



<b>ORIGINAL</b>	
N.H.P.U.C. Case No.	DG 12-131
Exhibit No.	#1
Witness	G. Simmons C Kahl Todd Diggins
July 20, 2012	
DO NOT REMOVE FROM FILE	

**BY HAND-DELIVERY**



Debra A. Howland, Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

RE: Docket No. DG 12-131

Dear Director Howland:

On behalf of Northern Utilities, Inc. (the "Company"), enclosed is an original and six copies of the Company's "Report Concerning the Allocation of Gas Supply Resources Between Northern's Maine and New Hampshire Divisions and the Calculation of the Monthly Gas Supply Commodity Cost Allocator."

Thank you for your attention to this matter.

Sincerely,

Gary Epler

Attorney for Northern Utilities, Inc.

cc: Rorie Hollenberg, Office of Consumer Advocate  
Service List (by e-mail only)

Gary Epler  
Chief Regulatory Counsel

6 Liberty Lane West  
Hampton, NH 03842-1720

Phone: 603-773-6440  
Fax: 603-773-6640  
Email: epler@unitil.com

RECEIVED

Northern Utilities, Inc.

DG 12-131

Table of Contents

- I. Executive Summary
- II. Background
  - a. Northern's Resource Costs
  - b. Allocating Northern's Resource Costs to the Divisions
  - c. Capacity Assignment and Capacity Release
  - d. The New Hampshire and Maine Division Capacity Assignment Programs
- III. Derivation Of The Allocator
- IV. Recalculation of the Historic COG/CGF Reconciliations
- V. Recommendation of Resolution of This Matter

Appendices

- A. Cover Letters to the New Hampshire and Maine Commissions and accompanying 2007-2008 Winter/ Peak Period COG/CGF Reconciliations
- B. Pages 45-64 of the Transcript from the Maine Division's 2008 Off-Peak Period CGF Proceeding

Schedules

- 1. Summary of Original and Revised Seasonal Reconciliations
- 2. New Hampshire Division - Original and Revised 2008-2009 Winter Period Reconciliation
- 3. New Hampshire Division - Original and Revised 2009-2010 Winter Period Reconciliation
- 4. New Hampshire Division - Original and Revised 2010-2011 Winter Period Reconciliation
- 5. Maine Division - Original and Revised 2008-2009 Peak Period Reconciliation
- 6. Maine Division - Original and Revised 2009-2010 Peak Period Reconciliation
- 7. Maine Division - Original and Revised 2010-2011 Peak Period Reconciliation
- 8. New Hampshire Division - Original and Revised 2009 Summer Period Reconciliation
- 9. New Hampshire Division - Original and Revised 2010 Summer Period Reconciliation
- 10. New Hampshire Division - Original and Revised 2011 Summer Period Reconciliation
- 11. Maine Division - Original and Revised 2009 Off-Peak Period Reconciliation
- 12. Maine Division - Original and Revised 2010 Off-Peak Period Reconciliation
- 13. Maine Division - Original and Revised 2011 Off-Peak Period Reconciliation
- 14. Recalculation of Commodity Allocation Ratios (Original and Recast)

15. Summary of Allocation Adjustment Calculation – Peak Period - May 2008 through April 2011  
(By Month)
16. Summary of Allocation Adjustment Calculation – Off-Peak Period - November 2008 through  
October 2011 (By Month)
17. Total Impact by Division, by Period, and by Type of Revision