	\$ 0.0234 per therm
Total Direct Cost of Gas Rate	\$ 111,027,254	\$ 1.2285 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,163,335	
Projected Prorated Sales (11/01/2008 - 4/30/2009)	90,372,901	
Indirect Cost of Gas		\$ 0.0350 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE November 1, 2008		\$ 1.2635
FPO Risk Premium		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE November 1, 2008		\$ 1.2835

RESIDENTIAL COST OF GAS RATE - 11/01/2008	COGwr	\$ 1.2835 /therm
-------------------------------------------	-------	------------------

COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/2008	COGwl	\$ 1.2830 /therm
------------------------------------------------------	-------	------------------

Average Demand Cost of Gas Rate Effective 11/01/2008	\$ 0.0849
Times: Low Winter Use Ratio (Winter)	\$ 0.9947
Times: Correction Factor	\$ 0.999988
Adjusted Demand Cost of Gas Rate	\$ 0.0844
Commodity Cost of Gas Rate	\$ 1.1202
Adjustment Cost of Gas Rate	\$ 0.0234
Indirect Cost of Gas Rate	\$ 0.0350
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 1.2630
FPO Risk Premium	\$ 0.0200
	\$ 1.2830

COM/IND HIGH WINTER USE COST OF GAS RATE -11/01/2008	COGwh	\$ 1.2836 /therm
------------------------------------------------------	-------	------------------

Average Demand Cost of Gas Rate Effective 11/01/2008	\$ 0.0849
Times: High Winter Use Ratio (Winter)	\$ 1.0009
Times: Correction Factor	\$ 0.999988
Adjusted Demand Cost of Gas Rate	\$ 0.0850
Commodity Cost of Gas Rate	\$ 1.1202
Adjustment Cost of Gas Rate	\$ 0.0234
Indirect Cost of Gas Rate	\$ 0.0350
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 1.2636
FPO Risk Premium	\$ 0.0200
	\$ 1.2836

II. RATE SCHEDULES

Calculation of Firm Transportation Cost of Gas Rate

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2008 THROUGH APRIL 30, 2009
(Refer to text on Tariff Page 36)

(Col 1)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:			
PROPANE	\$ 1,411,827		
LNG	<u>1,036,505</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	2,448,331		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	14.1%		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 345,215</u>		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	91,523,044	78.2%	
FIRM TRANSPORTATION SUBJECT TO FTCG	<u>25,462,089</u>	<u>21.8%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	116,985,133	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	21.8%	x	\$ 345,215 = \$ 75,137
PRIOR (OVER) OR UNDER COLLECTION			<u>(76,753)</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ (1,616)
PROJECTED FIRM TRANSPORTATION THROUGHPUT			25,462,089
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			(\$0.0001)

Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

Required annual increase in rates	\$0
Estimated weather normalized firm therms billed for the twelve months ended 10/31/08 - sales and transportation	154,702,063 therms
Surcharge per therm	<u>\$0.0000</u> per therm

<u>Total Environmental Surcharge</u>	<u><u>\$0.0000</u></u>
---------------------------------------------	------------------------

Local Distribution Adjustment Charge Calculation

Residential Non Heating Rates - R-1

Energy Efficiency Charge	\$0.0181	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0181
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		0.0073
LDAC		<u>\$0.0254</u> per therm

Residential Heating Rates - R-3, R-4

Energy Efficiency Charge	\$0.0181	
Demand Side Management Charge	0.0006	
Conservation Charge (CCx)		\$0.0187
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		0.0073
LDAC		<u>\$0.0260</u> per therm

Commercial/Industrial Low Annual Use Rates - G-41, G-51

Energy Efficiency Charge	\$0.0205	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0205
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		0.0073
LDAC		<u>\$0.0278</u> per therm

Commercial/Industrial Medium Annual Use Rates - G-42, G-52

Energy Efficiency Charge	\$0.0205	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0205
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		0.0073
LDAC		<u>\$0.0278</u> per therm

Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-63

Energy Efficiency Charge	\$0.0205	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0205
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		0.0073
LDAC		<u>\$0.0278</u> per therm

III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 5 – GAS
KEYSPAN ENERGY DELIVERY

Proposed Eighth Revised Page 153
Superseding Seventh Revised Page 153

ATTACHMENT D

Schedule of Administrative Fees and Charges

- | | | |
|------|----------------------------|--------------------------------------------------------------------|
| I. | Supplier Balancing Charge: | \$0.12 per MMBtu of Daily Imbalance Volumes* |
| II. | Capacity Mitigation Fee | 15% of the Proceeds from the Marketing of Capacity for Mitigation. |
| III. | Peaking Demand Charge | \$10.02 MMBTU of Peak MDQ. |

* The difference between the ATV and the recalculated ATV adjusted for actual degree days.

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Issued: By _____
Nickolas Stavropoulos
Title: President

III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 5 – GAS
KEYSPAN ENERGY DELIVERY

Proposed Eighth Revised Page 155
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ATTACHMENT F

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	33.0%	20.0%	47.0%	100.0%
G-51	Low Annual /Low Winter Use	46.0%	16.0%	38.0%	100.0%
G-42	Medium Annual / High Winter	33.0%	20.0%	47.0%	100.0%
G-52	High Annual / Low Winter Use	46.0%	16.0%	38.0%	100.0%
G-43	High Annual / High Winter	33.0%	20.0%	47.0%	100.0%
G-53	High Annual / Load Factor < 90%	46.0%	16.0%	38.0%	100.0%
G-54	High Annual / Load Factor < 110%	46.0%	16.0%	38.0%	100.0%
G-63	High Annual / Load Factor > 110%	46.0%	16.0%	38.0%	100.0%

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Effective: November 1, 2008

Issued: By _____
Nickolas Stavropoulos
Title: President

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KEYPSAN ENERGY DELIVERY NEW ENGLAND

Proposed ~~Seventy-Sixth-Seventy-Fifth~~ Revised Page 73
Superseding ~~Seventy-Fifth Seventy-Fourth~~ Page 73

Issued: October 17, 2008
Effective: November 1, 2008

Issued: By _____
Nickolas Stavropoulos
Title: President

NHPUC NO. 5- GAS
KEYPSAN ENERGY DELIVERY NEW ENGLAND

Proposed Seventy-Sixth-Seventy-Fifth Revised Page 73
Superseding Seventy-Fifth Seventy-Fourth Page 73

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 84</u>	<u>LDAC Page 91</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 84</u>	<u>LDAC Page 91</u>	<u>Total Rate</u>
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$ 8.01 \$ 6.94			\$ 8.01 \$ 6.94	\$ 8.01			\$ 8.01
Size of the first block	10 therms				10 therms			
Therms in the first block per month at	\$ 0.3054 \$ 0.2678	\$ 1.1837 \$ 1.2792	\$ 0.0254 \$ 0.0187	\$ 1.5145 \$ 1.5657	\$ 0.3054 \$ 0.2696	\$ 1.1702 \$ 1.1702	\$ 0.0187 \$ 0.0187	\$ 1.4943 \$ 1.4585
All therms over the first block per month at	\$ 0.2696 \$ 0.2364	\$ 1.1837 \$ 1.2792	\$ 0.0254 \$ 0.0187	\$ 1.4787 \$ 1.5343	\$ 0.2696 \$ 0.2364	\$ 1.1702 \$ 1.1702	\$ 0.0187 \$ 0.0187	\$ 1.4585 \$ 1.5343
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$ 11.46 \$ 9.88			\$ 11.46 \$ 9.88	\$ 11.46			\$ 11.46
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3356 \$ 0.2945	\$ 1.1837 \$ 1.2792	\$ 0.0260 \$ 0.0192	\$ 1.5453 \$ 1.5929	\$ 0.3356 \$ 0.1950	\$ 1.1702 \$ 1.1702	\$ 0.0192 \$ 0.0192	\$ 1.5250 \$ 1.3844
All therms over the first block per month at	\$ 0.1950 \$ 0.1711	\$ 1.1837 \$ 1.2792	\$ 0.0260 \$ 0.0192	\$ 1.4047 \$ 1.4695	\$ 0.1950 \$ 0.1711	\$ 1.1702 \$ 1.1702	\$ 0.0192 \$ 0.0192	\$ 1.3844 \$ 1.4695
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$ 4.58 \$ 3.95			\$ 4.58 \$ 3.95	\$ 4.58			\$ 4.58
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1343 \$ 0.1178	\$ 1.1837 \$ 1.2792	\$ 0.0260 \$ 0.0192	\$ 1.3440 \$ 1.4162	\$ 0.1343 \$ 0.0780	\$ 1.1702 \$ 1.1702	\$ 0.0192 \$ 0.0192	\$ 1.3237 \$ 1.2674
All therms over the first block per month at	\$ 0.0780 \$ 0.0684	\$ 1.1837 \$ 1.2792	\$ 0.0260 \$ 0.0192	\$ 1.2877 \$ 1.3668	\$ 0.0780 \$ 0.0684	\$ 1.1702 \$ 1.1702	\$ 0.0192 \$ 0.0192	\$ 1.2674 \$ 1.3668
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$ 28.58 \$ 24.64			\$ 28.58 \$ 24.64	\$ 28.58			\$ 28.58
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3732 \$ 0.3275	\$ 1.1839 \$ 1.2793	\$ 0.0278 \$ 0.0104	\$ 1.5849 \$ 1.6169	\$ 0.3732 \$ 0.2427	\$ 1.1706 \$ 1.1706	\$ 0.0101 \$ 0.0101	\$ 1.5539 \$ 1.4234
All therms over the first block per month at	\$ 0.2427 \$ 0.2130	\$ 1.1839 \$ 1.2793	\$ 0.0278 \$ 0.0104	\$ 1.4544 \$ 1.5024	\$ 0.2427 \$ 0.2130	\$ 1.1706 \$ 1.1706	\$ 0.0101 \$ 0.0101	\$ 1.4234 \$ 1.5024
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$ 80.44 \$ 69.36			\$ 80.44 \$ 69.36	\$ 80.44			\$ 80.44
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3095 \$ 0.2716	\$ 1.1839 \$ 1.2793	\$ 0.0278 \$ 0.0104	\$ 1.5212 \$ 1.5610	\$ 0.3095 \$ 0.2044	\$ 1.1706 \$ 1.1706	\$ 0.0101 \$ 0.0101	\$ 1.4902 \$ 1.3851
All therms over the first block per month at	\$ 0.2044 \$ 0.1794	\$ 1.1839 \$ 1.2793	\$ 0.0278 \$ 0.0104	\$ 1.4161 \$ 1.4688	\$ 0.2044 \$ 0.1794	\$ 1.1706 \$ 1.1706	\$ 0.0101 \$ 0.0101	\$ 1.3851 \$ 1.4688
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$ 347.23 \$ 299.39			\$ 347.23 \$ 299.39	\$ 347.23			\$ 347.23
All therms over the first block per month at	\$ 0.1813 \$ 0.1591	\$ 1.1839 \$ 1.2793	\$ 0.0278 \$ 0.0104	\$ 1.3930 \$ 1.4485	\$ 0.0830 \$ 0.0830	\$ 1.1706 \$ 1.1706	\$ 0.0101 \$ 0.0101	\$ 1.2637 \$ 1.2637
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$ 28.77 \$ 24.84			\$ 28.77 \$ 24.84	\$ 28.77			\$ 28.77
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2878 \$ 0.2525	\$ 1.1826 \$ 1.2787	\$ 0.0278 \$ 0.0104	\$ 1.4982 \$ 1.5413	\$ 0.2878 \$ 0.1859	\$ 1.1700 \$ 1.1700	\$ 0.0101 \$ 0.0101	\$ 1.4679 \$ 1.3660
All therms over the first block per month at	\$ 0.1859 \$ 0.1631	\$ 1.1826 \$ 1.2787	\$ 0.0278 \$ 0.0104	\$ 1.3963 \$ 1.4519	\$ 0.1859 \$ 0.1631	\$ 1.1700 \$ 1.1700	\$ 0.0101 \$ 0.0101	\$ 1.3660 \$ 1.4519
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$ 80.36 \$ 69.29			\$ 80.36 \$ 69.29	\$ 80.36			\$ 80.36
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1976 \$ 0.1734	\$ 1.1826 \$ 1.2787	\$ 0.0278 \$ 0.0104	\$ 1.4080 \$ 1.4622	\$ 0.1453 \$ 0.1341	\$ 1.1700 \$ 1.1700	\$ 0.0101 \$ 0.0101	\$ 1.3254 \$ 1.2637
All therms over the first block per month at	\$ 0.1341 \$ 0.1177	\$ 1.1826 \$ 1.2787	\$ 0.0278 \$ 0.0104	\$ 1.3445 \$ 1.4065	\$ 0.0836 \$ 0.0836	\$ 1.1700 \$ 1.1700	\$ 0.0101 \$ 0.0101	\$ 1.2637 \$ 1.4065
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$ 347.93 \$ 300.00			\$ 347.93 \$ 300.00	\$ 347.93			\$ 347.93
All therms over the first block per month at	\$ 0.1224 \$ 0.1074	\$ 1.1826 \$ 1.2787	\$ 0.0278 \$ 0.0104	\$ 1.3328 \$ 1.3962	\$ 0.0586 \$ 0.0586	\$ 1.1700 \$ 1.1700	\$ 0.0101 \$ 0.0101	\$ 1.2387 \$ 1.3962
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$ 347.93 \$ 300.00			\$ 347.93 \$ 300.00	\$ 347.93			\$ 347.93
All therms over the first block per month at	\$ 0.0911 \$ 0.0799	\$ 1.1826 \$ 1.2787	\$ 0.0278 \$ 0.0104	\$ 1.3015 \$ 1.3687	\$ 0.0467 \$ 0.0467	\$ 1.1700 \$ 1.1700	\$ 0.0101 \$ 0.0101	\$ 1.2268 \$ 1.3687
<u>Commercial/Industrial - G-63</u>								
Customer Charge per Month per Meter	\$ 347.93 \$ 300.00			\$ 347.93 \$ 300.00	\$ 347.93			\$ 347.93
All therms over the first block per month at	\$ 0.0393 \$ 0.0345	\$ 1.1826 \$ 1.2787	\$ 0.0278 \$ 0.0104	\$ 1.2497 \$ 1.3233	\$ 0.0214 \$ 0.0214	\$ 1.1700 \$ 1.1700	\$ 0.0101 \$ 0.0101	\$ 1.2015 \$ 1.3233

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KEYPSAN ENERGY DELIVERY NEW ENGLAND

Proposed Fifteenth ~~Fourteenth~~ Revised Page 83
Superseding ~~Fourteenth~~ ~~Thirteenth~~ Page 83

Anticipated Cost of Gas
 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2008 THROUGH APRIL 30, 2009
~~PERIOD COVERED: SUMMER PERIOD, MAY 1, 2008 THROUGH OCTOBER 31, 2008~~
 (REFER TO TEXT ON TARIFF PAGES 18-36)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS				
Purchased Gas:				
Demand Costs:	\$ 3,126,339		\$ 6,587,275	
Supply Costs:	\$ 26,825,408		66,928,128	
Storage Gas:				
Demand, Capacity:	_____		1,171,446	
Commodity Costs:	_____		16,204,967	
Produced Gas:	151,753		2,448,331	
Hedged Contract Savings	(1,294,410)		10,388,110	
Unadjusted Anticipated Cost of Gas		\$ 28,808,790		\$ 103,728,258
Adjustments:				
Prior Period (Over)/Under Recovery (as of October 31, 2007 May 1, 2008)	\$ 135,609		\$ 2,883,321	
Interest	61,826		318,647	
Prior Period Adjustments	_____		-	
Broker Revenues	-		(1,249,699)	
Refunds from Suppliers	_____		-	
Fuel Financing	-		523,506	
Transportation CGA Revenues	_____		2,546	
280-Day Margin	_____		-	
Interruptible Sales Margin	_____		(2,245)	
Capacity Release <u>and Off System Sales Margin</u>	-		(410,806)	
Hedging Costs	_____		-	
Fixed Price Option Administrative Costs	_____		36,312	
Total Adjustments		197,435		2,101,582
Total Anticipated Direct Cost of Gas		\$ 29,006,225		\$ 105,829,840
Anticipated Indirect Cost of Gas				
Working Capital:				
Total anticipated Direct Cost of Gas (5/01/2008—10/31/2008)(11/01/08 - 04/30/09)	\$ 28,808,790		\$ 103,728,258	
Working Capital Percentage	0.967%		0.645%	
Working Capital	278,584		\$ 669,047	
Plus: Working Capital Reconciliation (Acct 142.40) (Acct 142.20)	(10,246)		(305,654)	
Total Working Capital Allowance		\$ 268,364		\$ 363,393
Bad Debt:				
Total anticipated Direct Cost of Gas (5/01/2008—10/31/2008)(11/01/08 - 04/30/09)	\$ 28,808,790		\$ 103,728,258	
Less: Refunds	-		-	
Plus: Total Working Capital	268,364		363,393	
Plus: Prior Period (Over)/Under Recovery	135,609		2,883,321	
Subtotal	\$ 29,212,763		\$ 106,974,972	
Bad Debt Percentage	2.57%		1.75%	
Bad Debt Allowance	750,768		\$ 1,872,062	
Plus: Bad Debt Reconciliation (Acct 175.54) (Acct 175.52)	(28,434)		(1,409,904)	
Total Bad Debt Allowance		722,334		462,158
Production and Storage Capacity				2,105,212
Miscellaneous Overhead (5/01/2008—10/31/2008)(11/01/08 - 4/30/09)	\$ 135,339		\$ 135,339	
Times Summer Winter Sales	25,060		91,523	
Divided by Total Sales	121,731		114,873	
Miscellaneous Overhead	27,862		107,829	
Total Anticipated Indirect Cost of Gas		\$ 1,018,560		\$ 3,038,592
Total Cost of Gas		\$ 30,024,785		\$ 108,868,432

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 Nickolas Stavropoulos
 Title: President

**NHPUC NO. 5- GAS
KEYPSAN ENERGY DELIVERY NEW ENGLAND**

**Proposed Seventy-Third Seventy-Second Revised Page 84
Superseding Seventy-Second Seventy-First Page 84**

**CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2008 THROUGH APRIL 30, 2009
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2008 THROUGH OCTOBER 31, 2008
(Refer to Text on Tariff Pages 15-32)**

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 29,006,224		\$ 105,829,840	
Projected Prorated Sales (5/1/08-10/31/08) (11/01/08 - 4/30/09)	25,295,693		91,973,236	
Direct Cost of Gas Rate		1.1467		\$ 1.1507 per therm
Demand Cost of Gas Rate	\$ 3,126,339	0.1236	\$ 7,758,721	\$ 0.0844
Commodity Cost of Gas Rate	25,682,451	1.0153	95,969,537	\$ 1.0435
Adjustment Cost of Gas Rate	197,435	0.0078	2,101,582	\$ 0.0228
Total Direct Cost of Gas Rate	\$ 29,006,224	1.1467	\$ 105,829,840	\$ 1.1507
Total Anticipated Indirect Cost of Gas	\$ 1,018,745		\$ 3,038,592	
Projected Prorated Sales (05/1/08-10/31/08) (11/01/08 - 4/30/09)	25,295,693		91,973,236	
Indirect Cost of Gas		0.0403		\$ 0.0330 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE November 1, 2008				\$ 1.1837 per Therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE MAY 1, 2006		1.1870		
RESIDENTIAL COST OF GAS RATE - 11/01/2008				
		COGwr	\$ 1.1837	/therm
RESIDENTIAL COST OF GAS RATE - 5/01/08				
		COGer	\$ 1.1870	/therm
Change in rate due to change in under/over-recovery			\$ 0.2032	per therm
RESIDENTIAL COST OF GAS RATE - 6/01/08				
		COGer	\$ 1.3902	/therm
Change in rate due to change in under/over-recovery			\$ 0.0342	per therm
RESIDENTIAL COST OF GAS RATE - 7/01/08				
		COGer	\$ 1.4244	/therm
Change in rate due to change in under/over-recovery			\$ 0.0384	per therm
RESIDENTIAL COST OF GAS RATE - 8/01/08				
		COGer	\$ 1.4628	/therm
Change in rate due to change in under/over-recovery			\$ (0.2926)	per therm
RESIDENTIAL COST OF GAS RATE - 9/01/08				
		COGer	\$ 1.1702	/therm
Revised Minimum and Maximum as of 8/1/08				
Minimum (COG - 20%)	\$ 0.9496	Minimum (COG - 20%)	\$ 1.1702	\$ 0.9470
Maximum (COG + 20%)	\$ 1.4244	Maximum (COG + 20%)	\$ 1.7554	\$ 1.4204
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/2008				
		COGwl	\$ 1.1826	/therm
COM/IND LOW WINTER USE COST OF GAS RATE - 5/01/08				
		COGel	\$ 1.1867	/therm
Change in rate due to change in under/over-recovery			\$ 0.2032	/therm
COM/IND LOW WINTER USE COST OF GAS RATE - 6/01/08				
		COGel	\$ 1.3899	/therm
Change in rate due to change in under/over-recovery			\$ 0.0341	/therm
COM/IND LOW WINTER USE COST OF GAS RATE - 7/01/08				
		COGel	\$ 1.4240	/therm
Change in rate due to change in under/over-recovery			\$ 0.0384	/therm
COM/IND LOW WINTER USE COST OF GAS RATE - 8/01/08				
		COGel	\$ 1.4624	/therm
Change in rate due to change in under/over-recovery			\$ (0.2924)	/therm
COM/IND LOW WINTER USE COST OF GAS RATE - 9/01/08				
		COGel	\$ 1.1700	/therm
Average Demand Cost of Gas Rate Effective 5/01/08 11/01/2008				
Average Demand Cost of Gas Rate Effective 5/01/08 11/01/2008	\$ 0.1236	\$ 0.0844	Minimum (COG - 20%)	\$ 0.9494 \$ 0.9461
Times: Low Winter Use Ratio (Winter)	0.9949	0.9869	Maximum (COG + 20%)	\$ 1.4240 \$ 1.4191
Times: Correction Factor	1.0024	1.0000		
Adjusted Demand Cost of Gas Rate	\$ 0.1233	\$ 0.0833		
Revised Minimum and Maximum as of 8/1/08				
Commodity Cost of Gas Rate	\$ 1.0153	\$ 1.0435	Minimum (COG - 20%)	\$ 1.1700
Adjustment Cost of Gas Rate	\$ 0.0078	\$ 0.0228	Maximum (COG + 20%)	\$ 1.7549
Indirect Cost of Gas Rate	\$ 0.0403	\$ 0.0330		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 1.1867	\$ 1.1826		
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/2008				
		COGwh	\$ 1.1839	/therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 5/01/08				
		COGeh	\$ 1.1874	/therm
Change in rate due to change in under/over-recovery			\$ 0.2032	/therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 6/01/08				
		COGeh	\$ 1.3906	/therm
Change in rate due to change in under/over-recovery			\$ 0.0343	/therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 7/01/08				
		COGeh	\$ 1.4249	/therm
Change in rate due to change in under/over-recovery			\$ 0.0384	/therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 8/01/08				
		COGeh	\$ 1.4633	/therm
Change in rate due to change in under/over-recovery			\$ (0.2927)	/therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 9/01/08				
		COGeh	\$ 1.1706	/therm
Average Demand Cost of Gas Rate Effective 5/1/08 11/01/2008				
Average Demand Cost of Gas Rate Effective 5/1/08 11/01/2008	\$ 0.1236	\$ 0.0844	Minimum (COG - 20%)	\$ 0.9499 \$ 0.9471
Times: High Winter Use Ratio (Winter)	1.0007	1.0022	Maximum (COG + 20%)	\$ 1.4296 \$ 1.4207
Times: Correction Factor	1.0024	1.0000		
Adjusted Demand Cost of Gas Rate	\$ 0.1240	\$ 0.0846		
Revised Minimum and Maximum as of 8/1/08				
Commodity Cost of Gas Rate	\$ 1.0153	\$ 1.0435	Minimum (COG - 20%)	\$ 1.1706
Adjustment Cost of Gas Rate	\$ 0.0078	\$ 0.0228	Maximum (COG + 20%)	\$ 1.7560
Indirect Cost of Gas Rate	\$ 0.0403	\$ 0.0330		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 1.1874	\$ 1.1839		

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Nickolas Stavropoulos
Title: President

II. RATE SCHEDULES
CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2008 THROUGH APRIL 30, 2009
~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2007 THROUGH APRIL 30, 2008~~
(Refer to Text on Tariff Page 37)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 107,072,767		\$ 111,027,254	
Projected Prorated Sales (11/01/2007-4/30/2008) (11/01/2008 - 4/30/2009)	95,527,934		90,372,901	
Direct Cost of Gas Rate		\$ 1.1209		\$ 1.2285 per therm
Demand Cost of Gas Rate	\$ 8,412,304	\$ 0.0985	\$ 7,672,333	\$ 0.0849
Commodity Cost of Gas Rate	\$ 96,748,127	\$ 1.0125	\$ 101,239,991	\$ 1.1202
Adjustment Cost of Gas Rate	\$ 942,337	\$ 0.0099	\$ 2,114,930	\$ 0.0234
Total Direct Cost of Gas Rate	\$ 107,072,768	\$ 1.1209	\$ 111,027,254	\$ 1.2285
Total Anticipated Indirect Cost of Gas	\$ 6,059,424		\$ 3,163,335	
Projected Prorated Sales (11/01/2007-4/30/2008) (11/01/2008 - 4/30/2009)	95,527,934		90,372,901	
Indirect Cost of Gas		\$ 0.0634		\$ 0.0350 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE NOVEMBER 1, 2008-2007		\$ 1.1843		\$ 1.2635
FPO Risk Premium		\$ 0.0200		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE NOVEMBER 1, 2008-2007		\$ 1.2043		\$ 1.2835
RESIDENTIAL COST OF GAS RATE - 11/01/2008				
		COGwr		\$ 1.2835 /therm
RESIDENTIAL COST OF GAS RATE - 11/01/2007	-	COGwr	\$ 1.2043 /therm	
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/2008				
		COGwr		\$ 1.2830 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/2007	-	COGwr	\$ 1.2038 /therm	
Average Cost of Gas Rate Effective-11/01/2007-11/01/2008	\$ 0.0985	\$ 0.0849		
Times: Low Winter Use Ratio (Winter)	\$ 0.9949	\$ 0.9947		
Times: Correction Factor	\$ 1.0001	\$ 0.999988		
Adjusted Demand Cost of Gas Rate	\$ 0.0980	\$ 0.0844		
Commodity Cost of Gas Rate	\$ 1.0125	\$ 1.1202		
Adjustment Cost of Gas Rate	\$ 0.0099	\$ 0.0234		
Indirect Cost of Gas Rate	\$ 0.0634	\$ 0.0350		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 1.1838	\$ 1.2630		
FPO Risk Premium	\$ 0.0200	\$ 0.0200		
	\$ 1.2038	\$ 1.2830		
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/2008				
		COGwh		\$ 1.2836 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/2007	-	COGwr	\$ 1.2044 /therm	
Average Cost of Gas Rate Effective-11/01/2007-11/01/2008	\$ 0.0985	\$ 0.0849		
Times: High Winter Use Ratio (Winter)	\$ 1.0007	\$ 1.0009		
Times: Correction Factor	\$ 1.0001	\$ 0.999988		
Adjusted Demand Cost of Gas Rate	\$ 0.0986	\$ 0.0850		
Commodity Cost of Gas Rate	\$ 1.0125	\$ 1.1202		
Adjustment Cost of Gas Rate	\$ 0.0099	\$ 0.0234		
Indirect Cost of Gas Rate	\$ 0.0634	\$ 0.0350		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 1.1844	\$ 1.2636		
FPO Risk Premium	\$ 0.0200	\$ 0.0200		
	\$ 1.2044	\$ 1.2836		

II. RATE SCHEDULES

Calculation of Firm Transportation Cost of Gas Rate

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2008 THROUGH APRIL 30, 2009

~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2007 THROUGH APRIL 30, 2008~~

(Refer to text on Tariff Page 36)

(Col 1)	(Col-2)	(Col-3)	(Col-4)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:						
PROPANE	\$ 2,340,345			\$ 1,411,827		
LNG	\$ 989,441			<u>1,036,505</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	<u>3,299,756</u>			2,448,331		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	14.1%			14.1%		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 465,266</u>			<u>\$ 345,215</u>		
PROJECTED FIRM THROUGHPUT (THERMS):						
FIRM SALES	96,670,889	83.0%		91,523,044	78.2%	
FIRM TRANSPORTATION SUBJECT TO FTCG	19,782,286	<u>17.0%</u>		<u>25,462,089</u>	<u>21.8%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	116,453,175	100.0%		116,985,133	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	17.0%	465,265.60 =	\$ 79,036	21.8% x	\$ 345,215 =	\$ 75,137
PRIOR (OVER) OR UNDER COLLECTION			<u>4,474</u>			<u>(76,753)</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			<u>83,540</u>			\$ (1,616)
PROJECTED FIRM TRANSPORTATION THROUGHPUT			19,782,286			25,462,089
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			\$0.0042			(\$0.0001)

Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

Required annual increase in rates	\$0	\$0
Estimated weather normalized firm therms billed for the twelve months ended 10/31/09 10/31/08 - sales and transportation	155,445,404	154,702,063 therms
Surcharge per therm	<u>\$0.0000</u>	<u>\$0.0000</u> per therm
<u>Total Environmental Surcharge</u>	\$0.0000	\$0.0000

Local Distribution Adjustment Charge Calculation

Residential Non Heating Rates - R-1

Energy Efficiency Charge	\$0.0133	\$0.0181	
Demand Side Management Charge	0.0000	0.0000	
Conservation Charge (CCx)		\$0.0133	\$0.0181
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000	
Manufactured Gas Plants	0.0000	0.0000	
Environmental Surcharge (ES)		0.0000	0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		0.0054	0.0073
LDAC	\$0.0187		\$0.0254 per therm

Residential Heating Rates - R-3, R-4

Energy Efficiency Charge	\$0.0133	\$0.0181	
Demand Side Management Charge	0.0005	0.0006	
Conservation Charge (CCx)		\$0.0138	\$0.0187
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000	
Manufactured Gas Plants	0.0000	0.0000	
Environmental Surcharge (ES)		0.0000	0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		0.0054	0.0073
LDAC	\$0.0192		\$0.0260 per therm

Commercial/Industrial Low Annual Use Rates - G-41, G-51

Energy Efficiency Charge	\$0.0047	\$0.0205	
Demand Side Management Charge	0.0000	0.0000	
Conservation Charge (CCx)		\$0.0047	\$0.0205
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000	
Manufactured Gas Plants	0.0000	0.0000	
Environmental Surcharge (ES)		0.0000	0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		0.0054	0.0073
LDAC	\$0.0104		\$0.0278 per therm

Commercial/Industrial Medium Annual Use Rates - G-42, G-52

Energy Efficiency Charge	\$0.0047	\$0.0205	
Demand Side Management Charge	0.0000	0.0000	
Conservation Charge (CCx)		\$0.0047	\$0.0205
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000	
Manufactured Gas Plants	0.0000	0.0000	
Environmental Surcharge (ES)		0.0000	0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		0.0054	0.0073
LDAC	\$0.0104		\$0.0278 per therm

Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54, G-63

Energy Efficiency Charge	\$0.0047	\$0.0205	
Demand Side Management Charge	0.0000	0.0000	
Conservation Charge (CCx)		\$0.0047	\$0.0205
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000	
Manufactured Gas Plants	0.0000	0.0000	
Environmental Surcharge (ES)		0.0000	0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		0.0054	0.0073
LDAC	\$0.0104		\$0.0278 per therm

III DELIVERY TERMS AND CONDITIONS

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ATTACHMENT D

Schedule of Administrative Fees and Charges

- | | | |
|------|----------------------------|--------------------------------------------------------------------|
| I. | Supplier Balancing Charge: | \$0.40 \$0.12 per MMBtu of Daily Imbalance Volumes* |
| II. | Capacity Mitigation Fee | 15% of the Proceeds from the Marketing of Capacity for Mitigation. |
| III. | Peaking Demand Charge | \$14.44 \$10.02 MMBTU of Peak MDQ. |

* The difference between the ATV and the recalculated ATV adjusted for actual degree days.

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ATTACHMENT F

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	34% 33.0%	20% 20.0%	46% 47.0%	100.0%
G-51	Low Annual /Low Winter Use	51% 46.0%	15% 16.0%	34% 38.0%	100.0%
G-42	Medium Annual / High Winter	34% 33.0%	20% 20.0%	46% 47.0%	100.0%
G-52	High Annual / Low Winter Use	51% 46.0%	15% 16.0%	34% 38.0%	100.0%
G-43	High Annual / High Winter	34% 33.0%	20% 20.0%	46% 47.0%	100.0%
G-53	High Annual / Load Factor < 90%	51% 46.0%	15% 16.0%	34% 38.0%	100.0%
G-54	High Annual / Load Factor < 110%	51% 46.0%	15% 16.0%	34% 38.0%	100.0%
G-63	High Annual / Load Factor > 110%	51% 46.0%	15% 16.0%	34% 38.0%	100.0%