# NEW HAMPSHIRE GAS CORPORATION COST OF GAS ADJUSTMENT

#### WINTER PERIOD 2008 - 2009

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#### NHPUC No. 1 GAS

New Hampshire Gas Corporation

Line								
No.			0-14-1			D-4-		
1 2			Calculati	on of the Cost	of Gas	<u>Kate</u>		
3								
4 5	Period Co	overed: Winter Period Nov.	1, 2008 through A	pr. 30, 2009				
6	Projected	Gas Sales in Therms						1,046,803
7 8	Total Anti	cipated Cost		(	Cost/			
9	Total Allu	cipated Cost	<u>Therms</u>		herm			
10		Propane	1,133,110		1.7348		=	\$1,965,719
11	۸ ما ما .	Dries Deried (Deficiency)						
12 13	Add:	Prior Period (Deficiency Uncollected)					\$24,960	
14		Interest					\$4,203	
15								
16 17	Deduct:	Prior Period (Excess						
18	Deduct.	Collected)					_	
19		Interest					-	
20								
21 22		Prior Period Adjusted						\$29,163
23		,					_	
24	Total Anti	cipated Cost					=	\$1,994,882
25 26								
27					F	ixed Price Optior	Cost of Gas Rate	\$2.2408
28				_				
29 30				Pro	ojected I	Fixed Price Option	n Sales in Therms _	225,000
31				Fore	ecasted	Fixed Price Opti	on Cost Revenues	\$504,180
32 33					Total P	eriod Anticipated	Cost from Line 24	\$1,994,882
34 35						Remaining Cos	st to be Recovered	\$1,490,702
36 37				Pro	jected F	eriod Sales in Th	nerms from Line 6	1,046,803
38 39					Less	Fixed Price Optic	n Sales in Therms	(225,000)
40				D			-	
41 42			N		•		Option Gas Sales	821,803
43 44			Non Fixed Pr	ice Option Co	st of Ga	s Rate (Line 35 o	livided by Line 41) =	\$1.8139
45								
46		to tariff section 17(d), the C			d Non-F	ixed Price CGA	rate upward	
47	or downw	ard on a monthly basis with	in the following rar	nges:				
48 49			Ma	aximum Cost o	of Gas F	Rate	Per Therm	2.1767
50							=	
51 52			Mi	inimum Cost o	of Gas R	ate	Per Therm _	1.4512
53								
54						Karen L. Zink		
55 56	Issued :			Title	:	Treasurer		
57	Effective:	November 1, 2008						
58 59	In Compli	ance with DG 08-XXX, Orde	er No.					

Attachment A

#### NEW HAMPSHIRE GAS CORPORATION

#### CONVERSION OF PRODUCED GAS COSTS TO THERMS

	1	2	3	4	5	6	7
				VOLL	IMES	UNIT	COST
	PERIOD	<u>UNIT</u>	CONVERSION <u>FACTOR</u>	<u>GALLONS</u>	THERMS	PER GALLON	PER THERM
PRODUCED GAS	WINTER 2008-2009	GALLONS	0.91502	1,238,344	1,133,110	\$1.5910	\$1.7388

#### NEW HAMPSHIRE GAS CORPORATION

#### CALCULATION OF COST OF GAS ADJUSTMENT

#### SUPPLY / DEMAND BALANCE ALL VOLUMES IN THERMS

Line No.		···	NOV 2008	DEC 2008	JAN 2009	FEB 2009	MAR 2009	APR 2009	TOTAL
	SENDOUT								
1 2	FIRM SENDOUT *		143,944	222,773	246,709	211,276	175,100	100,830	1,100,633
3	COMPANY USE		9,506	5,328	5,210	4,999	4,522	2,912	32,477
5 6	TOTAL SENDOUT		153,450	228,101	251,919	216,275	179,622	103,742	1,133,110
7 8	* UNACCTED FOR VOLS INCLUDED		5,490	8,496	9,407	8,056	6,678	3,844	41,970
9 10	COSTS								
11 12 13	PROPANE SENDOUT FROM ABOVE		153,450	228,101	251,919	216,275	179,622	103,742	1,133,110
14 15	COST/THERM		\$1.6619	\$1.6972	\$1.8104	\$1.7841	\$1.7292	\$1.6922	
16 17	FPO PREMIUM		(\$356)	(\$715)	(\$899)	(\$962)	(\$882)	(\$686)	(\$4,500)
18 19	TOTAL PROPANE COSTS		\$254,665	\$386,414	\$455,168	\$384,888	\$309,722	\$174,864	\$1,965,719
20 21	REVENUES								
22 23	FIRM SALES		82,874	166,255	209,131	223,825	205,082	159,636	1,046,803
24 25	RATE/THERM AVERAGE		\$1.9057	\$1.9057	\$1.9057	\$1.9057	\$1.9057	\$1.9057	
26 27	TOTAL COG REVENUES		\$157,931	\$316,831	\$398,540	\$426,542	\$390,823	\$304,217	\$1,994,882
28 29	UNDER/-OVER COLLECTION	25,633	\$96,734	\$69,583	\$56,628	(\$41,654)	(\$81,101)	(\$129,353)	(\$29,163)
30 31	INTEREST FROM ATTACHMENT C		\$308	\$656	\$830	\$861	\$634	\$242	\$3,530
32	FINAL UNDER/-OVER COLLECTION	\$25,633	\$97,042	\$70,239	\$57,458	(\$40,793)	(\$80,468)	(\$129,111)	\$0

#### NEW HAMPSHIRE GAS CORPORATION

#### CALCULATION OF COST OF GAS

#### SUPPLY / DEMAND BALANCE ALL VOLUMES

	NOV 2008	DEC 2008	JAN 2009	FEB 2009	MAR 2009	APR 2009	TOTAL	LINE NO.
TOTAL FIRM DEMAND (GALLONS)	167,701	249,286	275,316	236,361	196,303	113,377	1,238,344	1 2
PROPANE STABILIZATION PLAN PRE-PURCHASES	•							3
GALLONS	85,000	130,000	190,000	140,000	100,000	55,000	700,000	4
PRICE	\$1.934	\$1.934	\$1.934	\$1.934	\$1.934	\$1.934		5
PERC	inc.	inc.	inc.	inc.	inc.	inc.		6
TRANSPORTATION	inc.	inc.	inc.	inc.	inc.	inc.		7
TOTAL COST (GALLONS)	\$164,382	\$251,407	\$367,441	\$270,746	\$193,390	\$106,365	\$1,353,730	8 9
SPOT PURCHASES		***************************************						10
GALLONS	82,701	119,286	85,316	96,361	96,303	58,377	538,344	11
Mt. Belvieu (10/20/08)	\$0.9825	\$0.9900	\$0.9975	\$0.9875	\$0.9775	\$0.9475		12 13
Broker	\$0.0100	\$0.0100	\$0.0100	\$0.0100	\$0.0100	\$0.0100		14
Террсо	\$0.0915	\$0.0915	\$0.0915	\$0.0915	\$0.0915	\$0.0799		15
Perc	\$0.0050	\$0.0050	\$0.0050	\$0.0050	\$0.0050	\$0.0050		16
Transportation	\$0.0733	\$0.0733	\$0.0733	\$0.0733	\$0.0733	\$0.0733		17
PRICE (GALLONS)	\$1.1623	\$1.1698	\$1.1773	\$1.1673	\$1.1573	\$1.1157	\$1.1613	18
COST (GALLONS)	\$96,124	\$139,540	\$100,442	\$112,483	\$111,452	\$65,131	\$625,172	19 20 21
TOTAL								22
GALLONS	167,701	249,286	275,316	236,361	196,303	113,377	1,238,344	23 24
PRICE (GALLONS)	\$1.5534	\$1.5683	\$1.6994	\$1.6214	\$1.5529	\$1.5126	\$1.5980	25
COST (GALLONS)	\$260,505	\$390,947	\$467,883	\$383,229	\$304,842	\$171,496	\$1,978,902	26 27 28
TOTAL COSTS	0000 5	40000:-	0.107.0	4000 4				29
COST	\$260,505	\$390,947	\$467,883	\$383,229	\$304,842	\$171,496	\$1,978,902	30
THERM DEMAND	153,450	228,101	251,919	216,275	179,622	103,742	1,133,110	31
MONTHLY COST PER THERM	\$1.6977	\$1.7139	\$1.8573	\$1.7719	\$1.6971	\$1.6531	\$1.7464	32 33

## New Hampshire Gas Corporation 2008-2009 Winter Hedging Schedule

								Line
								No.
	April - 2008	May-2008	June-2008	July-2008	August-2008	September-2008	Total	1
November	17,000	12,750	12,750	17,000	12,750	12,750	85,000	2
December	26,000	19,500	19,500	26,000	19,500	19,500	130,000	3
January	38,000	28,500	28,500	38,000	28,500	28,500	190,000	4
February	28,000	21,000	21,000	28,000	21,000	21,000	140,000	5
March	20,000	15,000	15,000	20,000	15,000	15,000	100,000	6
April	11,000	8,250	8,250	11,000	8,250	8,250	55,000	7
Total	140,000	105,000	105,000	140,000	105,000	105,000	700,000	8
								9
							Weighted	10
							Average	11
							Price	12
Purchase Price	\$1.687	\$1.960	\$1.915	\$2.146	\$1.989	\$1.919	\$1.934	13
Purchase Date	4-1-08	5-1-08	6-2-08	7-1-2008	8-1-2008	8-29-08		

Attachment C

#### NEW HAMPSHIRE GAS CORPORATION

#### CGA REFUND INTEREST CALCULATION FOR THE WINTER PERIOD NOV., 2008 THROUGH APR., 2009

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	MAY	24,960		_	24,960	24,960	6.00	125	25,085
2	JUN	25,085	~	-	25,085	25,085	6.00	125	25,210
3	JUL	25,210	-	46	25,210	25,210	5.00	105	25,315
4	AUG	25,315	·		25,315	25,315	5.00	105	25,421
5	SEP	25,421		***	25,421	25,421	5.00	106	25,527
6	OCT	25,527			25,527	25,527	5.00	106	25,633
7	NOV	25,633	\$96,734	-	122,367	74,000	5.00	308	122,675
8	DEC	122,675	\$69,583	-	192,258	157,467	5.00	656	192,915
9	JAN 2009	192,915	\$56,628	-	249,542	221,228	4.50	830	250,372
10	FEB	250,372	(\$41,654)	-	208,718	229,545	4.50	861	209,579
11	MAR	209,579	(\$81,101)	-	128,478	169,028	4.50	634	129,111
12	APR	129,111	(\$129,353)	-	(241)	64,435	4.50	242	_ 0
								4,203	_

BEG. BAL. W/INTEREST = -OVER/UNDER BEG.BAL. @ MAY 08 + INTEREST EXPENSE MAY 08 THROUGH OCT 08

= COL. 1, LINE 1

COL. 7, LINES 1 TO 12

= 24,960

4,203

= 29,163

#### New Hampshire Gas Corporation

Attachment D Supports Line 7 Column 1 Attachment C

### Actual -Over/Under Collection November 2007 through April 2008 All in Therms

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
	PRIOR	NOV	DEC	<u>JAN</u>	<u>FEB</u>	MAR	<u>APR</u>	TOTALS
1 SALES FOR NON-FPO FOR FPO TOTAL		48,364 18,084 66,448	112,252 44,016 156,268	136,740 54,303 191,043	140,848 54,109 194,957	136,666 53,045 189,711	109,782 42,842 152,624	684,652 266,399 951,051
2 COG RATE PER TARIFF FOR NON-FPO FOR FPO		1.5811 1.5212	1.7693 1.5212	1.7693 1.5212	1.6534 1.5212	1.8973 1.5212	1.8973 1.5212	
3 RECOVERED COSTS= SALES X COG RATE FOR NON-FPO FOR FPO TOTAL		76,468 27,509 103,972	198,607 66,957 265,565	241,934 82,606 324,538	232,878 82,311 315,189	259,296 80,692 339,989	208,289 65,171 273,460	1,217,474 405,246 1,622,712
4 USED BY UTILITY FOR MAKING GAS		3,189	5,820	5,210	5,000	4,522	2,910	26,651
HEATING DEGREE DAYS		822	1132	1139	1076	1020	520	5,709
5 TOTAL SENDOUT		144,228	210,821	217,322	198,830	175,368	89,460	1,036,029
6 COST PER THERM		1.8658	1.6501	1.6316	1.6278	1.6511	1.7000	1.6764
7 TOTAL COSTS		269,102	347,876	354,580	323,648	289,542	152,079	1,736,826
				••••••	***************************************			
8 ACTUAL -OVER/ UNDER COLLECTION		165,130	82,311	30,042	8,460	-50,447	-121,381	114,114
9 INTEREST AMOUNT		-76	774	1,060	1,187	1,063	426	4,434
10 FINAL -OVER/UNDER COLLECTION	-93,589	71,465	154,551	185,652	195,299	145,915	24,960	

FPO Premium

(\$4,500) \$1,965,719

### NEW HAMPSHIRE GAS CORPORATION PROPANE INVENTORY FOR THE WINTER PERIOD NOVEMBER 2008 TO APRIL 2009

LINE NO. Rate September 2008 (Actual) Therms Therm Gal. Cost 2 64,456 \$135,630 \$1,9254 3 Beginning Balance \$2,1042 Received during month \$126,127 66,358 \$1.9007 \$1,7392 Total Available 130,814 \$2.0010 \$261,757 6 Less Vapor 46,381 \$92,806 \$2.0010 \$1.8309 Ending Balance 84,433 \$168,951 \$2.0010 \$1.8310 8 9 Rate 10 October 2008 (Estimated) Gal. Therms Cost Therm 11 \$168,951 \$1.8310 12 Beginning Balance 84.433 \$2.0010 100,000 \$127,025 13 Received during month \$1,2702 \$1,1623 14 Total Available 184,433 \$295,976 \$1.6048 15 Less Vapor 84,336 \$135,341 \$1.6048 \$1.4684 16 Ending Balance 100,097 \$160,635 \$1.6048 \$1.4684 17 18 Rate 19 November 2008 (Forecasted) Therms Cost Therm Gal. Therms Cost 20 100.097 \$160,635 21 Beginning Balance \$1.6048 \$1,4684 22 Received during month 160.000 \$271,625 \$1.6977 \$1,5534 23 Total Available 260,097 \$432,260 \$1.6619 \$1.5207 24 153,450 \$255,027 \$1.6619 \$1.5207 153,450 \$255,027 25 Ending Balance 106,647 \$177,232 \$1.6619 \$1.5206 26 27 Rate 28 December 2008 (Forecasted) Therm Therms Therms Cost Gal. Cost 29 30 Beginning Balance 106.647 \$177,232 \$1.6619 \$1,5206 31 32 Received during month 225,000 \$385,632 \$1,7139 \$1.5683 331,647 \$562,864 \$1.5530 Total Available \$1.6972 228,101 33 \$1.5530 \$387,135 Less Vapor 228,101 \$387,135 \$1.6972 34 35 Ending Balance 103,546 \$175,730 \$1.6971 \$1.5529 36 Rate 37 January 2009 (Forecasted) Gal. Therms Cost Therm Therms Cost 38 \$1.5529 39 Beginning Balance 103,546 \$175,730 \$1.6971 40 Received during month 250,000 \$464,318 \$1.8573 \$1,6994 353,546 \$640,048 \$1,6565 41 Total Available \$1.8104 \$456,073 42 251,919 \$456,073 \$1.8104 \$1.6565 251,919 Less Vapor 43 101,627 \$183,976 \$1.8103 \$1.6565 Ending Balance 44 45 46 February 2009 (Forecasted) Cost Gal. **Therms** Therm Therms Cost 47 48 Beginning Balance 101,627 \$183,976 \$1.8103 \$1.6565 49 Received during month 220.000 \$389.828 \$1,7719 \$1,6214 50 321.627 \$1,6325 Total Available \$573.804 \$1,7841 51 Less Vapor 216,275 \$385,856 \$1.7841 \$1.6325 216,275 \$385,856 52 Ending Balance 105,351 \$187,948 \$1.7841 \$1.6325 53 54 55 Rate March 2009 (Forecasted) Gal. Therms Cost Therm **Therms** Cost 56 57 Beginning Balance 105,351 \$187,948 \$1.7840 \$1.6324 58 Received during month 180,000 \$305,484 \$1.6971 \$1.5529 59 \$1.5823 Total Available 285.351 \$493,432 \$1,7292 60 \$310,609 \$1.5823 179,622 \$310,609 Less Vapor 179.622 \$1,7292 61 Ending Balance 105,730 \$182,823 \$1.7292 \$1.5822 62 63 Rate 64 April 2009 (Forecasted) Gal. Therms Cost Therm Therms Cost 65 66 Beginning Balance 105,730 \$182,823 \$1.7292 \$1.5822 67 Received during month 100,000 \$165,310 \$1.6531 \$1.5126 205,730 103,742 68 Total Available \$348,132 \$1.6922 \$1.5484 \$175,557 \$1.5484 103,742 \$175,557 69 Less Vapor \$1.6922 70 Ending Balance 101,988 \$172,576 \$1.6921 \$1.5483 72 TOTALS \$1.7388 1,133,110 \$1,970,219

#### New Hampshire Gas Corporation Fixed Price Option Program Forecasted 2008-2009 Winter Period vs. Actual 2007-2008 Winter Period

Typical Residential Heating Bill							Winter							Summer	Total
12 MOS ENDED 4/2008	November	December	January	February	March	April	Nov-Apr	May	June	July	August	September	October	May-Oct	Nov-Oc
Typical Usage: Residential Heating	111	152	164	209	178	139	953	82	64	27	22	39	61	297	1,2
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								1
Over 200 therms @ \$0.5355	\$0.00	\$0.00	\$0.00	\$5.04	\$0.00	\$0.00	\$5.04								
Summer:									4						
Cust. Chg. Delivery Charge:								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84
First 80 therms @ \$0.8930								\$71.44	\$57.49	\$24.45	\$19.82	\$35.02	\$54.85	\$263.08	\$691
Next 120 therms @ \$0.6850	-					1		\$1.47	\$0.00	\$0.00	\$0.00		\$0.00	\$1.47	\$319
Over 200 therms @ \$0.5354								\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	<b>\$</b> 5.
Total Customer Charge/Base Rate Amount	\$99.68	\$127.55	\$135.66	\$165.68	\$145.80	\$118.94	\$793.32	\$79.91	\$64.49	\$31.45	\$26,82		\$61.85	\$306,54	\$1,099.
Deferred Revenues Surcharge Total Rate Case Surcharge	\$0.0470 \$5.22	\$0.0470 \$7.13	\$0.0470 \$7.69	\$0.0470 \$9.84	\$0.0470 \$8.38	\$0.0470 <b>\$</b> 6.54	\$44.80	\$0.0495 \$4.07	\$0.0495 \$3.19	\$0.0495 \$1.36	\$0.0495 \$1.10		\$0.0495 <b>\$3.04</b>	\$14.69	\$59.
CGA Rates - {Seasonal}	\$1.5212	\$1,5212	\$1.5212	\$1.5212	\$1.5212	\$1.5212		\$1,6817	\$1,4455	\$1,3897	\$1,3897	\$1,3897	\$1,3897		
Total COG	\$168.85		\$248.78	\$318.57	\$271.29	\$211.63	\$1,449.89	\$138.13	\$93.06	\$38.05	\$30.85		\$85.36	\$439.96	\$1,889.
Total Bill	\$274	\$365	\$392	\$494	\$425	\$337	\$2,288	\$222	\$161	\$71	\$59	\$98	\$150	\$761	\$3,0
Typical Residential Heating Bill  2 MOS ENDED 4/2009	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oc
Typical Usage: Residential Heating	111	152	164	209	178	139	953	82	64	27	22	39	61	297	1,2
Winter: Cust. Chg. Delivery Charge:	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00								
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		\$57.22		\$67.36	\$40.50	\$317.63								1
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
Delivery Charge:															1
First 80 therms @ \$0.8930 Next 120 therms @ \$0.6850								\$71.44 \$1.47	\$57.49 \$0.00	\$24.45 \$0.00	\$19.82 \$0.00		\$54.85 \$0.00	\$263,08 \$1.47	\$691 \$319
Over 200 therms @ \$0.5354								\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$5.
Total Customer Charge/Base Rate Amount	\$99.68	\$127.55	\$135.66	\$165.68	\$145.80	\$118.94	\$793.32	\$79.91	\$64.49	\$31.45	\$26.82	\$42.02	\$61.85	\$306.54	
Seasonal Cust. Charge/Base Rate Diff. from previous year Seasonal Percent Change from previous year							\$0.00 0.0%							\$0.00 0.0%	\$0.0 0.0
Deferred Revenues Surcharge	\$0.0532	\$0.0532	\$0.0532		\$0.0532	\$0.0532		\$0.0470	\$0.0470	\$0.0470	\$0.0470		\$0.0470		
Total Rate Case Surcharge	\$5.90		\$8.69	\$11.13	\$9.48	\$7.40	\$50.67	\$3.86	\$3.03	\$1.29	\$1.04	\$1.84	\$2.89	\$13.95	\$64.
CGA Rates - {Seasonal}	\$2.2408		\$2,2408		\$2.2408	\$2.2408		\$1.9720	\$2.2839	\$2.3664	\$2.8318		\$2.3070		
Total COG	\$248.73	\$339.93	\$366.46	\$469.27	\$399.62	\$311.74	\$2,135.75	\$161.98	\$147.04	\$64.79	\$62.87	\$90.48	\$141.70	\$668.85	
Seasonal COG Difference from previous year							\$685.87 47.3%							\$228.90 52.0%	\$914. 48.4
Seasonal Percent Change from previous year	1					3									i
Seasonal Percent Change from previous year  Total Bill	\$354	\$476	\$511	\$646	\$555	\$438	\$2,980	\$246	\$215	\$98	\$91	\$134	\$206	\$989	
Total Bill Seasonal Total Bill Difference from previous year	\$354	\$476	\$511	\$646	\$555	\$438	\$691.73	\$246	\$215	\$98	\$91	\$134	\$206	\$228	\$9
Total Bill	\$354	\$476	\$511	\$646	\$555	\$438		\$246	\$215	\$98	\$91	\$134	\$206		\$3,9 \$9 30.2 0.0

#### New Hampshire Gas Corporation Non-Fixed Price Option Program Forecasted 2008-2009 Winter Period vs. Actual 2007-2008 Winter Period

Typical Residential Heating Bill	ge, & Base Ra														
12 MOS ENDED 4/2008	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage: Residential Heating	111	152	164	209	178	139	953	82	64	27	22	39	61	297	1,25
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 Over 200 therms @ \$0.5355	\$21.24 \$0.00	\$49.11 \$0.00	\$57.22 \$0.00	\$82.20 \$5.04	\$67.36 \$0.00	\$40.50 \$0.00	\$317.63 \$5.04								
Summer:															
Cust, Chg.								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.0
Delivery Charge: First 80 therms @ \$0.8930								\$71.44	\$57.49	\$24.45	\$19.82	\$35.02	\$54.85	\$263.08	\$691.7
Next 120 therms @ \$0.6850								\$1.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.47	\$319.1
Over 200 therms @ \$0.5354								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.0
Total Customer Charge/Base Rate Amount	\$99.68	\$127.55	\$135.66	\$165.68	\$145.80	\$118.94	\$793.32	\$79.91	\$64.49	\$31.45	\$26.82	\$42.02	\$61.85	\$306.54	\$1,099.8
Deferred Revenues Surcharge Total Rate Case Surcharge	\$0.0470 \$5.22	\$0.0470 \$7.13	\$0.0470 \$7.69	\$0.0470 \$9.84	\$0.0470	\$0.0470 <b>\$6.54</b>	\$44.80	\$0.0495 <b>\$4.07</b>	\$0.0495 \$3.19	\$0.0495 <b>\$1.36</b>	\$0.0495 \$1.10		\$0.0495 <b>\$3.04</b>	\$14.69	\$59.4
CGA Rates - {Seasonal}	\$1,5811	\$1,7693	\$1,7693	\$1,6534	\$1.8973	\$1.8973		\$1.6817	\$1,4455	\$1,3897	\$1,3897	\$1.3897	\$1.3897		
Total COG	\$175.50	\$268.40	\$289.35	\$346.26	\$338.36	\$263.95	\$1,681.83	\$138.13	\$93.06	\$38.05	\$30.85		\$85.36	\$439.96	\$2,121.7
Total Bill	\$280	\$403	\$433	\$522	\$493	\$389	\$2,520	\$222	\$161	\$71	\$59	\$98	\$150	\$761	\$3,28
Shows the effect of the Unit Cost of Gas, Delivery Char Typical Residential Heating Bill							Winter						_	Summer	Total
12 MOS ENDED 4/2009	November	December	January	February	March	April	Nov-Apr	May	June	July	August	September	October	May-Oct	Nov-Oct
Typical Usage: Residential Heating Winter:	111	152	164	209	178	139	953	82	64	27	22	9 39	61	297	1,25
Cust. Chg. Delivery Charge:	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00								
First 80 therms @ \$0.8930	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$428.64								İ
Next 120 therms @ \$0.6850 Over 200 therms @ \$0.5355	\$21.24 \$0.00	\$49.11 \$0.00	\$57.22 \$0.00	\$82.20 \$5.04	\$67.36 \$0.00	\$40.50 \$0.00	\$317.63 \$5.04								
Summer:															
Cust. Chg. Delivery Charge:								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.0
First 80 therms @ \$0.8930								\$71.44	\$57.49	\$24.45	\$19.82		\$54.85		
Next 120 therms @ \$0.6850 Over 200 therms @ \$0.5354								\$1.47 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00		\$0.00 \$0.00	\$1.47 \$0.00	
Total Customer Charge/Base Rate Amount	\$99.68	\$127.55	\$135.66	\$165.68	\$145.80	\$118.94	\$793.32	\$79.91	\$64.49	\$31.45	\$26.82	\$42.02	\$61.85		
Seasonal Cust. Charge/Base Rate Diff. from previous year Seasonal Percent Change from previous year							\$0.00 0.0%							\$0.00 0.0%	
Deferred Revenues Surcharge	\$0.0532	\$0.0532	\$0.0532	\$0.0532	\$0.0532	\$0.0532		\$0,0470	\$0.0470	\$0.0470	\$0.0470		\$0.0470		
Total Rate Case Surcharge	\$5.90	\$8.06	\$8.69	\$11.13	\$9.48	\$7.40	\$50.67	\$3.86	\$3.03	\$1.29	\$1.04	\$1.84	\$2.89	\$13.95	\$64.6
CGA Rates - {Seasonal}	\$1.8139	\$1.8139	\$1.8139	\$1.8139	\$1.8139	\$1.8139		\$1.9720	\$2.2839	\$2,3664	\$2.8318		\$2.3070	0000	40.00-
Total COG Seasonal COG Difference from previous year	\$201.35	\$275.17	\$296.65	\$379.88	\$323.50	\$252.36	\$1,728.90 \$47.08	\$161.98	\$147.04	\$64.79	\$62.87	\$90.48	\$141.70	\$668.85 \$228.90	
Seasonal Percent Change from previous year							2.8%							52.0%	
Total Bill	\$307	\$411	\$441	\$557	\$479	\$379	\$2,573	\$246	\$215	\$98	\$91	\$134	\$206	\$989	
Seasonal Total Bill Difference from previous year Seasonal Percent Change from previous year							\$52.94 2.1%							\$228 30.0%	\$28 8.69
ocasonar i cicciii Cilange ilom previous yeal	1														
Seasonal Percent Change resulting from Base Rates							0.0% 1.9%							0.0% 30.1%	0.09 8.49

#### New Hampshire Gas Corporation Fixed Price Option Program Forecasted 2008-2009 Winter Period vs. Actual 2007-2008 Winter Period

Shows the effect of the Unit Cost of Gas, Delivery Char	ge, & Base R	ate Charge													
Commercial Bill 12 MOS ENDED 4/2008	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	733	636	661	670	590	636	3926	677	632	520	652	654	736	3871	7,797
Commercial Winter:					****		0020		002	525	352	001	700	5071	,,,,,
Cust. Chg.	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$84.00								
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	\$82.20	\$82.20	\$82.20	\$82.20	\$82.20	\$82.20	\$493.20								
Over 200 therms @ \$0.5355	\$285.42	\$233.48	\$246.87	\$251.69	\$208.85	\$233.48	\$1,459.77								
Summer:															
Cust. Chg.								\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$78.00	\$162.00
Delivery Charge: First 80 therms @ \$0.8930								\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$71,44	\$428.64	\$857.28
Next 120 therms @ \$0.6850 Over 200 therms @ \$0.5354								\$82.20 \$255.39	\$82.20 \$231.29	\$82.20 \$171.33	\$82.20 \$242.00	\$82.20 \$243.07	\$82.20	\$493.20 \$1,430.05	\$986.40
-								,					\$286.97		
Total Customer Charge/Base Rate Amount	\$453.06	\$401.12	\$414.51	\$419.33	\$376.49	\$401.12	\$2,465.61	\$422.03	\$397.93	\$337.97	\$408.64	\$409.71	\$453.61	\$2,429.89	\$4,895.51
Deferred Revenues Surcharge Total Rate Case Surcharge	\$0.0470 \$34.45	\$0.0470	\$0.0470 \$31.07	\$0.0470 \$31.49	\$0.0470 \$27.73	\$0.0470 \$29.89	\$184.52	\$0.0495 \$33.51	\$0.0495 \$31.28	\$0.0495 \$25.74	\$0.0495 \$32.27	\$0.0495 \$32.37	\$0.0495 \$36,43	\$191.61	\$376.14
			***************************************				\$10 HGZ							• • • • • • • • • • • • • • • • • • • •	40.0
CGA Rates - {Seasonal} Total COG	\$1.5212 \$1,115.04	\$1.5212 \$967.48	\$1.5212 \$1,005.51	\$1.5212 \$1,019.20	\$1.5212 \$897.51	\$1.5212 \$967.48	\$5,972.23	\$1.6817 \$1,138.51	\$1.4455 \$913.56	\$1.3897 \$722.64	\$1.3897 \$906.08	\$1.3897 \$908.86	\$1.3897 \$1,022.82	\$5,612.48	\$11,584.71
Total Bill	\$1,603	\$1,398	\$1,451	\$1,470	\$1,302	\$1,398	\$8,622	\$1,594	\$1,343	\$1,086	\$1,347	\$1,351	\$1,513	\$8,234	\$16,856
	1			7 17 17 1		7.11	77,72	7.17-5	4.,,	4.,,	4.14		<u> </u>		
Shows the effect of the Unit Cost of Gas, Delivery Char Commercial Bill	ge, & Base R	ate Charge													
12 MOS ENDED 4/2009	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	733	636	661	670	590	636	3,926	677	632	520	652	654	736	3,871	7,797
Commercial Winter:															
Cust. Chg.	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$84.00								
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	\$82.20	\$82.20	\$82.20	\$82.20	\$82.20	\$82.20	\$493.20								
Over 200 therms @ \$0.5355	\$285.42	\$233.48	\$246.87	\$251.69	\$208.85	\$233.48	\$1,459.77								
Summer:															
Cust. Chg.								\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$84.00	\$168.00
Delivery Charge: First 80 therms @ \$0.8930								\$71.44	\$71.44	\$71,44	\$71.44	\$71.44	\$71,44	\$428.64	\$857.28
Next 120 therms @ \$0.6850								\$82.20	\$82.20	\$82.20	\$82.20	\$82.20	\$82.20	\$493.20	\$986.40
Over 200 therms @ \$0.5354								\$255.39	\$231.29	\$171.33	\$242.00	\$243.07	\$286.97	\$1,430.05	\$2,889.83
Total Customer Charge/Base Rate Amount	\$453.06	\$401.12	\$414.51	\$419.33	\$376.49	\$401.12		\$423.03	\$398.93	\$338.97	\$409.64	\$410.71	\$454.61	\$2,435.89	\$4,901.51
Seasonal Cust. Charge/Base Rate Diff. from previous year Seasonal Percent Change from previous year							\$0.00 0.0%							\$6.00 0.2%	\$6.00 0.1%
Deferred Revenues Surcharge	\$0.0532	\$0.0532	\$0.0532	\$0.0532	\$0.0532	\$0.0532		\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470		
Total Rate Case Surcharge	\$38.96	\$33.81	\$35,14	\$35.62	\$31.36	\$33.81	\$208.70	\$31.82	\$29.70	\$24.44	\$30.64	\$30.74	\$34,59	\$181.94	\$390.64
CGA Rates - {Seasonal}	\$2.2408 \$1,642,51	\$2.2408 \$1,425.15	\$2.2408 \$1.481.17	\$2.2408 \$1,501,34	\$2.2408 \$1.322.07	\$2.2408 \$1,425.15	\$8,797,38	\$1,9720 \$1,335.07	\$2.2839 \$1,443.42	\$2.3664 \$1,230.53	\$2.8318 \$1,846.33	\$2.3070 \$1,508.78		\$9,062.08	\$17,859.47
Seasonal COG Difference from previous year	91,042.31	41,723.13	\$1,701.17	<b>41,501.34</b>	\$1,022.01	¥1,725.15	\$2,825.15	<b>41,000.07</b>	¥1,770.7£	¥ 1,200.00	V1,040.00	71,000.70	41,001.30	\$3,449.61	\$6,274.76
Seasonal Percent Change from previous year							47.3%							61.5%	54.2%
Total Bill	\$2,135	\$1,860	\$1,931	\$1,956	\$1,730	\$1,860	\$11,472	\$1,790	\$1,872	\$1,594	\$2,287	\$1,950	\$2,187	\$11,680	\$23,152
Seasonal Total Bill Difference from previous year Seasonal Percent Change from previous year							\$2,849.33 33.0%							\$3,446 41.9%	\$6,295 37.3%
Seasonal Percent Change resulting from Base Rates							0.0%							0.1%	0.0%
Seasonal Percent Change resulting from COG	<u> </u>				************		32.8%							41.9%	37.2%

#### New Hampshire Gas Corporation Non-Fixed Price Option Program Forecasted 2008-2009 Winter Period vs. Actual 2007-2008 Winter Period

Shows the effect of the Unit Cost of Gas, Delivery Char Commercial Bill	rge, & Base R	ate Charge								·					
12 MOS ENDED 4/2008	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	733	636	661	670	590	636	3926	677	632	520	652	654	736	3871	7,79
Winter: Cust. Chg.	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$84.00								
Delivery Charge: First 80 therms @ \$0.8930	\$71,44	\$71.44	\$71.44	\$71.44	\$71.44	S71.44	\$428.64								
Next 120 therms @ \$0.6850 Over 200 therms @ \$0.5355	\$82.20 \$285.42	\$82.20 \$233.48	\$82.20 \$246.87	\$82.20 \$251.69	\$82.20 \$208.85	\$82.20 \$233.48	\$493.20 \$1,459.77								
Summer: Cust. Chg. Delivery Charge:								\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$78.00	\$162.0
First 80 therms @ \$0.8930 Next 120 therms @ \$0.6850 Over 200 therms @ \$0.5354								\$71.44 \$82.20 \$255.39	\$71.44 \$82.20 \$231.29	\$71.44 \$82.20 \$171.33	\$71,44 \$82.20 \$242.00	\$71.44 \$82.20 \$243.07	\$71.44 \$82.20 \$286.97	\$428.64 \$493.20 \$1,430.05	\$857.2 \$986.4 \$2,889.8
Total Customer Charge/Base Rate Amount	\$453.06	\$401.12	\$414.51	\$419.33	\$376.49	\$401.12	\$2,465.61	\$422.03	\$397.93	\$337.97	\$408.64	\$409.71	\$453.61	\$2,429.89	
Deferred Revenues Surcharge	\$0,0470	\$0,0470	\$0.0470	\$0.0470	\$0.0470	\$0,0470		\$0.0495	\$0.0495	\$0.0495	\$0,0495	\$0.0495	\$0.0495		
Total Rate Case Surcharge	\$34.45	\$29.89	\$31.07	\$31.49	\$27.73	\$29.89	\$184.52	\$33.51	\$31.28	\$25.74	\$32,27	\$32.37	\$36.43	\$191.61	\$376.1
CGA Rates - {Seasonal} Total COG	\$1,5811 \$1,158.95	\$1,7693 \$1,125.27	\$1,7693 \$1,169.51	\$1.6534 \$1,107.78	\$1.8973 <b>\$1,119.41</b>	\$1.8973 <b>\$1,206.68</b>	\$6,887.60	\$1.6817 \$1,138.51	\$1.4455 \$913.56	\$1.3897 \$722.64	\$1.3897 \$906.08	\$1,3897 \$908.86	\$1,3897 \$1,022,82	\$5.612.48	\$12,500.0
Total Bill	\$1,646	\$1,556	\$1,615	\$1,559	\$1,524	\$1,638	\$9,538	\$1,594	\$1,343	\$1,086	\$1,347	\$1,351	\$1,513	\$8,234	
Total Dill	1 0,,070	<b>V1,000</b>	<b>4.,010</b>	* 1,000		V1,000	70,000	41,001	**,***	41,000	<b>4</b> 1,0 1.	• 1,000	41,010	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1
Shows the effect of the Unit Cost of Gas, Delivery Char Commercial Bill	rge, & Base R	ate Charge													
12 MOS ENDED 4/2009	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:  Commercial Winter:	733	636	661	670	590	636	3,926	677	632	520	652	654	736	3,871	7,79
Cust. Chg. Delivery Charge:	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$84.00								
First 80 therms @ \$0.8930 Next 120 therms @ \$0.6850	\$71.44 \$82.20	\$71.44 \$82.20	\$71.44 \$82.20	\$71.44 \$82.20	\$71.44 \$82.20	\$71.44 \$82.20	\$428.64 \$493.20								
Over 200 therms @ \$0.5355	\$285.42	\$233.48	\$246.87	\$251.69	\$208.85	\$233.48	\$1,459.77								
Summer: Cust. Chg.								\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$84.00	\$168.0
Delivery Charge: First 80 therms @ \$0.8930								\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44		\$857.2
Next 120 therms @ \$0.6850 Over 200 therms @ \$0.5354								\$82.20 \$255.39	\$82.20 \$231.29	\$82.20 \$171.33	\$82.20 \$242.00	\$82.20 \$243.07	\$82.20 \$286.97	\$493.20 \$1,430.05	\$986.4 \$2,889.8
Total Customer Charge/Base Rate Amount	\$453.06	\$401.12	\$414.51	\$419.33	\$376.49	\$401.12	\$2,465.61	\$423.03	\$398.93	\$338.97	\$409.64	\$410.71	\$454.61		
Seasonal Cust. Charge/Base Rate Diff. from previous year Seasonal Percent Change from previous year							\$0.00 0.0%							\$6.00 0.2%	\$6.0 0.1%
Deferred Revenues Surcharge Total Rate Case Surcharge	\$0.0532 \$38.96	\$0.0532 \$33.81	\$0.0532 \$35.14	\$0.0532 \$35.62	\$0.0532 \$31.36	\$0.0532 \$33.81	\$208.70	\$0.0470 \$31.82	\$0.0470 <b>\$29.70</b>	\$0.0470 <b>\$24.44</b>	\$0.0470 \$30.64	\$0.0470 \$30.74	\$0.0470 \$34.59	\$181.94	\$390.6
Total Nate Case Suicharge	\$30.90	900.01	<del>400.14</del>	<b>400.02</b>	- <del> </del>	400.01	<b>\$200.70</b>	<b>401.02</b>	<b>420.10</b>	VA-1.77	400.04	<del>+00.74</del>	40-1.00	1.57.05	4550.0
CGA Rates - {Seasonal}	\$1.8139 \$1,329.62	\$1.8139 \$1,153.67	\$1.8139 \$1,199.01	\$1.8139 <b>\$1,215.34</b>	\$1.8139 <b>\$1,070.23</b>	\$1.8139 <b>\$1,153.67</b>	\$7,121.53	\$1.9720 <b>\$1,335.07</b>	\$2,2839 \$1,443.42	\$2.3664 \$1,230.53	\$2.8318 \$1,846.33	\$2.3070 \$1,508.78	\$2.3070 \$1,697.95	\$9.062.08	\$16,183.6
Seasonal COG Difference from previous year Seasonal Percent Change from previous year	\$1,323.02	şı, 133.0/	\$1,133.UT	₹1,£13.34	\$1,010.23	<b>₽1,133.07</b>	\$233.94 3.4%	\$1,533.01	41,743,42	\$1,E3V.33	¥1,040.33	\$ 1,500.7 B	ψ1,031.53	\$3,449.61 61.5%	\$3,683.5
Total Bill	\$1,822	\$1,589	\$1,649	\$1,670	\$1,478	\$1,589	\$9,796	\$1,790	\$1,872	\$1,594	\$2,287	\$1,950	\$2,187		\$21,47
Seasonal Total Bill Difference from previous year Seasonal Percent Change from previous year Seasonal Percent Change resulting from Base Rates Seasonal Percent Change resulting from COG							\$258.11 2.7% 0.0% 2.5%							\$3,446 41.9% 0.1% 41,9%	\$3,70 20.89 0.09 20.79

#### Propane Market Purchase Cost Analysis WINTER 2008 - 2009

LINE NO.

1 2 3		Mt. Belvie	<u>u</u> _	Broker Fees	_			Pipeline <u>Fees</u>		@ Selkirk		PERC		Truck to Keene		\$ per Gal.	<u>.</u>	Therm
4	NOV	0.9825	+	0.0100	=	0.9925	+	0.0915	=	1.0840	+	0.0050	+	0.0733	=	1.1623	=	1.2702
5																		
6	DEC	0.9900	+	0.0100	=	1.0000	+	0.0915	=	1.0915	+	0.0050	+	0.0733	=	1.1698	=	1.2784
7																		
8	JAN	0.9975	+	0.0100	=	1.0075	+	0.0915	=	1.0990	+	0.0050	+	0.0733	=	1.1773	=	1.2866
9																		
10	FEB	0.9875	+	0.0100	=	0.9975	+	0.0915	=	1.0890	+	0.0050	+	0.0733	=	1.1673	=	1.2757
11																		
12	MAR	0.9775	+	0.0100	=	0.9875	+	0.0915	=	1.0790	+	0.0050	+	0.0733	=	1.1573	=	1.2648
13																		
14	APR	0.9475	+	0.0100	=	0.9575	+	0.0799	=	1.0374	+	0.0050	+	0.0733	=	1.1157	=	1.2193
15																		

16

Mt. Belvieu settlement prices based on New York Mercantile propane futures market quotations of 10/20/08.

#### Deferred Revenue Surcharge

Total Deferred Revenues			\$192,417.39	1 2
2006 Sales	Therms	Revenues		3
May	72,824	\$3,553.82		4
June	56,399	\$2,752.28		5
July	43,389	\$2,117.39		6
August	36,296	\$1,771.39		7
September	42,662	\$2,081.95		8
October	46,484	\$2,268.42		9
November	84,411	\$4,119.26		10
December	104,429	\$5,096.14		11
2006 Total		\$23,760.64		12
2007	Therms	Revenues		13 14
January	158,268	\$7,723.63		15
February	208,977	\$10,198.08		16
· ·				17
March	216,439	\$10,562.22		18
April	172,999	\$9,445.77		
May	103,388	\$5,117.71		19
June	52,689 42,563	\$2,608.66		20
July	42,563	\$2,107.23		21
August	39,176	\$1,940.03		22
September	45,515 40,610	\$2,253.40		23
October	40,610	\$2,010.49		24
November	88,448	\$3,122.94		25
December	158,268	\$7,344.37		26
2007 Total		\$64,434.52		27 28
2008	<u>Therms</u>			29
January	191,042	\$8,978.90		30
February	195,008	\$9,162.57		31
March	189,712	\$8,916.23		32
April	152,624	\$7,172.96		33
May	78,945	\$3,710.27		34
June	53,688	\$2,522.90		35
July	39,183	\$1,841.34		36
August	40,875	\$1,920.73		37
September	42,784	\$2,010.83		38
October	49,773	\$2,339.35		39
		\$48,576.08		40
Fall and a district Dalace and O	-t-t04 0000		BEE 040 45	41
Estimated Ending Balance at O	ctoper 31, 2008		\$55,646.15	42 43
November	82,874			44
December	166,255			45
January	209,131			46
February	223,825			47
March	205,082			48
April	159,636			49
- T				50
Total Remaining Therms Sales 1	1/2008 - 4/2009		1,046,803	51
Deferred Revenue Surcharge		-	\$0.0532	52
		=		

#### Supplemental Schedule E

New Hampshire Gas Corporation COG FPO vs Non-FPO Price Comparison										
Winter	FPO	Amount	Percent Participation	Actual	Premium	Typical Residential	Average Non-FPO	Typical Residential	Cost/(Savings) to FPO	
Period	Rate	of Premium	(therms)	FPO Volumes	Revenue	FPO bill	Rate	non-FPO bill	Customers	
2007-2008	\$1.5212	\$0.02	28.01%	266,419	\$5,328	\$2,288	\$1.7646	\$2,520	(\$232)	
2006-2007	\$1.4741	\$0.02	21.86%	206,686	\$4,134	\$2,250	\$1.5397	\$2,313	(\$63)	
2005-2006	\$1.5260	\$0.02	42.91%	348,849	\$6,977	\$2,248	\$1.3742	\$2,103	\$145	
2004-2005	\$1.2323	n/a	39.44%	340,315	n/a	\$1,946	\$1.2647	\$1,976	(\$30)	
2003-2004	\$0.8877	n/a	38.78%	316,300	n/a	\$1,580	\$1.0325	\$1,718	(\$138)	
Total						\$10,312		\$10,630	(\$318)	