

New Hampshire Gas Corporation

Calculation of the Cost of Gas Rate

Period Covered: Winter Period November 1, 2010 through April 30, 2011

<u>Total Anticipated Cost</u>		<u>Cost/ Therm</u>	
	<u>Therms</u>		
Propane	1,067,818	\$1.5812	\$1,688,434
Add:	Prior Period (Deficiency Uncollected) Interest	\$0 \$0	
Deduct:	Prior Period (Excess Collected) Interest	(\$26,933) \$1,641	
	Prior Period Adjusted		(\$25,292)
	Total Anticipated Cost		<u>\$1,663,142</u>
<u>Projected Gas Sales</u>			1,016,812 therms
<u>Cost of Gas Rate</u>			
	Beginning of Period Cost of Gas Rate		\$1.6356 per therm
	Mid Period Rate Adjustment - 01/01/11		\$0.1252 per therm
	Mid Period Rate Adjustment - 02/01/11		\$0.0829 per therm
	Mid Period Rate Adjustment - 04/01/11		\$0.2008 per therm
	Revised Cost of Gas Rate Effective April 1, 2011		\$2.0445 per therm

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

Maximum Cost of Gas Rate \$2.0445 per therm

Issued : March 24, 2011
Effective: April 1, 2011

Issued By: Michael D. Eastman
Michael D. Eastman
Treasurer

In Compliance with DG 10-249, Order No. 25,164

Actual -Over/Under Collection - November 2010 through April 2011
All in Therms

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	FORECASTED	
	<u>PRIOR</u>	<u>NOV</u>	<u>DEC</u>	<u>IAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>TOTALS</u>
1 SALES		81,134	130,282	223,075	229,141	193,779	149,384	1,006,795
2 COG RATE PER TARIFF		1.6356	1.6356	1.7608	1.8437	1.8437	1.8437	
3 RECOVERED COSTS = SALES x COG RATE		132,703	213,090	392,791	422,467	357,270	275,419	1,793,740
4 USED BY UTILITY FOR MAKING GAS		4,506	6,598	7,342	6,299	4,236	2,911	31,892
HEATING DEGREE DAYS (Keene)		760	1,124	1,305	956	955	597	5,697
5 TOTAL PURCHASED AND PRODUCED GAS		134,136	219,144	249,296	213,271	177,723	88,719	1,082,289
6 COST PER THERM		1.7198	1.7483	1.7814	1.7835	1.6802	1.6507	1.7401
7 TOTAL COSTS		230,692	383,119	444,093	380,378	298,609	146,448	1,883,340
8 ACTUAL -OVER/ UNDER COLLECTION		97,989	170,030	51,302	-42,089	-58,661	-128,971	89,600
9 INTEREST AMOUNT		59	422	723	737	603	310	2,852
10 LINE 8 PLUS LINE 9, PLUS PRIOR -OVER/UNDER COLLECTION	-27,374	70,674	241,125	293,150	251,798	193,740	65,078	
11 -OVER/UNDER COLLECTION (CURRENT + ESTIMATE)								65,078
12 DIVIDED BY REMAINING FORECASTED SALES FOR PERIOD								149,384
13 CHANGE TO COG RATE REQUIRED TO ELIMINATE FORECASTED O/U COLLECTION								0.4356
14 CURRENT COST OF GAS RATE								1.8437
15 BEGINNING WINTER PERIOD COST OF GAS								1.6356
16 MAXIMUM ALLOWABLE COST OF GAS RATE								2.0445
17 MAXIMUM ALLOWABLE INCREASE								0.4089
18 REVISED COST OF GAS RATE								2.0445

NEW HAMPSHIRE GAS CORPORATION ELECTS TO IMPLEMENT A \$0.2008 INCREASE TO THE COST OF GAS RATE.