

NEW HAMPSHIRE GAS CORPORATION

COST OF GAS RATE

SUMMER PERIOD 2010

CONTENTS

1. TARIFF PAGE	
2. CONVERSION TABLE	ATTACHMENT A
3. SUPPLY-DEMAND BALANCE	ATTACHMENT B
4. INTEREST CALCULATION	ATTACHMENT C
5. ACTUAL -OVER/UNDER COLLECTION	ATTACHMENT D
6. PROPANE INVENTORY	ATTACHMENT E
7. SUPPLEMENTAL SCHEDULES	

Calculation of the Cost of Gas Rate

Period Covered: Summer Period May 1, 2010 through October 31, 2010

Total Anticipated Cost

Propane	325,421 (Volume in Therms)	\$ 1.4590 (Cost/Therm)	\$ 474,789
Add:	Prior Period (Deficiency Uncollected)	\$ 14,915	
	Interest	\$ (514)	
Deduct:	Prior Period (Excess Collected)	\$ -	
	Interest	\$ -	
	Prior Period Adjusted		\$ <u>14,402</u>
	Total Anticipated Cost		\$ 489,191

Projected Gas Sales

291,257 THERMS

Cost of Gas

Cost of Gas Rate \$ 1.6796 PER THERM

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

Maximum Cost of Gas Rate \$ 2.0995 PER THERM

Issued :  
Effective: May 1, 2010

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Issued By: Karen L. Zink  
Treasurer

In Compliance with DG 10-XXX, Order No.

NHPUC No. 1 GAS  
 New Hampshire Gas Corporation

Proposed 42nd ~~39th~~ Revised Page 25  
 Superseding 41st ~~38th~~ Revised Page 25

Calculation of the Cost of Gas Rate

Period Covered: ~~Summer Period May 1, 2009 through October 31, 2009~~  
 Summer Period May 1, 2010 through October 31, 2010

Total Anticipated Cost

Propane	351,461	\$ 0.9915	\$ 348,474
	325,421	\$ 1.4590	\$ 474,789
	(Volume in Therms)	(Cost/Therm)	
Add: Prior Period (Deficiency Uncollected)		\$ -21,833	14,915
Interest		\$ (1,096)	(514)
Deduct: Prior Period (Excess Collected)		\$	
Interest		\$	
Prior Period Adjusted			-22,929
			\$ 14,402
Total Anticipated Cost			\$ 489,191

Projected Gas Sales

308,940 THERMS  
 291,257 THERMS

Cost of Gas

Beginning Period Cost of Gas Rate	1.0537 PER THERM
	\$ 1.6796 PER THERM
Mid-Period Rate Adjustment – 6-1-09	0.0628 PER THERM
Mid-Period Rate Adjustment – 7-1-09	0.2006 PER THERM
Cost of Gas Rate Effective 5-1-10	\$ 1.6796 PER THERM

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

Maximum Cost of Gas Rate	1.3171 PER THERM
	\$ 2.0995 PER THERM

Issued : ~~June 24, 2009~~ April XX, 2010  
 Effective: ~~July 1, 2009~~ May 1, 2010

Issued By: \_\_\_\_\_  
 Karen L. Zink  
 Title: Treasurer

In Compliance with DG 09-057, Order No. 24,962  
 In Compliance with DG 10-XXX, Order No. XX,XXX

NEW HAMPSHIRE GAS CORPORATION

CONVERSION OF PRODUCED GAS COSTS TO THERMS

	1	2	3	4	5	6	7
				<u>VOLUMES</u>		<u>UNIT COST</u>	
	<u>PERIOD</u>	<u>UNIT</u>	<u>CONVERSION FACTOR</u>	<u>GALLONS</u>	<u>THERMS</u>	<u>PER GALLON</u>	<u>PER THERM</u>
PROPANE FROM INVENTORY	SUMMER 2010	GALLONS	0.91502	355,643	325,421	\$1.3350	\$1.4590

## NEW HAMPSHIRE GAS CORPORATION

## CALCULATION OF COST OF GAS ADJUSTMENT

## SUPPLY / DEMAND BALANCE ALL VOLUMES IN THERMS

	MAY 10	JUN 10	JUL 10	AUG 10	SEP 10	OCT 10	TOTAL	LINE NO.
<u>SENDOUT</u>								1
FIRM SENDOUT *	53,254	44,118	41,341	40,526	47,843	83,658	310,740	2 3
COMPANY USE	2,447	2,115	2,123	2,080	2,300	3,616	14,681	4 5
TOTAL SENDOUT	55,701	46,233	43,464	42,606	50,143	87,274	325,421	6 7
* UNACCTED FOR VOLS INCLUDED	1,791	1,484	1,390	1,363	1,609	2,813	10,450	8 9
<u>COSTS</u>								10 11
PROPANE SENDOUT FROM ABOVE	55,701	46,233	43,464	42,606	50,143	87,274	325,421	12 13
COST/THERM FROM ATTACHMENT E	\$1.4051	\$1.4361	\$1.4542	\$1.4665	\$1.4786	\$1.4931	\$1.4590	14 15 16
TOTAL PROPANE COSTS	\$78,264	\$66,393	\$63,206	\$62,480	\$74,139	\$130,306	\$474,789	17 18 19
<u>REVENUES</u>								20 21
FIRM SALES	83,484	45,972	40,497	39,540	36,000	45,763	291,257	22 23
RATE/THERM PER TARIFF	\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796		24 25
TOTAL REVENUES	\$140,219	\$77,214	\$68,018	\$66,411	\$60,465	\$76,863	\$489,190	26 27
UNDER-/OVER COLLECTION	(\$61,955)	(\$10,821)	(\$4,812)	(\$3,931)	\$13,674	\$53,443	(\$14,401)	28 29 30
INTEREST FROM ATTACHMENT C	(\$43)	(\$142)	(\$163)	(\$175)	(\$163)	(\$72)	(\$759)	31 32
FINAL UNDER-/OVER COLLECTION	\$15,159	(\$61,998)	(\$10,963)	(\$4,975)	(\$4,106)	\$13,512	\$53,371	33 34

## NEW HAMPSHIRE GAS CORPORATION

## COG REFUND INTEREST CALCULATION FOR THE SUMMER PERIOD MAY 2010 THROUGH OCTOBER 2010

LINE NO.	MONTH	(1) BEG. OF MONTH BALANCE	(2) -OVER UNDER COLLECT	(3) REFUNDS	(4) END OF MONTH BALANCE COL.1+2+3	(5) AVERAGE BALANCE COL. 1+4/2	(6) ANNUAL INTEREST RATE	(7) INTEREST AMOUNT	(8) END MONTH BAL. WITH INTEREST COL. 4+7
1	NOV	14,915	0	0	14,915	14,915	3.25	40	14,956
2	DEC	14,956	0	0	14,956	14,956	3.25	41	14,996
3	JAN 2010	14,996	0	0	14,996	14,996	3.25	41	15,037
4	FEB	15,037	0	0	15,037	15,037	3.25	41	15,078
5	MAR	15,078	0	0	15,078	15,078	3.25	41	15,118
6	APR	15,118	0	0	15,118	15,118	3.25	41	15,159
7	MAY	15,159	(61,955)	0	(46,796)	(15,818)	3.25	(43)	(46,839)
8	JUN	(46,839)	(10,821)	0	(57,660)	(52,250)	3.25	(142)	(57,802)
9	JUL	(57,802)	(4,812)	0	(62,613)	(60,208)	3.25	(163)	(62,776)
10	AUG	(62,776)	(3,931)	0	(66,707)	(64,742)	3.25	(175)	(66,882)
11	SEP	(66,882)	13,674	0	(53,208)	(60,045)	3.25	(163)	(53,371)
12	OCT	(53,371)	53,443	0	73	(26,649)	3.25	<u>(72)</u>	0
								<u>(514)</u>	

BEG. BAL. W/INTEREST = -OVER/UNDER BEG.BAL. @ NOV 2009 + INTEREST EXPENSE NOV 2009 THROUGH APR 2010

$$\begin{aligned}
 &= \text{COL. 1, LINE 1} && + && \text{COL. 7, LINES 1 TO 12} \\
 &= \underline{14,915} && + && \underline{(514)} \\
 &= \underline{\underline{14,402}}
 \end{aligned}$$





**New Hampshire Gas Corporation  
Fixed Price Option Program  
Forecasted 2010 Summer Period vs. Actual 2009 Summer Period**

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill															Summer	Total
12 MOS ENDED 10/2009	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	May-Oct	Nov-Oct	
Typical Usage:	111	152	164	209	178	139	953	82	64	27	22	39	61	297	1,250	
<b>Residential Heating</b>																
Winter:																
Cust. Chg.	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00									
Delivery Charge:																
First 80 therms @ \$0.8930	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$428.64									
Next 120 therms @ \$0.6850	\$21.24	\$49.11	\$57.22	\$82.20	\$67.36	\$40.50	\$317.63									
Over 200 therms @ \$0.5355	\$0.00	\$0.00	\$0.00	\$5.04	\$0.00	\$0.00	\$5.04									
Summer:																
Cust. Chg.								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.00	
Delivery Charge:																
First 80 therms @ \$0.9458								\$75.66	\$60.89	\$25.90	\$21.00	\$37.09	\$58.09	\$278.63	\$707.27	
Next 120 therms @ \$0.7378								\$1.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.58	\$319.21	
Over 200 therms @ \$0.5882								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.04	
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$99.68</b>	<b>\$127.55</b>	<b>\$135.66</b>	<b>\$165.68</b>	<b>\$145.80</b>	<b>\$118.94</b>	<b>\$793.32</b>	<b>\$84.24</b>	<b>\$67.89</b>	<b>\$32.90</b>	<b>\$28.00</b>	<b>\$44.09</b>	<b>\$65.09</b>	<b>\$322.21</b>	<b>\$1,115.53</b>	
Deferred Revenue Surcharge	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
<b>Deferred Revenue Surcharge Total</b>	<b>\$5.22</b>	<b>\$7.13</b>	<b>\$7.69</b>	<b>\$9.84</b>	<b>\$8.38</b>	<b>\$6.54</b>	<b>\$44.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44.80</b>	
Rate Case Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
<b>Rate Case Surcharge Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>							
CGA Rates - (Seasonal)	\$2.2408	\$2.2408	\$2.2408	\$2.2408	\$2.2408	\$2.2408		\$1.0537	\$1.1165	\$1.3171	\$1.3171	\$1.3171	\$1.3171			
<b>Total COG</b>	<b>\$248.73</b>	<b>\$339.93</b>	<b>\$366.46</b>	<b>\$469.27</b>	<b>\$399.62</b>	<b>\$311.74</b>	<b>\$2,135.75</b>	<b>\$86.55</b>	<b>\$71.88</b>	<b>\$36.06</b>	<b>\$29.24</b>	<b>\$51.66</b>	<b>\$80.90</b>	<b>\$356.29</b>	<b>\$2,492.04</b>	
<b>Total Bill</b>	<b>\$354</b>	<b>\$475</b>	<b>\$510</b>	<b>\$645</b>	<b>\$554</b>	<b>\$437</b>	<b>\$2,974</b>	<b>\$171</b>	<b>\$140</b>	<b>\$69</b>	<b>\$57</b>	<b>\$96</b>	<b>\$146</b>	<b>\$678</b>	<b>\$3,652</b>	
<b>Shows the effect of the Unit Cost of Gas, Delivery Charge, &amp; Base Rate Charge Typical Residential Heating Bill</b>																
12 MOS ENDED 10/2010	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct	
Typical Usage:	111	152	164	209	178	139	953	82	64	27	22	39	61	297	1,250	
<b>Residential Heating</b>																
Winter:																
Cust. Chg.	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20									
Delivery Charge:																
First 80 therms @ \$1.0694	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$513.29									
Next 120 therms @ \$0.8614	\$26.70	\$61.76	\$71.96	\$103.36	\$84.71	\$50.92	\$399.41									
Over 200 therms @ \$0.7118	\$0.00	\$0.00	\$0.00	\$6.70	\$0.00	\$0.00	\$6.70									
Summer:																
Cust. Chg.								\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20	\$98.40	
Delivery Charge:																
First 80 therms @ \$1.0694								\$85.55	\$68.84	\$29.28	\$23.74	\$41.94	\$65.68	\$315.03	\$828.32	
Next 120 therms @ \$0.8614								\$1.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.84	\$401.25	
Over 200 therms @ \$0.7118								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.70	
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$120.45</b>	<b>\$155.51</b>	<b>\$165.71</b>	<b>\$203.81</b>	<b>\$178.45</b>	<b>\$144.67</b>	<b>\$968.60</b>	<b>\$95.59</b>	<b>\$77.04</b>	<b>\$37.48</b>	<b>\$31.94</b>	<b>\$50.14</b>	<b>\$73.88</b>	<b>\$366.07</b>	<b>\$1,334.68</b>	
Seasonal Cust. Charge/Base Rate Diff. from previous year							\$175.28							\$43.86	\$219.15	
Seasonal Percent Change from previous year							22.1%							13.6%	19.6%	
Deferred Revenue Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00		
<b>Deferred Revenue Surcharge Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>							
Rate Case Surcharge	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590		\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851			
<b>Rate Case Surcharge Total</b>	<b>\$6.55</b>	<b>\$8.95</b>	<b>\$9.65</b>	<b>\$12.36</b>	<b>\$10.52</b>	<b>\$8.21</b>	<b>\$56.23</b>	<b>\$6.99</b>	<b>\$5.48</b>	<b>\$2.33</b>	<b>\$1.89</b>	<b>\$3.34</b>	<b>\$5.22</b>	<b>\$25.24</b>	<b>\$81.47</b>	
CGA Rates - (Seasonal)	\$1.3402	\$1.3402	\$1.3402	\$1.3402	\$1.3402	\$1.3402		\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796			
<b>Total COG</b>	<b>\$148.76</b>	<b>\$203.31</b>	<b>\$219.18</b>	<b>\$280.66</b>	<b>\$239.01</b>	<b>\$186.45</b>	<b>\$1,277.37</b>	<b>\$137.96</b>	<b>\$108.13</b>	<b>\$45.99</b>	<b>\$37.29</b>	<b>\$65.87</b>	<b>\$103.16</b>	<b>\$498.40</b>	<b>\$1,775.77</b>	
Seasonal COG Difference from previous year							-\$858.38							\$142.11	-\$716.26	
Seasonal Percent Change from previous year							-40.2%							39.9%	-28.7%	
<b>Total Bill</b>	<b>\$276</b>	<b>\$368</b>	<b>\$395</b>	<b>\$497</b>	<b>\$428</b>	<b>\$339</b>	<b>\$2,302</b>	<b>\$241</b>	<b>\$191</b>	<b>\$86</b>	<b>\$71</b>	<b>\$119</b>	<b>\$182</b>	<b>\$890</b>	<b>\$3,192</b>	
Seasonal Total Bill Difference from previous year							-\$672							\$211	-\$460	
Seasonal Percent Change from previous year							-22.6%							31.1%	-12.6%	
Seasonal Percent Change resulting from Base Rates							5.9%							6.5%	6.0%	
Seasonal Percent Change resulting from COG							-28.9%							20.9%	-19.6%	

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

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill															
12 MOS ENDED 10/2009	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	73	112	165	211	158	138	858	51	35	20	17	21	24	169	1,026
<b>Residential Heating</b>															
Winter:															
Cust. Chg.	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00								
Delivery Charge:															
First 80 therms @ \$0.8930	\$65.42	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$422.62								
Next 120 therms @ \$0.6850	\$0.00	\$21.74	\$58.24	\$82.20	\$53.68	\$39.99	\$255.85								
Over 200 therms @ \$0.5355	\$0.00	\$0.00	\$0.00	\$5.84	\$0.00	\$0.00	\$5.84								
Summer:															
Cust. Chg.								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.00
Delivery Charge:															
First 80 therms @ \$0.9458								\$48.29	\$32.89	\$18.90	\$16.10	\$20.30	\$23.10	\$159.58	\$582.20
Next 120 therms @ \$0.7378								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255.85
Over 200 therms @ \$0.5882								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.84
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$72.42</b>	<b>\$100.18</b>	<b>\$136.68</b>	<b>\$166.48</b>	<b>\$132.12</b>	<b>\$118.43</b>	<b>\$726.31</b>	<b>\$55.29</b>	<b>\$39.89</b>	<b>\$25.90</b>	<b>\$23.10</b>	<b>\$27.30</b>	<b>\$30.10</b>	<b>\$201.58</b>	<b>\$927.88</b>
Deferred Revenue Surcharge	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
<b>Deferred Revenue Surcharge Total</b>	<b>\$3.44</b>	<b>\$5.25</b>	<b>\$7.76</b>	<b>\$9.91</b>	<b>\$7.44</b>	<b>\$6.50</b>	<b>\$40.31</b>	<b>\$0.00</b>	<b>\$40.31</b>						
Rate Case Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
<b>Rate Case Surcharge Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>						
CGA Rates - (Seasonal)	\$1.8139	\$1.6498	\$1.6498	\$1.6498	\$1.6498	\$2.1008		\$1.0537	\$1.1165	\$1.3171	\$1.3171	\$1.3171	\$1.3171		
<b>Total COG</b>	<b>\$132.89</b>	<b>\$184.35</b>	<b>\$272.25</b>	<b>\$347.94</b>	<b>\$261.26</b>	<b>\$290.71</b>	<b>\$1,489.40</b>	<b>\$53.80</b>	<b>\$38.83</b>	<b>\$26.32</b>	<b>\$22.42</b>	<b>\$28.26</b>	<b>\$32.16</b>	<b>\$201.80</b>	<b>\$1,691.19</b>
<b>Total Bill</b>	<b>\$209</b>	<b>\$290</b>	<b>\$417</b>	<b>\$524</b>	<b>\$401</b>	<b>\$416</b>	<b>\$2,256</b>	<b>\$109</b>	<b>\$79</b>	<b>\$52</b>	<b>\$46</b>	<b>\$56</b>	<b>\$62</b>	<b>\$403</b>	<b>\$2,659</b>
Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill															
12 MOS ENDED 10/2010	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	73	112	165	211	158	138	858	51	35	20	17	21	24	169	1,026
<b>Residential Heating</b>															
Winter:															
Cust. Chg.	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20								
Delivery Charge:															
First 80 therms @ \$1.0694	\$78.34	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$506.08								
Next 120 therms @ \$0.8614	\$0.00	\$27.34	\$73.23	\$103.36	\$67.50	\$50.29	\$321.71								
Over 200 therms @ \$0.7118	\$0.00	\$0.00	\$0.00	\$7.76	\$0.00	\$0.00	\$7.76								
Summer:															
Cust. Chg.								\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20	\$98.40
Delivery Charge:															
First 80 therms @ \$1.0694								\$54.60	\$37.19	\$21.37	\$18.20	\$22.95	\$26.11	\$180.42	\$686.50
Next 120 therms @ \$0.8614								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$321.71
Over 200 therms @ \$0.7118								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.76
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$86.54</b>	<b>\$121.09</b>	<b>\$166.98</b>	<b>\$204.87</b>	<b>\$161.24</b>	<b>\$144.03</b>	<b>\$884.75</b>	<b>\$62.80</b>	<b>\$45.39</b>	<b>\$29.57</b>	<b>\$26.40</b>	<b>\$31.15</b>	<b>\$34.31</b>	<b>\$229.62</b>	<b>\$1,114.37</b>
Seasonal Cust. Charge/Base Rate Diff. from previous year							\$158.45							\$28.05	\$186.49
Seasonal Percent Change from previous year							21.8%							13.9%	20.1%
Deferred Revenue Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000									
<b>Deferred Revenue Surcharge Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>						
Rate Case Surcharge	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590		\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851		
<b>Rate Case Surcharge Total</b>	<b>\$4.32</b>	<b>\$6.59</b>	<b>\$9.74</b>	<b>\$12.44</b>	<b>\$9.34</b>	<b>\$8.16</b>	<b>\$50.60</b>	<b>\$4.34</b>	<b>\$2.96</b>	<b>\$1.70</b>	<b>\$1.45</b>	<b>\$1.83</b>	<b>\$2.08</b>	<b>\$14.35</b>	<b>\$64.95</b>
CGA Rates - (Seasonal)	\$1.3743	\$1.3743	\$1.4796	\$1.5103	\$1.6374	\$1.6374		\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796		
<b>Total COG</b>	<b>\$100.68</b>	<b>\$153.56</b>	<b>\$244.16</b>	<b>\$318.52</b>	<b>\$259.30</b>	<b>\$226.59</b>	<b>\$1,302.82</b>	<b>\$85.76</b>	<b>\$58.42</b>	<b>\$33.56</b>	<b>\$28.59</b>	<b>\$36.04</b>	<b>\$41.02</b>	<b>\$283.38</b>	<b>\$1,586.20</b>
Seasonal COG Difference from previous year							-\$186.58							\$81.59	-\$104.99
Seasonal Percent Change from previous year							-12.5%							40.4%	-6.2%
<b>Total Bill</b>	<b>\$192</b>	<b>\$281</b>	<b>\$421</b>	<b>\$536</b>	<b>\$430</b>	<b>\$379</b>	<b>\$2,238</b>	<b>\$153</b>	<b>\$107</b>	<b>\$65</b>	<b>\$56</b>	<b>\$69</b>	<b>\$77</b>	<b>\$527</b>	<b>\$2,766</b>
Seasonal Total Bill Difference from previous year							-\$18							\$124	\$106
Seasonal Percent Change from previous year							-0.8%							30.7%	4.0%
Seasonal Percent Change resulting from Base Rates														7.0%	7.0%
Seasonal Percent Change resulting from COG							-8.3%							20.2%	-3.9%

Propane Spot Market Purchase Cost Analysis  
SUMMER 2010

		<u>Mt. Belvieu</u>		<u>Broker Fee</u>		<u>Pipeline Fee</u>		<u>PERC Fee</u>		<u>@ Selkirk</u>		<u>Truck to Keene</u>		<u>\$ per Gal.</u>		<u>Therm</u>		
1	MAY	1.1450	+	0.0100	=	1.1550	+	<b>0.1240</b>	+	0.0050	=	1.2840	+	0.0693	=	1.3533	=	1.4790
2																		
3	JUNE	1.1500	+	0.0100	=	1.1600	+	0.1240	+	0.0050	=	1.2890	+	0.0693	=	1.3583	=	1.4844
4																		
5	JULY	1.1538	+	0.0100	=	1.1638	+	0.1240	+	0.0050	=	1.2928	+	0.0693	=	1.3621	=	1.4885
6																		
7	AUG	1.1588	+	0.0100	=	1.1688	+	0.1240	+	0.0050	=	1.2978	+	0.0693	=	1.3671	=	1.4940
8																		
9	SEPT	1.1675	+	0.0100	=	1.1775	+	0.1240	+	0.0050	=	1.3065	+	0.0693	=	1.3758	=	1.5036
10																		
11	OCT	1.1763	+	0.0100	=	1.1863	+	0.1240	+	0.0050	=	1.3153	+	0.0693	=	1.3846	=	1.5131
12																		
13																		
14	Mt. Belvieu settlement prices based on New York Mercantile propane futures market																	
15	quotations of 03/10/10.																	

**Rate Case Surcharge Calculation**

			Line No.
Recoverable Rate Case Expense		\$35,524	1
Recoverable Temporary Rate Reconciliation - Residential		\$13,496	2
Recoverable Temporary Rate Reconciliation - Industrial/Commercial		\$32,130	3
Total Rate Case Surcharge Expenses		<u>\$81,149</u>	4
			5
	<u>Winter</u>	<u>Therms</u>	6
	November (actual)	88,955	7
	December (actual)	107,806	8
	January (actual)	242,030	12
	February (actual)	208,908	13
	March (forecasted)	175,200	14
	April (forecasted)	132,607	15
		<u>\$7,824</u>	16
Total Recovery through April 2010		\$56,375	17
Remaining Expenses to be Recovered		<u>\$24,774</u>	18
			19
	<u>Summer</u>	<u>Therms</u>	20
	May	83,484	21
	June	45,972	22
	July	40,497	23
	August	39,540	24
	September	36,000	25
	October	45,763	26
			27
			28
Total Therms Sales 5/2010 - 10/2010		291,257	29
Rate Case Surcharge per Therm		<u><u>\$0.0851</u></u>	30

Summary of Temporary Rate Reconciliation Calculation																	
		Temporary Rates	Proposed Rates	Recoverable						Temporary Rates	Proposed Rates	Recoverable					
		Cust Chge	\$7.00	\$8.20	\$1.20						Cust Chge	\$14.00	\$16.40	\$2.40			
		First 80	\$0.9458	\$1.0694	\$0.1236						First 80	\$0.9458	\$1.0694	\$0.1236			
		Next 120	\$0.7378	\$0.8614	\$0.1236						Next 120	\$0.7378	\$0.8614	\$0.1236			
			\$0.5882	\$0.7118	\$0.1236						Over 200	\$0.5882	\$0.7118	\$0.1236			
Residential	May		July	August	September	October	Total	Industrial/Commercial	May	June	July	August	September	October	Total		
Customers	782	728	737	735	761	777	4,520	Customers	328	323	324	324	322	321	1,942		
First 80 Therms	17,990	10,117	8,523	7,386	7,215	10,517		First 80	14,716	8,351	6,818	6,640	6,297	8,080			
Next 120 Therms	1,030	29	0	10	0	217		Next 120	10,174	5,939	5,461	5,247	5,214	5,909			
Over 200 Therms	358	0	0	0	0	1,940		Over 200	34,489	21,007	19,848	20,267	17,274	20,597			
Total Therms	19,378	10,147	8,523	7,396	7,215	12,674	65,332	Total Therms	59,379	35,298	32,126	32,154	28,785	34,586	222,328		
Cust Chge Revenues	\$938.40	\$873.60	\$884.40	\$882.00	\$913.20	\$932.40	\$5,424.00	Cust Chge Revenues	\$787.20	\$775.20	\$777.60	\$777.60	\$772.80	\$770.40	\$4,660.80		
First 80 Revenues	\$2,222.63	\$1,250.01	\$1,052.98	\$912.58	\$891.38	\$1,299.41	\$7,628.99	First 80 Revenues	\$1,818.18	\$1,031.78	\$842.37	\$820.35	\$778.05	\$998.34	\$6,289.06		
Next 120 Revenues	\$127.24	\$3.64	\$0.00	\$1.27	\$0.00	\$26.83	\$158.98	Next 120 Revenues	\$1,256.99	\$733.78	\$674.67	\$648.25	\$644.19	\$730.07	\$4,687.95		
Over 200 Revenues	\$44.26	\$0.00	\$0.00	\$0.00	\$0.00	\$239.64	\$283.90	Over 200 Revenues	\$4,261.14	\$2,595.50	\$2,452.23	\$2,504.04	\$2,134.23	\$2,544.75	\$16,491.90		
Total Recoverable	\$3,332.53	\$2,127.24	\$1,937.38	\$1,795.85	\$1,804.58	\$2,498.29	\$13,495.87	Total Recoverable	\$8,123.52	\$5,136.27	\$4,746.86	\$4,750.25	\$4,329.27	\$5,043.56	\$32,129.71		

Summary of Rate Case Expense		Amount
<b>Legal Expenses</b>		
	Jan-09	\$2,475
	Feb-09	\$1,519
	Mar-09	\$6,556
	Apr-09	\$3,018
	May-09	\$0
	Jun-09	\$0
	Jul-09	\$1,112
	Aug-09	\$3,544
	Sept-09	\$7,082
	Oct-09	\$8,893
	Nov-09	\$1,155
<b>UPS Expenses</b>		
	Mar-09	\$8
	Apr-09	\$7
	Jun-09	\$54
<b>NorthStar - LNG Report</b>		\$600
	Recoverable Rate Case Expense	\$36,024
	Less Audit - related	(\$500)
<b>Total Recoverable Rate Case Expense</b>		<b>\$35,524</b>

	Commodity Price		Pipeline Fee		Broker Fee		PERC		Trucking		NHGC Price	Contract Volumes	NHGC Cost	Plan Price	Contract Volumes	Plan Cost	Cost Premium	Per Gallon Premium
April	0.7763	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$0.9615	130,000	\$124,995	\$1.0098	130,000	\$131,274	\$6,279	\$0.0483
May	0.7763	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$0.9615	97,500	\$93,746	\$1.0098	97,500	\$98,456	\$4,709	\$0.0483
June	0.8213	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$1.0065	97,500	\$98,134	\$1.0548	97,500	\$102,843	\$4,709	\$0.0483
July	0.8050	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$0.9902	130,000	\$128,726	\$1.0385	130,000	\$135,005	\$6,279	\$0.0483
August	0.9475	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$1.1327	97,500	\$110,438	\$1.1810	97,500	\$115,148	\$4,709	\$0.0483
September	0.9475	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$1.1327	97,500	\$110,438	\$1.1810	97,500	\$115,148	\$4,709	\$0.0483
<b>Total</b>												650,000	\$666,478		650,000	\$697,873	\$31,395	<b>\$0.0483</b>

<b>Delivery Month</b>	<b>Contract Price (1)</b>	<b>Contract Volumes (2)</b>	<b>Total Contract Cost (3)</b>	<b>Average Delivered Spot Price (4)</b>	<b>Contract Volumes (5)</b>	<b>Hypothetical Spot Cost (6)</b>	<b>Incremental Cost / (Savings) of Plan (7)</b>
			<b>(1) x (2)</b>			<b>(4) x (5)</b>	<b>(3) - (6)</b>
Nov-09	\$1.3402	80,000	\$107,216	\$1.27	80,000	\$101,588	\$5,628
Dec-09	\$1.3402	120,000	\$160,824	\$1.46	120,000	\$174,760	(\$13,936)
Jan-10	\$1.3402	180,000	\$241,236	\$1.68	180,000	\$302,958	(\$61,722)
Feb-10	\$1.3402	130,000	\$174,226	\$1.71	130,000	\$222,608	(\$48,382)
Total			\$683,502			\$801,915	(\$118,413)

New Hampshire Gas Corporation- Summer 2010  
Weather Normalization - Firm Sendout

Month	Actual Firm Sendout	Base Use	Heat Use	Actual Calendar Month Degree Days	Normal Calendar Month Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normalized Firm Sendout	Actual Company Use	Unaccounted For 3.48%	Total Firm Sendout
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			(1) - (2)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)		(10 - 11) * 3.48%	(10) - (11) + (12)
May	53,089	42,074	11,015	278	299	(21)	39.62	822	11,837	53,911	2,447	1,791	53,254
June	44,898	42,074	2,824	89	84	5	31.73	(149)	2,675	44,749	2,115	1,484	44,118
July	42,905	42,074	831	0	0	0	0.00	0	0	42,074	2,123	1,390	41,341
August	41,243	42,074	0	0	0	0	0.00	0	0	41,243	2,080	1,363	40,526
September	49,989	42,074	7,915	223	182	41	35.49	(1,455)	6,460	48,534	2,300	1,609	47,843
October	90,994	42,074	48,920	597	517	80	81.94	(6,534)	42,386	84,460	3,616	2,813	83,658
Total	323,118	252,444	71,505	1,187	1,082	105		(7,316)	63,358	314,971	14,681	10,450	310,740

New Hampshire Gas Corporation Weather Normalization - Sales Rate Residential											
Month	Billing Cycle Customers	Billing Cycle Sales	Base Load	Heating Load	Billing Cycle Monthly Actual Degree Days	Billing Cycle Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				(1) - (3)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)
May	782	19,378	7,301	12,078	491	547	(56)	24.60	1,382	13,460	20,760
June	728	10,147	7,301	2,847	249	266	(17)	11.41	193	3,039	10,340
July	737	8,523	7,301	1,223	75	71	4	16.33	(65)	1,158	8,458
August	735	7,386	7,301	0	0	0	0	0.00	0	0	7,386
September	761	7,215	7,301	0	40	33	7	0.00	0	0	7,215
October	777	10,616	7,301	3,316	280	233	47	11.83	(555)	2,760	10,061
Total		63,265	43,803	19,462	1,136	1,151	(15)	64	955	20,417	64,220

New Hampshire Gas Corporation Weather Normalization - Sales Rate Commercial											
Month	Billing Cycle Customers	Billing Cycle Sales	Base Load	Heating Load	Billing Cycle Monthly Actual Degree Days	Billing Cycle Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				(1) - (3)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)
May	328	59,379	30,470	28,910	503	561	(58)	57.49	3,345	32,254	62,724
June	323	35,298	30,470	4,829	255	273	(18)	18.90	335	5,163	35,633
July	324	32,126	30,470	1,657	79	74	4	21.09	(87)	1,569	32,039
August	324	32,154	30,470	0	0	0	0	0.00	0	0	32,154
September	322	28,785	30,470	0	32	26	6	0.00	0	0	28,785
October	321	36,782	30,470	6,313	265	220	45	23.80	(1,080)	5,233	35,702
Total		224,524	182,817	41,707	1,134	1,154	(21)	121	2,512	44,219	227,036

May	83,484
June	45,972
July	40,497
August	39,540
September	36,000
October	45,763
Total Summer	291,257