

**ENERGY NORTH NATURAL GAS, INC,
d/b/a National Grid NH.
Off Peak 2011 Cost of Gas Filing**

Filed Tariff Sheets

Twenty-Sixth Revised Page 1
Check Sheet

Twenty-Sixth Revised Page 3
Check Sheet

Twenty-Sixth Revised Page 76
Firm Rate Schedules

Fourth Revised Page 86
Anticipated Cost of Gas

Twenty-Third Revised Page 87
Calculation of Firm Sales Cost of Gas Rate

Third Revised Page 92
Rate Case Expense

Third Revised Page 94
Local Distribution Adjustment Charge Calculation (LDAC)

CHECK SHEET

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Page</u>	<u>Revision</u>
Title	Original
1	Twenty-Sixth Revised
2	Fifth Revised
3	Twenty-Sixth Revised
4	Original
5	Second Revised
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	First Revised
18	First Revised
19	Second Revised
20	Original
21	Second Revised
22	Second Revised
23	Second Revised
24	Second Revised
25	Second Revised
26	First Revised
27	Original
28	Original
29	Original
30	Original

CHECK SHEET (Cont'd)

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

<u>Page</u>	<u>Revision</u>
61	Fifth Revised
62	Original
63	Fifth Revised
64	Original
65	Fifth Revised
66	Original
67	Fifth Revised
68	Original
69	Fifth Revised
70	Original
71	Fifth Revised
72	Original
73	Original
74	Original
75	Original
76	Twenty-Sixth Revised
77	Original
78	Original
79	Original
80	Original
81	Original
82	Original
83	Original
84	Original
85	Original
86	Fourth Revised
87	Twenty-Third Revised
88	Second Revised
89	Second Revised
90	Original
91	Second Revised
92	Third Revised
93	Original
94	Third Revised

Issued: May 6, 2011
Effective: May 1, 2011

Issued By: Daniel G. Saad KB
Daniel G. Saad
Title: Vice President, Gas Operations

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 87</u>	<u>LDAC Page 94</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 87</u>	<u>LDAC Page 94</u>	<u>Total Rate</u>
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$ 11.86			\$ 11.86	\$ 11.86			\$ 11.86
All therms	\$ 0.1567	\$ 0.7990	\$ 0.0641	\$ 1.0198	\$ 0.1567	\$ 0.7326	\$ 0.0693	\$ 0.9586
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$ 17.16			\$ 17.16	\$ 17.16			\$ 17.16
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2714	\$ 0.7990	\$ 0.0641	\$ 1.1345	\$ 0.2714	\$ 0.7326	\$ 0.0693	\$ 1.0733
All therms over the first block per month at	\$ 0.2243	\$ 0.7990	\$ 0.0641	\$ 1.0874	\$ 0.2243	\$ 0.7326	\$ 0.0693	\$ 1.0262
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$ 6.86			\$ 6.86	\$ 6.86			\$ 6.86
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1086	\$ 0.7990	\$ 0.0641	\$ 0.9717	\$ 0.1086	\$ 0.7326	\$ 0.0693	\$ 0.9105
All therms over the first block per month at	\$ 0.0897	\$ 0.7990	\$ 0.0641	\$ 0.9528	\$ 0.0897	\$ 0.7326	\$ 0.0693	\$ 0.8916
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$ 40.37			\$ 40.37	\$ 40.37			\$ 40.37
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3222	\$ 0.8004	\$ 0.0422	\$ 1.1648	\$ 0.3222	\$ 0.7365	\$ 0.0474	\$ 1.1061
All therms over the first block per month at	\$ 0.2095	\$ 0.8004	\$ 0.0422	\$ 1.0521	\$ 0.2095	\$ 0.7365	\$ 0.0474	\$ 0.9934
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$ 121.11			\$ 121.11	\$ 121.11			\$ 121.11
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3011	\$ 0.8004	\$ 0.0422	\$ 1.1437	\$ 0.3011	\$ 0.7365	\$ 0.0474	\$ 1.0850
All therms over the first block per month at	\$ 0.1989	\$ 0.8004	\$ 0.0422	\$ 1.0415	\$ 0.1989	\$ 0.7365	\$ 0.0474	\$ 0.9828
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$ 519.77			\$ 519.77	\$ 519.77			\$ 519.77
All therms over the first block per month at	\$ 0.1849	\$ 0.8004	\$ 0.0422	\$ 1.0275	\$ 0.0846	\$ 0.7365	\$ 0.0474	\$ 0.8685
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$ 40.37			\$ 40.37	\$ 40.37			\$ 40.37
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1724	\$ 0.7956	\$ 0.0422	\$ 1.0102	\$ 0.1724	\$ 0.7256	\$ 0.0474	\$ 0.9454
All therms over the first block per month at	\$ 0.1113	\$ 0.7956	\$ 0.0422	\$ 0.9491	\$ 0.1113	\$ 0.7256	\$ 0.0474	\$ 0.8843
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$ 121.11			\$ 121.11	\$ 121.11			\$ 121.11
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1667	\$ 0.7956	\$ 0.0422	\$ 1.0045	\$ 0.1225	\$ 0.7256	\$ 0.0474	\$ 0.8955
All therms over the first block per month at	\$ 0.1131	\$ 0.7956	\$ 0.0422	\$ 0.9509	\$ 0.0705	\$ 0.7256	\$ 0.0474	\$ 0.8435
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$ 534.91			\$ 534.91	\$ 534.91			\$ 534.91
All therms over the first block per month at	\$ 0.1190	\$ 0.7956	\$ 0.0422	\$ 0.9568	\$ 0.0569	\$ 0.7256	\$ 0.0474	\$ 0.8299
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$ 534.91			\$ 534.91	\$ 534.91			\$ 534.91
All therms over the first block per month at	\$ 0.0411	\$ 0.7956	\$ 0.0422	\$ 0.8789	\$ 0.0222	\$ 0.7256	\$ 0.0474	\$ 0.7952

Issued: May 6, 2011
Effective: May 1, 2011

Issued By: Daniel G. Saad
Daniel G. Saad
Title: Vice President, Gas Operations

Anticipated Cost of Gas

PERIOD COVERED: SUMMER PERIOD, MAY 1, 2011 THROUGH OCTOBER 31, 2011
(REFER TO TEXT IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
<u>ANTICIPATED DIRECT COST OF GAS</u>		
Purchased Gas:		
Demand Costs:	\$ 5,012,821	
Supply Costs:	9,072,210	
Storage Gas:		
Demand, Capacity:	\$ -	
Commodity Costs:	-	
Produced Gas:	\$ 58,036	
Hedged Contract (Savings)/Loss	<u>\$ 281,261</u>	
Unadjusted Anticipated Cost of Gas		\$ 14,424,328
Adjustments:		
Prior Period (Over)/Under Recovery (as of October 31, 2010)	\$ (463,417)	
Interest	(9,617)	
Prior Period Adjustments	-	
Broker Revenues	-	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	-	
Interruptible Sales Margin	-	
Capacity Release Margin	-	
Hedging Costs	-	
Fixed Price Option Administrative Costs	-	
Total Adjustments	<u>(473,034)</u>	
Total Anticipated Direct Cost of Gas		\$ 13,951,294
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Anticipated Direct Cost of Gas 05/01/11 - 10/31/11)	\$ 14,424,328	
Working Capital Rate	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	0.127%	
Working Capital	\$ 18,332	
Plus: Working Capital Reconciliation (Acct 142.40)	<u>(12,092)</u>	
Total Working Capital Allowance		\$ 6,240
Bad Debt:		
Total Anticipated Direct Cost of Gas 05/01/11 - 10/31/11)	\$ 14,424,328	
Less: Refunds	-	
Plus: Total Working Capital	6,240	
Plus: Prior Period (Over)/Under Recovery	<u>(463,417)</u>	
Subtotal	\$ 13,967,150	
Bad Debt Percentage	2.50%	
Bad Debt Allowance	\$ 349,179	
Plus: Bad Debt Reconciliation (Acct 175.54)	-	
Total Bad Debt Allowance		349,179
Production and Storage Capacity		-
Miscellaneous Overhead (05/01/11 - 10/31/11)	\$ 13,170	
Times Summer Sales	19,796	
Divided by Total Sales	<u>102,885</u>	
Miscellaneous Overhead		2,534
Total Anticipated Indirect Cost of Gas		\$ 357,952
Total Cost of Gas		<u>\$ 14,309,246</u>

Issued: May 6, 2011
Effective: May 1, 2011

Issued By: Daniel G. Saad KMD
Daniel G. Saad
Title: Vice President, Gas Operations

CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2011 THROUGH OCTOBER 31, 2011
(Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 13,951,294	
Projected Prorated Sales (05/01/11 - 10/31/11)	19,531,283	
Direct Cost of Gas Rate		\$ 0.7143 per therm
Demand Cost of Gas Rate	\$ 5,012,821	\$ 0.2567 per therm
Commodity Cost of Gas Rate	9,411,507	\$ 0.4819 per therm
Adjustment Cost of Gas Rate	(473,034)	\$ (0.0242) per therm
Total Direct Cost of Gas Rate	\$ 13,951,294	\$ 0.7143 per therm
Total Anticipated Indirect Cost of Gas	\$ 357,952	
Projected Prorated Sales (05/01/11 - 10/31/11)	19,531,283	
Indirect Cost of Gas		\$ 0.0183 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/11		\$ 0.7326 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/11	COGsr	\$ 0.7326 /therm
---	-------	------------------

Maximum (COG + 25%) \$ 0.9158

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/11	COGsl	\$ 0.7256 /therm
--	-------	------------------

Average Demand Cost of Gas Rate Effective 05/01/11	\$ 0.2567	
'Times: Low Winter Use Ratio (Summer)	0.9641	Maximum (COG + 25%) \$ 0.9070
Times: Correction Factor	1.00861	
Adjusted Demand Cost of Gas Rate	\$ 0.2496	
Commodity Cost of Gas Rate	\$ 0.4819	
Adjustment Cost of Gas Rate	\$ (0.0242)	
Indirect Cost of Gas Rate	\$ 0.0183	
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.7256	

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/11	COGsh	\$ 0.7365 /therm
---	-------	------------------

Average Demand Cost of Gas Rate Effective 05/01/11	\$ 0.2567	
'Times: High Winter Use Ratio (Summer)	1.0063	Maximum (COG + 25%) \$ 0.9206
Times: Correction Factor	1.00861	
Adjusted Demand Cost of Gas Rate	\$ 0.2605	
Commodity Cost of Gas Rate	\$ 0.4819	
Adjustment Cost of Gas Rate	\$ (0.0242)	
Indirect Cost of Gas Rate	\$ 0.0183	
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.7365	

Issued: May 6, 2011
Effective: May 1, 2011

Issued By: Daniel G. Saad
Daniel G. Saad
Title: Vice President, Gas Operations

Rate Case Expense/Temporary Rate Reconciliation (RDE) Factor Calculation

Rate Case Expense Factors for Residential Customers

Rate Case Expense	\$ -
Temporary Rate Reconciliation - DG 10-017	950,274
Supulation per Settlement Argument - DG 10-017	(7,776)
Reconciliation DG 08-009 and Merger Incentive DG 06-707	<u>(143,593)</u>
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ 798,905
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)	59,287,373
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	95,361,249
Total Volumes	154,648,622
Rate Case Expense Factor	\$ 0.0052

Local Distribution Adjustment Charge Calculation

Residential Non Heating Rates - R-1

Energy Efficiency Charge	\$0.0525	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0525
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)		
DG 06-107 Merger Emergency Response Incentive		0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0116
LDAC		\$0.0693 per therm

Residential Heating Rates - R-3, R-4

Energy Efficiency Charge	\$0.0525	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0525
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
DG 06-107 Merger Emergency Response Incentive		0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0116
LDAC		\$0.0693 per therm

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

Energy Efficiency Charge	\$0.0306	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0306
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
DG 06-107 Merger Emergency Response Incentive		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0116
LDAC		\$0.0474 per therm

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

Energy Efficiency Charge	\$0.0306	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0306
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
DG 06-107 Merger Emergency Response Incentive		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0116
LDAC		\$0.0474 per therm

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

Energy Efficiency Charge	\$0.0306	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0306
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
DG 06-107 Merger Emergency Response Incentive		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0116
LDAC		\$0.0474 per therm

Issued: May 6, 2011
Effective: May 1, 2011

Issued By: *Daniel G. Saad*
Daniel G. Saad
Title: Vice President, Gas Operations