

Summary Page 1
REDACTED

ENERGY NORTH NATURAL GAS, INC
WINTER 2011-2012 COST OF GAS RESULTS
DG 11-192
NOVEMBER 2011 THROUGH APRIL 2012

	Original Filing 1/	Actual	Difference
Peak Gas cost Account 175.20			
Balance 05/01/11 - (Over) / Under	\$3,735,297	\$3,735,297 2/	(\$0)
Peak Gas Costs 5/1/11 - 10/31/11	\$3,557,973	\$3,307,565 3/	(250,408)
Fuel Financing 5/1/11 - 10/31/11	80,980	37,301 3/	(43,679)
Prior Period Adjustment 5/1/10-10/31/10	-	(43,023) 3/	(43,023)
Broker Revenue 5/1/11 - 10/31/11	(987,254)	(764,952) 3/	222,302
280 Day Margins 5/1/11 - 10/31/11	-	- 4/	-
IT Sales Margins 5/1/11 - 10/31/11	-	- 4/	-
Off System Sales Margin 5/1/11 - 10/31/11	(44,872)	(67,043) 4/	(22,171)
Capacity Release 5/1/11 - 10/31/11	(311,822)	(653,025) 4/	(341,203)
Interest 5/1/11 - 10/31/11	78,435	73,178 3/	(5,257)
Sum 5/1/11 - 10/31/11 costs	\$2,373,440	\$1,890,001	(\$483,439)
Beginning Balance 10/31/11 (Over)/Under	\$6,108,737	\$5,625,298	(\$483,439)
Interest 11/1/11 - 4/30/12	42,152	59,360	17,208
Prior Period Adjustments	-	-	0
Interruptible Sales Margin 11/1/11 - 4/30/12	-	-	-
280-Day Margin 11/1/11 - 4/30/12	-	-	-
Off System Sales Margin 11/1/10 -4/30/11	(95,170)	(9,497)	85,673
Capacity Release Credits 11/1/11 - 4/30/12	(19,280)	(40,749)	(21,469)
Other Transportation Related Margins	0	0	0
Fixed Price Option Admin Costs	40,691	0	(40,691)
Broker Revenues 11/1/11 - 4/30/12	(430,318)	(250,791)	179,527
Production & Storage	1,980,428	1,980,428	0
Misc Overhead	10,337	10,337	0
Fuel Financing 11/1/11 - 4/30/12	101,995	107,214	5,219
Transportation Cost of Gas Revenue	-	-	-
Total Adjustment to Costs	\$1,630,835	\$1,856,303	\$225,468
Gas Costs 11/1/11 - 4/30/12	\$56,125,094	\$41,565,303	(\$14,559,791)
Total Gas Costs and Adjustments 11/11 - 04/12	\$57,755,929	\$43,421,606	(\$14,334,323)
Gas Cost Billed	(\$63,864,666)	(47,440,335)	\$16,424,331
Total (Over) / Under 04/30/12	\$0	\$1,606,569	\$1,606,569

Prepared By: Kevin Baxter
Reviewed By: Robert Campbell

ENERGY NORTH NATURAL GAS, INC
WINTER 2011-2012 COST OF GAS RESULTS
DG 11-192
NOVEMBER 2011 THROUGH APRIL 2012

	Original Filing 1/	Actual	Difference
<u>Bad Debts Account 175.52</u>	\$36,020	\$36,020	\$0
	84,431	64,770 5/	(19,661)
Beginning Balance	1,281	(279) 5/	(1,560)
BD Costs 5/1/11 - 10/31/11	\$121,732	\$228,246	(\$21,221)
Interest 5/1/11 - 10/31/11			
Beginning Balance 10/31/11 (Over)/Under	1,420,593	1,132,153	(288,440)
Bad Debt Costs 11/1/11 - 4/30/12	(1,543,183)	(1,249,713)	293,470
Bad Debt CGA Billed	-	-	0
Adjustment	858	2,662	1,804
Interest	\$0	\$113,348	\$113,348
Total (Over) / Under 04/30/12			
<u>Working Capital Account 142.20</u>	\$8,916	\$8,916	(\$0)
	4,522	3,288 6/	(1,234)
Beginning Balance	179	168 6/	(11)
WC Costs 5/1/11 - 10/31/11	\$13,617	\$12,372	(\$1,245)
Interest 5/1/11 - 10/31/11			
Beginning Balance 10/31/11 (Over)/Under	71,328	52,761	(18,567)
Working Capital Costs 11/1/11 - 4/30/12	(85,065)	(65,772)	19,293
Working Capital CGA Billed	-	-	0
Adjustment	120	98	(22)
Interest	\$0	(\$541)	(\$541)
Total (Over) / Under 04/30/12	\$0	\$1,719,376	\$1,719,376
Total 175.20, 175.52, 142.20			

1/ As filed 09-01-11 in the Winter 2011-2012 Cost of Gas DG 11-192.

2/ The beginning balance is the sum of the actual April 30, 2011 balance \$4,200,751 less the May 2011 Billings of \$3,570,466, plus reverse of prior month unbilled \$3,105,012.

3/ The 5/1/11 - 10/31/11 costs are per Schedule 1, page 1, of the Summer 2011 Reconciliation filed on January 31, 2012 in DG 11-046.

4/ The 5/1/11 - 10/31/11 costs are per Schedule 4; of the Summer 2011 Reconciliation filed on January 31, 2012 in DG 11-046.

5/ The 5/1/11 - 10/31/11 costs are per Schedule 1, page 3, of the Summer 2011 Reconciliation filed on January 31, 2012 in DG 11-046.

6/ The 5/1/11 - 10/31/11 costs are per Schedule 5, of the Summer 2011 Reconciliation filed on January 31, 2012 in DG 11-046.

ENERGY NORTH NATURAL GAS, INC

WINTER 2011-2012 COST OF GAS RESULTS
 DG 11-192
 SUMMARY OF DEMAND CHARGES FOR PERIOD
 NOVEMBER 2011 THROUGH APRIL 2012

	<u>Filing</u>	<u>1/ Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Difference</u>
	(a)	May 11 - Oct 11 (b)	Nov 11 - Apr 12 (c)	Total Peak Demand (d)=(b)+(c)	(e)=(d)-(a)
<u>Supplies:</u>					
BP/Nexen					
ICE					
Subtotal Supply Demand Charges	\$6,404	\$0	\$11,147	\$11,147	\$4,743
<u>Pipelines:</u>					
Iroquois Gas Trans	\$160,191	\$0	\$134,544	\$134,544	(\$25,647)
TGP NET 33371	259,015	-	149,172	149,172	(\$109,843)
TGP FTA Z5-Z6 2302	202,161	-	115,760	115,760	(\$86,401)
TGP FTA Z0 - Z6 8587	4,249,377	-	2,602,387	2,602,387	(\$1,646,990)
TGP Dracut FTA Z6 - Z6 42076	893,304	-	500,563	500,563	(\$392,741)
TGP (Concord Lateral) Z6-Z6	4,089,120	1,790,646	2,141,433	3,932,079	(\$157,041)
Portland Natual Gas Pipeline	241,474	-	177,081	177,081	(\$64,393)
ANE (Uniongas and TransCanada)	350,302	-	357,957	357,957	\$7,655
TGP FTA 632	2,133,117	778,427	659,227	1,437,655	(\$695,462)
TGP FTA 11234	1,231,606	478,177	401,589	879,766	(\$351,840)
National Fuel	245,959	104,360	104,655	209,015	(\$36,944)
Subtotal Pipeline Demand Charges	\$14,055,626	\$3,151,610	\$7,344,370	\$10,495,980	(\$3,559,646)
<u>Peaking Supply</u>					
Granite Ridge					
NJR / BG Energy					
DOMAC					
Repsol					
JP Morgan					
Subtotal Peaking Supply	\$520,367	(\$475,061)	\$554,283	\$79,223	(\$441,145)
<u>Propane</u>					
Energy North Propane	\$0	\$0	\$0	\$0	\$0
<u>Storage:</u>					
Demand & Capacity Charges	\$1,567,467	\$743,679	\$534,334	\$1,278,013	(\$289,454)
<u>Other:</u>					
Capacity Managed	(\$3,232,529)	(112,664)	(\$1,118,790)	(\$1,231,454)	\$2,001,075
Pipeline Refunds	\$0	\$0	(\$879,582)	(\$879,582)	(\$879,582)
Total Demand Charges (Forward to Page 4)	\$12,917,335	\$3,307,565	\$6,445,762	\$9,753,327	(\$3,164,008)

1/ Actual Peak Demand costs as filed in Schedule 2B of the Summer 2011 Cost of Gas Reconciliation, DG 11-046 filed January 31, 2012.

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ENERGY NORTH NATURAL GAS, INC
WINTER 2011-2012 COST OF GAS RESULTS
DG 11-192
SUMMARY OF COMMODITY COSTS FOR PERIOD
NOVEMBER 2011 THROUGH APRIL 2012

	<u>Filing</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
Demand Charges (Brought from Page 3):	\$12,917,335		\$9,753,327		(\$3,164,008)
<u>TGP Gulf Commodity</u>					
Therms					
Cost					
<u>Dracut Commodity</u>					
Therms					
Cost					
<u>PNGTS Comodity</u>					
Therms					
Cost					
<u>TGP/Iroquois Commodity</u>					
Therms					
Cost					
<u>TGP/Niagara Commodity</u>					
Therms					
Cost					
<u>City Gate Delivered Supply</u>					
Therms					
Cost					
<u>Storage Gas - Commodity Withdrawn</u>					
Therms					
Cost					
<u>Propane P/S Plant Commodity</u>					
Therms					
Cost					
<u>Propane Tank Farm Commodity</u>					
Therms					
Cost					
<u>LNG P/S Plant Commodity</u>					
Therms					
Cost					
<u>Hedging (Gains) Losses</u>					
<u>Other- Cashout, Broker Penalty, Canadian Managed, Non-Firm costs</u>					
Therms					
Cost					
Prior period Adj					
Subtotal:					
Volumes (net of fuel retention)	85,279,058		68,109,980		(17,169,078)
Cost	\$ 46,765,731	0.5484	\$ 35,119,541	0.5156	\$ (11,646,190) (0.0328)
Total Demand and Commodity Costs	\$ 59,683,066		\$ 44,872,868		\$ (14,810,198)
Demand (therms):	85,279,058		68,109,980		(17,169,078)
Firm Gas Sales	82,632,661		65,771,915		(16,860,746)
Lost Gas (Unaccounted For)	1,652,632		2,104,598		451,966
Unbilled Therms	14,672		(604,340)		(619,012)
Fuel Retention	-		-		-
Company Use	979,095		837,807		(141,288)
Total Demand	85,279,060		68,109,980		(17,169,080)

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ENERGY NORTH NATURAL GAS, INC

WINTER 2011-2012 COST OF GAS RESULTS
DG 11-192

	(A) Actual Volume	(B) Normal Volume	(C) Actual Rate	(A-B)*C Difference
<u>Weather Variance - Volume Impact</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS				
Dracut				
City Gate Delivered Supply				
DOMAC				
Storage gas - commodity withdrawn				
Propane				
LNG				
Total Volume Weather Variance	68,109,980	77,928,952		\$ (3,447,242)

	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate	(B-A)*C Difference
<u>Demand Variance - Commodity Costs</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS Comodity				
City Gate Delivered Supply				
Dracut				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)	85,279,058	68,109,980		\$ (11,190,391)

Demand Variance Net of Weather Variance (7,743,150)

	(A) Actual Volume	(B) Forecast Rate	(C) Actual Rate	(C-B)*A Difference
<u>Rate Variance - Commodity Costs</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS Comodity				
Dracut				
DOMAC				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Total Commodity Cost Rate Variance	68,109,980			\$ (5,147,155)

Demand Charge Variance (from page 3) (3,164,008)

Other Rate Variance (from page 4)
Hedging (Gains)/Losses 4,710,205
Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments (18,848)

Total Rate Variance \$ (3,619,807)

Due to Weather Variance (3,447,242)

Due to Demand Variance (from above) (7,743,150)

Total Gas Cost Variance \$ (14,810,198)

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ENERGY NORTH NATURAL GAS, INC

Summary Page 6
REDACTEDWINTER 2011-2012 COST OF GAS RESULTS
DG 11-192

	FILING	ACTUAL
Cost of Propane	\$ -	\$ 19,541
Cost of LNG	<u>381,653</u>	<u>244,922</u>
Total Costs	381,653	264,463
Percentage of Supplies Used For Pressure Support Purposes	<u>9.9%</u>	<u>9.9%</u>
Cost of Supplies Used For Pressure Support Purposes	<u>37,784</u>	<u>26,182</u>
 Firm Therms Sold	 82,647,332	 65,771,915
Firm Therms Transported	<u>36,930,101</u>	<u>34,162,155</u>
Total Therms	119,577,433	99,934,070
 Actual Liquid Cost/Therm	 0.0003	 0.0003
 Firm Therms Transported	 <u>36,930,101</u>	 <u>34,162,155</u>
 Liquid Costs Allocated to Transported Therms	 11,669	 8,950
Prior (Over) or under Collection	<u>(10,838)</u>	<u>(10,838)</u>
Total	<u>831</u>	<u>(1,888)</u>
 Costs Recovered:		
 Therms Transported	 36,930,101	 34,162,155
Recovery Rate	<u>0.0000</u>	<u>-</u>
Costs Recovered	<u>0</u>	<u>-</u>
 (Over) / Under Collection For Period	 831	 (1,888)

ENERGY NORTH NATURAL GAS, INC

REDACTED

NOVEMBER 2011 THROUGH APRIL 2012
PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 175.20

FOR THE MONTH OF: DAYS IN MONTH	Nov-11 30	Dec-11 31	Jan-12 31	Feb-12 29	Mar-12 31	Apr-12 30	May-12	Total
1 BEGINNING BALANCE	\$ 5,625,298	\$ 4,412,942	\$ 4,356,536	\$ 3,405,366	\$ 3,058,426	\$ 2,900,816	\$ 2,076,323	\$ 5,625,298
3 Add: Actual Costs	4,969,709	8,992,035	10,290,854	8,044,444	5,848,215	3,420,047		41,565,303
5 Add: FPO Admin Costs	-	-	-	-	-	-		-
6 Add: MISC OH	1,723	1,723	1,723	1,723	1,723	1,723		10,337
7 Add: Production and Storage	330,071	330,071	330,071	330,071	330,071	330,071		1,980,428
8 Add: Fuel Financing	7,461	20,451	13,012	17,177	32,756	16,357		107,214
9 Reverse Fuel Finance Estimate	-	-	-	-	-	-		-
10 Add new Fuel Finance Estimate	-	-	-	-	-	-		-
12 Less: CUSTOMER BILLINGS	(1,561,988)	(7,054,008)	(10,548,793)	(10,446,693)	(9,300,630)	(5,703,419)	(2,824,803)	(47,440,335)
13 Estimated Unbilled	(4,911,161)	(7,215,127)	(8,224,110)	(6,469,273)	(3,531,311)	(2,355,050)		(32,706,032)
14 Reverse Prior Month Unbilled		4,911,161	7,215,127	8,224,110	6,469,273	3,531,311	2,355,050	32,706,032
15 Sub-Total Accrued Customer Billings	(6,473,149)	(9,357,975)	(11,557,775)	(8,691,857)	(6,362,668)	(4,527,157)	(469,754)	(47,440,335)
17 Less: REFUND	-	-	-	-	-	-		-
19 Less: Broker Revenues	(59,962)	(52,719)	(37,893)	(51,607)	(10,518)	(38,091)	-	(250,791)
21 NON FIRM MARGIN AND CREDITS	(1,598)	(2,077)	(1,860)	(5,227)	(5,402)	(34,082)	-	(50,245)
23 ENDING BALANCE PRE INTEREST	\$ 4,399,553	\$ 4,344,450	\$ 3,394,668	\$ 3,050,091	\$ 2,892,603	\$ 2,069,684	\$ 1,606,569	\$ 1,547,209
25 MONTH'S AVERAGE BALANCE	5,012,425	4,378,696	3,875,602	3,227,729	2,975,514	2,485,250		
27 INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
29 INTEREST APPLIED	13,389	12,086	10,698	8,335	8,213	6,639		59,360
31 ENDING BALANCE	\$ 4,412,942	\$ 4,356,535.92	\$ 3,405,366	\$ 3,058,426	\$ 2,900,816	\$ 2,076,323	\$ 1,606,569	\$ 1,606,569

ENERGY NORTH NATURAL GAS, INC

REDACTED

NOVEMBER 2011 THROUGH APRIL 2012
OFF PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 175.40

FOR THE MONTH OF: DAYS IN MONTH	Nov-11 30	Dec-11 31	Jan-12 31	Feb-12 29	Mar-12 31	Apr-12 30	May-12	Total
1 BEGINNING BALANCE	\$ 680,336	\$ (408,621)	\$ (409,749)	\$ (410,880)	\$ (411,941)	\$ (1,162,743)	\$ (1,165,849)	680,336
2								
3 Add: ACTUAL COST	-	-	-	-	(748,632)	-		\$ (748,632)
4								
5 Add: MISC OH & PROD and STOR	-	-	-	-	-	-		-
6								
7 Less: CUSTOMER BILLINGS	(2,970,287)	-	-	-	-	-	-	(2,970,287)
8 Estimated Unbilled		-	-	-	-	-		-
9 Reverse Prior Month Unbilled	1,880,968	-	-	-	-	-	-	1,880,968
10 Sub-Total Accrued Customer Billings	(1,089,319)	-	-	-	-	-	-	(1,089,319)
11								
12 Add: ADJUSTMENTS	-	-	-	-	-	-	-	-
13								
14 ENDING BALANCE PRE INTEREST	\$ (408,983)	\$ (408,621)	\$ (409,749)	\$ (410,880)	\$ (1,160,573)	\$ (1,162,743)	\$ (1,165,849)	\$ (1,157,615)
15								
16 MONTH'S AVERAGE BALANCE	135,676	(408,621)	(409,749)	(410,880)	(786,257)	(1,162,743)		
17								
18 INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
19								
20 INTEREST APPLIED	362	(1,128)	(1,131)	(1,061)	(2,170)	(3,106)		(8,234)
21								
22 ENDING BALANCE	\$ (408,621)	\$ (409,749)	\$ (410,880)	\$ (411,941)	\$ (1,162,743)	\$ (1,165,849)	\$ (1,165,849)	\$ (1,165,849)

ENERGY NORTH NATURAL GAS, INC

**MAY 2011 THROUGH OCTOBER 2011
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 175.52 and 175.54**

	FOR THE MONTH OF: DAYS IN MONTH	May-11 31	Jun-11 30	Jul-11 31	Aug-11 31	Sep-11 30	Oct-11 31		Total
1	BEGINNING BALANCE	\$ 60,123	\$ 142,670	\$ 162,766	\$ 177,963	\$ 203,556	\$ 219,853		60,123
2									
3	Add: COST ALLOW	68,670	61,711	45,459	61,250	53,929	90,434		\$ 381,454
4									
5	Adjustment	-	-	-	-	-	-		-
6									
7	Less: CUSTOMER BILLINGS	(28,212)	(58,324)	(42,110)	(34,219)	(36,398)	(46,190)		(245,454)
8	Estimated Unbilled	(32,928)	(16,626)	(5,249)	(7,212)	(9,012)	(45,481)		(116,508)
9	Reverse Prior Month Unbilled	74,739	32,928	16,626	5,249	7,212	9,012		145,766
10	Sub-Total Accrued Customer Billings	13,598	(42,022)	(30,733)	(36,183)	(38,197)	(82,659)		(216,196)
11									
12	ENDING BALANCE PRE INTEREST	\$ 142,391	\$ 162,359	\$ 177,493	\$ 203,030	\$ 219,288	\$ 227,628		\$ 225,381
13									
14	MONTH'S AVERAGE BALANCE	101,257	152,515	170,130	190,497	211,422	223,741		
15									
16	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
17									
18	INTEREST APPLIED	279	407	470	526	565	618		\$ 2,865
19									
20	ENDING BALANCE	\$ 142,670	\$ 162,766	\$ 177,963	\$ 203,556	\$ 219,853	\$ 228,246		\$ 228,246

ENERGY NORTH NATURAL GAS, INC

NOVEMBER 2011 THROUGH APRIL 2012

PEAK BAD DEBT

SCHEDULE 1A

ACCOUNTS 175.52 and 175.54

	FOR THE MONTH OF: DAYS IN MONTH	Nov-11 30	Dec-11 31	Jan-12 31	Feb-12 29	Mar-12 31	Apr-12 30	May-12	Total
1	BEGINNING BALANCE	\$ 228,246	\$ 186,855	\$ 185,908	\$ 156,234	\$ 142,525	\$ 138,176	\$ 124,588	228,246
2									
3	Add: COST ALLOW	139,872	240,508	273,013	216,718	161,759	100,283		\$ 1,132,153
4									
5	Adjustment	-	-	-	-	-	-	-	-
6									
7	Less: CUSTOMER BILLINGS	(109,125)	(172,971)	(271,959)	(274,134)	(246,709)	(148,752)	(71,543)	(1,295,194)
8	Estimated Unbilled	(118,173)	(187,171)	(218,370)	(175,049)	(94,835)	(60,303)		(853,900)
9	Reverse Prior Month Unbilled	45,481	118,173	187,171	218,370	175,049	94,835	60,303	899,381
10	Sub-Total Accrued Customer Billings	(181,817)	(241,969)	(303,159)	(230,813)	(166,495)	(114,220)	(11,241)	(1,249,713)
11									
12	ENDING BALANCE PRE INTEREST	\$ 186,301	\$ 185,394	\$ 155,762	\$ 142,140	\$ 137,789	\$ 124,238	\$ 113,348	\$ 110,686
13									
14	MONTH'S AVERAGE BALANCE	207,274	186,125	170,835	149,187	140,157	131,207		
15									
16	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
17									
18	INTEREST APPLIED	554	514	472	385	387	350		\$ 2,662
19									
20	ENDING BALANCE	\$ 186,855	\$ 185,908	\$ 156,234	\$ 142,525	\$ 138,176	\$ 124,588	\$ 113,348	\$ 113,348

ENERGY NORTH NATURAL GAS, INC
NOVEMBER 2011 THROUGH APRIL 2012
GAS COSTS BY SOURCE
SCHEDULE 2A

FOR THE MONTH OF:	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
DEMAND							
ALBERTA NORTHEAST							
BP/NORTHEAST GAS MARKETS							
CANADIAN CAPACITY MANAGED							
TOTAL CANADIAN DEMAND	\$ (170,917.40)	\$ (171,937.08)	\$ (175,089.68)	\$ (704,311.82)	\$ (187,064.88)	\$ (192,669.54)	\$ (1,101,990.40)
PEAKING SUPPLY	9,631.02	9,130.42	9,130.42	9,130.42	9,130.42	9,130.42	55,283.12
TRANSPORT CAPACITY	1,239,958.44	1,201,003.95	1,206,062.34	1,208,296.49	1,202,380.37	1,233,141.43	7,290,843.02
CAPACITY RELEASE ADJUSTMENT	1,007.50	2,077.00	1,860.00	1,542.75	1,472.50	32,788.75	40,748.50
TOTAL TRANSPORT	\$ 1,240,965.94	\$ 1,203,080.95	\$ 1,207,922.34	\$ 1,209,839.24	\$ 1,203,852.87	\$ 1,265,930.18	\$ 7,331,591.52
STORAGE FIXED COSTS	36,220.00	93,532.33	102,729.95	100,720.81	105,483.13	95,647.34	534,333.56
LNG	-	124,750.00	124,750.00	124,750.00	124,750.00	-	499,000.00
PROPANE	-	-	-	-	-	-	-
PIPELINE REFUNDS	-	(288,376.35)	-	-	(1,051,461.38)	(288,376.34)	(1,628,214.07)
OTHER	543.13	1,086.26	1,086.26	1,303.50	1,803.50	1,303.50	7,126.15
TOTAL DEMAND	\$ 1,116,442.69	\$ 971,266.53	\$ 1,270,529.29	\$ 1,241,432.15	\$ 206,493.66	\$ 890,965.56	\$ 5,697,129.88
COMMODITY							
ALBERTA NORTHEAST / BP							
ALBERTA NORTHEAST / Emera							
SHELL CANADA							
TOTAL CANADIAN COMMODITY	\$ 797,711.16	\$ 841,013.66	\$ 771,324.51	\$ 707,836.61	\$ 605,583.52	\$ 44,716.17	\$ 3,768,185.63
PIPELINE TRANSPORT							
DRACUT SUPPLY							
PNGTS							
GAS SUPPLY							
STORAGE							
LNG							
PROPANE							
OTHER COST ADJUSTMENTS							
CANADIAN CAPACITY MANAGED							
SUPPLIER CASHOUT							
NET OTHER COST ADJUSTMENTS							
SUBTOTAL COMMODITY COST	\$ 3,905,345.61	\$ 8,020,768.17	\$ 9,020,324.75	\$ 6,846,403.18	\$ 4,908,034.51	\$ 2,534,588.43	\$ 35,235,464.65
OFF SYSTEM SALES COST							
OFF SYSTEM SALES COST - PPA							
NON-FIRM COST							
TOTAL COMMODITY COST	\$ 3,853,266.01	\$ 8,020,768.17	\$ 9,020,324.75	\$ 6,803,011.93	\$ 4,893,089.04	\$ 2,529,081.38	\$ 35,119,541.28
ENERGY NORTH NATURAL GAS, INC							
NOVEMBER 2011 THROUGH APRIL 2012							
GAS COSTS SUMMARY							
SCHEDULE 2A							
FOR THE MONTH OF:	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
Total Peak Demand	\$ 1,116,442.69	\$ 971,266.53	\$ 1,270,529.29	\$ 1,241,432.15	\$ 955,125.81	\$ 890,965.56	\$ 6,445,762.03
Off-Peak Demand	-	-	-	-	(748,632.15)	-	(748,632.15)
Total Demand	\$ 1,116,442.69	\$ 971,266.53	\$ 1,270,529.29	\$ 1,241,432.15	\$ 206,493.66	\$ 890,965.56	\$ 5,697,129.88
Total Peak Commodity	\$ 3,853,266.01	\$ 8,020,768.17	\$ 9,020,324.75	\$ 6,803,011.93	\$ 4,893,089.04	\$ 2,529,081.38	\$ 35,119,541.28
Off-Peak Commodity	-	-	-	-	-	-	-
Total Commodity	\$ 3,853,266.01	\$ 8,020,768.17	\$ 9,020,324.75	\$ 6,803,011.93	\$ 4,893,089.04	\$ 2,529,081.38	\$ 35,119,541.28
Firm Sendout Costs	\$ 4,969,708.70	\$ 8,992,034.70	\$ 10,290,854.04	\$ 8,044,444.08	\$ 5,099,582.70	\$ 3,420,046.94	\$ 40,816,671.16

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ENERGY NORTH NATURAL GAS, INC

NOVEMBER 2011 THROUGH APRIL 2012
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

FOR THE MONTH OF:	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
1 DEMAND							
2 Supply							
3 Alberta Northeast							
4 Northeast Gas Markets/HP							
5 Subtotal Canadian Supply	\$ 1,336.46	\$ 5,002.61	\$ 2,835.74	\$ 2,684.93	\$ 2,785.21	\$ 2,154.31	\$ 16,799.26
6 Peaking Supply							
7 Repsol							
8 Granite Ridge							
9 NR/BG Energy							
10 JP Morgan							
11 Subtotal Peaking Supply	\$ 9,631.02	\$ 9,130.42	\$ 9,130.42	\$ 9,130.42	\$ 9,130.42	\$ 9,130.42	\$ 55,283.12
12							
13 Transport Capacity							
14 Iroquois 470-01-RTS	\$ 22,987.18	\$ 22,357.56	\$ 22,819.74	\$ 22,166.25	\$ 22,166.25	\$ 22,047.51	\$ 134,544.49
15 National Fuel N02358	17,935.67	17,327.38	17,290.18	17,186.04	17,185.81	17,729.86	104,654.94
16 PNGTS FT-1999-001	39,238.10	22,070.36	14,238.24	22,196.48	18,288.21	51,732.00	167,763.39
17 Transcanada	47,383.67	44,790.93	48,964.93	47,369.12	48,856.09	48,229.06	285,593.80
18 TGP 632 FTA	138,248.07	81,581.62	109,956.93	109,210.56	108,675.36	108,089.58	655,762.12
19 TGP 2302 FTA Zone 5-6	12,278.43	26,600.94	19,365.28	19,246.24	19,119.78	19,149.53	115,760.20
20 TGP 5587 FTA	431,650.54	442,541.48	434,769.04	431,906.36	431,906.61	429,613.08	2,602,387.11
21 TGP 11234 FTA	78,186.23	52,917.93	65,301.92	64,988.09	64,987.51	64,707.66	391,089.34
22 TGP 33371 NET	15,832.50	34,040.70	23,439.87	26,022.39	23,285.96	24,550.68	149,172.10
23 TGP 72694 NET	357,469.41	357,226.01	356,495.81	356,860.91	356,800.06	356,581.00	2,141,433.20
24 TGP 42076 FTA	69,024.39	89,783.93	81,572.81	81,050.16	81,050.16	80,615.44	483,096.89
25 Union Gas	9,724.25	9,765.11	9,847.59	10,093.89	10,058.57	10,096.03	59,585.44
26 Subtotal Transport Capacity	\$ 1,239,958.44	\$ 1,201,003.95	\$ 1,206,062.34	\$ 1,208,296.49	\$ 1,202,380.37	\$ 1,233,141.43	\$ 7,290,843.02
27							
28 Storage Fixed							
29 Seneca	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 Dominion 300076-Storage	2,676.08	2,758.98	2,730.42	2,716.08	2,944.99	2,476.28	16,302.83
31 NFG Deliverability FSS 2357	36,682.63	35,345.52	35,515.03	35,686.72	35,649.40	33,765.26	212,644.56
32 Tenn Reservation FSMA 523	(11,883.10)	46,683.44	55,740.11	53,573.62	58,144.35	50,661.41	252,919.83
33 Homcoyc Storage SS-NY	8,744.39	8,744.39	8,744.39	8,744.39	8,744.39	8,744.39	52,466.34
34 Subtotal Storage	\$ 36,220.00	\$ 93,532.33	\$ 102,729.95	\$ 100,720.81	\$ 105,483.13	\$ 95,647.34	\$ 534,333.56
35							
36 LNG / DISTRIGAS							
37 LNG / DISTRIGAS FLS160							
38 Transgas Trucking							
39 Subtotal DISTRIGAS	\$ -	\$ 124,750.00	\$ 124,750.00	\$ 124,750.00	\$ 124,750.00	\$ -	\$ 499,000.00
40							
41 Propane							
42 En Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44 Intercontinental Exchange	\$ 543	\$ 1,086	\$ 1,086	\$ 1,304	\$ 1,804	\$ 1,304	\$ 7,126.15
45							
46 Capacity Managed - Canadian							
47							
48 PNGTS Refund per RP02-13							
49 TGP Pipeline Refund PK	\$ -	\$ (288,376.35)	\$ -	\$ -	\$ (302,829.23)	\$ (288,376.34)	\$ (879,581.92)
50 TGP Pipeline Refund OP	\$ -	\$ -	\$ -	\$ -	\$ (748,632.15)	\$ -	\$ (748,632.15)
51 Demand Subtotal	\$ 1,115,435.19	\$ 969,189.53	\$ 1,268,669.29	\$ 1,239,889.40	\$ 205,021.16	\$ 858,176.81	\$ 5,656,381.38
52							
53 Capacity Release Adjustment							
54 ALBERTA NORTHEAST							
55 TGP - FT-A 95346							
56 TGP - FT-A 42076							
57 TGP - FT-A 2302							
58 PNGTS - FT							
59 Total Capacity Release Adjustment							
60							
61 TOTAL DEMAND	\$ 1,116,442.69	\$ 971,266.53	\$ 1,270,529.29	\$ 1,241,432.15	\$ 206,493.66	\$ 890,965.56	\$ 5,697,129.88

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**NOVEMBER 2011 THROUGH APRIL 2012
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B**

FOR THE MONTH OF:	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
COMMODITY							
Canadian Supply							
BP							
ANE Union/Dawn/Iroquois (BG)							
Shell Canada							
Subtotal Canadian Commodity							
Pipeline Transport							
ANE Union/Dawn							
Dominion							
El Paso							
Iroquois							
National Fuel							
PNGTS							
Subtotal TGP Transportation							
Total Transportation							
City Gate Delivery							
VPEM							
Dracut Supply (Repsol)							
PNGTS Supply							
Emera							
Shell							
Subtotal PNGTS							
Gas Supply							
Andarko							
J Aron							
BG LNG							
Barclay							
BP Energy							
Chevron							
Cheniere							
Conoco							
EServices							
StatOil							
EnCan							
Gavlon							
JP Morgan							
Hess							
L. Dreyfus							
Macquarie							
Merrill							
NJR Energy							
Repsol							
South Jersey							
Shell US							
Spark							
Tenaska							
Total Gas & Power							
VPEM							
United							
Total Other TGP Supply							
Peaking Supply							
Granite Ridge (formerly AES)							
NYMEX Hedging (Gains) Losses							
STORAGE WITHDRAWALS							
STORAGE INJECTIONS							
DISTRIGAS (FLS187)							
LNG VAPOR							
LNG BOIL OFF							
Subtotal LNG							
PROPANE							
Country Gas							
Propane Storage Withdrawal							
Energy North Propane							
Subtotal Propane							
Broker Cashout							
Other Taxes W. Virginia							
Subtotal Cashouts							
Capacity Managed - Canadian							
Broker Inventory							
Subtotal Capacity Managed							
TOTAL COMMODITY							
Off System Gas Sales Cost							
Off System Sales Costs - PPA							
NON-FIRM COST							
NET COMMODITY COST	\$ 3,853,266.01	\$ 8,020,768.17	\$ 9,020,324.75	\$ 6,803,011.93	\$ 4,893,089.04	\$ 2,529,081.38	\$ 35,119,541.28

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ENERGY NORTH NATURAL GAS, INC

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NOVEMBER 2011 THROUGH APRIL 2012
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

157	FOR THE MONTH OF:	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
158								
159	Peak Demand 175.20	\$ 1,116,442.69	\$ 971,266.53	\$ 1,270,529.29	\$ 1,241,432.15	\$ 955,125.81	\$ 890,965.56	\$ 6,445,762.03
160	Peak Commodity 175.20	3,853,266.01	8,020,768.17	9,020,324.75	6,803,011.93	4,893,089.04	2,529,081.38	35,119,541.28
161	Total Peak Gas Costs	\$ 4,969,708.70	\$ 8,992,034.70	\$ 10,290,854.04	\$ 8,044,444.08	\$ 5,848,214.85	\$ 3,420,046.94	\$ 41,565,303.31
162								
163	Off-Peak Demand 175.40 OP	-	-	-	-	(748,632.15)	-	(748,632.15)
164	Off-Peak Comm 175.40 OP	-	-	-	-	-	-	-
165	Total Off-Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ (748,632.15)	\$ -	\$ (748,632.15)
166								
167	Firm Sendout Costs	\$ 4,969,708.70	\$ 8,992,034.70	\$ 10,290,854.04	\$ 8,044,444.08	\$ 5,099,582.70	\$ 3,420,046.94	\$ 40,816,671.16

ENERGY NORTH NATURAL GAS, INC

REDACTED

NOVEMBER 2011 THROUGH APRIL 2012
SCHEDULE 3
WINTER CGAC GAS REVENUES BILLED

FOR MONTH OF:	Nov-11 OffPeak	Nov-11 Peak	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12 Peak	Total Peak	Total OffPeak
1 VOLUMES										
2 RESIDENTIAL										
3 R-1	47,895	14,708	77,909	102,345	102,236	94,088	69,436	48,003	508,725	47,895
4 R-1 FPO	3,158	1,669	8,023	10,158	9,996	9,706	6,833	4,028	50,413	3,158
5 R-3	2,068,685	1,057,279	4,686,326	6,824,203	6,953,795	6,272,017	3,676,027	1,646,587	31,116,234	2,068,685
6 R-3 FPO	274,247	173,844	810,726	1,116,575	1,142,461	1,034,094	615,412	287,402	5,180,514	274,247
7 R-4	42,182	4,393	22,780	620,250	511,494	584,265	448,041	276,855	2,468,078	42,182
8 R-4 FPO	1,939	1,054	6,411	139,308	103,704	112,036	73,081	41,201	476,795	1,939
9 Total Residential	2,438,106	1,252,947	5,612,175	8,812,839	8,823,686	8,106,206	4,888,830	2,304,076		
10 COMMERCIAL/INDUSTRIAL										
11 G41 - G43	1,166,134	557,358	2,837,938	4,654,629	4,774,127	4,175,738	2,400,833	1,122,655	20,523,278	1,166,134
12 G41 - G43 (FPO)	69,442	48,182	260,350	416,864	417,406	325,587	209,339	100,784	1,778,512	69,442
13 Total G41-G43	1,235,576	605,540	3,098,288	5,071,493	5,191,533	4,501,325	2,610,172	1,223,439		
14 G51 - G63	323,545	134,003	529,541	674,613	652,853	591,829	448,790	288,774	3,320,403	323,545
15 G51 - G63 (FPO)	15,965	12,272	59,528	62,499	70,330	64,571	49,628	30,135	348,963	15,965
16 Total G51-G63	339,510	146,275	589,069	737,112	723,183	656,400	498,418	318,909		
17 Total Sales Volumes	4,013,192	2,004,762	9,299,532	14,621,444	14,738,402	13,263,931	7,997,420	3,846,424	65,771,915	4,013,192
18 TRANSPORTATION										
19 G41 - G43	1,321,701	403,760	2,577,400	3,708,448	3,933,688	3,663,258	2,517,136	1,387,976	18,191,666	1,321,701
20 G51 - G63	2,361,903	89,955	2,592,439	2,824,294	2,812,250	2,815,446	2,513,878	2,322,227	15,970,489	2,361,903
21 Total Transportation Volumes	3,683,604	493,715	5,169,839	6,532,742	6,745,938	6,478,704	5,031,014	3,710,203	34,162,155	3,683,604
22 Total Volumes	7,696,796	2,498,477	14,469,371	21,154,186	21,484,340	19,742,635	13,028,434	7,556,627	99,934,070	7,696,796
23										
24 RATES										
25 Residential	0.74030	0.77300	0.75530	0.71150	0.69710	0.68890	0.70220	0.72640		
26 Residential (FPO)	0.74030	0.79300	0.79300	0.79300	0.79300	0.79300	0.79300	0.79300		
27 C/I Sales G41 to G43	0.74420	0.77330	0.75670	0.71200	0.69770	0.68910	0.70150	0.72670		
28 C/I Sales G41 to G43 (FPO)	0.74420	0.79330	0.79330	0.79330	0.79330	0.79330	0.79330	0.79330		
29 C/I Transport G41 to G43	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
30 C/I Sales G51 to G63	0.73330	0.77150	0.75420	0.71020	0.69570	0.68740	0.70070	0.72490		
31 C/I Sales G51 to G63 (FPO)	0.73330	0.79150	0.79150	0.79150	0.79150	0.79150	0.79150	0.79150		
32 C/I Transport G51 to G63	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
33										
34 REVENUES										
35 Residential	\$ 1,598,132	\$ 832,042	\$ 3,615,632	\$ 5,369,547	\$ 5,275,322	\$ 4,788,110	\$ 2,944,679	\$ 1,432,058	\$ 24,257,389	\$ 1,598,132
36 Residential (FPO)	\$ 206,798	\$ 140,018	\$ 654,352	\$ 1,003,971	\$ 996,136	\$ 916,578	\$ 551,394	\$ 263,776	\$ 4,526,224	\$ 206,798
37 C/I Sales G41 to G43	\$ 867,837	\$ 431,005	\$ 2,147,468	\$ 3,314,096	\$ 3,330,908	\$ 2,877,501	\$ 1,684,184	\$ 815,833	\$ 14,600,596	\$ 867,837
38 C/I Sales G41 to G43 (FPO)	\$ 51,679	\$ 38,223	\$ 206,536	\$ 330,698	\$ 331,128	\$ 258,288	\$ 166,069	\$ 79,952	\$ 1,410,894	\$ 51,679
39 C/I Transport G41 to G43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 C/I Sales G51 to G63	\$ 237,256	\$ 103,383	\$ 399,380	\$ 479,110	\$ 454,190	\$ 406,823	\$ 314,467	\$ 209,332	\$ 2,366,686	\$ 237,256
41 C/I Sales G51 to G63 (FPO)	\$ 11,707	\$ 9,713	\$ 47,116	\$ 49,468	\$ 55,666	\$ 51,108	\$ 39,281	\$ 23,852	\$ 276,204	\$ 11,707
42 C/I Transport G51 to G63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Winter Gas Cost Rev filed	\$ 2,973,408	\$ 1,554,384	\$ 7,070,484	\$ 10,546,889	\$ 10,443,350	\$ 9,298,408	\$ 5,700,073	\$ 2,824,803	\$ 47,438,391	\$ 2,973,408
44										
45 Winter Proration	\$ -	\$ 7,604	\$ (15,761)	\$ 2,955	\$ 5,018	\$ 3,084	\$ 3,901	\$ -	\$ 6,801	\$ -
46										
47 Less Occupant Billing	\$ 3,121	\$ -	\$ 714	\$ 1,052	\$ 1,675	\$ 862	\$ 555	\$ -	\$ 4,858	\$ 3,121
48 Total	\$ 2,970,287	\$ 1,561,988	\$ 7,054,008	\$ 10,548,793	\$ 10,446,693	\$ 9,300,630	\$ 5,703,419	\$ 2,824,803	\$ 47,440,335	\$ 2,970,287
49										
50 Summer Gas Cost Billed (Acct 175.40)	\$ 2,970,287									\$ 2,973,408
51										
52 Winter Gas Costs Billed (Acct 175.20)		\$ 1,561,988	\$ 7,054,008	\$ 10,548,793	\$ 10,446,693	\$ 9,300,630	\$ 5,703,419	\$ 2,824,803	\$ 47,440,335	
53 Winter Transportation Gas Costs Billed (Acct 175.20)	-	-	-	-	-	-	-	-	-	-
54 Total Winter Gas Cost Billed (Acct 175.20)	\$ -	\$ 1,561,988	\$ 7,054,008	\$ 10,548,793	\$ 10,446,693	\$ 9,300,630	\$ 5,703,419	\$ 2,824,803	\$ 47,440,335	\$ 2,973,408
55										
56										
57 Total Sales CGA Billed	\$ 2,970,287	\$ 1,561,988	\$ 7,054,008	\$ 10,548,793	\$ 10,446,693	\$ 9,300,630	\$ 5,703,419	\$ 2,824,803	\$ 47,440,335	\$ 2,970,287
58										
59 Plus Working Capital Gas Cost Billed	1,204	2,005	9,300	14,621	14,738	13,264	7,997	3,846	65,772	1,204
60 Plus: Bad Debt Cost Billed	71,836	37,289	172,971	271,959	274,134	246,709	148,752	71,543	1,223,358	71,836
61 Plus: Broker Revenues	-	59,962	52,719	37,893	51,607	10,518	38,091	-	250,791	-
62										
63 Total Winter Gas Costs Billed	\$ 3,043,327	\$ 1,661,244	\$ 7,288,998	\$ 10,873,266	\$ 10,787,173	\$ 9,571,121	\$ 5,898,260	\$ 2,900,193	\$ 48,980,256	\$ 3,043,327

ENERGY NORTH NATURAL GAS, INC

REDACTED

NOVEMBER 2011 THROUGH APRIL 2012
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
1	Firm Gas Purchases		8,732,260	13,558,770	17,034,720	12,969,750	9,381,320	6,433,160	68,109,980
2	Firm Sales		2,004,762	9,299,532	14,621,444	14,738,402	13,263,931	7,997,420	61,925,491
3	Company Use		104,294	130,710	209,500	159,704	140,097	93,502	837,807
4	Unaccounted For %		3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	
5	Unaccounted For Gas		269,827	418,966	526,373	400,765	289,883	198,785	2,104,598
6	COG Factor- Gas Cost Only		\$0.7730	\$0.7170	\$0.7005	\$0.6874	\$0.6926	\$0.7264	
7	COG Factor- Bad Debt Factor		\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	
8	COG Factor- Working Capital Factor		\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	
9									
10	Unbilled Volume								
11	Beginning Bal		-	6,353,377	10,062,939	11,740,342	9,411,221	5,098,630	
12	Incremental Unbilled		6,353,377	3,709,562	1,677,403	(2,329,121)	(4,312,591)	(1,856,547)	
13	Ending Balance	-	6,353,377	10,062,939	11,740,342	9,411,221	5,098,630	3,242,084	
14									
15	COG Factor- Gas Cost Only		\$0.7730	\$0.7170	\$0.7005	\$0.6874	\$0.6926	\$0.7264	
16	Gross Unbilled Gas Cost	\$1,880,968	\$4,911,161	\$7,215,127	\$8,224,110	\$6,469,273	\$3,531,311	\$2,355,050	
17									
18	Monthly Incremental Gas Cost		\$3,030,192	\$2,303,967	\$1,008,982	(\$1,754,836)	(\$2,937,962)	(\$1,176,262)	
19									
20	COG Factor- Bad Debt Only		\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	
21	Gross Unbilled Bad Debt Cost	\$45,481	\$118,173	\$187,171	\$218,370	\$175,049	\$94,835	\$60,303	
22									
23	Monthly Incremental Bad Debt Cost		\$72,692	\$68,998	\$31,200	(\$43,322)	(\$80,214)	(\$34,532)	
24									
25	COG Factor- Working Capital Only		\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	
26	Gross Unbilled Working Capital Cost	\$762	\$6,353	\$10,063	\$11,740	\$9,411	\$5,099	\$3,242	
27									
28	Monthly Incremental Working Capital Cost		\$5,591	\$3,710	\$1,677	(\$2,329)	(\$4,313)	(\$1,857)	

ENERGY NORTH NATURAL GAS, INC

**NOVEMBER 2011 THROUGH APRIL 2012
SCHEDULE 4 - NONFIRM MARGIN**

FOR THE MONTH OF:		Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
1	INTERRUPTIBLE							
2								
3	280 DAY							
4								
5	OFF SYSTEM GAS SALES MARGIN							
6	PROPANE OFF SYSTEM SALES MARGIN							
7								
8	CAPACITY RELEASE CREDIT							
9								
10	TOTAL NON FIRM MARGIN AND CREDITS	\$ (1,598)	\$ (2,077)	\$ (1,860)	\$ (5,227)	\$ (5,402)	\$ (34,082)	\$ (50,245)

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ENERGY NORTH NATURAL GAS, INC

REDACTED

NOVEMBER 2011 THROUGH APRIL 2012
PEAK PERIOD WORKING CAPITAL
ACCOUNT 142.20
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	Nov-11 30	Dec-11 31	Jan-12 31	Feb-12 29	Mar-12 31	Apr-12 30	May-12	Total
1	BEGINNING BALANCE	\$ 12,372	\$ 10,358	\$ 8,800	\$ 5,597	\$ 3,417	\$ 1,898	\$ 64	\$ 12,372
2									
3	Add: COST ALLOW	6,314	11,425	13,076	10,217	7,426	4,303		52,761
4									
5	Less: CUSTOMER BILLINGS	(2,005)	(9,300)	(14,621)	(14,738)	(13,264)	(7,997)	(3,846)	(65,772)
6	Estimated Unbilled	(6,353)	(10,063)	(11,740)	(9,411)	(5,099)	(3,242)		(45,909)
7	Reverse Prior Month Unbilled	-	6,353	10,063	11,740	9,411	5,099	3,242	45,909
8	Subtotal: Accrued Customer Billings	(8,358)	(13,009)	(16,299)	(12,409)	(8,951)	(6,141)	(604)	(65,772)
9									
10	Adjustment	-	-	-	-	-	-	-	-
11									
12	ENDING BALANCE PRE INTEREST	10,328	8,774	5,577	3,405	1,891	61	(541)	(639)
13									
14	MONTH'S AVERAGE BALANCE	11,350	9,566	7,189	4,501	2,654	979		
15									
16	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
17	INTEREST APPLIED	30	26	20	12	7	3		98
18	ENDING BALANCE	\$ 10,358	\$ 8,800	\$ 5,597	\$ 3,417	\$ 1,898	\$ 64	\$ (541)	\$ (541)

ENERGY NORTH NATURAL GAS, INC

REDACTED

NOVEMBER 2011 THROUGH APRIL 2012
OFF PEAK WORKING CAPITAL
ACCOUNT 142.40
SCHEDULE 5

	FOR THE MONTH OF:	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Total
	DAYS IN MONTH	30	31	31	29	31	30		
1	BEGINNING BALANCE	\$ (614)	\$ (1,057)	\$ (1,060)	\$ (1,063)	\$ (1,066)	\$ (2,022)	\$ (2,027)	(614)
2									
3	Add: ACTUAL COST	-	-	-	-	(951)	-		\$ (951)
4									0
5	Less: CUSTOMER BILLINGS	(1,204)	-	-	-	-	-	-	(1,204)
6	Estimated Unbilled	-	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	762	-	-	-	-	-	-	762
8	Subtotal: Accrued Customer Billings	(442)	-	-	-	-	-	-	(442)
9									
10	ENDING BALANCE PRE INTEREST	(1,055)	(1,057)	(1,060)	(1,063)	(2,018)	(2,022)	(2,027)	(2,007)
11									
12	MONTH'S AVERAGE BALANCE	(834)	(1,057)	(1,060)	(1,063)	(1,542)	(2,022)		
13									
14	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
15	INTEREST APPLIED	(2)	(3)	(3)	(3)	(4)	(5)		(20)
16	ENDING BALANCE	\$ (1,057)	\$ (1,060)	\$ (1,063)	\$ (1,066)	\$ (2,022)	\$ (2,027)	\$ (2,027)	\$ (2,027)

ENERGY NORTH NATURAL GAS, INC

NOVEMBER 2011 THROUGH APRIL 2012
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
1 Demand	\$ 1,114,845	\$ 969,190	\$ 1,268,669	\$ 1,236,206	\$ 949,724	\$ 856,884	\$ 6,395,517
2 Commodity	3,853,266	8,020,768	9,020,325	6,803,012	4,893,089	2,529,081	35,119,541
3 Total Gas Costs	\$ 4,968,111	\$ 8,989,958	\$ 10,288,994	\$ 8,039,218	\$ 5,842,813	\$ 3,385,965	\$ 41,515,058
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7							
8 Working Capital Rate 1/	0.00127	0.00127	0.00127	0.00127	0.00127	0.00127	
9							
10 Total Working Capital Costs	\$ 6,314	\$ 11,425	\$ 13,076	\$ 10,217	\$ 7,426	\$ 4,303	\$ 52,761
11							
12 Prior Period Undercollection	622,550	622,550	622,550	622,550	622,550	622,550	3,735,297
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	5,596,974	9,623,932	10,924,620	8,671,984	6,472,788	4,012,818	45,303,116
15							
16 Bad Debt Rate 1/	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	
17							
18 Total Bad Debt Cost	\$ 139,872	\$ 240,508	\$ 273,013	\$ 216,718	\$ 161,759	\$ 100,283	\$ 1,132,153

ENERGY NORTH NATURAL GAS, INC

NOVEMBER 2011 THROUGH APRIL 2012
SCHEDULE 6
SUMMER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Total
1 Demand	\$ 793,934	\$ 1,426,490	\$ 1,044,501	\$ 1,519,111	\$ 1,208,407	\$ 1,406,848	\$ 7,399,291
2 Commodity	2,025,962	1,115,424	848,156	1,004,390	1,022,616	2,282,537	8,299,085
3 Total Gas Costs	\$ 2,819,896	\$ 2,541,913	\$ 1,892,657	\$ 2,523,501	\$ 2,231,023	\$ 3,689,385	\$ 15,698,376
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7							
8 Working Capital Rate 1/	0.00127	0.00127	0.00127	0.00127	0.00127	0.00127	
9							
10 Total Working Capital Costs	\$ 3,584	\$ 3,230	\$ 2,405	\$ 3,207	\$ 2,835	\$ 4,689	\$ 19,951
11							
12 Prior Period Undercollection	(76,695)	(76,695)	(76,695)	(76,695)	(76,695)	(76,695)	(460,169)
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	2,746,785	2,468,449	1,818,368	2,450,013	2,157,164	3,617,379	15,258,158
15							
16 Bad Debt Rate 1/	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	
17							
18 Total Bad Debt Cost	\$ 68,670	\$ 61,711	\$ 45,459	\$ 61,250	\$ 53,929	\$ 90,434	\$ 381,454

ENERGY NORTH NATURAL GAS, INC

NOVEMBER 2011 THROUGH APRIL 2012

SCHEDULE 6

WINTER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:		May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	
1	Monthly Revenue	\$ 9,173,856	\$ 5,610,374	\$ 4,708,239	\$ 4,187,160	\$ 4,390,419	\$ 4,933,311	
2	Charge Off	<u>160,502</u>	<u>260,084</u>	<u>439,473</u>	<u>504,172</u>	<u>495,202</u>	<u>263,825</u>	

FOR MONTH OF:		Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
3	Monthly Revenue	\$ 8,992,721	\$ 13,217,665	\$ 18,544,566	\$ 18,409,026	\$ 16,903,722	\$ 11,304,944	120,376,003
4	Charge Off	<u>230,381</u>	<u>202,159</u>	<u>125,780</u>	<u>94,415</u>	<u>121,089</u>	<u>111,188</u>	<u>3,008,270</u>
5								
6								
7	Bad Debt Rate							0.0250

ENERGY NORTH NATURAL GAS, INC
NOVEMBER 2011 THROUGH APRIL 2012
SCHEDULE 7
WORKING CAPITAL & BAD DEBT COLLECTED

FOR MONTH OF:	OffPeak Nov-11	Peak Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Peak May-12	Total Peak
1 VOLUMES									
2 RESIDENTIAL									
3 R-1, R-3 and R-4	2,158,762	1,076,380	4,787,015	7,546,798	7,567,525	6,950,370	4,193,504	1,971,445	34,093,037
4 R-1, R-3 and R-4 (FPO)	279,344	176,567	825,160	1,266,041	1,256,161	1,155,836	695,326	332,631	5,707,722
5									
6 COMMERCIAL/INDUSTRIAL									
7 G41 - G43	1,166,134	557,358	2,837,938	4,654,629	4,774,127	4,175,738	2,400,833	1,122,655	20,523,278
8 G41 - G43 (FPO)	69,442	48,182	260,350	416,864	417,406	325,587	209,339	100,784	1,778,512
9 G51 - G63	323,545	134,003	529,541	674,613	652,853	591,829	448,790	288,774	3,320,403
10 G51 - G63 (FPO)	15,965	12,272	59,528	62,499	70,330	64,571	49,628	30,135	348,963
11									
12 TRANSPORTATION									
13 G41 - G43	1,321,701	403,760	2,577,400	3,708,448	3,933,688	3,663,258	2,517,136	1,387,976	18,191,666
14 G51 - G63	2,361,903	89,955	2,592,439	2,824,294	2,812,250	2,815,446	2,513,878	2,322,227	15,970,489
15									
16 TOTAL VOLUME	7,696,796	2,498,477	14,469,371	21,154,186	21,484,340	19,742,635	13,028,434	7,556,627	99,934,070
17									
18 WORKING CAPITAL RATES									
19 Residential R1, R3 & R4	\$0.0003	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	
20 Residential R1, R-3 & R4 (FPO)	\$0.0003	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	
21 C/I Sales G41 to G43	\$0.0003	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	
22 C/I Sales G41 to G43 (FPO)	\$0.0003	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	
23 C/I Sales G51 to G63	\$0.0003	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	
24 C/I Sales G51 to G63 (FPO)	\$0.0003	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010	
25									
26 WORKING CAPITAL COSTS COLLECTED									
27 Residential	\$ 648	\$ 1,076	\$ 4,787	\$ 7,547	\$ 7,568	\$ 6,950	\$ 4,194	\$ 1,971	\$ 34,093
28 Residential (FPO)	84	177	825	1,266	1,256	1,156	695	333	5,708
29 C/I Sales G41 to G43	350	557	2,838	4,655	4,774	4,176	2,401	1,123	20,523
30 C/I Sales G41 to G43 (FPO)	21	48	260	417	417	326	209	101	1,779
31 C/I Sales G51 to G63	97	134	530	675	653	592	449	289	3,320
32 C/I Sales G51 to G63 (FPO)	5	12	60	62	70	65	50	30	349
33									
34 SUMMER GAS COST WORKING CAPITAL COLLECTED	\$ 1,204	\$ 2,005	\$ 9,300	\$ 14,621	\$ 14,738	\$ 13,264	\$ 7,997	\$ 3,846	\$ 65,772
35									
36 BAD DEBT RATES									
37 Residential R1, R3 & R4	\$0.0179	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	
38 Residential R1 & R3 (FPO)	\$0.0179	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	
39 C/I Sales G41 to G43	\$0.0179	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	
40 C/I Sales G41 to G43 (FPO)	\$0.0179	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	
41 C/I Sales G51 to G63	\$0.0179	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	
42 C/I Sales G51 to G63 (FPO)	\$0.0179	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	\$0.0186	
43									
44 BAD DEBTS COLLECTED									
45 Residential R1, R3 & R4	\$ 38,642	\$ 20,021	\$ 89,038	\$ 140,370	\$ 140,756	\$ 129,277	\$ 77,999	\$ 36,669	\$ 634,130
46 Residential R1, R-3 & R4 (FPO)	5,000	3,284	15,347.98	23,548.36	23,364.59	21,498.55	12,933.06	6,186.94	106,164
47 C/I Sales G41 to G43	20,874	10,367	52,785.65	86,576.10	88,798.76	77,668.73	44,655.49	20,881.38	381,733
48 C/I Sales G41 to G43 (FPO)	1,243	896	4,842.51	7,753.67	7,763.75	6,055.92	3,893.71	1,874.58	33,080
49 C/I Sales G51 to G63	5,791	2,492	9,849.46	12,547.80	12,143.07	11,008.02	8,347.49	5,371.20	61,759
50 C/I Sales G51 to G63 (FPO)	286	228	1,107.22	1,162.48	1,308.14	1,201.02	923.08	560.51	6,491
51									
52 SUMMER BAD DEBTS COLLECTED	\$ 71,836	\$ 37,289	\$ 172,971	\$ 271,959	\$ 274,134	\$ 246,709	\$ 148,752	\$ 71,543	\$ 1,223,358

ENERGY NORTH NATURAL GAS, INC

NOVEMBER 2011 THROUGH APRIL 2012
COMMODITY AND RELATED VOLUMES
SCHEDULE 8

FOR THE MONTH OF:	Nov-11		Dec-11		Jan-12		Feb-12		Mar-12		Apr-12		Total	
	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt
TENNESSEE COMMODITY														
1 Gas Supply														
2 Off System Sales Gas Costs														
3 Pipeline Transport														
4 Storage Injections														
5 TOTAL TENNESSEE														
6														
7														
8														
9 City Gate Supply														
10														
11 Dracut Supply														
12														
13														
14 CANADIAN COMMODITY														
15 PNGTS Supply														
16 TOTAL PNGTS														
17														
18 BP/Northeast Gas Market														
19 SHELL CANADIAN														
20 NEXEN														
21 TOTAL TGP/Niagara														
22														
23 ANE Dawn-Iroquois														
24 ANE Union/Transgas Transportation														
25 TOTAL TGP/Iroquois Commodity														
26														
27														
28 LNG														
29 Distrigas (FCS 064)														
30														
31 LNG Vapor - P/S Plant														
32 LNG Injections														
33 Subtotal LNG														
34														
35														
36 Propane														
37 Off System Sales														
38 Propane Sendout - P/S Plant														
39 EN Propane - Tank Farm														
40 Total Propane														
41														
42														
43 Storage Withdrawals														
44														
45														
46 Hedging (Gains) Loses														
47														
48 Supplier Cashouts														
49														
50 Capacity Managed - Canadian														
51														
52 Taxes														
53														
54 Non-Firm Costs														
55														
56														
57 NET COMMODITY COST	\$ 3,853,266	873,226	\$ 8,020,768	1,355,877	\$ 9,020,325	1,703,472	\$ 6,803,012	1,296,975	\$ 4,893,089	938,132	\$ 2,529,081	643,316	\$ 35,119,541	6,810,998

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ENERGY NORTH NATURAL GAS, INC

**NOVEMBER 2011 THROUGH APRIL 2012
MONTHLY PRIME RATES
SCHEDULE 9**

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
Nov-11	11/01 - 11/30	3.25%	30	3.2500%
Dec-11	12/01 - 012/31	3.25%	31	3.2500%
Jan-12	01/01 - 01/31	3.25%	31	3.2500%
Feb-12	02/01 - 02/29	3.25%	29	3.2500%
Mar-12	03/01 - 03/31	3.25%	31	3.2500%
Apr-12	04/01 - 04/30	3.25%	30	3.2500%