

Schedule PMN-1G-2

**Total Company Cost of Service Study
(Reference Workpapers for Detailed Cost Allocation)**

Detailed Revenue Reconciliation

Unbundled Total Class Revenue Requirements

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
SUMMARY OF RESULTS-1				
RATE BASE				
1 GAS PLANT IN SERVICE		130,610,286	50,901,016	2,747,895
2 LESS: DEPREC & AMORT RES		48,867,171	19,756,287	1,101,433
3 NET UTILITY PLANT IN SERVICE		81,743,115	31,144,729	1,646,462
ADD:				
4 WORKING CASH REQUIREMENT		1,156,936	479,242	28,013
5 MATERIALS & SUPPLIES		820,863	313,287	16,892
6 PREPAYMENTS		(240,945)	(101,559)	(6,238)
DEDUCT:				
7 CUSTOMER DEP, ADV & UNCLAIMED		996,418	534,628	27,097
8 DEFERRED TAXES		11,109,070	4,326,700	234,407
9 RATE BASE		71,374,480	26,974,371	1,423,626
DEVELOPMENT OF RETURN				
10 SALES OF GAS TO ULTIMATE CUST		61,172,406	27,831,970	756,269
11 OTHER OPERATING REVENUES		1,164,539	419,665	17,563
12 TOTAL GAS OPERATING REVENUES		62,336,945	28,251,634	773,832
LESS:				
13 PURCHASED GAS COSTS		42,193,940	19,195,718	428,006
14 OTHER OPER & MAINT EXPENSE		9,740,848	4,134,482	233,216
15 DEPRECIATION EXPENSE		4,757,452	1,938,628	112,276
16 OTHER TAXES		1,869,716	730,596	39,632
17 INCOME TAXES		556,847	537,095	(34,218)
18 INTEREST ON CUSTOMER DEPOSITS		19,313	11,589	581
19 TOTAL OPERATING EXPENSE		59,138,116	26,548,108	779,493
20 OPERATING INCOME		3,198,830	1,703,526	(5,661)
21 RATE OF RETURN		4.48%	6.32%	-0.40%
22 RELATIVE RATE OF RETURN		1.000	1.409	-0.089

000788

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
SUMMARY OF RESULTS-1							
RATE BASE							
1	GAS PLANT IN SERVICE	25,816,379	5,503,595	18,481,103	5,942,840	7,621,544	13,595,913
2	LESS: DEPREC & AMORT RES	9,689,592	2,041,012	6,686,479	2,136,568	2,701,163	4,754,637
3	NET UTILITY PLANT IN SERVICE	16,126,786	3,462,583	11,794,624	3,806,272	4,920,381	8,841,276
ADD:							
4	WORKING CASH REQUIREMENT	247,592	53,184	150,910	50,215	54,086	93,694
5	MATERIALS & SUPPLIES	161,782	35,103	117,392	38,358	49,281	88,768
6	PREPAYMENTS	(52,252)	(11,715)	(29,981)	(10,588)	(10,379)	(18,234)
DEDUCT:							
7	CUSTOMER DEP, ADV & UNCLAIMED	156,865	78,424	52,590	43,754	57,622	45,438
8	DEFERRED TAXES	2,199,685	469,190	1,570,738	505,567	647,466	1,155,318
9	RATE BASE	14,127,359	2,991,541	10,409,617	3,334,937	4,308,281	7,804,749
DEVELOPMENT OF RETURN							
10	SALES OF GAS TO ULTIMATE CUST	12,446,849	2,618,786	10,464,081	3,342,421	2,175,351	1,536,678
11	OTHER OPERATING REVENUES	207,256	46,303	185,127	60,590	80,296	147,740
12	TOTAL GAS OPERATING REVENUES	12,654,106	2,665,089	10,649,208	3,403,010	2,255,648	1,684,418
LESS:							
13	PURCHASED GAS COSTS	9,140,847	1,843,389	7,795,967	2,517,475	1,144,024	128,514
14	OTHER OPER & MAINT EXPENSE	2,051,481	440,482	1,259,784	418,021	443,152	760,230
15	DEPRECIATION EXPENSE	929,588	202,122	633,780	208,406	263,007	469,645
16	OTHER TAXES	370,737	79,180	263,522	84,978	108,174	192,898
17	INCOME TAXES	(121,133)	(112)	139,394	25,021	60,761	(49,960)
18	INTEREST ON CUSTOMER DEPOSITS	2,984	1,924	167	832	1,044	192
19	TOTAL OPERATING EXPENSE	12,374,504	2,566,985	10,092,613	3,254,734	2,020,160	1,501,519
20	OPERATING INCOME	279,602	98,104	556,594	148,277	235,487	182,900
21	RATE OF RETURN	1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
22	RELATIVE RATE OF RETURN	0.442	0.732	1.193	0.992	1.220	0.523

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	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
REVENUE REQUIREMENTS-22				
PRESENT RATES				
1 RATE BASE		71,374,480	26,974,371	1,423,626
2 NET OPER INC (PRESENT RATES)		3,198,830	1,703,526	(5,661)
3 RATE OF RETURN (PRES RATES)		4.48%	6.32%	-0.40%
4 RELATIVE RATE OF RETURN		1.000	1.409	-0.089
5 SALES REVENUE (PRE RATES)		60,253,165	27,570,724	750,954
6 ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
7 SALE REV \$/CCF (PRE RATES)		\$1.0317	\$1.7429	\$2.0779
CLAIMED RATE OF RETURN				
8 CLAIMED RATE OF RETURN		7.65%	7.65%	7.65%
9 RETURN REQ FOR CLAIMED ROR		5,460,148	2,063,539	108,907
10 SALES REVENUE REQ CLAIMED ROR		63,997,689	28,166,871	940,667
11 REVENUE DEFICIENCY SALES REV		3,744,524	596,147	189,713
12 PERCENT INCREASE REQUIRED		6.21%	2.16%	25.26%
13 ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
14 SALES REV REQUIRED \$/CCF		\$1.0958	\$1.7805	\$2.6028
15 REVENUE DEFICIENCY \$/CCF		\$0.0641	\$0.0377	\$0.5249
PROPOSED REVENUES				
16 PROPOSED SALES REVENUES		63,997,689	28,166,871	940,667
17 REVENUE DEFICIENCY SALES REV		3,744,524	596,147	189,713
18 PERCENT INCREASE PROPOSED		6.21%	2.16%	25.26%
19 PROPOSED RATE OF RETURN		7.65%	7.65%	7.65%
20 RETURN REQ FOR PROPOSED REV		5,460,148	2,063,539	108,907
21 ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
22 SALES REV REQUIRED \$/CCF		\$1.0958	\$1.7805	\$2.6028
23 REVENUE DEFICIENCY \$/CCF		\$0.0641	\$0.0377	\$0.5249

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
REVENUE REQUIREMENTS-22							
PRESENT RATES							
1	RATE BASE	14,127,359	2,991,541	10,409,617	3,334,937	4,308,281	7,804,749
2	NET OPER INC (PRESENT RATES)	279,602	98,104	556,594	148,277	235,487	182,900
3	RATE OF RETURN (PRES RATES)	1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
4	RELATIVE RATE OF RETURN	0.442	0.732	1.193	0.992	1.220	0.523
5	SALES REVENUE (PRE RATES)	12,300,964	2,587,579	10,286,118	3,288,372	2,090,708	1,377,745
6	ANNUAL BOOKED CCF SALES	8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
7	SALE REV \$/CCF (PRE RATES)	\$1.4454	\$1.1702	\$0.9537	\$0.8520	\$0.3827	\$0.1210
CLAIMED RATE OF RETURN							
8	CLAIMED RATE OF RETURN	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
9	RETURN REQ FOR CLAIMED ROR	1,080,743	228,853	796,336	255,123	329,584	597,063
10	SALES REVENUE REQ CLAIMED ROR	13,627,576	2,804,087	10,683,107	3,465,299	2,246,522	2,063,560
11	REVENUE DEFICIENCY SALES REV	1,326,612	216,508	396,988	176,926	155,814	685,815
12	PERCENT INCREASE REQUIRED	10.78%	8.37%	3.86%	5.38%	7.45%	49.78%
13	ANNUAL BOOKED CCF SALES	8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
14	SALES REV REQUIRED \$/CCF	\$1.6012	\$1.2681	\$0.9905	\$0.8978	\$0.4112	\$0.1812
15	REVENUE DEFICIENCY \$/CCF	\$0.1559	\$0.0979	\$0.0368	\$0.0458	\$0.0285	\$0.0602
PROPOSED REVENUES							
16	PROPOSED SALES REVENUES	13,627,576	2,804,087	10,683,107	3,465,299	2,246,522	2,063,560
17	REVENUE DEFICIENCY SALES REV	1,326,612	216,508	396,988	176,926	155,814	685,815
18	PERCENT INCREASE PROPOSED	10.78%	8.37%	3.86%	5.38%	7.45%	49.78%
19	PROPOSED RATE OF RETURN	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
20	RETURN REQ FOR PROPOSED REV	1,080,743	228,853	796,336	255,123	329,584	597,063
21	ANNUAL BOOKED CCF SALES	8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
22	SALES REV REQUIRED \$/CCF	\$1.6012	\$1.2681	\$0.9905	\$0.8978	\$0.4112	\$0.1812
23	REVENUE DEFICIENCY \$/CCF	\$0.1559	\$0.0979	\$0.0368	\$0.0458	\$0.0285	\$0.0602

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NORTHERN - NEW HAMPSHIRE
Summary of Cost Study Results
Derivation of Base Rate Increase

		TOTAL COMPANY (1)-1
	REVENUES FROM GAS SALES	
1	REVENUES FIRM SALES OF GAS	60,253,165
2	WEATHER ADJ NET REVENUES	511,509
3	CGA REVENUES	42,184,110
4	BASE REVENUE SALES	12,852,076
5	BASE REVENUE EXTERNAL SUPPLY	3,516,532
6	PRODUCTION REVENUES	814,608
7	CGA BAD DEBT CHARGES	160,113
8	LOW INCOME DISCOUNT	200,748
9	CGA BAD DEBT CHARGES FROM INCR	13,468
10		0
11		0
	<u>DELIVERY SERVICE</u>	
12	Total Delivery Service Revenue Requirements	20,968,864
13	Less: Present Rate Revenues Lines 2,4,5 & 8	17,080,865
14		
15	Increase Delivery Service	<u>3,887,999</u>
	<u>PRODUCTION COMPONENT</u>	
16	Production Component Revenues Requirements	43,028,825
17	Less: Direct Gas Costs	42,184,110
18	Less: Production Bad Debt Expense	173,581
19	Total Indirect for Rate Design	<u>671,134</u>
20	Less: Present CGA Revenues in COS - Lines 6	<u>814,608</u>
21	Increase Production Revenues	<u>-143,475</u>
	<u>COMPONENTS OF INDIRECT GAS COSTS</u>	
22	LNG & LPG Excluding Bad Debts	229,402
23	Dispatching & Acquisition	324,750
24	Other A&G and Miscellaneous	116,981
25	Total Indirect Gas Costs	<u>671,134</u>
	<u>TOTAL INCREASE DELIVERY & PRODUCTION</u>	
26	Increase Production Revenues	-143,475
27	Increase Delivery Service Revenues	<u>3,887,999</u>
28	Total Increase	<u>3,744,524</u>

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NORTHERN - NEW HAMPSHIRE
Summary of Cost Study Results
Revenues Requirements

Line No. (1)	Rate Class			Sales Annual THERMS (5)	Transportation THERMS (6)	Gas Supply Revenue Req'm't (ACS)						Allocated Costs of Net Revenue Items					
	Size (2)	Load Factor (3)	Rate Class (4)			Production Capacity (7) from COSS	Commodity (8) from COSS	Total Gas Supply (9) =(6)+(7)	Direct Gas Costs (10) from COSS	Production Bad Debts (11) from COSS	Total Net Rev Items (12) =(9)-(10)-(11)	LP & LNG (13) from COSS	Dispatching & Acq Costs (14) from COSS	Other (15) from COSS	Other A&G and Misc. (16) =(17)-(13)-(14)-(15)	Total Net Rev Items (17) =(12)	
1	Resi Ht	Low	R5&R10	15,819,246	0	\$108,706	\$19,458,488	19,567,195	19,191,057	79,612	296,526	108,706	\$147,741	\$0	40,079	296,526	
2	Resi No-Ht	High	R6&R11	361,408	0	1,306	433,192	434,498	427,950	1,635	4,913	1,306	3,295	0	312	4,913	
3	Low C&I	Low	G-40	7,277,858	1,232,788	60,148	9,277,640	9,337,789	9,138,272	38,336	161,181	60,148	70,350	0	30,683	161,181	
4	Low C&I	High	G-50	1,681,993	529,322	3,005	1,869,880	1,872,885	1,843,260	7,201	22,424	3,005	14,190	0	5,229	22,424	
5	Med C&I	Low	G-41	6,313,644	4,471,610	44,756	7,914,076	7,958,832	7,794,050	31,879	132,903	44,756	60,002	0	28,145	132,903	
6	Med C&I	High	G-51	2,278,441	1,581,118	4,960	2,553,605	2,558,565	2,517,263	9,894	31,409	4,960	19,379	0	7,070	31,409	
7	High C&I	Low	G-42	950,446	4,512,886	6,252	1,162,160	1,168,413	1,143,756	4,669	19,987	6,252	8,805	0	4,929	19,987	
8	High C&I	High	G-53	92,487	11,297,941	269	130,380	130,649	128,502	355	1,792	269	989	0	534	1,792	
9																	
10																	
11																	
12	Total			34,775,524	23,625,666	229,402	42,799,423	43,028,825	42,184,110	173,581	671,134	229,402	324,750	0	116,981	671,134	

Indirect Unit Cost per Sales Volum
Col 17/5

\$0.0193

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NORTHERN - NEW HAMPSHIRE

NORTHERN - NEW HAMPSHIRE
Summary of Cost Study Results
Revenues Requirements

Comparison of Revenue Requirements

Rate Class				Gas Costs for New Rates		Net Revenues in Base Rates				Total Revenues		Base Rate Impact	Rate Base	Base Rate Increase
Line No.	Size	Load Factor	Rate Class	Test Year Gas Revenues	Gas Supply Costs to Serve	Present Base Revenues	COSS Target Base Cust Rev	COSS Target Base Dem&Uncoll	COSS Target Rev @ EROR	Total Present Revenues	COSS Target Total Revenues			
(1)	(2)	(3)	(4)	(18) Present Revs	(19) =(10)*(17)	(20) from COSS	(21) from COSS	(22) from COSS	(23) =(21)*(22)	(24) =(18)*(20)	(25) =(19)*(21)*(22)	(26) =(26)/(20)-1	(27) from COSS	(28) =(26)-(20)
1	Resi Ht	Low	R5&R10	19,645,841	\$19,567,195	7,924,883	\$5,346,409	\$3,253,267	8,599,677	27,570,724	28,166,871	8.5%	26,974,371	674,793
2	Resi No-Ht	High	R6&R11	436,991	434,498	313,963	439,119	67,050	506,169	750,954	940,667	61.2%	1,423,626	192,207
3	Low C&I	Low	G-40	9,360,420	9,337,789	2,940,545	2,561,763	1,728,025	4,289,787	12,300,964	13,627,576	45.9%	14,127,359	1,349,243
4	Low C&I	High	G-50	1,881,592	1,872,885	705,987	561,299	369,903	931,201	2,587,579	2,804,087	31.9%	2,991,541	225,215
5	Med C&I	Low	G-41	7,976,636	7,958,832	2,309,483	619,315	2,104,960	2,724,275	10,286,118	10,683,107	18.0%	10,409,617	414,792
6	Med C&I	High	G-51	2,570,272	2,558,565	718,100	268,666	638,068	906,734	3,288,372	3,465,299	26.3%	3,334,937	188,633
7	High C&I	Low	G-42	1,170,158	1,168,413	920,550	79,027	999,083	1,078,110	2,090,708	2,246,522	17.1%	4,308,281	157,559
8	High C&I	High	G-53	130,390	130,649	1,247,355	57,371	1,875,541	1,932,912	1,377,745	2,063,560	55.0%	7,804,749	685,557
9														
10														
11														
12	Total			43,172,300	43,028,825	17,080,865	9,932,968	11,035,896	20,968,864	60,253,165	63,997,689	22.8%	71,374,480	3,887,999

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Schedule PMN-1G-3

Total Delivery Only Cost of Service Study

DELIVERY SERVICE				
	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
SUMMARY OF RESULTS-1				
RATE BASE				
1 GAS PLANT IN SERVICE		128,077,018	49,702,455	2,732,820
2 LESS: DEPREC & AMORT RES		47,310,512	19,018,955	1,092,361
3 NET UTILITY PLANT IN SERVICE		80,766,507	30,683,500	1,640,459
ADD:				
4 WORKING CASH REQUIREMENT		1,081,500	444,653	27,316
5 MATERIALS & SUPPLIES		820,863	313,287	16,892
6 PREPAYMENTS		(226,990)	(95,355)	(6,063)
DEDUCT:				
7 CUSTOMER DEP, ADV & UNCLAIMED		996,418	534,628	27,097
8 DEFERRED TAXES		10,899,438	4,227,572	233,159
9 RATE BASE		70,546,023	26,583,884	1,418,348
DEVELOPMENT OF RETURN				
10 SALES OF GAS TO ULTIMATE CUST		18,182,062	8,273,405	322,475
11 OTHER OPERATING REVENUES		1,077,409	367,033	15,824
12 TOTAL GAS OPERATING REVENUES		19,259,471	8,640,438	338,299
LESS:				
13 PURCHASED GAS COSTS		0	0	0
14 OTHER OPER & MAINT EXPENSE		8,965,290	3,779,001	225,979
15 DEPRECIATION EXPENSE		4,738,470	1,929,982	112,105
16 OTHER TAXES		1,831,105	712,429	39,379
17 INCOME TAXES		546,601	528,571	(34,105)
18 INTEREST ON CUSTOMER DEPOSITS		19,313	11,589	581
19 TOTAL OPERATING EXPENSE		16,100,780	6,961,572	343,938
20 OPERATING INCOME		3,158,691	1,678,865	(5,640)
21 RATE OF RETURN		4.48%	6.32%	-0.40%
22 RELATIVE RATE OF RETURN		1.000	1.410	-0.089

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE							
	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
SUMMARY OF RESULTS-1							
RATE BASE							
1	GAS PLANT IN SERVICE	25,158,936	5,466,101	17,988,696	5,882,710	7,552,617	13,592,684
2	LESS: DEPREC & AMORT RES	9,283,642	2,019,293	6,383,462	2,101,261	2,658,804	4,752,733
3	NET UTILITY PLANT IN SERVICE	15,875,294	3,446,808	11,605,234	3,781,449	4,893,813	8,839,950
ADD:							
4	WORKING CASH REQUIREMENT	230,564	50,345	136,812	46,282	52,036	93,492
5	MATERIALS & SUPPLIES	161,782	35,103	117,392	38,358	49,281	88,768
6	PREPAYMENTS	(49,569)	(10,876)	(27,479)	(9,470)	(10,001)	(18,177)
DEDUCT:							
7	CUSTOMER DEP, ADV & UNCLAIMED	156,865	78,424	52,590	43,754	57,622	45,438
8	DEFERRED TAXES	2,145,260	466,097	1,529,950	500,603	641,754	1,155,042
9	RATE BASE	13,915,946	2,976,858	10,249,419	3,312,260	4,285,753	7,803,554
DEVELOPMENT OF RETURN							
10	SALES OF GAS TO ULTIMATE CUST	3,128,913	746,964	2,511,359	785,059	1,007,753	1,406,135
11	OTHER OPERATING REVENUES	193,614	42,636	175,472	55,508	79,668	147,654
12	TOTAL GAS OPERATING REVENUES	3,322,527	789,599	2,686,830	840,567	1,087,422	1,553,789
LESS:							
13	PURCHASED GAS COSTS	0	0	0	0	0	0
14	OTHER OPER & MAINT EXPENSE	1,877,621	410,384	1,115,482	376,443	422,131	758,250
15	DEPRECIATION EXPENSE	925,277	201,408	630,204	207,417	262,483	469,595
16	OTHER TAXES	360,954	78,449	256,070	83,863	107,124	192,839
17	INCOME TAXES	(119,726)	(188)	136,879	24,743	60,385	(49,958)
18	INTEREST ON CUSTOMER DEPOSITS	2,984	1,924	167	832	1,044	192
19	TOTAL OPERATING EXPENSE	3,047,109	691,977	2,138,801	693,299	853,166	1,370,917
20	OPERATING INCOME	275,418	97,622	548,029	147,269	234,256	182,872
21	RATE OF RETURN	1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
22	RELATIVE RATE OF RETURN	0.442	0.732	1.194	0.993	1.221	0.523

000797

DELIVERY SERVICE				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE-2		ALLOC	TOTAL COMPANY		
GAS PLANT IN SERVICE					
INTANGIBLE PLANT					
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	1,698,599	678,837	39,543
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	520,087	207,850	12,108
3	303-MISC INTNGBLE PLANT - 3 YR	LABOR	0	0	0
4	TOTAL INTANGIBLE PLANT		2,218,687	886,687	51,651
PRODUCTION PLANT					
5	304-LAND	DEMLPG	0	0	0
6	305-STRUCTURES	DEMLPG	0	0	0
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	0	0	0
9	320-OTHER EQUIPMENT	DEMLPG	0	0	0
10	321-LNG EQUIPMENT	DEMLPG	0	0	0
11	TOTAL PRODUCTION PLANT		0	0	0
OTHER STORAGE PLANT					
12	360-LAND	DEMLNG	0	0	0
13	361-STRUCTURES & IMPROVE	DEMLPG	0	0	0
14	362-GAS HOLDERS	DEMLPG	0	0	0
15	363-PURIFICATION EQUIPMENT	DEMLPG	0	0	0
16	TOTAL OTHER STORAGE PLANT		0	0	0

000798

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE-2		ALLOC						
GAS PLANT IN SERVICE								
INTANGIBLE PLANT								
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	347,142	75,710	226,659	75,432	91,007	164,269
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	106,290	23,181	69,400	23,096	27,865	50,297
3	303-MISC INTNGBLE PLANT - 3 YR	LABOR	0	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		453,432	98,891	296,058	98,528	118,872	214,566
PRODUCTION PLANT								
5	304-LAND	DEMLPG	0	0	0	0	0	0
6	305-STRUCTURES	DEMLPG	0	0	0	0	0	0
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	0	0	0	0	0	0
9	320-OTHER EQUIPMENT	DEMLPG	0	0	0	0	0	0
10	321-LNG EQUIPMENT	DEMLPG	0	0	0	0	0	0
11	TOTAL PRODUCTION PLANT		0	0	0	0	0	0
OTHER STORAGE PLANT								
12	360-LAND	DEMLNG	0	0	0	0	0	0
13	361-STRUCTURES & IMPROVE	DEMLPG	0	0	0	0	0	0
14	362-GAS HOLDERS	DEMLPG	0	0	0	0	0	0
15	363-PURIFICATION EQUIPMENT	DEMLPG	0	0	0	0	0	0
16	TOTAL OTHER STORAGE PLANT		0	0	0	0	0	0

000799

DELIVERY SERVICE					
		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE CON'T-3					
DISTRIBUTION PLANT					
1	374.4-LAND RIGHTS	DISTR	89,111	25,325	515
2	374.5-RIGHT OF WAY	DISTR	17,911	5,090	104
3	375-STRUCTURES & IMPROVE	DISTR	2,820,320	801,527	16,308
4	376-MAINS	DISTR	65,458,022	18,602,971	378,502
5	378-MEAS & REG STATION EQ	DISTR	1,787,578	508,024	10,336
6	380-SERVICES	CUST380	31,874,279	20,802,676	1,690,343
7	381-METERS	CUST3813	3,506,040	998,722	81,152
8	382-METER INSTALLATION	CUST3813	12,313,745	3,507,664	285,019
9	383-HOUSE REGULATORS	CUST3813	222,731	63,447	5,155
10	386-CONV BURNERS & WAT HEATER	CUST386	2,523,018	717,034	14,589
11	TOTAL DISTRIBUTION PLANT		120,612,756	46,032,480	2,482,023
GENERAL & COMMON PLANT					
12	389.1-LAND	LABOR	225,100	89,960	5,240
13	391-OFFICE EQUIPMENT	LABOR	581,812	232,518	13,545
14	392-TRANSPORTATION EQUIP	LABOR	22,200	8,872	517
15	393-STORES EQUIPMENT	DISTRPLT	31,520	12,030	649
16	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	874,077	333,596	17,987
17	396-POWER OPERATED EQUIP	DISTRPLT	75,266	28,726	1,549
18	397-COMMUNICATION EQUIP	LABOR	995,969	398,034	23,186
19	397-COMM EQ METSCAN - TELEMET	CUST397M	112,656	0	0
20	397-COMM EQUIP - ITRON	CUST397I	2,326,975	1,679,553	136,474
21	TOT GENERAL & COMMON PLT		5,245,576	2,783,288	199,146
22	TOTAL GAS PLANT IN SERVICE		128,077,018	49,702,455	2,732,820

008000

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-3		ALLOC						
DISTRIBUTION PLANT								
1	374.4-LAND RIGHTS	DISTR	14,142	3,025	17,252	5,239	8,205	15,407
2	374.5-RIGHT OF WAY	DISTR	2,842	608	3,467	1,053	1,649	3,097
3	375-STRUCTURES & IMPROVE	DISTR	447,590	95,747	546,007	165,827	259,693	487,622
4	376-MAINS	DISTR	10,388,310	2,222,226	12,672,520	3,848,739	6,027,330	11,317,425
5	378-MEAS & REG STATION EQ	DISTR	283,692	60,686	346,071	105,104	164,599	309,065
6	380-SERVICES	CUST380	5,528,345	1,215,496	1,370,796	587,932	363,584	315,107
7	381-METERS	CUST3813	1,465,573	322,230	394,322	169,124	40,134	34,783
8	382-METER INSTALLATION	CUST3813	5,147,317	1,131,721	1,384,918	593,989	140,956	122,162
9	383-HOUSE REGULATORS	CUST3813	93,105	20,471	25,050	10,744	2,550	2,210
10	386-CONV BURNERS & WAT HEATER	CUST386	400,408	85,654	488,450	148,346	232,318	436,219
11	TOTAL DISTRIBUTION PLANT		23,771,324	5,157,863	17,248,855	5,636,097	7,241,018	13,043,095
GENERAL & COMMON PLANT								
12	389.1-LAND	LABOR	46,004	10,033	30,037	9,996	12,060	21,769
13	391-OFFICE EQUIPMENT	LABOR	118,905	25,933	77,636	25,837	31,172	56,266
14	392-TRANSPORTATION EQUIP	LABOR	4,537	989	2,962	986	1,189	2,147
15	393-STORES EQUIPMENT	DISTRPLT	6,212	1,348	4,508	1,473	1,892	3,409
16	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	172,270	37,379	125,002	40,845	52,475	94,523
17	396-POWER OPERATED EQUIP	DISTRPLT	14,834	3,219	10,764	3,517	4,519	8,139
18	397-COMMUNICATION EQUIP	LABOR	203,546	44,392	132,901	44,229	53,362	96,319
19	397-COMM EQ METSCAN - TELEMET	CUST397M	1,942	5,827	15,539	1,942	34,962	52,444
20	397-COMM EQUIP - ITRON	CUST397I	365,930	80,226	44,434	19,258	1,094	7
21	TOT GENERAL & COMMON PLT		934,180	209,346	443,782	148,084	192,727	335,022
22	TOTAL GAS PLANT IN SERVICE		25,158,936	5,466,101	17,988,696	5,882,710	7,552,617	13,592,684

000801

DELIVERY SERVICE			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
	ALLOC	TOTAL COMPANY			
DEVELOPMENT OF RATE BASE CON'T-4					
DEPRECIATION & AMORTIZATION RESERVE					
INTANGIBLE PLANT RESERVE					
1	303-MISC INTNGBLE PLANT - 8 YR	PLT303	255,156	101,972	5,940
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	36,006	14,390	838
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0
4	TOT INTANGIBLE PLT RESERVE		291,163	116,362	6,778
PRODUCTION PLANT RESERVE					
5	305-STRUCTURES	PLT305	0	0	0
7	311-LPG GAS EQUIPMENT	PLT311	0	0	0
8	320-OTHER EQUIPMENT	PLT320	0	0	0
9	321-LNG EQUIPMENT	PLT321	0	0	0
10	TOTAL PRODUCTION RESERVE		0	0	0
OTHER STORAGE PLANT					
11	361-STRUCTURES & IMPROVE	PLT361	0	0	0
12	362-GAS HOLDERS	PLT362	0	0	0
13	363-PURIFICATION EQUIPMENT	PLT363	0	0	0
14	TOTAL OTHER STORAGE PLANT		0	0	0

000802

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-4			ALLOC					
DEPRECIATION & AMORTIZATION RESERVE								
INTANGIBLE PLANT RESERVE								
1	303-MISC INTNGBLE PLANT - 8 YR	PLT303	52,146	11,373	34,048	11,331	13,671	24,676
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	7,359	1,605	4,805	1,599	1,929	3,482
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0	0	0	0
4	TOT INTANGIBLE PLT RESERVE		59,505	12,978	38,852	12,930	15,600	28,158
PRODUCTION PLANT RESERVE								
5	305-STRUCTURES	PLT305	0	0	0	0	0	0
7	311-LPG GAS EQUIPMENT	PLT311	0	0	0	0	0	0
8	320-OTHER EQUIPMENT	PLT320	0	0	0	0	0	0
9	321-LNG EQUIPMENT	PLT321	0	0	0	0	0	0
10	TOTAL PRODUCTION RESERVE		0	0	0	0	0	0
OTHER STORAGE PLANT								
11	361-STRUCTURES & IMPROVE	PLT361	0	0	0	0	0	0
12	362-GAS HOLDERS	PLT362	0	0	0	0	0	0
13	363-PURIFICATION EQUIPMENT	PLT363	0	0	0	0	0	0
14	TOTAL OTHER STORAGE PLANT		0	0	0	0	0	0

000803

DELIVERY SERVICE			TOTAL	RESIDENTIAL	RESIDENTIAL
			COMPANY	HEATING	NON-HEATING
DEVELOPMENT OF RATE BASE CONT-5				RATE R-5 & R-10	RATE R-6 & R-11
DISTRIBUTION PLANT RESERVE					
1	375-STRUCTURES & IMPROVE	PLT375	737,731	209,661	4,266
2	376-MAINS	PLT376	21,458,332	6,098,393	124,080
3	378-MEAS & REG STATION EQ	PLT378	1,019,359	289,699	5,894
4	380-SERVICES	PLT380	13,688,124	8,933,523	725,903
5	381-METERS	PLT381	1,743,377	496,614	40,353
6	382-METER INSTALLATION	PLT382	4,016,274	1,144,066	92,962
7	383-HOUSE REGULATORS	PLT383	52,533	14,965	1,216
8	386-CONV BURNERS & WAT HEATER	PLT386	1,999,176	568,160	11,560
9	TOTAL DISTRIBUTION PLANT		44,714,906	17,755,080	1,006,233
GENERAL & COMMON PLT RESERVE					
10	391-OFFICE EQUIPMENT	PLT391	417,160	166,716	9,711
11	392-TRANSPORTATION EQUIP	PLT392	45,994	18,381	1,071
12	393-STORES EQUIPMENT	PLT393	36,157	13,799	744
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	407,987	155,710	8,396
14	396-POWER OPERATED EQUIP	PLT396	45,644	17,420	939
15	397-COMMUNICATION EQUIP	PLT397	492,143	196,682	11,457
16	397-COMM EQ METSCAN - TELEMET	PLT397M	57,442	0	0
17	397-COMM EQUIP - ITRON	PLT397I	801,918	578,804	47,031
18	TOTAL GENERAL PLT RESERVE		2,304,443	1,147,514	79,350
19	TOTAL DEPRECIATION RESERVE		47,310,512	19,018,955	1,092,361

000804

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-5		ALLOC						
DISTRIBUTION PLANT RESERVE								
1	375-STRUCTURES & IMPROVE	PLT375	117,079	25,045	142,823	43,376	67,930	127,551
2	376-MAINS	PLT376	3,405,477	728,486	4,154,283	1,261,687	1,975,869	3,710,058
3	378-MEAS & REG STATION EQ	PLT378	161,774	34,606	197,346	59,935	93,862	176,243
4	380-SERVICES	PLT380	2,374,098	521,984	588,676	252,482	156,138	135,320
5	381-METERS	PLT381	728,756	160,229	196,076	84,097	19,956	17,296
6	382-METER INSTALLATION	PLT382	1,678,858	369,124	451,708	193,737	45,974	39,844
7	383-HOUSE REGULATORS	PLT383	21,960	4,828	5,908	2,534	601	521
8	386-CONV BURNERS & WAT HEATER	PLT386	317,273	67,870	387,036	117,546	184,083	345,649
9	TOTAL DISTRIBUTION PLANT		8,805,276	1,912,172	6,123,856	2,015,394	2,544,413	4,552,482
GENERAL & COMMON PLT RESERVE								
10	391-OFFICE EQUIPMENT	PLT391	85,255	18,594	55,665	18,525	22,350	40,343
11	392-TRANSPORTATION EQUIP	PLT392	9,400	2,050	6,137	2,043	2,464	4,448
12	393-STORES EQUIPMENT	PLT393	7,126	1,546	5,171	1,690	2,171	3,910
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	80,409	17,447	58,346	19,065	24,494	44,120
14	396-POWER OPERATED EQUIP	PLT396	8,996	1,952	6,528	2,133	2,740	4,936
15	397-COMMUNICATION EQUIP	PLT397	100,579	21,936	65,671	21,855	26,368	47,594
16	397-COMM EQ METSCAN - TELEMET	PLT397M	990	2,971	7,923	990	17,827	26,740
17	397-COMM EQUIP - ITRON	PLT397I	126,106	27,647	15,313	6,637	377	2
18	TOTAL GENERAL PLT RESERVE		418,861	94,143	220,754	72,938	98,791	172,094
19	TOTAL DEPRECIATION RESERVE		9,283,642	2,019,293	6,383,462	2,101,261	2,658,804	4,752,733

000800

DELIVERY SERVICE					
	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
DEVELOPMENT OF RATE BASE CON'T-6					
ADDITIONS TO NET PLANT					
WORKING CAPITAL REQUIREMENTS					
CASH WORKING CAPITAL REQ					
1	PURCHASED GAS	0	0	0	
2	OTHER O&M	1,081,500	444,653	27,316	
3	TOTAL CASH WORKING CAP	1,081,500	444,653	27,316	
MATERIALS & SUPPLIES					
4	RENTAL EQUIP REPAIR PARTS	0	0	0	
5	OTHER	820,863	313,287	16,892	
6	TOTAL MATERIALS & SUPPLIES	820,863	313,287	16,892	
7	TOTAL WORKING CAPITAL	1,902,363	757,939	44,208	
PREPAYMENTS					
8	PREPAYMENTS - OTHER	400,711	155,503	8,550	
9	PREPAYMENTS - PENSION	718,653	287,206	16,730	
10	PREPAYMENTS - OPEB	(1,346,355)	(538,064)	(31,343)	
11	TOTAL PREPAYMENTS	(226,990)	(95,355)	(6,063)	
12	TOTAL ADDITIONS TO NET PLT	1,675,373	662,584	38,145	

000800

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-6		ALLOC						
ADDITIONS TO NET PLANT								
WORKING CAPITAL REQUIREMENTS								
CASH WORKING CAPITAL REQ								
1	PURCHASED GAS		0	0	0	0	0	0
2	OTHER O&M		230,564	50,345	136,812	46,282	52,036	93,492
3	TOTAL CASH WORKING CAP		230,564	50,345	136,812	46,282	52,036	93,492
MATERIALS & SUPPLIES								
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0	0
5	OTHER	DISTRPLT	161,782	35,103	117,392	38,358	49,281	88,768
6	TOTAL MATERIALS & SUPPLIES		161,782	35,103	117,392	38,358	49,281	88,768
7	TOTAL WORKING CAPITAL		392,346	85,448	254,204	84,640	101,317	182,261
PREPAYMENTS								
8	PREPAYMENTS - OTHER	PLANT	78,714	17,102	56,281	18,405	23,630	42,527
9	PREPAYMENTS - PENSION	EXP926	146,871	32,032	95,896	31,914	38,504	69,500
10	PREPAYMENTS - OPEB	EXP926	(275,154)	(60,010)	(179,656)	(59,789)	(72,135)	(130,204)
11	TOTAL PREPAYMENTS		(49,569)	(10,876)	(27,479)	(9,470)	(10,001)	(18,177)
12	TOTAL ADDITIONS TO NET PLT		342,777	74,572	226,725	75,170	91,316	164,083

000807

DELIVERY SERVICE					
	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
DEVELOPMENT OF RATE BASE CON'T-7					
DEDUCTIONS TO NET PLANT					
1	CUSTOMER DEPOSITS	CUSTDEP	672,184	403,360	20,205
2	CUSTOMER ADVANCES	PLT37680	324,234	131,268	6,892
3	UNCLAIMED FUNDS	PLANT	0	0	0
ACCUM DEFERRED INCOME TAX					
4	ACCEL DEPREC & AMORT	PLANT	10,449,762	4,055,207	222,970
5	FAS 87 / 106	EXP926	233,610	93,361	5,438
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0
7	BAD DEBT	EXP904	(12,158)	(10,826)	(278)
8	PREPAID PROPERTY TAXES	PLANT	115,917	44,984	2,473
9	DEFERRED RATE CASE COSTS	REVCLAIM	58,485	23,986	1,412
10	REMEDATION	PSPLT	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	69,698	27,048	1,487
12	ACCUM NON-CURRENT	PLANT	(13,513)	(5,244)	(288)
13	INSURANCE CLAIM	EXP9245	(2,363)	(944)	(55)
14	OTHER	PLANT	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		10,899,438	4,227,572	233,159
16	TOTAL DEDUCTIONS TO NET PLT		11,895,856	4,762,200	260,256
17	TOTAL RATE BASE		70,546,023	26,583,884	1,418,348

808000

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE							
	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-7							
DEDUCTIONS TO NET PLANT							
1	CUSTOMER DEPOSITS	CUSTDEP	103,843	66,972	5,809	28,975	6,687
2	CUSTOMER ADVANCES	PLT37680	53,022	11,452	46,781	14,779	38,750
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0
ACCUM DEFERRED INCOME TAX							
4	ACCEL DEPREC & AMORT	PLANT	2,052,709	445,977	1,467,692	479,968	1,109,023
5	FAS 87 / 106	EXP926	47,743	10,412	31,173	10,374	22,592
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0
7	BAD DEBT	EXP904	(481)	(130)	(369)	(68)	0
8	PREPAID PROPERTY TAXES	PLANT	22,770	4,947	16,281	5,324	12,302
9	DEFERRED RATE CASE COSTS	REVCLAIM	11,965	2,597	7,598	2,529	5,391
10	REMEDATION	PSPLT	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	13,691	2,975	9,789	3,201	7,397
12	ACCUM NON-CURRENT	PLANT	(2,654)	(577)	(1,898)	(621)	(1,434)
13	INSURANCE CLAIM	EXP9245	(483)	(105)	(316)	(105)	(229)
14	OTHER	PLANT	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		2,145,260	466,097	1,529,950	500,603	1,155,042
16	TOTAL DEDUCTIONS TO NET PLT		2,302,125	544,521	1,582,540	544,358	1,200,480
17	TOTAL RATE BASE		13,915,946	2,976,858	10,249,419	3,312,260	7,803,554

608000

DELIVERY SERVICE					
		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
REVENUES-8					
GAS OPERATING REVENUES					
1	TOTAL FIRM SALES OF GAS		17,262,821	8,012,159	317,159
2	SPECIAL CONTRACT REVENUES	DISTR	919,241	261,245	5,315
3	TOTAL REVENUE SALES OF GAS		18,182,062	8,273,405	322,475
OTHER OPERATING REVENUES					
487-LATE PAYMENT CHARGES					
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	22,586	22,586	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	1,994	0	1,994
6	C&I SMALL - LLF G40	C488G40	5,995	0	0
7	C&I SMALL - HLF G50	C488G50	1,765	0	0
8	C&I MEDIUM - LLF G41	C488G41	3,132	0	0
9	C&I MEDIUM - HLF G51	C488G51	1,744	0	0
10	C&I LARGE - LLF G42	C488G42	511	0	0
11	C&I LARGE - HLF G52	C488G52	1,149	0	0
12	TOTAL ACCOUNT 487		38,876	22,586	1,994
488-MISC SERVICE REVENUE					
13	RENTAL REVENUE	PLANT	2,065	801	44
14	RECONNECT FEE	CUST488R	88,295	65,533	5,347
15	POOL ADMINISTRATION	CUSTTRAN	999	0	0
16	3RD PARTY BILLING	CUSTTRAN	6,947	0	0
17	CUSTOMER TELEMETERING	PLT397M	7,288	0	0
18	WATER HEAT & CONVER BURN REV	PLT386	752,074	213,737	4,349
19	UNH REVENUE	PLT381	62,389	17,772	1,444
20	TOTAL ACCOUNT 488		920,056	297,843	11,183
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0
OTHER REVENUES					
21	RENTAL INCOME - GRANITE	GENPLT	6,031	2,372	135
22	RENTAL INCOME - USOURCE	GENPLT	32,351	12,725	723
23	RENTAL INCOME - USC	GENPLT	80,096	31,506	1,789
24	TOTAL OTHER REVENUES		118,478	46,604	2,646
25	TOTAL OTHER OPERATING REV		1,077,409	367,033	15,824
26	TOTAL GAS OPERATING REVENUE		19,259,471	8,640,438	338,299

000810

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
REVENUES-8		ALLOC						
GAS OPERATING REVENUES								
1	TOTAL FIRM SALES OF GAS		2,983,028	715,756	2,333,396	731,010	923,110	1,247,202
2	SPECIAL CONTRACT REVENUES	DISTR	145,885	31,207	177,963	54,049	84,643	158,933
3	TOTAL REVENUE SALES OF GAS		3,128,913	746,964	2,511,359	785,059	1,007,753	1,406,135
OTHER OPERATING REVENUES								
487-LATE PAYMENT CHARGES								
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C488G40	5,995	0	0	0	0	0
7	C&I SMALL - HLF G50	C488G50	0	1,765	0	0	0	0
8	C&I MEDIUM - LLF G41	C488G41	0	0	3,132	0	0	0
9	C&I MEDIUM - HLF G51	C488G51	0	0	0	1,744	0	0
10	C&I LARGE - LLF G42	C488G42	0	0	0	0	511	0
11	C&I LARGE - HLF G52	C488G52	0	0	0	0	0	1,149
12	TOTAL ACCOUNT 487		5,995	1,765	3,132	1,744	511	1,149
488-MISC SERVICE REVENUE								
13	RENTAL REVENUE	PLANT	406	88	290	95	122	219
14	RECONNECT FEE	CUST488R	14,282	3,134	0	0	0	0
15	POOL ADMINISTRATION	CUSTTRAN	435	101	279	120	24	39
16	3RD PARTY BILLING	CUSTTRAN	3,025	699	1,943	837	170	274
17	CUSTOMER TELEMETERING	PLT397M	126	377	1,005	126	2,262	3,392
18	WATER HEAT & CONVER BURN REV	PLT386	119,355	25,532	145,600	44,220	69,250	130,030
19	UNH REVENUE	PLT381	26,079	5,734	7,017	3,010	714	619
20	TOTAL ACCOUNT 488		163,707	35,665	156,134	48,407	72,542	134,574
495-ACCR REV - NON DIST BAD DEBT								
		EXP904	0	0	0	0	0	0
OTHER REVENUES								
21	RENTAL INCOME - GRANITE	GENPLT	1,217	265	825	273	337	607
22	RENTAL INCOME - USOURCE	GENPLT	6,529	1,421	4,425	1,463	1,806	3,258
23	RENTAL INCOME - USC	GENPLT	16,165	3,519	10,956	3,622	4,472	8,066
24	TOTAL OTHER REVENUES		23,912	5,206	16,206	5,358	6,615	11,931
25	TOTAL OTHER OPERATING REV		193,614	42,636	175,472	55,508	79,668	147,654
26	TOTAL GAS OPERATING REVENUE		3,322,527	789,599	2,686,830	840,567	1,087,422	1,553,789

000811

DELIVERY SERVICE					
		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE-9					
OPERATION & MAINTENANCE EXPENSE					
LIQUEFIED PROPANE GAS PRODUCTION					
OPERATION EXPENSE					
1	710-SUPERVISION	TLABPO	0	0	0
2	717-PROPANE EXPENSES	DEMLPG	0	0	0
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	0	0	0
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0
6	735-MISCELLANEOUS	DEMLPG	0	0	0
7	736-RENTS	DEMLPG	0	0	0
8	TOTAL OPERATION EXPENSE		0	0	0
MAINTENANCE					
9	740-SUPERVISION	TLABPM	0	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	0	0	0
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0	0
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	0	0	0
13	TOTAL MAINTENANCE EXPENSE		0	0	0
14	TOTAL MANUF GAS PROD EXP		0	0	0

000812

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE-9		ALLOC						
OPERATION & MAINTENANCE EXPENSE								
LIQUEFIED PROPANE GAS PRODUCTION								
OPERATION EXPENSE								
1	710-SUPERVISION	TLABPO	0	0	0	0	0	0
2	717-PROPANE EXPENSES	DEMLPG	0	0	0	0	0	0
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	0	0	0	0	0	0
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	0	0	0	0	0	0
7	736-RENTS	DEMLPG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		0	0	0	0	0	0
MAINTENANCE								
9	740-SUPERVISION	TLABPM	0	0	0	0	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	0	0	0	0	0	0
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0	0	0	0	0
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	0	0	0	0	0	0
13	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0	0
14	TOTAL MANUF GAS PROD EXP		0	0	0	0	0	0

000813

DELIVERY SERVICE			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
		ALLOC			
OPER & MAINT EXPENSE CON'T-10					
PURCHASED GAS SUPPLY EXPENSES					
PURCHASED GAS SUPPLY					
1	804 PURCHASED GAS COSTS				
1	TOTAL DIRECT GAS COSTS	EGAS	0	0	0
2	TOTAL DIRECT GAS COSTS		0	0	0
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	0	0	0
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	65,073	18,493	376
5	TOTAL GAS SUPPLY EXPENSE		65,073	18,493	376
6	TOTAL PRODUCTION EXPENSE		65,073	18,493	376
TRANSMISSION EXPENSES					
7	852-COMMUNICATION SYSTEM EXP	DISTR	30,680	8,719	177
8	856-MAINS EXPENSE	DISTR	3	1	0
9	857-T&D OPER MEAS & REGUL STNQ	DISTR	821	233	5
10	TOTAL TRANSMISSION EXPENSES		31,504	8,953	182

000814

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CONT-10		ALLOC						
PURCHASED GAS SUPPLY EXPENSES								
PURCHASED GAS SUPPLY								
804 PURCHASED GAS COSTS								
1	TOTAL DIRECT GAS COSTS	EGAS	0	0	0	0	0	0
2	TOTAL DIRECT GAS COSTS		0	0	0	0	0	0
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	0	0	0	0	0	0
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	10,327	2,209	12,598	3,826	5,992	11,251
5	TOTAL GAS SUPPLY EXPENSE		10,327	2,209	12,598	3,826	5,992	11,251
6	TOTAL PRODUCTION EXPENSE		10,327	2,209	12,598	3,826	5,992	11,251
TRANSMISSION EXPENSES								
7	852-COMMUNICATION SYSTEM EXP	DISTR	4,869	1,042	5,940	1,804	2,825	5,304
8	856-MAINS EXPENSE	DISTR	1	0	1	0	0	1
9	857-T&D OPER MEAS & REGUL STNQ	DISTR	130	28	159	48	76	142
10	TOTAL TRANSMISSION EXPENSES		5,000	1,070	6,099	1,852	2,901	5,447

000815

DELIVERY SERVICE			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
OPER & MAINT EXPENSE CON'T-11					
DISTRIBUTION EXPENSES					
OPERATION EXPENSE					
1	870-SUPER & ENGINEERING	TLABDO	28,648	9,201	467
2	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0
4	857-MEAS & REG STA EQUIP	PLT378	0	0	0
5	874-MAINS & SERVICE EXPENSE	PLT37680	562,176	227,601	11,949
6	875-REGULAT STATION EXPENSE	PLT378	152,142	43,238	880
7	878-METER & HOUSE REG EXP	PLT3813	804,803	229,254	18,628
8	879-CUSTOMER INSTALL EXP	PLT3803	39,486	20,909	1,699
9	880-OTHER EXPENSES	EXP8519	17,078	5,709	363
10	880-USC-GAS DISTR - DELIVERY	DISTR	515,868	146,608	2,983
11	880-USC-GAS DISTR - SUPPLY	GASCOSTS	0	0	0
12	882-METERING SYS GAS TRAINING	PLT381	4,413	1,257	102
13	TOTAL OPERATION EXPENSE		2,124,615	683,777	37,072
MAINTENANCE					
14	885-SUPERVISION	TLABDM	66,987	23,135	913
15	886-MAINT STRUCT & IMPROVE	PLT375	5,588	1,588	32
16	887-MAINTENANCE OF MAINS	PLT376	257,655	73,225	1,490
17	889-MT OF MEAS & REG STA EQ	PLT378	20,567	5,845	119
18	890-MT OF REG EQ (INDUST)	PLT378	(526)	(149)	(3)
19	891-MT OF REG EQ (CITY GATE)	PLT378	15,280	4,343	88
20	891-MAIN DISTRI SCADA	E880USC	10,179	2,893	59
21	892-MAINTENANCE OF SERVICES	PLT380	71,698	46,793	3,802
22	893-MAINT METER & HOUSE REG	PLT3813	103,807	29,570	2,403
23	894-T&D MAINT SYSTEM EQUIP	DISTR	1,327	377	8
24	894-MNT WAT HTERS & CONV BURN	PLT386	222,510	63,237	1,287
25	894-MAINT OF RENTED CONV BURN	PLT386	1,412	401	8
26	TOTAL MAINTENANCE EXPENSE		776,483	251,257	10,206
27	586-INTERVAL DATA	DISTR	172	49	1
28	TOTAL DISTRIBUTION EXPENSES		2,901,270	935,083	47,278

000816

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CONT-11		ALLOC						
DISTRIBUTION EXPENSES								
OPERATION EXPENSE								
1	870-SUPER & ENGINEERING	TLABDO	7,072	1,540	4,339	1,468	1,635	2,926
2	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0	0	0	0
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0	0	0	0
4	857-MEAS & REG STA EQUIP	PLT378	0	0	0	0	0	0
5	874-MAINS & SERVICE EXPENSE	PLT37680	91,932	19,856	81,112	25,626	36,913	67,188
6	875-REGULAT STATION EXPENSE	PLT378	24,145	5,165	29,454	8,946	14,009	26,305
7	878-METER & HOUSE REG EXP	PLT3813	336,419	73,967	90,516	38,822	9,213	7,984
8	879-CUSTOMER INSTALL EXP	PLT3803	10,082	2,217	2,616	1,122	451	391
9	880-OTHER EXPENSES	EXP8519	5,068	1,109	2,232	816	664	1,116
10	880-USC-GAS DISTR - DELIVERY	DISTR	81,869	17,513	99,871	30,331	47,501	89,191
11	880-USC-GAS DISTR - SUPPLY	GASCOSTS	0	0	0	0	0	0
12	882-METERING SYS GAS TRAINING	PLT381	1,845	406	496	213	51	44
13	TOTAL OPERATION EXPENSE		558,433	121,772	310,636	107,344	110,436	195,145
MAINTENANCE								
14	885-SUPERVISION	TLABDM	10,795	2,321	11,294	3,490	5,271	9,769
15	886-MAINT STRUCT & IMPROVE	PLT375	887	190	1,082	329	515	966
16	887-MAINTENANCE OF MAINS	PLT376	40,890	8,747	49,881	15,149	23,725	44,547
17	889-MT OF MEAS & REG STA EQ	PLT378	3,264	698	3,982	1,209	1,894	3,556
18	890-MT OF REG EQ (INDUST)	PLT378	(83)	(18)	(102)	(31)	(48)	(91)
19	891-MT OF REG EQ (CITY GATE)	PLT378	2,425	519	2,958	898	1,407	2,642
20	891-MAIN DISTRI SCADA	E880USC	1,615	346	1,971	599	937	1,760
21	892-MAINTENANCE OF SERVICES	PLT380	12,435	2,734	3,083	1,322	818	709
22	893-MAINT METER & HOUSE REG	PLT3813	43,393	9,541	11,675	5,007	1,188	1,030
23	894-T&D MAINT SYSTEM EQUIP	DISTR	211	45	257	78	122	229
24	894-MNT WAT HTERS & CONV BURN	PLT386	35,313	7,554	43,077	13,083	20,489	38,471
25	894-MAINT OF RENTED CONV BURN	PLT386	224	48	273	83	130	244
26	TOTAL MAINTENANCE EXPENSE		151,368	32,724	129,432	41,217	56,447	103,833
27	586-INTERVAL DATA	DISTR	27	6	33	10	16	30
28	TOTAL DISTRIBUTION EXPENSES		709,829	154,502	440,101	148,571	166,898	299,007

000817

DELIVERY SERVICE					
		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CONT-12					
CUSTOMER ACCOUNT					
1	901-SUPERVISION	TLABCA	0	0	0
2	902-METER READING EXPENSE	CUST902	124,019	87,709	7,127
3	903-CUST RECORDS & COLLECT	CUST903	1,112,845	739,311	60,582
904-UNCOLLECTIBLE ACCTS					
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	159,331	159,331	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	4,096	0	4,096
6	C&I SMALL - LLF G40	C904G40	7,083	0	0
7	C&I SMALL - HLF G50	C904G50	1,909	0	0
8	C&I MEDIUM - LLF G41	C904G41	5,436	0	0
9	C&I MEDIUM - HLF G51	C904G51	1,001	0	0
10	C&I LARGE - LLF G42	C904G42	92	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	0	0	0
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	15,053	13,403	345
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	0	0	0
15	TOTAL ACCOUNT 904		194,000	172,733	4,441
16	TOTAL CUSTOMER ACCTS EXP		1,430,864	999,753	72,149
CUSTOMER SERVICES & INFO EXP					
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	2,357	1,168	77
19	TOT CUST SERV & INFO EXP		2,357	1,168	77

000818

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CONT-12		ALLOC						
CUSTOMER ACCOUNT								
1	901-SUPERVISION	TLABCA	0	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	19,153	4,319	2,665	1,049	833	1,165
3	903-CUST RECORDS & COLLECT	CUST903	198,150	43,961	44,223	19,021	3,238	4,361
904-UNCOLLECTIBLE ACCTS								
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C904G40	7,083	0	0	0	0	0
7	C&I SMALL - HLF G50	C904G50	0	1,909	0	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	0	0	5,436	0	0	0
9	C&I MEDIUM - HLF G51	C904G51	0	0	0	1,001	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0	0	92	0
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	0	0	0	0	0	0
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	596	161	457	84	8	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	0	0	0	0	0	0
15	TOTAL ACCOUNT 904		7,679	2,070	5,893	1,085	100	0
16	TOTAL CUSTOMER ACCTS EXP		224,981	50,350	52,781	21,155	4,171	5,525
CUSTOMER SERVICES & INFO EXP								
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	357	85	240	88	112	231
19	TOT CUST SERV & INFO EXP		357	85	240	88	112	231

000819

DELIVERY SERVICE					
		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CONT-13					
ADMINISTRATIVE & GENERAL EXPENSE					
1	920-ADMIN & GENERAL SALARY	LABOR	28,125	11,240	655
2	921-OFFICE SUPPLIES & EXP	LABOR	283,508	113,303	6,600
3	923-OUTSIDE SERV EMPLOYED	LABOR	230,772	92,227	5,372
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(378,353)	(151,207)	(8,808)
5	923-OUTSIDE SERV UNITIL	LABOR	2,235,325	893,336	52,038
6	924-PROPERTY INSURANCE	PLANT	7,860	3,050	168
7	925-INJURIES & DAMAGES	LABOR	317,646	126,946	7,395
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	33,218	13,266	772
9	926-EMPLOYED PENSION & BENF	LABOR	1,014,872	405,589	23,626
10	PENSION PBOP & 401K ADJ	LABOR	285,435	114,073	6,645
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	45,170	18,052	1,052
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	82,929	34,011	2,002
14	REGULATORY ASSESSMENT ADJ	REVCLAIM	141,968	58,223	3,427
15	GAS SUPPLY LEGAL COSTS	GASCOSTS	0	0	0
16	930-MISCELLANEOUS GEN EXP	LABOR	76,763	30,678	1,787
17	930-SAFETY AWARENESS PROG ADJ	LABOR	1,412	564	33
18	931-RENTS	LABOR	12,525	5,005	292
19	TOTAL OPERATION EXPENSE		4,419,177	1,768,356	103,055
MAINTENANCE					
20	932-ERC COSTS	PSPLT	0	0	0
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	20,744	8,160	463
22	TOTAL ADMIN & GEN EXPENSE		4,439,921	1,776,516	103,518
23	WAGE ADJ & INCENTIVE COMP	OMLAB	94,301	39,034	2,398
24	OTHER ADJUSTMENT	PLANT	0	0	0
25	TOTAL GAS O & M EXPENSE		8,965,290	3,779,001	225,979

000820

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CONT-13		ALLOC						
ADMINISTRATIVE & GENERAL EXPENSE								
1	920-ADMIN & GENERAL SALARY	LABOR	5,748	1,254	3,753	1,249	1,507	2,720
2	921-OFFICE SUPPLIES & EXP	LABOR	57,940	12,637	37,831	12,590	15,190	27,418
3	923-OUTSIDE SERV EMPLOYED	LABOR	47,163	10,286	30,794	10,248	12,364	22,318
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(77,324)	(16,864)	(50,487)	(16,802)	(20,271)	(36,590)
5	923-OUTSIDE SERV UNITIL	LABOR	456,833	99,633	298,279	99,267	119,764	216,175
6	924-PROPERTY INSURANCE	PLANT	1,544	335	1,104	361	463	834
7	925-INJURIES & DAMAGES	LABOR	64,917	14,158	42,386	14,106	17,019	30,719
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	6,782	1,479	4,438	1,476	1,784	3,220
9	926-EMPLOYED PENSION & BENF	LABOR	207,409	45,235	135,423	45,069	54,375	98,147
10	PENSION PBOP & 401K ADJ	LABOR	58,334	12,722	38,088	12,676	15,293	27,604
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	9,231	2,013	6,027	2,006	2,420	4,368
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	16,966	3,683	10,774	3,586	4,264	7,644
14	REGULATORY ASSESSMENT ADJ	REVCLAIM	29,044	6,305	18,444	6,139	7,299	13,087
15	GAS SUPPLY LEGAL COSTS	GASCOSTS	0	0	0	0	0	0
16	930-MISCELLANEOUS GEN EXP	LABOR	15,688	3,421	10,243	3,409	4,113	7,424
17	930-SAFETY AWARENESS PROG ADJ	LABOR	289	63	188	63	76	137
18	931-RENTS	LABOR	2,560	558	1,671	556	671	1,211
19	TOTAL OPERATION EXPENSE		903,124	196,919	588,958	195,999	236,330	426,436
MAINTENANCE								
20	932-ERC COSTS	PSPLT	0	0	0	0	0	0
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	4,187	911	2,837	938	1,158	2,089
22	TOTAL ADMIN & GEN EXPENSE		907,311	197,830	591,796	196,937	237,488	428,525
23	WAGE ADJ & INCENTIVE COMP	OMLAB	19,818	4,339	11,867	4,014	4,569	8,264
24	OTHER ADJUSTMENT	PLANT	0	0	0	0	0	0
25	TOTAL GAS O & M EXPENSE		1,877,621	410,384	1,115,482	376,443	422,131	758,250

000821

DELIVERY SERVICE			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY		
DEPRECIATION & AMORTIZATION-14				
DEPRECIATION & AMORTIZATION EXPENSE				
AMORTIZATION EXPENSE				
1	INTANGIBLE AMORTIZATION	PLT303	0	0
2	TRANSITION & TRANSACTION AMORT	PLANT	0	0
3	COMPUTER SOFTWARE	LABOR	96,381	5,614
4	OTHER AMORTIZATIONS	PLANT	58,999	3,244
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	42,057	2,475
6	AMORT INVESTMENT TAX CREDIT	PLANT	(4,886)	(269)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0
8	TOTAL AMORTIZATION EXPENSE		192,551	11,065
DEPRECIATION EXPENSE				
PRODUCTION PLANT EXP				
9	305-STRUCTURES	PLT305	0	0
10	311-LPG GAS EQUIPMENT	PLT311	0	0
11	320-OTHER EQUIPMENT	PLT320	0	0
12	321-LNG EQUIPMENT	PLT321	0	0
13	TOTAL PRODUCTION PLANT		0	0

000822

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEPRECIATION & AMORTIZATION-14		ALLOC						
DEPRECIATION & AMORTIZATION EXPENSE								
AMORTIZATION EXPENSE								
1	INTANGIBLE AMORTIZATION	PLT303	0	0	0	0	0	0
2	TRANSITION & TRANSACTION AMORT	PLANT	0	0	0	0	0	0
3	COMPUTER SOFTWARE	LABOR	49,287	10,749	32,181	10,710	12,921	23,323
4	OTHER AMORTIZATIONS	PLANT	29,865	6,489	21,353	6,983	8,965	16,135
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	20,979	4,554	13,323	4,434	5,273	9,453
6	AMORT INVESTMENT TAX CREDIT	PLANT	(2,473)	(537)	(1,768)	(578)	(742)	(1,336)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0	0	0	0	0
8	TOTAL AMORTIZATION EXPENSE		97,658	21,255	65,089	21,549	26,417	47,575
DEPRECIATION EXPENSE								
PRODUCTION PLANT EXP								
9	305-STRUCTURES	PLT305	0	0	0	0	0	0
10	311-LPG GAS EQUIPMENT	PLT311	0	0	0	0	0	0
11	320-OTHER EQUIPMENT	PLT320	0	0	0	0	0	0
12	321-LNG EQUIPMENT	PLT321	0	0	0	0	0	0
13	TOTAL PRODUCTION PLANT		0	0	0	0	0	0

000823

DELIVERY SERVICE					
		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEPRECIATION & AMORTIZATION-15					
DISTRIBUTION EXPENSE					
1	375-STRUCTURES & IMPROVE	PLT375	29,251	8,313	169
2	376-MAINS	PLT376	2,036,282	578,705	11,775
3	378.2-MEAS & REG STATION EQ	PLT378	44,655	12,691	258
4	380-SERVICES	PLT380	1,194,118	779,338	63,326
5	381-METERS	PLT381	78,787	22,443	1,824
6	382-METER INSTALLATION	PLT382	415,378	118,324	9,615
7	383-HOUSE REGULATORS	PLT383	5,551	1,581	128
8	386-OTHER PROP CUST PREM	PLT386	126,509	35,954	732
9	TOTAL DISTRIBUTION PLANT		3,930,531	1,557,349	87,826
GENERAL & COMMON PLANT EXP					
10	391-OFFICE EQUIPMENT	PLT391	35,748	14,286	832
11	393-STORES EQUIPMENT	PLT393	0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394	37,966	14,490	781
13	396-POWER OPERATED EQUIP	PLT396	4,835	1,845	99
14	397-COMMUNICATION EQUIP	PLT397	69,999	27,975	1,630
15	397-COMM EQ METSCAN - TELEMET	PLT397M	7,918	0	0
16	397-COMM EQUIP - ITRON	PLT397I	168,316	121,486	9,872
17	BLDG OVERHEAD CLEARING	LABOR	0	0	0
18	TOTAL GEN & COMMON EXP		324,782	180,083	13,214
19	TOTAL DEPR & AMORT EXPENSE		4,738,470	1,929,982	112,105

000824

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEPRECIATION & AMORTIZATION-15		ALLOC						
DISTRIBUTION EXPENSE								
1	375-STRUCTURES & IMPROVE	PLT375	4,642	993	5,663	1,720	2,693	5,057
2	376-MAINS	PLT376	323,162	69,129	394,219	119,727	187,499	352,065
3	378.2-MEAS & REG STATION EQ	PLT378	7,087	1,516	8,645	2,626	4,112	7,721
4	380-SERVICES	PLT380	207,110	45,537	51,355	22,026	13,621	11,805
5	381-METERS	PLT381	32,934	7,241	8,861	3,801	902	782
6	382-METER INSTALLATION	PLT382	173,634	38,176	46,717	20,037	4,755	4,121
7	383-HOUSE REGULATORS	PLT383	2,320	510	624	268	64	55
8	386-OTHER PROP CUST PREM	PLT386	20,077	4,295	24,492	7,438	11,649	21,873
9	TOTAL DISTRIBUTION PLANT		770,966	167,397	540,577	177,642	225,295	403,478
GENERAL & COMMON PLANT EXP								
10	391-OFFICE EQUIPMENT	PLT391	7,306	1,593	4,770	1,587	1,915	3,457
11	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394	7,483	1,624	5,430	1,774	2,279	4,106
13	396-POWER OPERATED EQUIP	PLT396	953	207	691	226	290	523
14	397-COMMUNICATION EQUIP	PLT397	14,306	3,120	9,341	3,109	3,750	6,770
15	397-COMM EQ METSCAN - TELEMET	PLT397M	137	410	1,092	137	2,457	3,686
16	397-COMM EQUIP - ITRON	PLT397I	26,469	5,803	3,214	1,393	79	0
17	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0	0
18	TOTAL GEN & COMMON EXP		56,652	12,756	24,538	8,226	10,772	18,542
19	TOTAL DEPR & AMORT EXPENSE		925,277	201,408	630,204	207,417	262,483	469,595

000825

DELIVERY SERVICE					
	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
STATE & FED TAXES & OTHER EXP-16					
TAXES OTHER THAN INCOME					
FEDERAL TAXES					
1	UNEMPLOYMENT	LABOR	2,242	896	52
2	FICA	LABOR	214,936	85,898	5,004
3	FICA ADJUSTMENT	LABOR	0	0	0
4	TOTAL FEDERAL TAXES		217,178	86,794	5,056
STATE TAXES					
5	UNEMPLOYMENT	LABOR	3,412	1,364	79
6	PROPERTY TAX	PLANT	1,461,522	567,168	31,185
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0
8	PROPERTY TAX ADJUST	PLANT	210,884	81,837	4,500
9	TOTAL STATE TAXES		1,675,818	650,369	35,764
10	PAYROLL TAXES CAPITALIZED	LABOR	(68,074)	(27,205)	(1,585)
11	PAYROLL TAXES ADJUSTMENT	LABOR	6,158	2,461	143
12	TAXES - OTHER	PLANT	26	10	1
13	TOTAL TAXES OTHER THAN INC		1,831,105	712,429	39,379
14	TOTAL INCOME TAX EXPENSE		546,601	528,571	(34,105)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	19,313	11,589	581
16	TOTAL EXPENSES		16,100,780	6,961,572	343,938

000826

DELIVERY SERVICE							
	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
STATE & FED TAXES & OTHER EXP-16							
TAXES OTHER THAN INCOME							
FEDERAL TAXES							
1	UNEMPLOYMENT	LABOR	458	100	299	100	217
2	FICA	LABOR	43,926	9,580	28,681	9,545	20,786
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0
4	TOTAL FEDERAL TAXES		44,385	9,680	28,980	11,636	21,003
STATE TAXES							
5	UNEMPLOYMENT	LABOR	697	152	455	152	330
6	PROPERTY TAX	PLANT	287,095	62,375	205,274	67,129	155,110
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0	0	0
8	PROPERTY TAX ADJUST	PLANT	41,425	9,000	29,619	9,686	22,381
9	TOTAL STATE TAXES		329,218	71,527	235,348	76,967	177,821
10	PAYROLL TAXES CAPITALIZED	LABOR	(13,912)	(3,034)	(9,084)	(3,023)	(6,583)
11	PAYROLL TAXES ADJUSTMENT	LABOR	1,259	274	822	273	596
12	TAXES - OTHER	PLANT	5	1	4	2	3
13	TOTAL TAXES OTHER THAN INC		360,954	78,449	256,070	83,863	192,839
14	TOTAL INCOME TAX EXPENSE		(119,726)	(188)	136,879	24,743	(49,958)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	2,984	1,924	167	832	192
16	TOTAL EXPENSES		3,047,109	691,977	2,138,801	693,299	1,370,917

000827

DELIVERY SERVICE				
	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INCOME TAXES-17				
FEDERAL & STATE TAX CALCULAT				
1		19,259,471	8,640,438	338,299
OPERATING REVENUES				
OPERATING EXPENSES				
2		8,965,290	3,779,001	225,979
3		4,738,470	1,929,982	112,105
4		1,831,105	712,429	39,379
5		19,313	11,589	581
6	PLUS: OTHER	0	0	0
7		3,705,292	2,207,437	(39,745)
OPERATING INC BEFORE FED TAX				
LESS:				
8		2,412,674	909,169	48,507
9	OTHER ADJ	0	0	0
10		1,292,618	1,298,268	(88,252)
NET OPERATING INC BEFORE TXS				
PERMANENT ITEMS				
11	DRUG SUBSIDIES	(7,000)	(2,798)	(163)
12	PENALTIES	1,923	788	46
13	STATE REGUL ASSET AMORT	102,549	42,057	2,475
14	UNALLOWABLE MEALS	918	376	22
15	TOTAL PERMANENT ITEMS	98,389	40,424	2,381
TEMPORARY DIFFERENCES				
16	ACCRUED REVENUE	(3,881,342)	(1,591,802)	(93,692)
17	BAD DEBT	(22,874)	(20,367)	(524)
18	DEFERRED RATE CASE	190,190	78,000	4,591
19	INSURANCE CLAIM RESERVE	(50,098)	(20,007)	(1,164)
20	FASB 87-PENSIONS	(722,426)	(288,714)	(16,818)
21	PREPAID PROPERTY TAXES	(100,396)	(38,960)	(2,142)
22	REMEDICATION	0	0	0
23	PBOP SFAS 106	139,286	55,665	3,243
24	TRANSACTION COSTS	1,900,672	737,588	40,555
25	TRANSITION COSTS	(363,686)	(141,134)	(7,760)
26	UTILITY PLANT DIFFERENCES	(4,006,844)	(1,554,924)	(85,495)
27	TOTAL TEMPORARY DIFF	(6,917,517)	(2,784,655)	(159,206)
INVESTMENT TAX CREDIT AMORT				
28	UNAMORTIZED ITC	(12,591)	(4,886)	(269)
FEDERAL AND STATE TAX DIFF				
29	TAX DEPRECIATION	461,101	178,938	9,839
30	STATE TAXABLE BASE INCOME	(5,078,000)	(1,271,911)	(235,508)

838000

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INCOME TAXES-17		ALLOC						
FEDERAL & STATE TAX CALCULAT								
1	OPERATING REVENUES		3,322,527	789,599	2,686,830	840,567	1,087,422	1,553,789
OPERATING EXPENSES								
2	OPERATION & MAINTENANCE EXP		1,877,621	410,384	1,115,482	376,443	422,131	758,250
3	DEPRECIATION & AMORTIZATION		925,277	201,408	630,204	207,417	262,483	469,595
4	TAXES OTHER THAN INCOME		360,954	78,449	256,070	83,863	107,124	192,839
5	INTEREST ON CUSTOMER DEPOSITS		2,984	1,924	167	832	1,044	192
6	PLUS: OTHER	PLANT	0	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX		155,692	97,434	684,908	172,012	294,641	132,914
LESS:								
8	INTEREST EXPENSE		475,925	101,809	350,530	113,279	146,573	266,882
9	OTHER ADJ	PLANT	0	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS		(320,234)	(4,374)	334,378	58,732	148,068	(133,968)
PERMANENT ITEMS								
11	DRUG SUBSIDIES	LABOR	(1,431)	(312)	(934)	(311)	(375)	(677)
12	PENALTIES	REVCLAIM	393	85	250	83	99	177
13	STATE REGUL ASSET AMORT	REVCLAIM	20,979	4,554	13,323	4,434	5,273	9,453
14	UNALLOWABLE MEALS	REVCLAIM	188	41	119	40	47	85
15	TOTAL PERMANENT ITEMS		20,130	4,368	12,758	4,246	5,044	9,038
TEMPORARY DIFFERENCES								
16	ACCRUED REVENUE	REVCLAIM	(794,041)	(172,366)	(504,264)	(167,837)	(199,558)	(357,782)
17	BAD DEBT	EXP904	(905)	(244)	(695)	(128)	(12)	0
18	DEFERRED RATE CASE	REVCLAIM	38,909	8,446	24,710	8,224	9,779	17,532
19	INSURANCE CLAIM RESERVE	EXP9245	(10,229)	(2,231)	(6,693)	(2,227)	(2,691)	(4,856)
20	FASB 87-PENSIONS	LABOR	(147,642)	(32,200)	(96,399)	(32,082)	(38,706)	(69,865)
21	PREPAID PROPERTY TAXES	PLANT	(19,721)	(4,285)	(14,101)	(4,611)	(5,920)	(10,655)
22	REMEDICATION	PSPLT	0	0	0	0	0	0
23	PBOP SFAS 106	LABOR	28,466	6,208	18,586	6,185	7,463	13,470
24	TRANSACTION COSTS	PLANT	373,360	81,117	266,954	87,300	112,081	201,716
25	TRANSITION COSTS	PLANT	(71,441)	(15,521)	(51,080)	(16,704)	(21,446)	(38,598)
26	UTILITY PLANT DIFFERENCES	PLANT	(787,088)	(171,005)	(562,770)	(184,038)	(236,281)	(425,242)
27	TOTAL TEMPORARY DIFF		(1,390,332)	(302,080)	(925,754)	(305,918)	(375,292)	(674,280)
INVESTMENT TAX CREDIT AMORT								
28	UNAMORTIZED ITC	PLANT	(2,473)	(537)	(1,768)	(578)	(742)	(1,336)
FEDERAL AND STATE TAX DIFF								
29	TAX DEPRECIATION	PLANT	90,577	19,679	64,763	21,179	27,191	48,936
30	STATE TAXABLE BASE INCOME		(1,602,333)	(282,944)	(515,623)	(222,338)	(195,732)	(751,610)

638000

DELIVERY SERVICE				
	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INCOME TAXES CON'T-18				
1	STATE TAXABLE BASE INCOME	(5,078,000)	(1,271,911)	(235,508)
2	STATE INCOME TAX @ 8.50%	(431,630)	(108,112)	(20,018)
3	STATE BUS ENTERPRISE TAX CREDIT	(929)	(381)	(22)
4	STATE BUSINESS ENTERPRISE TAX	1,857	762	45
5	TOTAL STATE TAX EXPENSE	(430,701)	(107,732)	(19,996)
6	FED TAX INC BEF FED & STA TAX DIFF	(4,647,299)	(1,164,180)	(215,512)
7	LESS: FEDERAL AND STATE TAX DIFF	461,101	178,938	9,839
8	FEDERAL TAXABLE INCOME BASE	(5,108,399)	(1,343,118)	(225,351)
9	FEDERAL INCOME TAX @ 34.00%	(1,736,856)	(456,660)	(76,619)
TOT DEF FEDERAL & STATE INC TAX				
10	ACCELERATED DEPRECIATION	1,561,240	605,866	33,313
11	PBOP	(55,170)	(22,048)	(1,284)
12	PENSION	286,152	114,359	6,662
13	BAD DEBTS EXPENSE	9,061	8,068	207
14	ACCRUED REVENUE	1,537,400	630,513	37,111
15	PREPAID PROPERTY TAXES	39,765	15,432	848
16	DEFERRED RATE CASE	(75,334)	(30,896)	(1,818)
17	REMEDATION	0	0	0
18	TRANSITION COSTS	144,056	55,903	3,074
19	TRANSACTION COSTS	(752,856)	(292,159)	(16,064)
20	INSURANCE CLAIM RESERVE	19,844	7,925	461
21	TOTAL DEFERRED INCOME TAXES	2,714,158	1,092,963	62,510
22	TOTAL INCOME TAX EXPENSE	546,601	528,571	(34,105)
23	NET INCOME AFTER TAX	3,158,691	1,678,865	(5,640)
EFFECTIVE STATE TAX RATE				
FEDERAL TAX RATE - CURRENT		8.50%		
1 - INCREMENTAL TAX RATE		34.00%		
INCREMENTAL TAX RATE		0.60390		
EFFECTIVE INCREMENTAL FEDERAL RATE		0.39610		
FACTOR FOR TAXABLE BASIS		0.31110		
INTEREST EXPENSE PERCENTAGE		1.65590		
PURCH GAS WORKING CAPITAL %		3.4200%		
OTHER O&M WORKING CAPITAL %		0.0000%		
		12.3300%		

000830

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INCOME TAXES CONT-18		ALLOC						
1	STATE TAXABLE BASE INCOME		(1,602,333)	(282,944)	(515,623)	(222,338)	(195,732)	(751,610)
2	STATE INCOME TAX @ 8.50%		(136,198)	(24,050)	(43,828)	(18,899)	(16,637)	(63,887)
3	STATE BUS ENTERPRISE TAX CREDIT	REVCLAIM	(190)	(41)	(121)	(40)	(48)	(86)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	380	82	241	80	95	171
5	TOTAL STATE TAX EXPENSE		(136,008)	(24,009)	(43,707)	(18,859)	(16,589)	(63,801)
6	FED TAX INC BEF FED & STA TAX DIFF		(1,466,324)	(258,935)	(471,916)	(203,480)	(179,143)	(687,809)
7	LESS: FEDERAL AND STATE TAX DIFF		90,577	19,679	64,763	21,179	27,191	48,936
8	FEDERAL TAXABLE INCOME BASE		(1,556,901)	(278,614)	(536,679)	(224,659)	(206,333)	(736,745)
9	FEDERAL INCOME TAX @ 34.00%		(529,346)	(94,729)	(182,471)	(76,384)	(70,153)	(250,493)
TOT DEF FEDERAL & STATE INC TAX								
10	ACCELERATED DEPRECIATION	PLANT	306,684	66,631	219,280	71,709	92,065	165,693
11	PBOP	LABOR	(11,275)	(2,459)	(7,362)	(2,450)	(2,956)	(5,335)
12	PENSION	LABOR	58,481	12,754	38,184	12,708	15,331	27,673
13	BAD DEBTS EXPENSE	EXP904	359	97	275	51	5	0
14	ACCRUED REVENUE	REVCLAIM	314,520	68,274	199,739	66,480	79,045	141,718
15	PREPAID PROPERTY TAXES	PLANT	7,811	1,697	5,585	1,826	2,345	4,220
16	DEFERRED RATE CASE	REVCLAIM	(15,412)	(3,345)	(9,787)	(3,258)	(3,873)	(6,944)
17	REMEDATION	PSPLT	0	0	0	0	0	0
18	TRANSITION COSTS	PLANT	28,298	6,148	20,233	6,617	8,495	15,288
19	TRANSACTION COSTS	PLANT	(147,888)	(32,131)	(105,740)	(34,579)	(44,395)	(79,900)
20	INSURANCE CLAIM RESERVE	EXP9245	4,052	884	2,651	882	1,066	1,924
21	TOTAL DEFERRED INCOME TAXES		545,629	118,550	363,057	119,986	147,127	264,337
22	TOTAL INCOME TAX EXPENSE		(119,726)	(188)	136,879	24,743	60,385	(49,958)
23	NET INCOME AFTER TAX		275,418	97,622	548,029	147,269	234,256	182,872

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST EXPENSE PERCENTAGE
PURCH GAS WORKING CAPITAL %
OTHER O&M WORKING CAPITAL %

000831

DELIVERY SERVICE					
	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
DEVELOPMENT OF LABOR ALLOC-19					
DEVELOPMENT OF LABOR ALLOCATOR					
1 163 - STORES EXPENSE UNDISTRIBUTED DISTRPLT		14,198	5,419	292	
LPG & LNG GAS PRODUCTION OPERATION					
2 710-SUPERVISION	LABPO	0	0	0	
3 717-PROPANE EXPENSES	EXP717	0	0	0	
4 718-DISPATCHING PRODUCTION	EXP718	0	0	0	
5 735-MISCELLANEOUS	EXP735	0	0	0	
6 TOTAL OPERATION LABOR		0	0	0	
MAINTENANCE					
7 740-SUPERVISION	LABPM	0	0	0	
8 741-MAINTENANCE OF PLANT	EXP741	0	0	0	
9 742-MAINTENANCE OF EQUIP	EXP742	0	0	0	
10 743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0	
11 TOTAL MAINTENANCE LABOR		0	0	0	
12 TOT MANUFACTURED GAS LABOR		0	0	0	
GAS SUPPLY LABOR					
13 813-OTHER GAS SUPPLY EXP	EXP813	33,920	9,640	196	
14 TOTAL GAS SUPPLY LABOR		33,920	9,640	196	
15 TOTAL PRODUCTION LABOR		33,920	9,640	196	

000832

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
		ALLOC						
DEVELOPMENT OF LABOR ALLOC-19								
DEVELOPMENT OF LABOR ALLOCATOR								
1	163 - STORES EXPENSE UNDISTRIBUTED DISTRPLT		2,798	607	2,030	663	852	1,535
LPG & LNG GAS PRODUCTION OPERATION								
2	710-SUPERVISION	LABPO	0	0	0	0	0	0
3	717-PROPANE EXPENSES	EXP717	0	0	0	0	0	0
4	718-DISPATCHING PRODUCTION	EXP718	0	0	0	0	0	0
5	735-MISCELLANEOUS	EXP735	0	0	0	0	0	0
6	TOTAL OPERATION LABOR		0	0	0	0	0	0
MAINTENANCE								
7	740-SUPERVISION	LABPM	0	0	0	0	0	0
8	741-MAINTENANCE OF PLANT	EXP741	0	0	0	0	0	0
9	742-MAINTENANCE OF EQUIP	EXP742	0	0	0	0	0	0
10	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0	0	0	0
11	TOTAL MAINTENANCE LABOR		0	0	0	0	0	0
12	TOT MANUFACTURED GAS LABOR		0	0	0	0	0	0
GAS SUPPLY LABOR								
13	813-OTHER GAS SUPPLY EXP	EXP813	5,383	1,152	6,567	1,994	3,123	5,865
14	TOTAL GAS SUPPLY LABOR		5,383	1,152	6,567	1,994	3,123	5,865
15	TOTAL PRODUCTION LABOR		5,383	1,152	6,567	1,994	3,123	5,865

000833

DELIVERY SERVICE			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
ALLOC			TOTAL COMPANY		
DEVEL OF LABOR ALLOC CON'T-20					
TRANSMISSION & DISTRIBUTION LABOR OPERATION					
1	870-SUPER & ENGINEERING	LABDO	53,887	17,307	878
2	851-SYSTEM CONTROL & DISP	EXP851	0	0	0
3	857-MEAS & REG STATION EXP	PLT378	499	142	3
4	874-MAINS & SERVICE EXPENSE	EXP874	342,937	138,841	7,289
5	875-GAS SYSTEM T&D TRAINING	EXP875	150,214	42,690	869
6	878-METER & HOUSE REG EXP	EXP878	372,145	106,008	8,614
7	879-CUSTOMER INSTALL EXP	EXP879	281	149	12
8	880-OTHER EXPENSE	EXP880	268,978	76,874	1,689
9	882-METERING SYS GAS TRAINING	EXP882	4,074	1,160	94
10	TOTAL OPERATION LABOR		1,193,016	383,172	19,448
MAINTENANCE					
11	885-SUPERVISION	LABDM	59,305	20,482	808
12	886-MAINT STRUCT & IMPROVE	EXP886	1,188	338	7
13	887-MAINTENANCE OF MAINS	EXP887	58,041	16,495	336
14	889-MT OF MEAS & REG STA EQ	EXP889	17,089	4,857	99
15	890-MT OF REG EQ (INDUST)	EXP890	(610)	(173)	(4)
16	891-MT OF REG EQ (CITY GATE)	EXP891	18,118	5,149	105
17	892-MAINTENANCE OF SERVICES	EXP892	18,727	12,222	993
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	244	69	1
20	TOTAL MAINTENANCE LABOR		172,102	59,438	2,345
21	TOTAL DISTRIB & TRANS LABOR		1,365,118	442,611	21,793
CUSTOMER ACCOUNTS LABOR					
22	901-SUPERVISION	LABCA	0	0	0
23	902-METER READING EXPENSE	EXP902	112,196	79,348	6,447
24	903-CUST RECORDS & COLLECT	EXP903	403,576	268,113	21,970
25	TOTAL CUSTOMER ACCTS LABOR		515,773	347,461	28,418

000834

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVEL OF LABOR ALLOC CON'T-20		ALLOC						
TRANSMISSION & DISTRIBUTION LABOR OPERATION								
1	870-SUPER & ENGINEERING	LABDO	13,303	2,896	8,161	2,761	3,076	5,504
2	851-SYSTEM CONTROL & DISP	EXP851	0	0	0	0	0	0
3	857-MEAS & REG STATION EXP	PLT378	79	17	97	29	46	86
4	874-MAINS & SERVICE EXPENSE	EXP874	56,080	12,112	49,480	15,632	22,518	40,986
5	875-GAS SYSTEM T&D TRAINING	EXP875	23,839	5,100	29,081	8,832	13,832	25,971
6	878-METER & HOUSE REG EXP	EXP878	155,562	34,203	41,855	17,952	4,260	3,692
7	879-CUSTOMER INSTALL EXP	EXP879	72	16	19	8	3	3
8	880-OTHER EXPENSE	EXP880	43,877	9,399	51,531	15,720	24,309	45,578
9	882-METERING SYS GAS TRAINING	EXP882	1,703	374	458	197	47	40
10	TOTAL OPERATION LABOR		294,516	64,117	180,682	61,131	68,089	121,861
MAINTENANCE								
11	885-SUPERVISION	LABDM	9,557	2,055	9,999	3,090	4,666	8,649
12	886-MAINT STRUCT & IMPROVE	EXP886	189	40	230	70	109	205
13	887-MAINTENANCE OF MAINS	EXP887	9,211	1,970	11,237	3,413	5,344	10,035
14	889-MT OF MEAS & REG STA EQ	EXP889	2,712	580	3,308	1,005	1,574	2,955
15	890-MT OF REG EQ (INDUST)	EXP890	(97)	(21)	(118)	(36)	(56)	(105)
16	891-MT OF REG EQ (CITY GATE)	EXP891	2,875	615	3,508	1,065	1,668	3,133
17	892-MAINTENANCE OF SERVICES	EXP892	3,248	714	805	345	214	185
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	39	8	47	14	22	42
20	TOTAL MAINTENANCE LABOR		27,734	5,962	29,016	8,966	13,542	25,098
21	TOTAL DISTRIB & TRANS LABOR		322,250	70,079	209,697	70,097	81,631	146,959
CUSTOMER ACCOUNTS LABOR								
22	901-SUPERVISION	LABCA	0	0	0	0	0	0
23	902-METER READING EXPENSE	EXP902	17,327	3,907	2,411	949	754	1,054
24	903-CUST RECORDS & COLLECT	EXP903	71,860	15,943	16,037	6,898	1,174	1,581
25	TOTAL CUSTOMER ACCTS LABOR		89,186	19,850	18,449	7,847	1,928	2,635

000835

DELIVERY SERVICE					
		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVEL OF LABOR ALLOC CON'T-21					
CUSTOMER SERVICES & INFO EXP					
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0
2	908-CUST ASSISTANCE EXP	EXP908	125,636	62,257	4,080
3	TOT CUST SERV & INFO EXP		125,636	62,257	4,080
ADMINISTRATIVE & GENERAL LABOR					
OPERATION LABOR					
4	920-ADMIN & GENERAL SALARY	EXP920	8,059	3,221	188
5	921-OFFICE SUPPLIES & EXP	EXP921	19,577	7,824	456
6	923-OUTSIDE SERV EMPLOYED	EXP923	1,155,905	461,951	26,910
7	925-INJURIES & DAMAGES	EXP925	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	111	44	3
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0
10	TOTAL OPERATION EXPENSE		1,183,652	473,041	27,555
MAINTENANCE					
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0
12	TOTAL ADMIN & GEN LABOR		1,183,652	473,041	27,555
13	TOTAL GAS O & M LABOR		3,238,296	1,340,428	82,335
14	CONSTRUCTION LABOR	DISTRPLT	2,571,421	981,396	52,916
15	OTHER LABOR	LABOR	0	0	0
16	SUM OF ALLOCATED LABOR EXP		5,809,717	2,321,824	135,250

000836

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVEL OF LABOR ALLOC CON'T-21		ALLOC						
CUSTOMER SERVICES & INFO EXP								
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0	0	0	0
2	908-CUST ASSISTANCE EXP	EXP908	19,014	4,542	12,813	4,674	5,944	12,312
3	TOT CUST SERV & INFO EXP		19,014	4,542	12,813	4,674	5,944	12,312
ADMINISTRATIVE & GENERAL LABOR								
OPERATION LABOR								
4	920-ADMIN & GENERAL SALARY	EXP920	1,647	359	1,075	358	432	779
5	921-OFFICE SUPPLIES & EXP	EXP921	4,001	873	2,612	869	1,049	1,893
6	923-OUTSIDE SERV EMPLOYED	EXP923	236,232	51,521	154,242	51,332	61,931	111,786
7	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	23	5	15	5	6	11
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0	0
10	TOTAL OPERATION EXPENSE		241,903	52,758	157,945	52,564	63,417	114,469
MAINTENANCE								
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		241,903	52,758	157,945	52,564	63,417	114,469
13	TOTAL GAS O & M LABOR		680,534	148,987	407,501	137,840	156,896	283,776
14	CONSTRUCTION LABOR	DISTRPLT	506,796	109,964	367,739	120,160	154,376	278,074
15	OTHER LABOR	LABOR	0	0	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		1,187,330	258,951	775,240	258,000	311,272	561,850

000837

DELIVERY SERVICE

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
REVENUE REQUIREMENTS-22				
PRESENT RATES				
1				
RATE BASE		70,546,023	26,583,884	1,418,348
2				
NET OPER INC (PRESENT RATES)		3,158,691	1,678,865	(5,640)
3				
RATE OF RETURN (PRES RATES)		4.48%	6.32%	-0.40%
4				
RELATIVE RATE OF RETURN		1.000	1.410	-0.089
5				
SALES REVENUE (PRE RATES)		17,262,821	8,012,159	317,159
6				
ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
7				
SALE REV \$/CCF (PRE RATES)		\$0.2956	\$0.5065	\$0.8776
CLAIMED RATE OF RETURN				
8				
CLAIMED RATE OF RETURN		7.65%	7.65%	7.65%
9				
RETURN REQ FOR CLAIMED ROR		5,396,771	2,033,667	108,504
10				
SALES REVENUE REQ CLAIMED ROR		20,968,864	8,599,677	506,169
11				
REVENUE DEFICIENCY SALES REV		3,706,044	587,517	189,010
12				
PERCENT INCREASE REQUIRED		21.47%	7.33%	59.59%
13				
ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
14				
SALES REV REQUIRED \$/CCF		\$0.3590	\$0.5436	\$1.4005
15				
REVENUE DEFICIENCY \$/CCF		\$0.0635	\$0.0371	\$0.5230

000838

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
REVENUE REQUIREMENTS-22							
PRESENT RATES							
1	RATE BASE	13,915,946	2,976,858	10,249,419	3,312,260	4,285,753	7,803,554
2	NET OPER INC (PRESENT RATES)	275,418	97,622	548,029	147,269	234,256	182,872
3	RATE OF RETURN (PRES RATES)	1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
4	RELATIVE RATE OF RETURN	0.442	0.732	1.194	0.993	1.221	0.523
5	SALES REVENUE (PRE RATES)	2,983,028	715,756	2,333,396	731,010	923,110	1,247,202
6	ANNUAL BOOKED CCF SALES	8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
7	SALE REV \$/CCF (PRE RATES)	\$0.3505	\$0.3237	\$0.2164	\$0.1894	\$0.1690	\$0.1095
CLAIMED RATE OF RETURN							
8	CLAIMED RATE OF RETURN	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
9	RETURN REQ FOR CLAIMED ROR	1,064,570	227,730	784,081	253,388	327,860	596,972
10	SALES REVENUE REQ CLAIMED ROR	4,289,787	931,201	2,724,275	906,734	1,078,110	1,932,912
11	REVENUE DEFICIENCY SALES REV	1,306,759	215,445	390,879	175,723	154,999	685,710
12	PERCENT INCREASE REQUIRED	43.81%	30.10%	16.75%	24.04%	16.79%	54.98%
13	ANNUAL BOOKED CCF SALES	8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
14	SALES REV REQUIRED \$/CCF	\$0.5040	\$0.4211	\$0.2526	\$0.2349	\$0.1973	\$0.1697
15	REVENUE DEFICIENCY \$/CCF	\$0.1535	\$0.0974	\$0.0362	\$0.0455	\$0.0284	\$0.0602

000839

DELIVERY SERVICE

TOTAL
COMPANYRESIDENTIAL
HEATING
RATE R-5 & R-10RESIDENTIAL
NON-HEATING
RATE R-6 & R-11

ALLOCATION FACTOR TABLE-23

ALLOC

DEMAND RELATED

1	PRODUCTION ALLOCATORS			
2	DES DAY REMANNG DEMNDS - SALES	332,382	157,615	1,896
3	LPG PROD ALLOC-PROD	332,382	157,615	1,896
4	LNG PROD ALLOC-PROD	332,382	157,615	1,896
5	LPG & LNG PROD ALLOC-DISTR	332,382	157,615	1,896
6	LPG PRODUCTION DEMAND	DEMLPG		
7	LNG PRODUCTION DEMAND	DEMLNG		

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DISTRIBUTION ALLOCATORS

1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%	28.4197%	0.5782%
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000840

DELIVERY SERVICE

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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ALLOCATION FACTOR TABLE-23

DEMAND RELATED

1	PRODUCTION ALLOCATORS						
2	DES DAY REMANNG DEMNDS - SALES	87,101	4,354	64,795	7,186	9,046	389
3	LPG PROD ALLOC-PROD	87,101	4,354	64,795	7,186	9,046	389
4	LNG PROD ALLOC-PROD	87,101	4,354	64,795	7,186	9,046	389
5	LPG & LNG PROD ALLOC-DISTR	87,101	4,354	64,795	7,186	9,046	389
6	LPG PRODUCTION DEMAND	DEMLPG					
7	LNG PRODUCTION DEMAND	DEMLNG					

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DISTRIBUTION ALLOCATORS

1	DISTRIBUTION ALLOCATOR	DISTR	15.8702%	3.3949%	19.3598%	5.8797%	9.2079%	17.2896%
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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DELIVERY SERVICE

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
ALLOCATION FACTOR TABLE CONT-24				

COMMODITY RELATED

1	ANNUAL FIRM CCF SALES SENDOUT	34,950,275	15,898,740	363,224
2	ANNUAL FIRM CCF THROUGHPUT	58,694,663	15,898,740	363,224
3	DIRECT GAS COST ALLOCATOR	EGAS 42,184,110	19,191,057	427,950
4	CGA BAD DEBT ALLOCATOR	E904GAS 160,113	73,434	1,509

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-24	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52

COMMODITY RELATED

1	ANNUAL FIRM CCF SALES SENDOUT		7,314,430	1,690,445	6,345,371	2,289,891	955,222	92,952
2	ANNUAL FIRM CCF THROUGHPUT		8,553,414	2,222,427	10,839,452	3,878,954	5,490,786	11,447,666
3	DIRECT GAS COST ALLOCATOR	EGAS	9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
4	CGA BAD DEBT ALLOCATOR	E904GAS	35,362	6,642	29,405	9,126	4,307	327

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000843

DELIVERY SERVICE

TOTAL
COMPANYRESIDENTIAL
HEATING
RATE R-5 & R-10RESIDENTIAL
NON-HEATING
RATE R-6 & R-11

ALLOC

ALLOCATION FACTOR TABLE CONT-25

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	31,874,280	20,802,677	1,690,343
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	16,042,516	4,569,833	371,326
3	ACCT 386-OTHER PROP CUST PREM	CUST386	100.0000%	28.4197%	0.5782%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	696	0	0
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	338,201	244,105	19,835
6	CUSTOMER DEPOSITS	CUSTDEP	116,138	69,691	3,491
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	7,838	0	0
8	ACCT 902-METER READ EXP	CUST902	345,161	244,105	19,835
9	ACCT 903-CUST RECORDS & COLL	CUST903	399,056	265,110	21,724
10	ACCT 488 RECONNECT FEE	CUST488R	327,596	243,142	19,837
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	100.0000%	49.5537%	3.2474%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	100.0000%	49.5537%	3.2474%
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17					
18	ANNUAL NO SALES CUSTOMERS		329,765	243,142	19,837
19	ANNUAL NO OF TRANS CUSTOMERS		7,838	0	0
20	ANNUAL NUMBER GAS BILLS		367,705	265,110	21,724
21					
22	ANNUAL NO METER EXCL DAILY MET		338,201	244,105	19,835
23	ANNUAL NO METERS DAILY METERED		696	0	0
24					
25	TOTAL SALES & TRANSP CUSTOMERS		337,603	243,142	19,837
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27	NUMBER OF SERVICES		20,865	14,866	1,208
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-25		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
CUSTOMER RELATED								
1	ACCT 380-SERVICES	CUST380	5,528,345	1,215,496	1,370,796	587,932	363,584	315,107
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	6,705,995	1,474,421	1,804,291	773,857	183,639	159,154
3	ACCT 386-OTHER PROP CUST PREM	CUST386	15.8702%	3.3949%	19.3598%	5.8797%	9.2079%	17.2896%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	12	36	96	12	216	324
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	53,184	11,660	6,458	2,799	159	1
6	CUSTOMER DEPOSITS	CUSTDEP	17,942	11,571	1,004	5,006	6,277	1,155
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	3,412	789	2,192	945	191	309
8	ACCT 902-METER READ EXP	CUST902	53,304	12,020	7,418	2,919	2,319	3,241
9	ACCT 903-CUST RECORDS & COLL	CUST903	71,055	15,764	15,858	6,821	1,161	1,564
10	ACCT 488 RECONNECT FEE	CUST488R	52,989	11,628	0	0	0	0
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	15.1341%	3.6153%	10.1982%	3.7206%	4.7309%	9.7998%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	15.1341%	3.6153%	10.1982%	3.7206%	4.7309%	9.7998%
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17								
18	ANNUAL NO SALES CUSTOMERS		49,576	10,839	4,320	1,866	170	15
19	ANNUAL NO OF TRANS CUSTOMERS		3,412	789	2,192	945	191	309
20	ANNUAL NUMBER GAS BILLS		57,405	12,608	7,091	3,042	396	329
21								
22	ANNUAL NO METER EXCL DAILY MET		53,184	11,660	6,458	2,799	159	1
23	ANNUAL NO METERS DAILY METERED		12	36	96	12	216	324
24								
25	TOTAL SALES & TRANSP CUSTOMERS		52,989	11,628	6,512	2,811	361	324
26								
27	NUMBER OF SERVICES		3,240	712	546	234	31	27
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000845

DELIVERY SERVICE

ALLOCATION FACTOR TABLE CONT-26	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	4,096	0	4,096
2	RESID HEATING RATE R-5 & R-10	C904RH	159,331	159,331	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,083	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	5,436	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	92	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	1,909	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	1,001	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0
			178,947		

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	940,667	0	506,169
10	RESID HEATING RATE R-5 & R-10	C488RH	28,166,871	8,599,677	0
11	LOW LF SMALL RATE G40 & T40	C488G40	13,627,576	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	10,683,107	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	2,246,522	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,804,087	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	3,465,299	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	2,063,560	0	0
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DELIVERY SERVICE

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
ALLOCATION FACTOR TABLE CONT-26							

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	0	0	0	0	0
2	RESID HEATING RATE R-5 & R-10	C904RH	0	0	0	0	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,083	0	0	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0	0	5,436	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0	92	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	0	1,909	0	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0	0	0	1,001	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0	0	0

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	0	0	0	0	0
10	RESID HEATING RATE R-5 & R-10	C488RH	0	0	0	0	0
11	LOW LF SMALL RATE G40 & T40	C488G40	4,289,787	0	0	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0	0	2,724,275	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	0	0	0	1,078,110	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	0	931,201	0	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0	0	0	906,734	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	0	0	0	0	1,932,912

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DELIVERY SERVICE

		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED-27	ALLOC			
1 TOTAL GAS PLANT IN SERVICE	PLANT	130,610,286	49,702,455	2,732,820
2 SUM OF ALLOCATED LABOR EXP	LABOR	6,012,232	2,321,824	135,250
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	121,331	0	0
4 ACCT 311-LP GAS EQUIP	PLT311	449,168	0	0
5 ACCT 320-OTHER EQUIPMENT	PLT320	3,716	0	0
6 ACCT 380-SERVICES	PLT380	31,874,279	20,802,676	1,690,343
7 ACCT 381-METERS	PLT381	3,506,040	998,722	81,152
8 ACCT 382-METER INSTALLATION	PLT382	12,313,745	3,507,664	285,019
9 ACCT 386-OTHER PROP CUST PREM	PLT386	2,523,018	717,034	14,589
10 ACCT 383-HOUSE REGULATORS	PLT383	222,731	63,447	5,155
11 ACCT 396-POWER OPERATED EQUIP	PLT396	75,266	28,726	1,549
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	602,092	232,518	13,545
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	22,974	8,872	517
14 ACCT 393-STORES EQUIPMENT	PLT393	31,520	12,030	649
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	874,077	333,596	17,987
16 ACCT 397-COMMUNICATION EQUIP	PLT397	1,030,686	398,034	23,186
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	97,332,301	39,405,648	2,068,844
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	120,612,756	46,032,480	2,482,023
19 TOTAL GAS COSTS	GASCOSTS	42,184,110	0	0
20 ACCT 381 - 383 METER & HSE REGUL	PLT3813	16,042,516	4,569,833	371,326
21 ACCT 851-879 DIST OPER EXP	EXP8519	1,558,608	521,002	33,156
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	21,813,579	8,599,677	506,169
23 TOTAL GENERAL PLT EXCL 397M	GENPLT	2,869,562	1,103,736	62,673
24 TOTAL GAS O & M LABOR	OMLAB	3,440,811	1,340,428	82,335
25 TOTAL PROD & STORAGE PLANT	PSPLT	2,392,311	0	0
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000848

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED-27							
1 TOTAL GAS PLANT IN SERVICE	PLANT	25,158,936	5,466,101	17,988,696	5,882,710	7,552,617	13,592,684
2 SUM OF ALLOCATED LABOR EXP	LABOR	1,187,330	258,951	775,240	258,000	311,272	561,850
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	0	0	0	0	0	0
4 ACCT 311-LP GAS EQUIP	PLT311	0	0	0	0	0	0
5 ACCT 320-OTHER EQUIPMENT	PLT320	0	0	0	0	0	0
6 ACCT 380-SERVICES	PLT380	5,528,345	1,215,496	1,370,796	587,932	363,584	315,107
7 ACCT 381-METERS	PLT381	1,465,573	322,230	394,322	169,124	40,134	34,783
8 ACCT 382-METER INSTALLATION	PLT382	5,147,317	1,131,721	1,384,918	593,989	140,956	122,162
9 ACCT 386-OTHER PROP CUST PREM	PLT386	400,408	85,654	488,450	148,346	232,318	436,219
10 ACCT 383-HOUSE REGULATORS	PLT383	93,105	20,471	25,050	10,744	2,550	2,210
11 ACCT 396-POWER OPERATED EQUIP	PLT396	14,834	3,219	10,764	3,517	4,519	8,139
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	118,905	25,933	77,636	25,837	31,172	56,266
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	4,537	989	2,962	986	1,189	2,147
14 ACCT 393-STORES EQUIPMENT	PLT393	6,212	1,348	4,508	1,473	1,892	3,409
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	172,270	37,379	125,002	40,845	52,475	94,523
16 ACCT 397-COMMUNICATION EQUIP	PLT397	203,546	44,392	132,901	44,229	53,362	96,319
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	15,916,655	3,437,722	14,043,316	4,436,671	6,390,914	11,632,531
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	23,771,324	5,157,863	17,248,855	5,636,097	7,241,018	13,043,095
19 TOTAL GAS COSTS	GASCOSTS	0	0	0	0	0	0
20 ACCT 381 - 383 METER & HSE REGUL	PLT3813	6,705,995	1,474,421	1,804,291	773,857	183,639	159,154
21 ACCT 851-879 DIST OPER EXP	EXP8519	462,578	101,205	203,698	74,515	60,586	101,867
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	4,289,787	931,201	2,724,275	906,734	1,078,110	1,932,912
23 TOTAL GENERAL PLT EXCL 397M	GENPLT	566,308	123,293	383,810	126,883	156,670	282,572
24 TOTAL GAS O & M LABOR	OMLAB	680,534	148,987	407,501	137,840	156,896	283,776
25 TOTAL PROD & STORAGE PLANT	PSPLT	0	0	0	0	0	0

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DELIVERY SERVICE		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-28	ALLOC			
1 ACCT 717-PROPANE EXPENSES	EXP717	0	0	0
2 ACCT 718-DISPATCHING PROD	EXP718	0	0	0
3 ACCT 735-MISCELLANEOUS	EXP735	0	0	0
4 ACCT 741-MAINTENANCE OF PLANT	EXP741	0	0	0
5 ACCT 742-MAINTENANCE OF EQUIP	EXP742	0	0	0
6 ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0
7 ACCT 813-OTHER GAS SUPPLY EXP	EXP813	190,649	18,493	376
8 ACCT 851-SYSTEM CONTROL & DISP	EXP851	0	0	0
9 ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0
10 ACCT 874-MAINS & SERVICE EXP	EXP874	562,176	227,601	11,949
11 ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	152,142	43,238	880
12 ACCT 878-METER & HOUSE REG EXP	EXP878	804,803	229,254	18,628
13 ACCT 879-CUSTOMER INSTALL EXP	EXP879	39,486	20,909	1,699
14 ACCT 880-OTHER EXPENSE	EXP880	707,119	152,317	3,346
15 ACCT 882-METERING SYS GAS TRAINING	EXP882	4,413	1,257	102
16 ACCT 887-MAINTENANCE OF MAINS	EXP887	257,655	73,225	1,490
17 ACCT 889-MT OF M & R STA EQ	EXP889	20,567	5,845	119
18 ACCT 890-MT OF REG EQ (INDUST)	EXP890	(526)	(149)	(3)
19 ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	28,896	7,235	147
20 ACCT 892-MAINTENANCE OF SERV	EXP892	71,698	46,793	3,802
21 ACCT 893-MAINT MET & HOUSE REG	EXP893	103,807	29,570	2,403
22 ACCT 902-METER READING EXP	EXP902	124,019	87,709	7,127
23 ACCT 903-CUST RECORDS & COLL	EXP903	1,112,845	739,311	60,582
24 ACCT 908-CUST ASSISTANCE EXP	EXP908	2,357	1,168	77
25 ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	367,581	172,733	4,441
26 ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	178,947	159,331	4,096
27 ACCT 920-ADMIN & GEN SALARY	EXP920	29,106	11,240	655
28 ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,160,518	834,356	48,603
29 ACCT 930-MISC GEN EXP	EXP930	80,900	31,242	1,820
30 ACCT 935-MAINT OF GENERAL PLT	EXP935	21,214	8,160	463
31 GAS PROD LABOR ACCTS 717-735	LABPO	0	0	0
32 GAS PROD LABOR ACCTS 741-743	LABPM	0	0	0
33 DIST LABOR OPER ACCT 851 - 882	LABDO	1,227,034	365,865	18,570
34 DIST LABOR MAINT ACCT 886 - 894	LABDM	115,243	38,956	1,537
35 CUST ACCTS LABOR ACCT 902 - 903	LABCA	515,773	347,461	28,418
36 CUST SERV & INFO LABOR ACCT 908	LABSE	125,636	62,257	4,080
37 ACCT 880-ENERGY MGT & CONTROL	E880USC	690,042	146,608	2,983
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000850

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-28		ALLOC						
1	ACCT 717-PROPANE EXPENSES	EXP717	0	0	0	0	0	0
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	0	0	0	0	0	0
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0	0	0	0	0	0
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0	0	0	0	0	0
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	10,327	2,209	12,598	3,826	5,992	11,251
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0	0	0	0	0	0
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	91,932	19,856	81,112	25,626	36,913	67,188
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	24,145	5,165	29,454	8,946	14,009	26,305
12	ACCT 878-METER & HOUSE REG EXP	EXP878	336,419	73,967	90,516	38,822	9,213	7,984
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	10,082	2,217	2,616	1,122	451	391
14	ACCT 880-OTHER EXPENSE	EXP880	86,938	18,622	102,103	31,148	48,165	90,308
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	1,845	406	496	213	51	44
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	40,890	8,747	49,881	15,149	23,725	44,547
17	ACCT 889-MT OF M & R STA EQ	EXP889	3,264	698	3,982	1,209	1,894	3,556
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	(83)	(18)	(102)	(31)	(48)	(91)
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	4,040	864	4,929	1,497	2,344	4,402
20	ACCT 892-MAINTENANCE OF SERV	EXP892	12,435	2,734	3,083	1,322	818	709
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	43,393	9,541	11,675	5,007	1,188	1,030
22	ACCT 902-METER READING EXP	EXP902	19,153	4,319	2,665	1,049	833	1,165
23	ACCT 903-CUST RECORDS & COLL	EXP903	198,150	43,961	44,223	19,021	3,238	4,361
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	357	85	240	88	112	231
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	7,679	2,070	5,893	1,085	100	0
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	7,083	1,909	5,436	1,001	92	0
27	ACCT 920-ADMIN & GEN SALARY	EXP920	5,748	1,254	3,753	1,249	1,507	2,720
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	426,672	93,055	278,586	92,713	111,857	201,903
29	ACCT 930-MISC GEN EXP	EXP930	15,977	3,484	10,432	3,472	4,188	7,560
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	4,187	911	2,837	938	1,158	2,089
31	GAS PROD LABOR ACCTS 717-735	LABPO	0	0	0	0	0	0
32	GAS PROD LABOR ACCTS 741-743	LABPM	0	0	0	0	0	0
33	DIST LABOR OPER ACCT 851 - 882	LABDO	281,213	61,220	172,521	58,370	65,014	116,357
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	18,177	3,908	19,017	5,876	8,876	16,449
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	89,186	19,850	18,449	7,847	1,928	2,635
36	CUST SERV & INFO LABOR ACCT 908	LABSE	19,014	4,542	12,813	4,674	5,944	12,312
37	ACCT 880-ENERGY MGT & CONTROL	E880USC	81,869	17,513	99,871	30,331	47,501	89,191
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DELIVERY SERVICE

		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-29	ALLOC			
1 TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0
2 TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0
3 TOTAL DISTR OPER LABOR	TLABDO	1,285,080	383,172	19,448
4 TOTAL DISTR MAINT LABOR	TLABDM	175,834	59,438	2,345
5 TOTAL CUST ACCTS LABOR	TLABCA	515,773	347,461	28,418
6 CUSTOMER SERVICE & INFO LABOR	TLABSE	125,636	62,257	4,080
7 ACCT 886-MAINT STRUCT & IMPROV	EXP886	5,588	1,588	32
8 ACCT 894-MAINT OF OTHER EQUIP	EXP894	225,249	64,015	1,302
9 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	293,391	113,303	6,600
10 ACCT 926-EMPLOY PENSION & BENF	EXP926	1,392,378	537,713	31,323
11 ACCT 380-383-SERV,METRS & REGUL	PLT3803	47,916,795	25,372,509	2,061,669
12 ACCT 925-INJURIES & DAMAGES	EXP925	328,719	126,946	7,395
13 ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	336,734	129,996	7,563
14 ACCT 303-MISC INTANGIBLE PLT	PLT303	2,296,025	886,687	51,651
15 ACCT 321-LNG EQUIPMENT	PLT321	27,657	0	0
16 ACCT 361-STRUCTURES & IMPROVE	PLT361	182,976	0	0
17 ACCT 362-GAS HOLDERS	PLT362	1,533,321	0	0
18 ACCT 363-PURIFICATION EQUIPMENT	PLT363	42,469	0	0
19 ACCT 375-STRUCTURES & IMPROVE	PLT375	2,820,320	801,527	16,308
20 ACCT 376-MAINS	PLT376	65,458,022	18,602,971	378,502
21 ACCT 378-MEAS & REG STATION EQ	PLT378	1,787,578	508,024	10,336
22 ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656	0	0
23 ACCT 397-COMM EQUIP - ITRON	PLT397I	2,326,975	1,679,553	136,474
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-29		ALLOC						
1	TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0	0	0	0
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0	0	0	0
3	TOTAL DISTR OPER LABOR	TLABDO	294,516	64,117	180,682	61,131	68,089	121,861
4	TOTAL DISTR MAINT LABOR	TLABDM	27,734	5,962	29,016	8,966	13,542	25,098
5	TOTAL CUST ACCTS LABOR	TLABCA	89,186	19,850	18,449	7,847	1,928	2,635
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	19,014	4,542	12,813	4,674	5,944	12,312
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	887	190	1,082	329	515	966
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	35,747	7,647	43,608	13,244	20,741	38,945
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	57,940	12,637	37,831	12,590	15,190	27,418
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	274,975	59,971	179,539	59,750	72,088	130,119
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	12,234,340	2,689,917	3,175,087	1,361,789	547,224	474,260
12	ACCT 925-INJURIES & DAMAGES	EXP925	64,917	14,158	42,386	14,106	17,019	30,719
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	66,461	14,494	43,490	14,467	17,482	31,553
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	453,432	98,891	296,058	98,528	118,872	214,566
15	ACCT 321-LNG EQUIPMENT	PLT321	0	0	0	0	0	0
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0	0	0	0	0	0
17	ACCT 362-GAS HOLDERS	PLT362	0	0	0	0	0	0
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0	0	0	0	0	0
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	447,590	95,747	546,007	165,827	259,693	487,622
20	ACCT 376-MAINS	PLT376	10,388,310	2,222,226	12,672,520	3,848,739	6,027,330	11,317,425
21	ACCT 378-MEAS & REG STATION EQ	PLT378	283,692	60,686	346,071	105,104	164,599	309,065
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1,942	5,827	15,539	1,942	34,962	52,444
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	365,930	80,226	44,434	19,258	1,094	7
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DELIVERY SERVICE

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-30				

REVENUES FROM GAS SALES				
1 REVENUES FIRM SALES OF GAS		60,253,165	27,570,724	750,954
2 WEATHER ADJ NET REVENUES		511,509	250,789	3,304
3 CGA REVENUES		42,184,110	19,191,057	427,950
4 BASE REVENUE SALES		12,852,076	7,475,009	308,660
5 BASE REVENUE EXTERNAL SUPPLY		3,516,532	335	0
6 PRODUCTION REVENUES		814,608	375,172	7,406
7 CGA BAD DEBT CHARGES		160,113	73,434	1,509
8 LOW INCOME DISCOUNT		200,748	198,749	1,998
9 CGA BAD DEBT CHARGES FROM INCR		13,468	6,177	127
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REVENUE REQUIREMENT INPUTS				

1 CLAIMED RATE OF RETURN		7.650%	7.650%	7.650%
2 ANNUAL BOOKED CCF SALES & TRANS		58,401,190	15,819,246	361,408
3 PROPOSED SALES REVENUES		20,968,864	8,599,677	506,169
4 TOTAL ANNUAL CUSTOMERS		337,603	243,142	19,837
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

DELIVERY SERVICE

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-30							

REVENUES FROM GAS SALES							
1 REVENUES FIRM SALES OF GAS		12,300,964	2,587,579	10,286,118	3,288,372	2,090,708	1,377,745
2 WEATHER ADJ NET REVENUES		94,366	8,985	89,471	7,417	29,886	27,290
3 CGA REVENUES		9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
4 BASE REVENUE SALES		2,524,741	577,351	1,336,052	435,898	181,837	12,526
5 BASE REVENUE EXTERNAL SUPPLY		321,437	119,650	883,959	274,785	708,827	1,207,539
6 PRODUCTION REVENUES		183,812	31,131	150,707	43,116	21,732	1,533
7 CGA BAD DEBT CHARGES		35,362	6,642	29,405	9,126	4,307	327
8 LOW INCOME DISCOUNT		0	0	0	0	0	0
9 CGA BAD DEBT CHARGES FROM INCR		2,975	559	2,474	768	362	28
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REVENUE REQUIREMENT INPUTS							

1 CLAIMED RATE OF RETURN		7.650%	7.650%	7.650%	7.650%	7.650%	7.650%
2 ANNUAL BOOKED CCF SALES & TRANS		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
3 PROPOSED SALES REVENUES		4,289,787	931,201	2,724,275	906,734	1,078,110	1,932,912
4 TOTAL ANNUAL CUSTOMERS		52,989	11,628	6,512	2,811	361	324
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DELIVERY SERVICE

TOTAL
COMPANYRESIDENTIAL
HEATING
RATE R-5 & R-10RESIDENTIAL
NON-HEATING
RATE R-6 & R-11

RATIO TABLE-31

ALLOC

CAPACITY RELATED

1	PRODUCTION ALLOCATORS			
2	DES DAY REMANNG DEMNDS - SALES	1.00000	0.47420	0.00570
3	LPG PROD ALLOC-PROD	0.00000	0.00000	0.00000
4	LNG PROD ALLOC-PROD	0.00000	0.00000	0.00000
5	LPG & LNG PROD ALLOC-DISTR	1.00000	0.47420	0.00570
6	LPG PRODUCTION DEMAND	DEMLPG 0.00000	0.00000	0.00000
7	LNG PRODUCTION DEMAND	DEMLNG 0.00000	0.00000	0.00000

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DISTRIBUTION ALLOCATORS

1	DISTRIBUTION ALLOCATOR	DISTR	1.00000	0.28420	0.00578
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DELIVERY SERVICE

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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RATIO TABLE-31

CAPACITY RELATED

1	PRODUCTION ALLOCATORS						
2	DES DAY REMANNG DEMNDS - SALES	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
3	LPG PROD ALLOC-PROD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LNG PROD ALLOC-PROD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	LPG & LNG PROD ALLOC-DISTR	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
6	LPG PRODUCTION DEMAND	DEMLPG	0.00000	0.00000	0.00000	0.00000	0.00000
7	LNG PRODUCTION DEMAND	DEMLNG	0.00000	0.00000	0.00000	0.00000	0.00000

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DISTRIBUTION ALLOCATORS

1	DISTRIBUTION ALLOCATOR	DISTR	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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DELIVERY SERVICE

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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RATIO TABLE CONT-32

COMMODITY RELATED

1	ANNUAL FIRM MCF SENDOUT		0.00000	0.00000	0.00000	0.00000	0.00000
2	ANNUAL FIRM CCF THROUGHPUT		0.14573	0.03786	0.18468	0.06609	0.19504
3	DIRECT GAS COST ALLOCATOR	EGAS	0.00000	0.00000	0.00000	0.00000	0.00000
4	CGA BAD DEBT ALLOCATOR	E904GAS	0.00000	0.00000	0.00000	0.00000	0.00000
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DELIVERY SERVICE

TOTAL
COMPANYRESIDENTIAL
HEATING
RATE R-5 & R-10RESIDENTIAL
NON-HEATING
RATE R-6 & R-11

ALLOC

RATIO TABLE CONT-33

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	1.00000	0.65265	0.05303
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	1.00000	0.28486	0.02315
3	ACCT 386-OTHER PROP CUST PREM	CUST386	1.00000	0.28420	0.00578
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	1.00000	0.00000	0.00000
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	1.00000	0.72177	0.05865
6	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.60007	0.03006
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	1.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	1.00000	0.70722	0.05747
9	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.66434	0.05444
10	ACCT 488 RECONNECT FEE	CUST488R	1.00000	0.74220	0.06055
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.49554	0.03247
12	ACCT 909-INFO & INSTR ADVERT	CUST909	1.00000	0.49554	0.03247
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DELIVERY SERVICE

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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RATIO TABLE CONT-33

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	0.17344	0.03813	0.04301	0.01845	0.01141	0.00989
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
3	ACCT 386-OTHER PROP CUST PREM	CUST386	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	0.01724	0.05172	0.13793	0.01724	0.31034	0.46552
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.15726	0.03448	0.01910	0.00828	0.00047	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.15449	0.09963	0.00864	0.04311	0.05405	0.00995
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	0.43538	0.10067	0.27964	0.12053	0.02440	0.03938
8	ACCT 902-METER READ EXP	CUST902	0.15443	0.03482	0.02149	0.00846	0.00672	0.00939
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.17806	0.03950	0.03974	0.01709	0.00291	0.00392
10	ACCT 488 RECONNECT FEE	CUST488R	0.16175	0.03549	0.00000	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.15134	0.03615	0.10198	0.03721	0.04731	0.09800
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.15134	0.03615	0.10198	0.03721	0.04731	0.09800

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DELIVERY SERVICE

	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATIO TABLE CONT-34				
EXTERNALLY DEVELOPED UNCOLLECTIBLE ACCOUNTS				
1 RESID NON HTG RATE R-6 & R-11	C904RNH	1.00000	0.00000	1.00000
2 RESID HEATING RATE R-5 & R-10	C904RH	1.00000	1.00000	0.00000
3 LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	0.00000
4 LOW LF MEDIUM RATE G41 & T41	C904G41	1.00000	0.00000	0.00000
5 LOW LF LARGE RATE G42 & T42	C904G42	1.00000	0.00000	0.00000
6 HIGH LF SMALL RATE G50 & T50	C904G50	1.00000	0.00000	0.00000
7 HIGH LF MEDIUM RATE G51 & T51	C904G51	1.00000	0.00000	0.00000
8 HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000
INTERNALLY DEVELOPED LATE PAYMENT CHARGES				
9 RESID NON HTG RATE R-6 & R-11	C488RNH	0.53810	0.00000	0.53810
10 RESID HEATING RATE R-5 & R-10	C488RH	0.30531	0.30531	0.00000
11 LOW LF SMALL RATE G40 & T40	C488G40	0.31479	0.00000	0.00000
12 LOW LF MEDIUM RATE G41 & T41	C488G41	0.25501	0.00000	0.00000
13 LOW LF LARGE RATE G42 & T42	C488G42	0.47990	0.00000	0.00000
14 HIGH LF SMALL RATE G50 & T50	C488G50	0.33209	0.00000	0.00000
15 HIGH LF MEDIUM RATE G51 & T51	C488G51	0.26166	0.00000	0.00000
16 HIGH LF LARGE RATE G52 & T52	C488G52	0.93669	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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DELIVERY SERVICE

RATIO TABLE CONT-34

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RHH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-5 & R-10	C904RHH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RHH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	RESID HEATING RATE R-5 & R-10	C488RHH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	0.31479	0.00000	0.00000	0.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.00000	0.00000	0.25501	0.00000	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.00000	0.00000	0.00000	0.00000	0.47990	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.00000	0.33209	0.00000	0.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.00000	0.00000	0.26166	0.00000	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.93669

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DELIVERY SERVICE

		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED-35	ALLOC			
1 TOTAL GAS PLANT IN SERVICE	PLANT	0.98060	0.38054	0.02092
2 SUM OF ALLOCATED LABOR EXP	LABOR	0.96632	0.38618	0.02250
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	0.00000	0.00000	0.00000
4 ACCT 311-LP GAS EQUIP	PLT311	0.00000	0.00000	0.00000
5 ACCT 320-OTHER EQUIPMENT	PLT320	0.00000	0.00000	0.00000
6 ACCT 380-SERVICES	PLT380	1.00000	0.65265	0.05303
7 ACCT 381-METERS	PLT381	1.00000	0.28486	0.02315
8 ACCT 382-METER INSTALLATION	PLT382	1.00000	0.28486	0.02315
9 ACCT 386-OTHER PROP CUST PREM	PLT386	1.00000	0.28420	0.00578
10 ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.28486	0.02315
11 ACCT 396-POWER OPERATED EQUIP	PLT396	1.00000	0.38166	0.02058
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	0.96632	0.38618	0.02250
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	0.96632	0.38618	0.02250
14 ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.38166	0.02058
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.38166	0.02058
16 ACCT 397-COMMUNICATION EQUIP	PLT397	0.96632	0.38618	0.02250
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.40486	0.02126
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.38166	0.02058
19 TOTAL GAS COSTS	GASCOSTS	0.00000	0.00000	0.00000
20 ACCT 381 - 383 METER & HSE REGUL	PLT3813	1.00000	0.28486	0.02315
21 ACCT 851-879 DIST OPER EXP	EXP8519	1.00000	0.33427	0.02127
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.96128	0.39424	0.02320
23 TOTAL GENERAL PLANT	GENPLT	0.97783	0.38464	0.02184
24 TOTAL GAS O & M LABOR	OMLAB	0.94114	0.38957	0.02393
25 TOTAL PROD & STORAGE PLANT	PSPLT	0.00000	0.00000	0.00000
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DELIVERY SERVICE

		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
INTERNALLY DEVELOPED-35		ALLOC						
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.19263	0.04185	0.13773	0.04504	0.05783	0.10407
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 311-LP GAS EQUIP	PLT311	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 320-OTHER EQUIPMENT	PLT320	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 380-SERVICES	PLT380	0.17344	0.03813	0.04301	0.01845	0.01141	0.00989
7	ACCT 381-METERS	PLT381	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
8	ACCT 382-METER INSTALLATION	PLT382	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
9	ACCT 386-OTHER PROP CUST PREM	PLT386	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
10	ACCT 383-HOUSE REGULATORS	PLT383	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
11	ACCT 396-POWER OPERATED EQUIP	PLT396	0.19709	0.04276	0.14301	0.04673	0.06004	0.10814
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
14	ACCT 393-STORES EQUIPMENT	PLT393	0.19709	0.04276	0.14301	0.04673	0.06004	0.10814
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.19709	0.04276	0.14301	0.04673	0.06004	0.10814
16	ACCT 397-COMMUNICATION EQUIP	PLT397	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.16353	0.03532	0.14428	0.04558	0.06566	0.11951
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.19709	0.04276	0.14301	0.04673	0.06004	0.10814
19	TOTAL GAS COSTS	GASCOSTS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
21	ACCT 851-879 DIST OPER EXP	EXP8519	0.29679	0.06493	0.13069	0.04781	0.03887	0.06536
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.19666	0.04269	0.12489	0.04157	0.04942	0.08861
23	TOTAL GENERAL PLANT	GENPLT	0.19735	0.04297	0.13375	0.04422	0.05460	0.09847
24	TOTAL GAS O & M LABOR	OMLAB	0.19778	0.04330	0.11843	0.04006	0.04560	0.08247
25	TOTAL PROD & STORAGE PLANT	PSPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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DELIVERY SERVICE

		TOTAL	RESIDENTIAL	RESIDENTIAL
	ALLOC	COMPANY	HEATING	NON-HEATING
INTERNALLY DEVELOPED CONT-36			RATE R-5 & R-10	RATE R-6 & R-11
1 ACCT 717-PROPANE EXPENSES	EXP717	0.00000	0.00000	0.00000
2 ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000
3 ACCT 735-MISCELLANEOUS	EXP735	0.00000	0.00000	0.00000
4 ACCT 741-MAINTENANCE OF PLANT	EXP741	0.00000	0.00000	0.00000
5 ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.00000	0.00000	0.00000
6 ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000
7 ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.34132	0.09700	0.00197
8 ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.00000	0.00000	0.00000
9 ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000
10 ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.40486	0.02126
11 ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	1.00000	0.28420	0.00578
12 ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.28486	0.02315
13 ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.52951	0.04303
14 ACCT 880-OTHER EXPENSE	EXP880	0.75369	0.21540	0.00473
15 ACCT 882-METERING SYS GAS TRAINING	EXP882	1.00000	0.28486	0.02315
16 ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.28420	0.00578
17 ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.28420	0.00578
18 ACCT 890-MT OF REG EQ (INDUST)	EXP890	1.00000	0.28420	0.00578
19 ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.88106	0.25040	0.00509
20 ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.65265	0.05303
21 ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.28486	0.02315
22 ACCT 902-METER READING EXP	EXP902	1.00000	0.70722	0.05747
23 ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.66434	0.05444
24 ACCT 908-CUST ASSISTANCE EXP	EXP908	1.00000	0.49554	0.03247
25 ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.52778	0.46992	0.01208
26 ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	1.00000	0.89038	0.02289
27 ACCT 920-ADMIN & GEN SALARY	EXP920	0.96632	0.38618	0.02250
28 ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.96632	0.38618	0.02250
29 ACCT 930-MISC GEN EXP	EXP930	0.96632	0.38618	0.02250
30 ACCT 935-MAINT OF GENERAL PLT	EXP935	0.97783	0.38464	0.02184
31 GAS PROD LABOR ACCTS 717-735	LABPO	0.00000	0.00000	0.00000
32 GAS PROD LABOR ACCTS 741-743	LABPM	0.00000	0.00000	0.00000
33 DIST LABOR OPER ACCT 851 - 882	LABDO	0.92836	0.29817	0.01513
34 DIST LABOR MAINT ACCT 886 - 894	LABDM	0.97878	0.33804	0.01334
35 CUST ACCTS LABOR ACCT 902 - 903	LABCA	1.00000	0.67367	0.05510
36 CUST SERV & INFO LABOR ACCT 908	LABSE	1.00000	0.49554	0.03247
37 ACCT 880-ENERGY MGT & CONTROL	E880USC	0.74759	0.21246	0.00432
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

14-Apr-11 10:39 AM

DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-36

		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1	ACCT 717-PROPANE EXPENSES	EXP717	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.05417	0.01159	0.06608	0.02007	0.03143	0.05901
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 874-MAINS & SERVICE EXP	EXP874	0.16353	0.03532	0.14428	0.04558	0.06566	0.11951
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
12	ACCT 878-METER & HOUSE REG EXP	EXP878	0.41801	0.09191	0.11247	0.05880	0.01145	0.00992
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.25532	0.05614	0.06626	0.02842	0.01142	0.00990
14	ACCT 880-OTHER EXPENSE	EXP880	0.12295	0.02634	0.14439	0.04405	0.06811	0.12771
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
17	ACCT 889-MT OF M & R STA EQ	EXP889	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.13983	0.02991	0.17057	0.05180	0.08113	0.15233
20	ACCT 892-MAINTENANCE OF SERV	EXP892	0.17344	0.03813	0.04301	0.01845	0.01141	0.00989
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.41801	0.09191	0.11247	0.04824	0.01145	0.00992
22	ACCT 902-METER READING EXP	EXP902	0.15443	0.03482	0.02149	0.00846	0.00672	0.00939
23	ACCT 903-CUST RECORDS & COLL	EXP903	0.17806	0.03950	0.03974	0.01709	0.00291	0.00392
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.15134	0.03615	0.10198	0.03721	0.04731	0.09800
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.02089	0.00563	0.01603	0.00295	0.00027	0.00000
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.03958	0.01067	0.03038	0.00559	0.00051	0.00000
27	ACCT 920-ADMIN & GEN SALARY	EXP920	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
29	ACCT 930-MISC GEN EXP	EXP930	0.19735	0.04297	0.13375	0.04422	0.05460	0.09847
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.19735	0.04297	0.13375	0.04422	0.05460	0.09847
31	GAS PROD LABOR ACCTS 717-735	LABPO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	GAS PROD LABOR ACCTS 741-743	LABPM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	DIST LABOR OPER ACCT 851 - 882	LABDO	0.22918	0.04989	0.14060	0.04757	0.05298	0.09483
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.15773	0.03391	0.16502	0.05099	0.07702	0.14274
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.17292	0.03849	0.03577	0.01521	0.00374	0.00511
36	CUST SERV & INFO LABOR ACCT 908	LABSE	0.15134	0.03615	0.10198	0.03721	0.04731	0.09800
37	ACCT 880-ENERGY MGT & CONTROL	E880USC	0.11864	0.02538	0.14473	0.04396	0.06884	0.12926

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DELIVERY SERVICE

		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-37	ALLOC			
1 TOTAL GAS PROD OPER LABOR	TLABPO	0.00000	0.00000	0.00000
2 TOTAL GAS PROD MAINT LABOR	TLABPM	0.00000	0.00000	0.00000
3 TOTAL DISTR OPER LABOR	TLABDO	0.92836	0.29817	0.01513
4 TOTAL DISTR MAINT LABOR	TLABDM	0.97878	0.33804	0.01334
5 TOTAL CUST ACCTS LABOR	TLABCA	1.00000	0.67367	0.05510
6 CUSTOMER SERVICE & INFO LABOR	TLABSE	1.00000	0.49554	0.03247
7 ACCT 886-MAINT STRUCT & IMPROV	EXP886	1.00000	0.28420	0.00578
8 ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.28420	0.00578
9 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.96632	0.38618	0.02250
10 ACCT 926-EMPLOY PENSION & BENF	EXP926	0.96632	0.38618	0.02250
11 ACCT 380-383-SERV,METRS & REGUL	PLT3803	1.00000	0.52951	0.04303
12 ACCT 925-INJURIES & DAMAGES	EXP925	0.96632	0.38618	0.02250
13 ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.96666	0.38605	0.02246
14 ACCT 303-MISC INTANGIBLE PLT	PLT303	0.96632	0.38618	0.02250
15 ACCT 321-LNG EQUIPMENT	PLT321	0.00000	0.00000	0.00000
16 ACCT 361-STRUCTURES & IMPROVE	PLT361	0.00000	0.00000	0.00000
17 ACCT 362-GAS HOLDERS	PLT362	0.00000	0.00000	0.00000
18 ACCT 363-PURIFICATION EQUIPMENT	PLT363	0.00000	0.00000	0.00000
19 ACCT 375-STRUCTURES & IMPROVE	PLT375	1.00000	0.28420	0.00578
20 ACCT 376-MAINS	PLT376	1.00000	0.28420	0.00578
21 ACCT 378-MEAS & REG STATION EQ	PLT378	1.00000	0.28420	0.00578
22 ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1.00000	0.00000	0.00000
23 ACCT 397-COMM EQUIP - ITRON	PLT397I	1.00000	0.72177	0.05865
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DELIVERY SERVICE

INTERNALLY DEVELOPED CONT-37

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1 TOTAL GAS PROD OPER LABOR	TLABPO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 TOTAL GAS PROD MAINT LABOR	TLABPM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3 TOTAL DISTR OPER LABOR	TLABDO	0.22918	0.04989	0.14060	0.04757	0.05298	0.09483
4 TOTAL DISTR MAINT LABOR	TLABDM	0.15773	0.03391	0.16502	0.05099	0.07702	0.14274
5 TOTAL CUST ACCTS LABOR	TLABCA	0.17292	0.03849	0.03577	0.01521	0.00374	0.00511
6 CUSTOMER SERVICE & INFO LABOR	TLABSE	0.15134	0.03615	0.10198	0.03721	0.04731	0.09800
7 ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
8 ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
9 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
10 ACCT 926-EMPLOY PENSION & BENF	EXP926	0.25532	0.05614	0.06626	0.02842	0.01142	0.00990
11 ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
12 ACCT 925-INJURIES & DAMAGES	EXP925	0.19737	0.04304	0.12915	0.04296	0.05192	0.09370
13 ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.19749	0.04307	0.12894	0.04291	0.05177	0.09345
14 ACCT 303-MISC INTANGIBLE PLT	PLT303	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15 ACCT 321-LNG EQUIPMENT	PLT321	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16 ACCT 361-STRUCTURES & IMPROVE	PLT361	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17 ACCT 362-GAS HOLDERS	PLT362	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18 ACCT 363-PURIFICATION EQUIPMENT	PLT363	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 ACCT 375-STRUCTURES & IMPROVE	PLT375	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
20 ACCT 376-MAINS	PLT376	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
21 ACCT 378-MEAS & REG STATION EQ	PLT378	0.15870	0.03395	0.19360	0.05880	0.09208	0.17290
22 ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.01724	0.05172	0.13793	0.01724	0.31034	0.46552
23 ACCT 397-COMM EQUIP - ITRON	PLT397I	0.15726	0.03448	0.01910	0.00828	0.00047	0.00000

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

Schedule PMN-1G-3
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DELIVERY SERVICE

ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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INTERNALLY DEVELOPED CONT-38

REVENUES FROM GAS SALES

1	REVENUES FIRM SALES OF GAS	1.00000	0.45758	0.01246
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

Schedule PMN-1G-3
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DELIVERY SERVICE

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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INTERNALLY DEVELOPED CONT-38

REVENUES FROM GAS SALES

1	REVENUES FIRM SALES OF GAS	0.20415	0.04295	0.17071	0.05458	0.03470	0.02287
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Schedule PMN-1G-4

Total Production Only Cost of Service Study

TOTAL PRODUCTION					
SUMMARY OF RESULTS-1		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATE BASE					
1	GAS PLANT IN SERVICE		2,533,268	1,198,561	15,075
2	LESS: DEPREC & AMORT RES		1,556,660	737,331	9,072
3	NET UTILITY PLANT IN SERVICE		976,608	461,229	6,003
ADD:					
4	WORKING CASH REQUIREMENT		75,436	34,589	698
5	MATERIALS & SUPPLIES		0	0	0
6	PREPAYMENTS		(13,955)	(6,204)	(175)
DEDUCT:					
7	CUSTOMER DEP, ADV & UNCLAIMED		0	0	0
8	DEFERRED TAXES		209,632	99,128	1,248
9	RATE BASE		828,458	390,487	5,278
DEVELOPMENT OF RETURN					
10	SALES OF GAS TO ULTIMATE CUST		42,990,344	19,558,565	433,794
11	OTHER OPERATING REVENUES		87,131	52,632	1,739
12	TOTAL GAS OPERATING REVENUES		43,077,475	19,611,197	435,534
LESS:					
13	PURCHASED GAS COSTS		42,193,940	19,195,718	428,006
14	OTHER OPER & MAINT EXPENSE		775,558	355,481	7,238
15	DEPRECIATION EXPENSE		18,982	8,646	171
16	OTHER TAXES		38,610	18,167	253
17	INCOME TAXES		10,246	8,524	(113)
18	INTEREST ON CUSTOMER DEPOSITS		0	0	0
19	TOTAL OPERATING EXPENSE		43,037,336	19,586,536	435,555
20	OPERATING INCOME		40,139	24,661	(21)
21	RATE OF RETURN		4.84%	6.32%	-0.40%
22	RELATIVE RATE OF RETURN		1.000	1.303	-0.082

000873

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
SUMMARY OF RESULTS-1		ALLOC						
RATE BASE								
1	GAS PLANT IN SERVICE		657,443	37,494	492,408	60,131	68,928	3,230
2	LESS: DEPREC & AMORT RES		405,951	21,719	303,018	35,307	42,359	1,904
3	NET UTILITY PLANT IN SERVICE		251,492	15,775	189,390	24,824	26,568	1,326
ADD:								
4	WORKING CASH REQUIREMENT		17,028	2,839	14,098	3,933	2,049	202
5	MATERIALS & SUPPLIES		0	0	0	0	0	0
6	PREPAYMENTS		(2,683)	(839)	(2,502)	(1,118)	(378)	(57)
DEDUCT:								
7	CUSTOMER DEP, ADV & UNCLAIMED		0	0	0	0	0	0
8	DEFERRED TAXES		54,424	3,093	40,788	4,963	5,711	276
9	RATE BASE		211,413	14,682	160,198	22,676	22,529	1,195
DEVELOPMENT OF RETURN								
10	SALES OF GAS TO ULTIMATE CUST		9,317,936	1,871,823	7,952,723	2,557,362	1,167,598	130,544
11	OTHER OPERATING REVENUES		13,642	3,667	9,655	5,081	628	86
12	TOTAL GAS OPERATING REVENUES		9,331,578	1,875,490	7,962,378	2,562,443	1,168,226	130,630
LESS:								
13	PURCHASED GAS COSTS		9,140,847	1,843,389	7,795,967	2,517,475	1,144,024	128,514
14	OTHER OPER & MAINT EXPENSE		173,860	30,098	144,303	41,578	21,021	1,980
15	DEPRECIATION EXPENSE		4,311	714	3,576	989	523	51
16	OTHER TAXES		9,783	731	7,452	1,115	1,050	59
17	INCOME TAXES		(1,407)	76	2,515	277	376	(2)
18	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0
19	TOTAL OPERATING EXPENSE		9,327,394	1,875,008	7,953,812	2,561,435	1,166,994	130,602
20	OPERATING INCOME		4,184	481	8,566	1,008	1,231	28
21	RATE OF RETURN		1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
22	RELATIVE RATE OF RETURN		0.408	0.677	1.104	0.918	1.128	0.484

000874

TOTAL PRODUCTION		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE-2					
GAS PLANT IN SERVICE					
INTANGIBLE PLANT					
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	59,209	26,937	601
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	18,129	8,248	184
3	303-MISC INTNGBLE PLANT - 3 YR	LABOR	0	0	0
4	TOTAL INTANGIBLE PLANT		77,339	35,184	785
PRODUCTION PLANT					
5	304-LAND	DEMLPG	3,315	1,572	19
6	305-STRUCTURES	DEMLPG	121,331	57,535	692
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	449,168	212,995	2,562
9	320-OTHER EQUIPMENT	DEMLPG	3,716	1,762	21
10	321-LNG EQUIPMENT	DEMLPG	27,657	13,115	158
11	TOTAL PRODUCTION PLANT		605,187	286,980	3,452
OTHER STORAGE PLANT					
12	360-LAND	DEMLNG	28,358	13,447	162
13	361-STRUCTURES & IMPROVE	DEMLPG	182,976	86,767	1,044
14	362-GAS HOLDERS	DEMLPG	1,533,321	727,101	8,745
15	363-PURIFICATION EQUIPMENT	DEMLPG	42,469	20,139	242
16	TOTAL OTHER STORAGE PLANT		1,787,124	847,455	10,193

000875

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE-2		ALLOC						
GAS PLANT IN SERVICE								
INTANGIBLE PLANT								
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	12,826	2,587	10,940	3,533	1,605	180
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	3,927	792	3,350	1,082	492	55
3	303-MISC INTNGBLE PLANT - 3 YR	LABOR	0	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		16,754	3,379	14,289	4,615	2,097	236
PRODUCTION PLANT								
5	304-LAND	DEMLPG	869	43	646	72	90	4
6	305-STRUCTURES	DEMLPG	31,795	1,589	23,653	2,623	3,302	142
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	117,705	5,883	87,562	9,711	12,224	526
9	320-OTHER EQUIPMENT	DEMLPG	974	49	724	80	101	4
10	321-LNG EQUIPMENT	DEMLPG	7,247	362	5,391	598	753	32
11	TOTAL PRODUCTION PLANT		158,590	7,927	117,977	13,083	16,470	708
OTHER STORAGE PLANT								
12	360-LAND	DEMLNG	7,431	371	5,528	613	772	33
13	361-STRUCTURES & IMPROVE	DEMLPG	47,949	2,397	35,670	3,956	4,980	214
14	362-GAS HOLDERS	DEMLPG	401,808	20,084	298,910	33,149	41,729	1,795
15	363-PURIFICATION EQUIPMENT	DEMLPG	11,129	556	8,279	918	1,156	50
16	TOTAL OTHER STORAGE PLANT		468,318	23,408	348,387	38,636	48,636	2,092

000876

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
		ALLOC			
DEVELOPMENT OF RATE BASE CON'T-3					
DISTRIBUTION PLANT					
1	374.4-LAND RIGHTS	DISTR	0	0	0
2	374.5-RIGHT OF WAY	DISTR	0	0	0
3	375-STRUCTURES & IMPROVE	DISTR	0	0	0
4	376-MAINS	DISTR	0	0	0
5	378-MEAS & REG STATION EQ	DISTR	0	0	0
6	380-SERVICES	CUST380	0	0	0
7	381-METERS	CUST3813	0	0	0
8	382-METER INSTALLATION	CUST3813	0	0	0
9	383-HOUSE REGULATORS	CUST3813	0	0	0
10	386-CONV BURNERS & WAT HEATER	CUST386	0	0	0
11	TOTAL DISTRIBUTION PLANT		0	0	0
GENERAL & COMMON PLANT					
12	389.1-LAND	LABOR	7,847	3,570	80
13	391-OFFICE EQUIPMENT	LABOR	20,281	9,226	206
14	392-TRANSPORTATION EQUIP	LABOR	774	352	8
15	393-STORES EQUIPMENT	DISTRPLT	0	0	0
16	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	0	0	0
17	396-POWER OPERATED EQUIP	DISTRPLT	0	0	0
18	397-COMMUNICATION EQUIP	LABOR	34,717	15,794	352
19	397-COMM EQ METSCAN - TELEMET	CUST397M	0	0	0
20	397-COMM EQUIP - ITRON	CUST397I	0	0	0
21	TOT GENERAL & COMMON PLT		63,618	28,942	645
22	TOTAL GAS PLANT IN SERVICE		2,533,268	1,198,561	15,075

000877

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-3		ALLOC						
DISTRIBUTION PLANT								
1	374.4-LAND RIGHTS	DISTR	0	0	0	0	0	0
2	374.5-RIGHT OF WAY	DISTR	0	0	0	0	0	0
3	375-STRUCTURES & IMPROVE	DISTR	0	0	0	0	0	0
4	376-MAINS	DISTR	0	0	0	0	0	0
5	378-MEAS & REG STATION EQ	DISTR	0	0	0	0	0	0
6	380-SERVICES	CUST380	0	0	0	0	0	0
7	381-METERS	CUST3813	0	0	0	0	0	0
8	382-METER INSTALLATION	CUST3813	0	0	0	0	0	0
9	383-HOUSE REGULATORS	CUST3813	0	0	0	0	0	0
10	386-CONV BURNERS & WAT HEATER	CUST386	0	0	0	0	0	0
11	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0
GENERAL & COMMON PLANT								
12	389.1-LAND	LABOR	1,700	343	1,450	468	213	24
13	391-OFFICE EQUIPMENT	LABOR	4,393	886	3,747	1,210	550	62
14	392-TRANSPORTATION EQUIP	LABOR	168	34	143	46	21	2
15	393-STORES EQUIPMENT	DISTRPLT	0	0	0	0	0	0
16	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	0	0	0	0	0	0
17	396-POWER OPERATED EQUIP	DISTRPLT	0	0	0	0	0	0
18	397-COMMUNICATION EQUIP	LABOR	7,521	1,517	6,414	2,072	941	106
19	397-COMM EQ METSCAN - TELEMET	CUST397M	0	0	0	0	0	0
20	397-COMM EQUIP - ITRON	CUST397I	0	0	0	0	0	0
21	TOT GENERAL & COMMON PLT		13,782	2,780	11,754	3,796	1,725	194
22	TOTAL GAS PLANT IN SERVICE		657,443	37,494	492,408	60,131	68,928	3,230

000878

TOTAL PRODUCTION			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY		
DEVELOPMENT OF RATE BASE CON'T-4				
DEPRECIATION & AMORTIZATION RESERVE				
INTANGIBLE PLANT RESERVE				
1	303-MISC INTNGBLE PLANT - 8 YR	PLT303 8,894	4,046	90
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303 1,255	571	13
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303 0	0	0
4	TOT INTANGIBLE PLT RESERVE	10,149	4,617	103
PRODUCTION PLANT RESERVE				
5	305-STRUCTURES	PLT305 65,716	31,163	375
7	311-LPG GAS EQUIPMENT	PLT311 216,388	102,611	1,234
8	320-OTHER EQUIPMENT	PLT320 1,341	636	8
9	321-LNG EQUIPMENT	PLT321 28,803	13,659	164
10	TOTAL PRODUCTION RESERVE	312,249	148,068	1,781
OTHER STORAGE PLANT				
11	361-STRUCTURES & IMPROVE	PLT361 44,954	21,317	256
12	362-GAS HOLDERS	PLT362 1,108,556	525,677	6,323
13	363-PURIFICATION EQUIPMENT	PLT363 47,452	22,502	271
14	TOTAL OTHER STORAGE PLANT	1,200,962	569,496	6,850

000879

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-4			ALLOC					
DEPRECIATION & AMORTIZATION RESERVE								
INTANGIBLE PLANT RESERVE								
1	303-MISC INTNGBLE PLANT - 8 YR	PLT303	1,927	389	1,643	531	241	27
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	272	55	232	75	34	4
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0	0	0	0
4	TOT INTANGIBLE PLT RESERVE		2,199	443	1,875	606	275	31
PRODUCTION PLANT RESERVE								
5	305-STRUCTURES	PLT305	17,221	861	12,811	1,421	1,788	77
7	311-LPG GAS EQUIPMENT	PLT311	56,705	2,834	42,183	4,678	5,889	253
8	320-OTHER EQUIPMENT	PLT320	351	18	261	29	36	2
9	321-LNG EQUIPMENT	PLT321	7,548	377	5,615	623	784	34
10	TOTAL PRODUCTION RESERVE		81,825	4,090	60,871	6,750	8,498	366
OTHER STORAGE PLANT								
11	361-STRUCTURES & IMPROVE	PLT361	11,780	589	8,763	972	1,223	53
12	362-GAS HOLDERS	PLT362	290,498	14,520	216,105	23,966	30,169	1,298
13	363-PURIFICATION EQUIPMENT	PLT363	12,435	622	9,250	1,026	1,291	56
14	TOTAL OTHER STORAGE PLANT		314,713	15,730	234,119	25,964	32,684	1,406

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TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
			ALLOC	TOTAL COMPANY	
DEVELOPMENT OF RATE BASE CON'T-5					
DISTRIBUTION PLANT RESERVE					
1	375-STRUCTURES & IMPROVE	PLT375	0	0	0
2	376-MAINS	PLT376	0	0	0
3	378-MEAS & REG STATION EQ	PLT378	0	0	0
4	380-SERVICES	PLT380	0	0	0
5	381-METERS	PLT381	0	0	0
6	382-METER INSTALLATION	PLT382	0	0	0
7	383-HOUSE REGULATORS	PLT383	0	0	0
8	386-CONV BURNERS & WAT HEATER	PLT386	0	0	0
9	TOTAL DISTRIBUTION PLANT		0	0	0
GENERAL & COMMON PLT RESERVE					
10	391-OFFICE EQUIPMENT	PLT391	14,541	6,615	148
11	392-TRANSPORTATION EQUIP	PLT392	1,603	729	16
12	393-STORES EQUIPMENT	PLT393	0	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	0	0	0
14	396-POWER OPERATED EQUIP	PLT396	0	0	0
15	397-COMMUNICATION EQUIP	PLT397	17,155	7,804	174
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0
17	397-COMM EQUIP - ITRON	PLT397I	0	0	0
18	TOTAL GENERAL PLT RESERVE		33,300	15,149	338
19	TOTAL DEPRECIATION RESERVE		1,556,660	737,331	9,072

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000881

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-5		ALLOC						
DISTRIBUTION PLANT RESERVE								
1	375-STRUCTURES & IMPROVE	PLT375	0	0	0	0	0	0
2	376-MAINS	PLT376	0	0	0	0	0	0
3	378-MEAS & REG STATION EQ	PLT378	0	0	0	0	0	0
4	380-SERVICES	PLT380	0	0	0	0	0	0
5	381-METERS	PLT381	0	0	0	0	0	0
6	382-METER INSTALLATION	PLT382	0	0	0	0	0	0
7	383-HOUSE REGULATORS	PLT383	0	0	0	0	0	0
8	386-CONV BURNERS & WAT HEATER	PLT386	0	0	0	0	0	0
9	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0
GENERAL & COMMON PLT RESERVE								
10	391-OFFICE EQUIPMENT	PLT391	3,150	635	2,687	868	394	44
11	392-TRANSPORTATION EQUIP	PLT392	347	70	296	96	43	5
12	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	0	0	0	0	0	0
14	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
15	397-COMMUNICATION EQUIP	PLT397	3,716	750	3,170	1,024	465	52
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0	0	0	0
17	397-COMM EQUIP - ITRON	PLT397I	0	0	0	0	0	0
18	TOTAL GENERAL PLT RESERVE		7,214	1,455	6,153	1,987	903	101
19	TOTAL DEPRECIATION RESERVE		405,951	21,719	303,018	35,307	42,359	1,904

000882

TOTAL PRODUCTION		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE CON'T-6					
ADDITIONS TO NET PLANT					
WORKING CAPITAL REQUIREMENTS					
CASH WORKING CAPITAL REQ					
1	PURCHASED GAS		0	0	0
2	OTHER O&M		75,436	34,589	698
3	TOTAL CASH WORKING CAP		75,436	34,589	698
MATERIALS & SUPPLIES					
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0
5	OTHER	DISTRPLT	0	0	0
6	TOTAL MATERIALS & SUPPLIES		0	0	0
7	TOTAL WORKING CAPITAL		75,436	34,589	698
PREPAYMENTS					
8	PREPAYMENTS - OTHER	PLANT	7,926	3,750	47
9	PREPAYMENTS - PENSION	EXP926	25,051	11,396	254
10	PREPAYMENTS - OPEB	EXP926	(46,931)	(21,351)	(476)
11	TOTAL PREPAYMENTS		(13,955)	(6,204)	(175)
12	TOTAL ADDITIONS TO NET PLT		61,481	28,385	523

000883

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-6		ALLOC						
ADDITIONS TO NET PLANT								
WORKING CAPITAL REQUIREMENTS								
CASH WORKING CAPITAL REQ								
1	PURCHASED GAS		0	0	0	0	0	0
2	OTHER O&M		17,028	2,839	14,098	3,933	2,049	202
3	TOTAL CASH WORKING CAP		17,028	2,839	14,098	3,933	2,049	202
MATERIALS & SUPPLIES								
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0	0
5	OTHER	DISTRPLT	0	0	0	0	0	0
6	TOTAL MATERIALS & SUPPLIES		0	0	0	0	0	0
7	TOTAL WORKING CAPITAL		17,028	2,839	14,098	3,933	2,049	202
PREPAYMENTS								
8	PREPAYMENTS - OTHER	PLANT	2,057	117	1,541	188	216	10
9	PREPAYMENTS - PENSION	EXP926	5,427	1,095	4,628	1,495	679	76
10	PREPAYMENTS - OPEB	EXP926	(10,167)	(2,051)	(8,671)	(2,801)	(1,272)	(143)
11	TOTAL PREPAYMENTS		(2,683)	(839)	(2,502)	(1,118)	(378)	(57)
12	TOTAL ADDITIONS TO NET PLT		14,345	2,000	11,596	2,815	1,672	145

000884

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE CON'T-7					
DEDUCTIONS TO NET PLANT					
1	CUSTOMER DEPOSITS	CUSTDEP	0	0	0
2	CUSTOMER ADVANCES	PLT37680	0	0	0
3	UNCLAIMED FUNDS	PLANT	0	0	0
ACCUM DEFERRED INCOME TAX					
4	ACCEL DEPREC & AMORT	PLANT	206,689	97,790	1,230
5	FAS 87 / 106	EXP926	8,143	3,705	83
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0
7	BAD DEBT	EXP904	(10,879)	(4,989)	(102)
8	PREPAID PROPERTY TAXES	PLANT	2,293	1,085	14
9	DEFERRED RATE CASE COSTS	REVCLAIM	2,356	1,049	18
10	REMEDATION	PSPLT	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	1,379	652	8
12	ACCUM NON-CURRENT	PLANT	(267)	(126)	(2)
13	INSURANCE CLAIM	EXP9245	(82)	(37)	(1)
14	OTHER	PLANT	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		209,632	99,128	1,248
16	TOTAL DEDUCTIONS TO NET PLT		209,632	99,128	1,248
17	TOTAL RATE BASE		828,458	390,487	5,278

000885

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF RATE BASE CON'T-7		ALLOC						
DEDUCTIONS TO NET PLANT								
1	CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0	0
2	CUSTOMER ADVANCES	PLT37680	0	0	0	0	0	0
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0	0
ACCUM DEFERRED INCOME TAX								
4	ACCEL DEPREC & AMORT	PLANT	53,641	3,059	40,175	4,906	5,624	264
5	FAS 87 / 106	EXP926	1,764	356	1,505	486	221	25
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0	0
7	BAD DEBT	EXP904	(2,403)	(451)	(1,998)	(620)	(293)	(22)
8	PREPAID PROPERTY TAXES	PLANT	595	34	446	54	62	3
9	DEFERRED RATE CASE COSTS	REVCLAIM	556	83	460	115	69	6
10	REMEDATION	PSPLT	0	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	358	20	268	33	38	2
12	ACCUM NON-CURRENT	PLANT	(69)	(4)	(52)	(6)	(7)	(0)
13	INSURANCE CLAIM	EXP9245	(18)	(4)	(15)	(5)	(2)	(0)
14	OTHER	PLANT	0	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		54,424	3,093	40,788	4,963	5,711	276
16	TOTAL DEDUCTIONS TO NET PLT		54,424	3,093	40,788	4,963	5,711	276
17	TOTAL RATE BASE		211,413	14,682	160,198	22,676	22,529	1,195

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TOTAL PRODUCTION					
	REVENUES-8	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
GAS OPERATING REVENUES					
1	TOTAL FIRM SALES OF GAS		42,990,344	19,558,565	433,794
2	SPECIAL CONTRACT REVENUES	DISTR	0	0	0
3	TOTAL REVENUE SALES OF GAS		42,990,344	19,558,565	433,794
OTHER OPERATING REVENUES					
487-LATE PAYMENT CHARGES					
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	51,391	51,391	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	1,712	0	1,712
6	C&I SMALL - LLF G40	C488G40	13,050	0	0
7	C&I SMALL - HLF G50	C488G50	3,549	0	0
8	C&I MEDIUM - LLF G41	C488G41	9,151	0	0
9	C&I MEDIUM - HLF G51	C488G51	4,920	0	0
10	C&I LARGE - LLF G42	C488G42	554	0	0
11	C&I LARGE - HLF G52	C488G52	78	0	0
12	TOTAL ACCOUNT 487		84,403	51,391	1,712
488-MISC SERVICE REVENUE					
13	RENTAL REVENUE	PLANT	41	19	0
14	RECONNECT FEE	CUST488R	0	0	0
15	POOL ADMINISTRATION	CUSTTRAN	0	0	0
16	3RD PARTY BILLING	CUSTTRAN	0	0	0
17	CUSTOMER TELEMETERING	PLT397M	0	0	0
18	WATER HEAT & CONVER BURN REV	PLT386	0	0	0
19	UNH REVENUE	PLT381	0	0	0
20	TOTAL ACCOUNT 488		41	19	0
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0
OTHER REVENUES					
21	RENTAL INCOME - GRANITE	GENPLT	137	62	1
22	RENTAL INCOME - USOURCE	GENPLT	733	334	7
23	RENTAL INCOME - USC	GENPLT	1,816	826	18
24	TOTAL OTHER REVENUES		2,686	1,222	27
25	TOTAL OTHER OPERATING REV		87,131	52,632	1,739
26	TOTAL GAS OPERATING REVENUE		43,077,475	19,611,197	435,534

000887

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
REVENUES-8		ALLOC						
GAS OPERATING REVENUES								
1	TOTAL FIRM SALES OF GAS		9,317,936	1,871,823	7,952,723	2,557,362	1,167,598	130,544
2	SPECIAL CONTRACT REVENUES	DISTR	0	0	0	0	0	0
3	TOTAL REVENUE SALES OF GAS		9,317,936	1,871,823	7,952,723	2,557,362	1,167,598	130,544
OTHER OPERATING REVENUES								
487-LATE PAYMENT CHARGES								
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C488G40	13,050	0	0	0	0	0
7	C&I SMALL - HLF G50	C488G50	0	3,549	0	0	0	0
8	C&I MEDIUM - LLF G41	C488G41	0	0	9,151	0	0	0
9	C&I MEDIUM - HLF G51	C488G51	0	0	0	4,920	0	0
10	C&I LARGE - LLF G42	C488G42	0	0	0	0	554	0
11	C&I LARGE - HLF G52	C488G52	0	0	0	0	0	78
12	TOTAL ACCOUNT 487		13,050	3,549	9,151	4,920	554	78
488-MISC SERVICE REVENUE								
13	RENTAL REVENUE	PLANT	11	1	8	1	1	0
14	RECONNECT FEE	CUST488R	0	0	0	0	0	0
15	POOL ADMINISTRATION	CUSTTRAN	0	0	0	0	0	0
16	3RD PARTY BILLING	CUSTTRAN	0	0	0	0	0	0
17	CUSTOMER TELEMETERING	PLT397M	0	0	0	0	0	0
18	WATER HEAT & CONVER BURN REV	PLT386	0	0	0	0	0	0
19	UNH REVENUE	PLT381	0	0	0	0	0	0
20	TOTAL ACCOUNT 488		11	1	8	1	1	0
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0	0	0	0
OTHER REVENUES								
21	RENTAL INCOME - GRANITE	GENPLT	30	6	25	8	4	0
22	RENTAL INCOME - USOURCE	GENPLT	159	32	136	44	20	2
23	RENTAL INCOME - USC	GENPLT	393	79	336	108	49	6
24	TOTAL OTHER REVENUES		582	117	496	160	73	8
25	TOTAL OTHER OPERATING REV		13,642	3,667	9,655	5,081	628	86
26	TOTAL GAS OPERATING REVENUE		9,331,578	1,875,490	7,962,378	2,562,443	1,168,226	130,630

888000

TOTAL PRODUCTION			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY		
OPER & MAINT EXPENSE-9				
OPERATION & MAINTENANCE EXPENSE				
LIQUEFIED PROPANE GAS PRODUCTION				
OPERATION EXPENSE				
1 710-SUPERVISION	TLABPO	0	0	0
2 717-PROPANE EXPENSES	DEMLPG	0	0	0
3 718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0
4 723-FUEL LPG GAS PROCESS	DEMLPG	9,829	4,661	56
5 728-LIQUID PETROLEUM GAS	EGAS	0	0	0
6 735-MISCELLANEOUS	DEMLPG	0	0	0
7 736-RENTS	DEMLPG	0	0	0
8 TOTAL OPERATION EXPENSE		9,829	4,661	56
MAINTENANCE				
9 740-SUPERVISION	TLABPM	0	0	0
10 741-MAINTENANCE OF PLANT	DEMLPG	0	0	0
11 742-MAINT OF EQUIPMENT	DEMLPG	0	0	0
12 743-GAS SYSTEM PROD TRAINING	DEMLPG	0	0	0
13 TOTAL MAINTENANCE EXPENSE		0	0	0
14 TOTAL MANUF GAS PROD EXP		9,829	4,661	56

688000

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE-9		ALLOC						
OPERATION & MAINTENANCE EXPENSE								
LIQUEFIED PROPANE GAS PRODUCTION								
OPERATION EXPENSE								
1	710-SUPERVISION	TLABPO	0	0	0	0	0	0
2	717-PROPANE EXPENSES	DEMLPG	0	0	0	0	0	0
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	2,576	129	1,916	213	268	12
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	0	0	0	0	0	0
7	736-RENTS	DEMLPG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		2,576	129	1,916	213	268	12
MAINTENANCE								
9	740-SUPERVISION	TLABPM	0	0	0	0	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	0	0	0	0	0	0
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0	0	0	0	0
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	0	0	0	0	0	0
13	TOTAL MAINTENANCE EXPENSE		0	0	0	0	0	0
14	TOTAL MANUF GAS PROD EXP		2,576	129	1,916	213	268	12

068000

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CON'T-10		ALLOC			
PURCHASED GAS SUPPLY EXPENSES					
PURCHASED GAS SUPPLY					
804 PURCHASED GAS COSTS					
1	TOTAL DIRECT GAS COSTS	EGAS	42,184,110	19,191,057	427,950
2	TOTAL DIRECT GAS COSTS		42,184,110	19,191,057	427,950
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	125,576	57,129	1,274
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	0	0	0
5	TOTAL GAS SUPPLY EXPENSE		42,309,687	19,248,186	429,224
6	TOTAL PRODUCTION EXPENSE		42,319,516	19,252,848	429,280
TRANSMISSION EXPENSES					
7	852-COMMUNICATION SYSTEM EXP	DISTR	0	0	0
8	856-MAINS EXPENSE	DISTR	0	0	0
9	857-T&D OPER MEAS & REGUL STNQ	DISTR	0	0	0
10	TOTAL TRANSMISSION EXPENSES		0	0	0

000891

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CONT-10		ALLOC						
PURCHASED GAS SUPPLY EXPENSES								
PURCHASED GAS SUPPLY								
804 PURCHASED GAS COSTS								
1	TOTAL DIRECT GAS COSTS	EGAS	9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
2	TOTAL DIRECT GAS COSTS		9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	27,203	5,487	23,202	7,494	3,405	383
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	0	0	0	0	0	0
5	TOTAL GAS SUPPLY EXPENSE		9,165,475	1,848,747	7,817,252	2,524,756	1,147,161	128,885
6	TOTAL PRODUCTION EXPENSE		9,168,051	1,848,876	7,819,168	2,524,969	1,147,429	128,896
TRANSMISSION EXPENSES								
7	852-COMMUNICATION SYSTEM EXP	DISTR	0	0	0	0	0	0
8	856-MAINS EXPENSE	DISTR	0	0	0	0	0	0
9	857-T&D OPER MEAS & REGUL STNQ	DISTR	0	0	0	0	0	0
10	TOTAL TRANSMISSION EXPENSES		0	0	0	0	0	0

000892

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CON'T-11		ALLOC	TOTAL COMPANY		
DISTRIBUTION EXPENSES					
OPERATION EXPENSE					
1	870-SUPER & ENGINEERING	TLABDO	2,211	1,006	22
2	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0
4	857-MEAS & REG STA EQUIP	PLT378	0	0	0
5	874-MAINS & SERVICE EXPENSE	PLT37680	0	0	0
6	875-REGULAT STATION EXPENSE	PLT378	0	0	0
7	878-METER & HOUSE REG EXP	PLT3813	0	0	0
8	879-CUSTOMER INSTALL EXP	PLT3803	0	0	0
9	880-OTHER EXPENSES	EXP8519	0	0	0
10	880-USC-GAS DISTR - DELIVERY	DISTR	0	0	0
11	880-USC-GAS DISTR - SUPPLY	GASCOSTS	174,174	79,238	1,767
12	882-METERING SYS GAS TRAINING	PLT381	0	0	0
13	TOTAL OPERATION EXPENSE		176,385	80,244	1,789
MAINTENANCE					
14	885-SUPERVISION	TLABDM	1,452	661	15
15	886-MAINT STRUCT & IMPROVE	PLT375	0	0	0
16	887-MAINTENANCE OF MAINS	PLT376	0	0	0
17	889-MT OF MEAS & REG STA EQ	PLT378	0	0	0
18	890-MT OF REG EQ (INDUST)	PLT378	0	0	0
19	891-MT OF REG EQ (CITY GATE)	PLT378	0	0	0
20	891-MAIN DISTRI SCADA	E880USC	3,437	1,564	35
21	892-MAINTENANCE OF SERVICES	PLT380	0	0	0
22	893-MAINT METER & HOUSE REG	PLT3813	0	0	0
23	894-T&D MAINT SYSTEM EQUIP	DISTR	0	0	0
24	894-MNT WAT HTERS & CONV BURN	PLT386	0	0	0
25	894-MAINT OF RENTED CONV BURN	PLT386	0	0	0
26	TOTAL MAINTENANCE EXPENSE		4,889	2,224	50
27	586-INTERVAL DATA	DISTR	0	0	0
28	TOTAL DISTRIBUTION EXPENSES		181,274	82,468	1,839

000893

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CONT-11		ALLOC						
DISTRIBUTION EXPENSES								
OPERATION EXPENSE								
1	870-SUPER & ENGINEERING	TLABDO	479	97	408	132	60	7
2	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0	0	0	0
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0	0	0	0
4	857-MEAS & REG STA EQUIP	PLT378	0	0	0	0	0	0
5	874-MAINS & SERVICE EXPENSE	PLT37680	0	0	0	0	0	0
6	875-REGULAT STATION EXPENSE	PLT378	0	0	0	0	0	0
7	878-METER & HOUSE REG EXP	PLT3813	0	0	0	0	0	0
8	879-CUSTOMER INSTALL EXP	PLT3803	0	0	0	0	0	0
9	880-OTHER EXPENSES	EXP8519	0	0	0	0	0	0
10	880-USC-GAS DISTR - DELIVERY	DISTR	0	0	0	0	0	0
11	880-USC-GAS DISTR - SUPPLY	GASCOSTS	37,731	7,611	32,181	10,394	4,722	531
12	882-METERING SYS GAS TRAINING	PLT381	0	0	0	0	0	0
13	TOTAL OPERATION EXPENSE		38,210	7,707	32,589	10,525	4,782	537
MAINTENANCE								
14	885-SUPERVISION	TLABDM	315	63	268	87	39	4
15	886-MAINT STRUCT & IMPROVE	PLT375	0	0	0	0	0	0
16	887-MAINTENANCE OF MAINS	PLT376	0	0	0	0	0	0
17	889-MT OF MEAS & REG STA EQ	PLT378	0	0	0	0	0	0
18	890-MT OF REG EQ (INDUST)	PLT378	0	0	0	0	0	0
19	891-MT OF REG EQ (CITY GATE)	PLT378	0	0	0	0	0	0
20	891-MAIN DISTRI SCADA	E880USC	745	150	635	205	93	10
21	892-MAINTENANCE OF SERVICES	PLT380	0	0	0	0	0	0
22	893-MAINT METER & HOUSE REG	PLT3813	0	0	0	0	0	0
23	894-T&D MAINT SYSTEM EQUIP	DISTR	0	0	0	0	0	0
24	894-MNT WAT HTERS & CONV BURN	PLT386	0	0	0	0	0	0
25	894-MAINT OF RENTED CONV BURN	PLT386	0	0	0	0	0	0
26	TOTAL MAINTENANCE EXPENSE		1,059	214	903	292	133	15
27	586-INTERVAL DATA	DISTR	0	0	0	0	0	0
28	TOTAL DISTRIBUTION EXPENSES		39,269	7,921	33,493	10,817	4,915	552

000894

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CONT-12		ALLOC	TOTAL COMPANY		
CUSTOMER ACCOUNT					
1	901-SUPERVISION	TLABCA	0	0	0
2	902-METER READING EXPENSE	CUST902	0	0	0
3	903-CUST RECORDS & COLLECT	CUST903	0	0	0
904-UNCOLLECTIBLE ACCTS					
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	0	0	0
6	C&I SMALL - LLF G40	C904G40	0	0	0
7	C&I SMALL - HLF G50	C904G50	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	0	0	0
9	C&I MEDIUM - HLF G51	C904G51	0	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	160,113	73,434	1,509
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	0	0	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	13,468	6,177	127
15	TOTAL ACCOUNT 904		173,581	79,612	1,635
16	TOTAL CUSTOMER ACCTS EXP		173,581	79,612	1,635
CUSTOMER SERVICES & INFO EXP					
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	0	0	0
19	TOT CUST SERV & INFO EXP		0	0	0

968000

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CON'T-12		ALLOC						
CUSTOMER ACCOUNT								
1	901-SUPERVISION	TLABCA	0	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	0	0	0	0	0	0
3	903-CUST RECORDS & COLLECT	CUST903	0	0	0	0	0	0
904-UNCOLLECTIBLE ACCTS								
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	0	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	0	0	0	0	0	0
6	C&I SMALL - LLF G40	C904G40	0	0	0	0	0	0
7	C&I SMALL - HLF G50	C904G50	0	0	0	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	0	0	0	0	0	0
9	C&I MEDIUM - HLF G51	C904G51	0	0	0	0	0	0
10	C&I LARGE - LLF G42	C904G42	0	0	0	0	0	0
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	35,362	6,642	29,405	9,126	4,307	327
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	0	0	0	0	0	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	2,975	559	2,474	768	362	28
15	TOTAL ACCOUNT 904		38,336	7,201	31,879	9,894	4,669	355
16	TOTAL CUSTOMER ACCTS EXP		38,336	7,201	31,879	9,894	4,669	355
CUSTOMER SERVICES & INFO EXP								
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	0	0	0	0	0	0
19	TOT CUST SERV & INFO EXP		0	0	0	0	0	0

968000

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY			
OPER & MAINT EXPENSE CONT-13					
ADMINISTRATIVE & GENERAL EXPENSE					
1	920-ADMIN & GENERAL SALARY	LABOR	980	446	10
2	921-OFFICE SUPPLIES & EXP	LABOR	9,882	4,496	100
3	923-OUTSIDE SERV EMPLOYED	LABOR	8,044	3,660	82
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(13,189)	(6,000)	(134)
5	923-OUTSIDE SERV UNITIL	LABOR	77,919	35,448	790
6	924-PROPERTY INSURANCE	PLANT	155	74	1
7	925-INJURIES & DAMAGES	LABOR	11,072	5,037	112
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	1,146	522	12
9	926-EMPLOYED PENSION & BENF	LABOR	35,376	16,094	359
10	PENSION PBOP & 401K ADJ	LABOR	9,950	4,526	101
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	1,575	716	16
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	3,341	1,488	26
14	REGULATORY ASSESSMENT ADJ	REVCLAIM	5,719	2,547	44
15	GAS SUPPLY LEGAL COSTS	GASCOSTS	25,000	11,373	254
16	930-MISCELLANEOUS GEN EXP	LABOR	2,676	1,217	27
17	930-SAFTY AWARENESS PROG ADJ	LABOR	49	22	0
18	931-RENTS	LABOR	437	199	4
19	TOTAL OPERATION EXPENSE		180,133	81,864	1,805
MAINTENANCE					
20	932-ERC COSTS	PSPLT	108,626	51,511	620
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	470	214	5
22	TOTAL ADMIN & GEN EXPENSE		289,229	133,589	2,429
23	WAGE ADJ & INCENTIVE COMP	OMLAB	5,897	2,683	60
24	OTHER ADJUSTMENT	PLANT	0	0	0
25	TOTAL GAS O & M EXPENSE		42,969,498	19,551,199	435,243

000897

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
OPER & MAINT EXPENSE CONT-13		ALLOC						
ADMINISTRATIVE & GENERAL EXPENSE								
1	920-ADMIN & GENERAL SALARY	LABOR	212	43	181	59	27	3
2	921-OFFICE SUPPLIES & EXP	LABOR	2,141	432	1,826	590	268	30
3	923-OUTSIDE SERV EMPLOYED	LABOR	1,743	351	1,486	480	218	25
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(2,857)	(576)	(2,437)	(787)	(358)	(40)
5	923-OUTSIDE SERV UNITIL	LABOR	16,879	3,405	14,396	4,650	2,113	237
6	924-PROPERTY INSURANCE	PLANT	40	2	30	4	4	0
7	925-INJURIES & DAMAGES	LABOR	2,399	484	2,046	661	300	34
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	249	50	212	68	31	3
9	926-EMPLOYED PENSION & BENF	LABOR	7,663	1,546	6,536	2,111	959	108
10	PENSION PBOP & 401K ADJ	LABOR	2,155	435	1,838	594	270	30
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	341	69	291	94	43	5
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	789	117	652	163	98	8
14	REGULATORY ASSESSMENT ADJ	REVCLAIM	1,351	201	1,116	280	167	15
15	GAS SUPPLY LEGAL COSTS	GASCOSTS	5,416	1,092	4,619	1,492	678	76
16	930-MISCELLANEOUS GEN EXP	LABOR	580	117	494	160	73	8
17	930-SAFTY AWARENESS PROG ADJ	LABOR	11	2	9	3	1	0
18	931-RENTS	LABOR	95	19	81	26	12	1
19	TOTAL OPERATION EXPENSE		39,206	7,788	33,377	10,645	4,903	544
MAINTENANCE								
20	932-ERC COSTS	PSPLT	28,466	1,423	21,176	2,348	2,956	127
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	102	21	87	28	13	1
22	TOTAL ADMIN & GEN EXPENSE		67,774	9,231	54,640	13,022	7,872	672
23	WAGE ADJ & INCENTIVE COMP	OMLAB	1,278	258	1,090	352	160	18
24	OTHER ADJUSTMENT	PLANT	0	0	0	0	0	0
25	TOTAL GAS O & M EXPENSE		9,314,707	1,873,487	7,940,269	2,559,053	1,165,045	130,494

868000

TOTAL PRODUCTION		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC			
DEPRECIATION & AMORTIZATION-14				
DEPRECIATION & AMORTIZATION EXPENSE				
AMORTIZATION EXPENSE				
1	INTANGIBLE AMORTIZATION	PLT303	0	0
2	TRANSITION & TRANSACTION AMORT	PLANT	0	0
3	COMPUTER SOFTWARE	LABOR	8,407	3,824
4	OTHER AMORTIZATIONS	PLANT	3,007	1,423
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	4,131	1,840
6	AMORT INVESTMENT TAX CREDIT	PLANT	(249)	(118)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0
8	TOTAL AMORTIZATION EXPENSE		15,296	6,969
DEPRECIATION EXPENSE				
PRODUCTION PLANT EXP				
9	305-STRUCTURES	PLT305	0	0
10	311-LPG GAS EQUIPMENT	PLT311	0	0
11	320-OTHER EQUIPMENT	PLT320	0	0
12	321-LNG EQUIPMENT	PLT321	0	0
13	TOTAL PRODUCTION PLANT		0	0

668000

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEPRECIATION & AMORTIZATION-14		ALLOC						
DEPRECIATION & AMORTIZATION EXPENSE								
AMORTIZATION EXPENSE								
1	INTANGIBLE AMORTIZATION	PLT303	0	0	0	0	0	0
2	TRANSITION & TRANSACTION AMORT	PLANT	0	0	0	0	0	0
3	COMPUTER SOFTWARE	LABOR	1,821	367	1,553	502	228	26
4	OTHER AMORTIZATIONS	PLANT	780	45	585	71	82	4
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	976	145	806	202	121	10
6	AMORT INVESTMENT TAX CREDIT	PLANT	(65)	(4)	(48)	(6)	(7)	(0)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0	0	0	0	0
8	TOTAL AMORTIZATION EXPENSE		3,513	553	2,895	769	424	40
DEPRECIATION EXPENSE								
PRODUCTION PLANT EXP								
9	305-STRUCTURES	PLT305	0	0	0	0	0	0
10	311-LPG GAS EQUIPMENT	PLT311	0	0	0	0	0	0
11	320-OTHER EQUIPMENT	PLT320	0	0	0	0	0	0
12	321-LNG EQUIPMENT	PLT321	0	0	0	0	0	0
13	TOTAL PRODUCTION PLANT		0	0	0	0	0	0

006000

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
			ALLOC	TOTAL COMPANY	
DEPRECIATION & AMORTIZATION-15					
DISTRIBUTION EXPENSE					
1	375-STRUCTURES & IMPROVE	PLT375	0	0	0
2	376-MAINS	PLT376	0	0	0
3	378.2-MEAS & REG STATION EQ	PLT378	0	0	0
4	380-SERVICES	PLT380	0	0	0
5	381-METERS	PLT381	0	0	0
6	382-METER INSTALLATION	PLT382	0	0	0
7	383-HOUSE REGULATORS	PLT383	0	0	0
8	386-OTHER PROP CUST PREM	PLT386	0	0	0
9	TOTAL DISTRIBUTION PLANT		0	0	0
GENERAL & COMMON PLANT EXP					
10	391-OFFICE EQUIPMENT	PLT391	1,246	567	13
11	393-STORES EQUIPMENT	PLT393	0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394	0	0	0
13	396-POWER OPERATED EQUIP	PLT396	0	0	0
14	397-COMMUNICATION EQUIP	PLT397	2,440	1,110	25
15	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0
16	397-COMM EQUIP - ITRON	PLT397I	0	0	0
17	BLDG OVERHEAD CLEARING	LABOR	0	0	0
18	TOTAL GEN & COMMON EXP		3,686	1,677	37
19	TOTAL DEPR & AMORT EXPENSE		18,982	8,646	171

000901

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEPRECIATION & AMORTIZATION-15		ALLOC						
DISTRIBUTION EXPENSE								
1	375-STRUCTURES & IMPROVE	PLT375	0	0	0	0	0	0
2	376-MAINS	PLT376	0	0	0	0	0	0
3	378.2-MEAS & REG STATION EQ	PLT378	0	0	0	0	0	0
4	380-SERVICES	PLT380	0	0	0	0	0	0
5	381-METERS	PLT381	0	0	0	0	0	0
6	382-METER INSTALLATION	PLT382	0	0	0	0	0	0
7	383-HOUSE REGULATORS	PLT383	0	0	0	0	0	0
8	386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
9	TOTAL DISTRIBUTION PLANT		0	0	0	0	0	0
GENERAL & COMMON PLANT EXP								
10	391-OFFICE EQUIPMENT	PLT391	270	54	230	74	34	4
11	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394	0	0	0	0	0	0
13	396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
14	397-COMMUNICATION EQUIP	PLT397	529	107	451	146	66	7
15	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0	0	0	0	0
16	397-COMM EQUIP - ITRON	PLT397I	0	0	0	0	0	0
17	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0	0
18	TOTAL GEN & COMMON EXP		799	161	681	220	100	11
19	TOTAL DEPR & AMORT EXPENSE		4,311	714	3,576	989	523	51

000902

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
		ALLOC	TOTAL COMPANY		
STATE & FED TAXES & OTHER EXP-16					
TAXES OTHER THAN INCOME					
FEDERAL TAXES					
1	UNEMPLOYMENT	LABOR	78	36	1
2	FICA	LABOR	7,492	3,408	76
3	FICA ADJUSTMENT	LABOR	0	0	0
4	TOTAL FEDERAL TAXES		7,570	3,444	77
STATE TAXES					
5	UNEMPLOYMENT	LABOR	119	54	1
6	PROPERTY TAX	PLANT	28,908	13,677	172
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0
8	PROPERTY TAX ADJUST	PLANT	4,171	1,973	25
9	TOTAL STATE TAXES		33,198	15,705	198
10	PAYROLL TAXES CAPITALIZED	LABOR	(2,373)	(1,080)	(24)
11	PAYROLL TAXES ADJUSTMENT	LABOR	215	98	2
12	TAXES - OTHER	PLANT	1	0	0
13	TOTAL TAXES OTHER THAN INC		38,610	18,167	253
14	TOTAL INCOME TAX EXPENSE		10,246	8,524	(113)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	0	0	0
16	TOTAL EXPENSES		43,037,336	19,586,536	435,555

000903

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
STATE & FED TAXES & OTHER EXP-16		ALLOC						
TAXES OTHER THAN INCOME								
FEDERAL TAXES								
1	UNEMPLOYMENT	LABOR	17	3	14	5	2	0
2	FICA	LABOR	1,623	327	1,384	447	203	23
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0	0
4	TOTAL FEDERAL TAXES		1,640	331	1,399	452	205	23
STATE TAXES								
5	UNEMPLOYMENT	LABOR	26	5	22	7	3	0
6	PROPERTY TAX	PLANT	7,502	428	5,619	686	787	37
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0	0	0	0
8	PROPERTY TAX ADJUST	PLANT	1,083	62	811	99	113	5
9	TOTAL STATE TAXES		8,611	495	6,452	792	903	43
10	PAYROLL TAXES CAPITALIZED	LABOR	(514)	(104)	(438)	(142)	(64)	(7)
11	PAYROLL TAXES ADJUSTMENT	LABOR	47	9	40	13	6	1
12	TAXES - OTHER	PLANT	0	0	0	0	0	0
13	TOTAL TAXES OTHER THAN INC		9,783	731	7,452	1,115	1,050	59
14	TOTAL INCOME TAX EXPENSE		(1,407)	76	2,515	277	376	(2)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0	0
16	TOTAL EXPENSES		9,327,394	1,875,008	7,953,812	2,561,435	1,166,994	130,602

000904

TOTAL PRODUCTION			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY		
INCOME TAXES-17				
FEDERAL & STATE TAX CALCULAT				
1		43,077,475	19,611,197	435,534
OPERATING REVENUES				
OPERATING EXPENSES				
2		42,969,498	19,551,199	435,243
3		18,982	8,646	171
4		38,610	18,167	253
5		0	0	0
6	PLUS: OTHER	0	0	0
7		50,385	33,185	(134)
OPERATING INC BEFORE FED TAX				
LESS:				
8		28,333	13,355	181
9	OTHER ADJ	0	0	0
10		22,052	19,830	(314)
NET OPERATING INC BEFORE TXS				
PERMANENT ITEMS				
11	DRUG SUBSIDIES	(244)	(111)	(2)
12	PENALTIES	77	34	1
13	STATE REGUL ASSET AMORT	4,131	1,840	32
14	UNALLOWABLE MEALS	37	16	0
15	TOTAL PERMANENT ITEMS	4,002	1,779	30
TEMPORARY DIFFERENCES				
16	ACCRUED REVENUE	(156,357)	(69,623)	(1,212)
17	BAD DEBT	(20,467)	(9,387)	(193)
18	DEFERRED RATE CASE	7,662	3,412	59
19	INSURANCE CLAIM RESERVE	(1,728)	(787)	(17)
20	FASB 87-PENSIONS	(25,182)	(11,456)	(255)
21	PREPAID PROPERTY TAXES	(1,986)	(940)	(12)
22	REMEDICATION	148,644	70,487	848
23	PBOP SFAS 106	4,855	2,209	49
24	TRANSACTION COSTS	37,594	17,787	224
25	TRANSITION COSTS	(7,193)	(3,403)	(43)
26	UTILITY PLANT DIFFERENCES	(79,252)	(37,497)	(472)
27	TOTAL TEMPORARY DIFF	(93,411)	(39,198)	(1,024)
INVESTMENT TAX CREDIT AMORT				
28	UNAMORTIZED ITC	(249)	(118)	(1)
FEDERAL AND STATE TAX DIFF				
29	TAX DEPRECIATION	9,120	4,315	54
30		(58,486)	(13,391)	(1,255)
STATE TAXABLE BASE INCOME				

596000

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INCOME TAXES-17		ALLOC						
FEDERAL & STATE TAX CALCULAT								
1	OPERATING REVENUES		9,331,578	1,875,490	7,962,378	2,562,443	1,168,226	130,630
OPERATING EXPENSES								
2	OPERATION & MAINTENANCE EXP		9,314,707	1,873,487	7,940,269	2,559,053	1,165,045	130,494
3	DEPRECIATION & AMORTIZATION		4,311	714	3,576	989	523	51
4	TAXES OTHER THAN INCOME		9,783	731	7,452	1,115	1,050	59
5	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0
6	PLUS: OTHER	PLANT	0	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX		2,777	558	11,080	1,286	1,607	26
LESS:								
8	INTEREST EXPENSE		7,230	502	5,479	776	770	41
9	OTHER ADJ	PLANT	0	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS		(4,454)	56	5,602	510	837	(15)
PERMANENT ITEMS								
11	DRUG SUBSIDIES	LABOR	(53)	(11)	(45)	(15)	(7)	(1)
12	PENALTIES	REVCLAIM	18	3	15	4	2	0
13	STATE REGUL ASSET AMORT	REVCLAIM	976	145	806	202	121	10
14	UNALLOWABLE MEALS	REVCLAIM	9	1	7	2	1	0
15	TOTAL PERMANENT ITEMS		950	138	783	193	117	10
TEMPORARY DIFFERENCES								
16	ACCRUED REVENUE	REVCLAIM	(36,931)	(5,484)	(30,501)	(7,645)	(4,564)	(397)
17	BAD DEBT	EXP904	(4,520)	(849)	(3,759)	(1,167)	(551)	(42)
18	DEFERRED RATE CASE	REVCLAIM	1,810	269	1,495	375	224	19
19	INSURANCE CLAIM RESERVE	EXP9245	(375)	(75)	(320)	(102)	(47)	(5)
20	FASB 87-PENSIONS	LABOR	(5,455)	(1,100)	(4,653)	(1,503)	(683)	(77)
21	PREPAID PROPERTY TAXES	PLANT	(515)	(29)	(386)	(47)	(54)	(3)
22	REMEDICATION	PSPLT	38,952	1,947	28,977	3,214	4,045	174
23	PBOP SFAS 106	LABOR	1,052	212	897	290	132	15
24	TRANSACTION COSTS	PLANT	9,756	556	7,307	892	1,023	48
25	TRANSITION COSTS	PLANT	(1,867)	(106)	(1,398)	(171)	(196)	(9)
26	UTILITY PLANT DIFFERENCES	PLANT	(20,568)	(1,173)	(15,405)	(1,881)	(2,156)	(101)
27	TOTAL TEMPORARY DIFF		(18,661)	(5,832)	(17,745)	(7,745)	(2,827)	(378)
INVESTMENT TAX CREDIT AMORT								
28	UNAMORTIZED ITC	PLANT	(65)	(4)	(48)	(6)	(7)	(0)
FEDERAL AND STATE TAX DIFF								
29	TAX DEPRECIATION	PLANT	2,367	135	1,773	216	248	12
30	STATE TAXABLE BASE INCOME		(19,863)	(5,507)	(9,636)	(6,832)	(1,631)	(371)

996000

TOTAL PRODUCTION			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY		
INCOME TAXES CONT-18				
1	STATE TAXABLE BASE INCOME	(58,486)	(13,391)	(1,255)
2	STATE INCOME TAX @ 8.50%	(4,971)	(1,138)	(107)
3	STATE BUS ENTERPRISE TAX CREDIT	(37)	(17)	(0)
4	STATE BUSINESS ENTERPRISE TAX	75	33	1
5	TOTAL STATE TAX EXPENSE	(4,934)	(1,122)	(106)
6	FED TAX INC BEF FED & STA TAX DIFF	(53,552)	(12,270)	(1,149)
7	LESS: FEDERAL AND STATE TAX DIFF	9,120	4,315	54
8	FEDERAL TAXABLE INCOME BASE	(62,673)	(16,585)	(1,203)
9	FEDERAL INCOME TAX @ 34.00%	(21,309)	(5,639)	(409)
TOT DEF FEDERAL & STATE INC TAX				
10	ACCELERATED DEPRECIATION	30,880	14,610	184
11	PBOP	(1,923)	(875)	(20)
12	PENSION	9,975	4,538	101
13	BAD DEBTS EXPENSE	8,107	3,718	76
14	ACCRUED REVENUE	61,933	27,578	480
15	PREPAID PROPERTY TAXES	787	372	5
16	DEFERRED RATE CASE	(3,035)	(1,351)	(24)
17	REMEDATION	(58,878)	(27,920)	(336)
18	TRANSITION COSTS	2,849	1,348	17
19	TRANSACTION COSTS	(14,891)	(7,045)	(89)
20	INSURANCE CLAIM RESERVE	684	312	7
21	TOTAL DEFERRED INCOME TAXES	36,489	15,285	403
22	TOTAL INCOME TAX EXPENSE	10,246	8,524	(113)
23	NET INCOME AFTER TAX	40,139	24,661	(21)
EFFECTIVE STATE TAX RATE				
		8.50%		
		FEDERAL TAX RATE - CURRENT		
		34.00%		
		1 - INCREMENTAL TAX RATE		
		0.60390		
		INCREMENTAL TAX RATE		
		0.39610		
		EFFECTIVE INCREMENTAL FEDERAL RATE		
		0.31110		
		FACTOR FOR TAXABLE BASIS		
		1.65590		
		INTEREST EXPENSE PERCENTAGE		
		3.4200%		
		PURCH GAS WORKING CAPITAL %		
		0.0000%		
		OTHER O&M WORKING CAPITAL %		
		12.3300%		

000907

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INCOME TAXES CONT-18		ALLOC						
1	STATE TAXABLE BASE INCOME		(19,863)	(5,507)	(9,636)	(6,832)	(1,631)	(371)
2	STATE INCOME TAX @ 8.50%		(1,688)	(468)	(819)	(581)	(139)	(32)
3	STATE BUS ENTERPRISE TAX CREDIT	REVCLAIM	(9)	(1)	(7)	(2)	(1)	(0)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	18	3	15	4	2	0
5	TOTAL STATE TAX EXPENSE		(1,679)	(467)	(812)	(579)	(138)	(31)
6	FED TAX INC BEF FED & STA TAX DIFF		(18,183)	(5,041)	(8,824)	(6,253)	(1,494)	(340)
7	LESS: FEDERAL AND STATE TAX DIFF		2,367	135	1,773	216	248	12
8	FEDERAL TAXABLE INCOME BASE		(20,550)	(5,176)	(10,597)	(6,469)	(1,742)	(351)
9	FEDERAL INCOME TAX @ 34.00%		(6,987)	(1,760)	(3,603)	(2,200)	(592)	(119)
TOT DEF FEDERAL & STATE INC TAX								
10	ACCELERATED DEPRECIATION	PLANT	8,014	457	6,002	733	840	39
11	PBOP	LABOR	(417)	(84)	(355)	(115)	(52)	(6)
12	PENSION	LABOR	2,161	436	1,843	595	270	30
13	BAD DEBTS EXPENSE	EXP904	1,791	336	1,489	462	218	17
14	ACCRUED REVENUE	REVCLAIM	14,628	2,172	12,082	3,028	1,808	157
15	PREPAID PROPERTY TAXES	PLANT	204	12	153	19	21	1
16	DEFERRED RATE CASE	REVCLAIM	(717)	(106)	(592)	(148)	(89)	(8)
17	REMEDATION	PSPLT	(15,429)	(771)	(11,478)	(1,273)	(1,602)	(69)
18	TRANSITION COSTS	PLANT	739	42	554	68	78	4
19	TRANSACTION COSTS	PLANT	(3,865)	(220)	(2,894)	(353)	(405)	(19)
20	INSURANCE CLAIM RESERVE	EXP9245	149	30	127	41	19	2
21	TOTAL DEFERRED INCOME TAXES		7,259	2,303	6,929	3,056	1,106	149
22	TOTAL INCOME TAX EXPENSE		(1,407)	76	2,515	277	376	(2)
23	NET INCOME AFTER TAX		4,184	481	8,566	1,008	1,231	28

EFFECTIVE STATE TAX RATE
FEDERAL TAX RATE - CURRENT
1 - INCREMENTAL TAX RATE
INCREMENTAL TAX RATE
EFFECTIVE INCREMENTAL FEDERAL RATE
FACTOR FOR TAXABLE BASIS
INTEREST EXPENSE PERCENTAGE
PURCH GAS WORKING CAPITAL %
OTHER O&M WORKING CAPITAL %

806000

TOTAL PRODUCTION		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
ALLOC				
DEVELOPMENT OF LABOR ALLOC-19				
DEVELOPMENT OF LABOR ALLOCATOR				
1	163 - STORES EXPENSE UNDISTRIBUTED DISTRPLT	0	0	0
LPG & LNG GAS PRODUCTION OPERATION				
2	710-SUPERVISION LABPO	0	0	0
3	717-PROPANE EXPENSES EXP717	0	0	0
4	718-DISPATCHING PRODUCTION EXP718	0	0	0
5	735-MISCELLANEOUS EXP735	0	0	0
6	TOTAL OPERATION LABOR	0	0	0
MAINTENANCE				
7	740-SUPERVISION LABPM	0	0	0
8	741-MAINTENANCE OF PLANT EXP741	0	0	0
9	742-MAINTENANCE OF EQUIP EXP742	0	0	0
10	743-GAS SYSTEM PROD TRAINING EXP743	0	0	0
11	TOTAL MAINTENANCE LABOR	0	0	0
12	TOT MANUFACTURED GAS LABOR	0	0	0
GAS SUPPLY LABOR				
13	813-OTHER GAS SUPPLY EXP EXP813	65,459	29,779	664
14	TOTAL GAS SUPPLY LABOR	65,459	29,779	664
15	TOTAL PRODUCTION LABOR	65,459	29,779	664

606000

TOTAL PRODUCTION		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVELOPMENT OF LABOR ALLOC-19		ALLOC					
DEVELOPMENT OF LABOR ALLOCATOR							
1	163 - STORES EXPENSE UNDISTRIBUTED DISTRPLT		0	0	0	0	0
LPG & LNG GAS PRODUCTION OPERATION							
2	710-SUPERVISION LABPO		0	0	0	0	0
3	717-PROPANE EXPENSES EXP717		0	0	0	0	0
4	718-DISPATCHING PRODUCTION EXP718		0	0	0	0	0
5	735-MISCELLANEOUS EXP735		0	0	0	0	0
6	TOTAL OPERATION LABOR		0	0	0	0	0
MAINTENANCE							
7	740-SUPERVISION LABPM		0	0	0	0	0
8	741-MAINTENANCE OF PLANT EXP741		0	0	0	0	0
9	742-MAINTENANCE OF EQUIP EXP742		0	0	0	0	0
10	743-GAS SYSTEM PROD TRAINING EXP743		0	0	0	0	0
11	TOTAL MAINTENANCE LABOR		0	0	0	0	0
12	TOT MANUFACTURED GAS LABOR		0	0	0	0	0
GAS SUPPLY LABOR							
13	813-OTHER GAS SUPPLY EXP EXP813		14,180	2,860	12,094	3,906	1,775
14	TOTAL GAS SUPPLY LABOR		14,180	2,860	12,094	3,906	1,775
15	TOTAL PRODUCTION LABOR		14,180	2,860	12,094	3,906	1,775

000910

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVEL OF LABOR ALLOC CON'T-20		ALLOC			
TRANSMISSION & DISTRIBUTION LABOR OPERATION					
1	870-SUPER & ENGINEERING	LABDO	4,158	1,892	42
2	851-SYSTEM CONTROL & DISP	EXP851	0	0	0
3	857-MEAS & REG STATION EXP	PLT378	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	0	0	0
5	875-GAS SYSTEM T&D TRAINING	EXP875	0	0	0
6	878-METER & HOUSE REG EXP	EXP878	0	0	0
7	879-CUSTOMER INSTALL EXP	EXP879	0	0	0
8	880-OTHER EXPENSE	EXP880	87,906	39,991	892
9	882-METERING SYS GAS TRAINING	EXP882	0	0	0
10	TOTAL OPERATION LABOR		92,064	41,883	934
MAINTENANCE					
11	885-SUPERVISION	LABDM	1,286	585	13
12	886-MAINT STRUCT & IMPROVE	EXP886	0	0	0
13	887-MAINTENANCE OF MAINS	EXP887	0	0	0
14	889-MT OF MEAS & REG STA EQ	EXP889	0	0	0
15	890-MT OF REG EQ (INDUST)	EXP890	0	0	0
16	891-MT OF REG EQ (CITY GATE)	EXP891	2,446	1,113	25
17	892-MAINTENANCE OF SERVICES	EXP892	0	0	0
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	0	0	0
20	TOTAL MAINTENANCE LABOR		3,732	1,698	38
21	TOTAL DISTRIB & TRANS LABOR		95,796	43,581	972
CUSTOMER ACCOUNTS LABOR					
22	901-SUPERVISION	LABCA	0	0	0
23	902-METER READING EXPENSE	EXP902	0	0	0
24	903-CUST RECORDS & COLLECT	EXP903	0	0	0
25	TOTAL CUSTOMER ACCTS LABOR		0	0	0

000911

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVEL OF LABOR ALLOC CON'T-20		ALLOC						
TRANSMISSION & DISTRIBUTION LABOR OPERATION								
1	870-SUPER & ENGINEERING	LABDO	901	182	768	248	113	13
2	851-SYSTEM CONTROL & DISP	EXP851	0	0	0	0	0	0
3	857-MEAS & REG STATION EXP	PLT378	0	0	0	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	0	0	0	0	0	0
5	875-GAS SYSTEM T&D TRAINING	EXP875	0	0	0	0	0	0
6	878-METER & HOUSE REG EXP	EXP878	0	0	0	0	0	0
7	879-CUSTOMER INSTALL EXP	EXP879	0	0	0	0	0	0
8	880-OTHER EXPENSE	EXP880	19,043	3,841	16,242	5,246	2,383	268
9	882-METERING SYS GAS TRAINING	EXP882	0	0	0	0	0	0
10	TOTAL OPERATION LABOR		19,944	4,023	17,010	5,494	2,496	280
MAINTENANCE								
11	885-SUPERVISION	LABDM	279	56	238	77	35	4
12	886-MAINT STRUCT & IMPROVE	EXP886	0	0	0	0	0	0
13	887-MAINTENANCE OF MAINS	EXP887	0	0	0	0	0	0
14	889-MT OF MEAS & REG STA EQ	EXP889	0	0	0	0	0	0
15	890-MT OF REG EQ (INDUST)	EXP890	0	0	0	0	0	0
16	891-MT OF REG EQ (CITY GATE)	EXP891	530	107	452	146	66	7
17	892-MAINTENANCE OF SERVICES	EXP892	0	0	0	0	0	0
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	0	0	0	0	0	0
20	TOTAL MAINTENANCE LABOR		808	163	689	223	101	11
21	TOTAL DISTRIB & TRANS LABOR		20,752	4,186	17,700	5,716	2,597	292
CUSTOMER ACCOUNTS LABOR								
22	901-SUPERVISION	LABCA	0	0	0	0	0	0
23	902-METER READING EXPENSE	EXP902	0	0	0	0	0	0
24	903-CUST RECORDS & COLLECT	EXP903	0	0	0	0	0	0
25	TOTAL CUSTOMER ACCTS LABOR		0	0	0	0	0	0

000912

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVEL OF LABOR ALLOC CON'T-21		ALLOC			
CUSTOMER SERVICES & INFO EXP					
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0
2	908-CUST ASSISTANCE EXP	EXP908	0	0	0
3	TOT CUST SERV & INFO EXP		0	0	0
ADMINISTRATIVE & GENERAL LABOR					
OPERATION LABOR					
4	920-ADMIN & GENERAL SALARY	EXP920	281	128	3
5	921-OFFICE SUPPLIES & EXP	EXP921	682	310	7
6	923-OUTSIDE SERV EMPLOYED	EXP923	40,292	18,330	409
7	925-INJURIES & DAMAGES	EXP925	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	4	2	0
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0
10	TOTAL OPERATION EXPENSE		41,260	18,770	419
MAINTENANCE					
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0
12	TOTAL ADMIN & GEN LABOR		41,260	18,770	419
13	TOTAL GAS O & M LABOR		202,514	92,131	2,054
14	CONSTRUCTION LABOR	DISTRPLT	0	0	0
15	OTHER LABOR	LABOR	0	0	0
16	SUM OF ALLOCATED LABOR EXP		202,514	92,131	2,054

000913

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
DEVEL OF LABOR ALLOC CON'T-21		ALLOC						
CUSTOMER SERVICES & INFO EXP								
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0	0	0	0
2	908-CUST ASSISTANCE EXP	EXP908	0	0	0	0	0	0
3	TOT CUST SERV & INFO EXP		0	0	0	0	0	0
ADMINISTRATIVE & GENERAL LABOR								
OPERATION LABOR								
4	920-ADMIN & GENERAL SALARY	EXP920	61	12	52	17	8	1
5	921-OFFICE SUPPLIES & EXP	EXP921	148	30	126	41	19	2
6	923-OUTSIDE SERV EMPLOYED	EXP923	8,728	1,761	7,445	2,404	1,092	123
7	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	1	0	1	0	0	0
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0	0
10	TOTAL OPERATION EXPENSE		8,938	1,803	7,623	2,462	1,119	126
MAINTENANCE								
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		8,938	1,803	7,623	2,462	1,119	126
13	TOTAL GAS O & M LABOR		43,870	8,849	37,417	12,085	5,491	617
14	CONSTRUCTION LABOR	DISTRPLT	0	0	0	0	0	0
15	OTHER LABOR	LABOR	0	0	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		43,870	8,849	37,417	12,085	5,491	617

000914

TOTAL PRODUCTION		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
REVENUE REQUIREMENTS-22					
PRESENT RATES					
1	RATE BASE		828,458	390,487	5,278
2	NET OPER INC (PRESENT RATES)		40,139	24,661	(21)
3	RATE OF RETURN (PRES RATES)		4.84%	6.32%	-0.40%
4	RELATIVE RATE OF RETURN		1.000	1.303	-0.082
5	SALES REVENUE (PRE RATES)		42,990,344	19,558,565	433,794
6	ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
7	SALE REV \$/CCF (PRE RATES)		\$0.7361	\$1.2364	\$1.2003
CLAIMED RATE OF RETURN					
8	CLAIMED RATE OF RETURN		7.65%	7.65%	7.65%
9	RETURN REQ FOR CLAIMED ROR		63,377	29,872	404
10	SALES REVENUE REQ CLAIMED ROR		43,028,825	19,567,195	434,498
11	REVENUE DEFICIENCY SALES REV		38,481	8,630	703
12	PERCENT INCREASE REQUIRED		0.09%	0.04%	0.16%
13	ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
14	SALES REV REQUIRED \$/CCF		\$0.7368	\$1.2369	\$1.2022
15	REVENUE DEFICIENCY \$/CCF		\$0.0007	\$0.0005	\$0.0019

000915

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
REVENUE REQUIREMENTS-22								
PRESENT RATES								
1	RATE BASE		211,413	14,682	160,198	22,676	22,529	1,195
2	NET OPER INC (PRESENT RATES)		4,184	481	8,566	1,008	1,231	28
3	RATE OF RETURN (PRES RATES)		1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
4	RELATIVE RATE OF RETURN		0.408	0.677	1.104	0.918	1.128	0.484
5	SALES REVENUE (PRE RATES)		9,317,936	1,871,823	7,952,723	2,557,362	1,167,598	130,544
6	ANNUAL BOOKED CCF SALES		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
7	SALE REV \$/CCF (PRE RATES)		\$1.0949	\$0.8465	\$0.7374	\$0.6626	\$0.2137	\$0.0115
CLAIMED RATE OF RETURN								
8	CLAIMED RATE OF RETURN		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
9	RETURN REQ FOR CLAIMED ROR		16,173	1,123	12,255	1,735	1,723	91
10	SALES REVENUE REQ CLAIMED ROR		9,337,789	1,872,885	7,958,832	2,558,565	1,168,413	130,649
11	REVENUE DEFICIENCY SALES REV		19,852	1,063	6,109	1,203	815	105
12	PERCENT INCREASE REQUIRED		0.21%	0.06%	0.08%	0.05%	0.07%	0.08%
13	ANNUAL BOOKED CCF SALES		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
14	SALES REV REQUIRED \$/CCF		\$1.0972	\$0.8470	\$0.7379	\$0.6629	\$0.2139	\$0.0115
15	REVENUE DEFICIENCY \$/CCF		\$0.0023	\$0.0005	\$0.0006	\$0.0003	\$0.0001	\$0.0000

000916

TOTAL PRODUCTION

TOTAL
COMPANYRESIDENTIAL
HEATING
RATE R-5 & R-10RESIDENTIAL
NON-HEATING
RATE R-6 & R-11

ALLOCATION FACTOR TABLE-23

ALLOC

DEMAND RELATED

1	PRODUCTION ALLOCATORS			
2	DES DAY REMANNG DEMNDS - SALES	332,382	157,615	1,896
3	LPG PROD ALLOC-PROD	332,382	157,615	1,896
4	LNG PROD ALLOC-PROD	332,382	157,615	1,896
5	LPG & LNG PROD ALLOC-DISTR	332,382	157,615	1,896
6	LPG PRODUCTION DEMAND	DEMLPG		
7	LNG PRODUCTION DEMAND	DEMLNG		

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DISTRIBUTION ALLOCATORS

1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%	28.4197%	0.5782%
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000917

TOTAL PRODUCTION

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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ALLOCATION FACTOR TABLE-23

DEMAND RELATED

PRODUCTION ALLOCATORS							
1	DES DAY REMANNG DEMNDS - SALES	87,101	4,354	64,795	7,186	9,046	389
2	LPG PROD ALLOC-PROD	87,101	4,354	64,795	7,186	9,046	389
3	LNG PROD ALLOC-PROD	87,101	4,354	64,795	7,186	9,046	389
4	LPG & LNG PROD ALLOC-DISTR	87,101	4,354	64,795	7,186	9,046	389
5	LPG PRODUCTION DEMAND	DEMLPG					
6	LNG PRODUCTION DEMAND	DEMLNG					

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DISTRIBUTION ALLOCATORS

DISTRIBUTION ALLOCATOR		DISTR	15.8702%	3.3949%	19.3598%	5.8797%	9.2079%	17.2896%
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-24	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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COMMODITY RELATED

1	ANNUAL FIRM CCF SALES SENDOUT		34,950,275	15,898,740	363,224
2	ANNUAL FIRM CCF THROUGHPUT		58,694,663	15,898,740	363,224
3	DIRECT GAS COST ALLOCATOR	EGAS	42,184,110	19,191,057	427,950
4	CGA BAD DEBT ALLOCATOR	E904GAS	160,113	73,434	1,509

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-24	ALLOC	HIGH WINTER SMALL	LOW WINTER SMALL	HIGH WINTER MEDIUM	LOW WINTER MEDIUM	HIGH WINTER LARGE	LOW WINTER LARGE
		G-40 & T-40	G-50 & T-50	G-41 & T-41	G-51 & T-51	G-42 & T-42	G-52 & T-52

COMMODITY RELATED

1	ANNUAL FIRM CCF SALES SENDOUT		7,314,430	1,690,445	6,345,371	2,289,891	955,222	92,952
2	ANNUAL FIRM CCF THROUGHPUT		8,553,414	2,222,427	10,839,452	3,878,954	5,490,786	11,447,666
3	DIRECT GAS COST ALLOCATOR	EGAS	9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
4	CGA BAD DEBT ALLOCATOR	E904GAS	35,362	6,642	29,405	9,126	4,307	327

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000920

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
ALLOCATION FACTOR TABLE CONT-25		ALLOC	TOTAL COMPANY		
CUSTOMER RELATED					
1	ACCT 380-SERVICES	CUST380	31,874,280	20,802,677	1,690,343
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	16,042,516	4,569,833	371,326
3	ACCT 386-OTHER PROP CUST PREM	CUST386	100.0000%	28.4197%	0.5782%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	696	0	0
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	338,201	244,105	19,835
6	CUSTOMER DEPOSITS	CUSTDEP	116,138	69,691	3,491
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	7,838	0	0
8	ACCT 902-METER READ EXP	CUST902	345,161	244,105	19,835
9	ACCT 903-CUST RECORDS & COLL	CUST903	399,056	265,110	21,724
10	ACCT 488 RECONNECT FEE	CUST488R	327,596	243,142	19,837
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	100.0000%	49.5537%	3.2474%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	100.0000%	49.5537%	3.2474%
13					
14					
15					
16					
17					
18	ANNUAL NO SALES CUSTOMERS		329,765	243,142	19,837
19	ANNUAL NO OF TRANS CUSTOMERS		7,838	0	0
20	ANNUAL NUMBER GAS BILLS		367,705	265,110	21,724
21					
22	ANNUAL NO METER EXCL DAILY MET		338,201	244,105	19,835
23	ANNUAL NO METERS DAILY METERED		696	0	0
24					
25	TOTAL SALES & TRANSP CUSTOMERS		337,603	243,142	19,837
26					
27	NUMBER OF SERVICES		20,865	14,866	1,208
28					
29					
30					
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000921

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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ALLOCATION FACTOR TABLE CONT-25

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	5,528,345	1,215,496	1,370,796	587,932	363,584	315,107
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	6,705,995	1,474,421	1,804,291	773,857	183,639	159,154
3	ACCT 386-OTHER PROP CUST PREM	CUST386	15.8702%	3.3949%	19.3598%	5.8797%	9.2079%	17.2896%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	12	36	96	12	216	324
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	53,184	11,660	6,458	2,799	159	1
6	CUSTOMER DEPOSITS	CUSTDEP	17,942	11,571	1,004	5,006	6,277	1,155
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	3,412	789	2,192	945	191	309
8	ACCT 902-METER READ EXP	CUST902	53,304	12,020	7,418	2,919	2,319	3,241
9	ACCT 903-CUST RECORDS & COLL	CUST903	71,055	15,764	15,858	6,821	1,161	1,564
10	ACCT 488 RECONNECT FEE	CUST488R	52,989	11,628	0	0	0	0
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	15.1341%	3.6153%	10.1982%	3.7206%	4.7309%	9.7998%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	15.1341%	3.6153%	10.1982%	3.7206%	4.7309%	9.7998%
13								
14								
15								
16								
17								
18	ANNUAL NO SALES CUSTOMERS		49,576	10,839	4,320	1,866	170	15
19	ANNUAL NO OF TRANS CUSTOMERS		3,412	789	2,192	945	191	309
20	ANNUAL NUMBER GAS BILLS		57,405	12,608	7,091	3,042	396	329
21								
22	ANNUAL NO METER EXCL DAILY MET		53,184	11,660	6,458	2,799	159	1
23	ANNUAL NO METERS DAILY METERED		12	36	96	12	216	324
24								
25	TOTAL SALES & TRANSP CUSTOMERS		52,989	11,628	6,512	2,811	361	324
26								
27	NUMBER OF SERVICES		3,240	712	546	234	31	27
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29								
30								
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000922

TOTAL PRODUCTION

ALLOCATION FACTOR TABLE CONT-26	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	4,096	0	4,096
2	RESID HEATING RATE R-5 & R-10	C904RH	159,331	159,331	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,083	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	5,436	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	92	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	1,909	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	1,001	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0
			178,947		

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	940,667	0	434,498
10	RESID HEATING RATE R-5 & R-10	C488RH	28,166,871	19,567,195	0
11	LOW LF SMALL RATE G40 & T40	C488G40	13,627,576	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	10,683,107	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	2,246,522	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,804,087	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	3,465,299	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	2,063,560	0	0
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000923

TOTAL PRODUCTION

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
ALLOCATION FACTOR TABLE CONT-26							

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	0	0	0	0	0
2	RESID HEATING RATE R-5 & R-10	C904RH	0	0	0	0	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,083	0	0	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0	0	5,436	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0	92	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	0	1,909	0	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0	0	0	1,001	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	0	0	0	0

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	0	0	0	0	0
10	RESID HEATING RATE R-5 & R-10	C488RH	0	0	0	0	0
11	LOW LF SMALL RATE G40 & T40	C488G40	9,337,789	0	0	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0	0	7,958,832	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	0	0	0	1,168,413	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	0	1,872,885	0	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0	0	0	2,558,565	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	0	0	0	0	130,649

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000924

TOTAL PRODUCTION			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY		
INTERNALLY DEVELOPED-27				
1 TOTAL GAS PLANT IN SERVICE	PLANT	130,610,286	1,198,561	15,075
2 SUM OF ALLOCATED LABOR EXP	LABOR	6,012,232	92,131	2,054
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	121,331	57,535	692
4 ACCT 311-LP GAS EQUIP	PLT311	449,168	212,995	2,562
5 ACCT 320-OTHER EQUIPMENT	PLT320	3,716	1,762	21
6 ACCT 380-SERVICES	PLT380	31,874,279	0	0
7 ACCT 381-METERS	PLT381	3,506,040	0	0
8 ACCT 382-METER INSTALLATION	PLT382	12,313,745	0	0
9 ACCT 386-OTHER PROP CUST PREM	PLT386	2,523,018	0	0
10 ACCT 383-HOUSE REGULATORS	PLT383	222,731	0	0
11 ACCT 396-POWER OPERATED EQUIP	PLT396	75,266	0	0
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	602,092	9,226	206
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	22,974	352	8
14 ACCT 393-STORES EQUIPMENT	PLT393	31,520	0	0
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	874,077	0	0
16 ACCT 397-COMMUNICATION EQUIP	PLT397	1,030,686	15,794	352
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	97,332,301	0	0
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	120,612,756	0	0
19 TOTAL GAS COSTS	GASCOSTS	42,184,110	19,191,057	427,950
20 ACCT 381 - 383 METER & HSE REGUL	PLT3813	16,042,516	0	0
21 ACCT 851-879 DIST OPER EXP	EXP8519	1,558,608	0	0
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	21,813,579	376,137	6,548
23 TOTAL GENERAL PLT EXCL 397M	GENPLT	2,869,562	28,942	645
24 TOTAL GAS O & M LABOR	OMLAB	3,440,811	92,131	2,054
25 TOTAL PROD & STORAGE PLANT	PSPLT	2,392,311	1,134,434	13,645
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000925

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
ALLOC								
INTERNALLY DEVELOPED-27								
1	TOTAL GAS PLANT IN SERVICE	PLANT	657,443	37,494	492,408	60,131	68,928	3,230
2	SUM OF ALLOCATED LABOR EXP	LABOR	43,870	8,849	37,417	12,085	5,491	617
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	31,795	1,589	23,653	2,623	3,302	142
4	ACCT 311-LP GAS EQUIP	PLT311	117,705	5,883	87,562	9,711	12,224	526
5	ACCT 320-OTHER EQUIPMENT	PLT320	974	49	724	80	101	4
6	ACCT 380-SERVICES	PLT380	0	0	0	0	0	0
7	ACCT 381-METERS	PLT381	0	0	0	0	0	0
8	ACCT 382-METER INSTALLATION	PLT382	0	0	0	0	0	0
9	ACCT 386-OTHER PROP CUST PREM	PLT386	0	0	0	0	0	0
10	ACCT 383-HOUSE REGULATORS	PLT383	0	0	0	0	0	0
11	ACCT 396-POWER OPERATED EQUIP	PLT396	0	0	0	0	0	0
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	4,393	886	3,747	1,210	550	62
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	168	34	143	46	21	2
14	ACCT 393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0	0	0	0	0	0
16	ACCT 397-COMMUNICATION EQUIP	PLT397	7,521	1,517	6,414	2,072	941	106
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0	0	0	0	0	0
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0	0	0	0	0	0
19	TOTAL GAS COSTS	GASCOSTS	9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0	0	0	0	0	0
21	ACCT 851-879 DIST OPER EXP	EXP8519	0	0	0	0	0	0
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	199,517	29,625	164,782	41,302	24,656	2,147
23	TOTAL GENERAL PLT EXCL 397M	GENPLT	13,782	2,780	11,754	3,796	1,725	194
24	TOTAL GAS O & M LABOR	OMLAB	43,870	8,849	37,417	12,085	5,491	617
25	TOTAL PROD & STORAGE PLANT	PSPLT	626,907	31,335	466,364	51,719	65,106	2,800
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000926

TOTAL PRODUCTION		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-28	ALLOC			
1 ACCT 717-PROPANE EXPENSES	EXP717	0	0	0
2 ACCT 718-DISPATCHING PROD	EXP718	0	0	0
3 ACCT 735-MISCELLANEOUS	EXP735	0	0	0
4 ACCT 741-MAINTENANCE OF PLANT	EXP741	0	0	0
5 ACCT 742-MAINTENANCE OF EQUIP	EXP742	0	0	0
6 ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0
7 ACCT 813-OTHER GAS SUPPLY EXP	EXP813	190,649	57,129	1,274
8 ACCT 851-SYSTEM CONTROL & DISP	EXP851	0	0	0
9 ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0
10 ACCT 874-MAINS & SERVICE EXP	EXP874	562,176	0	0
11 ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	152,142	0	0
12 ACCT 878-METER & HOUSE REG EXP	EXP878	804,803	0	0
13 ACCT 879-CUSTOMER INSTALL EXP	EXP879	39,486	0	0
14 ACCT 880-OTHER EXPENSE	EXP880	707,119	79,238	1,767
15 ACCT 882-METERING SYS GAS TRAINING	EXP882	4,413	0	0
16 ACCT 887-MAINTENANCE OF MAINS	EXP887	257,655	0	0
17 ACCT 889-MT OF M & R STA EQ	EXP889	20,567	0	0
18 ACCT 890-MT OF REG EQ (INDUST)	EXP890	(526)	0	0
19 ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	28,896	1,564	35
20 ACCT 892-MAINTENANCE OF SERV	EXP892	71,698	0	0
21 ACCT 893-MAINT MET & HOUSE REG	EXP893	103,807	0	0
22 ACCT 902-METER READING EXP	EXP902	124,019	0	0
23 ACCT 903-CUST RECORDS & COLL	EXP903	1,112,845	0	0
24 ACCT 908-CUST ASSISTANCE EXP	EXP908	2,357	0	0
25 ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	367,581	79,612	1,635
26 ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	178,947	0	0
27 ACCT 920-ADMIN & GEN SALARY	EXP920	29,106	446	10
28 ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,160,518	33,108	738
29 ACCT 930-MISC GEN EXP	EXP930	80,900	1,240	28
30 ACCT 935-MAINT OF GENERAL PLT	EXP935	21,214	214	5
31 GAS PROD LABOR ACCTS 717-735	LABPO	0	0	0
32 GAS PROD LABOR ACCTS 741-743	LABPM	0	0	0
33 DIST LABOR OPER ACCT 851 - 882	LABDO	1,227,034	39,991	892
34 DIST LABOR MAINT ACCT 886 - 894	LABDM	115,243	1,113	25
35 CUST ACCTS LABOR ACCT 902 - 903	LABCA	515,773	0	0
36 CUST SERV & INFO LABOR ACCT 908	LABSE	125,636	0	0
37 ACCT 880-ENERGY MGT & CONTROL	E880USC	690,042	79,238	1,767
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000927

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-28		ALLOC						
1	ACCT 717-PROPANE EXPENSES	EXP717	0	0	0	0	0	0
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	0	0	0	0	0	0
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0	0	0	0	0	0
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0	0	0	0	0	0
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	27,203	5,487	23,202	7,494	3,405	383
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0	0	0	0	0	0
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	0	0	0	0	0	0
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	0	0	0	0	0	0
12	ACCT 878-METER & HOUSE REG EXP	EXP878	0	0	0	0	0	0
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0	0	0	0	0	0
14	ACCT 880-OTHER EXPENSE	EXP880	37,731	7,611	32,181	10,394	4,722	531
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	0	0	0	0	0	0
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	0	0	0	0	0	0
17	ACCT 889-MT OF M & R STA EQ	EXP889	0	0	0	0	0	0
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0	0	0	0	0	0
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	745	150	635	205	93	10
20	ACCT 892-MAINTENANCE OF SERV	EXP892	0	0	0	0	0	0
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	0	0	0	0	0	0
22	ACCT 902-METER READING EXP	EXP902	0	0	0	0	0	0
23	ACCT 903-CUST RECORDS & COLL	EXP903	0	0	0	0	0	0
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	0	0	0	0	0	0
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	38,336	7,201	31,879	9,894	4,669	355
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0	0	0	0	0	0
27	ACCT 920-ADMIN & GEN SALARY	EXP920	212	43	181	59	27	3
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	15,765	3,180	13,446	4,343	1,973	222
29	ACCT 930-MISC GEN EXP	EXP930	590	119	503	163	74	8
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	102	21	87	28	13	1
31	GAS PROD LABOR ACCTS 717-735	LABPO	0	0	0	0	0	0
32	GAS PROD LABOR ACCTS 741-743	LABPM	0	0	0	0	0	0
33	DIST LABOR OPER ACCT 851 - 882	LABDO	19,043	3,841	16,242	5,246	2,383	268
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	530	107	452	146	66	7
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0	0	0	0	0	0
36	CUST SERV & INFO LABOR ACCT 908	LABSE	0	0	0	0	0	0
37	ACCT 880-ENERGY MGT & CONTROL	E880USC	37,731	7,611	32,181	10,394	4,722	531
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000928

TOTAL PRODUCTION		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-29	ALLOC			
1 TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0
2 TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0
3 TOTAL DISTR OPER LABOR	TLABDO	1,285,080	41,883	934
4 TOTAL DISTR MAINT LABOR	TLABDM	175,834	1,698	38
5 TOTAL CUST ACCTS LABOR	TLABCA	515,773	0	0
6 CUSTOMER SERVICE & INFO LABOR	TLABSE	125,636	0	0
7 ACCT 886-MAINT STRUCT & IMPROV	EXP886	5,588	0	0
8 ACCT 894-MAINT OF OTHER EQUIP	EXP894	225,249	0	0
9 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	293,391	4,496	100
10 ACCT 926-EMPLOY PENSION & BENF	EXP926	1,392,378	21,337	476
11 ACCT 380-383-SERV,METRS & REGUL	PLT3803	47,916,795	0	0
12 ACCT 925-INJURIES & DAMAGES	EXP925	328,719	5,037	112
13 ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	336,734	5,111	113
14 ACCT 303-MISC INTANGIBLE PLT	PLT303	2,296,025	35,184	785
15 ACCT 321-LNG EQUIPMENT	PLT321	27,657	13,115	158
16 ACCT 361-STRUCTURES & IMPROVE	PLT361	182,976	86,767	1,044
17 ACCT 362-GAS HOLDERS	PLT362	1,533,321	727,101	8,745
18 ACCT 363-PURIFICATION EQUIPMENT	PLT363	42,469	20,139	242
19 ACCT 375-STRUCTURES & IMPROVE	PLT375	2,820,320	0	0
20 ACCT 376-MAINS	PLT376	65,458,022	0	0
21 ACCT 378-MEAS & REG STATION EQ	PLT378	1,787,578	0	0
22 ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656	0	0
23 ACCT 397-COMM EQUIP - ITRON	PLT397I	2,326,975	0	0
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000929

TOTAL PRODUCTION		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
ALLOC							
INTERNALLY DEVELOPED CONT-29							
1	TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0	0	0
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0	0	0
3	TOTAL DISTR OPER LABOR	TLABDO	19,944	4,023	17,010	5,494	2,496
4	TOTAL DISTR MAINT LABOR	TLABDM	808	163	689	223	101
5	TOTAL CUST ACCTS LABOR	TLABCA	0	0	0	0	0
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0	0	0	0	0
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0	0	0	0	0
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0	0	0	0	0
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	2,141	432	1,826	590	268
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	10,160	2,049	8,665	2,799	1,272
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0	0	0	0	0
12	ACCT 925-INJURIES & DAMAGES	EXP925	2,399	484	2,046	661	300
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	2,439	486	2,076	664	304
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	16,754	3,379	14,289	4,615	2,097
15	ACCT 321-LNG EQUIPMENT	PLT321	7,247	362	5,391	598	753
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	47,949	2,397	35,670	3,956	4,980
17	ACCT 362-GAS HOLDERS	PLT362	401,808	20,084	298,910	33,149	41,729
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	11,129	556	8,279	918	1,156
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0	0	0	0	0
20	ACCT 376-MAINS	PLT376	0	0	0	0	0
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0	0	0	0	0
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0	0	0	0	0
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0	0	0	0	0
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000930

TOTAL PRODUCTION		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-30					

REVENUES FROM GAS SALES					
1	REVENUES FIRM SALES OF GAS		60,253,165	27,570,724	750,954
2	WEATHER ADJ NET REVENUES		511,509	250,789	3,304
3	CGA REVENUES		42,184,110	19,191,057	427,950
4	BASE REVENUE SALES		12,852,076	7,475,009	308,660
5	BASE REVENUE EXTERNAL SUPPLY		3,516,532	335	0
6	PRODUCTION REVENUES		814,608	375,172	7,406
7	CGA BAD DEBT CHARGES		160,113	73,434	1,509
8	LOW INCOME DISCOUNT		200,748	198,749	1,998
9	CGA BAD DEBT CHARGES FROM INCR		13,468	6,177	127
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REVENUE REQUIREMENT INPUTS					

1	CLAIMED RATE OF RETURN		7.650%	7.650%	7.650%
2	ANNUAL BOOKED CCF SALES & TRANS		58,401,190	15,819,246	361,408
3	PROPOSED SALES REVENUES		43,028,825	19,567,195	434,498
4	TOTAL ANNUAL CUSTOMERS		337,603	243,142	19,837
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000931

TOTAL PRODUCTION			HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-30		ALLOC						

REVENUES FROM GAS SALES								
1	REVENUES FIRM SALES OF GAS		12,300,964	2,587,579	10,286,118	3,288,372	2,090,708	1,377,745
2	WEATHER ADJ NET REVENUES		94,366	8,985	89,471	7,417	29,886	27,290
3	CGA REVENUES		9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
4	BASE REVENUE SALES		2,524,741	577,351	1,336,052	435,898	181,837	12,526
5	BASE REVENUE EXTERNAL SUPPLY		321,437	119,650	883,959	274,785	708,827	1,207,539
6	PRODUCTION REVENUES		183,812	31,131	150,707	43,116	21,732	1,533
7	CGA BAD DEBT CHARGES		35,362	6,642	29,405	9,126	4,307	327
8	LOW INCOME DISCOUNT		0	0	0	0	0	0
9	CGA BAD DEBT CHARGES FROM INCR		2,975	559	2,474	768	362	28
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REVENUE REQUIREMENT INPUTS								
1	CLAIMED RATE OF RETURN		7.650%	7.650%	7.650%	7.650%	7.650%	7.650%
2	ANNUAL BOOKED CCF SALES & TRANS		8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
3	PROPOSED SALES REVENUES		9,337,789	1,872,885	7,958,832	2,558,565	1,168,413	130,649
4	TOTAL ANNUAL CUSTOMERS		52,989	11,628	6,512	2,811	361	324
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TOTAL PRODUCTION

ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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RATIO TABLE-31

CAPACITY RELATED

1	PRODUCTION ALLOCATORS			
2	DES DAY REMANNG DEMNDS - SALES	1.00000	0.47420	0.00570
3	LPG PROD ALLOC-PROD	1.00000	0.47420	0.00570
4	LNG PROD ALLOC-PROD	1.00000	0.47420	0.00570
5	LPG & LNG PROD ALLOC-DISTR	0.00000	0.00000	0.00000
6	LPG PRODUCTION DEMAND	DEMLPG 1.00000	0.47420	0.00570
7	LNG PRODUCTION DEMAND	DEMLNG 1.00000	0.47420	0.00570

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DISTRIBUTION ALLOCATORS

1	DISTRIBUTION ALLOCATOR	DISTR	0.00000	0.00000	0.00000
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000933

TOTAL PRODUCTION

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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RATIO TABLE-31

CAPACITY RELATED

1	PRODUCTION ALLOCATORS						
2	DES DAY REMANNG DEMNDS - SALES	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
3	LPG PROD ALLOC-PROD	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
4	LNG PROD ALLOC-PROD	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
5	LPG & LNG PROD ALLOC-DISTR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	LPG PRODUCTION DEMAND	DEMLPG	0.26205	0.01310	0.19494	0.02162	0.00117
7	LNG PRODUCTION DEMAND	DEMLNG	0.26205	0.01310	0.19494	0.02162	0.00117

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DISTRIBUTION ALLOCATORS

1	DISTRIBUTION ALLOCATOR	DISTR	0.00000	0.00000	0.00000	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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TOTAL PRODUCTION

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
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RATIO TABLE CONT-32

COMMODITY RELATED

1	ANNUAL FIRM MCF SENDOUT		0.20928	0.04837	0.18155	0.06552	0.02733	0.00266
2	ANNUAL FIRM CCF THROUGHPUT		0.14573	0.03786	0.18468	0.06609	0.09355	0.19504
3	DIRECT GAS COST ALLOCATOR	EGAS	0.21663	0.04370	0.18476	0.05967	0.02711	0.00305
4	CGA BAD DEBT ALLOCATOR	E904GAS	0.22085	0.04148	0.18365	0.05700	0.02690	0.00204

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TOTAL PRODUCTION

ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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RATIO TABLE CONT-33

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	0.00000	0.00000	0.00000
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	0.00000	0.00000	0.00000
3	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000	0.00000
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	0.00000	0.00000	0.00000
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.00000	0.00000	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.00000	0.00000	0.00000
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	0.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	0.00000	0.00000	0.00000
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.00000	0.00000	0.00000
10	ACCT 488 RECONNECT FEE	CUST488R	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.00000	0.00000	0.00000
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.00000	0.00000	0.00000

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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TOTAL PRODUCTION		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
RATIO TABLE CONT-33								
CUSTOMER RELATED								
1	ACCT 380-SERVICES	CUST380	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	ACCT 397-COMM EQ,METSCAN - TELM	CUST397M	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 488 RECONNECT FEE	CUST488R	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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TOTAL PRODUCTION

TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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RATIO TABLE CONT-34

ALLOC

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	0.46190	0.00000	0.46190
10	RESID HEATING RATE R-5 & R-10	C488RH	0.69469	0.69469	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	0.68521	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.74499	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.52010	0.00000	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.66791	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.73834	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.06331	0.00000	0.00000

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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TOTAL PRODUCTION

RATIO TABLE CONT-34

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RHH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-5 & R-10	C904RHH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RHH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	RESID HEATING RATE R-5 & R-10	C488RHH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	0.68521	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.00000	0.00000	0.74499	0.00000	0.00000	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.00000	0.00000	0.00000	0.00000	0.52010	0.00000	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.00000	0.66791	0.00000	0.00000	0.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.00000	0.00000	0.00000	0.73834	0.00000	0.00000	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.06331

000940

TOTAL PRODUCTION		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED-35	ALLOC			
1 TOTAL GAS PLANT IN SERVICE	PLANT	0.01940	0.00918	0.00012
2 SUM OF ALLOCATED LABOR EXP	LABOR	0.03368	0.01532	0.00034
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	0.47420	0.00570
4 ACCT 311-LP GAS EQUIP	PLT311	1.00000	0.47420	0.00570
5 ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	0.47420	0.00570
6 ACCT 380-SERVICES	PLT380	0.00000	0.00000	0.00000
7 ACCT 381-METERS	PLT381	0.00000	0.00000	0.00000
8 ACCT 382-METER INSTALLATION	PLT382	0.00000	0.00000	0.00000
9 ACCT 386-OTHER PROP CUST PREM	PLT386	0.00000	0.00000	0.00000
10 ACCT 383-HOUSE REGULATORS	PLT383	0.00000	0.00000	0.00000
11 ACCT 396-POWER OPERATED EQUIP	PLT396	0.00000	0.00000	0.00000
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	0.03368	0.01532	0.00034
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	0.03368	0.01532	0.00034
14 ACCT 393-STORES EQUIPMENT	PLT393	0.00000	0.00000	0.00000
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.00000	0.00000	0.00000
16 ACCT 397-COMMUNICATION EQUIP	PLT397	0.03368	0.01532	0.00034
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	0.00000	0.00000	0.00000
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	0.00000	0.00000	0.00000
19 TOTAL GAS COSTS	GASCOSTS	1.00000	0.45494	0.01014
20 ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.00000	0.00000	0.00000
21 ACCT 851-879 DIST OPER EXP	EXP8519	0.00000	0.00000	0.00000
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.03872	0.01724	0.00030
23 TOTAL GENERAL PLANT	GENPLT	0.02217	0.01009	0.00022
24 TOTAL GAS O & M LABOR	OMLAB	0.05886	0.02678	0.00060
25 TOTAL PROD & STORAGE PLANT	PSPLT	1.00000	0.47420	0.00570
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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TOTAL PRODUCTION

ALLOC

INTERNALLY DEVELOPED-35

	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
1 TOTAL GAS PLANT IN SERVICE	0.00503	0.00029	0.00377	0.00046	0.00053	0.00002
2 SUM OF ALLOCATED LABOR EXP	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
3 ACCT 305-STRUCTURES & IMPROVE	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
4 ACCT 311-LP GAS EQUIP	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
5 ACCT 320-OTHER EQUIPMENT	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
6 ACCT 380-SERVICES	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 ACCT 381-METERS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 ACCT 382-METER INSTALLATION	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9 ACCT 386-OTHER PROP CUST PREM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 ACCT 383-HOUSE REGULATORS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11 ACCT 396-POWER OPERATED EQUIP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12 ACCT 391-OFFICE FURN & EQUIP	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
13 ACCT 392-TRANSPORTATION EQUIP	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
14 ACCT 393-STORES EQUIPMENT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15 ACCT 394-TOOLS, SHOP & GAR EQ	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16 ACCT 397-COMMUNICATION EQUIP	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
17 ACCT 376 MAINS & 380 SERVICES	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18 TOTAL DISTRIBUTION PLANT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 TOTAL GAS COSTS	0.21663	0.04370	0.18476	0.05967	0.02711	0.00305
20 ACCT 381 - 383 METER & HSE REGUL	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21 ACCT 851-879 DIST OPER EXP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22 REV CLAIMED ROR LESS GAS COSTS	0.00915	0.00136	0.00755	0.00189	0.00113	0.00010
23 TOTAL GENERAL PLANT	0.00480	0.00097	0.00410	0.00132	0.00060	0.00007
24 TOTAL GAS O & M LABOR	0.01275	0.00257	0.01087	0.00351	0.00160	0.00018
25 TOTAL PROD & STORAGE PLANT	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117

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TOTAL PRODUCTION		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-36	ALLOC			
1 ACCT 717-PROPANE EXPENSES	EXP717	0.00000	0.00000	0.00000
2 ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000
3 ACCT 735-MISCELLANEOUS	EXP735	0.00000	0.00000	0.00000
4 ACCT 741-MAINTENANCE OF PLANT	EXP741	0.00000	0.00000	0.00000
5 ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.00000	0.00000	0.00000
6 ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000
7 ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.65868	0.29966	0.00668
8 ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.00000	0.00000	0.00000
9 ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000
10 ACCT 874-MAINS & SERVICE EXP	EXP874	0.00000	0.00000	0.00000
11 ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	0.00000	0.00000	0.00000
12 ACCT 878-METER & HOUSE REG EXP	EXP878	0.00000	0.00000	0.00000
13 ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.00000	0.00000	0.00000
14 ACCT 880-OTHER EXPENSE	EXP880	0.24631	0.11206	0.00250
15 ACCT 882-METERING SYS GAS TRAINING	EXP882	0.00000	0.00000	0.00000
16 ACCT 887-MAINTENANCE OF MAINS	EXP887	0.00000	0.00000	0.00000
17 ACCT 889-MT OF M & R STA EQ	EXP889	0.00000	0.00000	0.00000
18 ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.00000	0.00000	0.00000
19 ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.11894	0.05411	0.00121
20 ACCT 892-MAINTENANCE OF SERV	EXP892	0.00000	0.00000	0.00000
21 ACCT 893-MAINT MET & HOUSE REG	EXP893	0.00000	0.00000	0.00000
22 ACCT 902-METER READING EXP	EXP902	0.00000	0.00000	0.00000
23 ACCT 903-CUST RECORDS & COLL	EXP903	0.00000	0.00000	0.00000
24 ACCT 908-CUST ASSISTANCE EXP	EXP908	0.00000	0.00000	0.00000
25 ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.47222	0.21658	0.00445
26 ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.00000	0.00000	0.00000
27 ACCT 920-ADMIN & GEN SALARY	EXP920	0.03368	0.01532	0.00034
28 ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.03368	0.01532	0.00034
29 ACCT 930-MISC GEN EXP	EXP930	0.03368	0.01532	0.00034
30 ACCT 935-MAINT OF GENERAL PLT	EXP935	0.02217	0.01009	0.00022
31 GAS PROD LABOR ACCTS 717-735	LABPO	0.00000	0.00000	0.00000
32 GAS PROD LABOR ACCTS 741-743	LABPM	0.00000	0.00000	0.00000
33 DIST LABOR OPER ACCT 851 - 882	LABDO	0.07164	0.03259	0.00073
34 DIST LABOR MAINT ACCT 886 - 894	LABDM	0.02122	0.00966	0.00022
35 CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.00000	0.00000	0.00000
36 CUST SERV & INFO LABOR ACCT 908	LABSE	0.00000	0.00000	0.00000
37 ACCT 880-ENERGY MGT & CONTROL	E880USC	0.25241	0.11483	0.00256
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TOTAL PRODUCTION

INTERNALLY DEVELOPED CONT-36

ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
EXP717	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP735	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP741	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP742	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP743	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP813	0.14269	0.02878	0.12170	0.03931	0.01786	0.00201
EXP851	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP857	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP874	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP875	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP878	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP879	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP880	0.05336	0.01076	0.04551	0.01470	0.00668	0.00075
EXP882	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP887	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP889	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP890	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP891	0.02577	0.00520	0.02198	0.00710	0.00322	0.00036
EXP892	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP902	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP903	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP908	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP904	0.10429	0.01959	0.08673	0.02692	0.01270	0.00097
EXP904B	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EXP920	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
EXP923	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
EXP930	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
EXP935	0.00480	0.00097	0.00410	0.00132	0.00060	0.00007
LABPO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LABPM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LABDO	0.01552	0.00313	0.01324	0.00428	0.00194	0.00022
LABDM	0.00460	0.00093	0.00392	0.00127	0.00058	0.00006
LABCA	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LABSE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
E880USC	0.05468	0.01103	0.04664	0.01506	0.00684	0.00077

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TOTAL PRODUCTION		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-37	ALLOC			
1	TOTAL GAS PROD OPER LABOR	TLABPO	0.00000	0.00000
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0.00000	0.00000
3	TOTAL DISTR OPER LABOR	TLABDO	0.07164	0.00073
4	TOTAL DISTR MAINT LABOR	TLABDM	0.02122	0.00022
5	TOTAL CUST ACCTS LABOR	TLABCA	0.00000	0.00000
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.00000	0.00000
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.00000	0.00000
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.00000	0.00000
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.03368	0.00034
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.03368	0.00034
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.00000	0.00000
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.03368	0.00034
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.03334	0.00034
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.03368	0.00034
15	ACCT 321-LNG EQUIPMENT	PLT321	1.00000	0.00570
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	1.00000	0.00570
17	ACCT 362-GAS HOLDERS	PLT362	1.00000	0.00570
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	1.00000	0.00570
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0.00000	0.00000
20	ACCT 376-MAINS	PLT376	0.00000	0.00000
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0.00000	0.00000
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.00000	0.00000
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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TOTAL PRODUCTION		ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-37								
1	TOTAL GAS PROD OPER LABOR	TLABPO	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	TOTAL DISTR OPER LABOR	TLABDO	0.01552	0.00313	0.01324	0.00428	0.00194	0.00022
4	TOTAL DISTR MAINT LABOR	TLABDM	0.00460	0.00093	0.00392	0.00127	0.00058	0.00006
5	TOTAL CUST ACCTS LABOR	TLABCA	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.00724	0.00144	0.00617	0.00197	0.00090	0.00010
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.00730	0.00147	0.00622	0.00201	0.00091	0.00010
15	ACCT 321-LNG EQUIPMENT	PLT321	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
17	ACCT 362-GAS HOLDERS	PLT362	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	ACCT 376-MAINS	PLT376	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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TOTAL PRODUCTION		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-38					

REVENUES FROM GAS SALES					
1	REVENUES FIRM SALES OF GAS		1.00000	0.45758	0.01246
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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TOTAL PRODUCTION		ALLOC	HIGH WINTER SMALL	LOW WINTER SMALL	HIGH WINTER MEDIUM	LOW WINTER MEDIUM	HIGH WINTER LARGE	LOW WINTER LARGE
INTERNALLY DEVELOPED CONT-38			G-40 & T-40	G-50 & T-50	G-41 & T-41	G-51 & T-51	G-42 & T-42	G-52 & T-52

REVENUES FROM GAS SALES								
1	REVENUES FIRM SALES OF GAS		0.20415	0.04295	0.17071	0.05458	0.03470	0.02287
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Schedule PMN-1G-5

Total Functional Cost of Service Study

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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	TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
SUMMARY OF RESULTS-1					
RATE BASE					
1 GAS PLANT IN SERVICE	130,610,286	2,533,268	128,077,018	2,533,268	128,077,018
2 LESS: DEPREC & AMORT RES	48,867,171	1,556,660	47,310,512	1,556,660	47,310,512
3 NET UTILITY PLANT IN SERVICE	81,743,115	976,608	80,766,507	976,608	80,766,507
ADD:					
4 WORKING CASH REQUIREMENT	1,156,936	75,436	1,081,500	75,436	1,081,500
5 MATERIALS & SUPPLIES	820,863	0	820,863	0	820,863
6 PREPAYMENTS	(240,945)	(13,955)	(226,990)	(13,955)	(226,990)
DEDUCT:					
7 CUSTOMER DEP, ADV & UNCLAIMED	996,418	0	996,418	0	996,418
8 DEFERRED TAXES	11,109,070	209,632	10,899,438	209,632	10,899,438
9 RATE BASE	71,374,480	828,458	70,546,023	828,458	70,546,023
DEVELOPMENT OF RETURN					
10 SALES OF GAS TO ULTIMATE CUST	61,172,406	42,990,344	18,182,062	632,653	18,182,062
11 OTHER OPERATING REVENUES	1,164,539	87,131	1,077,409	87,131	1,077,409
12 TOTAL GAS OPERATING REVENUES	62,336,945	43,077,475	19,259,471	719,784	19,259,471
LESS:					
13 PURCHASED GAS COSTS	42,193,940	42,193,940	0	9,829	0
14 OTHER OPER & MAINT EXPENSE	9,740,848	775,558	8,965,290	601,977	8,965,290
15 DEPRECIATION EXPENSE	4,757,452	18,982	4,738,470	18,982	4,738,470
16 OTHER TAXES	1,869,716	38,610	1,831,105	38,610	1,831,105
17 INCOME TAXES	556,847	10,246	546,601	10,246	546,601
18 INTEREST ON CUSTOMER DEPOSITS	19,313	0	19,313	0	19,313
19 TOTAL OPERATING EXPENSE	59,138,116	43,037,336	16,100,780	679,645	16,100,780
20 OPERATING INCOME	3,198,830	40,139	3,158,691	40,139	3,158,691
21 RATE OF RETURN	4.48%	4.84%	4.48%	4.84%	4.48%
22 RELATIVE RATE OF RETURN	1.000	1.000	1.000	1.081	0.999

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVELOPMENT OF RATE BASE-2							
GAS PLANT IN SERVICE							
INTANGIBLE PLANT							
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	1,757,809	59,209	1,698,599	59,209	1,698,599
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	538,217	18,129	520,087	18,129	520,087
3	303-MISC INTNGBLE PLANT - 3 YR	LABOR	0	0	0	0	0
4	TOTAL INTANGIBLE PLANT		2,296,025	77,339	2,218,687	77,339	2,218,687
PRODUCTION PLANT							
5	304-LAND	DEMLPG	3,315	3,315	0	3,315	0
6	305-STRUCTURES	DEMLPG	121,331	121,331	0	121,331	0
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	449,168	449,168	0	449,168	0
9	320-OTHER EQUIPMENT	DEMLPG	3,716	3,716	0	3,716	0
10	321-LNG EQUIPMENT	DEMLPG	27,657	27,657	0	27,657	0
11	TOTAL PRODUCTION PLANT		605,187	605,187	0	605,187	0
OTHER STORAGE PLANT							
12	360-LAND	DEMLNG	28,358	28,358	0	28,358	0
13	361-STRUCTURES & IMPROVE	DEMLPG	182,976	182,976	0	182,976	0
14	362-GAS HOLDERS	DEMLPG	1,533,321	1,533,321	0	1,533,321	0
15	363-PURIFICATION EQUIPMENT	DEMLPG	42,469	42,469	0	42,469	0
16	TOTAL OTHER STORAGE PLANT		1,787,124	1,787,124	0	1,787,124	0

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVELOPMENT OF RATE BASE CON'T-3							
DISTRIBUTION PLANT							
1	374.4-LAND RIGHTS	DISTR	89,111	0	89,111	0	89,111
2	374.5-RIGHT OF WAY	DISTR	17,911	0	17,911	0	17,911
3	375-STRUCTURES & IMPROVE	DISTR	2,820,320	0	2,820,320	0	2,820,320
4	376-MAINS	DISTR	65,458,022	0	65,458,022	0	65,458,022
5	378-MEAS & REG STATION EQ	DISTR	1,787,578	0	1,787,578	0	1,787,578
6	380-SERVICES	CUST380	31,874,279	0	31,874,279	0	31,874,279
7	381-METERS	CUST3813	3,506,040	0	3,506,040	0	3,506,040
8	382-METER INSTALLATION	CUST3813	12,313,745	0	12,313,745	0	12,313,745
9	383-HOUSE REGULATORS	CUST3813	222,731	0	222,731	0	222,731
10	386-CONV BURNERS & WAT HEATER	CUST386	2,523,018	0	2,523,018	0	2,523,018
11	TOTAL DISTRIBUTION PLANT		120,612,756	0	120,612,756	0	120,612,756
GENERAL & COMMON PLANT							
12	389.1-LAND	LABOR	232,947	7,847	225,100	7,847	225,100
13	391-OFFICE EQUIPMENT	LABOR	602,092	20,281	581,812	20,281	581,812
14	392-TRANSPORTATION EQUIP	LABOR	22,974	774	22,200	774	22,200
15	393-STORES EQUIPMENT	DISTRPLT	31,520	0	31,520	0	31,520
16	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	874,077	0	874,077	0	874,077
17	396-POWER OPERATED EQUIP	DISTRPLT	75,266	0	75,266	0	75,266
18	397-COMMUNICATION EQUIP	LABOR	1,030,686	34,717	995,969	34,717	995,969
19	397-COMM EQ METSCAN - TELEMET	CUST397M	112,656	0	112,656	0	112,656
20	397-COMM EQUIP - ITRON	CUST397I	2,326,975	0	2,326,975	0	2,326,975
21	TOT GENERAL & COMMON PLT		5,309,194	63,618	5,245,576	63,618	5,245,576
22	TOTAL GAS PLANT IN SERVICE		130,610,286	2,533,268	128,077,018	2,533,268	128,077,018

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVELOPMENT OF RATE BASE CON'T-4							
DEPRECIATION & AMORTIZATION RESERVE							
INTANGIBLE PLANT RESERVE							
1	303-MISC INTNGBLE PLANT - 8 YR	PLT303	264,051	8,894	255,156	8,894	255,156
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	37,261	1,255	36,006	1,255	36,006
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0	0	0
4	TOT INTANGIBLE PLT RESERVE		301,312	10,149	291,163	10,149	291,163
PRODUCTION PLANT RESERVE							
5	305-STRUCTURES	PLT305	65,716	65,716	0	65,716	0
7	311-LPG GAS EQUIPMENT	PLT311	216,388	216,388	0	216,388	0
8	320-OTHER EQUIPMENT	PLT320	1,341	1,341	0	1,341	0
9	321-LNG EQUIPMENT	PLT321	28,803	28,803	0	28,803	0
10	TOTAL PRODUCTION RESERVE		312,249	312,249	0	312,249	0
OTHER STORAGE PLANT							
11	361-STRUCTURES & IMPROVE	PLT361	44,954	44,954	0	44,954	0
12	362-GAS HOLDERS	PLT362	1,108,556	1,108,556	0	1,108,556	0
13	363-PURIFICATION EQUIPMENT	PLT363	47,452	47,452	0	47,452	0
14	TOTAL OTHER STORAGE PLANT		1,200,962	1,200,962	0	1,200,962	0

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVELOPMENT OF RATE BASE CON'T-5							
DISTRIBUTION PLANT RESERVE							
1	375-STRUCTURES & IMPROVE	PLT375	737,731	0	737,731	0	737,731
2	376-MAINS	PLT376	21,458,332	0	21,458,332	0	21,458,332
3	378-MEAS & REG STATION EQ	PLT378	1,019,359	0	1,019,359	0	1,019,359
4	380-SERVICES	PLT380	13,688,124	0	13,688,124	0	13,688,124
5	381-METERS	PLT381	1,743,377	0	1,743,377	0	1,743,377
6	382-METER INSTALLATION	PLT382	4,016,274	0	4,016,274	0	4,016,274
7	383-HOUSE REGULATORS	PLT383	52,533	0	52,533	0	52,533
8	386-CONV BURNERS & WAT HEATER	PLT386	1,999,176	0	1,999,176	0	1,999,176
9	TOTAL DISTRIBUTION PLANT		44,714,906	0	44,714,906	0	44,714,906
GENERAL & COMMON PLT RESERVE							
10	391-OFFICE EQUIPMENT	PLT391	431,701	14,541	417,160	14,541	417,160
11	392-TRANSPORTATION EQUIP	PLT392	47,597	1,603	45,994	1,603	45,994
12	393-STORES EQUIPMENT	PLT393	36,157	0	36,157	0	36,157
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	407,987	0	407,987	0	407,987
14	396-POWER OPERATED EQUIP	PLT396	45,644	0	45,644	0	45,644
15	397-COMMUNICATION EQUIP	PLT397	509,298	17,155	492,143	17,155	492,143
16	397-COMM EQ METSCAN - TELEMET	PLT397M	57,442	0	57,442	0	57,442
17	397-COMM EQUIP - ITRON	PLT397I	801,918	0	801,918	0	801,918
18	TOTAL GENERAL PLT RESERVE		2,337,743	33,300	2,304,443	33,300	2,304,443
19	TOTAL DEPRECIATION RESERVE		48,867,171	1,556,660	47,310,512	1,556,660	47,310,512

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVELOPMENT OF RATE BASE CON'T-6						
ADDITIONS TO NET PLANT						
WORKING CAPITAL REQUIREMENTS						
CASH WORKING CAPITAL REQ						
1	PURCHASED GAS	0	0	0	0	0
2	OTHER O&M	1,156,936	75,436	1,081,500	75,436	1,081,500
3	TOTAL CASH WORKING CAP	1,156,936	75,436	1,081,500	75,436	1,081,500
MATERIALS & SUPPLIES						
4	RENTAL EQUIP REPAIR PARTS	0	0	0	0	0
5	OTHER	820,863	0	820,863	0	820,863
6	TOTAL MATERIALS & SUPPLIES	820,863	0	820,863	0	820,863
7	TOTAL WORKING CAPITAL	1,977,799	75,436	1,902,363	75,436	1,902,363
PREPAYMENTS						
8	PREPAYMENTS - OTHER	408,637	7,926	400,711	7,926	400,711
9	PREPAYMENTS - PENSION	743,704	25,051	718,653	25,051	718,653
10	PREPAYMENTS - OPEB	(1,393,286)	(46,931)	(1,346,355)	(46,931)	(1,346,355)
11	TOTAL PREPAYMENTS	(240,945)	(13,955)	(226,990)	(13,955)	(226,990)
12	TOTAL ADDITIONS TO NET PLT	1,736,854	61,481	1,675,373	61,481	1,675,373

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVELOPMENT OF RATE BASE CON'T-7							
DEDUCTIONS TO NET PLANT							
1	CUSTOMER DEPOSITS	CUSTDEP	672,184	0	672,184	0	672,184
2	CUSTOMER ADVANCES	PLT37680	324,234	0	324,234	0	324,234
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0
ACCUM DEFERRED INCOME TAX							
4	ACCEL DEPREC & AMORT	PLANT	10,656,451	206,689	10,449,762	206,689	10,449,762
5	FAS 87 / 106	EXP926	241,753	8,143	233,610	8,143	233,610
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0
7	BAD DEBT	EXP904	(23,037)	(10,879)	(12,158)	(10,879)	(12,158)
8	PREPAID PROPERTY TAXES	PLANT	118,210	2,293	115,917	2,293	115,917
9	DEFERRED RATE CASE COSTS	REVCLAIM	60,841	2,356	58,485	2,356	58,485
10	REMEDICATION	PSPLT	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	71,077	1,379	69,698	1,379	69,698
12	ACCUM NON-CURRENT	PLANT	(13,780)	(267)	(13,513)	(267)	(13,513)
13	INSURANCE CLAIM	EXP9245	(2,445)	(82)	(2,363)	(82)	(2,363)
14	OTHER	PLANT	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		11,109,070	209,632	10,899,438	209,632	10,899,438
16	TOTAL DEDUCTIONS TO NET PLT		12,105,488	209,632	11,895,856	209,632	11,895,856
17	TOTAL RATE BASE		71,374,480	828,458	70,546,023	828,458	70,546,023

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
REVENUES-8						
GAS OPERATING REVENUES						
1	TOTAL FIRM SALES OF GAS	60,253,165	42,990,344	17,262,821	632,653	17,262,821
2	SPECIAL CONTRACT REVENUES DISTR	919,241	0	919,241	0	919,241
3	TOTAL REVENUE SALES OF GAS	61,172,406	42,990,344	18,182,062	632,653	18,182,062
OTHER OPERATING REVENUES						
487-LATE PAYMENT CHARGES						
4	RESIDENTIAL HEATING - R-5 & R-10 C488RH	73,976	51,391	22,586	51,391	22,586
5	RESIDENTIAL NON-HTG- R-6 & R-11 C488RNH	3,706	1,712	1,994	1,712	1,994
6	C&I SMALL - LLF G40 C488G40	19,045	13,050	5,995	13,050	5,995
7	C&I SMALL - HLF G50 C488G50	5,314	3,549	1,765	3,549	1,765
8	C&I MEDIUM - LLF G41 C488G41	12,283	9,151	3,132	9,151	3,132
9	C&I MEDIUM - HLF G51 C488G51	6,663	4,920	1,744	4,920	1,744
10	C&I LARGE - LLF G42 C488G42	1,065	554	511	554	511
11	C&I LARGE - HLF G52 C488G52	1,226	78	1,149	78	1,149
12	TOTAL ACCOUNT 487	123,279	84,403	38,876	84,403	38,876
488-MISC SERVICE REVENUE						
13	RENTAL REVENUE PLANT	2,106	41	2,065	41	2,065
14	RECONNECT FEE CUST488R	88,295	0	88,295	0	88,295
15	POOL ADMINISTRATION CUSTTRAN	999	0	999	0	999
16	3RD PARTY BILLING CUSTTRAN	6,947	0	6,947	0	6,947
17	CUSTOMER TELEMETERING PLT397M	7,288	0	7,288	0	7,288
18	WATER HEAT & CONVER BURN REV PLT386	752,074	0	752,074	0	752,074
19	UNH REVENUE PLT381	62,389	0	62,389	0	62,389
20	TOTAL ACCOUNT 488	920,096	41	920,056	41	920,056
495-ACCR REV - NON DIST BAD DEBT						
	EXP904	0	0	0	0	0
OTHER REVENUES						
21	RENTAL INCOME - GRANITE GENPLT	6,168	137	6,031	137	6,031
22	RENTAL INCOME - USOURCE GENPLT	33,084	733	32,351	733	32,351
23	RENTAL INCOME - USC GENPLT	81,912	1,816	80,096	1,816	80,096
24	TOTAL OTHER REVENUES	121,164	2,686	118,478	2,686	118,478
25	TOTAL OTHER OPERATING REV	1,164,539	87,131	1,077,409	87,131	1,077,409
26	TOTAL GAS OPERATING REVENUE	62,336,945	43,077,475	19,259,471	719,784	19,259,471

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
OPER & MAINT EXPENSE-9						
OPERATION & MAINTENANCE EXPENSE						
LIQUEFIED PROPANE GAS PRODUCTION						
OPERATION EXPENSE						
1	710-SUPERVISION	TLABPO	0	0	0	0
2	717-PROPANE EXPENSES	DEMLPG	0	0	0	0
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	9,829	9,829	0	0
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	0	0	0	0
7	736-RENTS	DEMLPG	0	0	0	0
8	TOTAL OPERATION EXPENSE		9,829	9,829	0	0
MAINTENANCE						
9	740-SUPERVISION	TLABPM	0	0	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	0	0	0	0
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0	0	0
12	743-GAS SYSTEM PROD TRAINING	DEMLPG	0	0	0	0
13	TOTAL MAINTENANCE EXPENSE		0	0	0	0
14	TOTAL MANUF GAS PROD EXP		9,829	9,829	0	0

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
OPER & MAINT EXPENSE CONT-10							
PURCHASED GAS SUPPLY EXPENSES							
PURCHASED GAS SUPPLY							
804 PURCHASED GAS COSTS							
1	TOTAL DIRECT GAS COSTS	EGAS	42,184,110	42,184,110	0	0	0
2	TOTAL DIRECT GAS COSTS		42,184,110	42,184,110	0	0	0
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	125,576	125,576	0	125,576	0
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	65,073	0	65,073	0	65,073
5	TOTAL GAS SUPPLY EXPENSE		42,374,759	42,309,687	65,073	125,576	65,073
6	TOTAL PRODUCTION EXPENSE		42,384,589	42,319,516	65,073	135,406	65,073
TRANSMISSION EXPENSES							
7	852-COMMUNICATION SYSTEM EXP	DISTR	30,680	0	30,680	0	30,680
8	856-MAINS EXPENSE	DISTR	3	0	3	0	3
9	857-T&D OPER MEAS & REGUL STNQ	DISTR	821	0	821	0	821
10	TOTAL TRANSMISSION EXPENSES		31,504	0	31,504	0	31,504

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
OPER & MAINT EXPENSE CONT-11							
DISTRIBUTION EXPENSES							
OPERATION EXPENSE							
1	870-SUPER & ENGINEERING	TLABDO	30,859	2,211	28,648	2,211	28,648
2	851-SYS CONTROL & LOAD DISTR	DISTR	0	0	0	0	0
3	851-SYS CNTRL & LD GAS SUPPLY	GASCOSTS	0	0	0	0	0
4	857-MEAS & REG STA EQUIP	PLT378	0	0	0	0	0
5	874-MAINS & SERVICE EXPENSE	PLT37680	562,176	0	562,176	0	562,176
6	875-REGULAT STATION EXPENSE	PLT378	152,142	0	152,142	0	152,142
7	878-METER & HOUSE REG EXP	PLT3813	804,803	0	804,803	0	804,803
8	879-CUSTOMER INSTALL EXP	PLT3803	39,486	0	39,486	0	39,486
9	880-OTHER EXPENSES	EXP8519	17,078	0	17,078	0	17,078
10	880-USC-GAS DISTR - DELIVERY	DISTR	515,868	0	515,868	0	515,868
11	880-USC-GAS DISTR - SUPPLY	GASCOSTS	174,174	174,174	0	174,174	0
12	882-METERING SYS GAS TRAINING	PLT381	4,413	0	4,413	0	4,413
13	TOTAL OPERATION EXPENSE		2,300,999	176,385	2,124,615	176,385	2,124,615
MAINTENANCE							
14	885-SUPERVISION	TLABDM	68,440	1,452	66,987	1,452	66,987
15	886-MAINT STRUCT & IMPROVE	PLT375	5,588	0	5,588	0	5,588
16	887-MAINTENANCE OF MAINS	PLT376	257,655	0	257,655	0	257,655
17	889-MT OF MEAS & REG STA EQ	PLT378	20,567	0	20,567	0	20,567
18	890-MT OF REG EQ (INDUST)	PLT378	(526)	0	(526)	0	(526)
19	891-MT OF REG EQ (CITY GATE)	PLT378	15,280	0	15,280	0	15,280
20	891-MAIN DISTRI SCADA	E880USC	13,616	3,437	10,179	3,437	10,179
21	892-MAINTENANCE OF SERVICES	PLT380	71,698	0	71,698	0	71,698
22	893-MAINT METER & HOUSE REG	PLT3813	103,807	0	103,807	0	103,807
23	894-T&D MAINT SYSTEM EQUIP	DISTR	1,327	0	1,327	0	1,327
24	894-MNT WAT HTERS & CONV BURN	PLT386	222,510	0	222,510	0	222,510
25	894-MAINT OF RENTED CONV BURN	PLT386	1,412	0	1,412	0	1,412
26	TOTAL MAINTENANCE EXPENSE		781,373	4,889	776,483	4,889	776,483
27	586-INTERVAL DATA	DISTR	172	0	172	0	172
28	TOTAL DISTRIBUTION EXPENSES		3,082,544	181,274	2,901,270	181,274	2,901,270

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
OPER & MAINT EXPENSE CONT-12							
CUSTOMER ACCOUNT							
1	901-SUPERVISION	TLABCA	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	124,019	0	124,019	0	124,019
3	903-CUST RECORDS & COLLECT	CUST903	1,112,845	0	1,112,845	0	1,112,845
904-UNCOLLECTIBLE ACCTS							
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	159,331	0	159,331	0	159,331
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	4,096	0	4,096	0	4,096
6	C&I SMALL - LLF G40	C904G40	7,083	0	7,083	0	7,083
7	C&I SMALL - HLF G50	C904G50	1,909	0	1,909	0	1,909
8	C&I MEDIUM - LLF G41	C904G41	5,436	0	5,436	0	5,436
9	C&I MEDIUM - HLF G51	C904G51	1,001	0	1,001	0	1,001
10	C&I LARGE - LLF G42	C904G42	92	0	92	0	92
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	160,113	160,113	0	0	0
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	15,053	0	15,053	0	15,053
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	13,468	13,468	0	0	0
15	TOTAL ACCOUNT 904		367,581	173,581	194,000	0	194,000
16	TOTAL CUSTOMER ACCTS EXP		1,604,445	173,581	1,430,864	0	1,430,864
CUSTOMER SERVICES & INFO EXP							
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	2,357	0	2,357	0	2,357
19	TOT CUST SERV & INFO EXP		2,357	0	2,357	0	2,357

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
OPER & MAINT EXPENSE CONT-13							
ADMINISTRATIVE & GENERAL EXPENSE							
1	920-ADMIN & GENERAL SALARY	LABOR	29,106	980	28,125	980	28,125
2	921-OFFICE SUPPLIES & EXP	LABOR	293,391	9,882	283,508	9,882	283,508
3	923-OUTSIDE SERV EMPLOYED	LABOR	238,816	8,044	230,772	8,044	230,772
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(391,541)	(13,189)	(378,353)	(13,189)	(378,353)
5	923-OUTSIDE SERV UNITIL	LABOR	2,313,244	77,919	2,235,325	77,919	2,235,325
6	924-PROPERTY INSURANCE	PLANT	8,015	155	7,860	155	7,860
7	925-INJURIES & DAMAGES	LABOR	328,719	11,072	317,646	11,072	317,646
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	34,364	1,146	33,218	1,146	33,218
9	926-EMPLOYED PENSION & BENF	LABOR	1,050,249	35,376	1,014,872	35,376	1,014,872
10	PENSION PBOP & 401K ADJ	LABOR	295,385	9,950	285,435	9,950	285,435
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	46,745	1,575	45,170	1,575	45,170
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	86,270	3,341	82,929	3,341	82,929
14	REGULATORY ASSESSMENT ADJ	REVCLAIM	147,687	5,719	141,968	5,719	141,968
15	GAS SUPPLY LEGAL COSTS	GASCOSTS	25,000	25,000	0	25,000	0
16	930-MISCELLANEOUS GEN EXP	LABOR	79,439	2,676	76,763	2,676	76,763
17	930-SAFETY AWARENESS PROG ADJ	LABOR	1,461	49	1,412	49	1,412
18	931-RENTS	LABOR	12,961	437	12,525	437	12,525
19	TOTAL OPERATION EXPENSE		4,599,310	180,133	4,419,177	180,133	4,419,177
MAINTENANCE							
20	932-ERC COSTS	PSPLT	108,626	108,626	0	108,626	0
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	21,214	470	20,744	470	20,744
22	TOTAL ADMIN & GEN EXPENSE		4,729,150	289,229	4,439,921	289,229	4,439,921
23	WAGE ADJ & INCENTIVE COMP	OMLAB	100,199	5,897	94,301	5,897	94,301
24	OTHER ADJUSTMENT	PLANT	0	0	0	0	0
25	TOTAL GAS O & M EXPENSE		51,934,788	42,969,498	8,965,290	611,806	8,965,290

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEPRECIATION & AMORTIZATION-14							
DEPRECIATION & AMORTIZATION EXPENSE							
AMORTIZATION EXPENSE							
1	INTANGIBLE AMORTIZATION	PLT303	0	0	0	0	0
2	TRANSITION & TRANSACTION AMORT	PLANT	0	0	0	0	0
3	COMPUTER SOFTWARE	LABOR	249,573	8,407	241,166	8,407	241,166
4	OTHER AMORTIZATIONS	PLANT	155,041	3,007	152,034	3,007	152,034
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	106,680	4,131	102,549	4,131	102,549
6	AMORT INVESTMENT TAX CREDIT	PLANT	(12,840)	(249)	(12,591)	(249)	(12,591)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0	0	0	0
8	TOTAL AMORTIZATION EXPENSE		498,454	15,296	483,158	15,296	483,158
DEPRECIATION EXPENSE							
PRODUCTION PLANT EXP							
9	305-STRUCTURES	PLT305	0	0	0	0	0
10	311-LPG GAS EQUIPMENT	PLT311	0	0	0	0	0
11	320-OTHER EQUIPMENT	PLT320	0	0	0	0	0
12	321-LNG EQUIPMENT	PLT321	0	0	0	0	0
13	TOTAL PRODUCTION PLANT		0	0	0	0	0

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEPRECIATION & AMORTIZATION-15							
DISTRIBUTION EXPENSE							
1	375-STRUCTURES & IMPROVE	PLT375	29,251	0	29,251	0	29,251
2	376-MAINS	PLT376	2,036,282	0	2,036,282	0	2,036,282
3	378.2-MEAS & REG STATION EQ	PLT378	44,655	0	44,655	0	44,655
4	380-SERVICES	PLT380	1,194,118	0	1,194,118	0	1,194,118
5	381-METERS	PLT381	78,787	0	78,787	0	78,787
6	382-METER INSTALLATION	PLT382	415,378	0	415,378	0	415,378
7	383-HOUSE REGULATORS	PLT383	5,551	0	5,551	0	5,551
8	386-OTHER PROP CUST PREM	PLT386	126,509	0	126,509	0	126,509
9	TOTAL DISTRIBUTION PLANT		3,930,531	0	3,930,531	0	3,930,531
GENERAL & COMMON PLANT EXP							
10	391-OFFICE EQUIPMENT	PLT391	36,994	1,246	35,748	1,246	35,748
11	393-STORES EQUIPMENT	PLT393	0	0	0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394	37,966	0	37,966	0	37,966
13	396-POWER OPERATED EQUIP	PLT396	4,835	0	4,835	0	4,835
14	397-COMMUNICATION EQUIP	PLT397	72,440	2,440	69,999	2,440	69,999
15	397-COMM EQ METSCAN - TELEMET	PLT397M	7,918	0	7,918	0	7,918
16	397-COMM EQUIP - ITRON	PLT397I	168,316	0	168,316	0	168,316
17	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0
18	TOTAL GEN & COMMON EXP		328,468	3,686	324,782	3,686	324,782
19	TOTAL DEPR & AMORT EXPENSE		4,757,452	18,982	4,738,470	18,982	4,738,470

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
STATE & FED TAXES & OTHER EXP-16							
TAXES OTHER THAN INCOME							
FEDERAL TAXES							
1	UNEMPLOYMENT	LABOR	2,320	78	2,242	78	2,242
2	FICA	LABOR	222,428	7,492	214,936	7,492	214,936
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0
4	TOTAL FEDERAL TAXES		224,748	7,570	217,178	7,570	217,178
STATE TAXES							
5	UNEMPLOYMENT	LABOR	3,531	119	3,412	119	3,412
6	PROPERTY TAX	PLANT	1,490,429	28,908	1,461,522	28,908	1,461,522
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0	0	0
8	PROPERTY TAX ADJUST	PLANT	215,055	4,171	210,884	4,171	210,884
9	TOTAL STATE TAXES		1,709,016	33,198	1,675,818	33,198	1,675,818
10	PAYROLL TAXES CAPITALIZED	LABOR	(70,447)	(2,373)	(68,074)	(2,373)	(68,074)
11	PAYROLL TAXES ADJUSTMENT	LABOR	6,373	215	6,158	215	6,158
12	TAXES - OTHER	PLANT	26	1	26	1	26
13	TOTAL TAXES OTHER THAN INC		1,869,716	38,610	1,831,105	38,610	1,831,105
14	TOTAL INCOME TAX EXPENSE		556,847	10,246	546,601	10,246	546,601
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	19,313	0	19,313	0	19,313
16	TOTAL EXPENSES		59,138,116	43,037,336	16,100,780	679,645	16,100,780

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INCOME TAXES-17						
FEDERAL & STATE TAX CALCULAT						
1	OPERATING REVENUES	62,336,945	43,077,475	19,259,471	719,784	19,259,471
OPERATING EXPENSES						
2	OPERATION & MAINTENANCE EXP	51,934,788	42,969,498	8,965,290	611,806	8,965,290
3	DEPRECIATION & AMORTIZATION	4,757,452	18,982	4,738,470	18,982	4,738,470
4	TAXES OTHER THAN INCOME	1,869,716	38,610	1,831,105	38,610	1,831,105
5	INTEREST ON CUSTOMER DEPOSITS	19,313	0	19,313	0	19,313
6	PLUS: OTHER PLANT	0	0	0	0	0
7	OPERATING INC BEFORE FED TAX	3,755,677	50,385	3,705,292	50,385	3,705,292
LESS:						
8	INTEREST EXPENSE	2,441,007	28,333	2,412,674	28,333	2,412,674
9	OTHER ADJ PLANT	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS	1,314,670	22,052	1,292,618	22,052	1,292,618
PERMANENT ITEMS						
11	DRUG SUBSIDIES LABOR	(7,244)	(244)	(7,000)	(244)	(7,000)
12	PENALTIES REVCLAIM	2,000	77	1,923	77	1,923
13	STATE REGUL ASSET AMORT REVCLAIM	106,680	4,131	102,549	4,131	102,549
14	UNALLOWABLE MEALS REVCLAIM	955	37	918	37	918
15	TOTAL PERMANENT ITEMS	102,391	4,002	98,389	4,002	98,389
TEMPORARY DIFFERENCES						
16	ACCRUED REVENUE REVCLAIM	(4,037,699)	(156,357)	(3,881,342)	(156,357)	(3,881,342)
17	BAD DEBT EXP904	(43,341)	(20,467)	(22,874)	(20,467)	(22,874)
18	DEFERRED RATE CASE REVCLAIM	197,852	7,662	190,190	7,662	190,190
19	INSURANCE CLAIM RESERVE EXP9245	(51,826)	(1,728)	(50,098)	(1,728)	(50,098)
20	FASB 87-PENSIONS LABOR	(747,608)	(25,182)	(722,426)	(25,182)	(722,426)
21	PREPAID PROPERTY TAXES PLANT	(102,382)	(1,986)	(100,396)	(1,986)	(100,396)
22	REMEDATION PSPLT	148,644	148,644	0	148,644	0
23	PBOP SFAS 106 LABOR	144,141	4,855	139,286	4,855	139,286
24	TRANSACTION COSTS PLANT	1,938,266	37,594	1,900,672	37,594	1,900,672
25	TRANSITION COSTS PLANT	(370,879)	(7,193)	(363,686)	(7,193)	(363,686)
26	UTILITY PLANT DIFFERENCES PLANT	(4,086,096)	(79,252)	(4,006,844)	(79,252)	(4,006,844)
27	TOTAL TEMPORARY DIFF	(7,010,928)	(93,411)	(6,917,517)	(93,411)	(6,917,517)
INVESTMENT TAX CREDIT AMORT						
28	UNAMORTIZED ITC PLANT	(12,840)	(249)	(12,591)	(249)	(12,591)
29	FEDERAL AND STATE TAX DIFF TAX DEPRECIATION	470,221	9,120	461,101	9,120	461,101
30	STATE TAXABLE BASE INCOME	(5,136,486)	(58,486)	(5,078,000)	(58,486)	(5,078,000)

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INCOME TAXES CON'T-18						
1	STATE TAXABLE BASE INCOME	(5,136,486)	(58,486)	(5,078,000)	(58,486)	(5,078,000)
2	STATE INCOME TAX @ 8.50%	(436,601)	(4,971)	(431,630)	(4,971)	(431,630)
3	STATE BUS ENTERPRISE TAX CREDIT	(966)	(37)	(929)	(37)	(929)
4	STATE BUSINESS ENTERPRISE TAX	1,932	75	1,857	75	1,857
5	TOTAL STATE TAX EXPENSE	(435,635)	(4,934)	(430,701)	(4,934)	(430,701)
6	FED TAX INC BEF FED & STA TAX DIFF	(4,700,851)	(53,552)	(4,647,299)	(53,552)	(4,647,299)
7	LESS: FEDERAL AND STATE TAX DIFF	470,221	9,120	461,101	9,120	461,101
8	FEDERAL TAXABLE INCOME BASE	(5,171,072)	(62,673)	(5,108,399)	(62,673)	(5,108,399)
9	FEDERAL INCOME TAX @ 34.00%	(1,758,165)	(21,309)	(1,736,856)	(21,309)	(1,736,856)
TOT DEF FEDERAL & STATE INC TAX						
10	ACCELERATED DEPRECIATION	1,592,120	30,880	1,561,240	30,880	1,561,240
11	PBOP	(57,093)	(1,923)	(55,170)	(1,923)	(55,170)
12	PENSION	296,127	9,975	286,152	9,975	286,152
13	BAD DEBTS EXPENSE	17,169	8,107	9,061	8,107	9,061
14	ACCRUED REVENUE	1,599,333	61,933	1,537,400	61,933	1,537,400
15	PREPAID PROPERTY TAXES	40,552	787	39,765	787	39,765
16	DEFERRED RATE CASE	(78,369)	(3,035)	(75,334)	(3,035)	(75,334)
17	REMEDATION	(58,878)	(58,878)	0	(58,878)	0
18	TRANSITION COSTS	146,905	2,849	144,056	2,849	144,056
19	TRANSACTION COSTS	(767,747)	(14,891)	(752,856)	(14,891)	(752,856)
20	INSURANCE CLAIM RESERVE	20,528	684	19,844	684	19,844
21	TOTAL DEFERRED INCOME TAXES	2,750,647	36,489	2,714,158	36,489	2,714,158
22	TOTAL INCOME TAX EXPENSE	556,847	10,246	546,601	10,246	546,601
23	NET INCOME AFTER TAX	3,198,830	40,139	3,158,691	40,139	3,158,691
EFFECTIVE STATE TAX RATE						
		8.50%	8.50%	8.50%		
FEDERAL TAX RATE - CURRENT		34.00%	34.00%	34.00%		
1 - INCREMENTAL TAX RATE		0.60390	0.60390	0.60390		
INCREMENTAL TAX RATE		0.39610	0.39610	0.39610		
EFFECTIVE INCREMENTAL FEDERAL RATE		0.31110	0.31110	0.31110		
FACTOR FOR TAXABLE BASIS		1.65590	1.65590	1.65590		
INTEREST EXPENSE PERCENTAGE		3.4200%	3.4200%	3.4200%		
PURCH GAS WORKING CAPITAL %		0.0000%	0.0000%	0.0000%		
OTHER O&M WORKING CAPITAL %		12.3300%	12.3300%	12.3300%		

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVELOPMENT OF LABOR ALLOC-19						
DEVELOPMENT OF LABOR ALLOCATOR						
1	163 - STORES EXPENSE UNDISTRIBUTED DISTRPLT	14,198	0	14,198	0	14,198
LPG & LNG GAS PRODUCTION OPERATION						
2	710-SUPERVISION LABPO	0	0	0	0	0
3	717-PROPANE EXPENSES EXP717	0	0	0	0	0
4	718-DISPATCHING PRODUCTION EXP718	0	0	0	0	0
5	735-MISCELLANEOUS EXP735	0	0	0	0	0
6	TOTAL OPERATION LABOR	0	0	0	0	0
MAINTENANCE						
7	740-SUPERVISION LABPM	0	0	0	0	0
8	741-MAINTENANCE OF PLANT EXP741	0	0	0	0	0
9	742-MAINTENANCE OF EQUIP EXP742	0	0	0	0	0
10	743-GAS SYSTEM PROD TRAINING EXP743	0	0	0	0	0
11	TOTAL MAINTENANCE LABOR	0	0	0	0	0
12	TOT MANUFACTURED GAS LABOR	0	0	0	0	0
GAS SUPPLY LABOR						
13	813-OTHER GAS SUPPLY EXP EXP813	99,379	65,459	33,920	65,459	33,920
14	TOTAL GAS SUPPLY LABOR	99,379	65,459	33,920	65,459	33,920
15	TOTAL PRODUCTION LABOR	99,379	65,459	33,920	65,459	33,920

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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVEL OF LABOR ALLOC CON'T-20							
TRANSMISSION & DISTRIBUTION LABOR OPERATION							
1	870-SUPER & ENGINEERING	LABDO	58,046	4,158	53,887	4,158	53,887
2	851-SYSTEM CONTROL & DISP	EXP851	0	0	0	0	0
3	857-MEAS & REG STATION EXP	PLT378	499	0	499	0	499
4	874-MAINS & SERVICE EXPENSE	EXP874	342,937	0	342,937	0	342,937
5	875-GAS SYSTEM T&D TRAINING	EXP875	150,214	0	150,214	0	150,214
6	878-METER & HOUSE REG EXP	EXP878	372,145	0	372,145	0	372,145
7	879-CUSTOMER INSTALL EXP	EXP879	281	0	281	0	281
8	880-OTHER EXPENSE	EXP880	356,884	87,906	268,978	87,906	268,978
9	882-METERING SYS GAS TRAINING	EXP882	4,074	0	4,074	0	4,074
10	TOTAL OPERATION LABOR		1,285,080	92,064	1,193,016	92,064	1,193,016
MAINTENANCE							
11	885-SUPERVISION	LABDM	60,591	1,286	59,305	1,286	59,305
12	886-MAINT STRUCT & IMPROVE	EXP886	1,188	0	1,188	0	1,188
13	887-MAINTENANCE OF MAINS	EXP887	58,041	0	58,041	0	58,041
14	889-MT OF MEAS & REG STA EQ	EXP889	17,089	0	17,089	0	17,089
15	890-MT OF REG EQ (INDUST)	EXP890	(610)	0	(610)	0	(610)
16	891-MT OF REG EQ (CITY GATE)	EXP891	20,564	2,446	18,118	2,446	18,118
17	892-MAINTENANCE OF SERVICES	EXP892	18,727	0	18,727	0	18,727
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	244	0	244	0	244
20	TOTAL MAINTENANCE LABOR		175,834	3,732	172,102	3,732	172,102
21	TOTAL DISTRIB & TRANS LABOR		1,460,914	95,796	1,365,118	95,796	1,365,118
CUSTOMER ACCOUNTS LABOR							
22	901-SUPERVISION	LABCA	0	0	0	0	0
23	902-METER READING EXPENSE	EXP902	112,196	0	112,196	0	112,196
24	903-CUST RECORDS & COLLECT	EXP903	403,576	0	403,576	0	403,576
25	TOTAL CUSTOMER ACCTS LABOR		515,773	0	515,773	0	515,773

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVEL OF LABOR ALLOC CON'T-21							
CUSTOMER SERVICES & INFO EXP							
1	907-CUST SERV & INFO SUPRV	LABSE	0	0	0	0	0
2	908-CUST ASSISTANCE EXP	EXP908	125,636	0	125,636	0	125,636
3	TOT CUST SERV & INFO EXP		125,636	0	125,636	0	125,636
ADMINISTRATIVE & GENERAL LABOR							
OPERATION LABOR							
4	920-ADMIN & GENERAL SALARY	EXP920	8,340	281	8,059	281	8,059
5	921-OFFICE SUPPLIES & EXP	EXP921	20,260	682	19,577	682	19,577
6	923-OUTSIDE SERV EMPLOYED	EXP923	1,196,197	40,292	1,155,905	40,292	1,155,905
7	925-INJURIES & DAMAGES	EXP925	0	0	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	115	4	111	4	111
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0	0
10	TOTAL OPERATION EXPENSE		1,224,912	41,260	1,183,652	41,260	1,183,652
MAINTENANCE							
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		1,224,912	41,260	1,183,652	41,260	1,183,652
13	TOTAL GAS O & M LABOR		3,440,811	202,514	3,238,296	202,514	3,238,296
14	CONSTRUCTION LABOR	DISTRPLT	2,571,421	0	2,571,421	0	2,571,421
15	OTHER LABOR	LABOR	0	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		6,012,232	202,514	5,809,717	202,514	5,809,717

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	TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
REVENUE REQUIREMENTS-22					
PRESENT RATES					
1 RATE BASE	71,374,480	828,458	70,546,023	828,458	70,546,023
2 NET OPER INC (PRESENT RATES)	3,198,830	40,139	3,158,691	40,139	3,158,691
3 RATE OF RETURN (PRES RATES)	4.48%	4.84%	4.48%	4.84%	4.48%
4 RELATIVE RATE OF RETURN	1.000	1.000	1.000	1.081	0.999
5 SALES REVENUE (PRE RATES)	60,253,165	42,990,344	17,262,821	632,653	17,262,821
6 ANNUAL BOOKED CCF SALES	58,401,190	58,401,190	58,401,190	58,401,190	58,401,190
7 SALE REV \$/CCF (PRE RATES)	\$1.0317	\$0.7361	\$0.2956	\$0.0108	\$0.2956
CLAIMED RATE OF RETURN					
8 CLAIMED RATE OF RETURN	7.65%	7.65%	7.65%	7.65%	7.65%
9 RETURN REQ FOR CLAIMED ROR	5,460,148	63,377	5,396,771	63,377	5,396,771
10 SALES REVENUE REQ CLAIMED ROR	63,997,689	43,028,825	20,968,864	671,134	20,968,864
11 REVENUE DEFICIENCY SALES REV	3,744,524	38,481	3,706,044	38,481	3,706,044
12 PERCENT INCREASE REQUIRED	6.21%	0.09%	21.47%	6.08%	21.47%
13 ANNUAL BOOKED CCF SALES	58,401,190	58,401,190	58,401,190	58,401,190	58,401,190
14 SALES REV REQUIRED \$/CCF	\$1.0958	\$0.7368	\$0.3590	\$0.0115	\$0.3590
15 REVENUE DEFICIENCY \$/CCF	\$0.0641	\$0.0007	\$0.0635	\$0.0007	\$0.0635

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ALLOCATION FACTOR TABLE-23			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEMAND RELATED							
1	PRODUCTION ALLOCATORS						
2	DES DAY REMANNG DEMNDS - SALES		332,382				
3	LPG PROD ALLOC-PROD		332,382				
4	LNG PROD ALLOC-PROD		332,382				
5	LPG & LNG PROD ALLOC-DISTR		332,382				
6	LPG PRODUCTION DEMAND	DEMLPG					
7	LNG PRODUCTION DEMAND	DEMLNG					
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DISTRIBUTION ALLOCATORS							
1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%				
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ALLOCATION FACTOR TABLE CONT-24		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
COMMODITY RELATED						
1	ANNUAL FIRM CCF SALES SENDOUT		34,950,275			
2	ANNUAL FIRM CCF THROUGHPUT		58,694,663			
3	DIRECT GAS COST ALLOCATOR	EGAS	42,184,110			
4	CGA BAD DEBT ALLOCATOR	E904GAS	160,113			
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ALLOCATION FACTOR TABLE CONT-25			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
CUSTOMER RELATED							
1	ACCT 380-SERVICES	CUST380	31,874,280				
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	16,042,516				
3	ACCT 386-OTHER PROP CUST PREM	CUST386	100.0000%				
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	696				
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	338,201				
6	CUSTOMER DEPOSITS	CUSTDEP	116,138				
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	7,838				
8	ACCT 902-METER READ EXP	CUST902	345,161				
9	ACCT 903-CUST RECORDS & COLL	CUST903	399,056				
10	ACCT 488 RECONNECT FEE	CUST488R	327,596				
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	100.0000%				
12	ACCT 909-INFO & INSTR ADVERT	CUST909	100.0000%				
13							
14							
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17							
18	ANNUAL NO SALES CUSTOMERS		329,765				
19	ANNUAL NO OF TRANS CUSTOMERS		7,838				
20	ANNUAL NUMBER GAS BILLS		367,705				
21							
22	ANNUAL NO METER EXCL DAILY MET		338,201				
23	ANNUAL NO METERS DAILY METERED		696				
24							
25	TOTAL SALES & TRANSP CUSTOMERS		337,603				
26							
27	NUMBER OF SERVICES		20,865				
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ALLOCATION FACTOR TABLE CONT-26

TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
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EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	4,096	
2	RESID HEATING RATE R-5 & R-10	C904RH	159,331	
3	LOW LF SMALL RATE G40 & T40	C904G40	7,083	
4	LOW LF MEDIUM RATE G41 & T41	C904G41	5,436	
5	LOW LF LARGE RATE G42 & T42	C904G42	92	
6	HIGH LF SMALL RATE G50 & T50	C904G50	1,909	
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	1,001	
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	
			178,947	

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	940,667	
10	RESID HEATING RATE R-5 & R-10	C488RH	28,166,871	
11	LOW LF SMALL RATE G40 & T40	C488G40	13,627,576	
12	LOW LF MEDIUM RATE G41 & T41	C488G41	10,683,107	
13	LOW LF LARGE RATE G42 & T42	C488G42	2,246,522	
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,804,087	
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	3,465,299	
16	HIGH LF LARGE RATE G52 & T52	C488G51	2,063,560	
17			63,997,689	
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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INTERNALLY DEVELOPED-27						
1	TOTAL GAS PLANT IN SERVICE	PLANT	130,610,286			
2	SUM OF ALLOCATED LABOR EXP	LABOR	6,012,232			
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	121,331			
4	ACCT 311-LP GAS EQUIP	PLT311	449,168			
5	ACCT 320-OTHER EQUIPMENT	PLT320	3,716			
6	ACCT 380-SERVICES	PLT380	31,874,279			
7	ACCT 381-METERS	PLT381	3,506,040			
8	ACCT 382-METER INSTALLATION	PLT382	12,313,745			
9	ACCT 386-OTHER PROP CUST PREM	PLT386	2,523,018			
10	ACCT 383-HOUSE REGULATORS	PLT383	222,731			
11	ACCT 396-POWER OPERATED EQUIP	PLT396	75,266			
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	602,092			
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	22,974			
14	ACCT 393-STORES EQUIPMENT	PLT393	31,520			
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	874,077			
16	ACCT 397-COMMUNICATION EQUIP	PLT397	1,030,686			
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	97,332,301			
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	120,612,756			
19	TOTAL GAS COSTS	GASCOSTS	42,184,110			
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	16,042,516			
21	ACCT 851-879 DIST OPER EXP	EXP8519	1,558,608			
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	21,813,579			
23	TOTAL GENERAL PLT EXCL 397M	GENPLT	2,869,562			
24	TOTAL GAS O & M LABOR	OMLAB	3,440,811			
25	TOTAL PROD & STORAGE PLANT	PSPLT	2,392,311			
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GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INTERNALLY DEVELOPED CONT-28							
1	ACCT 717-PROPANE EXPENSES	EXP717	0				
2	ACCT 718-DISPATCHING PROD	EXP718	0				
3	ACCT 735-MISCELLANEOUS	EXP735	0				
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0				
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0				
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0				
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	190,649				
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0				
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0				
10	ACCT 874-MAINS & SERVICE EXP	EXP874	562,176				
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	152,142				
12	ACCT 878-METER & HOUSE REG EXP	EXP878	804,803				
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	39,486				
14	ACCT 880-OTHER EXPENSE	EXP880	707,119				
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	4,413				
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	257,655				
17	ACCT 889-MT OF M & R STA EQ	EXP889	20,567				
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	(526)				
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	28,896				
20	ACCT 892-MAINTENANCE OF SERV	EXP892	71,698				
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	103,807				
22	ACCT 902-METER READING EXP	EXP902	124,019				
23	ACCT 903-CUST RECORDS & COLL	EXP903	1,112,845				
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	2,357				
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	367,581				
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	178,947				
27	ACCT 920-ADMIN & GEN SALARY	EXP920	29,106				
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,160,518				
29	ACCT 930-MISC GEN EXP	EXP930	80,900				
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	21,214				
31	GAS PROD LABOR ACCTS 717-735	LABPO	0				
32	GAS PROD LABOR ACCTS 741-743	LABPM	0				
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1,227,034				
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	115,243				
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	515,773				
36	CUST SERV & INFO LABOR ACCT 908	LABSE	125,636				
37	ACCT 880-ENERGY MGT & CONTROL	E880USC	690,042				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INTERNALLY DEVELOPED CONT-29						
1	TOTAL GAS PROD OPER LABOR	TLABPO	0			
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0			
3	TOTAL DISTR OPER LABOR	TLABDO	1,285,080			
4	TOTAL DISTR MAINT LABOR	TLABDM	175,834			
5	TOTAL CUST ACCTS LABOR	TLABCA	515,773			
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	125,636			
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	5,588			
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	225,249			
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	293,391			
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,392,378			
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	47,916,795			
12	ACCT 925-INJURIES & DAMAGES	EXP925	328,719			
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	336,734			
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	2,296,025			
15	ACCT 321-LNG EQUIPMENT	PLT321	27,657			
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	182,976			
17	ACCT 362-GAS HOLDERS	PLT362	1,533,321			
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	42,469			
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	2,820,320			
20	ACCT 376-MAINS	PLT376	65,458,022			
21	ACCT 378-MEAS & REG STATION EQ	PLT378	1,787,578			
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656			
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	2,326,975			
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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	TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INTERNALLY DEVELOPED CONT-30					

REVENUES FROM GAS SALES					
1 REVENUES FIRM SALES OF GAS	60,253,165				
2 WEATHER ADJ NET REVENUES	511,509				
3 CGA REVENUES	42,184,110				
4 BASE REVENUE SALES	12,852,076				
5 BASE REVENUE EXTERNAL SUPPLY	3,516,532				
6 PRODUCTION REVENUES	814,608				
7 CGA BAD DEBT CHARGES	160,113				
8 LOW INCOME DISCOUNT	200,748				
9 CGA BAD DEBT CHARGES FROM INCR	13,468				
10					
11					
12					
REVENUE REQUIREMENT INPUTS					

1 CLAIMED RATE OF RETURN	7.650%				
2 ANNUAL BOOKED CCF SALES & TRANS	58,401,190				
3 PROPOSED SALES REVENUES	63,997,689				
4 TOTAL ANNUAL CUSTOMERS	337,603				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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RATIO TABLE-31

TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
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CAPACITY RELATED

1	PRODUCTION ALLOCATORS			
2	DES DAY REMANNG DEMNDS - SALES	1.00000	1.00000	1.00000
3	LPG PROD ALLOC-PROD	1.00000	1.00000	0.00000
4	LNG PROD ALLOC-PROD	1.00000	1.00000	0.00000
5	LPG & LNG PROD ALLOC-DISTR	1.00000	0.00000	1.00000
6	LPG PRODUCTION DEMAND	1.00000	1.00000	0.00000
7	LNG PRODUCTION DEMAND	1.00000	1.00000	0.00000
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DISTRIBUTION ALLOCATORS

1	DISTRIBUTION ALLOCATOR	DISTR	1.00000	0.00000	1.00000
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
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RATIO TABLE CONT-32

COMMODITY RELATED

1	ANNUAL FIRM MCF SENDOUT	1.00000	1.00000	0.00000
2	ANNUAL FIRM CCF THROUGHPUT	1.00000	1.00000	1.00000
3	DIRECT GAS COST ALLOCATOR	EGAS	1.00000	0.00000
4	CGA BAD DEBT ALLOCATOR	E904GAS	1.00000	0.00000

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GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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RATIO TABLE CONT-33		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
CUSTOMER RELATED						
1	ACCT 380-SERVICES	CUST380	1.00000	0.00000	1.00000	
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	1.00000	0.00000	1.00000	
3	ACCT 386-OTHER PROP CUST PREM	CUST386	1.00000	0.00000	1.00000	
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	1.00000	0.00000	1.00000	
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	1.00000	0.00000	1.00000	
6	CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.00000	1.00000	
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	1.00000	0.00000	1.00000	
8	ACCT 902-METER READ EXP	CUST902	1.00000	0.00000	1.00000	
9	ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.00000	1.00000	
10	ACCT 488 RECONNECT FEE	CUST488R	1.00000	0.00000	1.00000	
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	1.00000	0.00000	1.00000	
12	ACCT 909-INFO & INSTR ADVERT	CUST909	1.00000	0.00000	1.00000	
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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RATIO TABLE CONT-34

TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
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EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	1.00000	0.00000	1.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	1.00000	0.00000	1.00000
3	LOW LF SMALL RATE G40 & T40	C904G40	1.00000	0.00000	1.00000
4	LOW LF MEDIUM RATE G41 & T41	C904G41	1.00000	0.00000	1.00000
5	LOW LF LARGE RATE G42 & T42	C904G42	1.00000	0.00000	1.00000
6	HIGH LF SMALL RATE G50 & T50	C904G50	1.00000	0.00000	1.00000
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	1.00000	0.00000	1.00000
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	1.00000	0.46190	0.53810
10	RESID HEATING RATE R-5 & R-10	C488RH	1.00000	0.69469	0.30531
11	LOW LF SMALL RATE G40 & T40	C488G40	1.00000	0.68521	0.31479
12	LOW LF MEDIUM RATE G41 & T41	C488G41	1.00000	0.74499	0.25501
13	LOW LF LARGE RATE G42 & T42	C488G42	1.00000	0.52010	0.47990
14	HIGH LF SMALL RATE G50 & T50	C488G50	1.00000	0.66791	0.33209
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	1.00000	0.73834	0.26166
16	HIGH LF LARGE RATE G52 & T52	C488G52	1.00000	0.06331	0.93669

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GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INTERNALLY DEVELOPED-35						
1	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.01940	0.98060	
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.03368	0.96632	
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	1.00000	1.00000	0.00000	
4	ACCT 311-LP GAS EQUIP	PLT311	1.00000	1.00000	0.00000	
5	ACCT 320-OTHER EQUIPMENT	PLT320	1.00000	1.00000	0.00000	
6	ACCT 380-SERVICES	PLT380	1.00000	0.00000	1.00000	
7	ACCT 381-METERS	PLT381	1.00000	0.00000	1.00000	
8	ACCT 382-METER INSTALLATION	PLT382	1.00000	0.00000	1.00000	
9	ACCT 386-OTHER PROP CUST PREM	PLT386	1.00000	0.00000	1.00000	
10	ACCT 383-HOUSE REGULATORS	PLT383	1.00000	0.00000	1.00000	
11	ACCT 396-POWER OPERATED EQUIP	PLT396	1.00000	0.00000	1.00000	
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.03368	0.96632	
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.03368	0.96632	
14	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.00000	1.00000	
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.00000	1.00000	
16	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.03368	0.96632	
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.00000	1.00000	
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.00000	1.00000	
19	TOTAL GAS COSTS	GASCOSTS	1.00000	1.00000	0.00000	
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	1.00000	0.00000	1.00000	
21	ACCT 851-879 DIST OPER EXP	EXP8519	1.00000	0.00000	1.00000	
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.03872	0.96128	
23	TOTAL GENERAL PLANT	GENPLT	1.00000	0.02217	0.97783	
24	TOTAL GAS O & M LABOR	OMLAB	1.00000	0.05886	0.94114	
25	TOTAL PROD & STORAGE PLANT	PSPLT	1.00000	1.00000	0.00000	
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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INTERNALLY DEVELOPED CONT-36							
1	ACCT 717-PROPANE EXPENSES	EXP717	0.00000	0.00000	0.00000		
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000		
3	ACCT 735-MISCELLANEOUS	EXP735	0.00000	0.00000	0.00000		
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.00000	0.00000	0.00000		
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.00000	0.00000	0.00000		
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.00000	0.00000	0.00000		
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	1.00000	0.65868	0.34132		
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0.00000	0.00000	0.00000		
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0.00000	0.00000	0.00000		
10	ACCT 874-MAINS & SERVICE EXP	EXP874	1.00000	0.00000	1.00000		
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	1.00000	0.00000	1.00000		
12	ACCT 878-METER & HOUSE REG EXP	EXP878	1.00000	0.00000	1.00000		
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	1.00000	0.00000	1.00000		
14	ACCT 880-OTHER EXPENSE	EXP880	1.00000	0.24631	0.75369		
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	1.00000	0.00000	1.00000		
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	1.00000	0.00000	1.00000		
17	ACCT 889-MT OF M & R STA EQ	EXP889	1.00000	0.00000	1.00000		
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	1.00000	0.00000	1.00000		
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	1.00000	0.11894	0.88106		
20	ACCT 892-MAINTENANCE OF SERV	EXP892	1.00000	0.00000	1.00000		
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	1.00000	0.00000	1.00000		
22	ACCT 902-METER READING EXP	EXP902	1.00000	0.00000	1.00000		
23	ACCT 903-CUST RECORDS & COLL	EXP903	1.00000	0.00000	1.00000		
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	1.00000	0.00000	1.00000		
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.47222	0.52778		
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	1.00000	0.00000	1.00000		
27	ACCT 920-ADMIN & GEN SALARY	EXP920	1.00000	0.03368	0.96632		
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1.00000	0.03368	0.96632		
29	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.03368	0.96632		
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	1.00000	0.02217	0.97783		
31	GAS PROD LABOR ACCTS 717-735	LABPO	0.00000	0.00000	0.00000		
32	GAS PROD LABOR ACCTS 741-743	LABPM	0.00000	0.00000	0.00000		
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1.00000	0.07164	0.92836		
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	1.00000	0.02122	0.97878		
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	1.00000	0.00000	1.00000		
36	CUST SERV & INFO LABOR ACCT 908	LABSE	1.00000	0.00000	1.00000		
37	ACCT 880-ENERGY MGT & CONTROL	E880USC	1.00000	0.25241	0.74759		
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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INTERNALLY DEVELOPED CONT-37						
1	TOTAL GAS PROD OPER LABOR TLABPO	0.00000	0.00000	0.00000		
2	TOTAL GAS PROD MAINT LABOR TLABPM	0.00000	0.00000	0.00000		
3	TOTAL DISTR OPER LABOR TLABDO	1.00000	0.07164	0.92836		
4	TOTAL DISTR MAINT LABOR TLABDM	1.00000	0.02122	0.97878		
5	TOTAL CUST ACCTS LABOR TLABCA	1.00000	0.00000	1.00000		
6	CUSTOMER SERVICE & INFO LABOR TLABSE	1.00000	0.00000	1.00000		
7	ACCT 886-MAINT STRUCT & IMPROV EXP886	1.00000	0.00000	1.00000		
8	ACCT 894-MAINT OF OTHER EQUIP EXP894	1.00000	0.00000	1.00000		
9	ACCT 921-OFFICE SUPPLIES & EXP EXP921	1.00000	0.03368	0.96632		
10	ACCT 926-EMPLOY PENSION & BENF EXP926	1.00000	0.03368	0.96632		
11	ACCT 380-383-SERV,METRS & REGUL PLT3803	1.00000	0.00000	1.00000		
12	ACCT 925-INJURIES & DAMAGES EXP925	1.00000	0.03368	0.96632		
13	ACCT 924 & 925 PROP & LIABILITY INS EXP9245	1.00000	0.03334	0.96666		
14	ACCT 303-MISC INTANGIBLE PLT PLT303	1.00000	0.03368	0.96632		
15	ACCT 321-LNG EQUIPMENT PLT321	1.00000	1.00000	0.00000		
16	ACCT 361-STRUCTURES & IMPROVE PLT361	1.00000	1.00000	0.00000		
17	ACCT 362-GAS HOLDERS PLT362	1.00000	1.00000	0.00000		
18	ACCT 363-PURIFICATION EQUIPMENT PLT363	1.00000	1.00000	0.00000		
19	ACCT 375-STRUCTURES & IMPROVE PLT375	1.00000	0.00000	1.00000		
20	ACCT 376-MAINS PLT376	1.00000	0.00000	1.00000		
21	ACCT 378-MEAS & REG STATION EQ PLT378	1.00000	0.00000	1.00000		
22	ACCT 397-COMM EQ METSCAN - TEL PLT397M	1.00000	0.00000	1.00000		
23	ACCT 397-COMM EQUIP - ITRON PLT397I	1.00000	0.00000	1.00000		
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	TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
INTERNALLY DEVELOPED CONT-38					

REVENUES FROM GAS SALES					
1 REVENUES FIRM SALES OF GAS	1.00000	1.00000	1.00000		
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Schedule PMN-1G-6

**Total Class Unbundled Revenue Requirements and Unit Cost Results
at Existing and Uniform Proposed Rate of Return**

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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PRESENT RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATE OF RETURN		4.48%	6.32%	-0.40%
REVENUES REQUIRED				
1	CAPACITY COMPONENTS	8,729,820	2,907,038	30,056
2	DEMAND PRODUCTION	196,762	101,344	772
3	PRODUCTION LPG & LNG	196,762	101,344	772
4	DEMAND DISTRIBUTION	8,533,058	2,805,693	29,284
5	PRESSURE SUPPORT	0	0	0
6	DISTRIBUTION OTHER	8,533,058	2,805,693	29,284
7	COMMODITY COMPONENTS	42,793,582	19,457,220	433,023
8	GAS COSTS	42,793,582	19,457,220	433,023
9	CUSTOMER COMPONENTS	8,531,608	5,029,977	283,374
10	CUSTOMER SERVICES	3,849,682	2,748,892	127,086
11	CUSTOMER METERS	2,830,110	1,066,769	57,809
12	CUSTOMER OTHER	(111,519)	(88,659)	(4,285)
13	CUSTOMER METER READING	249,952	177,709	13,991
14	CUST RECORDS & COLLECT	1,573,626	1,055,298	84,405
15	CUSTOMER INFORMATION	139,757	69,969	4,368
16	UNCOLLECTIBLE BASE COMPONENTS	198,155	176,489	4,501
17	TOTAL COMPANY	60,253,165	27,570,724	750,954
		60,253,165		
18	TOTAL PRODUCTION	42,990,344	19,558,565	433,794
19	TOTAL DELIVERY SERVICE	17,262,821	8,012,159	317,159
20	DISTRIBUTION COMPONENT \$/CCF	\$0.1495	\$0.1885	\$0.0935
21	CUSTOMER COMPONENT \$/MO/CUST	\$25.27	\$20.69	\$14.28
22	TOTAL THRUPUT CCF	58,401,190	15,819,246	361,408
23	TOTAL ANNUAL CUSTOMERS	337,603	243,142	19,837

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		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
PRESENT RATE OF RETURN SUMMARY SCHEDULE -							
RATE OF RETURN		1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
REVENUES REQUIRED							
1	CAPACITY COMPONENTS	1,120,371	264,169	1,820,070	506,596	860,935	1,220,585
2	DEMAND PRODUCTION	42,862	2,339	39,534	4,154	5,561	197
3	PRODUCTION LPG & LNG	42,862	2,339	39,534	4,154	5,561	197
4	DEMAND DISTRIBUTION	1,077,509	261,830	1,780,537	502,442	855,374	1,220,388
5	PRESSURE SUPPORT	0	0	0	0	0	0
6	DISTRIBUTION OTHER	1,077,509	261,830	1,780,537	502,442	855,374	1,220,388
7	COMMODITY COMPONENTS	9,275,074	1,869,484	7,913,189	2,553,208	1,162,037	130,347
8	GAS COSTS	9,275,074	1,869,484	7,913,189	2,553,208	1,162,037	130,347
9	CUSTOMER COMPONENTS	1,897,697	451,816	546,835	227,461	67,634	26,813
10	CUSTOMER SERVICES	528,801	129,541	170,208	68,457	45,547	31,148
11	CUSTOMER METERS	1,047,247	250,777	296,389	126,368	10,806	(26,055)
12	CUSTOMER OTHER	(12,767)	(3,486)	(225)	(689)	(1,481)	73
13	CUSTOMER METER READING	38,109	8,640	5,385	2,109	1,686	2,323
14	CUST RECORDS & COLLECT	275,547	61,342	60,751	26,025	4,421	5,835
15	CUSTOMER INFORMATION	20,759	5,002	14,326	5,190	6,656	13,488
16	UNCOLLECTIBLE BASE COMPONENTS	7,822	2,110	6,024	1,107	102	0
17	TOTAL COMPANY	60,253,165	12,300,964	2,587,579	10,286,118	3,288,372	2,090,708
	60,253,165						1,377,745
18	TOTAL PRODUCTION	9,317,936	1,871,823	7,952,723	2,557,362	1,167,598	130,544
19	TOTAL DELIVERY SERVICE	2,983,028	715,756	2,333,396	731,010	923,110	1,247,202
20	DISTRIBUTION COMPONENT \$/CCF	\$0.1275	\$0.1194	\$0.1656	\$0.1305	\$0.1566	\$0.1071
21	CUSTOMER COMPONENT \$/MO/CUST	\$35.81	\$38.86	\$83.98	\$80.93	\$187.37	\$82.84
22	TOTAL THRUPUT CCF	8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
23	TOTAL ANNUAL CUSTOMERS	52,989	11,628	6,512	2,811	361	324

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PRESENT RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FORMAT		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATE OF RETURN		4.48%	6.32%	-0.40%
\$ / CCF				
1	CAPACITY COMPONENTS	0.1495	0.1838	0.0832
2	DEMAND PRODUCTION	0.0034	0.0064	0.0021
3	PRODUCTION LPG & LNG	0.0034	0.0064	0.0021
4	DEMAND DISTRIBUTION	0.1461	0.1774	0.0810
5	PRESSURE SUPPORT	0.0000	0.0000	0.0000
6	DISTRIBUTION OTHER	0.1461	0.1774	0.0810
7	COMMODITY COMPONENTS	0.7328	1.2300	1.1982
8	GAS COSTS	0.7328	1.2300	1.1982
9	CUSTOMER COMPONENTS	0.1461	0.3180	0.7841
10	CUSTOMER SERVICES	0.0659	0.1738	0.3516
11	CUSTOMER METERS	0.0485	0.0674	0.1600
12	CUSTOMER OTHER	(0.0019)	(0.0056)	(0.0119)
13	CUSTOMER METER READING	0.0043	0.0112	0.0387
14	CUST RECORDS & COLLECT	0.0269	0.0667	0.2335
15	CUSTOMER INFORMATION	0.0024	0.0044	0.0121
16	UNCOLLECTIBLE BASE COMPONENTS	0.0034	0.0112	0.0125
17	TOTAL COMPANY	1.0317	1.7429	2.0779
		1.0317		
\$ / MO / CUST				
18	CUSTOMER COMPONENTS	\$25.27	\$20.69	\$14.28
19	CUSTOMER SERVICES	\$11.40	\$11.31	\$6.41
20	CUSTOMER METERS	\$8.38	\$4.39	\$2.91
21	CUSTOMER OTHER	-\$0.33	-\$0.36	-\$0.22
22	CUSTOMER METER READING	\$0.74	\$0.73	\$0.71
23	CUST RECORDS & COLLECT	\$4.66	\$4.34	\$4.25
24	CUSTOMER INFORMATION	\$0.41	\$0.29	\$0.22

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		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
PRESENT RATE OF RETURN SUMMARY SCHEDULE -							
RATE OF RETURN		1.98%	3.28%	5.35%	4.45%	5.47%	2.34%
\$ / CCF							
1	CAPACITY COMPONENTS	0.1316	0.1195	0.1688	0.1313	0.1576	0.1072
2	DEMAND PRODUCTION	0.0050	0.0011	0.0037	0.0011	0.0010	0.0000
3	PRODUCTION LPG & LNG	0.0050	0.0011	0.0037	0.0011	0.0010	0.0000
4	DEMAND DISTRIBUTION	0.1266	0.1184	0.1651	0.1302	0.1566	0.1071
5	PRESSURE SUPPORT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	DISTRIBUTION OTHER	0.1266	0.1184	0.1651	0.1302	0.1566	0.1071
7	COMMODITY COMPONENTS	1.0898	0.8454	0.7337	0.6615	0.2127	0.0114
8	GAS COSTS	1.0898	0.8454	0.7337	0.6615	0.2127	0.0114
9	CUSTOMER COMPONENTS	0.2230	0.2043	0.0507	0.0589	0.0124	0.0024
10	CUSTOMER SERVICES	0.0621	0.0586	0.0158	0.0177	0.0083	0.0027
11	CUSTOMER METERS	0.1231	0.1134	0.0275	0.0327	0.0020	(0.0023)
12	CUSTOMER OTHER	(0.0015)	(0.0016)	(0.0000)	(0.0002)	(0.0003)	0.0000
13	CUSTOMER METER READING	0.0045	0.0039	0.0005	0.0005	0.0003	0.0002
14	CUST RECORDS & COLLECT	0.0324	0.0277	0.0056	0.0067	0.0008	0.0005
15	CUSTOMER INFORMATION	0.0024	0.0023	0.0013	0.0013	0.0012	0.0012
16	UNCOLLECTIBLE BASE COMPONENTS	0.0009	0.0010	0.0006	0.0003	0.0000	0.0000
17	TOTAL COMPANY	1.4454	1.1702	0.9537	0.8520	0.3827	0.1210
		1.0317					
		1.0317					
\$ / MO / CUST							
18	CUSTOMER COMPONENTS	\$35.81	\$38.86	\$83.98	\$80.93	\$187.37	\$82.84
19	CUSTOMER SERVICES	\$9.98	\$11.14	\$26.14	\$24.36	\$126.18	\$96.24
20	CUSTOMER METERS	\$19.76	\$21.57	\$45.52	\$44.96	\$29.94	-\$80.50
21	CUSTOMER OTHER	-\$0.24	-\$0.30	-\$0.03	-\$0.24	-\$4.10	\$0.23
22	CUSTOMER METER READING	\$0.72	\$0.74	\$0.83	\$0.75	\$4.67	\$7.18
23	CUST RECORDS & COLLECT	\$5.20	\$5.28	\$9.33	\$9.26	\$12.25	\$18.03
24	CUSTOMER INFORMATION	\$0.39	\$0.43	\$2.20	\$1.85	\$18.44	\$41.67

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CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATE OF RETURN		7.65%	7.65%	7.65%
REVENUES REQUIRED				
1	CAPACITY COMPONENTS	11,066,802	3,185,251	63,819
2	DEMAND PRODUCTION	229,402	108,706	1,306
3	PRODUCTION LPG	229,402	108,706	1,306
4	DEMAND DISTRIBUTION	10,837,400	3,076,545	62,513
5	PRESSURE SUPPORT	0	0	0
6	DISTRIBUTION OTHER	10,837,400	3,076,545	62,513
7	COMMODITY COMPONENTS	42,799,423	19,458,488	433,192
8	GAS COSTS	42,799,423	19,458,488	433,192
9	CUSTOMER COMPONENTS	9,932,968	5,346,409	439,119
10	CUSTOMER SERVICES	4,573,008	2,983,675	242,118
11	CUSTOMER METERS	3,517,978	1,150,899	98,103
12	CUSTOMER OTHER	(141,376)	(97,571)	(6,976)
13	CUSTOMER METER READING	252,816	178,759	14,506
14	CUST RECORDS & COLLECT	1,587,955	1,060,037	86,747
15	CUSTOMER INFORMATION	142,587	70,610	4,621
16	UNCOLLECTIBLE BASE COMPONENTS	198,496	176,722	4,538
17	TOTAL COMPANY	63,997,689	28,166,871	940,667
		63,997,689		
18	TOTAL PRODUCTION	43,028,825	19,567,195	434,498
19	TOTAL DELIVERY SERVICE	20,968,864	8,599,677	506,169
20	DISTRIBUTION COMPONENT \$/CCF	\$0.1890	\$0.2057	\$0.1855
21	CUSTOMER COMPONENT \$/MO/CUST	\$29.42	\$21.99	\$22.14
22	TOTAL THRUPUT CCF	58,401,190	15,819,246	361,408
23	TOTAL ANNUAL CUSTOMERS	337,603	243,142	19,837

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		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
CLAIMED RATE OF RETURN SUMMARY SCHEDULE -							
RATE OF RETURN		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
REVENUES REQUIRED							
1	CAPACITY COMPONENTS	1,780,307	370,788	2,143,678	641,916	1,005,233	1,875,810
2	DEMAND PRODUCTION	60,148	3,005	44,756	4,960	6,252	269
3	PRODUCTION LPG	60,148	3,005	44,756	4,960	6,252	269
4	DEMAND DISTRIBUTION	1,720,159	367,783	2,098,922	636,957	998,980	1,875,541
5	PRESSURE SUPPORT	0	0	0	0	0	0
6	DISTRIBUTION OTHER	1,720,159	367,783	2,098,922	636,957	998,980	1,875,541
7	COMMODITY COMPONENTS	9,277,640	1,869,880	7,914,076	2,553,605	1,162,160	130,380
8	GAS COSTS	9,277,640	1,869,880	7,914,076	2,553,605	1,162,160	130,380
9	CUSTOMER COMPONENTS	2,561,763	561,299	619,315	268,666	79,027	57,371
10	CUSTOMER SERVICES	793,908	174,465	196,905	84,386	52,262	45,288
11	CUSTOMER METERS	1,448,749	318,936	341,622	152,743	16,646	(9,721)
12	CUSTOMER OTHER	(22,515)	(8,332)	(447)	(2,226)	(2,795)	(514)
13	CUSTOMER METER READING	39,083	8,809	5,440	2,139	1,702	2,378
14	CUST RECORDS & COLLECT	280,945	62,265	61,241	26,318	4,455	5,947
15	CUSTOMER INFORMATION	21,592	5,155	14,553	5,305	6,756	13,993
16	UNCOLLECTIBLE BASE COMPONENTS	7,866	2,119	6,038	1,111	102	0
17	TOTAL COMPANY	63,997,689	2,804,087	10,683,107	3,465,299	2,246,522	2,063,560
	63,997,689						
18	TOTAL PRODUCTION	9,337,789	1,872,885	7,958,832	2,558,565	1,168,413	130,649
19	TOTAL DELIVERY SERVICE	4,289,787	931,201	2,724,275	906,734	1,078,110	1,932,912
20	DISTRIBUTION COMPONENT \$/CCF	\$0.2030	\$0.1673	\$0.1952	\$0.1653	\$0.1829	\$0.1647
21	CUSTOMER COMPONENT \$/MO/CUST	\$48.35	\$48.27	\$95.11	\$95.59	\$218.93	\$177.25
22	TOTAL THRUPUT CCF	8,510,647	2,211,315	10,785,254	3,859,559	5,463,332	11,390,428
23	TOTAL ANNUAL CUSTOMERS	52,989	11,628	6,512	2,811	361	324

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CLAIMED RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FORMAT		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATE OF RETURN		7.65%	7.65%	7.65%
\$ / CCF				
1	CAPACITY COMPONENTS	0.1895	0.2014	0.1766
2	DEMAND PRODUCTION	0.0039	0.0069	0.0036
3	PRODUCTION LPG & LNG	0.0039	0.0069	0.0036
4	DEMAND DISTRIBUTION	0.1856	0.1945	0.1730
5	PRESSURE SUPPORT	0.0000	0.0000	0.0000
6	DISTRIBUTION OTHER	0.1856	0.1945	0.1730
7	COMMODITY COMPONENTS	0.7329	1.2301	1.1986
8	GAS COSTS	0.7329	1.2301	1.1986
9	CUSTOMER COMPONENTS	0.1701	0.3380	1.2150
10	CUSTOMER SERVICES	0.0783	0.1886	0.6699
11	CUSTOMER METERS	0.0602	0.0728	0.2714
12	CUSTOMER OTHER	(0.0024)	(0.0062)	(0.0193)
13	CUSTOMER METER READING	0.0043	0.0113	0.0401
14	CUST RECORDS & COLLECT	0.0272	0.0670	0.2400
15	CUSTOMER INFORMATION	0.0024	0.0045	0.0128
16	UNCOLLECTIBLE BASE COMPONENTS	0.0034	0.0112	0.0126
17	TOTAL COMPANY	1.0958	1.7805	2.6028
		1.0958		
\$ / MO / CUST				
18	CUSTOMER COMPONENTS	\$29.42	\$21.99	\$22.14
19	CUSTOMER SERVICES	\$13.55	\$12.27	\$12.21
20	CUSTOMER METERS	\$10.42	\$4.73	\$4.95
21	CUSTOMER OTHER	-\$0.42	-\$0.40	-\$0.35
22	CUSTOMER METER READING	\$0.75	\$0.74	\$0.73
23	CUST RECORDS & COLLECT	\$4.70	\$4.36	\$4.37
24	CUSTOMER INFORMATION	\$0.42	\$0.29	\$0.23

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		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
CLAIMED RATE OF RETURN SUMMARY SCHEDULE -							
RATE OF RETURN		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
\$ / CCF							
1	CAPACITY COMPONENTS	0.2092	0.1677	0.1988	0.1663	0.1840	0.1647
2	DEMAND PRODUCTION	0.0071	0.0014	0.0041	0.0013	0.0011	0.0000
3	PRODUCTION LPG & LNG	0.0071	0.0014	0.0041	0.0013	0.0011	0.0000
4	DEMAND DISTRIBUTION	0.2021	0.1663	0.1946	0.1650	0.1829	0.1647
5	PRESSURE SUPPORT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	DISTRIBUTION OTHER	0.2021	0.1663	0.1946	0.1650	0.1829	0.1647
7	COMMODITY COMPONENTS	1.0901	0.8456	0.7338	0.6616	0.2127	0.0114
8	GAS COSTS	1.0901	0.8456	0.7338	0.6616	0.2127	0.0114
9	CUSTOMER COMPONENTS	0.3010	0.2538	0.0574	0.0696	0.0145	0.0050
10	CUSTOMER SERVICES	0.0933	0.0789	0.0183	0.0219	0.0096	0.0040
11	CUSTOMER METERS	0.1702	0.1442	0.0317	0.0396	0.0030	(0.0009)
12	CUSTOMER OTHER	(0.0026)	(0.0038)	(0.0000)	(0.0006)	(0.0005)	(0.0000)
13	CUSTOMER METER READING	0.0046	0.0040	0.0005	0.0006	0.0003	0.0002
14	CUST RECORDS & COLLECT	0.0330	0.0282	0.0057	0.0068	0.0008	0.0005
15	CUSTOMER INFORMATION	0.0025	0.0023	0.0013	0.0014	0.0012	0.0012
16	UNCOLLECTIBLE BASE COMPONENTS	0.0009	0.0010	0.0006	0.0003	0.0000	0.0000
17	TOTAL COMPANY	1.6012	1.2681	0.9905	0.8978	0.4112	0.1812
		1.0958					
		1.0958					
\$ / MO / CUST							
18	CUSTOMER COMPONENTS	\$48.35	\$48.27	\$95.11	\$95.59	\$218.93	\$177.25
19	CUSTOMER SERVICES	\$14.98	\$15.00	\$30.24	\$30.02	\$144.78	\$139.92
20	CUSTOMER METERS	\$27.34	\$27.43	\$52.46	\$54.34	\$46.12	-\$30.03
21	CUSTOMER OTHER	-\$0.42	-\$0.72	-\$0.07	-\$0.79	-\$7.74	-\$1.59
22	CUSTOMER METER READING	\$0.74	\$0.76	\$0.84	\$0.76	\$4.71	\$7.35
23	CUST RECORDS & COLLECT	\$5.30	\$5.35	\$9.40	\$9.36	\$12.34	\$18.37
24	CUSTOMER INFORMATION	\$0.41	\$0.44	\$2.23	\$1.89	\$18.72	\$43.23

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Schedule PMN-1G-7

Tabulation of External and Internal Allocators

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

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Page 1 of 34

The listing of all allocation factors and ratio tales are in Pages 45 to 76 of Schedule PMN-1-3, Schedule PMN-1-4 and Pages 45 to 76 of the Gas Cost of Service Workpapers.

Description of Allocation Factors
(See Also Workpapers Supporting Cost of Service Study)

External Allocators, Page 23

1. DISTR – Distribution Allocator – Distribution Other Function
This allocator is based on a 12-month proportional responsibility allocation factor developed for each rate using total annual throughput. Allocator Ratio is on Page 31, line 1, second section.

External Allocators, Page 24

1. EGAS – Commodity-Related Direct Gas Cost Allocator
This allocator is used to allocate Direct Gas Costs to customer classes based on the Direct Gas Cost Revenues billed by rate class. The allocator is the sum of revenues by class on Page 30, line 3. Allocator Ratio is on Page 32, line 3.
2. E904GAS – CGA Bad Debt – Gas Costs
This allocator is used to allocate the Gas Costs portion of Acct 904 – Uncollectible Accounts. The allocator is based on the sum of the CGA Bad Debt Charges by class on Page 30, line 7. Allocator Ratio is on Page 32, line 4.

External Allocators, Page 25

1. CUST380 – Acct 380 Gas Services – Customer Services Function
This allocator represents the direct assignment of Plant Acct 380 – Gas Services to the customer classes. See Workpaper for details. Allocation Ratio is on Page 33, line 1.
2. CUST3813 – Acct 381 to Acct 383 Gas Meters – Customer Meters Function
This allocator represents the direct assignment of Plant Acct 381 to 383 – Gas Meters, Meter Installations, and Regulators to the customer classes. See Workpapers for detail. Allocation Ratio is on Page 33, line 2.

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

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Page 2 of 34

(See Also Workpapers Supporting Cost of Service Study)

External Allocators, Page 25, continued

3. CUST386 – This allocator is used to allocate Acct 386 Conversion Burners and Water Heaters. The allocator is based on the proportional responsibility allocation factor on Page 23, line 1, second section.
4. CUST397M – Acct 397 – Communications Equipment METSCAN – Telemetry
This allocator is based on the annual number of telemetry meters. See Workpapers for detail. Allocation Ratio is on Page 33, line 4.
5. CUST397I – Acct 397 – Communications Equipment ITRON
This allocator is based on the annual number of meters excluding the telemetry. See Workpapers for detail. Allocation Ratio is on Page 33, line 5.
6. CUSTDEP – Customer Deposits – Customer Deposits Function
This allocator represents the assignment of customer deposits to customer classes. See Workpapers for detail. Allocation Ratio is on Page 33, line 6.
7. CUSTTRAN – This allocator is used to allocate Acct 488 Miscellaneous Service Revenues related to Transportation customers. See Page 8, lines 15 and 16. This allocator is based on the number of transportation customers. Allocation Ratio is on Page 33, line 7.
8. CUST902 – Acct 902 Meter Reading Expense – Customer Meter Reading Function
This allocator was developed internally in the cost study based on the number of meters (Page 25, lines 22 and 23). Estimates of weighting factors were made for the allocation of meter reading expense. All meter reads were given a weighting of 1 except for the daily read transportation customers (Page 25, line 23) to which a weighting factor of 10 was applied to the number of meters read. Allocation Ratio is on Page 33, line 8.
9. CUST903 – Acct 903 Customer Records & Collection Expense – Customer Records & Collection Function
This allocator is for Customer Records and Collection expenses. The allocator is developed internally in the cost of service program. The allocator is based on the number of bills (Page 25, lines 19 and 20) with an additional weighting factor of 4 added for transportation customers (Page 25, line 19). Allocation Ratio is on Page 33, line 9.

(See Also Workpapers Supporting Cost of Service Study)

External Allocators, Page 25, continued

10. CUST488R – Acct 488 – Reconnection Fees
This allocator is used to allocate reconnection fees and is developed internally in the cost of service study based on the number of residential and small commercial customers (Page 25, line 25). Allocation Ratio is on Page 33, line 10.
11. CUST908 – Customer Assistance Expenses – Customer Information Function
This allocator was developed internally in the cost of service model. Since these costs are not totally related to the total number of customers or the amount of sales, a weighted allocation factor was developed. The allocator is based on a 50% weighting on the annual number of customers (Page 25, lines 18 and 19) and a 50% weighting on the total annual throughput (Page 24, line 2). Allocation Ratio is on Page 33, line 11.
12. CUST909 – Allocator is developed in the same manner as Acct 908 but was not used in the study because there were no Acct 908 Information and Advertising expenses in the revenue requirements.

External Allocators, Page 26

1. C904RNH Uncollectible Base Accounts Allocator
C904RH These allocators directly assign the base uncollectible amounts to rate
C904G40 classes based on the actual base rate write-offs for 2010. See Workpaper
C904G41 for details. The allocation to customer classes is on Page 12, lines 4 to 11.
C904G42 Allocation Ratios are on Page 34, lines 1 to 8.
C904G50
C904G51
C904G52

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

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(Noted – See Allocator Descriptions)

Internal Allocators, Page 26

- | | | |
|----|---------|---|
| 1. | C488RNH | Late Payment Charges |
| | C488RH | The functionalization of each rate class assignment of Late Payment |
| | C488G40 | Charges is based on claimed revenues, Page 22, line 10. The allocation to |
| | C488G41 | rate classes, Page 8, lines 4 to 11, is based on Company records. See |
| | C488G42 | Workpapers for details. Allocation Ratios are on Page 34, lines 9 to 16. |
| | C488G50 | |
| | C488G51 | |
| | C488G52 | |

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

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Page 5 of 34

Description of Allocators Developed Internally in Allocator Ratio Table on Page 31

1. DEMLPG – LPG Production Allocator (Page 31, line 6)
The ratio for LPG Production Allocator on Page 31, line 3, is based on Remaining Design Day Demands (Page 23, line 3). (See supporting Workpapers.)

2. DEMLNG – LNG Production Allocator (Page 31, line 7)
The ratio for LNG Production Allocator on Page 31, line 4, is based on Remaining Design Day Demands (Page 23, line 4). (See supporting Workpapers.)

Northern Utilities – New Hampshire Division
DESCRIPTION OF GAS ALLOCATION FACTORS

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Reference for Internal Allocators Not Shown in Allocation Factor Table
(Noted – See Allocator Descriptions)

Internal Allocators Page 26

1. REVCLAIM – Claimed Revenues less Gas Costs (Page 27, line 22)
This allocator is computed using the bottom up approach starting with rate of return times rate base plus expenses. Ratio is on Page 35, line 22. The formula is as follows:

Plus $((1 * 2) - (3 * 2)) / 4 + (3 * 2)$

Where 1 = Page 30, line 1 (bottom) – Claimed Rate of Return

2 = Page 7, line 17 – Rate Base

3 = Page 1, line 21 – Actual Rate of Return

4 = 1 – Incremental Tax Rate = 0.60390 – Page 18

Plus Page 9, lines 1, 2, 4, 6, 7, and 13

Page 10, lines 3, 4, and 10

Page 11, line 28

Page 12, lines 16 and 19

Page 13, lines 22, 23, and 24

Page 15, line 19

Page 16, lines 13 to 15

Less Page 8, lines 2 and 25

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Page and Line Locations
Other Internal Allocators

Schedule PMN-1G-7
Page 7 of 34

Pages 27, 28, and 29

The source of data for all Other allocators developed internally in the cost of service study on Pages 27, 28, and 29 are noted in Sub-Page 3 in the following allocation factor pages from the cost of service study. These formulas are also the same for all functional cost of service schedules.

		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED-27	ALLOC			
1 TOTAL GAS PLANT IN SERVICE	PLANT	130,610,286	50,901,016	2,747,895
2 SUM OF ALLOCATED LABOR EXP	LABOR	6,012,232	2,413,955	137,305
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	121,331	57,535	692
4 ACCT 311-LP GAS EQUIP	PLT311	449,168	212,995	2,562
5 ACCT 320-OTHER EQUIPMENT	PLT320	3,716	1,762	21
6 ACCT 380-SERVICES	PLT380	31,874,279	20,802,676	1,690,343
7 ACCT 381-METERS	PLT381	3,506,040	998,722	81,152
8 ACCT 382-METER INSTALLATION	PLT382	12,313,745	3,507,664	285,019
9 ACCT 386-OTHER PROP CUST PREM	PLT386	2,523,018	717,034	14,589
10 ACCT 383-HOUSE REGULATORS	PLT383	222,731	63,447	5,155
11 ACCT 396-POWER OPERATED EQUIP	PLT396	75,266	28,726	1,549
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	602,092	241,744	13,750
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	22,974	9,224	525
14 ACCT 393-STORES EQUIPMENT	PLT393	31,520	12,030	649
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	874,077	333,596	17,987
16 ACCT 397-COMMUNICATION EQUIP	PLT397	1,030,686	413,828	23,538
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	97,332,301	39,405,648	2,068,844
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	120,612,756	46,032,480	2,482,023
19 TOTAL GAS COSTS	GASCOSTS	42,184,110	19,191,057	427,950
20 ACCT 381 - 383 METER & HSE REGUL	PLT3813	16,042,516	4,569,833	371,326
21 ACCT 851-879 DIST OPER EXP	EXP8519	1,558,608	521,002	33,156
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	21,813,579	8,975,814	512,718
23 TOTAL GENERAL PLT EXCL 397M	GENPLT	2,869,562	1,132,678	63,318
24 TOTAL GAS O & M LABOR	OMLAB	3,440,811	1,432,559	84,389
25 TOTAL PROD & STORAGE PLANT	PSPLT	2,392,311	1,134,434	13,645
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52	
INTERNALLY DEVELOPED-27		ALLOC						
1	TOTAL GAS PLANT IN SERVICE	PLANT	25,816,379	5,503,595	18,481,103	5,942,840	7,621,544	13,595,913
2	SUM OF ALLOCATED LABOR EXP	LABOR	1,231,200	267,800	812,657	270,085	316,763	562,467
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	31,795	1,589	23,653	2,623	3,302	142
4	ACCT 311-LP GAS EQUIP	PLT311	117,705	5,883	87,562	9,711	12,224	526
5	ACCT 320-OTHER EQUIPMENT	PLT320	974	49	724	80	101	4
6	ACCT 380-SERVICES	PLT380	5,528,345	1,215,496	1,370,796	587,932	363,584	315,107
7	ACCT 381-METERS	PLT381	1,465,573	322,230	394,322	169,124	40,134	34,783
8	ACCT 382-METER INSTALLATION	PLT382	5,147,317	1,131,721	1,384,918	593,989	140,956	122,162
9	ACCT 386-OTHER PROP CUST PREM	PLT386	400,408	85,654	488,450	148,346	232,318	436,219
10	ACCT 383-HOUSE REGULATORS	PLT383	93,105	20,471	25,050	10,744	2,550	2,210
11	ACCT 396-POWER OPERATED EQUIP	PLT396	14,834	3,219	10,764	3,517	4,519	8,139
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	123,298	26,819	81,383	27,048	31,722	56,328
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	4,705	1,023	3,105	1,032	1,210	2,149
14	ACCT 393-STORES EQUIPMENT	PLT393	6,212	1,348	4,508	1,473	1,892	3,409
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	172,270	37,379	125,002	40,845	52,475	94,523
16	ACCT 397-COMMUNICATION EQUIP	PLT397	211,067	45,909	139,315	46,301	54,303	96,425
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	15,916,655	3,437,722	14,043,316	4,436,671	6,390,914	11,632,531
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	23,771,324	5,157,863	17,248,855	5,636,097	7,241,018	13,043,095
19	TOTAL GAS COSTS	GASCOSTS	9,138,272	1,843,260	7,794,050	2,517,263	1,143,756	128,502
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	6,705,995	1,474,421	1,804,291	773,857	183,639	159,154
21	ACCT 851-879 DIST OPER EXP	EXP8519	462,578	101,205	203,698	74,515	60,586	101,867
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	4,489,304	960,826	2,889,056	948,036	1,102,766	1,935,058
23	TOTAL GENERAL PLT EXCL 397M	GENPLT	580,089	126,073	395,564	130,680	158,395	282,766
24	TOTAL GAS O & M LABOR	OMLAB	724,404	157,836	444,918	149,925	162,387	284,393
25	TOTAL PROD & STORAGE PLANT	PSPLT	626,907	31,335	466,364	51,719	65,106	2,800

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INTERNALLY DEVELOPED-27		ALLOC	TOTAL COMPANY INPUT
1	TOTAL GAS PLANT IN SERVICE	PLANT	Page 3 Line 22
2	SUM OF ALLOCATED LABOR EXP	LABOR	Page 21 Line 16
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	Page 2 Line 6
4	ACCT 311-LP GAS EQUIP	PLT311	Page 2 Line 8
5	ACCT 320-OTHER EQUIPMENT	PLT320	Page 2 Line 9
6	ACCT 380-SERVICES	PLT380	Page 3 Line 6
7	ACCT 381-METERS	PLT381	Page 3 Line 7
8	ACCT 382-METER INSTALLATION	PLT382	Page 3 Line 8
9	ACCT 386-OTHER PROP CUST PREM	PLT386	Page 3 Line 10
10	ACCT 383-HOUSE REGULATORS	PLT383	Page 3 Line 9
11	ACCT 396-POWER OPERATED EQUIP	PLT396	Page 3 Line 17
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	Page 3 Line 13
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	Page 3 Line 14
14	ACCT 393-STORES EQUIPMENT	PLT393	Page 3 Line 15
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	Page 3 Line 16
16	ACCT 397-COMMUNICATION EQUIP	PLT397	Page 3 Line 18
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	Page 3 Lines 4 & 6
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	Page 3 Line 11
19	TOTAL GAS COSTS	GASCOSTS	Page 10 Line 2
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	Page 3 Lines 7 to 9
21	ACCT 851-879 DIST OPER EXP	EXP8519	Page 11 Lines 2 to 8
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	See allocator descriptions
23	TOTAL GENERAL PLT EXCL 397M	GENPLT	Page 3 Lines 12 to 18
24	TOTAL GAS O & M LABOR	OMLAB	Page 21 Line 13
25	TOTAL PROD & STORAGE PLANT	PSPLT	See allocator descriptions
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		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-28					
1	ACCT 717-PROPANE EXPENSES	EXP717	0	0	0
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	0	0	0
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0	0	0
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0	0	0
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	190,649	75,623	1,650
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0	0	0
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	562,176	227,601	11,949
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	152,142	43,238	880
12	ACCT 878-METER & HOUSE REG EXP	EXP878	804,803	229,254	18,628
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	39,486	20,909	1,699
14	ACCT 880-OTHER EXPENSE	EXP880	707,119	231,555	5,113
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	4,413	1,257	102
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	257,655	73,225	1,490
17	ACCT 889-MT OF M & R STA EQ	EXP889	20,567	5,845	119
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	(526)	(149)	(3)
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	28,896	8,799	182
20	ACCT 892-MAINTENANCE OF SERV	EXP892	71,698	46,793	3,802
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	103,807	29,570	2,403
22	ACCT 902-METER READING EXP	EXP902	124,019	87,709	7,127
23	ACCT 903-CUST RECORDS & COLL	EXP903	1,112,845	739,311	60,582
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	2,357	1,168	77
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	367,581	252,345	6,076
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	178,947	159,331	4,096
27	ACCT 920-ADMIN & GEN SALARY	EXP920	29,106	11,686	665
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,160,518	867,464	49,341
29	ACCT 930-MISC GEN EXP	EXP930	80,900	32,482	1,848
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	21,214	8,374	468
31	GAS PROD LABOR ACCTS 717-735	LABPO	0	0	0
32	GAS PROD LABOR ACCTS 741-743	LABPM	0	0	0
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1,227,034	405,856	19,462
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	115,243	40,069	1,562
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	515,773	347,461	28,418
36	CUST SERV & INFO LABOR ACCT 908	LABSE	125,636	62,257	4,080
37	ACCT 880-ENERGY MGT & CONTROL	E880USC	690,042	225,846	4,750
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

		HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-28							
1	ACCT 717-PROPANE EXPENSES EXP717	0	0	0	0	0	0
2	ACCT 718-DISPATCHING PROD EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS EXP735	0	0	0	0	0	0
4	ACCT 741-MAINTENANCE OF PLANT EXP741	0	0	0	0	0	0
5	ACCT 742-MAINTENANCE OF EQUIP EXP742	0	0	0	0	0	0
6	ACCT 743-GAS SYS PROD TRAINING EXP743	0	0	0	0	0	0
7	ACCT 813-OTHER GAS SUPPLY EXP EXP813	37,531	7,696	35,800	11,320	9,397	11,633
8	ACCT 851-SYSTEM CONTROL & DISP EXP851	0	0	0	0	0	0
9	ACCT 857-MEAS & REG STATION EXP EXP857	0	0	0	0	0	0
10	ACCT 874-MAINS & SERVICE EXP EXP874	91,932	19,856	81,112	25,626	36,913	67,188
11	ACCT 875-GAS SYSTEM T&D TRAINING EXP875	24,145	5,165	29,454	8,946	14,009	26,305
12	ACCT 878-METER & HOUSE REG EXP EXP878	336,419	73,967	90,516	38,822	9,213	7,984
13	ACCT 879-CUSTOMER INSTALL EXP EXP879	10,082	2,217	2,616	1,122	451	391
14	ACCT 880-OTHER EXPENSE EXP880	124,669	26,233	134,284	41,541	52,887	90,838
15	ACCT 882-METERING SYS GAS TRAINING EXP882	1,845	406	496	213	51	44
16	ACCT 887-MAINTENANCE OF MAINS EXP887	40,890	8,747	49,881	15,149	23,725	44,547
17	ACCT 889-MT OF M & R STA EQ EXP889	3,264	698	3,982	1,209	1,894	3,556
18	ACCT 890-MT OF REG EQ (INDUST) EXP890	(83)	(18)	(102)	(31)	(48)	(91)
19	ACCT 891-MT OF REG EQ (CITY GATE) EXP891	4,785	1,014	5,564	1,702	2,437	4,412
20	ACCT 892-MAINTENANCE OF SERV EXP892	12,435	2,734	3,083	1,322	818	709
21	ACCT 893-MAINT MET & HOUSE REG EXP893	43,393	9,541	11,675	5,007	1,188	1,030
22	ACCT 902-METER READING EXP EXP902	19,153	4,319	2,665	1,049	833	1,165
23	ACCT 903-CUST RECORDS & COLL EXP903	198,150	43,961	44,223	19,021	3,238	4,361
24	ACCT 908-CUST ASSISTANCE EXP EXP908	357	85	240	88	112	231
25	ACCT 904-UNCOLLECTIBLE ACCTS EXP904	46,015	9,271	37,772	10,979	4,769	355
26	ACCT 904-UNCOLL ACCTS EXP BASE EXP904B	7,083	1,909	5,436	1,001	92	0
27	ACCT 920-ADMIN & GEN SALARY EXP920	5,960	1,296	3,934	1,308	1,533	2,723
28	ACCT 923-OUTSIDE SERV EMPLOYED EXP923	442,437	96,235	292,032	97,056	113,830	202,125
29	ACCT 930-MISC GEN EXP EXP930	16,567	3,603	10,935	3,634	4,262	7,568
30	ACCT 935-MAINT OF GENERAL PLT EXP935	4,289	932	2,924	966	1,171	2,090
31	GAS PROD LABOR ACCTS 717-735 LABPO	0	0	0	0	0	0
32	GAS PROD LABOR ACCTS 741-743 LABPM	0	0	0	0	0	0
33	DIST LABOR OPER ACCT 851 - 882 LABDO	300,256	65,062	188,762	63,616	67,397	116,625
34	DIST LABOR MAINT ACCT 886 - 894 LABDM	18,707	4,015	19,469	6,022	8,942	16,457
35	CUST ACCTS LABOR ACCT 902 - 903 LABCA	89,186	19,850	18,449	7,847	1,928	2,635
36	CUST SERV & INFO LABOR ACCT 908 LABSE	19,014	4,542	12,813	4,674	5,944	12,312
37	ACCT 880-ENERGY MGT & CONTROL E880USC	119,600	25,124	132,052	40,725	52,223	89,722
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INTERNALLY DEVELOPED CONT-28		ALLOC	TOTAL COMPANY INPUT

1	ACCT 717-PROPANE EXPENSES	EXP717	Page 9 Line 2
2	ACCT 718-DISPATCHING PROD	EXP718	Page 9 Line 3
3	ACCT 735-MISCELLANEOUS	EXP735	Page 9 Line 6
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	Page 9 Line 10
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	Page 9 Line 11
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	Page 9 Line 12
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	Page 10 Lines 3 & 4
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	Page 11 Lines 2 & 3
9	ACCT 857-MEAS & REG STATION EXP	EXP857	Page 11 Line 4
10	ACCT 874-MAINS & SERVICE EXP	EXP874	Page 11 Line 5
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	Page 11 Line 6
12	ACCT 878-METER & HOUSE REG EXP	EXP878	Page 11 Line 7
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	Page 11 Line 8
14	ACCT 880-OTHER EXPENSE	EXP880	Page 11 Lines 9 to 11
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	Page 11 Line 12
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	Page 11 Line 16
17	ACCT 889-MT OF M & R STA EQ	EXP889	Page 11 Line 17
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	Page 11 Line 18
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	Page 11 Lines 19 & 20
20	ACCT 892-MAINTENANCE OF SERV	EXP892	Page 11 Line 21
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	Page 11 Line 22
22	ACCT 902-METER READING EXP	EXP902	Page 12 Line 2
23	ACCT 903-CUST RECORDS & COLL	EXP903	Page 12 Line 3
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	Page 12 Line 18
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	Page 12 Line 15
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	Page 12 Lines 4 to 11
27	ACCT 920-ADMIN & GEN SALARY	EXP920	Page 13 Line 1
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	Page 13 Lines 3 to 5
29	ACCT 930-MISC GEN EXP	EXP930	Page 13 Lines 16 & 17
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	Page 13 Line 21
31	GAS PROD LABOR ACCTS 717-735	LABPO	Page 19 Lines 3 to 5
32	GAS PROD LABOR ACCTS 741-743	LABPM	Page 19 Lines 8 & 9
33	DIST LABOR OPER ACCT 851 - 882	LABDO	Page 20 Lines 2 to 9
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	Page 20 Lines 12 to 19
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	Page 20 Lines 23 & 24
36	CUST SERV & INFO LABOR ACCT 908	LABSE	Page 21 Line 2
37	ACCT 880-ENERGY MGT & CONTROL	E880USC	Page 11 Lines 10 & 11
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		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-29					
1	TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0
3	TOTAL DISTR OPER LABOR	TLABDO	1,285,080	425,055	20,382
4	TOTAL DISTR MAINT LABOR	TLABDM	175,834	61,136	2,383
5	TOTAL CUST ACCTS LABOR	TLABCA	515,773	347,461	28,418
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	125,636	62,257	4,080
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	5,588	1,588	32
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	225,249	64,015	1,302
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	293,391	117,799	6,700
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,392,378	559,050	31,799
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	47,916,795	25,372,509	2,061,669
12	ACCT 925-INJURIES & DAMAGES	EXP925	328,719	131,983	7,507
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	336,734	135,107	7,676
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	2,296,025	921,871	52,436
15	ACCT 321-LNG EQUIPMENT	PLT321	27,657	13,115	158
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	182,976	86,767	1,044
17	ACCT 362-GAS HOLDERS	PLT362	1,533,321	727,101	8,745
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	42,469	20,139	242
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	2,820,320	801,527	16,308
20	ACCT 376-MAINS	PLT376	65,458,022	18,602,971	378,502
21	ACCT 378-MEAS & REG STATION EQ	PLT378	1,787,578	508,024	10,336
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	112,656	0	0
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	2,326,975	1,679,553	136,474
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001011

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

	ALLOC	HIGH WINTER SMALL G-40 & T-40	LOW WINTER SMALL G-50 & T-50	HIGH WINTER MEDIUM G-41 & T-41	LOW WINTER MEDIUM G-51 & T-51	HIGH WINTER LARGE G-42 & T-42	LOW WINTER LARGE G-52 & T-52
INTERNALLY DEVELOPED CONT-29							
1 TOTAL GAS PROD OPER LABOR	TLABPO	0	0	0	0	0	0
2 TOTAL GAS PROD MAINT LABOR	TLABPM	0	0	0	0	0	0
3 TOTAL DISTR OPER LABOR	TLABDO	314,459	68,139	197,692	66,625	70,585	122,142
4 TOTAL DISTR MAINT LABOR	TLABDM	28,542	6,125	29,705	9,189	13,643	25,109
5 TOTAL CUST ACCTS LABOR	TLABCA	89,186	19,850	18,449	7,847	1,928	2,635
6 CUSTOMER SERVICE & INFO LABOR	TLABSE	19,014	4,542	12,813	4,674	5,944	12,312
7 ACCT 886-MAINT STRUCT & IMPROV	EXP886	887	190	1,082	329	515	966
8 ACCT 894-MAINT OF OTHER EQUIP	EXP894	35,747	7,647	43,608	13,244	20,741	38,945
9 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	60,081	13,068	39,657	13,180	15,458	27,448
10 ACCT 926-EMPLOY PENSION & BENF	EXP926	285,135	62,020	188,204	62,549	73,359	130,262
11 ACCT 380-383-SERV,METRS & REGUL	PLT3803	12,234,340	2,689,917	3,175,087	1,361,789	547,224	474,260
12 ACCT 925-INJURIES & DAMAGES	EXP925	67,316	14,642	44,432	14,767	17,319	30,753
13 ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	68,900	14,980	45,566	15,132	17,787	31,587
14 ACCT 303-MISC INTANGIBLE PLT	PLT303	470,186	102,271	310,348	103,143	120,969	214,802
15 ACCT 321-LNG EQUIPMENT	PLT321	7,247	362	5,391	598	753	32
16 ACCT 361-STRUCTURES & IMPROVE	PLT361	47,949	2,397	35,670	3,956	4,980	214
17 ACCT 362-GAS HOLDERS	PLT362	401,808	20,084	298,910	33,149	41,729	1,795
18 ACCT 363-PURIFICATION EQUIPMENT	PLT363	11,129	556	8,279	918	1,156	50
19 ACCT 375-STRUCTURES & IMPROVE	PLT375	447,590	95,747	546,007	165,827	259,693	487,622
20 ACCT 376-MAINS	PLT376	10,388,310	2,222,226	12,672,520	3,848,739	6,027,330	11,317,425
21 ACCT 378-MEAS & REG STATION EQ	PLT378	283,692	60,686	346,071	105,104	164,599	309,065
22 ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1,942	5,827	15,539	1,942	34,962	52,444
23 ACCT 397-COMM EQUIP - ITRON	PLT397I	365,930	80,226	44,434	19,258	1,094	7
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INTERNALLY DEVELOPED CONT-29		ALLOC	TOTAL COMPANY INPUT
1	TOTAL GAS PROD OPER LABOR	TLABPO	Page 19 Line 6
2	TOTAL GAS PROD MAINT LABOR	TLABPM	Page 19 Line 11
3	TOTAL DISTR OPER LABOR	TLABDO	Page 20 Line 10
4	TOTAL DISTR MAINT LABOR	TLABDM	Page 20 Line 20
5	TOTAL CUST ACCTS LABOR	TLABCA	Page 20 Line 25
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	Page 21 Line 3
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	Page 11 Line 15
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	Page 11 Lines 23 to 25
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	Page 13 Line 2
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	Page 13 Lines 9 to 12
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	Page 3 Lines 6 to 9
12	ACCT 925-INJURIES & DAMAGES	EXP925	Page 13 Line 7
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	Page 13 Lines 6 & 7
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	Page 2 Line 4
15	ACCT 321-LNG EQUIPMENT	PLT321	Page 2 Line 10
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	Page 2 Line 13
17	ACCT 362-GAS HOLDERS	PLT362	Page 2 Line 14
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	Page 2 Line 15
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	Page 3 Line 3
20	ACCT 376-MAINS	PLT376	Page 3 Line 4
21	ACCT 378-MEAS & REG STATION EQ	PLT378	Page 3 Line 5
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	Page 3 Line 19
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	Page 3 Line 20
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001013

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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ALLOCATORS, Page 23

Demand-Related Production Allocators:

- | | | |
|----|--------|---|
| 1. | DEMLPG | LPG Production Demand |
| | Ratio | Page 31 Line 6 (top section) |
| | | <u>Items Allocated</u> |
| | | Page 2 Lines 5, 6, 7, 8, 9, 10, 13, 14, 15 |
| | | Page 9 Lines 2, 4, 6, 7, 10, 11, 12 |
| 2. | DEMLNG | LNG Production Demand |
| | Ratio | Page 31 Line 7 (top section) |
| | | <u>Items Allocated</u> |
| | | Page 2 Line 12 |

Demand-Related Distribution Allocator:

- | | | |
|----|-------|--------------------------------------|
| 3. | DISTR | Distribution Allocator |
| | Ratio | Page 31 Line 1 (bottom section) |
| | | <u>Items Allocated</u> |
| | | Page 3 Lines 1, 2, 3, 4, 5 |
| | | Page 8 Line 2 |
| | | Page 10 Lines 4, 7, 8, 9 |
| | | Page 11 Lines 2, 10, 23, 27 |

ALLOCATORS, Page 24

Commodity-Related Allocators:

- | | | |
|----|---------|---------------------------|
| 1. | EGAS | Direct Gas Cost Allocator |
| | Ratio | Page 32 Line 3 |
| | | <u>Items Allocated</u> |
| | | Page 9 Line 5 |
| | | Page 10 Line 1 |
| 2. | E904GAS | CGA Bad Debt Allocator |
| | Ratio | Page 32 Line 4 |
| | | <u>Items Allocated</u> |
| | | Page 12 Lines 12, 14 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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ALLOCATORS, Page 25

Customer-Related Allocators:

- | | | |
|----|----------|--|
| 1. | CUST380 | Acct 380 – Services |
| | Ratio | Page 33 Line 1 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 6 |
| 2. | CUST3813 | Acct 381-383 – Meter Inst, Reg |
| | Ratio | Page 33 Line 2 |
| | | <u>Items Allocated</u> |
| | | Page 3 Lines 7, 8, 9 |
| 3. | CUST386 | Acct 386 – Other Property Customer Premises |
| | Ratio | Page 33 Line 3 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 10 |
| 4. | CUST397M | Acct 397 – Communications Equipment METSCAN – Telm |
| | Ratio | Page 33 Line 4 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 19 |
| 5. | CUST397I | Acct 397 – Communications Equipment – ITRON |
| | Ratio | Page 33 Line 5 |
| | | <u>Items Allocated</u> |
| | | Page 3 Line 20 |
| 6. | CUSTDEP | Customer Deposits |
| | Ratio | Page 33 Line 6 |
| | | <u>Items Allocated</u> |
| | | Page 7 Line 1 |
| | | Page 16 Line 15 |
| 7. | CUSTTRAN | Customers Transportation |
| | Ratio | Page 33 Line 7 |
| | | <u>Items Allocated</u> |
| | | Page 8 Lines 15, 16 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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- | | | |
|-----|----------|--|
| 8. | CUST902 | Acct 902 – Meter Read Expense |
| | Ratio | Page 33 Line 8 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 2 |
| 9. | CUST903 | Acct 903 – Customer Records & Collections |
| | Ratio | Page 33 Line 9 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 3 |
| 10. | CUST488R | Acct 488 – Reconnect Fee |
| | Ratio | Page 33 Line 10 |
| | | <u>Items Allocated</u> |
| | | Page 8 Line 14 |
| 11. | CUST908 | Acct 908 – Customer Assistance Expense |
| | Ratio | Page 33 Line 11 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 18 |
| 12. | CUST909 | Acct 909 – Information & Instruction Advertising |
| | Ratio | Page 33 Line 12 |
| | | <u>Items Allocated</u> |
| | | Not Used |

ALLOCATORS, Page 26

Externally Developed Uncollectible Accounts Allocators:

- | | | |
|----|---------|---|
| 1. | C904RNH | Residential Non-Heating Rate R-6 & R-11 |
| | Ratio | Page 34 Line 1 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 5 |
| 2. | C904RH | Residential Heating Rate R-5 & R-10 |
| | Ratio | Page 34 Line 2 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 4 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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- | | | |
|----|---------|--|
| 3. | C904G40 | Low Load Factor Small Rate G40 & T40 |
| | Ratio | Page 34 Line 3 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 6 |
| 4. | C904G41 | Low Load Factor Medium Rate G41 & T41 |
| | Ratio | Page 34 Line 4 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 8 |
| 5. | C904G42 | Low Load Factor Large Rate G42 & T42 |
| | Ratio | Page 34 Line 5 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 10 |
| 6. | C904G50 | High Load Factor Small Rate G50 & T50 |
| | Ratio | Page 34 Line 6 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 7 |
| 7. | C904G51 | High Load Factor Medium Rate G51 & T51 |
| | Ratio | Page 34 Line 7 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 9 |
| 8. | C904G52 | High Load Factor Large Rate G52 & T52 |
| | Ratio | Page 34 Line 8 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 11 |

Internally Developed Late Payment Charges Allocators:

- | | | |
|-----|---------|---|
| 9. | C488RNH | Residential Non-Heating Rate R-6 & R-11 |
| | Ratio | Page 34 Line 9 |
| | | <u>Items Allocated</u> |
| | | Page 8 Line 5 |
| 10. | C488RH | Residential Heating Rate R-5 & R-10 |
| | Ratio | Page 34 Line 10 |
| | | <u>Items Allocated</u> |
| | | Page 8 Line 4 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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- | | | |
|-----|---------|--|
| 11. | C488G40 | Low Load Factor Small Rate G40 & T40 |
| | Ratio | Page 34 Line 11 |
| | | <u>Items Allocated</u> |
| | | Page 8 Line 6 |
| 12. | C488G41 | Low Load Factor Medium Rate G41 & T41 |
| | Ratio | Page 34 Line 12 |
| | | <u>Items Allocated</u> |
| | | Page 8 Line 8 |
| 13. | C488G42 | Low Load Factor Large Rate G42 & T42 |
| | Ratio | Page 34 Line 13 |
| | | <u>Items Allocated</u> |
| | | Page 8 Line 10 |
| 14. | C488G50 | High Load Factor Small Rate G50 & T50 |
| | Ratio | Page 34 Line 14 |
| | | <u>Items Allocated</u> |
| | | Page 8 Line 7 |
| 15. | C488G51 | High Load Factor Medium Rate G51 & T51 |
| | Ratio | Page 34 Line 15 |
| | | <u>Items Allocated</u> |
| | | Page 8 Line 9 |
| 16. | C488G52 | High Load Factor Large Rate G52 & T52 |
| | Ratio | Page 34 Line 16 |
| | | <u>Items Allocated</u> |
| | | Page 8 Line 11 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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ALLOCATORS, Page 27

Internally Developed Allocators:

1. PLANT Total Gas Plant in Service
Ratio Page 35 Line 1
 Items Allocated
 Page 6 Line 8
 Page 7 Lines 3, 4, 8, 11, 12, 14
 Page 8 Line 13
 Page 13 Lines 6, 24
 Page 14 Lines 2, 4, 6
 Page 16 Lines 6, 7, 8, 12
 Page 17 Lines 6, 9, 21, 24, 25, 26, 28, 29
 Page 18 Lines 10, 15, 18, 19

2. LABOR Sum of Allocated Labor Expense
Ratio Page 35 Line 2
 Items Allocated
 Page 2 Lines 1, 2, 3
 Page 3 Lines 12, 13, 14, 18
 Page 13 Lines 1, 2, 3, 4, 5, 7, 9, 10, 11, 12, 16, 17, 18
 Page 14 Line 3
 Page 15 Line 17
 Page 16 Lines 1, 2, 3, 5, 10, 11
 Page 17 Lines 11, 20, 23
 Page 18 Lines 11, 12
 Page 21 Line 15

3. PLT305 Acct 305 – Structures & Improvements
Ratio Page 35 Line 3
 Items Allocated
 Page 4 Line 5
 Page 14 Line 9

4. PLT311 Acct 311 – LP Gas Equipment
Ratio Page 35 Line 4
 Items Allocated
 Page 4 Line 7
 Page 14 Line 10

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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- | | | |
|-----|--------|---|
| 5. | PLT320 | Acct 320 – Other Equipment |
| | Ratio | Page 35 Line 5 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 8 |
| | | Page 14 Line 11 |
| | | |
| 6. | PLT380 | Acct 380 - Services |
| | Ratio | Page 35 Line 6 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 4 |
| | | Page 11 Line 21 |
| | | Page 15 Line 4 |
| | | |
| 7. | PLT381 | Acct 381 – Meters |
| | Ratio | Page 35 Line 7 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 5 |
| | | Page 8 Line 19 |
| | | Page 11 Line 12 |
| | | Page 15 Line 5 |
| | | |
| 8. | PLT382 | Acct 382 – Meter Installation |
| | Ratio | Page 35 Line 8 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 6 |
| | | Page 15 Line 6 |
| | | |
| 9. | PLT386 | Acct 386 – Other Property Customer Premises |
| | Ratio | Page 35 Line 9 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 8 |
| | | Page 6 Line 4 |
| | | Page 8 Line 18 |
| | | Page 11 Lines 24, 25 |
| | | Page 15 Line 8 |
| | | |
| 10. | PLT383 | Acct 383 – House Regulators |
| | Ratio | Page 35 Line 10 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 7 |
| | | Page 15 Line 7 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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- | | | |
|-----|----------|---|
| 11. | PLT396 | Acct 396 – Power Operated Equipment |
| | Ratio | Page 35 Line 11 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 14 |
| | | Page 15 Line 13 |
| 12. | PLT391 | Acct 391 – Office Furniture & Equipment |
| | Ratio | Page 35 Line 12 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 10 |
| | | Page 15 Line 10 |
| 13. | PLT392 | Acct 392 – Transportation Equipment |
| | Ratio | Page 35 Line 13 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 11 |
| 14. | PLT393 | Acct 393 – Stores Equipment |
| | Ratio | Page 35 Line 14 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 12 |
| | | Page 15 Line 11 |
| 15. | PLT394 | Acct 394 – Tools, Shop & Garage Equipment |
| | Ratio | Page 35 Line 15 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 13 |
| | | Page 15 Line 12 |
| 16. | PLT397 | Acct 397 – Communications Equipment |
| | Ratio | Page 35 Line 16 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 15 |
| | | Page 15 Line 14 |
| 17. | PLT37680 | Acct 376 – Mains & 380 – Services |
| | Ratio | Page 35 Line 17 |
| | | <u>Items Allocated</u> |
| | | Page 7 Line 2 |
| | | Page 11 Line 5 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
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All Allocators

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- | | | |
|--------------|---|--------------------------|
| 18. DISTRPLT | Total Distribution Plant | |
| Ratio | Page 35 | Line 18 |
| | <u>Items Allocated</u> | |
| | Page 3 | Lines 15, 16, 17 |
| | Page 6 | Line 5 |
| | Page 19 | Line 1 |
| | Page 21 | Line 14 |
| | | |
| 19. GASCOSTS | Total Gas Costs | |
| Ratio | Page 35 | Line 19 |
| | <u>Items Allocated</u> | |
| | Page 9 | Line 3 |
| | Page 10 | Line 3 |
| | Page 11 | Lines 3, 11 |
| | Page 13 | Line 15 |
| | | |
| 20. PLT3813 | Acct 381-383 – Meter & House Regulators | |
| Ratio | Page 35 | Line 20 |
| | <u>Items Allocated</u> | |
| | Page 11 | Lines 7, 22 |
| | | |
| 21. EXP8519 | Acct 851-879 – Distribution Operating Expense | |
| Ratio | Page 35 | Line 21 |
| | <u>Items Allocated</u> | |
| | Page 11 | Line 9 |
| | | |
| 22. REVCLAIM | Revenue Claimed ROR Less Gas Costs | |
| Ratio | Page 35 | Line 22 |
| | <u>Items Allocated</u> | |
| | Page 7 | Lines 6, 9 |
| | Page 13 | Lines 13, 14 |
| | Page 14 | Lines 5, 7 |
| | Page 17 | Lines 12, 13, 14, 16, 18 |
| | Page 18 | Lines 3, 4, 14, 16 |
| | | |
| 23. GENPLT | Total General Plant Excluding 397M & 397I | |
| Ratio | Page 35 | Line 23 |
| | <u>Items Allocated</u> | |
| | Page 8 | Lines 21, 22, 23 |
| | Page 13 | Line 21 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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|-----|-------|------------------------------------|
| 24. | OMLAB | Total Gas O&M Labor |
| | Ratio | Page 35 Line 24 |
| | | <u>Items Allocated</u> |
| | | Page 13 Line 23 |
| 25. | PSPLT | Total Production and Storage Plant |
| | Ratio | Page 35 Line 25 |
| | | <u>Items Allocated</u> |
| | | Page 7 Line 10 |
| | | Page 13 Line 20 |
| | | Page 17 Line 22 |
| | | Page 18 Line 17 |

ALLOCATORS, Page 28

Internally Developed Allocators:

- | | | |
|----|--------|-------------------------------------|
| 1. | EXP717 | Acct 717 – Propane Expenses |
| | Ratio | Page 36 Line 1 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 3 |
| 2. | EXP718 | Acct 718 – Dispatching Production |
| | Ratio | Page 36 Line 2 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 4 |
| 3. | EXP735 | Acct 735 – Miscellaneous |
| | Ratio | Page 36 Line 3 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 5 |
| 4. | EXP741 | Acct 741 – Maintenance of Plant |
| | Ratio | Page 36 Line 4 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 8 |
| 5. | EXP742 | Acct 742 – Maintenance of Equipment |
| | Ratio | Page 36 Line 5 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 9 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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|-----|--------|--|
| 6. | EXP743 | Acct 743 – Gas System Production Training |
| | Ratio | Page 36 Line 6 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 10 |
| 7. | EXP813 | Acct 813 – Other Gas Supply Expense |
| | Ratio | Page 36 Line 7 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 13 |
| 8. | EXP851 | Acct 851 – System Control & Dispatch |
| | Ratio | Page 36 Line 8 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 2 |
| 9. | EXP857 | Acct 857 – Measuring & Regulating Station Expense |
| | Ratio | Page 36 Line 9 |
| | | <u>Items Allocated</u> |
| | | Not Used |
| 10. | EXP874 | Acct 874 – Mains & Service Expense |
| | Ratio | Page 36 Line 10 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 4 |
| 11. | EXP875 | Acct 875 – Gas System Transmission & Distribution Training |
| | Ratio | Page 36 Line 11 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 5 |
| 12. | EXP878 | Acct 878 – Meter & House Regulator Expense |
| | Ratio | Page 36 Line 12 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 6 |
| 13. | EXP879 | Acct 879 – Customer Installation Expense |
| | Ratio | Page 36 Line 13 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 7 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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|-----|--------|---|
| 14. | EXP880 | Acct 880 – Other Expense |
| | Ratio | Page 36 Line 14 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 8 |
| 15. | EXP882 | Acct 882 – Metering System Gas Training |
| | Ratio | Page 36 Line 15 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 9 |
| 16. | EXP887 | Acct 887 – Maintenance of Mains |
| | Ratio | Page 36 Line 16 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 13 |
| 17. | EXP889 | Acct 889 – Maintenance of M&R Station Equipment |
| | Ratio | Page 36 Line 17 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 14 |
| 18. | EXP890 | Acct 890 – Maintenance of Regulating Equipment (Industrial) |
| | Ratio | Page 36 Line 18 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 15 |
| 19. | EXP891 | Acct 891 – Maintenance of Regulating Equipment (City Gate) |
| | Ratio | Page 36 Line 19 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 16 |
| 20. | EXP892 | Acct 892 – Maintenance of Services |
| | Ratio | Page 36 Line 20 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 17 |
| 21. | EXP893 | Acct 893 – Maintenance of Meters & House Regulators |
| | Ratio | Page 36 Line 21 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 18 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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- | | | |
|-----|---------|--|
| 22. | EXP902 | Acct 902 – Meter Reading Expense |
| | Ratio | Page 36 Line 22 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 23 |
| | | |
| 23. | EXP903 | Acct 903 – Customer Records & Collections |
| | Ratio | Page 36 Line 23 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 24 |
| | | |
| 24. | EXP908 | Acct 908 – Customer Assistance Expense |
| | Ratio | Page 36 Line 24 |
| | | <u>Items Allocated</u> |
| | | Page 21 Line 2 |
| | | |
| 25. | EXP904 | Acct 904 – Uncollectible Accounts |
| | Ratio | Page 36 Line 25 |
| | | <u>Items Allocated</u> |
| | | Page 7 Line 7 |
| | | Page 8 Blank Line Between Lines 20 and 21 |
| | | Page 17 Line 17 |
| | | Page 18 Line 13 |
| | | |
| 26. | EXP904B | Acct 904 – Uncollectible Accounts Expense Base |
| | Ratio | Page 36 Line 26 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 13 |
| | | |
| 27. | EXP920 | Acct 920 – Administrative & General Salary |
| | Ratio | Page 36 Line 27 |
| | | <u>Items Allocated</u> |
| | | Page 21 Line 4 |
| | | |
| 28. | EXP923 | Acct 923 – Outside Services Employed |
| | Ratio | Page 36 Line 28 |
| | | <u>Items Allocated</u> |
| | | Page 21 Line 6 |
| | | |
| 29. | EXP930 | Acct 930 – Miscellaneous General Expense |
| | Ratio | Page 36 Line 29 |
| | | <u>Items Allocated</u> |
| | | Page 21 Line 9 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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- | | | |
|-----|---------|--|
| 30. | EXP935 | Acct 935 – Maintenance of General Plant |
| | Ratio | Page 36 Line 30 |
| | | <u>Items Allocated</u> |
| | | Page 21 Line 11 |
| 31. | LABPO | Gas Production Labor Accts 717-735 |
| | Ratio | Page 36 Line 31 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 2 |
| 32. | LABPM | Gas Production Labor Accts 741-743 |
| | Ratio | Page 36 Line 32 |
| | | <u>Items Allocated</u> |
| | | Page 19 Line 7 |
| 33. | LABDO | Distribution Labor Operating Accts 851-882 |
| | Ratio | Page 36 Line 33 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 1 |
| 34. | LABDM | Distribution Labor Maintenance Accts 886-894 |
| | Ratio | Page 36 Line 34 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 11 |
| 35. | LABCA | Customer Accounts Labor Accts 902-903 |
| | Ratio | Page 36 Line 35 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 22 |
| 36. | LABSE | Customer Service & Information Acct 908 |
| | Ratio | Page 36 Line 36 |
| | | <u>Items Allocated</u> |
| | | Page 21 Line 1 |
| 37. | E880USC | Acct 880 – Energy Management and Control |
| | Ratio | Page 36 Line 37 |
| | | <u>Items Allocated</u> |
| | | Page 11 Line 20 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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ALLOCATORS, Page 29

Internally Developed Allocators:

- | | | |
|----|--------|---|
| 1. | TLABPO | Total Gas Production Operation Labor |
| | Ratio | Page 37 Line 1 |
| | | <u>Items Allocated</u> |
| | | Page 9 Line 1 |
| 2. | TLABPM | Total Gas Production Maintenance Labor |
| | Ratio | Page 37 Line 2 |
| | | <u>Items Allocated</u> |
| | | Page 9 Line 9 |
| 3. | TLABDO | Total Distribution Operation Labor |
| | Ratio | Page 37 Line 3 |
| | | <u>Items Allocated</u> |
| | | Page 11 Line 1 |
| 4. | TLABDM | Total Distribution Maintenance Labor |
| | Ratio | Page 37 Line 4 |
| | | <u>Items Allocated</u> |
| | | Page 11 Line 14 |
| 5. | TLABCA | Total Customer Accounts Labor |
| | Ratio | Page 37 Line 5 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 1 |
| 6. | TLABSE | Customer Service & Information Labor |
| | Ratio | Page 37 Line 6 |
| | | <u>Items Allocated</u> |
| | | Page 12 Line 17 |
| 7. | EXP886 | Acct. 886 – Maintenance Structures and Improvements |
| | Ratio | Page 37 Line 7 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 12 |
| 8. | EXP894 | Acct. 894 – Maintenance of Other Equipment |
| | Ratio | Page 37 Line 8 |
| | | <u>Items Allocated</u> |
| | | Page 20 Line 19 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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- | | | |
|-----|---------|--|
| 9. | EXP921 | Acct. 921 – Office Supplies and Expense |
| | Ratio | Page 37 Line 9 |
| | | <u>Items Allocated</u> |
| | | Page 21 Line 5 |
| 10. | EXP926 | Acct. 926 – Employee Pension and Benefits |
| | Ratio | Page 37 Line 10 |
| | | <u>Items Allocated</u> |
| | | Page 6 Lines 9, 10 |
| | | Page 7 Line 5 |
| | | Page 21 Line 8 |
| 11. | PLT3803 | Acct. 380-383 – Services, Meters and Regulators |
| | Ratio | Page 37 Line 11 |
| | | <u>Items Allocated</u> |
| | | Page 11 Line 8 |
| 12. | EXP925 | Acct. 925 – Injuries and Damages |
| | Ratio | Page 37 Line 12 |
| | | <u>Items Allocated</u> |
| | | Page 21 Line 7 |
| 13. | EXP9245 | Acct. 924 & 925 Property and Liability Insurance |
| | Ratio | Page 37 Line 13 |
| | | <u>Items Allocated</u> |
| | | Page 7 Line 13 |
| | | Page 13 Line 8 |
| | | Page 17 Line 19 |
| | | Page 18 Line 20 |
| 14. | PLT303 | Acct 303 – Miscellaneous Intangible Plant |
| | Ratio | Page 37 Line 14 |
| | | <u>Items Allocated</u> |
| | | Page 4 Lines 1, 2, 3 |
| | | Page 14 Line 1 |
| 15. | PLT321 | Acct 321 – LNG Equipment |
| | Ratio | Page 37 Line 15 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 9 |
| | | Page 14 Line 12 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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- | | | |
|-----|---------|---|
| 16. | PLT361 | Acct 361 – Structures and Improvements |
| | Ratio | Page 37 Line 16 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 11 |
| 17. | PLT362 | Acct 362 – Gas Holders |
| | Ratio | Page 37 Line 17 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 12 |
| 18. | PLT363 | Acct 363 – Purification Equipment |
| | Ratio | Page 37 Line 18 |
| | | <u>Items Allocated</u> |
| | | Page 4 Line 13 |
| 19. | PLT375 | Acct 375 – Structures and Improvements |
| | Ratio | Page 37 Line 19 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 1 |
| | | Page 11 Line 15 |
| | | Page 15 Line 1 |
| 20. | PLT376 | Acct 376 – Mains |
| | Ratio | Page 37 Line 20 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 2 |
| | | Page 11 Line 16 |
| | | Page 15 Line 2 |
| 21. | PLT378 | Acct 378 – Measuring and Regulating Station Equipment |
| | Ratio | Page 37 Line 21 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 3 |
| | | Page 11 Line 4, 6, 17, 18, 19 |
| | | Page 15 Line 3 |
| | | Page 20 Line 3 |
| 22. | PLT397M | Acct 397 – Communication Equipment METSCAN – Tele |
| | Ratio | Page 37 Line 22 |
| | | <u>Items Allocated</u> |
| | | Page 5 Line 16 |
| | | Page 8 Line 17 |
| | | Page 15 Line 15 |

Northern Utilities – New Hampshire Division
Description of Gas Allocation Factors
Items Allocated
All Allocators

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23.	PLT397I	Acct 397 – Communication Equipment – ITRON
	Ratio	Page 37 Line 23
		<u>Items Allocated</u>
		Page 5 Line 17
		Page 15 Line 16

Schedule PMN-1G-8
Rate Design Summary

NU - NH DIVISION PROPOSED GAS RATE DESIGN

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
			Existing	Weather Normalized Sales			Existing Blocking		Winter		Summer	
	CURRENT RATES (excl Special Contract)	Annual Customers	Customer Charge	Winter (Therms)	Summer (Therms)	Total Therms	Winter Therms	Summer Therms	First Therms	Second Therms	First Therms	Second Therms
7	R-5 Residential, Heating	231,691	\$9.50	12,231,639	2,976,428	15,208,067	50	50	4,971,511	7,260,128	2,624,516	351,912
8	R-10 Residential Heating, Low Income	11,451	\$9.50	482,863	127,396	610,259	50	50	242,049	240,814	117,711	9,685
9	Total Heating	243,142		12,714,502	3,103,824	15,818,326			5,213,560	7,500,942	2,742,227	361,597
				80.38%	19.62%	100.00%			41.00%	59.00%	88.35%	11.65%
12	R-6 Residential, Non-Heating	19,446	\$9.50	228,127	122,103	350,230	10	10	70,726	157,401	69,727	52,377
13	R-11 Residential Non-Heating, Low Income	391	\$9.50	9,831	2,267	12,099	10	10	1,901	7,930	1,390	877
14	Total Non-Heating	19,837		237,958	124,371	362,329			72,627	165,332	71,117	53,253
				65.67%	34.33%	100.00%			30.52%	69.48%	57.18%	42.82%
17	G-40/T-40 Low Annual, High Winter Use	52,989	\$18.70	7,240,981	1,269,665	8,510,647	75	75	1,588,347	5,652,635	667,433	602,233
				85.08%	14.92%	100.00%			21.94%	78.06%	52.57%	47.43%
19	G-50/T-50 Low Annual, Low Winter Use	11,628	\$18.70	1,312,559	898,756	2,211,315	75	75	260,414	1,052,146	245,933	652,823
				59.36%	40.64%	100.00%			19.84%	80.16%	27.36%	72.64%
21	Total Low Annual Use	64,617		8,553,541	2,168,421	10,721,962			1,848,761	6,704,780	913,366	1,255,056
24	G-41/T-41 Medium Annual, High Winter Use	6,512	\$60.30	8,613,259	2,171,995	10,785,254			8,613,259		2,171,995	
				79.86%	20.14%	100.00%			100.00%		100.00%	
26	G-51/T-51 Medium Annual, Low Winter Use	2,811	\$60.30	2,252,319	1,607,240	3,859,559	1,300	1,000	1,434,978	817,341	1,089,046	518,194
				58.36%	41.64%	100.00%			63.71%	36.29%	67.76%	32.24%
28	Total Medium Annual Use	9,322		10,865,578	3,779,236	14,644,814			10,048,238	817,341	3,261,042	518,194
31	G-42/T-42 High Annual, High Winter Use	361	\$254.00	3,971,085	1,492,247	5,463,332			3,971,085		1,492,247	
				72.69%	27.31%	100.00%			100.00%		100.00%	
33	G-52/T-52 High Annual, Low Winter Use	324	\$254.00	6,918,700	4,471,728	11,390,428			6,918,700		4,471,728	
				60.74%	39.26%	100.00%			100.00%		100.00%	
35	Total Large Annual Use	685		10,889,785	5,963,975	16,853,759			10,889,785		5,963,976	
38	Total	337,603		43,261,365	15,139,825	58,401,190			28,072,970	15,188,394	12,951,727	2,188,101
				74.08%	25.92%	100.00%			64.89%	35.11%	85.55%	14.45%

Notes:

Therm Percentage Seasonal to Annual Total

Therm Block Percentages to Seasonal Total

001033

NU - NH DIVISION PROPOSED GAS RATE DESIGN

	(A)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
		Existing Dist Charges Per Therm				Marginal Cost of Service Results					Proposed	
CURRENT RATES (excl Special Contract)		Winter		Summer		Existing	Existing	Equalized	Revenue	Percent	Increases	Shortfall \$
		First	Second	First	Second	Revenues	ROR	7.65% Rev Rec	Increase to Equalize	Increase Equal ROR	Capped @ 26.18%	Allocation To Equal ROR
Residential, Heating		\$0.4102	\$0.2990	\$0.4102	\$0.2990	\$7,593,268						
Residential Heating, Low Income		\$0.4102	\$0.2990	\$0.4102	\$0.2990	\$331,280						
Total Heating		\$0.4102	\$0.2990	\$0.4102	\$0.2990	\$7,924,548		\$10,735,503	\$2,810,955	35.47%	\$2,074,381	
Residential, Non-Heating		\$0.4067	\$0.3082	\$0.4067	\$0.3082	\$306,530						
Residential Non-Heating, Low Income		\$0.4067	\$0.3082	\$0.4067	\$0.3082	\$7,768						
Total Non-Heating		\$0.4067	\$0.3082	\$0.4067	\$0.3082	\$314,298		\$751,303	\$437,005	139.04%	\$82,273	
Low Annual, High Winter Use		\$0.3077	\$0.2007	\$0.3077	\$0.2007	\$2,940,545		\$4,565,997	\$1,625,453	55.28%	\$769,736	
Low Annual, Low Winter Use		\$0.3018	\$0.1969	\$0.3018	\$0.1969	\$705,987		\$904,481	\$198,494	28.12%	\$198,494	
Total Low Annual Use						\$3,646,531		\$5,470,478	\$1,823,947		\$968,230	
Medium Annual, High Winter Use		\$0.1942		\$0.1124		\$2,309,483		\$2,025,858	(\$283,625)	-12.28%	(\$283,625)	\$983,251
Medium Annual, Low Winter Use		\$0.1862	\$0.1467	\$0.1112	\$0.0780	\$718,100		\$592,388	(\$125,712)	-17.51%	(\$125,712)	\$287,516
Total Medium Annual Use						\$3,027,583		\$2,618,246	(\$409,336)		(\$409,336)	\$1,270,767
High Annual, High Winter Use		\$0.1725		\$0.0964		\$920,550		\$643,423	(\$277,127)	-30.10%	(\$277,127)	\$312,286
High Annual, Low Winter Use		\$0.1262		\$0.0653		\$1,247,355		\$749,911	(\$497,445)	-39.88%	(\$497,445)	\$363,970
Total Large Annual Use						\$2,167,905		\$1,393,334	(\$774,572)		(\$774,572)	\$676,255
Total						\$17,080,865		\$20,968,864	\$3,887,999	22.76%	\$1,940,976	\$1,947,023
									115% cap	1.15	\$1,947,023	
								Capped Incr. on Base \$\$		26.18% \$ Rev shortfall due to cap		

Notes:

- (1) Column (Q) includes a booked to billed adjustment shown on Page 3 of 8, Column (AF), Source file
 (2) Column (AF) Source file Northern NH Gas accuracy 2010 for Discount Calculation.xls, Annual sheet

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NU - NH DIVISION PROPOSED GAS RATE DESIGN

	(A)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)
	CURRENT RATES (excl Special Contract)	Class Increase	Class % Increase to Total Dollars	Target Rev Req for Class	Final Base Percent Increase	Adjustment to Class Increases to Reach 10% Minimum	Embedded COS Results Using Marginal Revenues Proposed Rate of Returns	Existing Rate of Returns		Booked to Billed Adjustment
7 R-5	Residential, Heating									\$313
8 R-10	Residential Heating, Low Income									\$19
9	Total Heating	\$2,074,381	53.35%	\$9,998,929	26.18%		10.83%	6.32%		
12 R-6	Residential, Non-Heating									\$17
13 R-11	Residential Non-Heating, Low Income									-\$1
14	Total Non-Heating	\$82,273	2.12%	\$396,571	26.18%		2.98%	-0.40%		
17 G-40/T-40	Low Annual, High Winter Use	\$769,736	19.80%	\$3,710,281	26.18%		5.16%	1.98%		\$200
19 G-50/T-50	Low Annual, Low Winter Use	\$198,494	5.11%	\$904,481	28.12%		6.97%	3.28%		\$22
21	Total Low Annual Use	\$968,230	24.90%	\$4,614,761						
24 G-41/T-41	Medium Annual, High Winter Use	\$416,520	10.71%	\$2,726,003	18.04%	-\$283,107	7.66%	5.35%		\$1
26 G-51/T-51	Medium Annual, Low Winter Use	\$129,804	3.34%	\$847,904	18.08%	-\$32,000	6.58%	4.45%		\$0
28	Total Medium Annual Use	\$546,324	14.05%	\$3,573,907						
31 G-42/T-42	High Annual, High Winter Use	\$92,055	2.37%	\$1,012,605	10.00%	\$56,896	6.73%	5.47%		\$0
33 G-52/T-52	High Annual, Low Winter Use	\$124,736	3.21%	\$1,372,091	10.00%	\$258,210	3.31%	2.34%		\$0
35	Total Large Annual Use	\$216,791	5.58%	\$2,384,696						
38	Total	\$3,887,999	100.00%	\$20,968,864	22.76%	\$0	7.65%	4.48%		\$572
40		\$3,887,999								

Notes:

(1) Column (X) = Page 2 of 8 Columns (V) + Page 2 of 8 Column (W) + Column (AB)

(2) Column (Z) = Page 2 of 8 Column (Q) + Column (X)

(3) Column (AA) = Column (X) / Page 2 of 8 Column (Q)

(4) Column (AB) Class Revenue Adjustment to 10% Increase

(5) Column (AC) Reference Accounting Workpapers - Rate Design

(6) Column (AD) Reference PMN-1G-2 and 3, Pages 1 and 2, Line 21

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NU - NH DIVISION PROPOSED GAS RATE DESIGN

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
48	Marginal Cost Study												
49	CURRENT & PROPOSED RATES (excl Special Contract)	Annual	Existing	@ Company	Proposed	Proposed	Existing Dist Charges Per Therm				Block Differential		
50							Customers	Customer	ROR	Customer			Cust Chg
51			Charge	Cust \$ ⁽¹⁾	Charges	Increase	First	Second	First	Second	Winter	Summer	
52													
53	R-5	Residential, Heating	231,691	\$9.50	\$15.00	57.89%	\$0.4102	\$0.2990	\$0.4102	\$0.2990	\$0.1112	\$0.1112	
54	R-10	Residential Heating, Low Income	11,451	\$9.50	\$15.00	57.89%	\$0.4102	\$0.2990	\$0.4102	\$0.2990	\$0.1112	\$0.1112	
55		Total Heating	243,142		\$36.94	\$15.00	\$0.4102	\$0.2990	\$0.4102	\$0.2990			
56													
57													
58	R-6	Residential, Non-Heating	19,446	\$9.50	\$15.00	57.89%	\$0.4067	\$0.3082	\$0.4067	\$0.3082	\$0.0985	\$0.0985	
59	R-11	Residential Non-Heating, Low Income	391	\$9.50	\$15.00	57.89%	\$0.4067	\$0.3082	\$0.4067	\$0.3082	\$0.0985	\$0.0985	
60		Total Non-Heating	19,837		\$36.58	\$15.00	\$0.4067	\$0.3082	\$0.4067	\$0.3082			
61													
62													
63	G-40/T-40	Low Annual, High Winter Use	52,989	\$18.70	\$66.71	\$30.00	60.43%	\$0.3077	\$0.2007	\$0.3077	\$0.2007	\$0.1070	\$0.1070
64													
65	G-50/T-50	Low Annual, Low Winter Use	11,628	\$18.70	\$66.80	\$30.00	60.43%	\$0.3018	\$0.1969	\$0.3018	\$0.1969	\$0.1049	\$0.1049
66													
67		Total Low Annual Use	64,617										
68													
69													
70	G-41/T-41	Medium Annual, High Winter Use	6,512	\$60.30	\$133.88	\$90.00	49.25%	\$0.1942		\$0.1124			
71													
72	G-51/T-51	Medium Annual, Low Winter Use	2,811	\$60.30	\$133.68	\$90.00	49.25%	\$0.1862	\$0.1467	\$0.1112	\$0.0780	\$0.0395	\$0.0332
73											\$0.0750	\$0.0687	
74		Total Medium Annual Use	9,322										
75													
76													
77	G-42/T-42	High Annual, High Winter Use	361	\$254.00	\$399.72	\$300.00	18.11%	\$0.1725		\$0.0964			
78													
79	G-52/T-52	High Annual, Low Winter Use	324	\$254.00	\$407.42	\$300.00	18.11%	\$0.1262		\$0.0653			
80													
81		Total Large Annual Use	685										
82													
83													
84		Total	337,603										

Note:

(1) Schedule PMN-2G-2, Page 1 of 2, Lines 6 and 9

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NU - NH DIVISION PROPOSED GAS RATE DESIGN

	(A)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
48												
49	CURRENT & PROPOSED RATES	Proposed Charges										
50	(excl Special Contract)	Winter		Summer		Block Differential			Average			
51		First	Second	First	Second	Winter	Summer		Rate			
52												
53	R-5 Residential, Heating	\$0.4364	\$0.3663	\$0.4364	\$0.3663	\$0.0701	\$0.0701					
54	R-10 Residential Heating, Low Income	\$0.4364	\$0.3663	\$0.4364	\$0.3663	\$0.0701	\$0.0701					
55	Total Heating	\$0.4364	\$0.3663	\$0.4364	\$0.3663				\$0.4015			
56		6.39%	22.51%	6.39%	22.51%							
57												
58	R-6 Residential, Non-Heating	\$0.3030	\$0.2537	\$0.3030	\$0.2537	\$0.0493	\$0.0493					
59	R-11 Residential Non-Heating, Low Income	\$0.3030	\$0.2537	\$0.3030	\$0.2537	\$0.0493	\$0.0493					
60	Total Non-Heating	\$0.3030	\$0.2537	\$0.3030	\$0.2537				\$0.2733			
61		-25.50%	-17.68%	-25.50%	-17.68%							
62												
63	G-40/T-40 Low Annual, High Winter Use	\$0.2868	\$0.2367	\$0.2868	\$0.2367	\$0.0501	\$0.0501		\$0.2496			
64		-6.79%	17.94%	-6.79%	17.94%							
65	G-50/T-50 Low Annual, Low Winter Use	\$0.2868	\$0.2367	\$0.2868	\$0.2367	\$0.0501	\$0.0501		-\$0.1578			
66		-4.97%	20.21%	-4.97%	20.21%							
67	Total Low Annual Use											
68												
69												
70	G-41/T-41 Medium Annual, High Winter Use	\$0.2080		\$0.1606					\$0.1984			
71		7.11%		42.88%								
72	G-51/T-51 Medium Annual, Low Winter Use	\$0.1864	\$0.1514	\$0.1364	\$0.1064	\$0.0350	\$0.0300		\$0.1541			
73		0.11%	3.20%	22.66%	36.41%							
74	Total Medium Annual Use											
75												
76												
77	G-42/T-42 High Annual, High Winter Use	\$0.1847		\$0.1146					\$0.1655			
78		7.07%		18.88%								
79	G-52/T-52 High Annual, Low Winter Use	\$0.1414		\$0.0663					\$0.1119			
80		12.04%		1.53%								
81	Total Large Annual Use											
82												
83												
84	Total											
85												
86												
87	Note:											
88	Block Percentages are Proposed Increase to Existing Charges from Page 2 of 8											
89												

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NU - NH DIVISION PROPOSED GAS RATE DESIGN

	(A)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)
48										
49	CURRENT & PROPOSED RATES	Proposed Revenue Recovery					Total			
50	(excl Special Contract)	Customer	Winter Therms		Summer Therms		Revenues	Class Target	Variance	due to
51		Charges	First Block	Second Block	First Block	Second Block	@ Proposed	Rev Req	Rounding	
52							Rates			
53	R-5 Residential, Heating	\$3,475,365	2,169,568	\$2,659,365	1,145,339	\$128,905	\$9,578,562			
54	R-10 Residential Heating, Low Income	\$171,771	105,630	\$88,210	51,369	\$3,548	\$420,528			
55	Total Heating	\$3,647,136	\$2,275,198	\$2,747,595	\$1,196,708	\$132,453	\$9,999,090	\$9,998,929	\$160	
56		36.47%	22.75%	27.48%	11.97%	1.32%	100.00%			
57										
58	R-6 Residential, Non-Heating	\$291,691	21,430	\$39,933	21,127	\$13,288	\$387,468			
59	R-11 Residential Non-Heating, Low Income	\$5,868	576	\$2,012	421	\$222	\$9,099			
60	Total Non-Heating	\$297,558	\$22,006	\$41,945	\$21,548	\$13,510	\$396,568	\$396,571	-\$4	
61		75.03%	5.55%	10.58%	5.43%	3.41%	100.00%			
62										
63	G-40/T-40 Low Annual, High Winter Use	\$1,589,662	455,538	\$1,337,979	191,420	\$142,548	\$3,717,146			
64		42.77%	12.26%	35.99%	5.15%	3.83%	100.00%			
65	G-50/T-50 Low Annual, Low Winter Use	\$348,836	74,687	\$249,043	70,533	\$154,523	\$897,623			
66		38.86%	8.32%	27.74%	7.86%	17.21%	100.00%			
67	Total Low Annual Use	\$1,938,498	530,225	\$1,587,022	261,953	\$297,072	\$4,614,770	\$4,614,761	\$8	
68			0.0019							
69										
70	G-41/T-41 Medium Annual, High Winter Use	\$586,052	1,791,558		348,822		\$2,726,432	\$2,726,003	\$429	
71		21.50%	65.71%		12.79%		100.00%			
72	G-51/T-51 Medium Annual, Low Winter Use	\$252,956	267,480	\$123,745	148,546	\$55,136	\$847,865	\$847,904	-\$39	
73		29.83%	31.55%	14.59%	17.52%	6.50%	100.00%			
74	Total Medium Annual Use	\$839,009	2,059,039	\$123,745	497,368	\$55,136	\$3,574,298			
75										
76										
77	G-42/T-42 High Annual, High Winter Use	\$108,290	\$733,459		\$171,012		\$1,012,761	\$1,012,605	\$156	
78		10.69%	72.42%		16.89%		100.00%			
79	G-52/T-52 High Annual, Low Winter Use	\$97,100	\$978,304		\$296,476		\$1,371,880	\$1,372,091	-\$211	
80		7.08%	71.31%		21.61%		100.00%			
81	Total Large Annual Use	\$205,390	\$1,711,764		\$467,487		\$2,384,642			
82										
83										
84	Total	\$6,927,592	\$6,598,231	\$4,500,307	\$2,445,065	\$498,171	\$20,969,366	\$20,968,864	\$502	
85		33.04%	31.47%	21.46%	11.66%	2.38%	100.00%			

Note:

Revenue Recovery by Proposed Rate Components as a Percent of Total Proposed Revenues.

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NU - NH DIVISION PROPOSED GAS RATE DESIGN

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	CURRENT & PROPOSED RATES (excl Special Contract)	Annual Customers	Existing Customer Charge	Cost Study @ Company ROR Cust \$	Proposed Customer Charges	Proposed Cust Chg Increase	Accounting Cost of Service Results @ 7.65% Equalized ROR (1)			Marginal Cost of Service Results @ 7.65% Equalized ROR (2)		
							Revenue Total \$	Percent Increase	Customer \$/Mo/Cust	Revenue Total \$	Percent Increase	Customer \$/Mo/Cust
90												
91												
92												
93												
94												
95	R-5 Residential, Heating	231,691	\$9.50		\$15.00	57.89%						
96	R-10 Residential Heating, Low Income	11,451	\$9.50		\$15.00	57.89%						
97	Total Heating	243,142		\$36.94			\$8,599,677	8.52%	\$21.99	\$10,735,503	35.47%	\$36.94
98												
99	R-6 Residential, Non-Heating	19,446	\$9.50		\$15.00	57.89%						
100	R-11 Residential Non-Heating, Low Income	391	\$9.50		\$15.00	57.89%						
101	Total Non-Heating	19,837		\$36.58			\$506,169	61.05%	\$22.14	\$751,303	139.04%	\$36.58
102												
103	G-40/T-40 Low Annual, High Winter Use	52,989	\$18.70	\$66.71	\$30.00	60.43%	\$4,289,787	45.88%	\$48.35	\$4,565,997	55.28%	\$66.71
104	G-50/T-50 Low Annual, Low Winter Use	11,626	\$18.70	\$66.80	\$30.00	60.43%	\$931,201	31.90%	\$48.27	\$904,481	28.12%	\$66.80
105	Total Low Annual Use	64,617										
106												
107	G-41/T-41 Medium Annual, High Winter Use	6,512	\$60.30	\$133.88	\$90.00	49.25%	\$2,724,275	17.96%	\$95.11	\$2,025,858	-12.28%	\$133.88
108	G-51/T-51 Medium Annual, Low Winter Use	2,811	\$60.30	\$133.68	\$90.00	49.25%	\$906,734	26.27%	\$95.59	\$592,388	-17.51%	\$133.68
109												
110												
111												
112	Proposed Revenue Recovery											
113												
114	Total Medium Annual Use	9,322										
115												
116	G-42/T-42 High Annual, High Winter Use	361	\$254.00	\$399.72	\$300.00	18.11%	\$1,078,110	17.12%	\$218.93	\$643,423	-30.10%	\$399.72
117	G-52/T-52 High Annual, Low Winter Use	324	\$254.00	\$407.42	\$300.00	18.11%	\$1,932,912	54.96%	\$177.25	\$749,911	-39.88%	\$407.42
118	Total Large Annual Use	685										
119												
120	Total	337,603					\$20,968,864	22.76%		\$20,968,864	22.76%	
121												
122												
123												

Notes:

(1) Accounting Cost - Schedule PMN-1G-6, Pages 5 and 6 of 8, Lines 19 and 21.

(2) Marginal Cost - Schedule PMN-2G-2, Table 14, Page 1 of 2, Lines 6 and 9.

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NU - NH DIVISION PROPOSED GAS RATE DESIGN

	(A)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
90												
91	CURRENT & PROPOSED RATES											
92	(excl Special Contract)											
93												
94												
95	R-5 Residential, Heating											
96	R-10 Residential Heating, Low Income											
97	Total Heating											
98												
99	R-6 Residential, Non-Heating											
100	R-11 Residential Non-Heating, Low Income											
101	Total Non-Heating											
102												
103	G-40/T-40 Low Annual, High Winter Use											
104	G-50/T-50 Low Annual, Low Winter Use											
105	Total Low Annual Use											
106												
107	G-41/T-41 Medium Annual, High Winter Use											
108	G-51/T-51 Medium Annual, Low Winter Use		1,434,978	817,341	1,089,046	518,194	3,859,559					
109			0.08	0.045	0.03							
110			\$114,798	\$36,780	\$32,671		\$184,250	\$594,946				
111			0.1864	0.1514	0.1364	0.1064		\$410,696	0.0350	0.0300	0.0500	0.0450
112	Proposed Revenue Recovery		\$267,480	\$123,745	\$148,546	\$55,136	\$594,907					
113							\$594,907					
114	Total Medium Annual Use											
115												
116	G-42/T-42 High Annual, High Winter Use											
117	G-52/T-52 High Annual, Low Winter Use											
118	Total Large Annual Use											
119												
120	Total											
121												
122												
123												
124												
125												
126												

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Schedule PMN-1G-9

Bill Impacts at the Proposed Pricing Changes

Northern Utilities - NH Division
Residential Heating Customer - R5
Proposed Rates versus Present Rates
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.0%	8.30	\$22.65	\$28.35	\$5.69	25.1%
20.0%	27.97	\$53.84	\$59.98	\$6.15	11.4%
30.0%	44.24	\$79.63	\$86.15	\$6.52	8.2%
40.0%	59.56	\$102.86	\$110.13	\$7.27	7.1%
50.0%	75.43	\$126.24	\$134.53	\$8.29	6.6%
60.0%	92.72	\$151.74	\$161.14	\$9.40	6.2%
70.0%	112.97	\$181.59	\$192.29	\$10.70	5.9%
80.0%	138.37	\$219.03	\$231.35	\$12.33	5.6%
90.0%	174.57	\$272.38	\$287.03	\$14.65	5.4%
100.0%	271.29	\$414.96	\$435.82	\$20.86	5.0%
<u>Distribution Only</u>					
10.0%	8.30	\$12.90	\$18.62	\$5.72	44.3%
20.0%	27.97	\$20.97	\$27.21	\$6.23	29.7%
30.0%	44.24	\$27.65	\$34.31	\$6.66	24.1%
40.0%	59.56	\$32.87	\$40.32	\$7.45	22.7%
50.0%	75.43	\$37.61	\$46.13	\$8.52	22.7%
60.0%	92.72	\$42.78	\$52.47	\$9.69	22.6%
70.0%	112.97	\$48.84	\$59.89	\$11.05	22.6%
80.0%	138.37	\$56.43	\$69.19	\$12.76	22.6%
90.0%	174.57	\$67.26	\$82.45	\$15.19	22.6%
100.0%	271.29	\$96.18	\$117.88	\$21.70	22.6%

Present Rates

Customer Charge (\$/customer)	\$9.50 (1)
Distribution Charge - First 50 therms (\$/thm)	\$0.4102 (1)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.2990 (1)
LDAC (\$/thm)	\$0.0456 (1)
COG (\$/thm)	\$1.1295 (2)

Proposed Rates

Customer Charge (\$/customer)	\$15.00 (3)
Distribution Charge - First 50 therms (\$/thm)	\$0.4364 (3)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.3663 (3)
LDAC (\$/thm)	\$0.0465 (5)
COG (\$/thm)	\$1.1255 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
 Residential Heating Customer - R5
 Proposed Rates versus Present Rates
 Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.0%	0.20	\$9.72	\$15.23	\$5.50	56.6%
20.0%	4.63	\$14.83	\$20.43	\$5.61	37.8%
30.0%	8.97	\$19.82	\$25.52	\$5.71	28.8%
40.0%	12.48	\$23.85	\$29.64	\$5.79	24.3%
50.0%	15.70	\$27.55	\$33.41	\$5.86	21.3%
60.0%	19.12	\$31.48	\$37.42	\$5.94	18.9%
70.0%	23.20	\$36.17	\$42.21	\$6.04	16.7%
80.0%	28.81	\$42.62	\$48.79	\$6.17	14.5%
90.0%	38.74	\$54.04	\$60.43	\$6.39	11.8%
100.0%	74.04	\$91.95	\$100.15	\$8.20	8.9%
<u>Distribution Only</u>					
10.0%	0.20	\$9.58	\$15.09	\$5.51	57.5%
20.0%	4.63	\$11.40	\$17.02	\$5.62	49.3%
30.0%	8.97	\$13.18	\$18.92	\$5.74	43.5%
40.0%	12.48	\$14.62	\$20.45	\$5.83	39.9%
50.0%	15.70	\$15.94	\$21.85	\$5.91	37.1%
60.0%	19.12	\$17.34	\$23.34	\$6.00	34.6%
70.0%	23.20	\$19.02	\$25.12	\$6.11	32.1%
80.0%	28.81	\$21.32	\$27.57	\$6.25	29.3%
90.0%	38.74	\$25.39	\$31.91	\$6.51	25.7%
100.0%	74.04	\$37.20	\$45.63	\$8.43	22.7%

Present Rates

Customer Charge (\$/customer)	\$9.50 (1)
Distribution Charge - First 50 therms (\$/thm)	\$0.4102 (1)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.2990 (1)
LDAC (\$/thm)	\$0.0456 (1)
COG (\$/thm)	\$0.6939 (2)

Proposed Rates

Customer Charge (\$/customer)	\$15.00 (3)
Distribution Charge - First 50 therms (\$/thm)	\$0.4364 (3)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.3663 (3)
LDAC (\$/thm)	\$0.0465 (5)
COG (\$/thm)	\$0.6899 (4)

- (1) Current seasonal rates
 (2) 6 month average seasonal COG
 (3) Proposed Rates, Schedule PMN-1G-8
 (4) 6 month average seasonal COG adjusted for changes due to rate proposal
 (5) Proposed rate

Northern Utilities - NH Division
 Residential Low Income Heating Customer - R10
 Proposed Rates versus Present Rates
 Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Present Rates		
<u>Delivery and Supply</u>					
10.0%	15.04	\$23.94	\$26.25	\$2.31	9.7%
20.0%	33.73	\$48.98	\$51.43	\$2.45	5.0%
30.0%	46.08	\$65.51	\$68.05	\$2.54	3.9%
40.0%	57.87	\$80.94	\$83.70	\$2.76	3.4%
50.0%	69.48	\$95.97	\$99.01	\$3.03	3.2%
60.0%	81.67	\$111.77	\$115.09	\$3.32	3.0%
70.0%	96.50	\$130.96	\$134.64	\$3.68	2.8%
80.0%	115.53	\$155.60	\$159.73	\$4.13	2.7%
90.0%	145.81	\$194.79	\$199.64	\$4.85	2.5%
100.0%	215.50	\$285.03	\$291.54	\$6.51	2.3%
<u>Distribution Only</u>					
10.0%	15.04	\$6.27	\$8.63	\$2.36	37.6%
20.0%	33.73	\$9.34	\$11.89	\$2.55	27.4%
30.0%	46.08	\$11.36	\$14.05	\$2.68	23.6%
40.0%	57.87	\$12.95	\$15.88	\$2.94	22.7%
50.0%	69.48	\$14.33	\$17.58	\$3.25	22.7%
60.0%	81.67	\$15.79	\$19.37	\$3.58	22.6%
70.0%	96.50	\$17.57	\$21.54	\$3.98	22.6%
80.0%	115.53	\$19.84	\$24.33	\$4.49	22.6%
90.0%	145.81	\$23.46	\$28.77	\$5.30	22.6%
100.0%	215.50	\$31.80	\$38.98	\$7.18	22.6%

Present Rates

Customer Charge (\$/customer)	\$3.80 (1)
Distribution Charge - First 50 therms (\$/thm)	\$0.1641 (1)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.1196 (1)
LDAC (\$/thm)	\$0.0456 (1)
COG (\$/thm)	\$1.1295 (2)

Proposed Rates

Customer Charge (\$/customer)	\$6.00 (3)
Distribution Charge - First 50 therms (\$/thm)	\$0.1746 (3)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.1465 (3)
LDAC (\$/thm)	\$0.0465 (5)
COG (\$/thm)	\$1.1255 (4)

- (1) Current seasonal rates
 (2) 6 month average seasonal COG
 (3) Proposed Rates, Schedule PMN-1G-8
 (4) 6 month average seasonal COG adjusted for changes due to rate proposal
 (5) Proposed rate

Northern Utilities - NH Division
Residential Low Income Heating Customer - R10
Proposed Rates versus Present Rates
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.29	\$4.07	\$6.27	\$2.20	54.2%
20.0%	4.90	\$8.23	\$10.46	\$2.24	27.2%
30.0%	8.99	\$11.93	\$14.19	\$2.27	19.0%
40.0%	12.01	\$14.66	\$16.95	\$2.29	15.6%
50.0%	14.80	\$17.18	\$19.49	\$2.31	13.4%
60.0%	17.72	\$19.82	\$22.15	\$2.33	11.8%
70.0%	21.17	\$22.92	\$25.28	\$2.36	10.3%
80.0%	25.61	\$26.94	\$29.33	\$2.39	8.9%
90.0%	33.09	\$33.70	\$36.14	\$2.44	7.3%
100.0%	57.60	\$55.51	\$58.26	\$2.75	5.0%
<u>Distribution Only</u>					
10.0%	0.29	\$3.85	\$6.05	\$2.20	57.2%
20.0%	4.90	\$4.60	\$6.86	\$2.25	48.9%
30.0%	8.99	\$5.28	\$7.57	\$2.29	43.5%
40.0%	12.01	\$5.77	\$8.10	\$2.33	40.3%
50.0%	14.80	\$6.23	\$8.58	\$2.36	37.8%
60.0%	17.72	\$6.71	\$9.09	\$2.39	35.6%
70.0%	21.17	\$7.27	\$9.70	\$2.42	33.3%
80.0%	25.61	\$8.00	\$10.47	\$2.47	30.9%
90.0%	33.09	\$9.23	\$11.78	\$2.55	27.6%
100.0%	57.60	\$12.91	\$15.84	\$2.93	22.7%

Present Rates

Customer Charge (\$/customer)	\$3.80 (1)
Distribution Charge - First 50 therms (\$/thm)	\$0.1641 (1)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.1196 (1)
LDAC (\$/thm)	\$0.0456 (1)
COG (\$/thm)	\$0.6939 (2)

Proposed Rates

Customer Charge (\$/customer)	\$6.00 (3)
Distribution Charge - First 50 therms (\$/thm)	\$0.1746 (3)
Distribution Charge - Excess 50 therms (\$/thm)	\$0.1465 (3)
LDAC (\$/thm)	\$0.0465 (5)
COG (\$/thm)	\$0.6899 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
 Residential Non-Heating Customer - R6
 Proposed Rates versus Present Rates
 Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$9.50	\$15.00	\$5.50	57.9%
20.0%	1.54	\$11.93	\$17.27	\$5.34	44.7%
30.0%	4.13	\$16.04	\$21.10	\$5.06	31.5%
40.0%	8.00	\$22.16	\$26.80	\$4.65	21.0%
50.0%	11.69	\$27.82	\$32.16	\$4.33	15.6%
60.0%	15.15	\$32.96	\$37.09	\$4.14	12.5%
70.0%	19.35	\$39.19	\$43.08	\$3.89	9.9%
80.0%	25.16	\$47.80	\$51.36	\$3.56	7.4%
90.0%	37.17	\$65.62	\$68.48	\$2.87	4.4%
100.0%	107.11	\$169.35	\$168.19	(\$1.16)	-0.7%
<u>Distribution Only</u>					
10.0%	0.00	\$9.50	\$15.00	\$5.50	57.9%
20.0%	1.54	\$10.13	\$15.47	\$5.34	52.7%
30.0%	4.13	\$11.18	\$16.25	\$5.07	45.4%
40.0%	8.00	\$12.75	\$17.43	\$4.67	36.6%
50.0%	11.69	\$14.09	\$18.46	\$4.37	31.0%
60.0%	15.15	\$15.15	\$19.34	\$4.18	27.6%
70.0%	19.35	\$16.45	\$20.40	\$3.95	24.0%
80.0%	25.16	\$18.24	\$21.88	\$3.64	19.9%
90.0%	37.17	\$21.94	\$24.92	\$2.98	13.6%
100.0%	107.11	\$43.50	\$42.67	(\$0.83)	-1.9%

Present Rates

Customer Charge (\$/customer)	\$9.50 (1)
Distribution Charge - First 10 therms (\$/thm)	\$0.4067 (1)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.3082 (1)
LDAC (\$/thm)	\$0.0456 (1)
COG (\$/thm)	\$1.1295 (2)

Proposed Rates

Customer Charge (\$/customer)	\$15.00 (3)
Distribution Charge - First 10 therms (\$/thm)	\$0.3030 (3)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.2537 (3)
LDAC (\$/thm)	\$0.0465 (5)
COG (\$/thm)	\$1.1255 (4)

- (1) Current seasonal rates
 (2) 6 month average seasonal COG
 (3) Proposed Rates, Schedule PMN-1G-8
 (4) 6 month average seasonal COG adjusted for changes due to rate proposal
 (5) Proposed rate

Northern Utilities - NH Division
 Residential Non-Heating Customer - R6
 Proposed Rates versus Present Rates
 Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Present Rates		
<u>Delivery and Supply</u>					
10.0%	0.19	\$9.71	\$15.19	\$5.48	56.4%
20.0%	1.45	\$11.16	\$16.51	\$5.35	47.9%
30.0%	3.48	\$13.49	\$18.62	\$5.13	38.0%
40.0%	5.98	\$16.35	\$21.21	\$4.86	29.7%
50.0%	8.26	\$18.96	\$23.58	\$4.62	24.4%
60.0%	10.43	\$21.42	\$25.82	\$4.41	20.6%
70.0%	12.70	\$23.79	\$28.06	\$4.28	18.0%
80.0%	15.56	\$26.78	\$30.89	\$4.11	15.4%
90.0%	19.72	\$31.14	\$35.01	\$3.87	12.4%
100.0%	38.28	\$50.59	\$53.39	\$2.80	5.5%
<u>Distribution Only</u>					
10.0%	0.19	\$9.58	\$15.06	\$5.48	57.2%
20.0%	1.45	\$10.09	\$15.44	\$5.35	53.0%
30.0%	3.48	\$10.92	\$16.05	\$5.14	47.1%
40.0%	5.98	\$11.93	\$16.81	\$4.88	40.9%
50.0%	8.26	\$12.86	\$17.50	\$4.64	36.1%
60.0%	10.43	\$13.70	\$18.14	\$4.44	32.4%
70.0%	12.70	\$14.40	\$18.71	\$4.32	30.0%
80.0%	15.56	\$15.28	\$19.44	\$4.16	27.2%
90.0%	19.72	\$16.56	\$20.50	\$3.93	23.8%
100.0%	38.28	\$22.28	\$25.20	\$2.92	13.1%

Present Rates

Customer Charge (\$/customer)	\$9.50 (1)
Distribution Charge - First 10 therms (\$/thm)	\$0.4067 (1)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.3082 (1)
LDAC (\$/thm)	\$0.0456 (1)
COG (\$/thm)	\$0.6939 (2)

Proposed Rates

Customer Charge (\$/customer)	\$15.00 (3)
Distribution Charge - First 10 therms (\$/thm)	\$0.3030 (3)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.2537 (3)
LDAC (\$/thm)	\$0.0465 (5)
COG (\$/thm)	\$0.6899 (4)

- (1) Current seasonal rates
 (2) 6 month average seasonal COG
 (3) Proposed Rates, Schedule PMN-1G-8
 (4) 6 month average seasonal COG adjusted for changes due to rate proposal
 (5) Proposed rate

Northern Utilities - NH Division
Residential Low Income Non-Heating Customer - R11
Proposed Rates versus Present Rates
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.3%	0.59	\$7.77	\$11.71	\$3.94	50.7%
19.9%	4.17	\$13.08	\$16.73	\$3.65	27.9%
30.1%	8.39	\$19.34	\$22.65	\$3.30	17.1%
39.7%	11.24	\$23.48	\$26.59	\$3.12	13.3%
50.0%	14.77	\$28.45	\$31.41	\$2.96	10.4%
60.3%	18.02	\$33.03	\$35.84	\$2.82	8.5%
69.9%	21.31	\$37.66	\$40.33	\$2.67	7.1%
80.1%	30.10	\$50.05	\$52.33	\$2.28	4.6%
89.7%	43.57	\$69.01	\$70.70	\$1.68	2.4%
100.0%	134.86	\$197.61	\$195.24	(\$2.37)	-1.2%
<u>Distribution Only</u>					
10.3%	0.59	\$7.08	\$11.02	\$3.94	55.7%
19.9%	4.17	\$8.18	\$11.85	\$3.66	44.7%
30.1%	8.39	\$9.49	\$12.82	\$3.33	35.1%
39.7%	11.24	\$10.27	\$13.43	\$3.15	30.7%
50.0%	14.77	\$11.10	\$14.10	\$3.01	27.1%
60.3%	18.02	\$11.86	\$14.73	\$2.87	24.2%
69.9%	21.31	\$12.62	\$15.36	\$2.74	21.7%
80.1%	30.10	\$14.68	\$17.05	\$2.37	16.2%
89.7%	43.57	\$17.82	\$19.64	\$1.82	10.2%
100.0%	134.86	\$39.14	\$37.19	(\$1.95)	-5.0%

Present Rates

Customer Charge (\$/customer)	\$6.90 (1)
Distribution Charge - First 10 therms (\$/thm)	\$0.3084 (1)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.2335 (1)
LDAC (\$/thm)	\$0.0456 (1)
COG (\$/thm)	\$1.1295 (2)

Proposed Rates

Customer Charge (\$/customer)	\$10.89 (3)
Distribution Charge - First 10 therms (\$/thm)	\$0.2298 (3)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.1922 (3)
LDAC (\$/thm)	\$0.0465 (5)
COG (\$/thm)	\$1.1255 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
Residential Low Income Non-Heating Customer - R11
Proposed Rates versus Present Rates
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Present Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
9.8%	0.43	\$7.35	\$11.30	\$3.96	53.8%
20.2%	3.63	\$10.70	\$14.40	\$3.69	34.5%
30.1%	6.34	\$13.54	\$17.01	\$3.47	25.6%
39.9%	7.87	\$15.15	\$18.50	\$3.35	22.1%
50.3%	9.22	\$16.56	\$19.80	\$3.24	19.5%
60.1%	11.41	\$18.75	\$21.86	\$3.11	16.6%
69.9%	13.00	\$20.30	\$23.34	\$3.04	15.0%
79.8%	14.83	\$22.08	\$25.04	\$2.96	13.4%
90.2%	18.16	\$25.32	\$28.13	\$2.81	11.1%
100.0%	35.14	\$41.84	\$43.89	\$2.06	4.9%
<u>Distribution Only</u>					
9.8%	0.43	\$7.03	\$10.99	\$3.96	56.3%
20.2%	3.63	\$8.02	\$11.72	\$3.70	46.2%
30.1%	6.34	\$8.85	\$12.35	\$3.49	39.4%
39.9%	7.87	\$9.33	\$12.70	\$3.37	36.1%
50.3%	9.22	\$9.74	\$13.01	\$3.27	33.5%
60.1%	11.41	\$10.31	\$13.46	\$3.15	30.5%
69.9%	13.00	\$10.68	\$13.76	\$3.08	28.8%
79.8%	14.83	\$11.11	\$14.12	\$3.00	27.0%
90.2%	18.16	\$11.89	\$14.76	\$2.87	24.1%
100.0%	35.14	\$15.85	\$18.02	\$2.17	13.7%

Present Rates

Customer Charge (\$/customer)	\$6.90 (1)
Distribution Charge - First 10 therms (\$/thm)	\$0.3084 (1)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.2335 (1)
LDAC (\$/thm)	\$0.0456 (1)
COG (\$/thm)	\$0.6939 (2)

Proposed Rates

Customer Charge (\$/customer)	\$10.89 (3)
Distribution Charge - First 10 therms (\$/thm)	\$0.2298 (3)
Distribution Charge - Excess 10 therms (\$/thm)	\$0.1922 (3)
LDAC (\$/thm)	\$0.0465 (5)
COG (\$/thm)	\$0.6899 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - Low Annual, High Winter Use - G40
Proposed Rates versus Present Rates
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	2.50	\$22.41	\$33.65	\$11.24	50.2%
20.0%	21.84	\$51.16	\$61.94	\$10.78	21.1%
30.0%	48.42	\$90.67	\$100.81	\$10.14	11.2%
40.0%	79.84	\$136.87	\$146.52	\$9.66	7.1%
50.0%	119.64	\$191.76	\$202.73	\$10.97	5.7%
60.0%	170.25	\$261.58	\$274.22	\$12.63	4.8%
70.0%	237.89	\$354.88	\$369.74	\$14.86	4.2%
80.0%	336.45	\$490.84	\$508.94	\$18.10	3.7%
90.0%	499.47	\$715.72	\$739.18	\$23.47	3.3%
100.0%	1,072.72	\$1,506.49	\$1,548.82	\$42.33	2.8%
<u>Distribution Only</u>					
10.0%	2.50	\$19.47	\$30.72	\$11.25	57.8%
20.0%	21.84	\$25.42	\$36.26	\$10.84	42.7%
30.0%	48.42	\$33.60	\$43.89	\$10.29	30.6%
40.0%	79.84	\$42.75	\$52.66	\$9.91	23.2%
50.0%	119.64	\$50.74	\$62.08	\$11.34	22.3%
60.0%	170.25	\$60.89	\$74.06	\$13.16	21.6%
70.0%	237.89	\$74.47	\$90.07	\$15.60	20.9%
80.0%	336.45	\$94.25	\$113.39	\$19.14	20.3%
90.0%	499.47	\$126.97	\$151.98	\$25.01	19.7%
100.0%	1,072.72	\$242.02	\$287.67	\$45.65	18.9%

Present Rates

Customer Charge (\$/customer)	\$18.70 (1)
Distribution Charge - First 75 therms (\$/thm)	\$0.3077 (1)
Distribution Charge - First 75 therms (\$/thm)	\$0.2007 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$1.1539 (2)

Proposed Rates

Customer Charge (\$/customer)	\$30.00 (3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2868 (3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2367 (3)
LDAC (\$/thm)	\$0.0258 (5)
CGA (\$/thm)	\$1.1499 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - Low Annual, High Winter Use - G40
Proposed Rates versus Present Rates
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
20.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
30.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
40.0%	1.03	\$19.80	\$31.07	\$11.28	57.0%
50.0%	5.11	\$24.13	\$35.31	\$11.18	46.3%
60.0%	9.83	\$29.15	\$40.21	\$11.06	38.0%
70.0%	19.03	\$38.92	\$49.76	\$10.84	27.9%
80.0%	37.11	\$58.13	\$68.54	\$10.41	17.9%
90.0%	75.05	\$98.43	\$107.93	\$9.50	9.7%
100.0%	268.19	\$282.98	\$298.83	\$15.86	5.6%
<u>Distribution Only</u>					
10.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
20.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
30.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
40.0%	1.03	\$19.02	\$30.30	\$11.28	59.3%
50.0%	5.11	\$20.27	\$31.47	\$11.19	55.2%
60.0%	9.83	\$21.72	\$32.82	\$11.09	51.1%
70.0%	19.03	\$24.56	\$35.46	\$10.90	44.4%
80.0%	37.11	\$30.12	\$40.64	\$10.52	34.9%
90.0%	75.05	\$41.79	\$51.52	\$9.73	23.3%
100.0%	268.19	\$80.55	\$97.24	\$16.69	20.7%

Present Rates

Customer Charge (\$/customer)	\$18.70 (1)
Distribution Charge - First 75 therms (\$/thm)	\$0.3077 (1)
Distribution Charge - First 75 therms (\$/thm)	\$0.2007 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$0.7299 (2)

Proposed Rates

Customer Charge (\$/customer)	\$30.00 (3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2868 (3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2367 (3)
LDAC (\$/thm)	\$0.0258 (5)
CGA (\$/thm)	\$0.7259 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - Low Annual, Low Winter Use - G50
Proposed Rates versus Present Rates
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
20.0%	2.44	\$21.94	\$33.20	\$11.26	51.3%
30.0%	9.98	\$31.95	\$43.07	\$11.12	34.8%
40.0%	24.16	\$50.77	\$61.63	\$10.86	21.4%
50.0%	48.29	\$82.81	\$93.24	\$10.43	12.6%
60.0%	90.99	\$137.83	\$148.36	\$10.53	7.6%
70.0%	173.62	\$238.87	\$252.43	\$13.56	5.7%
80.0%	293.60	\$385.56	\$403.53	\$17.96	4.7%
90.0%	443.36	\$568.68	\$592.14	\$23.46	4.1%
100.0%	1,180.18	\$1,469.63	\$1,520.13	\$50.50	3.4%
<u>Distribution Only</u>					
10.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
20.0%	2.44	\$19.44	\$30.70	\$11.26	57.9%
30.0%	9.98	\$21.71	\$32.86	\$11.15	51.4%
40.0%	24.16	\$25.99	\$36.93	\$10.94	42.1%
50.0%	48.29	\$33.27	\$43.85	\$10.58	31.8%
60.0%	90.99	\$44.48	\$55.30	\$10.81	24.3%
70.0%	173.62	\$60.75	\$74.85	\$14.10	23.2%
80.0%	293.60	\$84.38	\$103.25	\$18.88	22.4%
90.0%	443.36	\$113.86	\$138.70	\$24.84	21.8%
100.0%	1,180.18	\$258.94	\$313.11	\$54.16	20.9%

Present Rates

Customer Charge (\$/customer)	\$18.70 (1)
Distribution Charge - First 75 therms (\$/thm)	\$0.3018 (1)
Distribution Charge - First 75 therms (\$/thm)	\$0.1969 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$1.0010 (2)

Proposed Rates

Customer Charge (\$/customer)	\$30.00 (3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2868 (3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2367 (3)
CGA (\$/thm)	\$0.0258 (5)
LDAC (\$/thm)	\$0.9970 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - Low Annual, Low Winter Use - G50
Proposed Rates versus Present Rates
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
20.0%	1.65	\$20.31	\$31.58	\$11.27	55.5%
30.0%	6.81	\$25.33	\$36.50	\$11.18	44.1%
40.0%	14.56	\$32.87	\$43.91	\$11.04	33.6%
50.0%	28.90	\$46.84	\$57.62	\$10.78	23.0%
60.0%	55.95	\$73.17	\$83.46	\$10.29	14.1%
70.0%	115.39	\$126.81	\$138.23	\$11.42	9.0%
80.0%	219.71	\$217.43	\$232.68	\$15.25	7.0%
90.0%	350.57	\$331.11	\$351.16	\$20.06	6.1%
100.0%	651.40	\$592.44	\$623.53	\$31.10	5.2%
<u>Distribution Only</u>					
10.0%	0.00	\$18.70	\$30.00	\$11.30	60.4%
20.0%	1.65	\$19.20	\$30.47	\$11.28	58.7%
30.0%	6.81	\$20.75	\$31.95	\$11.20	54.0%
40.0%	14.56	\$23.09	\$34.17	\$11.08	48.0%
50.0%	28.90	\$27.42	\$38.29	\$10.87	39.6%
60.0%	55.95	\$35.59	\$46.05	\$10.46	29.4%
70.0%	115.39	\$49.29	\$61.07	\$11.78	23.9%
80.0%	219.71	\$69.83	\$85.76	\$15.93	22.8%
90.0%	350.57	\$95.59	\$116.74	\$21.14	22.1%
100.0%	651.40	\$154.83	\$187.94	\$33.12	21.4%

Present Rates

Customer Charge (\$/customer)	\$18.70 (1)
Distribution Charge - First 75 therms (\$/thm)	\$0.3018 (1)
Distribution Charge - First 75 therms (\$/thm)	\$0.1969 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$0.6469 (2)

Proposed Rates

Customer Charge (\$/customer)	\$30.00 (3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2868 (3)
Distribution Charge - First 75 therms (\$/thm)	\$0.2367 (3)
CGA (\$/thm)	\$0.0258 (5)
LDAC (\$/thm)	\$0.6429 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - Medium Annual, High Winter Use - G41
Proposed Rates versus Present Rates
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	246.52	\$398.76	\$431.09	\$32.34	8.1%
20.0%	671.03	\$981.59	\$1,018.47	\$36.88	3.8%
30.0%	988.38	\$1,417.30	\$1,457.58	\$40.28	2.8%
40.0%	1,278.97	\$1,816.26	\$1,859.64	\$43.38	2.4%
50.0%	1,609.40	\$2,269.93	\$2,316.85	\$46.92	2.1%
60.0%	1,972.72	\$2,768.74	\$2,819.55	\$50.81	1.8%
70.0%	2,467.67	\$3,448.28	\$3,504.39	\$56.10	1.6%
80.0%	3,234.20	\$4,500.70	\$4,565.01	\$64.31	1.4%
90.0%	4,656.92	\$6,454.01	\$6,533.54	\$79.53	1.2%
100.0%	8,340.44	\$11,511.30	\$11,630.25	\$118.94	1.0%
<u>Distribution Only</u>					
10.0%	246.52	\$108.17	\$141.28	\$33.10	30.6%
20.0%	671.03	\$190.61	\$229.57	\$38.96	20.4%
30.0%	988.38	\$252.24	\$295.58	\$43.34	17.2%
40.0%	1,278.97	\$308.68	\$356.03	\$47.35	15.3%
50.0%	1,609.40	\$372.85	\$424.76	\$51.91	13.9%
60.0%	1,972.72	\$443.40	\$500.33	\$56.92	12.8%
70.0%	2,467.67	\$539.52	\$603.27	\$63.75	11.8%
80.0%	3,234.20	\$688.38	\$762.71	\$74.33	10.8%
90.0%	4,656.92	\$964.67	\$1,058.64	\$93.97	9.7%
100.0%	8,340.44	\$1,680.01	\$1,824.81	\$144.80	8.6%

Present Rates

Customer Charge (\$/customer)	\$60.30 (1)
Distribution Charge - All therms (\$/thm)	\$0.1942 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$1.1539 (2)

Proposed Rates

Customer Charge (\$/customer)	\$90.00 (3)
Distribution Charge - All therms (\$/thm)	\$0.2080 (3)
LDAC (\$/thm)	\$0.0258 (5)
CGA (\$/thm)	\$1.1499 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - Medium Annual, High Winter Use - G41
Proposed Rates versus Present Rates
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills		\$ Difference	% Difference
		@ Present Rates	Monthly Bills @ Proposed Rates		
<u>Delivery and Supply</u>					
10.0%	0.02	\$60.31	\$90.01	\$29.70	49.2%
20.0%	6.93	\$66.31	\$96.33	\$30.01	45.3%
30.0%	35.48	\$91.07	\$122.37	\$31.30	34.4%
40.0%	102.50	\$149.19	\$183.51	\$34.32	23.0%
50.0%	199.62	\$233.41	\$272.11	\$38.70	16.6%
60.0%	324.15	\$341.40	\$385.72	\$44.32	13.0%
70.0%	484.16	\$480.16	\$531.70	\$51.54	10.7%
80.0%	718.63	\$683.50	\$745.61	\$62.11	9.1%
90.0%	1,144.72	\$1,053.00	\$1,134.33	\$81.33	7.7%
100.0%	2,783.39	\$2,474.05	\$2,629.29	\$155.23	6.3%
<u>Distribution Only</u>					
10.0%	0.02	\$60.30	\$90.00	\$29.70	49.3%
20.0%	6.93	\$61.08	\$91.11	\$30.03	49.2%
30.0%	35.48	\$64.29	\$95.70	\$31.41	48.9%
40.0%	102.50	\$71.82	\$106.46	\$34.64	48.2%
50.0%	199.62	\$82.74	\$122.06	\$39.32	47.5%
60.0%	324.15	\$96.73	\$142.06	\$45.32	46.9%
70.0%	484.16	\$114.72	\$167.76	\$53.04	46.2%
80.0%	718.63	\$141.07	\$205.41	\$64.34	45.6%
90.0%	1,144.72	\$188.97	\$273.84	\$84.88	44.9%
100.0%	2,783.39	\$373.15	\$537.01	\$163.86	43.9%

Present Rates

Customer Charge (\$/customer)	\$60.30 (1)
Distribution Charge - All therms (\$/thm)	\$0.1124 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$0.7299 (2)

Proposed Rates

Customer Charge (\$/customer)	\$90.00 (3)
Distribution Charge - All therms (\$/thm)	\$0.1606 (3)
LDAC (\$/thm)	\$0.0258 (5)
CGA (\$/thm)	\$0.7259 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - Medium Annual, Low Winter Use - G51
Proposed Rates versus Present Rates
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	218.67	\$325.34	\$354.41	\$29.07	8.9%
20.0%	644.76	\$841.78	\$869.61	\$27.83	3.3%
30.0%	823.14	\$1,057.99	\$1,085.30	\$27.31	2.6%
40.0%	961.94	\$1,226.22	\$1,253.13	\$26.91	2.2%
50.0%	1,121.94	\$1,420.15	\$1,446.60	\$26.45	1.9%
60.0%	1,316.68	\$1,655.52	\$1,681.47	\$25.96	1.6%
70.0%	1,574.14	\$1,957.41	\$1,983.78	\$26.37	1.3%
80.0%	1,993.24	\$2,448.82	\$2,475.86	\$27.04	1.1%
90.0%	2,682.85	\$3,257.42	\$3,285.57	\$28.14	0.9%
100.0%	4,689.09	\$5,609.84	\$5,641.19	\$31.35	0.6%
<u>Distribution Only</u>					
10.0%	218.67	\$101.02	\$130.76	\$29.74	29.4%
20.0%	644.76	\$180.35	\$210.18	\$29.83	16.5%
30.0%	823.14	\$213.57	\$243.43	\$29.86	14.0%
40.0%	961.94	\$239.41	\$269.31	\$29.89	12.5%
50.0%	1,121.94	\$269.21	\$299.13	\$29.92	11.1%
60.0%	1,316.68	\$304.81	\$334.84	\$30.04	9.9%
70.0%	1,574.14	\$342.58	\$373.82	\$31.25	9.1%
80.0%	1,993.24	\$404.06	\$437.28	\$33.22	8.2%
90.0%	2,682.85	\$505.22	\$541.68	\$36.46	7.2%
100.0%	4,689.09	\$799.54	\$845.43	\$45.89	5.7%

Present Rates

Customer Charge (\$/customer)	\$60.30	(1)
Distribution Charge - First 1,300 therms (\$/thm)	\$0.1862	(1)
Distribution Charge - Excess 1,300 therms (\$/thm)	\$0.1467	(1)
LDAC (\$/thm)	\$0.0249	(2)
CGA (\$/thm)	\$1.0010	(2)

Proposed Rates

Customer Charge (\$/customer)	\$90.00	(3)
Distribution Charge - First 1,300 therms (\$/thm)	\$0.1864	(3)
Distribution Charge - Excess 1,300 therms (\$/thm)	\$0.1514	(3)
CGA (\$/thm)	\$0.0258	(5)
LDAC (\$/thm)	\$0.9970	(4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - Medium Annual, Low Winter Use - G51
Proposed Rates versus Present Rates
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
10.0%	67.77	\$113.37	\$144.57	\$31.20	27.5%
20.0%	446.29	\$409.74	\$449.31	\$39.56	9.7%
30.0%	611.82	\$539.36	\$582.58	\$43.22	8.0%
40.0%	710.72	\$616.79	\$662.20	\$45.41	7.4%
50.0%	814.00	\$697.66	\$745.35	\$47.69	6.8%
60.0%	937.02	\$793.98	\$844.39	\$50.41	6.3%
70.0%	1,109.88	\$925.69	\$980.27	\$54.58	5.9%
80.0%	1,355.12	\$1,109.57	\$1,170.35	\$60.78	5.5%
90.0%	1,721.03	\$1,383.93	\$1,453.97	\$70.04	5.1%
100.0%	3,081.34	\$2,403.89	\$2,508.35	\$104.46	4.3%
<u>Distribution Only</u>					
10.0%	67.77	\$67.84	\$99.24	\$31.41	46.3%
20.0%	446.29	\$109.93	\$150.87	\$40.95	37.2%
30.0%	611.82	\$128.33	\$173.45	\$45.12	35.2%
40.0%	710.72	\$139.33	\$186.94	\$47.61	34.2%
50.0%	814.00	\$150.82	\$201.03	\$50.21	33.3%
60.0%	937.02	\$164.50	\$217.81	\$53.31	32.4%
70.0%	1,109.88	\$180.07	\$238.09	\$58.02	32.2%
80.0%	1,355.12	\$199.20	\$264.18	\$64.99	32.6%
90.0%	1,721.03	\$227.74	\$303.12	\$75.38	33.1%
100.0%	3,081.34	\$333.84	\$447.85	\$114.01	34.2%

Present Rates

Customer Charge (\$/customer)	\$60.30 (1)
Distribution Charge - First 1,000 therms (\$/thm)	\$0.1112 (1)
Distribution Charge - Excess 1,000 therms (\$/thm)	\$0.0780 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$0.6469 (2)

Proposed Rates

Customer Charge (\$/customer)	\$90.00 (3)
Distribution Charge - First 1,000 therms (\$/thm)	\$0.1364 (3)
Distribution Charge - Excess 1,000 therms (\$/thm)	\$0.1064 (3)
CGA (\$/thm)	\$0.0258 (5)
LDAC (\$/thm)	\$0.6429 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - High Annual, High Winter Use - G42
Proposed Rates versus Present Rates
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
Delivery and Supply					
9.8%	278.68	\$630.57	\$679.10	\$48.54	7.7%
20.2%	2,824.49	\$4,070.60	\$4,142.30	\$71.70	1.8%
30.1%	5,297.10	\$7,411.71	\$7,505.91	\$94.20	1.3%
39.9%	8,003.36	\$11,068.53	\$11,187.37	\$118.83	1.1%
50.3%	10,306.33	\$14,180.42	\$14,320.21	\$139.79	1.0%
60.1%	12,102.22	\$16,607.12	\$16,763.25	\$156.13	0.9%
69.9%	14,613.38	\$20,000.33	\$20,179.31	\$178.98	0.9%
79.8%	17,984.75	\$24,555.89	\$24,765.55	\$209.66	0.9%
90.2%	27,649.07	\$37,614.81	\$37,912.42	\$297.61	0.8%
100.0%	112,123.29	\$151,760.60	\$152,826.92	\$1,066.32	0.7%
Distribution Only					
9.8%	278.68	\$302.07	\$351.47	\$49.40	16.4%
20.2%	2,824.49	\$741.23	\$821.68	\$80.46	10.9%
30.1%	5,297.10	\$1,167.75	\$1,278.37	\$110.62	9.5%
39.9%	8,003.36	\$1,634.58	\$1,778.22	\$143.64	8.8%
50.3%	10,306.33	\$2,031.84	\$2,203.58	\$171.74	8.5%
60.1%	12,102.22	\$2,341.63	\$2,535.28	\$193.65	8.3%
69.9%	14,613.38	\$2,774.81	\$2,999.09	\$224.28	8.1%
79.8%	17,984.75	\$3,356.37	\$3,621.78	\$265.41	7.9%
90.2%	27,649.07	\$5,023.47	\$5,406.78	\$383.32	7.6%
100.0%	112,123.29	\$19,595.27	\$21,009.17	\$1,413.90	7.2%

Present Rates

Customer Charge (\$/customer)	\$254.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.1725 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$1.1539 (2)

Proposed Rates

Customer Charge (\$/customer)	\$300.00 (3)
Distribution Charge - All therms (\$/thm)	\$0.1847 (3)
LDAC (\$/thm)	\$0.0258 (5)
CGA (\$/thm)	\$1.1499 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - High Annual, High Winter Use - G42
Proposed Rates versus Present Rates
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
9.8%	0.00	\$254.00	\$300.00	\$46.00	18.1%
20.1%	9.16	\$261.80	\$307.94	\$46.14	17.6%
29.9%	137.47	\$371.01	\$419.09	\$48.08	13.0%
40.2%	508.03	\$686.44	\$740.11	\$53.67	7.8%
50.0%	1,007.17	\$1,111.30	\$1,172.51	\$61.21	5.5%
59.8%	2,063.86	\$2,010.76	\$2,087.92	\$77.16	3.8%
70.1%	3,570.66	\$3,293.34	\$3,393.26	\$99.92	3.0%
79.9%	5,250.46	\$4,723.19	\$4,848.48	\$125.28	2.7%
90.2%	7,665.82	\$6,779.15	\$6,940.90	\$161.75	2.4%
100.0%	58,344.99	\$49,917.26	\$50,844.26	\$927.01	1.9%
<u>Distribution Only</u>					
9.8%	0.00	\$254.00	\$300.00	\$46.00	18.1%
20.1%	9.16	\$254.88	\$301.05	\$46.17	18.1%
29.9%	137.47	\$267.25	\$315.75	\$48.50	18.1%
40.2%	508.03	\$302.97	\$358.22	\$55.25	18.2%
50.0%	1,007.17	\$351.09	\$415.42	\$64.33	18.3%
59.8%	2,063.86	\$452.96	\$536.52	\$83.56	18.4%
70.1%	3,570.66	\$598.21	\$709.20	\$110.99	18.6%
79.9%	5,250.46	\$760.14	\$901.70	\$141.56	18.6%
90.2%	7,665.82	\$992.99	\$1,178.50	\$185.52	18.7%
100.0%	58,344.99	\$5,878.46	\$6,986.34	\$1,107.88	18.8%

Present Rates

Customer Charge (\$/customer)	\$254.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.0964 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$0.7299 (2)

Proposed Rates

Customer Charge (\$/customer)	\$300.00 (3)
Distribution Charge - All therms (\$/thm)	\$0.1146 (3)
LDAC (\$/thm)	\$0.0258 (5)
CGA (\$/thm)	\$0.7259 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - High Annual, Low Winter Use - G52
Proposed Rates versus Present Rates
Winter

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
9.9%	4,719.19	\$5,690.75	\$5,793.85	\$103.10	1.8%
19.8%	9,572.28	\$11,281.75	\$11,443.57	\$161.82	1.4%
30.2%	13,301.50	\$15,577.99	\$15,784.94	\$206.95	1.3%
40.1%	19,132.26	\$22,295.32	\$22,572.82	\$277.50	1.2%
50.0%	23,692.46	\$27,548.89	\$27,881.57	\$332.68	1.2%
59.9%	31,220.30	\$36,221.35	\$36,645.11	\$423.77	1.2%
69.8%	39,944.04	\$46,271.53	\$46,800.85	\$529.32	1.1%
80.2%	49,319.95	\$57,073.05	\$57,715.82	\$642.77	1.1%
90.1%	73,906.46	\$85,397.93	\$86,338.20	\$940.27	1.1%
100.0%	152,638.36	\$176,101.03	\$177,993.95	\$1,892.92	1.1%
<u>Distribution Only</u>					
9.9%	4,719.19	\$849.56	\$967.29	\$117.73	13.9%
19.8%	9,572.28	\$1,462.02	\$1,653.52	\$191.50	13.1%
30.2%	13,301.50	\$1,932.65	\$2,180.83	\$248.18	12.8%
40.1%	19,132.26	\$2,668.49	\$3,005.30	\$336.81	12.6%
50.0%	23,692.46	\$3,243.99	\$3,650.11	\$406.13	12.5%
59.9%	31,220.30	\$4,194.00	\$4,714.55	\$520.55	12.4%
69.8%	39,944.04	\$5,294.94	\$5,948.09	\$653.15	12.3%
80.2%	49,319.95	\$6,478.18	\$7,273.84	\$795.66	12.3%
90.1%	73,906.46	\$9,580.99	\$10,750.37	\$1,169.38	12.2%
100.0%	152,638.36	\$19,516.96	\$21,883.06	\$2,366.10	12.1%

Present Rates

Customer Charge (\$/customer)	\$254.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.1262 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$1.0010 (2)

Proposed Rates

Customer Charge (\$/customer)	\$300.00 (3)
Distribution Charge - All therms (\$/thm)	\$0.1414 (3)
CGA (\$/thm)	\$0.0258 (5)
LDAC (\$/thm)	\$0.9970 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate

Northern Utilities - NH Division
General Service - High Annual, Low Winter Use - G52
Proposed Rates versus Present Rates
Summer

Cumulative Percentage of Bills	Average Monthly Usage (Therms)	Monthly Bills @ Present Rates	Monthly Bills @ Proposed Rates	\$ Difference	% Difference
<u>Delivery and Supply</u>					
9.9%	1,731.45	\$1,530.25	\$1,572.61	\$42.36	2.8%
19.8%	5,725.72	\$4,474.43	\$4,508.40	\$33.98	0.8%
30.2%	8,791.97	\$6,734.56	\$6,762.10	\$27.54	0.4%
40.1%	14,683.47	\$11,077.19	\$11,092.35	\$15.16	0.1%
50.0%	19,406.36	\$14,558.43	\$14,563.68	\$5.25	0.0%
59.9%	23,372.97	\$17,482.22	\$17,479.13	(\$3.08)	0.0%
69.8%	26,995.01	\$20,152.02	\$20,141.33	(\$10.69)	-0.1%
80.2%	35,054.90	\$26,092.97	\$26,065.35	(\$27.62)	-0.1%
90.1%	46,322.89	\$34,398.60	\$34,347.32	(\$51.28)	-0.1%
100.0%	90,632.09	\$67,058.91	\$66,914.59	(\$144.33)	-0.2%
<u>Distribution Only</u>					
9.9%	1,731.45	\$367.06	\$414.79	\$47.73	13.0%
19.8%	5,725.72	\$627.89	\$679.62	\$51.73	8.2%
30.2%	8,791.97	\$828.12	\$882.91	\$54.79	6.6%
40.1%	14,683.47	\$1,212.83	\$1,273.51	\$60.68	5.0%
50.0%	19,406.36	\$1,521.24	\$1,586.64	\$65.41	4.3%
59.9%	23,372.97	\$1,780.25	\$1,849.63	\$69.37	3.9%
69.8%	26,995.01	\$2,016.77	\$2,089.77	\$73.00	3.6%
80.2%	35,054.90	\$2,543.08	\$2,624.14	\$81.05	3.2%
90.1%	46,322.89	\$3,278.88	\$3,371.21	\$92.32	2.8%
100.0%	90,632.09	\$6,172.28	\$6,308.91	\$136.63	2.2%

Present Rates

Customer Charge (\$/customer)	\$254.00 (1)
Distribution Charge - All therms (\$/thm)	\$0.0653 (1)
LDAC (\$/thm)	\$0.0249 (2)
CGA (\$/thm)	\$0.6469 (2)

Proposed Rates

Customer Charge (\$/customer)	\$300.00 (3)
Distribution Charge - All therms (\$/thm)	\$0.0663 (3)
CGA (\$/thm)	\$0.0258 (5)
LDAC (\$/thm)	\$0.6429 (4)

(1) Current seasonal rates

(2) 6 month average seasonal COG

(3) Proposed Rates, Schedule PMN-1G-8

(4) 6 month average seasonal COG adjusted for changes due to rate proposal

(5) Proposed rate