

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

	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		131,165,787	51,166,854	2,751,180
2 LESS: DEPREC & AMORT RES		48,958,719	19,848,006	1,097,562
3 NET UTILITY PLANT IN SERVICE		82,207,068	31,318,848	1,653,618
ADD:				
4 WORKING CASH REQUIREMENT		183,098	75,662	4,333
5 MATERIALS & SUPPLIES		820,863	313,297	16,894
6 PREPAYMENTS		219,278	83,301	4,264
DEDUCT:				
7 CUSTOMER DEP, ADV & UNCLAIMED		996,418	534,634	27,098
8 DEFERRED TAXES		12,871,497	5,018,489	270,667
9 RATE BASE		69,562,392	26,237,984	1,381,343
DEVELOPMENT OF RETURN				
10 SALES OF GAS TO ULTIMATE CUST		61,195,976	27,837,046	756,372
11 OTHER OPERATING REVENUES		1,164,539	419,698	17,556
12 TOTAL GAS OPERATING REVENUES		62,360,515	28,256,744	773,927
LESS:				
13 PURCHASED GAS COSTS		42,188,892	19,193,325	427,977
14 OTHER OPER & MAINT EXPENSE		9,334,281	3,966,669	223,737
15 DEPRECIATION EXPENSE		4,329,077	1,788,650	104,457
16 OTHER TAXES		2,393,765	935,787	50,508
17 INCOME TAXES		715,084	594,391	(31,064)
18 INTEREST ON CUSTOMER DEPOSITS		19,313	11,589	581
19 TOTAL OPERATING EXPENSE		58,980,410	26,490,410	776,196
20 OPERATING INCOME		3,380,105	1,766,334	(2,269)
21 RATE OF RETURN		4.86%	6.73%	-0.16%
22 RELATIVE RATE OF RETURN		1.000	1.385	-0.034

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	25,963,141	5,510,766	18,589,005	5,954,438	7,635,842	13,594,562
2	LESS: DEPREC & AMORT RES	9,747,801	2,031,570	6,719,554	2,126,772	2,685,753	4,701,700
3	NET UTILITY PLANT IN SERVICE	16,215,340	3,479,195	11,869,451	3,827,666	4,950,089	8,892,861
ADD:							
4	WORKING CASH REQUIREMENT	37,845	8,068	24,151	7,904	9,146	15,990
5	MATERIALS & SUPPLIES	161,786	35,104	117,387	38,357	49,277	88,762
6	PREPAYMENTS	42,049	8,766	32,257	10,068	13,839	24,733
DEDUCT:							
7	CUSTOMER DEP, ADV & UNCLAIMED	156,865	78,424	52,588	43,754	57,621	45,435
8	DEFERRED TAXES	2,551,723	541,856	1,822,975	584,396	748,499	1,332,891
9	RATE BASE	13,748,432	2,910,853	10,167,682	3,255,845	4,216,232	7,644,020
DEVELOPMENT OF RETURN							
10	SALES OF GAS TO ULTIMATE CUST	12,450,012	2,619,516	10,468,737	3,343,823	2,178,127	1,542,342
11	OTHER OPERATING REVENUES	207,282	46,289	185,152	60,579	80,285	147,698
12	TOTAL GAS OPERATING REVENUES	12,657,294	2,665,805	10,653,889	3,404,402	2,258,412	1,690,040
LESS:							
13	PURCHASED GAS COSTS	9,139,524	1,843,323	7,794,983	2,517,366	1,143,887	128,508
14	OTHER OPER & MAINT EXPENSE	1,971,439	422,038	1,206,576	399,362	422,041	722,419
15	DEPRECIATION EXPENSE	855,274	184,019	568,930	185,914	231,713	410,120
16	OTHER TAXES	475,034	100,970	338,194	108,566	138,396	246,309
17	INCOME TAXES	(94,512)	7,103	161,970	33,597	71,878	(28,281)
18	INTEREST ON CUSTOMER DEPOSITS	2,984	1,924	167	832	1,044	192
19	TOTAL OPERATING EXPENSE	12,349,743	2,559,377	10,070,819	3,245,638	2,008,959	1,479,267
20	OPERATING INCOME	307,551	106,428	583,070	158,764	249,453	210,774
21	RATE OF RETURN	2.24%	3.66%	5.73%	4.88%	5.92%	2.76%
22	RELATIVE RATE OF RETURN	0.460	0.752	1.180	1.004	1.218	0.567

REVENUE REQUIREMENTS-22		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
PRESENT RATES					
1	RATE BASE		69,562,392	26,237,984	1,381,343
2	NET OPER INC (PRESENT RATES)		3,380,105	1,766,334	(2,269)
3	RATE OF RETURN (PRES RATES)		4.86%	6.73%	-0.16%
4	RELATIVE RATE OF RETURN		1.000	1.385	-0.034
5	SALES REVENUE (PRE RATES)		60,243,868	27,566,460	750,866
6	ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
7	SALE REV \$/CCF (PRE RATES)		\$1.0316	\$1.7426	\$2.0776
CLAIMED RATE OF RETURN					
8	CLAIMED RATE OF RETURN		7.24%	7.24%	7.24%
9	RETURN REQ FOR CLAIMED ROR		5,036,317	1,899,630	100,009
10	SALES REVENUE REQ CLAIMED ROR		62,986,395	27,787,185	920,229
11	REVENUE DEFICIENCY SALES REV		2,742,527	220,725	169,363
12	PERCENT INCREASE REQUIRED		4.55%	0.80%	22.56%
13	ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
14	SALES REV REQUIRED \$/CCF		\$1.0785	\$1.7565	\$2.5462
15	REVENUE DEFICIENCY \$/CCF		\$0.0470	\$0.0140	\$0.4686

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		13,748,432	2,910,853	10,167,682	3,255,845	4,216,232	7,644,020
2 NET OPER INC (PRESENT RATES)		307,551	106,428	583,070	158,764	249,453	210,774
3 RATE OF RETURN (PRES RATES)		2.24%	3.66%	5.73%	4.88%	5.92%	2.76%
4 RELATIVE RATE OF RETURN		0.460	0.752	1.180	1.004	1.218	0.567
5 SALES REVENUE (PRE RATES)		12,298,911	2,587,193	10,284,411	3,287,842	2,090,458	1,377,726
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)		\$1.4451	\$1.1700	\$0.9536	\$0.8519	\$0.3826	\$0.1210
CLAIMED RATE OF RETURN							
8 CLAIMED RATE OF RETURN		7.24%	7.24%	7.24%	7.24%	7.24%	7.24%
9 RETURN REQ FOR CLAIMED ROR		995,386	210,746	736,140	235,723	305,255	553,427
10 SALES REVENUE REQ CLAIMED ROR		13,437,900	2,759,933	10,537,881	3,415,279	2,182,860	1,945,127
11 REVENUE DEFICIENCY SALES REV		1,138,989	172,740	253,470	127,436	92,402	567,401
12 PERCENT INCREASE REQUIRED		9.26%	6.68%	2.46%	3.88%	4.42%	41.18%
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		\$1.5790	\$1.2481	\$0.9771	\$0.8849	\$0.3995	\$0.1708
15 REVENUE DEFICIENCY \$/CCF		\$0.1338	\$0.0781	\$0.0235	\$0.0330	\$0.0169	\$0.0498

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	60,243,868
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	4,172
10		0
11		0
TOTAL LINE 2 TO 9		
<u>DELIVERY SERVICE</u>		
12	Total Delivery Service Revenue Requirements	19,918,638
13	Less: Present Rate Revenues Lines 2,4,5 & 8	17,080,865
14		
15	Increase Delivery Service	<u>2,837,772</u>
<u>PRODUCTION COMPONENT</u>		
16	Production Component Revenues Requirements	43,067,757
17	Less: Direct Gas Costs	42,184,110
18	Less: Production Bad Debt Expense	164,284
19	Total Indirect for Rate Design	<u>719,363</u>
20	Less: Present CGA Revenues in COS - Lines 6	<u>814,608</u>
21	Increase Production Revenues	<u>-95,246</u>
<u>COMPONENTS OF INDIRECT GAS COSTS</u>		
22	LNG & LPG Excluding Bad Debts	307,762
23	Dispatching & Acquisition	314,750
24	Other A&G and Miscellaneous	96,850
25	Total Indirect Gas Costs	<u>719,363</u>
<u>TOTAL INCREASE DELIVERY & PRODUCTION</u>		
26	Increase Production Revenues	-95,246
27	Increase Delivery Service Revenues	<u>2,837,772</u>
28	Total Increase	<u>2,742,527</u>

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	\$145,838	\$19,440,427	19,586,265	19,191,057	75,348	319,860	145,838	\$143,191	\$0	30,831	319,860
2	Resi No-Ht	High	R6&R11	361,408	0	1,752	432,778	434,530	427,950	1,548	5,032	1,752	3,193	0	87	5,032
3	Low C&I	Low	G-40	7,277,858	1,232,788	80,694	9,269,104	9,349,798	9,138,272	36,283	175,243	80,694	68,184	0	26,365	175,243
4	Low C&I	High	G-50	1,681,993	529,322	4,031	1,868,175	1,872,206	1,843,260	6,815	22,131	4,031	13,753	0	4,346	22,131
5	Med C&I	Low	G-41	6,313,644	4,471,610	60,045	7,906,864	7,966,908	7,794,050	30,171	142,687	60,045	58,154	0	24,488	142,687
6	Med C&I	High	G-51	2,278,441	1,581,118	6,654	2,551,279	2,557,933	2,517,263	9,364	31,306	6,654	18,782	0	5,870	31,306
7	High C&I	Low	G-42	950,446	4,512,886	8,388	1,161,100	1,169,489	1,143,756	4,419	21,313	8,388	8,534	0	4,391	21,313
8	High C&I	High	G-53	92,487	11,297,941	361	130,268	130,629	128,502	336	1,791	361	959	0	471	1,791
9																
10																
11																
12	Total			34,775,524	23,625,666	307,762	42,759,995	43,067,757	42,184,110	164,284	719,363	307,762	314,750	0	96,850	719,363

Indirect Unit Cost per Sales Volum \$0.0207
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NORTHERN - NEW HAMPSHIRE

NORTHERN - NEW HAMPSHIRE
Summary of Cost Study Results
Revenues Requirements

Comparison of Revenue Requirements

Line No. (1)	Rate Class			Gas Costs for New Rates		Net Revenues in Base Rates				Total Revenues		Base Rate Impact (26) =(26)/(20)-1	Rate Base (27) from COSS	Base Rate Increase (28) =(26)/-(20)
	Size (2)	Load Factor (3)	Rate Class (4)	Test Year Gas Revenues (18) Present Revs	Gas Supply Costs to Serve (19) =(10)+(17)	Present Base Revenues (20) from COSS	COSS Target Base Cust Rev (21) from COSS	COSS Target Base Dem&Uncoll (22) from COSS	COSS Target Rev @ EROR (23) =(21)+(22)	Total Present Revenues (24) =(18)+(20)	COSS Target Total Revenues (25) =(19)+(21)+(22)			
1	Resi Ht	Low	R5&R10	19,641,577	\$19,586,265	7,924,883	\$5,133,493	\$3,067,427	8,200,920	27,566,460	27,787,185	3.5%	26,237,984	276,037
2	Resi No-Ht	High	R6&R11	436,903	434,530	313,963	422,483	63,217	485,700	750,866	920,229	54.7%	1,381,343	171,737
3	Low C&I	Low	G-40	9,358,366	9,349,798	2,940,545	2,458,702	1,629,400	4,088,102	12,298,911	13,437,900	39.0%	13,748,432	1,147,558
4	Low C&I	High	G-50	1,881,207	1,872,206	705,987	538,939	348,788	887,727	2,587,193	2,759,933	25.7%	2,910,853	181,740
5	Med C&I	Low	G-41	7,974,928	7,966,908	2,309,483	586,142	1,984,831	2,570,972	10,284,411	10,537,881	11.3%	10,167,682	261,490
6	Med C&I	High	G-51	2,569,742	2,557,933	718,100	255,697	601,649	857,346	3,287,842	3,415,279	19.4%	3,255,845	139,246
7	High C&I	Low	G-42	1,169,908	1,169,489	920,550	71,305	942,067	1,013,372	2,090,458	2,182,860	10.1%	4,216,232	92,821
8	High C&I	High	G-53	130,371	130,629	1,247,355	46,031	1,768,468	1,814,499	1,377,726	1,945,127	45.5%	7,644,020	567,143
9														
10														
11														
12	Total			43,163,003	43,067,757	17,080,865	9,512,793	10,405,845	19,918,638	60,243,868	62,986,395	16.6%	69,562,392	2,837,772

DELIVERY SERVICE				
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		128,068,301	49,700,746
2	LESS: DEPREC & AMORT RES		46,897,606	18,871,437
3	NET UTILITY PLANT IN SERVICE		81,170,695	30,829,309
ADD:				
4	WORKING CASH REQUIREMENT		175,320	72,183
5	MATERIALS & SUPPLIES		820,863	313,297
6	PREPAYMENTS		216,998	82,107
DEDUCT:				
7	CUSTOMER DEP, ADV & UNCLAIMED		996,418	534,634
8	DEFERRED TAXES		12,573,058	4,877,285
9	RATE BASE		68,814,401	25,884,976
DEVELOPMENT OF RETURN				
10	SALES OF GAS TO ULTIMATE CUST		18,153,311	8,253,751
11	OTHER OPERATING REVENUES		1,075,706	366,111
12	TOTAL GAS OPERATING REVENUES		19,229,017	8,619,862
LESS:				
13	PURCHASED GAS COSTS		0	0
14	OTHER OPER & MAINT EXPENSE		8,564,098	3,613,097
15	DEPRECIATION EXPENSE		4,266,234	1,759,157
16	OTHER TAXES		2,334,649	907,910
17	INCOME TAXES		703,620	585,539
18	INTEREST ON CUSTOMER DEPOSITS		19,313	11,589
19	TOTAL OPERATING EXPENSE		15,887,913	6,877,292
20	OPERATING INCOME		3,341,104	1,742,570
21	RATE OF RETURN		4.86%	6.73%
22	RELATIVE RATE OF RETURN		1.000	1.387

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	25,157,854	5,465,875	17,986,609	5,882,102	7,551,559	13,590,671
2	LESS: DEPREC & AMORT RES	9,209,596	2,003,286	6,318,183	2,080,612	2,629,665	4,699,209
3	NET UTILITY PLANT IN SERVICE	15,948,258	3,462,589	11,668,426	3,801,490	4,921,894	8,891,462
ADD:							
4	WORKING CASH REQUIREMENT	35,983	7,814	22,629	7,546	8,920	15,971
5	MATERIALS & SUPPLIES	161,786	35,104	117,387	38,357	49,277	88,762
6	PREPAYMENTS	41,184	8,917	31,752	10,244	13,776	24,742
DEDUCT:							
7	CUSTOMER DEP, ADV & UNCLAIMED	156,865	78,424	52,588	43,754	57,621	45,435
8	DEFERRED TAXES	2,474,108	537,545	1,764,891	577,445	740,371	1,332,508
9	RATE BASE	13,556,238	2,898,454	10,022,715	3,236,438	4,195,876	7,642,994
DEVELOPMENT OF RETURN							
10	SALES OF GAS TO ULTIMATE CUST	3,116,137	748,046	2,505,442	786,650	1,009,085	1,411,789
11	OTHER OPERATING REVENUES	193,326	42,561	175,279	55,419	79,628	147,607
12	TOTAL GAS OPERATING REVENUES	3,309,463	790,607	2,680,721	842,069	1,088,713	1,559,397
LESS:							
13	PURCHASED GAS COSTS	0	0	0	0	0	0
14	OTHER OPER & MAINT EXPENSE	1,797,631	392,951	1,063,025	359,070	401,171	720,495
15	DEPRECIATION EXPENSE	839,344	182,814	556,773	184,080	229,995	410,022
16	OTHER TAXES	459,909	99,949	326,752	106,982	136,788	246,225
17	INCOME TAXES	(93,656)	6,995	159,247	33,286	71,467	(28,283)
18	INTEREST ON CUSTOMER DEPOSITS	2,984	1,924	167	832	1,044	192
19	TOTAL OPERATING EXPENSE	3,006,211	684,632	2,105,964	684,251	840,464	1,348,651
20	OPERATING INCOME	303,252	105,975	574,757	157,818	248,249	210,745
21	RATE OF RETURN	2.24%	3.66%	5.73%	4.88%	5.92%	2.76%
22	RELATIVE RATE OF RETURN	0.461	0.753	1.181	1.004	1.219	0.568

DELIVERY SERVICE			TOTAL	RESIDENTIAL	RESIDENTIAL
		ALLOC	COMPANY	HEATING	NON-HEATING
DEVELOPMENT OF RATE BASE-2				RATE R-5 & R-10	RATE R-6 & R-11
GAS PLANT IN SERVICE					
INTANGIBLE PLANT					
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	1,689,386	675,168	39,331
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	517,266	206,727	12,043
3	303-MISC INTNG PLT - AMORT ADJ	LABOR	28,191	11,267	656
4	TOTAL INTANGIBLE PLANT		2,234,844	893,162	52,030
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

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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-2		ALLOC						
GAS PLANT IN SERVICE								
INTANGIBLE PLANT								
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	345,264	75,300	225,422	75,021	90,509	163,370
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	105,715	23,056	69,021	22,970	27,713	50,021
3	303-MISC INTNG PLT - AMORT ADJ	LABOR	5,762	1,257	3,762	1,252	1,510	2,726
4	TOTAL INTANGIBLE PLANT		456,740	99,613	298,205	99,244	119,732	216,117
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

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	65,443,047	18,598,715	378,415
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		120,597,781	46,028,224	2,481,936
GENERAL & COMMON PLANT					
12	389.1-LAND	LABOR	223,879	89,474	5,212
13	391-OFFICE EQUIPMENT	LABOR	578,656	231,262	13,472
14	392-TRANSPORTATION EQUIP	LABOR	22,079	8,824	514
15	393-STORES EQUIPMENT	DISTRPLT	31,520	12,030	649
16	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	874,077	333,607	17,989
17	396-POWER OPERATED EQUIP	DISTRPLT	75,266	28,727	1,549
18	397-COMMUNICATION EQUIP	LABOR	990,566	395,883	23,062
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		5,235,677	2,779,359	198,920
22	TOTAL GAS PLANT IN SERVICE		128,068,301	49,700,746	2,732,886

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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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
DEVELOPMENT OF RATE BASE CONT-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	10,385,933	2,221,718	12,669,621	3,847,858	6,025,951	11,314,836
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		23,768,947	5,157,355	17,245,956	5,635,217	7,239,639	13,040,506
GENERAL & COMMON PLANT								
12	389.1-LAND	LABOR	45,755	9,979	29,873	9,942	11,994	21,650
13	391-OFFICE EQUIPMENT	LABOR	118,261	25,792	77,213	25,697	31,002	55,958
14	392-TRANSPORTATION EQUIP	LABOR	4,512	984	2,946	980	1,183	2,135
15	393-STORES EQUIPMENT	DISTRPLT	6,212	1,348	4,507	1,473	1,892	3,408
16	394-TOOLS, SHOP & GARAGE EQ	DISTRPLT	172,274	37,380	124,996	40,843	52,472	94,516
17	396-POWER OPERATED EQUIP	DISTRPLT	14,834	3,219	10,763	3,517	4,518	8,139
18	397-COMMUNICATION EQUIP	LABOR	202,444	44,152	132,176	43,988	53,070	95,791
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		932,166	208,907	442,448	147,641	192,188	334,048
22	TOTAL GAS PLANT IN SERVICE		25,157,854	5,465,875	17,986,609	5,882,102	7,551,559	13,590,671

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-4					
DEPRECIATION & AMORTIZATION RESERVE					
INTANGIBLE PLANT RESERVE					
1	303-MISC INTNGBLE PLANT - 8 YR	PLT303	217,845	87,063	5,072
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	35,811	14,312	834
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0
4	TOT INTANGIBLE PLT RESERVE		253,656	101,374	5,905
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

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	44,522	9,710	29,068	9,674	11,671	21,066
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	7,319	1,596	4,778	1,590	1,919	3,463
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0	0	0	0
4	TOT INTANGIBLE PLT RESERVE		51,840	11,306	33,846	11,264	13,590	24,529
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

DELIVERY SERVICE			TOTAL	RESIDENTIAL	RESIDENTIAL
			COMPANY	HEATING	NON-HEATING
DEVELOPMENT OF RATE BASE CON'T-5				RATE R-5 & R-10	RATE R-6 & R-11
DISTRIBUTION PLANT RESERVE					
1	375-STRUCTURES & IMPROVE	PLT375	728,698	207,094	4,214
2	376-MAINS	PLT376	21,331,867	6,062,452	123,348
3	378-MEAS & REG STATION EQ	PLT378	1,019,359	289,699	5,894
4	380-SERVICES	PLT380	13,670,062	8,921,735	724,945
5	381-METERS	PLT381	1,743,494	496,647	40,356
6	382-METER INSTALLATION	PLT382	4,016,684	1,144,183	92,972
7	383-HOUSE REGULATORS	PLT383	53,587	15,265	1,240
8	386-CONV BURNERS & WAT HEATER	PLT386	1,960,990	557,307	11,339
9	TOTAL DISTRIBUTION PLANT		44,524,741	17,694,382	1,004,308
GENERAL & COMMON PLT RESERVE					
10	391-OFFICE EQUIPMENT	PLT391	416,185	166,329	9,689
11	392-TRANSPORTATION EQUIP	PLT392	45,744	18,282	1,065
12	393-STORES EQUIPMENT	PLT393	36,157	13,800	744
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	406,405	155,112	8,364
14	396-POWER OPERATED EQUIP	PLT396	45,268	17,277	932
15	397-COMMUNICATION EQUIP	PLT397	497,835	198,961	11,590
16	397-COMM EQ METSCAN - TELEMET	PLT397M	57,442	0	0
17	397-COMM EQUIP - ITRON	PLT397I	801,841	578,749	47,027
18	TOTAL GENERAL PLT RESERVE		2,306,876	1,148,510	79,411
19	RESERVE VARIANCE ADJ & BLDG OH	PLANT	(187,667)	(72,830)	(4,005)
20	TOTAL DEPRECIATION RESERVE		46,897,606	18,871,437	1,085,620

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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
DEVELOPMENT OF RATE BASE CON'T-5		ALLOC						
DISTRIBUTION PLANT RESERVE								
1	375-STRUCTURES & IMPROVE	PLT375	115,646	24,738	141,074	42,845	67,098	125,989
2	376-MAINS	PLT376	3,385,407	724,193	4,129,800	1,254,251	1,964,224	3,688,193
3	378-MEAS & REG STATION EQ	PLT378	161,774	34,606	197,346	59,935	93,862	176,243
4	380-SERVICES	PLT380	2,370,966	521,295	587,899	252,149	155,932	135,141
5	381-METERS	PLT381	728,805	160,239	196,090	84,102	19,958	17,297
6	382-METER INSTALLATION	PLT382	1,679,030	369,162	451,754	193,756	45,979	39,849
7	383-HOUSE REGULATORS	PLT383	22,400	4,925	6,027	2,585	613	532
8	386-CONV BURNERS & WAT HEATER	PLT386	311,213	66,573	379,643	115,300	180,567	339,047
9	TOTAL DISTRIBUTION PLANT		8,775,240	1,905,732	6,089,632	2,004,925	2,528,233	4,522,290
GENERAL & COMMON PLT RESERVE								
10	391-OFFICE EQUIPMENT	PLT391	85,057	18,550	55,533	18,482	22,297	40,247
11	392-TRANSPORTATION EQUIP	PLT392	9,349	2,039	6,104	2,031	2,451	4,424
12	393-STORES EQUIPMENT	PLT393	7,126	1,546	5,171	1,690	2,171	3,910
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	80,100	17,380	58,118	18,990	24,397	43,945
14	396-POWER OPERATED EQUIP	PLT396	8,922	1,936	6,473	2,115	2,717	4,895
15	397-COMMUNICATION EQUIP	PLT397	101,744	22,190	66,428	22,108	26,672	48,142
16	397-COMM EQ METSCAN - TELEMET	PLT397M	990	2,971	7,923	990	17,827	26,740
17	397-COMM EQUIP - ITRON	PLT397I	126,094	27,645	15,311	6,636	377	2
18	TOTAL GENERAL PLT RESERVE		419,381	94,257	221,061	73,042	98,908	172,305
19	RESERVE VARIANCE ADJ & BLDG OH	PLANT	(36,866)	(8,010)	(26,357)	(8,619)	(11,066)	(19,915)
20	TOTAL DEPRECIATION RESERVE		9,209,596	2,003,286	6,318,183	2,080,612	2,629,665	4,699,209

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	175,320	72,183	4,275	
3	TOTAL CASH WORKING CAP	175,320	72,183	4,275	
MATERIALS & SUPPLIES					
4	RENTAL EQUIP REPAIR PARTS	0	0	0	
5	OTHER	820,863	313,297	16,894	
6	TOTAL MATERIALS & SUPPLIES	820,863	313,297	16,894	
7	TOTAL WORKING CAPITAL	996,183	385,480	21,169	
PREPAYMENTS					
8	PREPAYMENTS - OTHER	398,987	154,839	8,514	
9	PREPAYMENTS - PENSION	170,719	68,228	3,975	
10	PREPAYMENTS - OPEB	(352,708)	(140,961)	(8,211)	
11	TOTAL PREPAYMENTS	216,998	82,107	4,277	
12	TOTAL ADDITIONS TO NET PLT	1,213,182	467,586	25,446	

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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
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	REVCLAIM	35,983	7,814	22,629	7,546	8,920	15,971
3	TOTAL CASH WORKING CAP		35,983	7,814	22,629	7,546	8,920	15,971
MATERIALS & SUPPLIES								
4	RENTAL EQUIP REPAIR PARTS	PLT386	0	0	0	0	0	0
5	OTHER	DISTRPLT	161,786	35,104	117,387	38,357	49,277	88,762
6	TOTAL MATERIALS & SUPPLIES		161,786	35,104	117,387	38,357	49,277	88,762
7	TOTAL WORKING CAPITAL		197,769	42,918	140,016	45,903	58,197	104,733
PREPAYMENTS								
8	PREPAYMENTS - OTHER	PLANT	78,377	17,029	56,036	18,325	23,526	42,341
9	PREPAYMENTS - PENSION	EXP926	34,890	7,609	22,780	7,581	9,146	16,509
10	PREPAYMENTS - OPEB	EXP926	(72,084)	(15,721)	(47,063)	(15,663)	(18,896)	(34,108)
11	TOTAL PREPAYMENTS		41,184	8,917	31,752	10,244	13,776	24,742
12	TOTAL ADDITIONS TO NET PLT		238,953	51,835	171,768	56,147	71,973	129,474

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	131,274	6,893
3	UNCLAIMED FUNDS	PLANT	0	0	0
ACCUM DEFERRED INCOME TAX					
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	12,125,606	4,705,705	258,752
5	FAS 87 / 106	EXP926	232,343	92,857	5,409
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	115,418	44,792	2,463
9	DEFERRED RATE CASE COSTS	REVCLAIM	58,257	23,985	1,421
10	REMEDATION	PSPLT	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	69,399	26,932	1,481
12	ACCUM NON-CURRENT	PLANT	(13,455)	(5,221)	(287)
13	INSURANCE CLAIM	EXP9245	(2,351)	(939)	(55)
14	OTHER	PLANT	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		12,573,058	4,877,285	268,905
16	TOTAL DEDUCTIONS TO NET PLT		13,569,476	5,411,919	296,003
17	TOTAL RATE BASE		68,814,401	25,884,976	1,376,709

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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
DEVELOPMENT OF RATE BASE CON'T-7		ALLOC					
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	46,779	14,779	38,748
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0
ACCUM DEFERRED INCOME TAX							
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	2,381,965	517,513	1,702,986	556,922	1,286,775
5	FAS 87 / 106	EXP926	47,484	10,356	31,003	10,318	22,468
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0
7	BAD DEBT	EXP904	(481)	(130)	(369)	(6)	0
8	PREPAID PROPERTY TAXES	PLANT	22,673	4,926	16,210	5,301	12,248
9	DEFERRED RATE CASE COSTS	REVCLAIM	11,957	2,596	7,519	2,508	5,307
10	REMEDATION	PSPLT	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	13,633	2,962	9,747	3,187	7,365
12	ACCUM NON-CURRENT	PLANT	(2,643)	(574)	(1,890)	(618)	(1,428)
13	INSURANCE CLAIM	EXP9245	(480)	(105)	(314)	(105)	(228)
14	OTHER	PLANT	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		2,474,108	537,545	1,764,891	577,445	1,332,508
16	TOTAL DEDUCTIONS TO NET PLT		2,630,972	615,969	1,817,479	621,199	1,377,943
17	TOTAL RATE BASE		13,556,238	2,898,454	10,022,715	3,236,438	7,642,994

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		17,201,203	7,983,165	316,905
2	SPECIAL CONTRACT REVENUES	DISTR	952,108	270,586	5,505
3	TOTAL REVENUE SALES OF GAS		18,153,311	8,253,751	322,410
OTHER OPERATING REVENUES					
487-LATE PAYMENT CHARGES					
4	RESIDENTIAL HEATING - R-5 & R-10	C488RH	21,833	21,833	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	1,956	0	1,956
6	C&I SMALL - LLF G40	C488G40	5,794	0	0
7	C&I SMALL - HLF G50	C488G50	1,709	0	0
8	C&I MEDIUM - LLF G41	C488G41	2,997	0	0
9	C&I MEDIUM - HLF G51	C488G51	1,673	0	0
10	C&I LARGE - LLF G42	C488G42	495	0	0
11	C&I LARGE - HLF G52	C488G52	1,144	0	0
12	TOTAL ACCOUNT 487		37,600	21,833	1,956
488-MISC SERVICE REVENUE					
13	RENTAL REVENUE	PLANT	2,056	798	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		920,047	297,840	11,183
	495-ACCR REV - NON DIST BAD DEBT	EXP904	0	0	0
OTHER REVENUES					
21	RENTAL INCOME - GRANITE	GENPLT	6,010	2,364	134
22	RENTAL INCOME - USOURCE	GENPLT	32,236	12,680	720
23	RENTAL INCOME - USC	GENPLT	79,813	31,394	1,783
24	TOTAL OTHER REVENUES		118,060	46,438	2,637
25	TOTAL OTHER OPERATING REV		1,075,706	366,111	15,776
26	TOTAL GAS OPERATING REVENUE		19,229,017	8,619,862	338,186

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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		2,965,035	715,723	2,321,116	730,669	921,415	1,247,174
2	SPECIAL CONTRACT REVENUES	DISTR	151,101	32,323	184,326	55,981	87,669	164,616
3	TOTAL REVENUE SALES OF GAS		3,116,137	748,046	2,505,442	786,650	1,009,085	1,411,789
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	5,794	0	0	0	0	0
7	C&I SMALL - HLF G50	C488G50	0	1,709	0	0	0	0
8	C&I MEDIUM - LLF G41	C488G41	0	0	2,997	0	0	0
9	C&I MEDIUM - HLF G51	C488G51	0	0	0	1,673	0	0
10	C&I LARGE - LLF G42	C488G42	0	0	0	0	495	0
11	C&I LARGE - HLF G52	C488G52	0	0	0	0	0	1,144
12	TOTAL ACCOUNT 487		5,794	1,709	2,997	1,673	495	1,144
488-MISC SERVICE REVENUE								
13	RENTAL REVENUE	PLANT	404	88	289	94	121	218
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		163,706	35,665	156,132	48,407	72,541	134,573
495-ACCR REV - NON DIST BAD DEBT								
		EXP904	0	0	0	0	0	0
OTHER REVENUES								
21	RENTAL INCOME - GRANITE	GENPLT	1,213	264	822	272	336	605
22	RENTAL INCOME - USOURCE	GENPLT	6,506	1,416	4,410	1,458	1,800	3,247
23	RENTAL INCOME - USC	GENPLT	16,108	3,507	10,918	3,609	4,457	8,038
24	TOTAL OTHER REVENUES		23,827	5,187	16,150	5,339	6,592	11,890
25	TOTAL OTHER OPERATING REV		193,326	42,561	175,279	55,419	79,628	147,607
26	TOTAL GAS OPERATING REVENUE		3,309,463	790,607	2,680,721	842,069	1,088,713	1,559,397

DELIVERY SERVICE			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
2	717-PROPANE EXPENSES	DEMLPG	0	0
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	0	0
5	728-LIQUID PETROLEUM GAS	EGAS	0	0
6	735-MISCELLANEOUS	DEMLPG	0	0
7	736-RENTS	DEMLPG	0	0
8	TOTAL OPERATION EXPENSE	0	0	0
MAINTENANCE				
9	740-SUPERVISION	TLABPM	0	0
10	741-MAINTENANCE OF PLANT	DEMLPG	0	0
11	742-MAINT OF EQUIPMENT	DEMLPG	0	0
12	769-MAINT OF SCADA PRODUCTION	DEMLPG	0	0
13	TOTAL MAINTENANCE EXPENSE	0	0	0
14	TOTAL MANUF GAS PROD EXP	0	0	0

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	769-MAINT OF SCADA PRODUCTION	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

DELIVERY SERVICE					
	ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
OPER & MAINT EXPENSE CONT-10					
PURCHASED GAS SUPPLY EXPENSES					
PURCHASED GAS SUPPLY					
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

NORTHERN - NEW HAMPSHIRE
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DELIVERY SERVICE			HIGH WINTER SMALL	LOW WINTER SMALL	HIGH WINTER MEDIUM	LOW WINTER MEDIUM	HIGH WINTER LARGE	LOW WINTER LARGE
		ALLOC	G-40 & T-40	G-50 & T-50	G-41 & T-41	G-51 & T-51	G-42 & T-42	G-52 & T-52
OPER & MAINT EXPENSE CONT-10								
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

DELIVERY SERVICE				
			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CONT-11	ALLOC	TOTAL COMPANY		
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	227,611	11,951
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	683,788	37,073
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	935,094	47,280

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	91,933	19,856	81,108	25,624	36,911	67,183
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	310,632	107,343	110,433	195,140
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	440,097	148,570	166,896	299,003

DELIVERY SERVICE				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY			
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	4,662	4,151	107
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	0	0	0
15	TOTAL ACCOUNT 904		183,610	163,482	4,203
16	TOTAL CUSTOMER ACCTS EXP		1,420,473	990,501	71,912
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

NORTHERN - NEW HAMPSHIRE
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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
OPER & MAINT EXPENSE CONT-12		ALLOC					
CUSTOMER ACCOUNT							
1	901-SUPERVISION	TLABCA	0	0	0	0	0
2	902-METER READING EXPENSE	CUST902	19,153	4,319	2,665	1,049	1,165
3	903-CUST RECORDS & COLLECT	CUST903	198,150	43,961	44,223	19,021	4,361
904-UNCOLLECTIBLE ACCTS							
4	RESIDENTIAL HEATING - R-5 & R-10	C904RH	0	0	0	0	0
5	RESIDENTIAL NON-HTG- R-6 & R-11	C904RNH	0	0	0	0	0
6	C&I SMALL - LLF G40	C904G40	7,083	0	0	0	0
7	C&I SMALL - HLF G50	C904G50	0	1,909	0	0	0
8	C&I MEDIUM - LLF G41	C904G41	0	0	5,436	0	0
9	C&I MEDIUM - HLF G51	C904G51	0	0	0	1,001	0
10	C&I LARGE - LLF G42	C904G42	0	0	0	92	0
11	C&I LARGE - HLF G52	C904G52	0	0	0	0	0
12	CGA BAD DEBT EXPENSE	E904GAS	0	0	0	0	0
13	BAD DEBT EXP ADJ DELIVERY	EXP904B	185	50	142	26	0
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	0	0	0	0	0
15	TOTAL ACCOUNT 904		7,267	1,959	5,577	1,027	94
16	TOTAL CUSTOMER ACCTS EXP		224,569	50,239	52,465	21,097	4,165
CUSTOMER SERVICES & INFO EXP							
17	907-CUST SERV & INFO SUPRV	TLABSE	0	0	0	0	0
18	909-INFO & INSTRUCT ADVERTISING	CUST908	357	85	240	88	112
19	TOT CUST SERV & INFO EXP		357	85	240	88	112

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	27,973	11,179	651
2	921-OFFICE SUPPLIES & EXP	LABOR	198,938	79,506	4,632
3	923-OUTSIDE SERV EMPLOYED	LABOR	229,520	91,728	5,344
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(376,301)	(150,390)	(8,761)
5	923-OUTSIDE SERV UNITIL	LABOR	2,183,052	872,463	50,824
6	924-PROPERTY INSURANCE	PLANT	7,826	3,037	167
7	925-INJURIES & DAMAGES	LABOR	252,102	100,753	5,869
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	33,042	13,194	767
9	926-EMPLOYED PENSION & BENF	LABOR	1,009,368	403,397	23,499
10	PENSION PBOP & 401K ADJ	LABOR	276,174	110,374	6,430
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	31,360	12,533	730
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	106,543	43,866	2,598
14	SETTLEMENT ADJUSTMENTS	TOTAG	(72,911)	(29,158)	(1,699)
15	GAS SUPPLY LEGAL COSTS ACCT 923	GASCOSTS	0	0	0
16	930-MISC GEN EXP & EEI ADJ	LABOR	67,914	27,142	1,581
17	930-SAFETY AWARENESS PROG ADJ	LABOR	1,405	561	33
18	931-RENTS	LABOR	12,457	4,978	290
19	TOTAL OPERATION EXPENSE		3,988,462	1,595,166	92,955
MAINTENANCE					
20	932-ERC COSTS	PSPLT	0	0	0
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	20,671	8,131	462
22	TOTAL ADMIN & GEN EXPENSE		4,009,133	1,603,297	93,417
23	WAGE ADJ & INCENTIVE COMP	OMLAB	152,219	63,013	3,871
24	UNION BONUS	OMLAB	(17,932)	(7,423)	(456)
25	TOTAL GAS O & M EXPENSE		8,564,098	3,613,097	216,658

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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
OPER & MAINT EXPENSE CONT-13		ALLOC						
ADMINISTRATIVE & GENERAL EXPENSE								
1	920-ADMIN & GENERAL SALARY	LABOR	5,717	1,247	3,733	1,242	1,499	2,705
2	921-OFFICE SUPPLIES & EXP	LABOR	40,658	8,867	26,545	8,834	10,658	19,238
3	923-OUTSIDE SERV EMPLOYED	LABOR	46,908	10,230	30,626	10,192	12,297	22,195
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(76,905)	(16,773)	(50,211)	(16,711)	(20,160)	(36,390)
5	923-OUTSIDE SERV UNITIL	LABOR	446,156	97,304	291,294	96,944	116,958	211,109
6	924-PROPERTY INSURANCE	PLANT	1,537	334	1,099	359	461	831
7	925-INJURIES & DAMAGES	LABOR	51,523	11,237	33,639	11,195	13,506	24,379
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	6,745	1,471	4,416	1,469	1,776	3,205
9	926-EMPLOYED PENSION & BENF	LABOR	206,287	44,990	134,684	44,823	54,077	97,609
10	PENSION PBOP & 401K ADJ	LABOR	56,442	12,310	36,851	12,264	14,796	26,707
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	6,409	1,398	4,185	1,393	1,680	3,033
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	21,867	4,748	13,752	4,586	5,420	9,706
14	SETTLEMENT ADJUSTMENTS	TOTAG	(14,900)	(3,249)	(9,723)	(3,236)	(3,903)	(7,043)
15	GAS SUPPLY LEGAL COSTS ACCT 923	GASCOSTS	0	0	0	0	0	0
16	930-MISC GEN EXP & EEI ADJ	LABOR	13,880	3,027	9,062	3,016	3,638	6,567
17	930-SAFETY AWARENESS PROG ADJ	LABOR	287	63	187	62	75	136
18	931-RENTS	LABOR	2,546	555	1,662	553	667	1,205
19	TOTAL OPERATION EXPENSE		815,155	177,760	531,801	176,987	213,446	385,191
MAINTENANCE								
20	932-ERC COSTS	PSPLT	0	0	0	0	0	0
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	4,172	908	2,828	935	1,154	2,082
22	TOTAL ADMIN & GEN EXPENSE		819,326	178,668	534,629	177,922	214,601	387,273
23	WAGE ADJ & INCENTIVE COMP	OMLAB	31,991	7,004	19,152	6,479	7,373	13,336
24	UNION BONUS	OMLAB	(3,769)	(825)	(2,256)	(763)	(869)	(1,571)
25	TOTAL GAS O & M EXPENSE		1,797,631	392,951	1,063,025	359,070	401,171	720,495

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 SOFT & SETTLS ADJ	LABOR	64,841	3,777
4	OTHER AMORTIZATIONS	PLANT	59,380	3,265
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	42,057	2,491
6	AMORT INVESTMENT TAX CREDIT	PLANT	(4,865)	(268)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0
8	TOTAL AMORTIZATION EXPENSE		161,413	9,266
DEPRECIATION EXPENSE				
PRODUCTION PLANT EXP				
9	305-STRUCTURES	PLT305	0	0
10	311-LPG GAS EQUIPMENT	PLT311	0	0
11	361-STRUCTURES & IMPROVE	PLT361	0	0
12	362-GAS HOLDERS	PLT362	0	0
13	TOTAL PRODUCTION PLANT		0	0

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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
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 SOFT & SETTLS ADJ	LABOR	33,158	7,232	21,649	7,205	8,692	15,689
4	OTHER AMORTIZATIONS	PLANT	30,058	6,530	21,490	7,028	9,022	16,238
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	20,965	4,553	13,185	4,397	5,197	9,305
6	AMORT INVESTMENT TAX CREDIT	PLANT	(2,463)	(535)	(1,761)	(576)	(739)	(1,330)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0	0	0	0	0
8	TOTAL AMORTIZATION EXPENSE		81,718	17,779	54,562	18,053	22,172	39,902
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	361-STRUCTURES & IMPROVE	PLT361	0	0	0	0	0	0
12	362-GAS HOLDERS	PLT362	0	0	0	0	0	0
13	TOTAL PRODUCTION PLANT		0	0	0	0	0	0

DELIVERY SERVICE			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 20,218	5,746	117
2	376-MAINS	PLT376 1,909,817	542,764	11,043
3	378.2-MEAS & REG STATION EQ	PLT378 44,655	12,691	258
4	380-SERVICES	PLT380 1,176,056	767,550	62,368
5	381-METERS	PLT381 78,904	22,476	1,826
6	382-METER INSTALLATION	PLT382 415,788	118,440	9,624
7	383-HOUSE REGULATORS	PLT383 6,605	1,881	153
8	386-OTHER PROP CUST PREM	PLT386 88,323	25,101	511
9	TOTAL DISTRIBUTION PLANT	3,740,366	1,496,650	85,900
GENERAL & COMMON PLANT EXP				
10	391-OFFICE EQUIPMENT	PLT391 36,842	14,724	858
11	393-STORES EQUIPMENT	PLT393 0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394 36,384	13,887	749
13	396-POWER OPERATED EQUIP	PLT396 4,459	1,702	92
14	397-COMMUNICATION EQUIP	PLT397 77,981	31,165	1,815
15	397-COMM EQ METSCAN - TELEMET	PLT397M 7,918	0	0
16	397-COMM EQUIP - ITRON	PLT397I 168,239	121,431	9,867
17	BLDG OVERHEAD CLEARING	LABOR 0	0	0
18	TOTAL GEN & COMMON EXP	331,823	182,908	13,381
19	ADJ BLDG OH & RESERVE VARIANCE	PLANT (210,820)	(81,815)	(4,499)
20	TOTAL DEPR & AMORT EXPENSE	4,266,234	1,759,157	104,048

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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
DEPRECIATION & AMORTIZATION-15		ALLOC						
DISTRIBUTION EXPENSE								
1	375-STRUCTURES & IMPROVE	PLT375	3,209	686	3,914	1,189	1,862	3,496
2	376-MAINS	PLT376	303,092	64,836	369,736	112,292	175,855	330,200
3	378.2-MEAS & REG STATION EQ	PLT378	7,087	1,516	8,645	2,626	4,112	7,721
4	380-SERVICES	PLT380	203,978	44,848	50,578	21,693	13,415	11,626
5	381-METERS	PLT381	32,983	7,252	8,874	3,806	903	783
6	382-METER INSTALLATION	PLT382	173,805	38,214	46,763	20,057	4,760	4,125
7	383-HOUSE REGULATORS	PLT383	2,761	607	743	319	76	66
8	386-OTHER PROP CUST PREM	PLT386	14,017	2,998	17,099	5,193	8,133	15,271
9	TOTAL DISTRIBUTION PLANT		740,931	160,957	506,353	167,173	209,114	373,286
GENERAL & COMMON PLANT EXP								
10	391-OFFICE EQUIPMENT	PLT391	7,529	1,642	4,916	1,636	1,974	3,563
11	393-STORES EQUIPMENT	PLT393	0	0	0	0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394	7,171	1,556	5,203	1,700	2,184	3,934
13	396-POWER OPERATED EQUIP	PLT396	879	191	638	208	268	482
14	397-COMMUNICATION EQUIP	PLT397	15,937	3,476	10,405	3,463	4,178	7,541
15	397-COMM EQ METSCAN - TELEMET	PLT397M	137	410	1,092	137	2,457	3,686
16	397-COMM EQUIP - ITRON	PLT397I	26,457	5,800	3,213	1,392	79	0
17	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0	0
18	TOTAL GEN & COMMON EXP		58,109	13,074	25,467	8,536	11,140	19,207
19	ADJ BLDG OH & RESERVE VARIANCE	PLANT	(41,414)	(8,998)	(29,609)	(9,683)	(12,431)	(22,372)
20	TOTAL DEPR & AMORT EXPENSE		839,344	182,814	556,773	184,080	229,995	410,022

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	2,229	891	52
2	FICA	LABOR	213,770	85,434	4,977
3	FICA ADJUSTMENT	LABOR	0	0	0
4	TOTAL FEDERAL TAXES		216,000	86,325	5,029
STATE TAXES					
5	UNEMPLOYMENT	LABOR	3,394	1,356	79
6	PROPERTY TAX	PLANT	1,455,233	564,747	31,054
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0
8	PROPERTY TAX ADJUST	PLANT	716,996	278,252	15,300
9	TOTAL STATE TAXES		2,175,623	844,355	46,433
10	PAYROLL TAXES CAPITALIZED	LABOR	(67,705)	(27,058)	(1,576)
11	PAYROLL TAXES ADJUSTMENT	LABOR	10,706	4,278	249
12	TAXES - OTHER	PLANT	26	10	1
13	TOTAL TAXES OTHER THAN INC		2,334,649	907,910	50,135
14	TOTAL INCOME TAX EXPENSE		703,620	585,539	(30,974)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	19,313	11,589	581
16	TOTAL EXPENSES		15,887,913	6,877,292	340,447

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						
STATE & FED TAXES & OTHER EXP-16								
TAXES OTHER THAN INCOME								
FEDERAL TAXES								
1	UNEMPLOYMENT	LABOR	456	99	297	99	119	216
2	FICA	LABOR	43,689	9,528	28,524	9,493	11,453	20,672
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0	0
4	TOTAL FEDERAL TAXES		44,144	9,628	28,822	9,592	11,572	20,888
STATE TAXES								
5	UNEMPLOYMENT	LABOR	694	151	453	151	182	328
6	PROPERTY TAX	PLANT	285,867	62,108	204,381	66,838	85,808	154,430
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0	0	0	0
8	PROPERTY TAX ADJUST	PLANT	140,847	30,601	100,699	32,931	42,278	76,088
9	TOTAL STATE TAXES		427,408	92,861	305,532	99,920	128,267	230,846
10	PAYROLL TAXES CAPITALIZED	LABOR	(13,837)	(3,018)	(9,034)	(3,007)	(3,627)	(6,547)
11	PAYROLL TAXES ADJUSTMENT	LABOR	2,188	477	1,428	475	574	1,035
12	TAXES - OTHER	PLANT	5	1	4	1	2	3
13	TOTAL TAXES OTHER THAN INC		459,909	99,949	326,752	106,982	136,788	246,225
14	TOTAL INCOME TAX EXPENSE		(93,656)	6,995	159,247	33,286	71,467	(28,283)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	2,984	1,924	167	832	1,044	192
16	TOTAL EXPENSES		3,006,211	684,632	2,105,964	684,251	840,464	1,348,651

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		19,229,017	8,619,862	338,186
OPERATING REVENUES				
2		8,564,098	3,613,097	216,658
3		4,266,234	1,759,157	104,048
4		2,334,649	907,910	50,135
5		19,313	11,589	581
INTEREST ON CUSTOMER DEPOSITS				
6	PLANT	0	0	0
PLUS: OTHER				
7		4,044,724	2,328,109	(33,236)
OPERATING INC BEFORE FED TAX				
LESS:				
8		2,353,453	885,266	47,083
9	PLANT	0	0	0
OTHER ADJ				
10		1,691,271	1,442,843	(80,319)
NET OPERATING INC BEFORE TXS				
PERMANENT ITEMS				
11	LABOR	(6,962)	(2,782)	(162)
12	REVCLAIM	1,915	788	47
13	REVCLAIM	102,148	42,057	2,491
14	REVCLAIM	914	376	22
15		98,016	40,439	2,398
TOTAL PERMANENT ITEMS				
TEMPORARY DIFFERENCES				
16	REVCLAIM	(3,866,184)	(1,591,789)	(94,274)
17	EXP904	(22,874)	(20,367)	(524)
18	REVCLAIM	189,448	78,000	4,620
19	EXP9245	(49,832)	(19,898)	(1,157)
20	LABOR	(718,507)	(287,154)	(16,728)
21	PLANT	(99,964)	(38,794)	(2,133)
22	PSPLT	0	0	0
23	LABOR	138,530	55,364	3,225
24	PLANT	1,892,494	734,439	40,384
25	PLANT	(362,121)	(140,532)	(7,727)
26	PLANT	(3,989,603)	(1,548,285)	(85,135)
27		(6,888,614)	(2,779,016)	(159,449)
TOTAL TEMPORARY DIFF				
INVESTMENT TAX CREDIT AMORT				
28	PLANT	(12,537)	(4,865)	(268)
UNAMORTIZED ITC				
FEDERAL AND STATE TAX DIFF				
29	PLANT	459,117	178,174	9,797
TAX DEPRECIATION				
30		(4,652,747)	(1,122,425)	(227,841)
STATE TAXABLE BASE INCOME				

NORTHERN - NEW HAMPSHIRE
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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
INCOME TAXES-17							
FEDERAL & STATE TAX CALCULAT							
1	OPERATING REVENUES	3,309,463	790,607	2,680,721	842,069	1,088,713	1,559,397
OPERATING EXPENSES							
2	OPERATION & MAINTENANCE EXP	1,797,631	392,951	1,063,025	359,070	401,171	720,495
3	DEPRECIATION & AMORTIZATION	839,344	182,814	556,773	184,080	229,995	410,022
4	TAXES OTHER THAN INCOME	459,909	99,949	326,752	106,982	136,788	246,225
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	209,595	112,969	734,004	191,104	319,716	182,462
LESS:							
8	INTEREST EXPENSE	463,623	99,127	342,777	110,686	143,499	261,390
9	OTHER ADJ PLANT	0	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS	(254,028)	13,842	391,227	80,418	176,217	(78,928)
PERMANENT ITEMS							
11	DRUG SUBSIDIES LABOR	(1,423)	(310)	(929)	(309)	(373)	(673)
12	PENALTIES REVCLAIM	393	85	247	82	97	174
13	STATE REGUL ASSET AMORT REVCLAIM	20,965	4,553	13,185	4,397	5,197	9,305
14	UNALLOWABLE MEALS REVCLAIM	188	41	118	39	47	83
15	TOTAL PERMANENT ITEMS	20,123	4,368	12,621	4,209	4,968	8,890
TEMPORARY DIFFERENCES							
16	ACCRUED REVENUE REVCLAIM	(793,496)	(172,307)	(499,023)	(166,410)	(196,694)	(352,192)
17	BAD DEBT EXP904	(905)	(244)	(695)	(128)	(12)	0
18	DEFERRED RATE CASE REVCLAIM	38,882	8,443	24,453	8,154	9,638	17,258
19	INSURANCE CLAIM RESERVE EXP9245	(10,172)	(2,218)	(6,660)	(2,215)	(2,678)	(4,833)
20	FASB 87-PENSIONS LABOR	(146,843)	(32,026)	(95,874)	(31,907)	(38,494)	(69,482)
21	PREPAID PROPERTY TAXES PLANT	(19,637)	(4,266)	(14,040)	(4,591)	(5,894)	(10,608)
22	REMEDATION PSPLT	0	0	0	0	0	0
23	PBOP SFAS 106 LABOR	28,312	6,175	18,485	6,152	7,422	13,396
24	TRANSACTION COSTS PLANT	371,763	80,770	265,792	86,921	111,591	200,832
25	TRANSITION COSTS PLANT	(71,135)	(15,455)	(50,858)	(16,632)	(21,352)	(38,428)
26	UTILITY PLANT DIFFERENCES PLANT	(783,721)	(170,274)	(560,321)	(183,240)	(235,247)	(423,379)
27	TOTAL TEMPORARY DIFF	(1,386,953)	(301,402)	(918,741)	(303,896)	(371,721)	(667,436)
INVESTMENT TAX CREDIT AMORT							
28	UNAMORTIZED ITC PLANT	(2,463)	(535)	(1,761)	(576)	(739)	(1,330)
FEDERAL AND STATE TAX DIFF							
29	TAX DEPRECIATION PLANT	90,189	19,595	64,481	21,087	27,072	48,722
30	STATE TAXABLE BASE INCOME	(1,533,132)	(264,132)	(452,173)	(198,758)	(164,204)	(690,083)

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	(4,652,747)	(1,122,425)	(227,841)
2	STATE INCOME TAX @ 8.50%	(395,483)	(95,406)	(19,366)
3	STATE BUS ENTERPRISE TAX CREDIT	REVCLAIM (925)	(381)	(23)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM 1,850	762	45
5	TOTAL STATE TAX EXPENSE	(394,559)	(95,025)	(19,344)
6	FED TAX INC BEF FED & STA TAX DIFF	(4,258,188)	(1,027,400)	(208,497)
7	LESS: FEDERAL AND STATE TAX DIFF	459,117	178,174	9,797
8	FEDERAL TAXABLE INCOME BASE	(4,717,305)	(1,205,574)	(218,294)
9	FEDERAL INCOME TAX @ 34.00%	(1,603,884)	(409,895)	(74,220)
TOT DEF FEDERAL & STATE INC TAX				
10	ACCELERATED DEPRECIATION	PLANT 1,554,522	603,279	33,172
11	PBOP	LABOR (54,871)	(21,929)	(1,277)
12	PENSION	LABOR 284,600	113,741	6,626
13	BAD DEBTS EXPENSE	EXP904 9,061	8,068	207
14	ACCRUED REVENUE	REVCLAIM 1,531,396	630,508	37,342
15	PREPAID PROPERTY TAXES	PLANT 39,594	15,366	845
16	DEFERRED RATE CASE	REVCLAIM (75,040)	(30,895)	(1,830)
17	REMEDATION	PSPLT 0	0	0
18	TRANSITION COSTS	PLANT 143,436	55,665	3,061
19	TRANSACTION COSTS	PLANT (749,617)	(290,911)	(15,996)
20	INSURANCE CLAIM RESERVE	EXP9245 19,739	7,882	458
21	TOTAL DEFERRED INCOME TAXES	2,702,821	1,090,772	62,608
22	TAX ADJ LOBBYING & PENALTIES	REVCLAIM (758)	(312)	(18)
23	TOTAL INCOME TAX EXPENSE	703,620	585,539	(30,974)
24	NET INCOME AFTER TAX	3,341,104	1,742,570	(2,262)
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 % 0.7454%				

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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
INCOME TAXES CONT-18		ALLOC						
1	STATE TAXABLE BASE INCOME		(1,533,132)	(264,132)	(452,173)	(198,758)	(164,204)	(690,083)
2	STATE INCOME TAX @ 8.50%		(130,316)	(22,451)	(38,435)	(16,894)	(13,957)	(58,657)
3	STATE BUS ENTERPRISE TAX CREDIT	REVCLAIM	(190)	(41)	(119)	(40)	(47)	(84)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	380	82	239	80	94	169
5	TOTAL STATE TAX EXPENSE		(130,126)	(22,410)	(38,315)	(16,855)	(13,910)	(58,573)
6	FED TAX INC BEF FED & STA TAX DIFF		(1,403,005)	(241,722)	(413,858)	(181,903)	(150,294)	(631,510)
7	LESS: FEDERAL AND STATE TAX DIFF		90,189	19,595	64,481	21,087	27,072	48,722
8	FEDERAL TAXABLE INCOME BASE		(1,493,195)	(261,316)	(478,338)	(202,990)	(177,365)	(680,232)
9	FEDERAL INCOME TAX @ 34.00%		(507,686)	(88,848)	(162,635)	(69,017)	(60,304)	(231,279)
TOT DEF FEDERAL & STATE INC TAX								
10	ACCELERATED DEPRECIATION	PLANT	305,372	66,346	218,326	71,398	91,663	164,967
11	PBOP	LABOR	(11,214)	(2,446)	(7,322)	(2,437)	(2,940)	(5,306)
12	PENSION	LABOR	58,164	12,685	37,975	12,638	15,248	27,522
13	BAD DEBTS EXPENSE	EXP904	359	97	275	51	5	0
14	ACCRUED REVENUE	REVCLAIM	314,304	68,251	197,663	65,915	77,911	139,503
15	PREPAID PROPERTY TAXES	PLANT	7,778	1,690	5,561	1,819	2,335	4,202
16	DEFERRED RATE CASE	REVCLAIM	(15,401)	(3,344)	(9,686)	(3,230)	(3,818)	(6,836)
17	REMEDATION	PSPLT	0	0	0	0	0	0
18	TRANSITION COSTS	PLANT	28,177	6,122	20,145	6,588	8,458	15,221
19	TRANSACTION COSTS	PLANT	(147,255)	(31,993)	(105,280)	(34,429)	(44,201)	(79,550)
20	INSURANCE CLAIM RESERVE	EXP9245	4,029	879	2,638	877	1,061	1,914
21	TOTAL DEFERRED INCOME TAXES		544,312	118,286	360,295	119,190	145,720	261,638
22	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	(156)	(34)	(98)	(33)	(39)	(69)
23	TOTAL INCOME TAX EXPENSE		(93,656)	6,995	159,247	33,286	71,467	(28,283)
24	NET INCOME AFTER TAX		303,252	105,975	574,757	157,818	248,249	210,745

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 %

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	

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 LABOR ALLOC-19		ALLOC						
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

DELIVERY SERVICE				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVEL OF LABOR ALLOC CONT-20		ALLOC	TOTAL COMPANY		
TRANSMISSION & DISTRIBUTION LABOR OPERATION					
1	870-SUPER & ENGINEERING	LABDO	53,887	17,308	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	138,847	7,290
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	383,179	19,449
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	442,617	21,794
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

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 CONT-20		ALLOC					
TRANSMISSION & DISTRIBUTION LABOR OPERATION							
1	870-SUPER & ENGINEERING	LABDO	13,303	2,896	8,161	2,761	3,075
2	851-SYSTEM CONTROL & DISP	EXP851	0	0	0	0	0
3	857-MEAS & REG STATION EXP	PLT378	79	17	97	29	86
4	874-MAINS & SERVICE EXPENSE	EXP874	56,080	12,112	49,477	15,631	40,983
5	875-GAS SYSTEM T&D TRAINING	EXP875	23,839	5,100	29,081	8,832	25,971
6	878-METER & HOUSE REG EXP	EXP878	155,562	34,203	41,855	17,952	4,260
7	879-CUSTOMER INSTALL EXP	EXP879	72	16	19	8	3
8	880-OTHER EXPENSE	EXP880	43,877	9,399	51,531	15,720	24,309
9	882-METERING SYS GAS TRAINING	EXP882	1,703	374	458	197	47
10	TOTAL OPERATION LABOR		294,516	64,117	180,679	61,130	68,088
MAINTENANCE							
11	885-SUPERVISION	LABDM	9,557	2,055	9,999	3,090	4,666
12	886-MAINT STRUCT & IMPROVE	EXP886	189	40	230	70	109
13	887-MAINTENANCE OF MAINS	EXP887	9,211	1,970	11,237	3,413	5,344
14	889-MT OF MEAS & REG STA EQ	EXP889	2,712	580	3,308	1,005	1,574
15	890-MT OF REG EQ (INDUST)	EXP890	(97)	(21)	(118)	(36)	(56)
16	891-MT OF REG EQ (CITY GATE)	EXP891	2,875	615	3,508	1,065	1,668
17	892-MAINTENANCE OF SERVICES	EXP892	3,248	714	805	345	214
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	39	8	47	14	22
20	TOTAL MAINTENANCE LABOR		27,734	5,962	29,016	8,966	13,542
21	TOTAL DISTRIB & TRANS LABOR		322,250	70,079	209,695	70,097	81,630
CUSTOMER ACCOUNTS LABOR							
22	901-SUPERVISION	LABCA	0	0	0	0	0
23	902-METER READING EXPENSE	EXP902	17,327	3,907	2,411	949	754
24	903-CUST RECORDS & COLLECT	EXP903	71,860	15,943	16,037	6,898	1,174
25	TOTAL CUSTOMER ACCTS LABOR		89,186	19,850	18,449	7,847	1,928

DELIVERY SERVICE					
		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVEL OF LABOR ALLOC CONT-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	8,016	3,204	187
5	921-OFFICE SUPPLIES & EXP	EXP921	19,471	7,782	453
6	923-OUTSIDE SERV EMPLOYED	EXP923	1,149,635	459,455	26,765
7	925-INJURIES & DAMAGES	EXP925	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	110	44	3
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0
10	TOTAL OPERATION EXPENSE		1,177,232	470,484	27,407
MAINTENANCE					
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0
12	TOTAL ADMIN & GEN LABOR		1,177,232	470,484	27,407
13	TOTAL GAS O & M LABOR		3,231,876	1,337,879	82,188
14	CONSTRUCTION LABOR	DISTRPLT	2,571,421	981,427	52,921
15	OTHER LABOR	LABOR	0	0	0
16	SUM OF ALLOCATED LABOR EXP		5,803,297	2,319,306	135,108

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 CONT-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	1,638	357	1,070	356	429	775
5	921-OFFICE SUPPLIES & EXP	EXP921	3,979	868	2,598	865	1,043	1,883
6	923-OUTSIDE SERV EMPLOYED	EXP923	234,954	51,242	153,401	51,052	61,592	111,174
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		240,594	52,472	157,083	52,278	63,071	113,842
MAINTENANCE								
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		240,594	52,472	157,083	52,278	63,071	113,842
13	TOTAL GAS O & M LABOR		679,225	148,702	406,637	137,553	156,548	283,146
14	CONSTRUCTION LABOR	DISTRPLT	506,808	109,967	367,723	120,156	154,366	278,053
15	OTHER LABOR	LABOR	0	0	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		1,186,034	258,668	774,360	257,709	310,913	561,199

DELIVERY SERVICE			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
REVENUE REQUIREMENTS-22		ALLOC			
PRESENT RATES					
1	RATE BASE		68,814,401	25,884,976	1,376,709
2	NET OPER INC (PRESENT RATES)		3,341,104	1,742,570	(2,262)
3	RATE OF RETURN (PRES RATES)		4.86%	6.73%	-0.16%
4	RELATIVE RATE OF RETURN		1.000	1.387	-0.034
5	SALES REVENUE (PRE RATES)		17,201,203	7,983,165	316,905
6	ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
7	SALE REV \$/CCF (PRE RATES)		\$0.2945	\$0.5046	\$0.8769
CLAIMED RATE OF RETURN					
8	CLAIMED RATE OF RETURN		7.24%	7.24%	7.24%
9	RETURN REQ FOR CLAIMED ROR		4,982,163	1,874,072	99,674
10	SALES REVENUE REQ CLAIMED ROR		19,918,638	8,200,920	485,700
11	REVENUE DEFICIENCY SALES REV		2,717,435	217,755	168,795
12	PERCENT INCREASE REQUIRED		15.80%	2.73%	53.26%
13	ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
14	SALES REV REQUIRED \$/CCF		\$0.3411	\$0.5184	\$1.3439
15	REVENUE DEFICIENCY \$/CCF		\$0.0465	\$0.0138	\$0.4670

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
REVENUE REQUIREMENTS-22		ALLOC						
PRESENT RATES								
1	RATE BASE		13,556,238	2,898,454	10,022,715	3,236,438	4,195,876	7,642,994
2	NET OPER INC (PRESENT RATES)		303,252	105,975	574,757	157,818	248,249	210,745
3	RATE OF RETURN (PRES RATES)		2.24%	3.66%	5.73%	4.88%	5.92%	2.76%
4	RELATIVE RATE OF RETURN		0.461	0.753	1.181	1.004	1.219	0.568
5	SALES REVENUE (PRE RATES)		2,965,035	715,723	2,321,116	730,669	921,415	1,247,174
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)		\$0.3484	\$0.3237	\$0.2152	\$0.1893	\$0.1687	\$0.1095
CLAIMED RATE OF RETURN								
8	CLAIMED RATE OF RETURN		7.24%	7.24%	7.24%	7.24%	7.24%	7.24%
9	RETURN REQ FOR CLAIMED ROR		981,472	209,848	725,645	234,318	303,781	553,353
10	SALES REVENUE REQ CLAIMED ROR		4,088,102	887,727	2,570,972	857,346	1,013,372	1,814,499
11	REVENUE DEFICIENCY SALES REV		1,123,067	172,004	249,856	126,677	91,956	567,325
12	PERCENT INCREASE REQUIRED		37.88%	24.03%	10.76%	17.34%	9.98%	45.49%
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		\$0.4804	\$0.4014	\$0.2384	\$0.2221	\$0.1855	\$0.1593
15	REVENUE DEFICIENCY \$/CCF		\$0.1320	\$0.0778	\$0.0232	\$0.0328	\$0.0168	\$0.0498

DELIVERY SERVICE

ALLOCATION FACTOR TABLE-23		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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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18					
DISTRIBUTION ALLOCATORS					
1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%	28.4197%	0.5782%
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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-23							
DEMAND RELATED							
1	-----						
2	PRODUCTION ALLOCATORS						
3	DES DAY REMANNG DEMNDS - SALES	87,101	4,354	64,795	7,186	9,046	389
4	LPG PROD ALLOC-PROD	87,101	4,354	64,795	7,186	9,046	389
5	LNG PROD ALLOC-PROD	87,101	4,354	64,795	7,186	9,046	389
6	LPG & LNG PROD ALLOC-DISTR	87,101	4,354	64,795	7,186	9,046	389
7	LPG PRODUCTION DEMAND	DEMLPG					
8	LNG PRODUCTION DEMAND	DEMLNG					
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18							
DISTRIBUTION ALLOCATORS							
1	-----						
2	DISTRIBUTION ALLOCATOR	DISTR	15.8702%	3.3949%	19.3598%	5.8797%	9.2079%
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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

	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-24							

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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DELIVERY SERVICE		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
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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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
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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
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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%
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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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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

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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	920,229	0	485,700
10	RESID HEATING RATE R-5 & R-10	C488RH	27,787,185	8,200,920	0
11	LOW LF SMALL RATE G40 & T40	C488G40	13,437,900	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	10,537,881	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	2,182,860	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,759,933	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	3,415,279	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	1,945,127	0	0
17			62,986,395		
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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	0
2	RESID HEATING RATE R-5 & R-10	C904RH	0	0	0	0	0	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,083	0	0	0	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0	0	5,436	0	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0	92	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	0	1,909	0	0	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0	0	0	1,001	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	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	0
10	RESID HEATING RATE R-5 & R-10	C488RH	0	0	0	0	0	0
11	LOW LF SMALL RATE G40 & T40	C488G40	4,088,102	0	0	0	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0	0	2,570,972	0	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	0	0	0	1,013,372	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	0	887,727	0	0	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0	0	0	857,346	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	0	0	0	0	0	1,814,499

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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	131,165,787	49,700,746	2,732,886
2 SUM OF ALLOCATED LABOR EXP	LABOR	6,038,340	2,319,306	135,108
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	169,854	0	0
4 ACCT 311-LP GAS EQUIP	PLT311	862,270	0	0
5 ACCT 320-OTHER EQUIPMENT	PLT320	34,055	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	28,727	1,549
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	602,092	231,262	13,472
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	22,974	8,824	514
14 ACCT 393-STORES EQUIPMENT	PLT393	31,520	12,030	649
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	874,077	333,607	17,989
16 ACCT 397-COMMUNICATION EQUIP	PLT397	1,030,686	395,883	23,062
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	97,317,326	39,401,392	2,068,758
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	120,597,781	46,028,224	2,481,936
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	521,012	33,158
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	20,802,285	8,200,920	485,700
23 TOTAL GENERAL PLt EXCL 397M	GENPLT	2,869,562	1,099,806	62,446
24 TOTAL GAS O & M LABOR	OMLAB	3,466,919	1,337,879	82,188
25 TOTAL PROD & STORAGE PLANT	PSPLT	2,933,454	0	0
26 TOTAL ADMIN & GEN EXPENSE	TOTAG	4,259,794	1,603,297	93,417
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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
ALLOC							
INTERNALLY DEVELOPED-27							
1	TOTAL GAS PLANT IN SERVICE	PLANT	25,157,854	5,465,875	17,986,609	5,882,102	13,590,671
2	SUM OF ALLOCATED LABOR EXP	LABOR	1,186,034	258,668	774,360	257,709	561,199
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0	0	0	0	0
4	ACCT 311-LP GAS EQUIP	PLT311	0	0	0	0	0
5	ACCT 320-OTHER EQUIPMENT	PLT320	0	0	0	0	0
6	ACCT 380-SERVICES	PLT380	5,528,345	1,215,496	1,370,796	587,932	315,107
7	ACCT 381-METERS	PLT381	1,465,573	322,230	394,322	169,124	34,783
8	ACCT 382-METER INSTALLATION	PLT382	5,147,317	1,131,721	1,384,918	593,989	122,162
9	ACCT 386-OTHER PROP CUST PREM	PLT386	400,408	85,654	488,450	148,346	436,219
10	ACCT 383-HOUSE REGULATORS	PLT383	93,105	20,471	25,050	10,744	2,210
11	ACCT 396-POWER OPERATED EQUIP	PLT396	14,834	3,219	10,763	3,517	8,139
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	118,261	25,792	77,213	25,697	55,958
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	4,512	984	2,946	980	2,135
14	ACCT 393-STORES EQUIPMENT	PLT393	6,212	1,348	4,507	1,473	3,408
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	172,274	37,380	124,996	40,843	94,516
16	ACCT 397-COMMUNICATION EQUIP	PLT397	202,444	44,152	132,176	43,988	95,791
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	15,914,278	3,437,214	14,040,417	4,435,790	11,629,942
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	23,768,947	5,157,355	17,245,956	5,635,217	13,040,506
19	TOTAL GAS COSTS	GASCOSTS	0	0	0	0	0
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	6,705,995	1,474,421	1,804,291	773,857	159,154
21	ACCT 851-879 DIST OPER EXP	EXP8519	462,579	101,205	203,694	74,514	101,863
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	4,088,102	887,727	2,570,972	857,346	1,814,499
23	TOTAL GENERAL PLt EXCL 397M	GENPLT	564,294	122,854	382,475	126,441	281,597
24	TOTAL GAS O & M LABOR	OMLAB	679,225	148,702	406,637	137,553	283,146
25	TOTAL PROD & STORAGE PLANT	PSPLT	0	0	0	0	0
26	TOTAL ADMIN & GEN EXPENSE	TOTAG	819,326	178,668	534,629	177,922	387,273
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DELIVERY SERVICE		TOTAL COMPANY	RESIDENTIAL HEATING	RESIDENTIAL
ALLOC			RATE R-5 & R-10	RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-28				
1	ACCT 717-PROPANE EXPENSES	EXP717	5,517	0
2	ACCT 718-DISPATCHING PROD	EXP718	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	19,818	0
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	2,407	0
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	8,277	0
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	657	0
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	190,649	18,493
8	ACCT 851-SYSTEM CONTROL & DISP	EXP851	0	0
9	ACCT 857-MEAS & REG STATION EXP	EXP857	0	0
10	ACCT 874-MAINS & SERVICE EXP	EXP874	562,176	227,611
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	152,142	43,238
12	ACCT 878-METER & HOUSE REG EXP	EXP878	804,803	229,254
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	39,486	20,909
14	ACCT 880-OTHER EXPENSE	EXP880	707,119	152,317
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	4,413	1,257
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	257,655	73,225
17	ACCT 889-MT OF M & R STA EQ	EXP889	20,567	5,845
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	(526)	(149)
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	28,896	7,235
20	ACCT 892-MAINTENANCE OF SERV	EXP892	71,698	46,793
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	103,807	29,570
22	ACCT 902-METER READING EXP	EXP902	124,019	87,709
23	ACCT 903-CUST RECORDS & COLL	EXP903	1,112,845	739,311
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	2,357	1,168
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	347,894	163,482
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	178,947	159,331
27	ACCT 920-ADMIN & GEN SALARY	EXP920	29,106	11,179
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,118,743	813,802
29	ACCT 930-MISC GEN EXP	EXP930	72,126	27,703
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	21,214	8,131
31	GAS PROD LABOR ACCTS 717-735	LABPO	19,155	0
32	GAS PROD LABOR ACCTS 741-743	LABPM	7,013	0
33	DIST LABOR OPER ACCT 851 - 882	LABDO	1,227,034	365,871
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	115,243	38,956
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	515,773	347,461
36	CUST SERV & INFO LABOR ACCT 908	LABSE	125,636	62,257
37	ACCT 880-ENERGY MGT & CONTROL	E880USC	690,042	146,608
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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-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	91,933	19,856	81,108	25,624	36,911	67,183
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	7,267	1,959	5,577	1,027	94	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	5,717	1,247	3,733	1,242	1,499	2,705
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	416,158	90,762	271,709	90,425	109,094	196,915
29	ACCT 930-MISC GEN EXP	EXP930	14,167	3,090	9,249	3,078	3,714	6,703
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	4,172	908	2,828	935	1,154	2,082
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	61,221	172,518	58,369	65,012	116,354
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

		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	19,125	0	0
2	TOTAL GAS PROD MAINT LABOR	TLABPM	6,983	0	0
3	TOTAL DISTR OPER LABOR	TLABDO	1,285,080	383,179	19,449
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	206,996	79,506	4,632
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,370,238	526,304	30,659
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	47,916,795	25,372,509	2,061,669
12	ACCT 925-INJURIES & DAMAGES	EXP925	262,313	100,753	5,869
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	270,328	103,791	6,036
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	2,325,358	893,162	52,030
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	65,443,047	18,598,715	378,415
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
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	294,516	64,117	180,679	61,130	121,858
4	TOTAL DISTR MAINT LABOR	TLABDM	27,734	5,962	29,016	8,966	25,098
5	TOTAL CUST ACCTS LABOR	TLABCA	89,186	19,850	18,449	7,847	2,635
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	19,014	4,542	12,813	4,674	5,944
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	887	190	1,082	329	515
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	35,747	7,647	43,608	13,244	20,741
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	40,658	8,867	26,545	8,834	10,658
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	269,138	58,698	175,720	58,480	70,553
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	12,234,340	2,689,917	3,175,087	1,361,789	547,224
12	ACCT 925-INJURIES & DAMAGES	EXP925	51,523	11,237	33,639	11,195	13,506
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	53,060	11,571	34,738	11,555	13,968
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	456,740	99,613	298,205	99,244	119,732
15	ACCT 321-LNG EQUIPMENT	PLT321	0	0	0	0	0
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0	0	0	0	0
17	ACCT 362-GAS HOLDERS	PLT362	0	0	0	0	0
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0	0	0	0	0
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	447,590	95,747	546,007	165,827	259,693
20	ACCT 376-MAINS	PLT376	10,385,933	2,221,718	12,669,621	3,847,858	6,025,951
21	ACCT 378-MEAS & REG STATION EQ	PLT378	283,692	60,686	346,071	105,104	164,599
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	1,942	5,827	15,539	1,942	34,962
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	365,930	80,226	44,434	19,258	1,094
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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		60,243,868	27,566,460	750,866
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		4,172	1,913	39
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REVENUE REQUIREMENT INPUTS					

1	CLAIMED RATE OF RETURN		7.240%	7.240%	7.240%
2	ANNUAL BOOKED CCF SALES & TRANS		58,401,190	15,819,246	361,408
3	PROPOSED SALES REVENUES		19,918,638	8,200,920	485,700
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		12,298,911	2,587,193	10,284,411	3,287,842	2,090,458	1,377,726
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		921	173	766	238	112	9
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REVENUE REQUIREMENT INPUTS							

1 CLAIMED RATE OF RETURN		7.240%	7.240%	7.240%	7.240%	7.240%	7.240%
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		4,088,102	887,727	2,570,972	857,346	1,013,372	1,814,499
4 TOTAL ANNUAL CUSTOMERS		52,989	11,628	6,512	2,811	361	324
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DELIVERY SERVICE

		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC			
	RATIO TABLE-31			
	CAPACITY RELATED			
1	-----			
2	PRODUCTION ALLOCATORS			
3	DES DAY REMANNG DEMNDS - SALES	1.00000	0.47420	0.00570
4	LPG PROD ALLOC-PROD	0.00000	0.00000	0.00000
5	LNG PROD ALLOC-PROD	0.00000	0.00000	0.00000
6	LPG & LNG PROD ALLOC-DISTR	1.00000	0.47420	0.00570
7	LPG PRODUCTION DEMAND	DEMLPG 0.00000	0.00000	0.00000
8	LNG PRODUCTION DEMAND	DEMLNG 0.00000	0.00000	0.00000
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	DISTRIBUTION ALLOCATORS			
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2	DISTRIBUTION ALLOCATOR	DISTR 1.00000	0.28420	0.00578
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DELIVERY SERVICE

RATIO TABLE-31

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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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

TOTAL
COMPANY

RESIDENTIAL
HEATING
RATE R-5 & R-10

RESIDENTIAL
NON-HEATING
RATE R-6 & R-11

RATIO TABLE CONT-32

ALLOC

COMMODITY RELATED

1	ANNUAL FIRM MCF SENDOUT		0.00000	0.00000	0.00000
2	ANNUAL FIRM CCF THROUGHPUT		1.00000	0.27087	0.00619
3	DIRECT GAS COST ALLOCATOR	EGAS	0.00000	0.00000	0.00000
4	CGA BAD DEBT ALLOCATOR	E904GAS	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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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	0.52780	0.00000	0.52780
10 RESID HEATING RATE R-5 & R-10	C488RH	0.29513	0.29513	0.00000
11 LOW LF SMALL RATE G40 & T40	C488G40	0.30422	0.00000	0.00000
12 LOW LF MEDIUM RATE G41 & T41	C488G41	0.24397	0.00000	0.00000
13 LOW LF LARGE RATE G42 & T42	C488G42	0.46424	0.00000	0.00000
14 HIGH LF SMALL RATE G50 & T50	C488G50	0.32165	0.00000	0.00000
15 HIGH LF MEDIUM RATE G51 & T51	C488G51	0.25103	0.00000	0.00000
16 HIGH LF LARGE RATE G52 & T52	C488G52	0.93284	0.00000	0.00000
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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-34

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

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

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	0.00000	0.00000	0.00000	0.00000	0.00000
10	RESID HEATING RATE R-5 & R-10	C488RH	0.00000	0.00000	0.00000	0.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	0.30422	0.00000	0.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.00000	0.00000	0.24397	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.00000	0.00000	0.00000	0.46424	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.00000	0.32165	0.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.00000	0.00000	0.00000	0.25103	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.00000	0.00000	0.00000	0.00000	0.93284

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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	0.97638	0.37892	0.02084
2 SUM OF ALLOCATED LABOR EXP	LABOR	0.96108	0.38410	0.02238
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	0.38167	0.02058
12 ACCT 391-OFFICE FURN & EQUIP	PLT391	0.96108	0.38410	0.02238
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	0.96108	0.38410	0.02238
14 ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.38167	0.02058
15 ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.38167	0.02058
16 ACCT 397-COMMUNICATION EQUIP	PLT397	0.96108	0.38410	0.02238
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	1.00000	0.40488	0.02126
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.38167	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	0.33428	0.02127
22 REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.95752	0.39423	0.02335
23 TOTAL GENERAL PLANT	GENPLT	0.97438	0.38327	0.02176
24 TOTAL GAS O & M LABOR	OMLAB	0.93220	0.38590	0.02371
25 TOTAL PROD & STORAGE PLANT	PSPLT	0.00000	0.00000	0.00000
26 TOTAL ADMIN & GEN EXPENSE	TOTAG	0.94116	0.37638	0.02193
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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
ALLOC								
INTERNALLY DEVELOPED-35								
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.19180	0.04167	0.13713	0.04484	0.05757	0.10361
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.19642	0.04284	0.12824	0.04268	0.05149	0.09294
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	0.14300	0.04673	0.06003	0.10813
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.19642	0.04284	0.12824	0.04268	0.05149	0.09294
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.19642	0.04284	0.12824	0.04268	0.05149	0.09294
14	ACCT 393-STORES EQUIPMENT	PLT393	0.19709	0.04276	0.14300	0.04673	0.06003	0.10813
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.19709	0.04276	0.14300	0.04673	0.06003	0.10813
16	ACCT 397-COMMUNICATION EQUIP	PLT397	0.19642	0.04284	0.12824	0.04268	0.05149	0.09294
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.16353	0.03532	0.14427	0.04558	0.06566	0.11951
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.19709	0.04276	0.14300	0.04673	0.06003	0.10813
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	0.19652	0.04267	0.12359	0.04121	0.04871	0.08723
23	TOTAL GENERAL PLANT	GENPLT	0.19665	0.04281	0.13329	0.04406	0.05441	0.09813
24	TOTAL GAS O & M LABOR	OMLAB	0.19592	0.04289	0.11729	0.03968	0.04515	0.08167
25	TOTAL PROD & STORAGE PLANT	PSPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	TOTAL ADMIN & GEN EXPENSE	TOTAG	0.19234	0.04194	0.12551	0.04177	0.05038	0.09091
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DELIVERY SERVICE			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY		
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	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	0.40488	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	0.96108	0.38410	0.02238
28 ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.96108	0.38410	0.02238
29 ACCT 930-MISC GEN EXP	EXP930	0.96108	0.38410	0.02238
30 ACCT 935-MAINT OF GENERAL PLT	EXP935	0.97438	0.38327	0.02176
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	0.29818	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

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-36		ALLOC						
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	0.14427	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	0.04824	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	0.19642	0.04284	0.12824	0.04268	0.05149	0.09294
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.19642	0.04284	0.12824	0.04268	0.05149	0.09294
29	ACCT 930-MISC GEN EXP	EXP930	0.19642	0.04284	0.12824	0.04268	0.05149	0.09294
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.19665	0.04281	0.13329	0.04406	0.05441	0.09813
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		ALLOC	TOTAL COMPANY	RESIDENTIAL HEATING	RESIDENTIAL
				RATE R-5 & R-10	RATE R-6 & R-11
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	0.92836	0.29818	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	0.96108	0.38410	0.02238
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.96108	0.38410	0.02238
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	1.00000	0.52951	0.04303
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.96108	0.38410	0.02238
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.96153	0.38394	0.02233
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.96108	0.38410	0.02238
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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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
ALLOC							
INTERNALLY DEVELOPED CONT-37							
1	TOTAL GAS PROD OPER LABOR	TLABPO	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
3	TOTAL DISTR OPER LABOR	TLABDO	0.22918	0.04989	0.14060	0.04757	0.09483
4	TOTAL DISTR MAINT LABOR	TLABDM	0.15773	0.03391	0.16502	0.05099	0.14274
5	TOTAL CUST ACCTS LABOR	TLABCA	0.17292	0.03849	0.03577	0.01521	0.00374
6	CUSTOMER SERVICE & INFO LABOR	TLABSE	0.15134	0.03615	0.10198	0.03721	0.04731
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.15870	0.03395	0.19360	0.05880	0.09208
8	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.15870	0.03395	0.19360	0.05880	0.09208
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.19642	0.04284	0.12824	0.04268	0.05149
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.19642	0.04284	0.12824	0.04268	0.05149
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.25532	0.05614	0.06626	0.02842	0.01142
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.19642	0.04284	0.12824	0.04268	0.05149
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.19628	0.04280	0.12850	0.04274	0.05167
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.19642	0.04284	0.12824	0.04268	0.05149
15	ACCT 321-LNG EQUIPMENT	PLT321	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
17	ACCT 362-GAS HOLDERS	PLT362	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
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	0.15870	0.03395	0.19360	0.05880	0.09208
20	ACCT 376-MAINS	PLT376	0.15870	0.03395	0.19360	0.05880	0.09208
21	ACCT 378-MEAS & REG STATION EQ	PLT378	0.15870	0.03395	0.19360	0.05880	0.09208
22	ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.01724	0.05172	0.13793	0.01724	0.31034
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	0.15726	0.03448	0.01910	0.00828	0.00047
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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
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
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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TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
SUMMARY OF RESULTS-1		ALLOC	TOTAL COMPANY		
RATE BASE					
1	GAS PLANT IN SERVICE		3,097,486	1,466,109	18,294
2	LESS: DEPREC & AMORT RES		2,061,113	976,569	11,943
3	NET UTILITY PLANT IN SERVICE		1,036,373	489,539	6,351
ADD:					
4	WORKING CASH REQUIREMENT		7,778	3,479	58
5	MATERIALS & SUPPLIES		0	0	0
6	PREPAYMENTS		2,279	1,195	(13)
DEDUCT:					
7	CUSTOMER DEP, ADV & UNCLAIMED		0	0	0
8	DEFERRED TAXES		298,439	141,204	1,762
9	RATE BASE		747,991	353,009	4,634
DEVELOPMENT OF RETURN					
10	SALES OF GAS TO ULTIMATE CUST		43,042,665	19,583,295	433,962
11	OTHER OPERATING REVENUES		88,833	53,588	1,780
12	TOTAL GAS OPERATING REVENUES		43,131,498	19,636,883	435,741
LESS:					
13	PURCHASED GAS COSTS		42,188,892	19,193,325	427,977
14	OTHER OPER & MAINT EXPENSE		770,183	353,571	7,079
15	DEPRECIATION EXPENSE		62,843	29,493	409
16	OTHER TAXES		59,116	27,878	373
17	INCOME TAXES		11,463	8,851	(89)
18	INTEREST ON CUSTOMER DEPOSITS		0	0	0
19	TOTAL OPERATING EXPENSE		43,092,497	19,613,118	435,749
20	OPERATING INCOME		39,002	23,764	(8)
21	RATE OF RETURN		5.21%	6.73%	-0.16%
22	RELATIVE RATE OF RETURN		1.000	1.291	-0.032

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

TOTAL PRODUCTION			HIGH WINTER SMALL	LOW WINTER SMALL	HIGH WINTER MEDIUM	LOW WINTER MEDIUM	HIGH WINTER LARGE	LOW WINTER LARGE
		ALLOC	G-40 & T-40	G-50 & T-50	G-41 & T-41	G-51 & T-51	G-42 & T-42	G-52 & T-52
SUMMARY OF RESULTS-1								
RATE BASE								
1	GAS PLANT IN SERVICE		805,287	44,891	602,396	72,337	84,282	3,891
2	LESS: DEPREC & AMORT RES		538,205	28,285	401,371	46,161	56,088	2,492
3	NET UTILITY PLANT IN SERVICE		267,082	16,606	201,025	26,176	28,194	1,399
ADD:								
4	WORKING CASH REQUIREMENT		1,862	255	1,521	358	226	19
5	MATERIALS & SUPPLIES		0	0	0	0	0	0
6	PREPAYMENTS		865	(151)	504	(175)	63	(8)
DEDUCT:								
7	CUSTOMER DEP, ADV & UNCLAIMED		0	0	0	0	0	0
8	DEFERRED TAXES		77,616	4,311	58,084	6,951	8,128	383
9	RATE BASE		192,193	12,399	144,967	19,407	20,355	1,026
DEVELOPMENT OF RETURN								
10	SALES OF GAS TO ULTIMATE CUST		9,333,876	1,871,470	7,963,295	2,557,173	1,169,042	130,553
11	OTHER OPERATING REVENUES		13,956	3,728	9,874	5,161	656	91
12	TOTAL GAS OPERATING REVENUES		9,347,832	1,875,198	7,973,168	2,562,334	1,169,699	130,644
LESS:								
13	PURCHASED GAS COSTS		9,139,524	1,843,323	7,794,983	2,517,366	1,143,887	128,508
14	OTHER OPER & MAINT EXPENSE		173,808	29,087	143,551	40,292	20,870	1,924
15	DEPRECIATION EXPENSE		15,930	1,205	12,156	1,834	1,718	97
16	OTHER TAXES		15,125	1,021	11,442	1,585	1,608	84
17	INCOME TAXES		(855)	109	2,723	311	412	2
18	INTEREST ON CUSTOMER DEPOSITS		0	0	0	0	0	0
19	TOTAL OPERATING EXPENSE		9,343,532	1,874,745	7,964,855	2,561,387	1,168,494	130,615
20	OPERATING INCOME		4,299	453	8,313	946	1,204	28
21	RATE OF RETURN		2.24%	3.66%	5.73%	4.88%	5.92%	2.76%
22	RELATIVE RATE OF RETURN		0.429	0.701	1.100	0.935	1.135	0.529

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF RATE BASE-2		ALLOC			
GAS PLANT IN SERVICE					
INTANGIBLE PLANT					
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	68,423	31,312	652
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	20,950	9,587	200
3	303-MISC INTNG PLT - AMORT ADJ	LABOR	1,142	523	11
4	TOTAL INTANGIBLE PLANT		90,515	41,421	862
PRODUCTION PLANT					
5	304-LAND	DEMLPG	52,494	24,893	299
6	305-STRUCTURES	DEMLPG	169,854	80,545	969
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	862,270	408,888	4,918
9	320-OTHER EQUIPMENT	DEMLPG	34,055	16,149	194
10	321-LNG EQUIPMENT	DEMLPG	27,657	13,115	158
11	TOTAL PRODUCTION PLANT		1,146,330	543,590	6,538
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

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-2		ALLOC						
GAS PLANT IN SERVICE								
INTANGIBLE PLANT								
1	303-MISC INTNGBLE PLANT - 8 YR	LABOR	15,255	2,698	12,739	3,720	1,856	191
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	4,671	826	3,901	1,139	568	58
3	303-MISC INTNG PLT - AMORT ADJ	LABOR	255	45	213	62	31	3
4	TOTAL INTANGIBLE PLANT		20,181	3,569	16,852	4,921	2,455	252
PRODUCTION PLANT								
5	304-LAND	DEMLPG	13,756	688	10,233	1,135	1,429	61
6	305-STRUCTURES	DEMLPG	44,510	2,225	33,112	3,672	4,623	199
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	225,959	11,294	168,093	18,641	23,466	1,009
9	320-OTHER EQUIPMENT	DEMLPG	8,924	446	6,639	736	927	40
10	321-LNG EQUIPMENT	DEMLPG	7,247	362	5,391	598	753	32
11	TOTAL PRODUCTION PLANT		300,397	15,015	223,469	24,782	31,197	1,342
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

TOTAL PRODUCTION			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11	
DEVELOPMENT OF RATE BASE CON'T-3					
	ALLOC	TOTAL COMPANY			
DISTRIBUTION PLANT					
1	374.4-LAND RIGHTS	DISTR	0	0	
2	374.5-RIGHT OF WAY	DISTR	0	0	
3	375-STRUCTURES & IMPROVE	DISTR	0	0	
4	376-MAINS	DISTR	0	0	
5	378-MEAS & REG STATION EQ	DISTR	0	0	
6	380-SERVICES	CUST380	0	0	
7	381-METERS	CUST3813	0	0	
8	382-METER INSTALLATION	CUST3813	0	0	
9	383-HOUSE REGULATORS	CUST3813	0	0	
10	386-CONV BURNERS & WAT HEATER	CUST386	0	0	
11	TOTAL DISTRIBUTION PLANT	0	0	0	
GENERAL & COMMON PLANT					
12	389.1-LAND	LABOR	9,067	4,149	86
13	391-OFFICE EQUIPMENT	LABOR	23,436	10,725	223
14	392-TRANSPORTATION EQUIP	LABOR	894	409	9
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	40,119	18,359	382
19	397-COMM EQ METSCAN - TELEMET	CUST397M	0	0	0
20	397-COMM EQUIP - ITRON	CUST397I	0	0	0
21	TOT GENERAL & COMMON PLT	73,518	33,643	700	
22	TOTAL GAS PLANT IN SERVICE	3,097,486	1,466,109	18,294	

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	2,022	358	1,688	493	246	25
13	391-OFFICE EQUIPMENT	LABOR	5,225	924	4,363	1,274	636	65
14	392-TRANSPORTATION EQUIP	LABOR	199	35	166	49	24	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	8,945	1,582	7,469	2,181	1,088	112
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		16,391	2,899	13,688	3,997	1,994	205
22	TOTAL GAS PLANT IN SERVICE		805,287	44,891	602,396	72,337	84,282	3,891

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	8,823	4,038
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	1,450	664
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0
4	TOT INTANGIBLE PLT RESERVE		10,273	4,701
PRODUCTION PLANT RESERVE				
5	305-STRUCTURES	PLT305	93,495	44,336
7	311-LPG GAS EQUIPMENT	PLT311	671,661	318,502
8	320-OTHER EQUIPMENT	PLT320	21,585	10,236
9	321-LNG EQUIPMENT	PLT321	28,803	13,659
10	TOTAL PRODUCTION RESERVE		815,545	386,732
OTHER STORAGE PLANT				
11	361-STRUCTURES & IMPROVE	PLT361	44,954	21,317
12	362-GAS HOLDERS	PLT362	1,108,556	525,677
13	363-PURIFICATION EQUIPMENT	PLT363	47,452	22,502
14	TOTAL OTHER STORAGE PLANT		1,200,962	569,496

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	1,967	348	1,643	480	239	25
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	323	57	270	79	39	4
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0	0	0	0
4	TOT INTANGIBLE PLT RESERVE		2,291	405	1,913	559	279	29
PRODUCTION PLANT RESERVE								
5	305-STRUCTURES	PLT305	24,501	1,225	18,226	2,021	2,544	109
7	311-LPG GAS EQUIPMENT	PLT311	176,010	8,798	130,936	14,521	18,279	786
8	320-OTHER EQUIPMENT	PLT320	5,656	283	4,208	467	587	25
9	321-LNG EQUIPMENT	PLT321	7,548	377	5,615	623	784	34
10	TOTAL PRODUCTION RESERVE		213,714	10,682	158,985	17,631	22,195	955
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

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
2	376-MAINS	PLT376	0	0
3	378-MEAS & REG STATION EQ	PLT378	0	0
4	380-SERVICES	PLT380	0	0
5	381-METERS	PLT381	0	0
6	382-METER INSTALLATION	PLT382	0	0
7	383-HOUSE REGULATORS	PLT383	0	0
8	386-CONV BURNERS & WAT HEATER	PLT386	0	0
9	TOTAL DISTRIBUTION PLANT		0	0
GENERAL & COMMON PLT RESERVE				
10	391-OFFICE EQUIPMENT	PLT391	7,714	161
11	392-TRANSPORTATION EQUIP	PLT392	848	18
12	393-STORES EQUIPMENT	PLT393	0	0
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	0	0
14	396-POWER OPERATED EQUIP	PLT396	0	0
15	397-COMMUNICATION EQUIP	PLT397	9,227	192
16	397-COMM EQ METSCAN - TELEMET	PLT397M	0	0
17	397-COMM EQUIP - ITRON	PLT397I	0	0
18	TOTAL GENERAL PLT RESERVE		17,789	370
19	RESERVE VARIANCE ADJ & BLDG OH	PLANT	(2,148)	(27)
20	TOTAL DEPRECIATION RESERVE		976,569	11,943

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	3,758	665	3,138	916	457	47
11	392-TRANSPORTATION EQUIP	PLT392	413	73	345	101	50	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	4,496	795	3,754	1,096	547	56
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		8,667	1,533	7,237	2,113	1,054	108
19	RESERVE VARIANCE ADJ & BLDG OH	PLANT	(1,180)	(66)	(883)	(106)	(124)	(6)
20	TOTAL DEPRECIATION RESERVE		538,205	28,285	401,371	46,161	56,088	2,492

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-6					
ALLOC					
ADDITIONS TO NET PLANT					
WORKING CAPITAL REQUIREMENTS					
CASH WORKING CAPITAL REQ					
1	PURCHASED GAS		0	0	0
2	OTHER O&M	REVCLAIM	7,778	3,479	58
3	TOTAL CASH WORKING CAP		7,778	3,479	58
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		7,778	3,479	58
PREPAYMENTS					
8	PREPAYMENTS - OTHER	PLANT	9,650	4,568	57
9	PREPAYMENTS - PENSION	EXP926	6,914	3,164	66
10	PREPAYMENTS - OPEB	EXP926	(14,285)	(6,537)	(136)
11	TOTAL PREPAYMENTS		2,279	1,195	(13)
12	TOTAL ADDITIONS TO NET PLT		10,057	4,673	45

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	REVCLAIM	1,862	255	1,521	358	226	19
3	TOTAL CASH WORKING CAP		1,862	255	1,521	358	226	19
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		1,862	255	1,521	358	226	19
PREPAYMENTS								
8	PREPAYMENTS - OTHER	PLANT	2,509	140	1,877	225	263	12
9	PREPAYMENTS - PENSION	EXP926	1,542	273	1,287	376	188	19
10	PREPAYMENTS - OPEB	EXP926	(3,185)	(563)	(2,660)	(777)	(388)	(40)
11	TOTAL PREPAYMENTS		865	(151)	504	(175)	63	(8)
12	TOTAL ADDITIONS TO NET PLT		2,727	104	2,026	183	289	10

TOTAL PRODUCTION			TOTAL	RESIDENTIAL	RESIDENTIAL
		ALLOC	COMPANY	HEATING	NON-HEATING
DEVELOPMENT OF RATE BASE CON'T-7				RATE R-5 & R-10	RATE R-6 & R-11
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 DEP & AMORT & SETT ADJ	PLANT	293,272	138,812	1,732
5	FAS 87 / 106	EXP926	9,410	4,306	90
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	2,792	1,321	16
9	DEFERRED RATE CASE COSTS	REVCLAIM	2,584	1,156	19
10	REMEDATION	PSPLT	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	1,678	794	10
12	ACCUM NON-CURRENT	PLANT	(325)	(154)	(2)
13	INSURANCE CLAIM	EXP9245	(94)	(43)	(1)
14	OTHER	PLANT	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		298,439	141,204	1,762
16	TOTAL DEDUCTIONS TO NET PLT		298,439	141,204	1,762
17	TOTAL RATE BASE		747,991	353,009	4,634

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-7							
DEDUCTIONS TO NET PLANT							
1	CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0
2	CUSTOMER ADVANCES	PLT37680	0	0	0	0	0
3	UNCLAIMED FUNDS	PLANT	0	0	0	0	0
ACCUM DEFERRED INCOME TAX							
4	ACCEL DEP & AMORT & SETT ADJ	PLANT	76,245	4,250	57,035	6,849	7,980
5	FAS 87 / 106	EXP926	2,098	371	1,752	512	255
6	SFAS 109 ACCT FOR INCOME TAXES	REVCLAIM	0	0	0	0	0
7	BAD DEBT	EXP904	(2,403)	(451)	(1,998)	(620)	(293)
8	PREPAID PROPERTY TAXES	PLANT	726	40	543	65	76
9	DEFERRED RATE CASE COSTS	REVCLAIM	619	85	506	119	75
10	REMEDATION	PSPLT	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	436	24	326	39	46
12	ACCUM NON-CURRENT	PLANT	(85)	(5)	(63)	(8)	(9)
13	INSURANCE CLAIM	EXP9245	(21)	(4)	(18)	(5)	(3)
14	OTHER	PLANT	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		77,616	4,311	58,084	6,951	8,128
16	TOTAL DEDUCTIONS TO NET PLT		77,616	4,311	58,084	6,951	8,128
17	TOTAL RATE BASE		192,193	12,399	144,967	19,407	20,355

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
REVENUES-8	ALLOC	TOTAL COMPANY			
GAS OPERATING REVENUES					
1 TOTAL FIRM SALES OF GAS		43,042,665		19,583,295	433,962
2 SPECIAL CONTRACT REVENUES	DISTR	0		0	0
3 TOTAL REVENUE SALES OF GAS		43,042,665		19,583,295	433,962
OTHER OPERATING REVENUES					
487-LATE PAYMENT CHARGES					
4 RESIDENTIAL HEATING - R-5 & R-10	C488RH	52,144		52,144	0
5 RESIDENTIAL NON-HTG- R-6 & R-11	C488RNH	1,750		0	1,750
6 C&I SMALL - LLF G40	C488G40	13,251		0	0
7 C&I SMALL - HLF G50	C488G50	3,605		0	0
8 C&I MEDIUM - LLF G41	C488G41	9,286		0	0
9 C&I MEDIUM - HLF G51	C488G51	4,991		0	0
10 C&I LARGE - LLF G42	C488G42	571		0	0
11 C&I LARGE - HLF G52	C488G52	82		0	0
12 TOTAL ACCOUNT 487		85,679		52,144	1,750
488-MISC SERVICE REVENUE					
13 RENTAL REVENUE	PLANT	50		24	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		50		24	0
495-ACCR REV - NON DIST BAD DEBT	EXP904	0		0	0
OTHER REVENUES					
21 RENTAL INCOME - GRANITE	GENPLT	158		72	2
22 RENTAL INCOME - USOURCE	GENPLT	848		388	8
23 RENTAL INCOME - USC	GENPLT	2,099		960	20
24 TOTAL OTHER REVENUES		3,104		1,421	30
25 TOTAL OTHER OPERATING REV		88,833		53,588	1,780
26 TOTAL GAS OPERATING REVENUE		43,131,498		19,636,883	435,741

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		9,333,876	1,871,470	7,963,295	2,557,173	1,169,042	130,553
2	SPECIAL CONTRACT REVENUES	DISTR	0	0	0	0	0	0
3	TOTAL REVENUE SALES OF GAS		9,333,876	1,871,470	7,963,295	2,557,173	1,169,042	130,553
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	13,251	0	0	0	0	0
7	C&I SMALL - HLF G50	C488G50	0	3,605	0	0	0	0
8	C&I MEDIUM - LLF G41	C488G41	0	0	9,286	0	0	0
9	C&I MEDIUM - HLF G51	C488G51	0	0	0	4,991	0	0
10	C&I LARGE - LLF G42	C488G42	0	0	0	0	571	0
11	C&I LARGE - HLF G52	C488G52	0	0	0	0	0	82
12	TOTAL ACCOUNT 487		13,251	3,605	9,286	4,991	571	82
488-MISC SERVICE REVENUE								
13	RENTAL REVENUE	PLANT	13	1	10	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		13	1	10	1	1	0
495-ACCR REV - NON DIST BAD DEBT								
		EXP904	0	0	0	0	0	0
OTHER REVENUES								
21	RENTAL INCOME - GRANITE	GENPLT	35	6	29	9	4	0
22	RENTAL INCOME - USOURCE	GENPLT	189	33	158	46	23	2
23	RENTAL INCOME - USC	GENPLT	468	83	391	114	57	6
24	TOTAL OTHER REVENUES		692	122	578	169	84	9
25	TOTAL OTHER OPERATING REV		13,956	3,728	9,874	5,161	656	91
26	TOTAL GAS OPERATING REVENUE		9,347,832	1,875,198	7,973,168	2,562,334	1,169,699	130,644

TOTAL PRODUCTION		TOTAL COMPANY	RESIDENTIAL	RESIDENTIAL	
	ALLOC		HEATING	NON-HEATING	
OPER & MAINT EXPENSE-9			RATE R-5 & R-10	RATE R-6 & R-11	
OPERATION & MAINTENANCE EXPENSE					
LIQUEFIED PROPANE GAS PRODUCTION					
OPERATION EXPENSE					
1	710-SUPERVISION	TLABPO	972	461	6
2	717-PROPANE EXPENSES	DEMLPG	5,517	2,616	31
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	4,781	2,267	27
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0
6	735-MISCELLANEOUS	DEMLPG	19,818	9,398	113
7	736-RENTS	DEMLPG	0	0	0
8	TOTAL OPERATION EXPENSE		31,089	14,742	177
MAINTENANCE					
9	740-SUPERVISION	TLABPM	972	461	6
10	741-MAINTENANCE OF PLANT	DEMLPG	2,407	1,141	14
11	742-MAINT OF EQUIPMENT	DEMLPG	8,277	3,925	47
12	769-MAINT OF SCADA PRODUCTION	DEMLPG	657	312	4
13	TOTAL MAINTENANCE EXPENSE		12,314	5,839	70
14	TOTAL MANUF GAS PROD EXP		43,403	20,581	248

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	255	13	189	21	26	1
2	717-PROPANE EXPENSES	DEMLPG	1,446	72	1,076	119	150	6
3	718-DISPATCHING PRODUCTION	GASCOSTS	0	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS	DEMLPG	1,253	63	932	103	130	6
5	728-LIQUID PETROLEUM GAS	EGAS	0	0	0	0	0	0
6	735-MISCELLANEOUS	DEMLPG	5,193	260	3,863	428	539	23
7	736-RENTS	DEMLPG	0	0	0	0	0	0
8	TOTAL OPERATION EXPENSE		8,147	407	6,061	672	846	36
MAINTENANCE								
9	740-SUPERVISION	TLABPM	255	13	189	21	26	1
10	741-MAINTENANCE OF PLANT	DEMLPG	631	32	469	52	66	3
11	742-MAINT OF EQUIPMENT	DEMLPG	2,169	108	1,614	179	225	10
12	769-MAINT OF SCADA PRODUCTION	DEMLPG	172	9	128	14	18	1
13	TOTAL MAINTENANCE EXPENSE		3,227	161	2,400	266	335	14
14	TOTAL MANUF GAS PROD EXP		11,374	568	8,461	938	1,181	51

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
	ALLOC	TOTAL COMPANY			
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	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		42,353,089	19,268,768	429,471
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

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-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		9,176,849	1,849,316	7,825,713	2,525,694	1,148,342	128,935
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

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CONT-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

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	7
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	0	0	0	0	0
6	875-REGULAT STATION EXPENSE	PLT378	0	0	0	0	0
7	878-METER & HOUSE REG EXP	PLT3813	0	0	0	0	0
8	879-CUSTOMER INSTALL EXP	PLT3803	0	0	0	0	0
9	880-OTHER EXPENSES	EXP8519	0	0	0	0	0
10	880-USC-GAS DISTR - DELIVERY	DISTR	0	0	0	0	0
11	880-USC-GAS DISTR - SUPPLY	GASCOSTS	37,731	7,611	32,181	10,394	4,722
12	882-METERING SYS GAS TRAINING	PLT381	0	0	0	0	0
13	TOTAL OPERATION EXPENSE		38,210	7,707	32,589	10,525	4,782
MAINTENANCE							
14	885-SUPERVISION	TLABDM	315	63	268	87	4
15	886-MAINT STRUCT & IMPROVE	PLT375	0	0	0	0	0
16	887-MAINTENANCE OF MAINS	PLT376	0	0	0	0	0
17	889-MT OF MEAS & REG STA EQ	PLT378	0	0	0	0	0
18	890-MT OF REG EQ (INDUST)	PLT378	0	0	0	0	0
19	891-MT OF REG EQ (CITY GATE)	PLT378	0	0	0	0	0
20	891-MAIN DISTRI SCADA	E880USC	745	150	635	205	93
21	892-MAINTENANCE OF SERVICES	PLT380	0	0	0	0	0
22	893-MAINT METER & HOUSE REG	PLT3813	0	0	0	0	0
23	894-T&D MAINT SYSTEM EQUIP	DISTR	0	0	0	0	0
24	894-MNT WAT HTERS & CONV BURN	PLT386	0	0	0	0	0
25	894-MAINT OF RENTED CONV BURN	PLT386	0	0	0	0	0
26	TOTAL MAINTENANCE EXPENSE		1,059	214	903	292	133
27	586-INTERVAL DATA	DISTR	0	0	0	0	0
28	TOTAL DISTRIBUTION EXPENSES		39,269	7,921	33,493	10,817	4,915

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
OPER & MAINT EXPENSE CONT-12			ALLOC		
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	4,172	1,913	39
15	TOTAL ACCOUNT 904		164,284	75,348	1,548
16	TOTAL CUSTOMER ACCTS EXP		164,284	75,348	1,548
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

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-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	921	173	766	238	112	9
15	TOTAL ACCOUNT 904		36,283	6,815	30,171	9,364	4,419	336
16	TOTAL CUSTOMER ACCTS EXP		36,283	6,815	30,171	9,364	4,419	336
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

TOTAL PRODUCTION				
	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	1,133	518	11
2 921-OFFICE SUPPLIES & EXP	LABOR	8,057	3,687	77
3 923-OUTSIDE SERV EMPLOYED	LABOR	9,296	4,254	89
4 923-OUTSIDE SERV PEN & PBOP	LABOR	(15,241)	(6,974)	(145)
5 923-OUTSIDE SERV UNITIL	LABOR	88,417	40,461	842
6 924-PROPERTY INSURANCE	PLANT	189	90	1
7 925-INJURIES & DAMAGES	LABOR	10,211	4,673	97
8 PROPERTY & LIABILITY INSUR ADJ	EXP9245	1,322	605	13
9 926-EMPLOYED PENSION & BENF	LABOR	40,881	18,708	389
10 PENSION PBOP & 401K ADJ	LABOR	11,185	5,119	107
11 MEDICAL & DENTAL ADJUSTMENT	LABOR	1,270	581	12
12 OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0
13 928-REGULATORY COMM EXPENSE	REVCLAIM	4,727	2,114	35
14 SETTLEMENT ADJUSTMENTS	TOTAG	(4,559)	(2,107)	(38)
15 GAS SUPPLY LEGAL COSTS ACCT 923	GASCOSTS	15,000	6,824	152
16 930-MISC GEN EXP & EEI ADJ	LABOR	2,751	1,259	26
17 930-SAFETY AWARENESS PROG ADJ	LABOR	57	26	1
18 931-RENTS	LABOR	505	231	5
19 TOTAL OPERATION EXPENSE		175,201	80,069	1,673
MAINTENANCE				
20 932-ERC COSTS	PSPLT	74,917	35,526	427
21 932 & 935-MAINT OF GENERAL PLT	GENPLT	544	249	5
22 TOTAL ADMIN & GEN EXPENSE		250,661	115,843	2,105
23 WAGE ADJ & INCENTIVE COMP	OMLAB	11,070	5,066	105
24 UNION BONUS	OMLAB	(1,304)	(597)	(12)
25 TOTAL GAS O & M EXPENSE		42,959,075	19,546,896	435,056

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	253	45	211	62	31	3
2	921-OFFICE SUPPLIES & EXP	LABOR	1,796	318	1,500	438	219	22
3	923-OUTSIDE SERV EMPLOYED	LABOR	2,073	367	1,731	505	252	26
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(3,398)	(601)	(2,838)	(829)	(413)	(42)
5	923-OUTSIDE SERV UNITIL	LABOR	19,713	3,486	16,462	4,807	2,399	246
6	924-PROPERTY INSURANCE	PLANT	49	3	37	4	5	0
7	925-INJURIES & DAMAGES	LABOR	2,277	403	1,901	555	277	28
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	296	52	246	71	36	4
9	926-EMPLOYED PENSION & BENF	LABOR	9,115	1,612	7,611	2,223	1,109	114
10	PENSION PBOP & 401K ADJ	LABOR	2,494	441	2,083	608	303	31
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	283	50	236	69	34	4
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	1,131	155	925	218	138	11
14	SETTLEMENT ADJUSTMENTS	TOTAG	(1,069)	(145)	(861)	(205)	(124)	(11)
15	GAS SUPPLY LEGAL COSTS ACCT 923	GASCOSTS	3,249	655	2,771	895	407	46
16	930-MISC GEN EXP & EEI ADJ	LABOR	613	108	512	150	75	8
17	930-SAFETY AWARENESS PROG ADJ	LABOR	13	2	11	3	2	0
18	931-RENTS	LABOR	112	20	94	27	14	1
19	TOTAL OPERATION EXPENSE		39,001	6,970	32,632	9,602	4,762	492
MAINTENANCE								
20	932-ERC COSTS	PSPLT	19,632	981	14,605	1,620	2,039	88
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	121	21	101	30	15	2
22	TOTAL ADMIN & GEN EXPENSE		58,754	7,973	47,338	11,252	6,815	581
23	WAGE ADJ & INCENTIVE COMP	OMLAB	2,468	437	2,061	602	300	31
24	UNION BONUS	OMLAB	(291)	(51)	(243)	(71)	(35)	(4)
25	TOTAL GAS O & M EXPENSE		9,313,332	1,872,410	7,938,533	2,557,658	1,164,757	130,432

TOTAL PRODUCTION			RESIDENTIAL	RESIDENTIAL
			HEATING	NON-HEATING
			RATE R-5 & R-10	RATE R-6 & R-11
DEPRECIATION & AMORTIZATION-14	ALLOC	TOTAL COMPANY		
DEPRECIATION & AMORTIZATION EXPENSE				
AMORTIZATION EXPENSE				
1 INTANGIBLE AMORTIZATION	PLT303	0	0	0
2 TRANSITION & TRANSACTION AMORT	PLANT	0	0	0
3 COMPUTER SOFT & SETTLS ADJ	LABOR	6,571	3,007	63
4 OTHER AMORTIZATIONS	PLANT	3,701	1,752	22
5 FAS 109 NET REG ASSET AMORT	REVCLAIM	4,532	2,027	34
6 AMORT INVESTMENT TAX CREDIT	PLANT	(303)	(144)	(2)
7 GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0	0
8 TOTAL AMORTIZATION EXPENSE		14,500	6,642	116
DEPRECIATION EXPENSE				
PRODUCTION PLANT EXP				
9 305-STRUCTURES	PLT305	1,063	504	6
10 311-LPG GAS EQUIPMENT	PLT311	9,348	4,433	53
11 361-STRUCTURES & IMPROVE	PLT361	4,001	1,897	23
12 362-GAS HOLDERS	PLT362	34,380	16,303	196
13 TOTAL PRODUCTION PLANT		48,791	23,137	278

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 SOFT & SETTLS ADJ	LABOR	1,465	259	1,223	357	178	18
4	OTHER AMORTIZATIONS	PLANT	962	54	720	86	101	5
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	1,085	148	886	209	132	11
6	AMORT INVESTMENT TAX CREDIT	PLANT	(79)	(4)	(59)	(7)	(8)	(0)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0	0	0	0	0
8	TOTAL AMORTIZATION EXPENSE		3,433	457	2,771	645	403	33
DEPRECIATION EXPENSE								
PRODUCTION PLANT EXP								
9	305-STRUCTURES	PLT305	279	14	207	23	29	1
10	311-LPG GAS EQUIPMENT	PLT311	2,450	122	1,822	202	254	11
11	361-STRUCTURES & IMPROVE	PLT361	1,048	52	780	86	109	5
12	362-GAS HOLDERS	PLT362	9,009	450	6,702	743	936	40
13	TOTAL PRODUCTION PLANT		12,786	639	9,511	1,055	1,328	57

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEPRECIATION & AMORTIZATION-15	ALLOC	TOTAL COMPANY			
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	1,492		683	14
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	3,158		1,445	30
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		4,650		2,128	44
19 ADJ BLDG OH & RESERVE VARIANCE	PLANT	(5,099)		(2,413)	(30)
20 TOTAL DEPR & AMORT EXPENSE		62,843		29,493	409

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	333	59	278	81	40	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	704	125	588	172	86	9
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		1,037	183	866	253	126	13
19	ADJ BLDG OH & RESERVE VARIANCE	PLANT	(1,326)	(74)	(992)	(119)	(139)	(6)
20	TOTAL DEPR & AMORT EXPENSE		15,930	1,205	12,156	1,834	1,718	97

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
		ALLOC			
STATE & FED TAXES & OTHER EXP-16					
TAXES OTHER THAN INCOME					
FEDERAL TAXES					
1	UNEMPLOYMENT	LABOR	90	41	1
2	FICA	LABOR	8,658	3,962	82
3	FICA ADJUSTMENT	LABOR	0	0	0
4	TOTAL FEDERAL TAXES		8,748	4,003	83
STATE TAXES					
5	UNEMPLOYMENT	LABOR	137	63	1
6	PROPERTY TAX	PLANT	35,197	16,659	208
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0
8	PROPERTY TAX ADJUST	PLANT	17,341	8,208	102
9	TOTAL STATE TAXES		52,675	24,930	312
10	PAYROLL TAXES CAPITALIZED	LABOR	(2,742)	(1,255)	(26)
11	PAYROLL TAXES ADJUSTMENT	LABOR	434	198	4
12	TAXES - OTHER	PLANT	1	0	0
13	TOTAL TAXES OTHER THAN INC		59,116	27,878	373
14	TOTAL INCOME TAX EXPENSE		11,463	8,851	(89)
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	0	0	0
16	TOTAL EXPENSES		43,092,497	19,613,118	435,749

NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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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						
STATE & FED TAXES & OTHER EXP-16								
TAXES OTHER THAN INCOME								
FEDERAL TAXES								
1	UNEMPLOYMENT	LABOR	20	4	17	5	2	0
2	FICA	LABOR	1,930	341	1,612	471	235	24
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0	0
4	TOTAL FEDERAL TAXES		1,951	345	1,629	476	237	24
STATE TAXES								
5	UNEMPLOYMENT	LABOR	31	5	26	7	4	0
6	PROPERTY TAX	PLANT	9,150	510	6,845	822	958	44
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0	0	0	0
8	PROPERTY TAX ADJUST	PLANT	4,508	251	3,373	405	472	22
9	TOTAL STATE TAXES		13,690	767	10,243	1,234	1,433	66
10	PAYROLL TAXES CAPITALIZED	LABOR	(611)	(108)	(511)	(149)	(74)	(8)
11	PAYROLL TAXES ADJUSTMENT	LABOR	97	17	81	24	12	1
12	TAXES - OTHER	PLANT	0	0	0	0	0	0
13	TOTAL TAXES OTHER THAN INC		15,125	1,021	11,442	1,585	1,608	84
14	TOTAL INCOME TAX EXPENSE		(855)	109	2,723	311	412	2
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	0	0	0	0	0	0
16	TOTAL EXPENSES		9,343,532	1,874,745	7,964,855	2,561,387	1,168,494	130,615

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INCOME TAXES-17		ALLOC			
FEDERAL & STATE TAX CALCULAT					
1	OPERATING REVENUES		43,131,498	19,636,883	435,741
OPERATING EXPENSES					
2	OPERATION & MAINTENANCE EXP		42,959,075	19,546,896	435,056
3	DEPRECIATION & AMORTIZATION		62,843	29,493	409
4	TAXES OTHER THAN INCOME		59,116	27,878	373
5	INTEREST ON CUSTOMER DEPOSITS		0	0	0
6	PLUS: OTHER	PLANT	0	0	0
7	OPERATING INC BEFORE FED TAX		50,465	32,616	(97)
LESS:					
8	INTEREST EXPENSE		25,581	12,073	158
9	OTHER ADJ	PLANT	0	0	0
10	NET OPERATING INC BEFORE TXS		24,884	20,543	(255)
PERMANENT ITEMS					
11	DRUG SUBSIDIES	LABOR	(282)	(129)	(3)
12	PENALTIES	REVCLAIM	85	38	1
13	STATE REGUL ASSET AMORT	REVCLAIM	4,532	2,027	34
14	UNALLOWABLE MEALS	REVCLAIM	41	18	0
15	TOTAL PERMANENT ITEMS		4,375	1,954	32
TEMPORARY DIFFERENCES					
16	ACCRUED REVENUE	REVCLAIM	(171,515)	(76,709)	(1,277)
17	BAD DEBT	EXP904	(20,467)	(9,387)	(193)
18	DEFERRED RATE CASE	REVCLAIM	8,404	3,759	63
19	INSURANCE CLAIM RESERVE	EXP9245	(1,994)	(913)	(19)
20	FASB 87-PENSIONS	LABOR	(29,101)	(13,317)	(277)
21	PREPAID PROPERTY TAXES	PLANT	(2,418)	(1,144)	(14)
22	REMEDATION	PSPLT	148,644	70,487	848
23	PBOP SFAS 106	LABOR	5,611	2,568	53
24	TRANSACTION COSTS	PLANT	45,772	21,665	270
25	TRANSITION COSTS	PLANT	(8,758)	(4,146)	(52)
26	UTILITY PLANT DIFFERENCES	PLANT	(96,493)	(45,672)	(570)
27	TOTAL TEMPORARY DIFF		(122,314)	(52,810)	(1,168)
INVESTMENT TAX CREDIT AMORT					
28	UNAMORTIZED ITC	PLANT	(303)	(144)	(2)
FEDERAL AND STATE TAX DIFF					
29	TAX DEPRECIATION	PLANT	11,104	5,256	66
30	STATE TAXABLE BASE INCOME		(82,254)	(25,201)	(1,327)

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		9,347,832	1,875,198	7,973,168	2,562,334	1,169,699	130,644
OPERATING EXPENSES								
2	OPERATION & MAINTENANCE EXP		9,313,332	1,872,410	7,938,533	2,557,658	1,164,757	130,432
3	DEPRECIATION & AMORTIZATION		15,930	1,205	12,156	1,834	1,718	97
4	TAXES OTHER THAN INCOME		15,125	1,021	11,442	1,585	1,608	84
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		3,444	562	11,036	1,257	1,616	30
LESS:								
8	INTEREST EXPENSE		6,573	424	4,958	664	696	35
9	OTHER ADJ	PLANT	0	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS		(3,129)	138	6,079	593	920	(5)
PERMANENT ITEMS								
11	DRUG SUBSIDIES	LABOR	(63)	(11)	(52)	(15)	(8)	(1)
12	PENALTIES	REVCLAIM	20	3	17	4	2	0
13	STATE REGUL ASSET AMORT	REVCLAIM	1,085	148	886	209	132	11
14	UNALLOWABLE MEALS	REVCLAIM	10	1	8	2	1	0
15	TOTAL PERMANENT ITEMS		1,052	141	859	199	128	10
TEMPORARY DIFFERENCES								
16	ACCRUED REVENUE	REVCLAIM	(41,057)	(5,618)	(33,552)	(7,894)	(4,995)	(413)
17	BAD DEBT	EXP904	(4,520)	(849)	(3,759)	(1,167)	(551)	(42)
18	DEFERRED RATE CASE	REVCLAIM	2,012	275	1,644	387	245	20
19	INSURANCE CLAIM RESERVE	EXP9245	(446)	(78)	(372)	(107)	(54)	(5)
20	FASB 87-PENSIONS	LABOR	(6,488)	(1,147)	(5,418)	(1,582)	(789)	(81)
21	PREPAID PROPERTY TAXES	PLANT	(629)	(35)	(470)	(56)	(66)	(3)
22	REMEDATION	PSPLT	38,952	1,947	28,977	3,214	4,045	174
23	PBOP SFAS 106	LABOR	1,251	221	1,045	305	152	16
24	TRANSACTION COSTS	PLANT	11,900	663	8,902	1,069	1,245	57
25	TRANSITION COSTS	PLANT	(2,277)	(127)	(1,703)	(205)	(238)	(11)
26	UTILITY PLANT DIFFERENCES	PLANT	(25,086)	(1,398)	(18,766)	(2,253)	(2,626)	(121)
27	TOTAL TEMPORARY DIFF		(26,388)	(6,146)	(23,472)	(8,290)	(3,631)	(409)
INVESTMENT TAX CREDIT AMORT								
28	UNAMORTIZED ITC	PLANT	(79)	(4)	(59)	(7)	(8)	(0)
FEDERAL AND STATE TAX DIFF								
29	TAX DEPRECIATION	PLANT	2,887	161	2,160	259	302	14
30	STATE TAXABLE BASE INCOME		(25,657)	(5,710)	(14,434)	(7,245)	(2,289)	(390)

TOTAL PRODUCTION				
	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	(82,254)	(25,201)	(1,327)
2	STATE INCOME TAX @ 8.50%	(6,992)	(2,142)	(113)
3	STATE BUS ENTERPRISE TAX CREDIT REVCLAIM	(41)	(18)	(0)
4	STATE BUSINESS ENTERPRISE TAX REVCLAIM	82	37	1
5	TOTAL STATE TAX EXPENSE	(6,951)	(2,124)	(113)
6	FED TAX INC BEF FED & STA TAX DIFF	(75,303)	(23,077)	(1,215)
7	LESS: FEDERAL AND STATE TAX DIFF	11,104	5,256	66
8	FEDERAL TAXABLE INCOME BASE	(86,408)	(28,333)	(1,280)
9	FEDERAL INCOME TAX @ 34.00%	(29,379)	(9,633)	(435)
TOT DEF FEDERAL & STATE INC TAX				
10	ACCELERATED DEPRECIATION PLANT	37,598	17,796	222
11	PBOP LABOR	(2,222)	(1,017)	(21)
12	PENSION LABOR	11,527	5,275	110
13	BAD DEBTS EXPENSE EXP904	8,107	3,718	76
14	ACCRUED REVENUE REVCLAIM	67,937	30,385	506
15	PREPAID PROPERTY TAXES PLANT	958	453	6
16	DEFERRED RATE CASE REVCLAIM	(3,329)	(1,489)	(25)
17	REMEDATION PSPLT	(58,878)	(27,920)	(336)
18	TRANSITION COSTS PLANT	3,469	1,642	20
19	TRANSACTION COSTS PLANT	(18,130)	(8,582)	(107)
20	INSURANCE CLAIM RESERVE EXP9245	790	362	7
21	TOTAL DEFERRED INCOME TAXES	47,826	20,623	459
22	TAX ADJ LOBBYING & PENALTIES REVCLAIM	(34)	(15)	(0)
23	TOTAL INCOME TAX EXPENSE	11,463	8,851	(89)
24	NET INCOME AFTER TAX	39,002	23,764	(8)
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 %		0.7454%		

NORTHERN - NEW HAMPSHIRE
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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		(25,657)	(5,710)	(14,434)	(7,245)	(2,289)	(390)
2	STATE INCOME TAX @ 8.50%		(2,181)	(485)	(1,227)	(616)	(195)	(33)
3	STATE BUS ENTERPRISE TAX CREDIT	REVCLAIM	(10)	(1)	(8)	(2)	(1)	(0)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	20	3	16	4	2	0
5	TOTAL STATE TAX EXPENSE		(2,171)	(484)	(1,219)	(614)	(193)	(33)
6	FED TAX INC BEF FED & STA TAX DIFF		(23,486)	(5,226)	(13,215)	(6,631)	(2,096)	(357)
7	LESS: FEDERAL AND STATE TAX DIFF		2,887	161	2,160	259	302	14
8	FEDERAL TAXABLE INCOME BASE		(26,373)	(5,387)	(15,375)	(6,891)	(2,398)	(371)
9	FEDERAL INCOME TAX @ 34.00%		(8,967)	(1,832)	(5,227)	(2,343)	(815)	(126)
TOT DEF FEDERAL & STATE INC TAX								
10	ACCELERATED DEPRECIATION	PLANT	9,775	545	7,312	878	1,023	47
11	PBOP	LABOR	(495)	(88)	(414)	(121)	(60)	(6)
12	PENSION	LABOR	2,570	455	2,146	627	313	32
13	BAD DEBTS EXPENSE	EXP904	1,791	336	1,489	462	218	17
14	ACCRUED REVENUE	REVCLAIM	16,263	2,225	13,290	3,127	1,978	164
15	PREPAID PROPERTY TAXES	PLANT	249	14	186	22	26	1
16	DEFERRED RATE CASE	REVCLAIM	(797)	(109)	(651)	(153)	(97)	(8)
17	REMEDATION	PSPLT	(15,429)	(771)	(11,478)	(1,273)	(1,602)	(69)
18	TRANSITION COSTS	PLANT	902	50	675	81	94	4
19	TRANSACTION COSTS	PLANT	(4,714)	(263)	(3,526)	(423)	(493)	(23)
20	INSURANCE CLAIM RESERVE	EXP9245	177	31	147	42	21	2
21	TOTAL DEFERRED INCOME TAXES		10,291	2,426	9,176	3,269	1,421	161
22	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	(8)	(1)	(7)	(2)	(1)	(0)
23	TOTAL INCOME TAX EXPENSE		(855)	109	2,723	311	412	2
24	NET INCOME AFTER TAX		4,299	453	8,313	946	1,204	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 %

TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVELOPMENT OF LABOR ALLOC-19		ALLOC			
DEVELOPMENT OF LABOR ALLOCATOR					
1	163 - STORES EXPENSE UNDISTRIBUTED DISTRPLT		0	0	0
LPG & LNG GAS PRODUCTION OPERATION					
2	710-SUPERVISION	LABPO	(30)	(14)	(0)
3	717-PROPANE EXPENSES	EXP717	1,231	584	7
4	718-DISPATCHING PRODUCTION	EXP718	0	0	0
5	735-MISCELLANEOUS	EXP735	17,924	8,500	102
6	TOTAL OPERATION LABOR		19,125	9,069	109
MAINTENANCE					
7	740-SUPERVISION	LABPM	(30)	(14)	(0)
8	741-MAINTENANCE OF PLANT	EXP741	1,849	877	11
9	742-MAINTENANCE OF EQUIP	EXP742	5,164	2,449	29
10	743-GAS SYSTEM PROD TRAINING	EXP743	0	0	0
11	TOTAL MAINTENANCE LABOR		6,983	3,311	40
12	TOT MANUFACTURED GAS LABOR		26,108	12,380	149
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		91,567	42,160	813

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	(8)	(0)	(6)	(1)	(1)	(0)
3	717-PROPANE EXPENSES EXP717	323	16	240	27	33	1
4	718-DISPATCHING PRODUCTION EXP718	0	0	0	0	0	0
5	735-MISCELLANEOUS EXP735	4,697	235	3,494	388	488	21
6	TOTAL OPERATION LABOR	5,012	251	3,728	413	520	22
MAINTENANCE							
7	740-SUPERVISION LABPM	(8)	(0)	(6)	(1)	(1)	(0)
8	741-MAINTENANCE OF PLANT EXP741	484	24	360	40	50	2
9	742-MAINTENANCE OF EQUIP EXP742	1,353	68	1,007	112	141	6
10	743-GAS SYSTEM PROD TRAINING EXP743	0	0	0	0	0	0
11	TOTAL MAINTENANCE LABOR	1,830	91	1,361	151	190	8
12	TOT MANUFACTURED GAS LABOR	6,842	342	5,090	564	711	31
GAS SUPPLY LABOR							
13	813-OTHER GAS SUPPLY EXP EXP813	14,180	2,860	12,094	3,906	1,775	199
14	TOTAL GAS SUPPLY LABOR	14,180	2,860	12,094	3,906	1,775	199
15	TOTAL PRODUCTION LABOR	21,022	3,202	17,184	4,471	2,485	230

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVEL OF LABOR ALLOC CON'T-20		ALLOC	TOTAL COMPANY		
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

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
2	851-SYSTEM CONTROL & DISP	EXP851	0	0	0	0	0
3	857-MEAS & REG STATION EXP	PLT378	0	0	0	0	0
4	874-MAINS & SERVICE EXPENSE	EXP874	0	0	0	0	0
5	875-GAS SYSTEM T&D TRAINING	EXP875	0	0	0	0	0
6	878-METER & HOUSE REG EXP	EXP878	0	0	0	0	0
7	879-CUSTOMER INSTALL EXP	EXP879	0	0	0	0	0
8	880-OTHER EXPENSE	EXP880	19,043	3,841	16,242	5,246	2,383
9	882-METERING SYS GAS TRAINING	EXP882	0	0	0	0	0
10	TOTAL OPERATION LABOR		19,944	4,023	17,010	5,494	2,496
MAINTENANCE							
11	885-SUPERVISION	LABDM	279	56	238	77	35
12	886-MAINT STRUCT & IMPROVE	EXP886	0	0	0	0	0
13	887-MAINTENANCE OF MAINS	EXP887	0	0	0	0	0
14	889-MT OF MEAS & REG STA EQ	EXP889	0	0	0	0	0
15	890-MT OF REG EQ (INDUST)	EXP890	0	0	0	0	0
16	891-MT OF REG EQ (CITY GATE)	EXP891	530	107	452	146	66
17	892-MAINTENANCE OF SERVICES	EXP892	0	0	0	0	0
18	893-MAINT METER & HOUSE REG	EXP893	0	0	0	0	0
19	894-MAINT OF OTHER EQUIP	EXP894	0	0	0	0	0
20	TOTAL MAINTENANCE LABOR		808	163	689	223	101
21	TOTAL DISTRIB & TRANS LABOR		20,752	4,186	17,700	5,716	2,597
CUSTOMER ACCOUNTS LABOR							
22	901-SUPERVISION	LABCA	0	0	0	0	0
23	902-METER READING EXPENSE	EXP902	0	0	0	0	0
24	903-CUST RECORDS & COLLECT	EXP903	0	0	0	0	0
25	TOTAL CUSTOMER ACCTS LABOR		0	0	0	0	0

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
DEVEL OF LABOR ALLOC CON'T-21			ALLOC	TOTAL COMPANY	
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	325	149	3
5	921-OFFICE SUPPLIES & EXP	EXP921	789	361	8
6	923-OUTSIDE SERV EMPLOYED	EXP923	46,562	21,308	444
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		47,680	21,819	454
MAINTENANCE					
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0
12	TOTAL ADMIN & GEN LABOR		47,680	21,819	454
13	TOTAL GAS O & M LABOR		235,042	107,560	2,239
14	CONSTRUCTION LABOR	DISTRPLT	0	0	0
15	OTHER LABOR	LABOR	0	0	0
16	SUM OF ALLOCATED LABOR EXP		235,042	107,560	2,239

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
DEVEL OF LABOR ALLOC CONT-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	72	13	60	18	9	1
5	921-OFFICE SUPPLIES & EXP	EXP921	176	31	147	43	21	2
6	923-OUTSIDE SERV EMPLOYED	EXP923	10,381	1,836	8,669	2,532	1,263	130
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		10,631	1,880	8,877	2,592	1,293	133
MAINTENANCE								
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		10,631	1,880	8,877	2,592	1,293	133
13	TOTAL GAS O & M LABOR		52,404	9,268	43,760	12,779	6,376	655
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		52,404	9,268	43,760	12,779	6,376	655

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		747,991	353,009	4,634
2	NET OPER INC (PRESENT RATES)		39,002	23,764	(8)
3	RATE OF RETURN (PRES RATES)		5.21%	6.73%	-0.16%
4	RELATIVE RATE OF RETURN		1.000	1.291	-0.032
5	SALES REVENUE (PRE RATES)		43,042,665	19,583,295	433,962
6	ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
7	SALE REV \$/CCF (PRE RATES)		\$0.7370	\$1.2379	\$1.2008
CLAIMED RATE OF RETURN					
8	CLAIMED RATE OF RETURN		7.24%	7.24%	7.24%
9	RETURN REQ FOR CLAIMED ROR		54,155	25,558	335
10	SALES REVENUE REQ CLAIMED ROR		43,067,757	19,586,265	434,530
11	REVENUE DEFICIENCY SALES REV		25,092	2,970	568
12	PERCENT INCREASE REQUIRED		0.06%	0.02%	0.13%
13	ANNUAL BOOKED CCF SALES		58,401,190	15,819,246	361,408
14	SALES REV REQUIRED \$/CCF		\$0.7374	\$1.2381	\$1.2023
15	REVENUE DEFICIENCY \$/CCF		\$0.0004	\$0.0002	\$0.0016

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

TOTAL PRODUCTION			HIGH WINTER SMALL	LOW WINTER SMALL	HIGH WINTER MEDIUM	LOW WINTER MEDIUM	HIGH WINTER LARGE	LOW WINTER LARGE
		ALLOC	G-40 & T-40	G-50 & T-50	G-41 & T-41	G-51 & T-51	G-42 & T-42	G-52 & T-52
REVENUE REQUIREMENTS-22								
PRESENT RATES								
1	RATE BASE		192,193	12,399	144,967	19,407	20,355	1,026
2	NET OPER INC (PRESENT RATES)		4,299	453	8,313	946	1,204	28
3	RATE OF RETURN (PRES RATES)		2.24%	3.66%	5.73%	4.88%	5.92%	2.76%
4	RELATIVE RATE OF RETURN		0.429	0.701	1.100	0.935	1.135	0.529
5	SALES REVENUE (PRE RATES)		9,333,876	1,871,470	7,963,295	2,557,173	1,169,042	130,553
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)		\$1.0967	\$0.8463	\$0.7384	\$0.6626	\$0.2140	\$0.0115
CLAIMED RATE OF RETURN								
8	CLAIMED RATE OF RETURN		7.24%	7.24%	7.24%	7.24%	7.24%	7.24%
9	RETURN REQ FOR CLAIMED ROR		13,915	898	10,496	1,405	1,474	74
10	SALES REVENUE REQ CLAIMED ROR		9,349,798	1,872,206	7,966,908	2,557,933	1,169,489	130,629
11	REVENUE DEFICIENCY SALES REV		15,922	736	3,614	760	446	76
12	PERCENT INCREASE REQUIRED		0.17%	0.04%	0.05%	0.03%	0.04%	0.06%
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		\$1.0986	\$0.8466	\$0.7387	\$0.6628	\$0.2141	\$0.0115
15	REVENUE DEFICIENCY \$/CCF		\$0.0019	\$0.0003	\$0.0003	\$0.0002	\$0.0001	\$0.0000

TOTAL PRODUCTION				RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
ALLOCATION FACTOR TABLE-23		ALLOC	TOTAL COMPANY		
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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9					
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18					
DISTRIBUTION ALLOCATORS					
1	DISTRIBUTION ALLOCATOR	DISTR	100.0000%	28.4197%	0.5782%
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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
ALLOCATION FACTOR TABLE-23							
DEMAND RELATED							
1	-----						
2	PRODUCTION ALLOCATORS						
3	DES DAY REMANNG DEMNDS - SALES	87,101	4,354	64,795	7,186	9,046	389
4	LPG PROD ALLOC-PROD	87,101	4,354	64,795	7,186	9,046	389
5	LNG PROD ALLOC-PROD	87,101	4,354	64,795	7,186	9,046	389
6	LPG & LNG PROD ALLOC-DISTR	87,101	4,354	64,795	7,186	9,046	389
7	LPG PRODUCTION DEMAND	DEMLPG					
8	LNG PRODUCTION DEMAND	DEMLNG					
9							
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11							
12							
13							
14							
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16							
17							
18							

DISTRIBUTION ALLOCATORS

1	DISTRIBUTION ALLOCATOR	DISTR	15.8702%	3.3949%	19.3598%	5.8797%	9.2079%	17.2896%
2								
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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
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			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-24		ALLOC						
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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TOTAL PRODUCTION			TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
ALLOCATION FACTOR TABLE CONT-25					
CUSTOMER RELATED			ALLOC		
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					
31					
32					
33					
34					
35					

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
ALLOCATION FACTOR TABLE CONT-25		ALLOC					
CUSTOMER RELATED							
1	ACCT 380-SERVICES	CUST380	5,528,345	1,215,496	1,370,796	587,932	315,107
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	6,705,995	1,474,421	1,804,291	773,857	159,154
3	ACCT 386-OTHER PROP CUST PREM	CUST386	15.8702%	3.3949%	19.3598%	5.8797%	17.2896%
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	12	36	96	12	324
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	53,184	11,660	6,458	2,799	159
6	CUSTOMER DEPOSITS	CUSTDEP	17,942	11,571	1,004	5,006	1,155
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	3,412	789	2,192	945	309
8	ACCT 902-METER READ EXP	CUST902	53,304	12,020	7,418	2,919	3,241
9	ACCT 903-CUST RECORDS & COLL	CUST903	71,055	15,764	15,858	6,821	1,564
10	ACCT 488 RECONNECT FEE	CUST488R	52,989	11,628	0	0	0
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	15.1341%	3.6153%	10.1982%	3.7206%	9.7998%
12	ACCT 909-INFO & INSTR ADVERT	CUST909	15.1341%	3.6153%	10.1982%	3.7206%	9.7998%
13							
14							
15							
16							
17							
18	ANNUAL NO SALES CUSTOMERS		49,576	10,839	4,320	1,866	15
19	ANNUAL NO OF TRANS CUSTOMERS		3,412	789	2,192	945	309
20	ANNUAL NUMBER GAS BILLS		57,405	12,608	7,091	3,042	329
21							
22	ANNUAL NO METER EXCL DAILY MET		53,184	11,660	6,458	2,799	159
23	ANNUAL NO METERS DAILY METERED		12	36	96	12	324
24							
25	TOTAL SALES & TRANSP CUSTOMERS		52,989	11,628	6,512	2,811	361
26							
27	NUMBER OF SERVICES		3,240	712	546	234	31
28							
29							
30							
31							
32							
33							
34							
35							

TOTAL PRODUCTION		TOTAL COMPANY		RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
ALLOCATION FACTOR TABLE CONT-26		ALLOC			
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	920,229	0	434,530
10	RESID HEATING RATE R-5 & R-10	C488RH	27,787,185	19,586,265	0
11	LOW LF SMALL RATE G40 & T40	C488G40	13,437,900	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	10,537,881	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	2,182,860	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,759,933	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	3,415,279	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	1,945,127	0	0
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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
ALLOCATION FACTOR TABLE CONT-26							

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	0	0	0	0	0	0
2	RESID HEATING RATE R-5 & R-10	C904RH	0	0	0	0	0	0
3	LOW LF SMALL RATE G40 & T40	C904G40	7,083	0	0	0	0	0
4	LOW LF MEDIUM RATE G41 & T41	C904G41	0	0	5,436	0	0	0
5	LOW LF LARGE RATE G42 & T42	C904G42	0	0	0	92	0	0
6	HIGH LF SMALL RATE G50 & T50	C904G50	0	1,909	0	0	0	0
7	HIGH LF MEDIUM RATE G51 & T51	C904G51	0	0	0	1,001	0	0
8	HIGH LF LARGE RATE G52 & T52	C904G52	0	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	0
10	RESID HEATING RATE R-5 & R-10	C488RH	0	0	0	0	0	0
11	LOW LF SMALL RATE G40 & T40	C488G40	9,349,798	0	0	0	0	0
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0	0	7,966,908	0	0	0
13	LOW LF LARGE RATE G42 & T42	C488G42	0	0	0	1,169,489	0	0
14	HIGH LF SMALL RATE G50 & T50	C488G50	0	1,872,206	0	0	0	0
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0	0	0	2,557,933	0	0
16	HIGH LF LARGE RATE G52 & T52	C488G51	0	0	0	0	0	130,629

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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-27	ALLOC			
1 TOTAL GAS PLANT IN SERVICE	PLANT	131,165,787	1,466,109	18,294
2 SUM OF ALLOCATED LABOR EXP	LABOR	6,038,340	107,560	2,239
3 ACCT 305-STRUCTURES & IMPROVE	PLT305	169,854	80,545	969
4 ACCT 311-LP GAS EQUIP	PLT311	862,270	408,888	4,918
5 ACCT 320-OTHER EQUIPMENT	PLT320	34,055	16,149	194
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	10,725	223
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	22,974	409	9
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	18,359	382
17 ACCT 376 MAINS & 380 SERVICES	PLT37680	97,317,326	0	0
18 TOTAL DISTRIBUTION PLANT	DISTRPLT	120,597,781	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	20,802,285	395,208	6,580
23 TOTAL GENERAL PLt EXCL 397M	GENPLT	2,869,562	33,643	700
24 TOTAL GAS O & M LABOR	OMLAB	3,466,919	107,560	2,239
25 TOTAL PROD & STORAGE PLANT	PSPLT	2,933,454	1,391,044	16,731
26 TOTAL ADMIN & GEN EXPENSE	TOTAG	4,259,794	115,843	2,105
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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	805,287	44,891	602,396	72,337	84,282	3,891
2	SUM OF ALLOCATED LABOR EXP	LABOR	52,404	9,268	43,760	12,779	6,376	655
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	44,510	2,225	33,112	3,672	4,623	199
4	ACCT 311-LP GAS EQUIP	PLT311	225,959	11,294	168,093	18,641	23,466	1,009
5	ACCT 320-OTHER EQUIPMENT	PLT320	8,924	446	6,639	736	927	40
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	5,225	924	4,363	1,274	636	65
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	199	35	166	49	24	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	8,945	1,582	7,469	2,181	1,088	112
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	211,526	28,946	172,858	40,670	25,732	2,127
23	TOTAL GENERAL PLt EXCL 397M	GENPLT	16,391	2,899	13,688	3,997	1,994	205
24	TOTAL GAS O & M LABOR	OMLAB	52,404	9,268	43,760	12,779	6,376	655
25	TOTAL PROD & STORAGE PLANT	PSPLT	768,715	38,423	571,856	63,418	79,833	3,434
26	TOTAL ADMIN & GEN EXPENSE	TOTAG	58,754	7,973	47,338	11,252	6,815	581

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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-28	ALLOC			
1 ACCT 717-PROPANE EXPENSES	EXP717	5,517	2,616	31
2 ACCT 718-DISPATCHING PROD	EXP718	0	0	0
3 ACCT 735-MISCELLANEOUS	EXP735	19,818	9,398	113
4 ACCT 741-MAINTENANCE OF PLANT	EXP741	2,407	1,141	14
5 ACCT 742-MAINTENANCE OF EQUIP	EXP742	8,277	3,925	47
6 ACCT 743-GAS SYS PROD TRAINING	EXP743	657	312	4
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	347,894	75,348	1,548
26 ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	178,947	0	0
27 ACCT 920-ADMIN & GEN SALARY	EXP920	29,106	518	11
28 ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	2,118,743	37,741	786
29 ACCT 930-MISC GEN EXP	EXP930	72,126	1,285	27
30 ACCT 935-MAINT OF GENERAL PLT	EXP935	21,214	249	5
31 GAS PROD LABOR ACCTS 717-735	LABPO	19,155	9,083	109
32 GAS PROD LABOR ACCTS 741-743	LABPM	7,013	3,325	40
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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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	1,446	72	1,076	119	150	6
2	ACCT 718-DISPATCHING PROD	EXP718	0	0	0	0	0	0
3	ACCT 735-MISCELLANEOUS	EXP735	5,193	260	3,863	428	539	23
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	631	32	469	52	66	3
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	2,169	108	1,614	179	225	10
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	172	9	128	14	18	1
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	36,283	6,815	30,171	9,364	4,419	336
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0	0	0	0	0	0
27	ACCT 920-ADMIN & GEN SALARY	EXP920	253	45	211	62	31	3
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	18,388	3,252	15,355	4,484	2,237	230
29	ACCT 930-MISC GEN EXP	EXP930	626	111	523	153	76	8
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	121	21	101	30	15	2
31	GAS PROD LABOR ACCTS 717-735	LABPO	5,020	251	3,734	414	521	22
32	GAS PROD LABOR ACCTS 741-743	LABPM	1,838	92	1,367	152	191	8
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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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	19,125	9,069	109
2 TOTAL GAS PROD MAINT LABOR	TLABPM	6,983	3,311	40
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	206,996	3,687	77
10 ACCT 926-EMPLOY PENSION & BENF	EXP926	1,370,238	24,408	508
11 ACCT 380-383-SERV,METRS & REGUL	PLT3803	47,916,795	0	0
12 ACCT 925-INJURIES & DAMAGES	EXP925	262,313	4,673	97
13 ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	270,328	4,762	98
14 ACCT 303-MISC INTANGIBLE PLT	PLT303	2,325,358	41,421	862
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	65,443,047	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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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 CONT-29							
1	TOTAL GAS PROD OPER LABOR	TLABPO	5,012	251	3,728	413	22
2	TOTAL GAS PROD MAINT LABOR	TLABPM	1,830	91	1,361	190	8
3	TOTAL DISTR OPER LABOR	TLABDO	19,944	4,023	17,010	2,496	280
4	TOTAL DISTR MAINT LABOR	TLABDM	808	163	689	101	11
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	1,796	318	1,500	219	22
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	11,892	2,103	9,930	1,447	149
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0	0	0	0	0
12	ACCT 925-INJURIES & DAMAGES	EXP925	2,277	403	1,901	277	28
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	2,326	405	1,938	282	29
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	20,181	3,569	16,852	2,455	252
15	ACCT 321-LNG EQUIPMENT	PLT321	7,247	362	5,391	753	32
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	47,949	2,397	35,670	4,980	214
17	ACCT 362-GAS HOLDERS	PLT362	401,808	20,084	298,910	41,729	1,795
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	11,129	556	8,279	1,156	50
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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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		60,243,868	27,566,460	750,866
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		4,172	1,913	39
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REVENUE REQUIREMENT INPUTS					

1	CLAIMED RATE OF RETURN		7.240%	7.240%	7.240%
2	ANNUAL BOOKED CCF SALES & TRANS		58,401,190	15,819,246	361,408
3	PROPOSED SALES REVENUES		43,067,757	19,586,265	434,530
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

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

REVENUES FROM GAS SALES								
1	REVENUES FIRM SALES OF GAS		12,298,911	2,587,193	10,284,411	3,287,842	2,090,458	1,377,726
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		921	173	766	238	112	9
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11								
12								
REVENUE REQUIREMENT INPUTS								

1	CLAIMED RATE OF RETURN		7.240%	7.240%	7.240%	7.240%	7.240%	7.240%
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		9,349,798	1,872,206	7,966,908	2,557,933	1,169,489	130,629
4	TOTAL ANNUAL CUSTOMERS		52,989	11,628	6,512	2,811	361	324
5								

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

RATIO TABLE-31

CAPACITY RELATED

	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 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	0.02721	0.00117
7 LNG PRODUCTION DEMAND	DEMLNG	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117

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DISTRIBUTION ALLOCATORS

1 DISTRIBUTION ALLOCATOR	DISTR	0.00000	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	TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATIO TABLE CONT-32					
COMMODITY RELATED					
1	ANNUAL FIRM MCF SENDOUT		1.00000	0.45490	0.01039
2	ANNUAL FIRM CCF THROUGHPUT		1.00000	0.27087	0.00619
3	DIRECT GAS COST ALLOCATOR	EGAS	1.00000	0.45494	0.01014
4	CGA BAD DEBT ALLOCATOR	E904GAS	1.00000	0.45864	0.00942
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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TOTAL PRODUCTION

RATIO TABLE CONT-32

COMMODITY RELATED

	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 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		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
RATIO TABLE CONT-33	ALLOC			
CUSTOMER RELATED				
1	ACCT 380-SERVICES	CUST380	0.00000	0.00000
2	ACCT 381-383 METERS,MET INST,REG	CUST3813	0.00000	0.00000
3	ACCT 386-OTHER PROP CUST PREM	CUST386	0.00000	0.00000
4	ACCT 397-COMM EQ METSCAN - TELM	CUST397M	0.00000	0.00000
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.00000	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.00000	0.00000
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	0.00000	0.00000
8	ACCT 902-METER READ EXP	CUST902	0.00000	0.00000
9	ACCT 903-CUST RECORDS & COLL	CUST903	0.00000	0.00000
10	ACCT 488 RECONNECT FEE	CUST488R	0.00000	0.00000
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	0.00000	0.00000
12	ACCT 909-INFO & INSTR ADVERT	CUST909	0.00000	0.00000
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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-33

CUSTOMER RELATED

1	ACCT 380-SERVICES	CUST380	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
3	ACCT 386-OTHER PROP CUST PREM	CUST386	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
5	ACCT 397-COMM EQUIP - ITRON	CUST397I	0.00000	0.00000	0.00000	0.00000	0.00000
6	CUSTOMER DEPOSITS	CUSTDEP	0.00000	0.00000	0.00000	0.00000	0.00000
7	CUSTOMERS TRANSPORTSTION	CUSTTRAN	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
9	ACCT 903-CUST RECORDS & COLL	CUST903	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
11	ACCT 908-CUST ASSISTANCE EXP	CUST908	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

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TOTAL PRODUCTION

	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	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	0.47220	0.00000	0.47220
10 RESID HEATING RATE R-5 & R-10	C488RH	0.70487	0.70487	0.00000
11 LOW LF SMALL RATE G40 & T40	C488G40	0.69578	0.00000	0.00000
12 LOW LF MEDIUM RATE G41 & T41	C488G41	0.75603	0.00000	0.00000
13 LOW LF LARGE RATE G42 & T42	C488G42	0.53576	0.00000	0.00000
14 HIGH LF SMALL RATE G50 & T50	C488G50	0.67835	0.00000	0.00000
15 HIGH LF MEDIUM RATE G51 & T51	C488G51	0.74897	0.00000	0.00000
16 HIGH LF LARGE RATE G52 & T52	C488G52	0.06716	0.00000	0.00000
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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-34

EXTERNALLY DEVELOPED
UNCOLLECTIBLE ACCOUNTS

1	RESID NON HTG RATE R-6 & R-11	C904RNH	0.00000	0.00000	0.00000	0.00000	0.00000
2	RESID HEATING RATE R-5 & R-10	C904RH	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
4	LOW LF MEDIUM RATE G41 & T41	C904G41	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
6	HIGH LF SMALL RATE G50 & T50	C904G50	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
8	HIGH LF LARGE RATE G52 & T52	C904G52	0.00000	0.00000	0.00000	0.00000	0.00000

INTERNALLY DEVELOPED
LATE PAYMENT CHARGES

9	RESID NON HTG RATE R-6 & R-11	C488RNH	0.00000	0.00000	0.00000	0.00000	0.00000
10	RESID HEATING RATE R-5 & R-10	C488RH	0.00000	0.00000	0.00000	0.00000	0.00000
11	LOW LF SMALL RATE G40 & T40	C488G40	0.69578	0.00000	0.00000	0.00000	0.00000
12	LOW LF MEDIUM RATE G41 & T41	C488G41	0.00000	0.00000	0.75603	0.00000	0.00000
13	LOW LF LARGE RATE G42 & T42	C488G42	0.00000	0.00000	0.00000	0.53576	0.00000
14	HIGH LF SMALL RATE G50 & T50	C488G50	0.00000	0.67835	0.00000	0.00000	0.00000
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	0.00000	0.00000	0.00000	0.74897	0.00000
16	HIGH LF LARGE RATE G52 & T52	C488G52	0.00000	0.00000	0.00000	0.00000	0.06716

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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-35	ALLOC			
1 TOTAL GAS PLANT IN SERVICE	PLANT	0.02362	0.01118	0.00014
2 SUM OF ALLOCATED LABOR EXP	LABOR	0.03892	0.01781	0.00037
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	0.03892	0.01781	0.00037
13 ACCT 392-TRANSPORTATION EQUIP	PLT392	0.03892	0.01781	0.00037
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	0.03892	0.01781	0.00037
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	0.04248	0.01900	0.00032
23 TOTAL GENERAL PLANT	GENPLT	0.02562	0.01172	0.00024
24 TOTAL GAS O & M LABOR	OMLAB	0.06780	0.03102	0.00065
25 TOTAL PROD & STORAGE PLANT	PSPLT	1.00000	0.47420	0.00570
26 TOTAL ADMIN & GEN EXPENSE	TOTAG	0.05884	0.02719	0.00049
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2010

TOTAL PRODUCTION			HIGH WINTER SMALL	LOW WINTER SMALL	HIGH WINTER MEDIUM	LOW WINTER MEDIUM	HIGH WINTER LARGE	LOW WINTER LARGE
		ALLOC	G-40 & T-40	G-50 & T-50	G-41 & T-41	G-51 & T-51	G-42 & T-42	G-52 & T-52
INTERNALLY DEVELOPED-35								
1	TOTAL GAS PLANT IN SERVICE	PLANT	0.00614	0.00034	0.00459	0.00055	0.00064	0.00003
2	SUM OF ALLOCATED LABOR EXP	LABOR	0.00868	0.00153	0.00725	0.00212	0.00106	0.00011
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
4	ACCT 311-LP GAS EQUIP	PLT311	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
5	ACCT 320-OTHER EQUIPMENT	PLT320	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
6	ACCT 380-SERVICES	PLT380	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 381-METERS	PLT381	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	ACCT 382-METER INSTALLATION	PLT382	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	ACCT 386-OTHER PROP CUST PREM	PLT386	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	ACCT 383-HOUSE REGULATORS	PLT383	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 396-POWER OPERATED EQUIP	PLT396	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.00868	0.00153	0.00725	0.00212	0.00106	0.00011
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.00868	0.00153	0.00725	0.00212	0.00106	0.00011
14	ACCT 393-STORES EQUIPMENT	PLT393	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ACCT 397-COMMUNICATION EQUIP	PLT397	0.00868	0.00153	0.00725	0.00212	0.00106	0.00011
17	ACCT 376 MAINS & 380 SERVICES	PLT37680	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	TOTAL GAS COSTS	GASCOSTS	0.21663	0.04370	0.18476	0.05967	0.02711	0.00305
20	ACCT 381 - 383 METER & HSE REGUL	PLT3813	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	ACCT 851-879 DIST OPER EXP	EXP8519	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.01017	0.00139	0.00831	0.00196	0.00124	0.00010
23	TOTAL GENERAL PLANT	GENPLT	0.00571	0.00101	0.00477	0.00139	0.00070	0.00007
24	TOTAL GAS O & M LABOR	OMLAB	0.01512	0.00267	0.01262	0.00369	0.00184	0.00019
25	TOTAL PROD & STORAGE PLANT	PSPLT	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
26	TOTAL ADMIN & GEN EXPENSE	TOTAG	0.01379	0.00187	0.01111	0.00264	0.00160	0.00014
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TOTAL PRODUCTION			RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
INTERNALLY DEVELOPED CONT-36	ALLOC	TOTAL COMPANY		

1 ACCT 717-PROPANE EXPENSES	EXP717	1.00000	0.47420	0.00570
2 ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000
3 ACCT 735-MISCELLANEOUS	EXP735	1.00000	0.47420	0.00570
4 ACCT 741-MAINTENANCE OF PLANT	EXP741	1.00000	0.47420	0.00570
5 ACCT 742-MAINTENANCE OF EQUIP	EXP742	1.00000	0.47420	0.00570
6 ACCT 743-GAS SYS PROD TRAINING	EXP743	1.00000	0.47420	0.00570
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	0.03892	0.01781	0.00037
28 ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.03892	0.01781	0.00037
29 ACCT 930-MISC GEN EXP	EXP930	0.03892	0.01781	0.00037
30 ACCT 935-MAINT OF GENERAL PLT	EXP935	0.02562	0.01172	0.00024
31 GAS PROD LABOR ACCTS 717-735	LABPO	1.00000	0.47420	0.00570
32 GAS PROD LABOR ACCTS 741-743	LABPM	1.00000	0.47420	0.00570
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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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-36		ALLOC						
1	ACCT 717-PROPANE EXPENSES	EXP717	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	ACCT 735-MISCELLANEOUS	EXP735	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
7	ACCT 813-OTHER GAS SUPPLY EXP	EXP813	0.14269	0.02878	0.12170	0.03931	0.01786	0.00201
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	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	ACCT 875-GAS SYSTEM T&D TRAINING	EXP875	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 878-METER & HOUSE REG EXP	EXP878	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	ACCT 879-CUSTOMER INSTALL EXP	EXP879	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	ACCT 880-OTHER EXPENSE	EXP880	0.05336	0.01076	0.04551	0.01470	0.00668	0.00075
15	ACCT 882-METERING SYS GAS TRAINING	EXP882	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ACCT 887-MAINTENANCE OF MAINS	EXP887	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	ACCT 889-MT OF M & R STA EQ	EXP889	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ACCT 890-MT OF REG EQ (INDUST)	EXP890	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	ACCT 891-MT OF REG EQ (CITY GATE)	EXP891	0.02577	0.00520	0.02198	0.00710	0.00322	0.00036
20	ACCT 892-MAINTENANCE OF SERV	EXP892	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	ACCT 893-MAINT MET & HOUSE REG	EXP893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	ACCT 902-METER READING EXP	EXP902	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	ACCT 903-CUST RECORDS & COLL	EXP903	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	ACCT 908-CUST ASSISTANCE EXP	EXP908	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.10429	0.01959	0.08673	0.02692	0.01270	0.00097
26	ACCT 904-UNCOLL ACCTS EXP BASE	EXP904B	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	ACCT 920-ADMIN & GEN SALARY	EXP920	0.00868	0.00153	0.00725	0.00212	0.00106	0.00011
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	0.00868	0.00153	0.00725	0.00212	0.00106	0.00011
29	ACCT 930-MISC GEN EXP	EXP930	0.00868	0.00153	0.00725	0.00212	0.00106	0.00011
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	0.00571	0.00101	0.00477	0.00139	0.00070	0.00007
31	GAS PROD LABOR ACCTS 717-735	LABPO	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
32	GAS PROD LABOR ACCTS 741-743	LABPM	0.26205	0.01310	0.19494	0.02162	0.02721	0.00117
33	DIST LABOR OPER ACCT 851 - 882	LABDO	0.01552	0.00313	0.01324	0.00428	0.00194	0.00022
34	DIST LABOR MAINT ACCT 886 - 894	LABDM	0.00460	0.00093	0.00392	0.00127	0.00058	0.00006
35	CUST ACCTS LABOR ACCT 902 - 903	LABCA	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	CUST SERV & INFO LABOR ACCT 908	LABSE	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	ACCT 880-ENERGY MGT & CONTROL	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	1.00000	0.47420	0.00570
2 TOTAL GAS PROD MAINT LABOR	TLABPM	1.00000	0.47420	0.00570
3 TOTAL DISTR OPER LABOR	TLABDO	0.07164	0.03259	0.00073
4 TOTAL DISTR MAINT LABOR	TLABDM	0.02122	0.00966	0.00022
5 TOTAL CUST ACCTS LABOR	TLABCA	0.00000	0.00000	0.00000
6 CUSTOMER SERVICE & INFO LABOR	TLABSE	0.00000	0.00000	0.00000
7 ACCT 886-MAINT STRUCT & IMPROV	EXP886	0.00000	0.00000	0.00000
8 ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.00000	0.00000	0.00000
9 ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.03892	0.01781	0.00037
10 ACCT 926-EMPLOY PENSION & BENF	EXP926	0.03892	0.01781	0.00037
11 ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.00000	0.00000	0.00000
12 ACCT 925-INJURIES & DAMAGES	EXP925	0.03892	0.01781	0.00037
13 ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.03847	0.01762	0.00036
14 ACCT 303-MISC INTANGIBLE PLT	PLT303	0.03892	0.01781	0.00037
15 ACCT 321-LNG EQUIPMENT	PLT321	1.00000	0.47420	0.00570
16 ACCT 361-STRUCTURES & IMPROVE	PLT361	1.00000	0.47420	0.00570
17 ACCT 362-GAS HOLDERS	PLT362	1.00000	0.47420	0.00570
18 ACCT 363-PURIFICATION EQUIPMENT	PLT363	1.00000	0.47420	0.00570
19 ACCT 375-STRUCTURES & IMPROVE	PLT375	0.00000	0.00000	0.00000
20 ACCT 376-MAINS	PLT376	0.00000	0.00000	0.00000
21 ACCT 378-MEAS & REG STATION EQ	PLT378	0.00000	0.00000	0.00000
22 ACCT 397-COMM EQ METSCAN - TEL	PLT397M	0.00000	0.00000	0.00000
23 ACCT 397-COMM EQUIP - ITRON	PLT397I	0.00000	0.00000	0.00000
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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-37							
1	TOTAL GAS PROD OPER LABOR	TLABPO	0.26205	0.01310	0.19494	0.02162	0.00117
2	TOTAL GAS PROD MAINT LABOR	TLABPM	0.26205	0.01310	0.19494	0.02162	0.00117
3	TOTAL DISTR OPER LABOR	TLABDO	0.01552	0.00313	0.01324	0.00428	0.00022
4	TOTAL DISTR MAINT LABOR	TLABDM	0.00460	0.00093	0.00392	0.00127	0.00006
5	TOTAL CUST ACCTS LABOR	TLABCA	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
7	ACCT 886-MAINT STRUCT & IMPROV	EXP886	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
9	ACCT 921-OFFICE SUPPLIES & EXP	EXP921	0.00868	0.00153	0.00725	0.00212	0.00011
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	0.00868	0.00153	0.00725	0.00212	0.00011
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	0.00000	0.00000	0.00000	0.00000	0.00000
12	ACCT 925-INJURIES & DAMAGES	EXP925	0.00868	0.00153	0.00725	0.00212	0.00011
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	0.00860	0.00150	0.00717	0.00207	0.00011
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	0.00868	0.00153	0.00725	0.00212	0.00011
15	ACCT 321-LNG EQUIPMENT	PLT321	0.26205	0.01310	0.19494	0.02162	0.00117
16	ACCT 361-STRUCTURES & IMPROVE	PLT361	0.26205	0.01310	0.19494	0.02162	0.00117
17	ACCT 362-GAS HOLDERS	PLT362	0.26205	0.01310	0.19494	0.02162	0.00117
18	ACCT 363-PURIFICATION EQUIPMENT	PLT363	0.26205	0.01310	0.19494	0.02162	0.00117
19	ACCT 375-STRUCTURES & IMPROVE	PLT375	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
21	ACCT 378-MEAS & REG STATION EQ	PLT378	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
23	ACCT 397-COMM EQUIP - ITRON	PLT397I	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	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
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-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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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	131,165,787	3,097,486	128,068,301	3,097,486	128,068,301
2 LESS: DEPREC & AMORT RES	48,958,719	2,061,113	46,897,606	2,061,113	46,897,606
3 NET UTILITY PLANT IN SERVICE	82,207,068	1,036,373	81,170,695	1,036,373	81,170,695
ADD:					
4 WORKING CASH REQUIREMENT	183,098	7,778	175,320	7,778	175,320
5 MATERIALS & SUPPLIES	820,863	0	820,863	0	820,863
6 PREPAYMENTS	219,278	2,279	216,998	2,279	216,998
DEDUCT:					
7 CUSTOMER DEP, ADV & UNCLAIMED	996,418	0	996,418	0	996,418
8 DEFERRED TAXES	12,871,497	298,439	12,573,058	298,439	12,573,058
9 RATE BASE	69,562,392	747,991	68,814,401	747,991	68,814,401
DEVELOPMENT OF RETURN					
10 SALES OF GAS TO ULTIMATE CUST	61,195,976	43,042,665	18,153,311	694,271	18,153,311
11 OTHER OPERATING REVENUES	1,164,539	88,833	1,075,706	88,833	1,075,706
12 TOTAL GAS OPERATING REVENUES	62,360,515	43,131,498	19,229,017	783,104	19,229,017
LESS:					
13 PURCHASED GAS COSTS	42,188,892	42,188,892	0	4,781	0
14 OTHER OPER & MAINT EXPENSE	9,334,281	770,183	8,564,098	605,899	8,564,098
15 DEPRECIATION EXPENSE	4,329,077	62,843	4,266,234	62,843	4,266,234
16 OTHER TAXES	2,393,765	59,116	2,334,649	59,116	2,334,649
17 INCOME TAXES	715,084	11,463	703,620	11,463	703,620
18 INTEREST ON CUSTOMER DEPOSITS	19,313	0	19,313	0	19,313
19 TOTAL OPERATING EXPENSE	58,980,410	43,092,497	15,887,913	744,102	15,887,913
20 OPERATING INCOME	3,380,105	39,002	3,341,104	39,002	3,341,104
21 RATE OF RETURN	4.86%	5.21%	4.86%	5.21%	4.86%
22 RELATIVE RATE OF RETURN	1.000	1.000	1.000	1.073	0.999

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	68,423	1,689,386	68,423	1,689,386
2	303-MISC INTNGBLE PLANT - 5 YR	LABOR	538,217	20,950	517,266	20,950	517,266
3	303-MISC INTNG PLT - AMORT ADJ	LABOR	29,333	1,142	28,191	1,142	28,191
4	TOTAL INTANGIBLE PLANT		2,325,358	90,515	2,234,844	90,515	2,234,844
PRODUCTION PLANT							
5	304-LAND	DEMLPG	52,494	52,494	0	52,494	0
6	305-STRUCTURES	DEMLPG	169,854	169,854	0	169,854	0
7	310-LAND & LAND RIGHTS	DEMLPG	0	0	0	0	0
8	311-LPG GAS EQUIPMENT	DEMLPG	862,270	862,270	0	862,270	0
9	320-OTHER EQUIPMENT	DEMLPG	34,055	34,055	0	34,055	0
10	321-LNG EQUIPMENT	DEMLPG	27,657	27,657	0	27,657	0
11	TOTAL PRODUCTION PLANT		1,146,330	1,146,330	0	1,146,330	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

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	65,443,047	0	65,443,047	0	65,443,047
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		120,597,781	0	120,597,781	0	120,597,781
GENERAL & COMMON PLANT							
12	389.1-LAND	LABOR	232,947	9,067	223,879	9,067	223,879
13	391-OFFICE EQUIPMENT	LABOR	602,092	23,436	578,656	23,436	578,656
14	392-TRANSPORTATION EQUIP	LABOR	22,974	894	22,079	894	22,079
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	40,119	990,566	40,119	990,566
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	73,518	5,235,677	73,518	5,235,677
22	TOTAL GAS PLANT IN SERVICE		131,165,787	3,097,486	128,068,301	3,097,486	128,068,301

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 CONT-4							
DEPRECIATION & AMORTIZATION RESERVE							
INTANGIBLE PLANT RESERVE							
1	303-MISC INTNGBLE PLANT - 8 YR	PLT303	226,668	8,823	217,845	8,823	217,845
2	303-MISC INTNGBLE PLANT - 5 YR	PLT303	37,261	1,450	35,811	1,450	35,811
3	303-MISC INTNGBLE PLANT - 3 YR	PLT303	0	0	0	0	0
4	TOT INTANGIBLE PLT RESERVE		263,930	10,273	253,656	10,273	253,656
PRODUCTION PLANT RESERVE							
5	305-STRUCTURES	PLT305	93,495	93,495	0	93,495	0
7	311-LPG GAS EQUIPMENT	PLT311	671,661	671,661	0	671,661	0
8	320-OTHER EQUIPMENT	PLT320	21,585	21,585	0	21,585	0
9	321-LNG EQUIPMENT	PLT321	28,803	28,803	0	28,803	0
10	TOTAL PRODUCTION RESERVE		815,545	815,545	0	815,545	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

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 CONT-5							
DISTRIBUTION PLANT RESERVE							
1	375-STRUCTURES & IMPROVE	PLT375	728,698	0	728,698	0	728,698
2	376-MAINS	PLT376	21,331,867	0	21,331,867	0	21,331,867
3	378-MEAS & REG STATION EQ	PLT378	1,019,359	0	1,019,359	0	1,019,359
4	380-SERVICES	PLT380	13,670,062	0	13,670,062	0	13,670,062
5	381-METERS	PLT381	1,743,494	0	1,743,494	0	1,743,494
6	382-METER INSTALLATION	PLT382	4,016,684	0	4,016,684	0	4,016,684
7	383-HOUSE REGULATORS	PLT383	53,587	0	53,587	0	53,587
8	386-CONV BURNERS & WAT HEATER	PLT386	1,960,990	0	1,960,990	0	1,960,990
9	TOTAL DISTRIBUTION PLANT		44,524,741	0	44,524,741	0	44,524,741
GENERAL & COMMON PLT RESERVE							
10	391-OFFICE EQUIPMENT	PLT391	433,041	16,856	416,185	16,856	416,185
11	392-TRANSPORTATION EQUIP	PLT392	47,597	1,853	45,744	1,853	45,744
12	393-STORES EQUIPMENT	PLT393	36,157	0	36,157	0	36,157
13	394-TOOLS, SHOP & GARAGE EQ	PLT394	406,405	0	406,405	0	406,405
14	396-POWER OPERATED EQUIP	PLT396	45,268	0	45,268	0	45,268
15	397-COMMUNICATION EQUIP	PLT397	517,998	20,163	497,835	20,163	497,835
16	397-COMM EQ METSCAN - TELEMET	PLT397M	57,442	0	57,442	0	57,442
17	397-COMM EQUIP - ITRON	PLT397I	801,841	0	801,841	0	801,841
18	TOTAL GENERAL PLT RESERVE		2,345,748	38,872	2,306,876	38,872	2,306,876
19	RESERVE VARIANCE ADJ & BLDG OH	PLANT	(192,206)	(4,539)	(187,667)	(4,539)	(187,667)
20	TOTAL DEPRECIATION RESERVE		48,958,719	2,061,113	46,897,606	2,061,113	46,897,606

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVELOPMENT OF RATE BASE CONT-6						
ADDITIONS TO NET PLANT						
WORKING CAPITAL REQUIREMENTS						
CASH WORKING CAPITAL REQ						
1	PURCHASED GAS	0	0	0	0	0
2	OTHER O&M REVCLAIM	183,098	7,778	175,320	7,778	175,320
3	TOTAL CASH WORKING CAP	183,098	7,778	175,320	7,778	175,320
MATERIALS & SUPPLIES						
4	RENTAL EQUIP REPAIR PARTS PLT386	0	0	0	0	0
5	OTHER DISTRPLT	820,863	0	820,863	0	820,863
6	TOTAL MATERIALS & SUPPLIES	820,863	0	820,863	0	820,863
7	TOTAL WORKING CAPITAL	1,003,961	7,778	996,183	7,778	996,183
PREPAYMENTS						
8	PREPAYMENTS - OTHER PLANT	408,637	9,650	398,987	9,650	398,987
9	PREPAYMENTS - PENSION EXP926	177,633	6,914	170,719	6,914	170,719
10	PREPAYMENTS - OPEB EXP926	(366,993)	(14,285)	(352,708)	(14,285)	(352,708)
11	TOTAL PREPAYMENTS	219,278	2,279	216,998	2,279	216,998
12	TOTAL ADDITIONS TO NET PLT	1,223,239	10,057	1,213,182	10,057	1,213,182

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
DEVELOPMENT OF RATE BASE CONT-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 DEP & AMORT & SETT ADJ	PLANT	12,418,878	293,272	12,125,606	293,272	12,125,606
5	FAS 87 / 106	EXP926	241,753	9,410	232,343	9,410	232,343
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	2,792	115,418	2,792	115,418
9	DEFERRED RATE CASE COSTS	REVCLAIM	60,841	2,584	58,257	2,584	58,257
10	REMEDATION	PSPLT	0	0	0	0	0
11	UNAMORT ITC (ACCT 255)	PLANT	71,077	1,678	69,399	1,678	69,399
12	ACCUM NON-CURRENT	PLANT	(13,780)	(325)	(13,455)	(325)	(13,455)
13	INSURANCE CLAIM	EXP9245	(2,445)	(94)	(2,351)	(94)	(2,351)
14	OTHER	PLANT	0	0	0	0	0
15	TOTAL ACCUM DEF INCOME TAX		12,871,497	298,439	12,573,058	298,439	12,573,058
16	TOTAL DEDUCTIONS TO NET PLT		13,867,915	298,439	13,569,476	298,439	13,569,476
17	TOTAL RATE BASE		69,562,392	747,991	68,814,401	747,991	68,814,401

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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	60,243,868	43,042,665	17,201,203	694,271	17,201,203
2	SPECIAL CONTRACT REVENUES DISTR	952,108	0	952,108	0	952,108
3	TOTAL REVENUE SALES OF GAS	61,195,976	43,042,665	18,153,311	694,271	18,153,311
OTHER OPERATING REVENUES						
487-LATE PAYMENT CHARGES						
4	RESIDENTIAL HEATING - R-5 & R-10 C488RH	73,976	52,144	21,833	52,144	21,833
5	RESIDENTIAL NON-HTG- R-6 & R-11 C488RNH	3,706	1,750	1,956	1,750	1,956
6	C&I SMALL - LLF G40 C488G40	19,045	13,251	5,794	13,251	5,794
7	C&I SMALL - HLF G50 C488G50	5,314	3,605	1,709	3,605	1,709
8	C&I MEDIUM - LLF G41 C488G41	12,283	9,286	2,997	9,286	2,997
9	C&I MEDIUM - HLF G51 C488G51	6,663	4,991	1,673	4,991	1,673
10	C&I LARGE - LLF G42 C488G42	1,065	571	495	571	495
11	C&I LARGE - HLF G52 C488G52	1,226	82	1,144	82	1,144
12	TOTAL ACCOUNT 487	123,279	85,679	37,600	85,679	37,600
488-MISC SERVICE REVENUE						
13	RENTAL REVENUE PLANT	2,106	50	2,056	50	2,056
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	50	920,047	50	920,047
495-ACCR REV - NON DIST BAD DEBT						
	EXP904	0	0	0	0	0
OTHER REVENUES						
21	RENTAL INCOME - GRANITE GENPLT	6,168	158	6,010	158	6,010
22	RENTAL INCOME - USOURCE GENPLT	33,084	848	32,236	848	32,236
23	RENTAL INCOME - USC GENPLT	81,912	2,099	79,813	2,099	79,813
24	TOTAL OTHER REVENUES	121,164	3,104	118,060	3,104	118,060
25	TOTAL OTHER OPERATING REV	1,164,539	88,833	1,075,706	88,833	1,075,706
26	TOTAL GAS OPERATING REVENUE	62,360,515	43,131,498	19,229,017	783,104	19,229,017

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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	972	972	0	972	0
2	717-PROPANE EXPENSES DEM LPG	5,517	5,517	0	5,517	0
3	718-DISPATCHING PRODUCTION GASCOSTS	0	0	0	0	0
4	723-FUEL LPG GAS PROCESS DEM LPG	4,781	4,781	0	4,781	0
5	728-LIQUID PETROLEUM GAS EGAS	0	0	0	0	0
6	735-MISCELLANEOUS DEM LPG	19,818	19,818	0	19,818	0
7	736-RENTS DEM LPG	0	0	0	0	0
8	TOTAL OPERATION EXPENSE	31,089	31,089	0	31,089	0
MAINTENANCE						
9	740-SUPERVISION TLABPM	972	972	0	972	0
10	741-MAINTENANCE OF PLANT DEM LPG	2,407	2,407	0	2,407	0
11	742-MAINT OF EQUIPMENT DEM LPG	8,277	8,277	0	8,277	0
12	769-MAINT OF SCADA PRODUCTION DEM LPG	657	657	0	657	0
13	TOTAL MAINTENANCE EXPENSE	12,314	12,314	0	12,314	0
14	TOTAL MANUF GAS PROD EXP	43,403	43,403	0	43,403	0

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		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
OPER & MAINT EXPENSE CON'T-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
2	TOTAL DIRECT GAS COSTS		42,184,110	42,184,110	0	0
3	813-OTHER GAS SUPPLY EXP	GASCOSTS	125,576	125,576	0	0
4	813-OTH GAS SUPP EXP-DEL SERV	DISTR	65,073	0	65,073	65,073
5	TOTAL GAS SUPPLY EXPENSE		42,374,759	42,309,687	65,073	65,073
6	TOTAL PRODUCTION EXPENSE		42,418,162	42,353,089	65,073	65,073
TRANSMISSION EXPENSES						
7	852-COMMUNICATION SYSTEM EXP	DISTR	30,680	0	30,680	30,680
8	856-MAINS EXPENSE	DISTR	3	0	3	3
9	857-T&D OPER MEAS & REGUL STNQ	DISTR	821	0	821	821
10	TOTAL TRANSMISSION EXPENSES		31,504	0	31,504	31,504

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			TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
OPER & MAINT EXPENSE CON'T-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 CON'T-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	4,662	0	4,662	0	4,662
14	BAD DEBT EXP ADJ COST OF GAS	E904GAS	4,172	4,172	0	0	0
15	TOTAL ACCOUNT 904		347,894	164,284	183,610	0	183,610
16	TOTAL CUSTOMER ACCTS EXP		1,584,758	164,284	1,420,473	0	1,420,473
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 CON'T-13							
ADMINISTRATIVE & GENERAL EXPENSE							
1	920-ADMIN & GENERAL SALARY	LABOR	29,106	1,133	27,973	1,133	27,973
2	921-OFFICE SUPPLIES & EXP	LABOR	206,996	8,057	198,938	8,057	198,938
3	923-OUTSIDE SERV EMPLOYED	LABOR	238,816	9,296	229,520	9,296	229,520
4	923-OUTSIDE SERV PEN & PBOP	LABOR	(391,541)	(15,241)	(376,301)	(15,241)	(376,301)
5	923-OUTSIDE SERV UNITIL	LABOR	2,271,469	88,417	2,183,052	88,417	2,183,052
6	924-PROPERTY INSURANCE	PLANT	8,015	189	7,826	189	7,826
7	925-INJURIES & DAMAGES	LABOR	262,313	10,211	252,102	10,211	252,102
8	PROPERTY & LIABILITY INSUR ADJ	EXP9245	34,364	1,322	33,042	1,322	33,042
9	926-EMPLOYED PENSION & BENF	LABOR	1,050,249	40,881	1,009,368	40,881	1,009,368
10	PENSION PBOP & 401K ADJ	LABOR	287,359	11,185	276,174	11,185	276,174
11	MEDICAL & DENTAL ADJUSTMENT	LABOR	32,631	1,270	31,360	1,270	31,360
12	OTHER ADJUSTMENT ACCT 926	LABOR	0	0	0	0	0
13	928-REGULATORY COMM EXPENSE	REVCLAIM	111,270	4,727	106,543	4,727	106,543
14	SETTLEMENT ADJUSTMENTS	TOTAG	(77,470)	(4,559)	(72,911)	(4,559)	(72,911)
15	GAS SUPPLY LEGAL COSTS ACCT 923	GASCOSTS	15,000	15,000	0	15,000	0
16	930-MISC GEN EXP & EEI ADJ	LABOR	70,664	2,751	67,914	2,751	67,914
17	930-SAFETY AWARENESS PROG ADJ	LABOR	1,461	57	1,405	57	1,405
18	931-RENTS	LABOR	12,961	505	12,457	505	12,457
19	TOTAL OPERATION EXPENSE		4,163,663	175,201	3,988,462	175,201	3,988,462
MAINTENANCE							
20	932-ERC COSTS	PSPLT	74,917	74,917	0	74,917	0
21	932 & 935-MAINT OF GENERAL PLT	GENPLT	21,214	544	20,671	544	20,671
22	TOTAL ADMIN & GEN EXPENSE		4,259,794	250,661	4,009,133	250,661	4,009,133
23	WAGE ADJ & INCENTIVE COMP	OMLAB	163,290	11,070	152,219	11,070	152,219
24	UNION BONUS	OMLAB	(19,236)	(1,304)	(17,932)	(1,304)	(17,932)
25	TOTAL GAS O & M EXPENSE		51,523,173	42,959,075	8,564,098	610,681	8,564,098

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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
2	TRANSITION & TRANSACTION AMORT	PLANT	0	0	0	0
3	COMPUTER SOFT & SETTLS ADJ	LABOR	168,814	6,571	162,243	6,571
4	OTHER AMORTIZATIONS	PLANT	156,712	3,701	153,011	3,701
5	FAS 109 NET REG ASSET AMORT	REVCLAIM	106,680	4,532	102,148	4,532
6	AMORT INVESTMENT TAX CREDIT	PLANT	(12,840)	(303)	(12,537)	(303)
7	GRANITE RATE CASE COSTS ADJ	REVCLAIM	0	0	0	0
8	TOTAL AMORTIZATION EXPENSE		419,366	14,500	404,866	14,500
DEPRECIATION EXPENSE						
PRODUCTION PLANT EXP						
9	305-STRUCTURES	PLT305	1,063	1,063	0	1,063
10	311-LPG GAS EQUIPMENT	PLT311	9,348	9,348	0	9,348
11	361-STRUCTURES & IMPROVE	PLT361	4,001	4,001	0	4,001
12	362-GAS HOLDERS	PLT362	34,380	34,380	0	34,380
13	TOTAL PRODUCTION PLANT		48,791	48,791	0	48,791

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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	20,218	0	20,218	0	20,218
2	376-MAINS	PLT376	1,909,817	0	1,909,817	0	1,909,817
3	378.2-MEAS & REG STATION EQ	PLT378	44,655	0	44,655	0	44,655
4	380-SERVICES	PLT380	1,176,056	0	1,176,056	0	1,176,056
5	381-METERS	PLT381	78,904	0	78,904	0	78,904
6	382-METER INSTALLATION	PLT382	415,788	0	415,788	0	415,788
7	383-HOUSE REGULATORS	PLT383	6,605	0	6,605	0	6,605
8	386-OTHER PROP CUST PREM	PLT386	88,323	0	88,323	0	88,323
9	TOTAL DISTRIBUTION PLANT		3,740,366	0	3,740,366	0	3,740,366
GENERAL & COMMON PLANT EXP							
10	391-OFFICE EQUIPMENT	PLT391	38,334	1,492	36,842	1,492	36,842
11	393-STORES EQUIPMENT	PLT393	0	0	0	0	0
12	394-TOOLS, SHOP & GARAGE EQ	PLT394	36,384	0	36,384	0	36,384
13	396-POWER OPERATED EQUIP	PLT396	4,459	0	4,459	0	4,459
14	397-COMMUNICATION EQUIP	PLT397	81,140	3,158	77,981	3,158	77,981
15	397-COMM EQ METSCAN - TELEMET	PLT397M	7,918	0	7,918	0	7,918
16	397-COMM EQUIP - ITRON	PLT397I	168,239	0	168,239	0	168,239
17	BLDG OVERHEAD CLEARING	LABOR	0	0	0	0	0
18	TOTAL GEN & COMMON EXP		336,473	4,650	331,823	4,650	331,823
19	ADJ BLDG OH & RESERVE VARIANCE	PLANT	(215,919)	(5,099)	(210,820)	(5,099)	(210,820)
20	TOTAL DEPR & AMORT EXPENSE		4,329,077	62,843	4,266,234	62,843	4,266,234

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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	90	2,229	90	2,229
2	FICA	LABOR	222,428	8,658	213,770	8,658	213,770
3	FICA ADJUSTMENT	LABOR	0	0	0	0	0
4	TOTAL FEDERAL TAXES		224,748	8,748	216,000	8,748	216,000
STATE TAXES							
5	UNEMPLOYMENT	LABOR	3,531	137	3,394	137	3,394
6	PROPERTY TAX	PLANT	1,490,429	35,197	1,455,233	35,197	1,455,233
7	PROPERTY TAX CAPITALIZED	PLANT	0	0	0	0	0
8	PROPERTY TAX ADJUST	PLANT	734,338	17,341	716,996	17,341	716,996
9	TOTAL STATE TAXES		2,228,298	52,675	2,175,623	52,675	2,175,623
10	PAYROLL TAXES CAPITALIZED	LABOR	(70,447)	(2,742)	(67,705)	(2,742)	(67,705)
11	PAYROLL TAXES ADJUSTMENT	LABOR	11,139	434	10,706	434	10,706
12	TAXES - OTHER	PLANT	26	1	26	1	26
13	TOTAL TAXES OTHER THAN INC		2,393,765	59,116	2,334,649	59,116	2,334,649
14	TOTAL INCOME TAX EXPENSE		715,084	11,463	703,620	11,463	703,620
15	INTEREST ON CUSTOMER DEPOSITS	CUSTDEP	19,313	0	19,313	0	19,313
16	TOTAL EXPENSES		58,980,410	43,092,497	15,887,913	744,102	15,887,913

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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	62,360,515	43,131,498	19,229,017	783,104	19,229,017
OPERATING EXPENSES						
2	OPERATION & MAINTENANCE EXP	51,523,173	42,959,075	8,564,098	610,681	8,564,098
3	DEPRECIATION & AMORTIZATION	4,329,077	62,843	4,266,234	62,843	4,266,234
4	TAXES OTHER THAN INCOME	2,393,765	59,116	2,334,649	59,116	2,334,649
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	4,095,189	50,465	4,044,724	50,465	4,044,724
LESS:						
8	INTEREST EXPENSE	2,379,034	25,581	2,353,453	25,581	2,353,453
9	OTHER ADJ PLANT	0	0	0	0	0
10	NET OPERATING INC BEFORE TXS	1,716,155	24,884	1,691,271	24,884	1,691,271
PERMANENT ITEMS						
11	DRUG SUBSIDIES LABOR	(7,244)	(282)	(6,962)	(282)	(6,962)
12	PENALTIES REVCLAIM	2,000	85	1,915	85	1,915
13	STATE REGUL ASSET AMORT REVCLAIM	106,680	4,532	102,148	4,532	102,148
14	UNALLOWABLE MEALS REVCLAIM	955	41	914	41	914
15	TOTAL PERMANENT ITEMS	102,391	4,375	98,016	4,375	98,016
TEMPORARY DIFFERENCES						
16	ACCRUED REVENUE REVCLAIM	(4,037,699)	(171,515)	(3,866,184)	(171,515)	(3,866,184)
17	BAD DEBT EXP904	(43,341)	(20,467)	(22,874)	(20,467)	(22,874)
18	DEFERRED RATE CASE REVCLAIM	197,852	8,404	189,448	8,404	189,448
19	INSURANCE CLAIM RESERVE EXP9245	(51,826)	(1,994)	(49,832)	(1,994)	(49,832)
20	FASB 87-PENSIONS LABOR	(747,608)	(29,101)	(718,507)	(29,101)	(718,507)
21	PREPAID PROPERTY TAXES PLANT	(102,382)	(2,418)	(99,964)	(2,418)	(99,964)
22	REMEDIAATION PSPLT	148,644	148,644	0	148,644	0
23	PBOP SFAS 106 LABOR	144,141	5,611	138,530	5,611	138,530
24	TRANSACTION COSTS PLANT	1,938,266	45,772	1,892,494	45,772	1,892,494
25	TRANSITION COSTS PLANT	(370,879)	(8,758)	(362,121)	(8,758)	(362,121)
26	UTILITY PLANT DIFFERENCES PLANT	(4,086,096)	(96,493)	(3,989,603)	(96,493)	(3,989,603)
27	TOTAL TEMPORARY DIFF	(7,010,928)	(122,314)	(6,888,614)	(122,314)	(6,888,614)
INVESTMENT TAX CREDIT AMORT						
28	UNAMORTIZED ITC PLANT	(12,840)	(303)	(12,537)	(303)	(12,537)
FEDERAL AND STATE TAX DIFF						
29	TAX DEPRECIATION PLANT	470,221	11,104	459,117	11,104	459,117
30	STATE TAXABLE BASE INCOME	(4,735,001)	(82,254)	(4,652,747)	(82,254)	(4,652,747)

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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		(4,735,001)	(82,254)	(4,652,747)	(82,254)	(4,652,747)
2	STATE INCOME TAX @ 8.50%		(402,475)	(6,992)	(395,483)	(6,992)	(395,483)
3	STATE BUS ENTERPRISE TAX CREDIT	REVCLAIM	(966)	(41)	(925)	(41)	(925)
4	STATE BUSINESS ENTERPRISE TAX	REVCLAIM	1,932	82	1,850	82	1,850
5	TOTAL STATE TAX EXPENSE		(401,509)	(6,951)	(394,559)	(6,951)	(394,559)
6	FED TAX INC BEF FED & STA TAX DIFF		(4,333,492)	(75,303)	(4,258,188)	(75,303)	(4,258,188)
7	LESS: FEDERAL AND STATE TAX DIFF		470,221	11,104	459,117	11,104	459,117
8	FEDERAL TAXABLE INCOME BASE		(4,803,713)	(86,408)	(4,717,305)	(86,408)	(4,717,305)
9	FEDERAL INCOME TAX @ 34.00%		(1,633,262)	(29,379)	(1,603,884)	(29,379)	(1,603,884)
TOT DEF FEDERAL & STATE INC TAX							
10	ACCELERATED DEPRECIATION	PLANT	1,592,120	37,598	1,554,522	37,598	1,554,522
11	PBOP	LABOR	(57,093)	(2,222)	(54,871)	(2,222)	(54,871)
12	PENSION	LABOR	296,127	11,527	284,600	11,527	284,600
13	BAD DEBTS EXPENSE	EXP904	17,169	8,107	9,061	8,107	9,061
14	ACCRUED REVENUE	REVCLAIM	1,599,333	67,937	1,531,396	67,937	1,531,396
15	PREPAID PROPERTY TAXES	PLANT	40,552	958	39,594	958	39,594
16	DEFERRED RATE CASE	REVCLAIM	(78,369)	(3,329)	(75,040)	(3,329)	(75,040)
17	REMEDICATION	PSPLT	(58,878)	(58,878)	0	(58,878)	0
18	TRANSITION COSTS	PLANT	146,905	3,469	143,436	3,469	143,436
19	TRANSACTION COSTS	PLANT	(767,747)	(18,130)	(749,617)	(18,130)	(749,617)
20	INSURANCE CLAIM RESERVE	EXP9245	20,528	790	19,739	790	19,739
21	TOTAL DEFERRED INCOME TAXES		2,750,647	47,826	2,702,821	47,826	2,702,821
22	TAX ADJ LOBBYING & PENALTIES	REVCLAIM	(792)	(34)	(758)	(34)	(758)
23	TOTAL INCOME TAX EXPENSE		715,084	11,463	703,620	11,463	703,620
24	NET INCOME AFTER TAX		3,380,105	39,002	3,341,104	39,002	3,341,104
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 %							
		0.7454%	0.7454%	0.7454%			

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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	(30)	(30)	0	(30)	0
3	717-PROPANE EXPENSES EXP717	1,231	1,231	0	1,231	0
4	718-DISPATCHING PRODUCTION EXP718	0	0	0	0	0
5	735-MISCELLANEOUS EXP735	17,924	17,924	0	17,924	0
6	TOTAL OPERATION LABOR	19,125	19,125	0	19,125	0
MAINTENANCE						
7	740-SUPERVISION LABPM	(30)	(30)	0	(30)	0
8	741-MAINTENANCE OF PLANT EXP741	1,849	1,849	0	1,849	0
9	742-MAINTENANCE OF EQUIP EXP742	5,164	5,164	0	5,164	0
10	743-GAS SYSTEM PROD TRAINING EXP743	0	0	0	0	0
11	TOTAL MAINTENANCE LABOR	6,983	6,983	0	6,983	0
12	TOT MANUFACTURED GAS LABOR	26,108	26,108	0	26,108	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	125,487	91,567	33,920	91,567	33,920

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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
2	908-CUST ASSISTANCE EXP	EXP908	125,636	0	125,636	125,636
3	TOT CUST SERV & INFO EXP		125,636	0	125,636	125,636
ADMINISTRATIVE & GENERAL LABOR						
OPERATION LABOR						
4	920-ADMIN & GENERAL SALARY	EXP920	8,340	325	8,016	8,016
5	921-OFFICE SUPPLIES & EXP	EXP921	20,260	789	19,471	19,471
6	923-OUTSIDE SERV EMPLOYED	EXP923	1,196,197	46,562	1,149,635	1,149,635
7	925-INJURIES & DAMAGES	EXP925	0	0	0	0
8	926-EMPLOYED PENSION & BENF	EXP926	115	4	110	110
9	930-MISCELLANEOUS GEN EXP	EXP930	0	0	0	0
10	TOTAL OPERATION EXPENSE		1,224,912	47,680	1,177,232	1,177,232
MAINTENANCE						
11	935-MAINT OF GENERAL PLT	EXP935	0	0	0	0
12	TOTAL ADMIN & GEN LABOR		1,224,912	47,680	1,177,232	1,177,232
13	TOTAL GAS O & M LABOR		3,466,919	235,042	3,231,876	3,231,876
14	CONSTRUCTION LABOR	DISTRPLT	2,571,421	0	2,571,421	2,571,421
15	OTHER LABOR	LABOR	0	0	0	0
16	SUM OF ALLOCATED LABOR EXP		6,038,340	235,042	5,803,297	5,803,297

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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	69,562,392	747,991	68,814,401	747,991	68,814,401
2 NET OPER INC (PRESENT RATES)	3,380,105	39,002	3,341,104	39,002	3,341,104
3 RATE OF RETURN (PRES RATES)	4.86%	5.21%	4.86%	5.21%	4.86%
4 RELATIVE RATE OF RETURN	1.000	1.000	1.000	1.073	0.999
5 SALES REVENUE (PRE RATES)	60,243,868	43,042,665	17,201,203	694,271	17,201,203
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)	\$1.0316	\$0.7370	\$0.2945	\$0.0119	\$0.2945
CLAIMED RATE OF RETURN					
8 CLAIMED RATE OF RETURN	7.24%	7.24%	7.24%	7.24%	7.24%
9 RETURN REQ FOR CLAIMED ROR	5,036,317	54,155	4,982,163	54,155	4,982,163
10 SALES REVENUE REQ CLAIMED ROR	62,986,395	43,067,757	19,918,638	719,363	19,918,638
11 REVENUE DEFICIENCY SALES REV	2,742,527	25,092	2,717,435	25,092	2,717,435
12 PERCENT INCREASE REQUIRED	4.55%	0.06%	15.80%	3.61%	15.80%
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	\$1.0785	\$0.7374	\$0.3411	\$0.0123	\$0.3411
15 REVENUE DEFICIENCY \$/CCF	\$0.0470	\$0.0004	\$0.0465	\$0.0004	\$0.0465

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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							
15							
16							
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				
28							
29							
30							
31							
32							
33							
34							
35							

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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	920,229	
10	RESID HEATING RATE R-5 & R-10	C488RH	27,787,185	
11	LOW LF SMALL RATE G40 & T40	C488G40	13,437,900	
12	LOW LF MEDIUM RATE G41 & T41	C488G41	10,537,881	
13	LOW LF LARGE RATE G42 & T42	C488G42	2,182,860	
14	HIGH LF SMALL RATE G50 & T50	C488G50	2,759,933	
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	3,415,279	
16	HIGH LF LARGE RATE G52 & T52	C488G51	1,945,127	
17			62,986,395	
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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-27						
1	TOTAL GAS PLANT IN SERVICE	PLANT	131,165,787			
2	SUM OF ALLOCATED LABOR EXP	LABOR	6,038,340			
3	ACCT 305-STRUCTURES & IMPROVE	PLT305	169,854			
4	ACCT 311-LP GAS EQUIP	PLT311	862,270			
5	ACCT 320-OTHER EQUIPMENT	PLT320	34,055			
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	97,317,326			
18	TOTAL DISTRIBUTION PLANT	DISTRPLT	120,597,781			
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	20,802,285			
23	TOTAL GENERAL PLT EXCL 397M	GENPLT	2,869,562			
24	TOTAL GAS O & M LABOR	OMLAB	3,466,919			
25	TOTAL PROD & STORAGE PLANT	PSPLT	2,933,454			
26	TOTAL ADMIN & GEN EXPENSE	TOTAG	4,259,794			
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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-28							
1	ACCT 717-PROPANE EXPENSES	EXP717	5,517				
2	ACCT 718-DISPATCHING PROD	EXP718	0				
3	ACCT 735-MISCELLANEOUS	EXP735	19,818				
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	2,407				
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	8,277				
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	657				
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	347,894				
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	2,118,743				
29	ACCT 930-MISC GEN EXP	EXP930	72,126				
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	21,214				
31	GAS PROD LABOR ACCTS 717-735	LABPO	19,155				
32	GAS PROD LABOR ACCTS 741-743	LABPM	7,013				
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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INTERNALLY DEVELOPED CONT-29		TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
1	TOTAL GAS PROD OPER LABOR	TLABPO	19,125			
2	TOTAL GAS PROD MAINT LABOR	TLABPM	6,983			
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	206,996			
10	ACCT 926-EMPLOY PENSION & BENF	EXP926	1,370,238			
11	ACCT 380-383-SERV,METRS & REGUL	PLT3803	47,916,795			
12	ACCT 925-INJURIES & DAMAGES	EXP925	262,313			
13	ACCT 924 & 925 PROP & LIABILITY INS	EXP9245	270,328			
14	ACCT 303-MISC INTANGIBLE PLT	PLT303	2,325,358			
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	65,443,047			
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	60,243,868				
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	4,172				
10					
11					
12					
REVENUE REQUIREMENT INPUTS					

1 CLAIMED RATE OF RETURN	7.240%				
2 ANNUAL BOOKED CCF SALES & TRANS	58,401,190				
3 PROPOSED SALES REVENUES	62,986,395				
4 TOTAL ANNUAL CUSTOMERS	337,603				
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NORTHERN - NEW HAMPSHIRE
GAS COST OF SERVICE STUDY
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TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
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RATIO TABLE-31

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
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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	1.00000	0.00000
4	CGA BAD DEBT ALLOCATOR	E904GAS	1.00000	1.00000	0.00000
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NORTHERN - NEW HAMPSHIRE
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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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TOTAL COMPANY	TOTAL PRODUCTION	TOTAL DELIVERY	PRODUCTION LESS DIRECT GAS & GAS UNCOLL	TOTAL DELIVERY
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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	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	0.47220	0.52780
10	RESID HEATING RATE R-5 & R-10	C488RH	1.00000	0.70487	0.29513
11	LOW LF SMALL RATE G40 & T40	C488G40	1.00000	0.69578	0.30422
12	LOW LF MEDIUM RATE G41 & T41	C488G41	1.00000	0.75603	0.24397
13	LOW LF LARGE RATE G42 & T42	C488G42	1.00000	0.53576	0.46424
14	HIGH LF SMALL RATE G50 & T50	C488G50	1.00000	0.67835	0.32165
15	HIGH LF MEDIUM RATE G51 & T51	C488G51	1.00000	0.74897	0.25103
16	HIGH LF LARGE RATE G52 & T52	C488G52	1.00000	0.06716	0.93284

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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	0.02362	0.97638	
2	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.03892	0.96108	
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	0.03892	0.96108	
13	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.03892	0.96108	
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	0.03892	0.96108	
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	0.04248	0.95752	
23	TOTAL GENERAL PLANT	GENPLT	1.00000	0.02562	0.97438	
24	TOTAL GAS O & M LABOR	OMLAB	1.00000	0.06780	0.93220	
25	TOTAL PROD & STORAGE PLANT	PSPLT	1.00000	1.00000	0.00000	
26	TOTAL ADMIN & GEN EXPENSE	TOTAG	1.00000	0.05884	0.94116	
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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	1.00000	1.00000	0.00000		
2	ACCT 718-DISPATCHING PROD	EXP718	0.00000	0.00000	0.00000		
3	ACCT 735-MISCELLANEOUS	EXP735	1.00000	1.00000	0.00000		
4	ACCT 741-MAINTENANCE OF PLANT	EXP741	1.00000	1.00000	0.00000		
5	ACCT 742-MAINTENANCE OF EQUIP	EXP742	1.00000	1.00000	0.00000		
6	ACCT 743-GAS SYS PROD TRAINING	EXP743	1.00000	1.00000	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	0.03892	0.96108		
28	ACCT 923-OUTSIDE SERV EMPLOYED	EXP923	1.00000	0.03892	0.96108		
29	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.03892	0.96108		
30	ACCT 935-MAINT OF GENERAL PLT	EXP935	1.00000	0.02562	0.97438		
31	GAS PROD LABOR ACCTS 717-735	LABPO	1.00000	1.00000	0.00000		
32	GAS PROD LABOR ACCTS 741-743	LABPM	1.00000	1.00000	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	1.00000	1.00000	0.00000		
2	TOTAL GAS PROD MAINT LABOR TLABPM	1.00000	1.00000	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	0.03892	0.96108		
10	ACCT 926-EMPLOY PENSION & BENF EXP926	1.00000	0.03892	0.96108		
11	ACCT 380-383-SERV,METRS & REGUL PLT3803	1.00000	0.00000	1.00000		
12	ACCT 925-INJURIES & DAMAGES EXP925	1.00000	0.03892	0.96108		
13	ACCT 924 & 925 PROP & LIABILITY INS EXP9245	1.00000	0.03847	0.96153		
14	ACCT 303-MISC INTANGIBLE PLT PLT303	1.00000	0.03892	0.96108		
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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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-38					
REVENUES FROM GAS SALES					
1 REVENUES FIRM SALES OF GAS	1.00000	1.00000	1.00000		
2					
3					
4					
5					
6					
7					
8					
9					
10					
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18					

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

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		TOTAL COMPANY	RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
PRESENT RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT				
RATE OF RETURN		4.86%	6.73%	-0.16%
REVENUES REQUIRED				
1	CAPACITY COMPONENTS	8,803,637	2,943,089	30,268
2	DEMAND PRODUCTION	285,538	143,197	1,289
3	PRODUCTION LPG & LNG	285,538	143,197	1,289
4	DEMAND DISTRIBUTION	8,518,098	2,799,892	28,979
5	PRESSURE SUPPORT	0	0	0
6	DISTRIBUTION OTHER	8,518,098	2,799,892	28,979
7	COMMODITY COMPONENTS	42,757,127	19,440,099	432,673
8	GAS COSTS	42,757,127	19,440,099	432,673
9	CUSTOMER COMPONENTS	8,496,301	5,016,880	283,688
10	CUSTOMER SERVICES	3,893,774	2,779,003	129,189
11	CUSTOMER METERS	2,813,499	1,066,297	58,419
12	CUSTOMER OTHER	(115,077)	(90,963)	(4,324)
13	CUSTOMER METER READING	240,714	170,968	13,537
14	CUST RECORDS & COLLECT	1,532,242	1,025,880	82,778
15	CUSTOMER INFORMATION	131,148	65,694	4,089
16	UNCOLLECTIBLE BASE COMPONENTS	186,804	166,393	4,237
17	TOTAL COMPANY	60,243,868 60,243,868	27,566,460 27,566,460	750,866
18	TOTAL PRODUCTION	43,042,665	19,583,295	433,962
19	TOTAL DELIVERY SERVICE	17,201,203	7,983,165	316,905
20	DISTRIBUTION COMPONENT \$/CCF	\$0.1491	\$0.1875	\$0.0919
21	CUSTOMER COMPONENT \$/MO/CUST	\$25.17	\$20.63	\$14.30
22	TOTAL THRUPUT CCF	58,401,190	15,819,246	361,408
23	TOTAL ANNUAL CUSTOMERS	337,603	243,142	19,837

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

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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		2.24%	3.66%	5.73%	4.88%	5.92%	2.76%
REVENUES REQUIRED							
1	CAPACITY COMPONENTS	1,132,643	265,162	1,831,997	509,432	864,676	1,226,371
2	DEMAND PRODUCTION	66,320	3,517	56,827	6,093	7,993	303
3	PRODUCTION LPG & LNG	66,320	3,517	56,827	6,093	7,993	303
4	DEMAND DISTRIBUTION	1,066,323	261,645	1,775,170	503,338	856,682	1,226,068
5	PRESSURE SUPPORT	0	0	0	0	0	0
6	DISTRIBUTION OTHER	1,066,323	261,645	1,775,170	503,338	856,682	1,226,068
7	COMMODITY COMPONENTS	9,267,556	1,867,954	7,906,468	2,551,080	1,161,049	130,249
8	GAS COSTS	9,267,556	1,867,954	7,906,468	2,551,080	1,161,049	130,249
9	CUSTOMER COMPONENTS	1,891,345	452,090	540,268	226,287	64,637	21,106
10	CUSTOMER SERVICES	534,195	131,617	172,114	69,586	46,232	31,838
11	CUSTOMER METERS	1,044,689	251,446	290,701	125,335	7,969	(31,357)
12	CUSTOMER OTHER	(13,087)	(3,857)	(260)	(882)	(1,736)	31
13	CUSTOMER METER READING	36,792	8,334	5,185	2,033	1,623	2,243
14	CUST RECORDS & COLLECT	269,304	59,858	59,082	25,344	4,299	5,698
15	CUSTOMER INFORMATION	19,452	4,692	13,445	4,871	6,250	12,654
16	UNCOLLECTIBLE BASE COMPONENTS	7,367	1,988	5,678	1,044	96	0
17	TOTAL COMPANY	60,243,868 60,243,868	12,298,911	2,587,193	10,284,411	3,287,842	2,090,458 1,377,726
18	TOTAL PRODUCTION	9,333,876	1,871,470	7,963,295	2,557,173	1,169,042	130,553
19	TOTAL DELIVERY SERVICE	2,965,035	715,723	2,321,116	730,669	921,415	1,247,174
20	DISTRIBUTION COMPONENT \$/CCF	\$0.1262	\$0.1192	\$0.1651	\$0.1307	\$0.1568	\$0.1076
21	CUSTOMER COMPONENT \$/MO/CUST	\$35.69	\$38.88	\$82.97	\$80.51	\$179.07	\$65.21
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

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

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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		4.86%	6.73%	-0.16%
\$ / CCF				
1	CAPACITY COMPONENTS	0.1507	0.1860	0.0837
2	DEMAND PRODUCTION	0.0049	0.0091	0.0036
3	PRODUCTION LPG & LNG	0.0049	0.0091	0.0036
4	DEMAND DISTRIBUTION	0.1459	0.1770	0.0802
5	PRESSURE SUPPORT	0.0000	0.0000	0.0000
6	DISTRIBUTION OTHER	0.1459	0.1770	0.0802
7	COMMODITY COMPONENTS	0.7321	1.2289	1.1972
8	GAS COSTS	0.7321	1.2289	1.1972
9	CUSTOMER COMPONENTS	0.1455	0.3171	0.7850
10	CUSTOMER SERVICES	0.0667	0.1757	0.3575
11	CUSTOMER METERS	0.0482	0.0674	0.1616
12	CUSTOMER OTHER	(0.0020)	(0.0058)	(0.0120)
13	CUSTOMER METER READING	0.0041	0.0108	0.0375
14	CUST RECORDS & COLLECT	0.0262	0.0649	0.2290
15	CUSTOMER INFORMATION	0.0022	0.0042	0.0113
16	UNCOLLECTIBLE BASE COMPONENTS	0.0032	0.0105	0.0117
17	TOTAL COMPANY	1.0316	1.7426	2.0776
		1.0316		
\$ / MO / CUST				
18	CUSTOMER COMPONENTS	\$25.17	\$20.63	\$14.30
19	CUSTOMER SERVICES	\$11.53	\$11.43	\$6.51
20	CUSTOMER METERS	\$8.33	\$4.39	\$2.94
21	CUSTOMER OTHER	-\$0.34	-\$0.37	-\$0.22
22	CUSTOMER METER READING	\$0.71	\$0.70	\$0.68
23	CUST RECORDS & COLLECT	\$4.54	\$4.22	\$4.17
24	CUSTOMER INFORMATION	\$0.39	\$0.27	\$0.21

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

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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		2.24%	3.66%	5.73%	4.88%	5.92%	2.76%
\$ / CCF							
1	CAPACITY COMPONENTS	0.1331	0.1199	0.1699	0.1320	0.1583	0.1077
2	DEMAND PRODUCTION	0.0078	0.0016	0.0053	0.0016	0.0015	0.0000
3	PRODUCTION LPG & LNG	0.0078	0.0016	0.0053	0.0016	0.0015	0.0000
4	DEMAND DISTRIBUTION	0.1253	0.1183	0.1646	0.1304	0.1568	0.1076
5	PRESSURE SUPPORT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	DISTRIBUTION OTHER	0.1253	0.1183	0.1646	0.1304	0.1568	0.1076
7	COMMODITY COMPONENTS	1.0889	0.8447	0.7331	0.6610	0.2125	0.0114
8	GAS COSTS	1.0889	0.8447	0.7331	0.6610	0.2125	0.0114
9	CUSTOMER COMPONENTS	0.2222	0.2044	0.0501	0.0586	0.0118	0.0019
10	CUSTOMER SERVICES	0.0628	0.0595	0.0160	0.0180	0.0085	0.0028
11	CUSTOMER METERS	0.1228	0.1137	0.0270	0.0325	0.0015	(0.0028)
12	CUSTOMER OTHER	(0.0015)	(0.0017)	(0.0000)	(0.0002)	(0.0003)	0.0000
13	CUSTOMER METER READING	0.0043	0.0038	0.0005	0.0005	0.0003	0.0002
14	CUST RECORDS & COLLECT	0.0316	0.0271	0.0055	0.0066	0.0008	0.0005
15	CUSTOMER INFORMATION	0.0023	0.0021	0.0012	0.0013	0.0011	0.0011
16	UNCOLLECTIBLE BASE COMPONENTS	0.0009	0.0009	0.0005	0.0003	0.0000	0.0000
17	TOTAL COMPANY	1.0316	1.4451	0.9536	0.8519	0.3826	0.1210
		1.0316					
\$ / MO / CUST							
18	CUSTOMER COMPONENTS	\$35.69	\$38.88	\$82.97	\$80.51	\$179.07	\$65.21
19	CUSTOMER SERVICES	\$10.08	\$11.32	\$26.43	\$24.76	\$128.08	\$98.37
20	CUSTOMER METERS	\$19.72	\$21.62	\$44.64	\$44.59	\$22.08	-\$96.88
21	CUSTOMER OTHER	-\$0.25	-\$0.33	-\$0.04	-\$0.31	-\$4.81	\$0.09
22	CUSTOMER METER READING	\$0.69	\$0.72	\$0.80	\$0.72	\$4.50	\$6.93
23	CUST RECORDS & COLLECT	\$5.08	\$5.15	\$9.07	\$9.02	\$11.91	\$17.60
24	CUSTOMER INFORMATION	\$0.37	\$0.40	\$2.06	\$1.73	\$17.31	\$39.10

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

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TOTAL COMPANY		RESIDENTIAL HEATING RATE R-5 & R-10	RESIDENTIAL NON-HEATING RATE R-6 & R-11
CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT			
RATE OF RETURN		7.24%	7.24%
REVENUES REQUIRED			
1	CAPACITY COMPONENTS	10,526,602	3,046,773
2	DEMAND PRODUCTION	307,762	145,838
3	PRODUCTION LPG	307,762	145,838
4	DEMAND DISTRIBUTION	10,218,840	2,900,935
5	PRESSURE SUPPORT	0	0
6	DISTRIBUTION OTHER	10,218,840	2,900,935
7	COMMODITY COMPONENTS	42,759,995	19,440,427
8	GAS COSTS	42,759,995	19,440,427
9	CUSTOMER COMPONENTS	9,512,793	5,133,493
10	CUSTOMER SERVICES	4,393,128	2,866,310
11	CUSTOMER METERS	3,342,272	1,097,408
12	CUSTOMER OTHER	(136,120)	(94,361)
13	CUSTOMER METER READING	242,230	171,273
14	CUST RECORDS & COLLECT	1,538,147	1,026,932
15	CUSTOMER INFORMATION	133,136	65,930
16	UNCOLLECTIBLE BASE COMPONENTS	187,005	166,492
17	TOTAL COMPANY	62,986,395	27,787,185
	62,986,395		920,229
18	TOTAL PRODUCTION	43,067,757	19,586,265
19	TOTAL DELIVERY SERVICE	19,918,638	8,200,920
20	DISTRIBUTION COMPONENT \$/CCF	\$0.1782	\$0.1939
21	CUSTOMER COMPONENT \$/MO/CUST	\$28.18	\$21.11
22	TOTAL THRUPUT CCF	58,401,190	15,819,246
23	TOTAL ANNUAL CUSTOMERS	337,603	243,142

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

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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		7.24%	7.24%	7.24%	7.24%	7.24%	7.24%
REVENUES REQUIRED							
1	CAPACITY COMPONENTS	1,702,684	350,822	2,039,187	607,256	950,358	1,768,828
2	DEMAND PRODUCTION	80,694	4,031	60,045	6,654	8,388	361
3	PRODUCTION LPG	80,694	4,031	60,045	6,654	8,388	361
4	DEMAND DISTRIBUTION	1,621,990	346,791	1,979,142	600,602	941,970	1,768,468
5	PRESSURE SUPPORT	0	0	0	0	0	0
6	DISTRIBUTION OTHER	1,621,990	346,791	1,979,142	600,602	941,970	1,768,468
7	COMMODITY COMPONENTS	9,269,104	1,868,175	7,906,864	2,551,279	1,161,100	130,268
8	GAS COSTS	9,269,104	1,868,175	7,906,864	2,551,279	1,161,100	130,268
9	CUSTOMER COMPONENTS	2,458,702	538,939	586,142	255,697	71,305	46,031
10	CUSTOMER SERVICES	762,687	167,603	189,162	81,067	50,207	43,507
11	CUSTOMER METERS	1,388,026	305,618	319,314	144,174	11,380	(18,106)
12	CUSTOMER OTHER	(21,700)	(7,834)	(405)	(2,016)	(2,532)	(466)
13	CUSTOMER METER READING	37,447	8,440	5,213	2,050	1,631	2,279
14	CUST RECORDS & COLLECT	272,080	60,299	59,268	25,470	4,311	5,752
15	CUSTOMER INFORMATION	20,161	4,814	13,589	4,954	6,308	13,065
16	UNCOLLECTIBLE BASE COMPONENTS	7,410	1,997	5,689	1,047	96	0
17	TOTAL COMPANY	62,986,395 62,986,395	13,437,900	2,759,933	10,537,881	3,415,279	1,945,127
18	TOTAL PRODUCTION	9,349,798	1,872,206	7,966,908	2,557,933	1,169,489	130,629
19	TOTAL DELIVERY SERVICE	4,088,102	887,727	2,570,972	857,346	1,013,372	1,814,499
20	DISTRIBUTION COMPONENT \$/CCF	\$0.1915	\$0.1577	\$0.1840	\$0.1559	\$0.1724	\$0.1553
21	CUSTOMER COMPONENT \$/MO/CUST	\$46.40	\$46.35	\$90.01	\$90.97	\$197.54	\$142.22
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

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

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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		7.24%	7.24%	7.24%
\$ / CCF				
1	CAPACITY COMPONENTS	0.1802	0.1926	0.1679
2	DEMAND PRODUCTION	0.0053	0.0092	0.0048
3	PRODUCTION LPG & LNG	0.0053	0.0092	0.0048
4	DEMAND DISTRIBUTION	0.1750	0.1834	0.1631
5	PRESSURE SUPPORT	0.0000	0.0000	0.0000
6	DISTRIBUTION OTHER	0.1750	0.1834	0.1631
7	COMMODITY COMPONENTS	0.7322	1.2289	1.1975
8	GAS COSTS	0.7322	1.2289	1.1975
9	CUSTOMER COMPONENTS	0.1629	0.3245	1.1690
10	CUSTOMER SERVICES	0.0752	0.1812	0.6435
11	CUSTOMER METERS	0.0572	0.0694	0.2614
12	CUSTOMER OTHER	(0.0023)	(0.0060)	(0.0188)
13	CUSTOMER METER READING	0.0041	0.0108	0.0385
14	CUST RECORDS & COLLECT	0.0263	0.0649	0.2325
15	CUSTOMER INFORMATION	0.0023	0.0042	0.0119
16	UNCOLLECTIBLE BASE COMPONENTS	0.0032	0.0105	0.0118
17	TOTAL COMPANY	1.0785	1.7565	2.5462
		1.0785		
\$ / MO / CUST				
18	CUSTOMER COMPONENTS	\$28.18	\$21.11	\$21.30
19	CUSTOMER SERVICES	\$13.01	\$11.79	\$11.72
20	CUSTOMER METERS	\$9.90	\$4.51	\$4.76
21	CUSTOMER OTHER	-\$0.40	-\$0.39	-\$0.34
22	CUSTOMER METER READING	\$0.72	\$0.70	\$0.70
23	CUST RECORDS & COLLECT	\$4.56	\$4.22	\$4.24
24	CUSTOMER INFORMATION	\$0.39	\$0.27	\$0.22

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

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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		7.24%	7.24%	7.24%	7.24%	7.24%	7.24%
\$ / CCF							
1	CAPACITY COMPONENTS	0.2001	0.1586	0.1891	0.1573	0.1740	0.1553
2	DEMAND PRODUCTION	0.0095	0.0018	0.0056	0.0017	0.0015	0.0000
3	PRODUCTION LPG & LNG	0.0095	0.0018	0.0056	0.0017	0.0015	0.0000
4	DEMAND DISTRIBUTION	0.1906	0.1568	0.1835	0.1556	0.1724	0.1553
5	PRESSURE SUPPORT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	DISTRIBUTION OTHER	0.1906	0.1568	0.1835	0.1556	0.1724	0.1553
7	COMMODITY COMPONENTS	1.0891	0.8448	0.7331	0.6610	0.2125	0.0114
8	GAS COSTS	1.0891	0.8448	0.7331	0.6610	0.2125	0.0114
9	CUSTOMER COMPONENTS	0.2889	0.2437	0.0543	0.0663	0.0131	0.0040
10	CUSTOMER SERVICES	0.0896	0.0758	0.0175	0.0210	0.0092	0.0038
11	CUSTOMER METERS	0.1631	0.1382	0.0296	0.0374	0.0021	(0.0016)
12	CUSTOMER OTHER	(0.0025)	(0.0035)	(0.0000)	(0.0005)	(0.0005)	(0.0000)
13	CUSTOMER METER READING	0.0044	0.0038	0.0005	0.0005	0.0003	0.0002
14	CUST RECORDS & COLLECT	0.0320	0.0273	0.0055	0.0066	0.0008	0.0005
15	CUSTOMER INFORMATION	0.0024	0.0022	0.0013	0.0013	0.0012	0.0011
16	UNCOLLECTIBLE BASE COMPONENTS	0.0009	0.0009	0.0005	0.0003	0.0000	0.0000
17	TOTAL COMPANY	1.0785	1.5790	0.9771	0.8849	0.3995	0.1708
		1.0785					
\$ / MO / CUST							
18	CUSTOMER COMPONENTS	\$46.40	\$46.35	\$90.01	\$90.97	\$197.54	\$142.22
19	CUSTOMER SERVICES	\$14.39	\$14.41	\$29.05	\$28.84	\$139.09	\$134.42
20	CUSTOMER METERS	\$26.19	\$26.28	\$49.04	\$51.30	\$31.53	-\$55.94
21	CUSTOMER OTHER	-\$0.41	-\$0.67	-\$0.06	-\$0.72	-\$7.01	-\$1.44
22	CUSTOMER METER READING	\$0.71	\$0.73	\$0.80	\$0.73	\$4.52	\$7.04
23	CUST RECORDS & COLLECT	\$5.13	\$5.19	\$9.10	\$9.06	\$11.94	\$17.77
24	CUSTOMER INFORMATION	\$0.38	\$0.41	\$2.09	\$1.76	\$17.48	\$40.37