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

Filed Tariff Sheets

Twenty-Seventh Revised Page 1
Check Sheet

Twenty-Seventh Revised Page 3
Check Sheet

Twenty-Seventh Revised Page 76
Firm Rate Schedules

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

ENERGYNORTH NATURAL GAS, INC.
Calculation of the Projected Over or Under Collection of the
2011 Summer Cost of Gas Filing
DG 11-046 06/01/2011

Under/(Over) Collection as of 5/1/11		$ (482,613)
Forecasted firm Residential therm sales 6/1/11 - 10/31/11	10,532,854	
Residential Cost of Gas Rate per therm	$ (0.7326)	
Forecasted firm C&I High Winter Use therm sales 6/1/11 - 10/31/11	5,095,421	
C&I- High Winter Use Cost of Gas Rate per therm	$ (0.7365)	
Forecasted firm C&I Low Winter therm sales 6/1/11 - 10/31/11	2,749,923	
C&I- Low Winter Use Cost of Gas Rate per therm	$ (0.7256)	
Forecasted firm Residential therm sales 5/11	928,776	
Residential Cost of Gas Rate per therm	$ (0.7326)	
Forecasted firm C&I High Winter Use therm sales 5/11	545,866	
C&I- High Winter Use Cost of Gas Rate per therm	$ (0.7365)	
Forecasted firm C&I Low Winter Use therm sales 5/11	180,336	
C&I- Low Winter Use Cost of Gas Rate per therm	$ (0.7256)	
Forecast recovered costs at current rate 5/1/11 - 10/31/11		(14,677,794)
Unbilled COG Revenues- 05/01/11 - 10/31/11		-
Revised projected gas costs 05/1/11 - 10/31/11		$ 15,333,694
Estimated interest charged (credited) to customers 05/1/11-10/31/11		(1,800)
Projected under / (over) collection as of 10/31/11 (A)		$ 171,486

Actual Gas Costs through 5/1/11	$ -	
Revised projected gas costs 5/1/11 - 10/31/11	15,331,894	
Estimated total adjusted gas costs 05/01/11 - 10/31/11 (B)		$ 15,331,894

Under/ (over) collection as percent of total gas costs (A/B)	1.12%

Projected under / (over) collections as of 10/31/11(A)	$ 171,486
Forecasted firm therm sales 6/01/11 - 10/31/11 (C)	16,692,492
Change in rate used to reduce forecast under/(over) collection (A/C)	$ 0.0103
Current Cost of Gas Rate	$ 0.7326
Revised Cost of Gas Rate	$ 0.7429

Revised as follows:

The revised projected gas costs include the June - October 2011 NYMEX strip price as of May 23, 2011.

Compliance rates per New Hampshire Public Utilities Commission Order Number 25,217 dated April 29, 2011 in Docket DG 11-046 (April Order): The Company may adjust the approved cost of gas rate of $0.7326 per therm upwards by no more than 25% or $0.1832 per therm. The adjusted cost of gas rate shall not be more than $0.9158 per therm pursuant to April Order.

ENERGYNORTH NATURAL GAS, INC.
Projected Over or Under Collection

Without Rate Adjustment	Apr-11	May-11 (Estimate)	Jun-11 (Estimate)	Jul-11 (Estimate)	Aug-11 (Estimate)	Sep-11 (Estimate)	Oct-11 (Estimate)	Nov-11 (Estimate)	Total Off-Peak
Total Demand		$ 517,917	$ 898,968	$ 898,990	$ 898,990	$ 898,968	$ 898,990		$ 5,012,821
Total Commodity		$ 1,737,944	$ 1,245,951	$ 1,218,440	$ 1,255,011	$ 1,439,998	$ 2,823,123		$ 9,720,467
Hedge Savings		$ 170,225	$ -	$ -	$ -	$ -	$ 46,314		$ 216,539
Total Gas Costs		$ 2,426,086	$ 2,144,919	$ 2,117,429	$ 2,154,001	$ 2,338,966	$ 3,768,427		$ 14,949,827
Adjustments and Indirect Costs									
Refunds & Adjustments		$ -	$ -	$ -	$ -	$ -	$ -		$ -
It Margin		-	-	-	-	-	-		-
Inventory Financing		-	-	-	-	-	-		-
Transportation Revenue		-	-	-	-	-	-		-
Broker Revenue		-	-	-	-	-	-		-
Off System and Capacity Release		-	-	-	-	-	-		-
Fixed Price Option Admin.		-	-	-	-	-	-		-
Bad Debt Costs		58,496	51,760	51,072	51,988	56,618	92,399		362,333
Working Capital		3,083	2,726	2,691	2,737	2,973	4,789		18,999
Misc Overhead		422	422	422	422	422	422		2,534
Production & Storage		-	-	-	-	-	-		-
Total Indirect Costs		$ 62,002	$ 54,909	$ 54,185	$ 55,147	$ 60,012	$ 97,611		$ 383,866
Interest		$ (1,503)	$ (1,295)	$ (624)	$ 187	$ 858	$ 578		$ (1,800)
Total Gas Costs plus Indirect Costs		$ 2,486,584	$ 2,198,532	$ 2,170,991	$ 2,209,335	$ 2,399,836	$ 3,866,615		$ 15,331,894
Collections		$ (1,213,304)	$ (2,469,806)	$ (1,973,407)	$ (1,623,337)	$ (1,639,338)	$ (2,883,538)	$ (2,875,064)	$ (14,677,794)
Less FPO Premium		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unbilled		$ (1,416,030)	$ (863,560)	$ (760,205)	$ (1,007,649)	$ (1,552,306)	$ (2,908,302)	$ -	$ (8,508,051)
Reverse Prior Month Unbilled		$ -	$ 1,416,030	$ 863,560	$ 760,205	$ 1,007,649	$ 1,552,306	$ 2,908,302	$ 8,508,051
Prior Period	$ (482,613)	$ (142,749)	$ 281,196	$ 300,939	$ 338,554	$ 215,840	$ (372,919)	$ 33,238	$ 171,486
Total Forecasted Sales Volumes		1,654,978	3,371,414	2,694,847	2,217,189	2,239,115	3,935,046		16,112,588
Total Forecasted Collections		$ (1,213,304)	$ (2,469,806)	$ (1,973,407)	$ (1,623,337)	$ (1,639,338)	$ (2,883,538)	$ (2,875,064)	$ (14,677,794)

With Rate Adjustment	Apr-11	May-11 (Estimate)	Jun-11 (Estimate)	Jul-11 (Estimate)	Aug-11 (Estimate)	Sep-11 (Estimate)	Oct-11 (Estimate)	Nov-11 (Estimate)	Total Off-Peak
Total Demand		$ 517,917	$ 898,968	$ 898,990	$ 898,990	$ 898,968	$ 898,990	$ -	$ 5,012,821
Total Commodity		$ 1,737,944	$ 1,245,951	$ 1,218,440	$ 1,255,011	$ 1,439,998	$ 2,823,123	$ -	$ 9,720,467
Hedge Savings		$ 170,225	$ -	$ -	$ -	$ -	$ 46,314	$ -	$ 216,539
Total Gas Costs		$ 2,426,086	$ 2,144,919	$ 2,117,429	$ 2,154,001	$ 2,338,966	$ 3,768,427	$ -	$ 14,949,827
Adjustments and Indirect Costs									
Prior Period Adjustment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
It Margin		-	-	-	-	-	-	-	-
Inventory Financing		-	-	-	-	-	-	-	-
Transportation Revenue		-	-	-	-	-	-	-	-
Broker Revenue		-	-	-	-	-	-	-	-
Off System and Capacity Release		-	-	-	-	-	-	-	-
Fixed Price Option Admin.		-	-	-	-	-	-	-	
Bad Debt Costs		58,496	51,760	51,072	51,988	56,618	92,399	-	362,333
Working Capital		3,083	2,726	2,691	2,737	2,973	4,789	-	18,999
Misc Overhead		422	422	422	422	422	422	-	2,534
'Production & Storage		-	-	-	-	-	-	-	-
Total Indirect Costs		$ 62,002	$ 54,909	$ 54,185	$ 55,147	$ 60,012	$ 97,611	$ -	$ 383,866
Interest		$ (1,503)	$ (1,295)	$ (624)	$ 187	$ 858	$ 578	$ -	$ (1,800)
Total Gas Costs plus Indirect Costs		$ 2,486,584	$ 2,198,532	$ 2,170,991	$ 2,209,335	$ 2,399,836	$ 3,866,615	$ -	$ 15,331,894
Collections		($1,213,304)	($2,487,169)	($2,001,164)	($1,646,174)	($1,662,401)	($2,924,069)	($2,915,446)	($14,849,727)
Less FPO Premium		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
Unbilled		($1,398,845)	($865,073)	($761,537)	($1,009,415)	($1,555,027)	($2,913,400)	$0	($8,503,298)
Reverse Prior Month Unbilled		$0	$1,398,845	$865,073	$761,537	$1,009,415	$1,555,027	$2,913,400	$8,503,298
Prior Period	$ (482,613)	$ (125,564)	$ 245,135	$ 273,363	$ 315,283	$ 191,822	$ (415,827)	$ (2,046)	$ (447)
Total Forecasted Sales Volumes		1,654,978	3,371,414	2,694,847	2,217,189	2,239,115	3,935,046	-	16,112,588
Total Forecasted Collections		($1,213,304)	($2,487,169)	($2,001,164)	($1,646,174)	($1,662,401)	($2,924,069)	($2,915,446)	($14,849,727)

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.

Page	*Revision*
Title	Original
1	Twenty-Seventh Revised
2	Fifth Revised
3	Twenty-Seventh 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.

Page	*Revision*
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-Seventh Revised
77	Original
78	Original
79	Original
80	Original
81	Original
82	Original
83	Original
84	Original
85	Original
86	Fourth Revised
87	Twenty-Fourth Revised
88	Second Revised
89	Second Revised
90	Original
91	Second Revised
92	Third Revised
93	Original
94	Third Revised

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
Residential Non Heating - R-1								
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	$ 0.7429	$ 0.0693	$ 0.9689
Residential Heating - R-3								
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	$ 0.7429	$ 0.0693	$ 1.0836
All therms over the first block per month at	$ 0.2243	$ 0.7990	$ 0.0641	$ 1.0874	$ 0.2243	$ 0.7429	$ 0.0693	$ 1.0365
Residential Heating - R-4								
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	$ 0.7429	$ 0.0693	$ 0.9208
All therms over the first block per month at	$ 0.0897	$ 0.7990	$ 0.0641	$ 0.9528	$ 0.0897	$ 0.7429	$ 0.0693	$ 0.9019
Commercial/Industrial - G-41								
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	$ 0.7468	$ 0.0474	$ 1.1164
All therms over the first block per month at	$ 0.2095	$ 0.8004	$ 0.0422	$ 1.0521	$ 0.2095	$ 0.7468	$ 0.0474	$ 1.0037
Commercial/Industrial - G-42								
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	$ 0.7468	$ 0.0474	$ 1.0953
All therms over the first block per month at	$ 0.1989	$ 0.8004	$ 0.0422	$ 1.0415	$ 0.1989	$ 0.7468	$ 0.0474	$ 0.9931
Commercial/Industrial - G-43								
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	$ 0.7468	$ 0.0474	$ 0.8788
Commercial/Industrial - G-51								
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	$ 0.7359	$ 0.0474	$ 0.9557
All therms over the first block per month at	$ 0.1113	$ 0.7956	$ 0.0422	$ 0.9491	$ 0.1113	$ 0.7359	$ 0.0474	$ 0.8946
Commercial/Industrial - G-52								
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	$ 0.7359	$ 0.0474	$ 0.9058
All therms over the first block per month at	$ 0.1131	$ 0.7956	$ 0.0422	$ 0.9509	$ 0.0705	$ 0.7359	$ 0.0474	$ 0.8538
Commercial/Industrial - G-53								
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	$ 0.7359	$ 0.0474	$ 0.8402
Commercial/Industrial - G-54								
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	$ 0.7359	$ 0.0474	$ 0.8055

Issued: May 24, 2011
Effective: June 1, 2011

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

Issued in compliance with NHPUC Order No. 25,217 dated April 29, 2011 in Docket No. DG 11-046.

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	$	14,477,223			
Projected Prorated Sales (05/01/11 - 10/31/11)		20,033,177			
Direct Cost of Gas Rate			$	0.7227	per therm
Demand Cost of Gas Rate	$	5,012,821	$	0.2502	per therm
Commodity Cost of Gas Rate		9,937,006	$	0.4960	per therm
Adjustment Cost of Gas Rate		(472,604)	$	(0.0236)	per therm
Total Direct Cost of Gas Rate	$	14,477,223	$	0.7227	per therm
Total Anticipated Indirect Cost of Gas	$	357,952			
Projected Prorated Sales (05/01/11 - 10/31/11)		20,033,177			
Indirect Cost of Gas			$	0.0179	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**	**$**	**0.7326**	**/therm**
Change in rate due to change in under/over recovery		**$**	**0.0103**	
RESIDENTIAL COST OF GAS RATE - 06/01/2011	**COGsr**	**$**	**0.7429**	**/therm**
	Maximum (COG + 25%)	$	0.9158	

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/11	**COGsl**	**$**	**0.7256**	**/therm**
Change in rate due to change in under/over recovery		**$**	**0.0103**	
COM/IND LOW WINTER USE COST OF GAS RATE - 06/01/2011	**COGsl**	**$**	**0.7359**	**/therm**

Average Demand Cost of Gas Rate Effective 05/01/11	$ 0.2502			
'Times: Low Winter Use Ratio (Summer)	0.9641	Maximum (COG + 25%)	$	0.9070
Times: Correction Factor	1.00861			
Adjusted Demand Cost of Gas Rate	$ 0.2433			
Commodity Cost of Gas Rate	$ 0.4960			
Adjustment Cost of Gas Rate	$ (0.0236)			
Indirect Cost of Gas Rate	$ 0.0179			
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**	**$**	**0.7365**	**/therm**
Change in rate due to change in under/over recovery		**$**	**0.0103**	
COM/IND HIGH WINTER USE COST OF GAS RATE -06/01/2011	**COGsh**	**$**	**0.7468**	**/therm**

Average Demand Cost of Gas Rate Effective 05/01/11	$ 0.2502			
'Times: High Winter Use Ratio (Summer)	1.0063	Maximum (COG + 25%)	$	0.9206
Times: Correction Factor	1.00861			
Adjusted Demand Cost of Gas Rate	$ 0.2539			
Commodity Cost of Gas Rate	$ 0.4960			
Adjustment Cost of Gas Rate	$ (0.0236)			
Indirect Cost of Gas Rate	$ 0.0179			
Adjusted Com/Ind High Winter Use Cost of Gas Rate	$ 0.7365			

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