

NISourceSM
Corporate Services

Patricia M. French
Lead Counsel

300 Friberg Parkway
Westborough, Massachusetts 01581
(508) 836-7394
(508) 836-7039 (facsimile)
pfrench@nisource.com

April 27, 2007

VIA OVERNIGHT DELIVERY AND ELECTRONIC FILING

Debra Howland, Executive Director and Secretary
New Hampshire Public Utilities Commission
21 S. Fruit St., Suite 10
Concord, New Hampshire 03301



Re: Northern Utilities, Inc., New Hampshire Division – DG 07-033

Dear Ms. Howland:

On behalf of Northern Utilities, Inc. ("Northern"), enclosed please find an original and seven (7) copies of Northern's responses to the following data requests:

Staff 1-12	Staff 1-13	Staff 1-14	Staff 1-15	Staff 1-16
Staff 1-17	Staff 1-18	Staff 1-19	Staff 1-20	Staff 1-21

During the hearing held in this matter on April 23, 2007, the filing of these responses was anticipated and Exhibit No. 10 was reserved for this filing. Therefore, please mark this filing as Exhibit No. 10.

Please do not hesitate to call me if you have any questions regarding this filing.

Very truly yours,

Patricia M. French / *SAH*
Patricia M. French

Enclosures

cc: Service List

NHPUC APR30'07 AM11:34

Northern Utilities, Inc.
 New Hampshire Division
 DG 07-033
 Staff Request Set No. 1
 Response: 12
 Responsible: John Skirtich,
 Consultant

Request: Ref. DG01-182, Schedule NU 2-4-2, Page 3. Please provide the monthly revenues in the test year that correspond to the gas and total accounts receivable balances.

Response: See Table Staff 1-12. Account 143-66 represents receivables for off-systems sales. The change in the May 2001 balance was booked as a credit to gas costs.

Table Staff 1-12

<u>Ln. No.</u>	<u>Test Year</u>	<u>Gas Receivables (6=1 thru 5)</u>	<u>Gas Revenue</u>	<u>143-66 (7)</u>	<u>Total Customer Receivables (8=6+7)</u>	<u>Monthly Revenue</u>
1	Jul-00	1,024,953	1,582,255	226,054	1,251,007	1,582,255
2	Aug-00	431,046	1,491,312	226,054	657,100	1,491,312
3	Sep-00	433,028	1,672,296	226,054	659,082	1,672,296
4	Oct-00	687,683	2,177,557	226,054	913,737	2,177,557
5	Nov-00	4,622,516	6,481,926	226,054	4,848,570	6,481,926
6	Dec-00	5,252,248	4,438,572	226,054	5,478,302	4,438,572
7	Jan-01	5,754,112	9,236,558	226,054	5,980,166	9,236,558
8	Feb-01	8,219,790	8,307,283	226,054	8,445,844	8,307,283
9	Mar-01	7,458,996	7,695,040	226,054	7,685,050	7,695,040
10	Apr-01	6,935,749	6,371,283	226,054	7,161,803	6,371,283
11	May-01	3,766,325	1,641,618	1,895,042	5,661,367	1,641,618
12	Jun-01	<u>1,217,044</u>	<u>2,162,289</u>	<u>1,895,042</u>	<u>3,112,086</u>	<u>2,162,289</u>
13	Total	45,803,490	53,257,989	6,050,624	51,854,114	53,257,989
14	Averages				4,321,176	145,912
15	Collection Lag					29.61
16	Meter Reading Lag					15.20
17	Total Revenue Lag					44.81

Northern Utilities, Inc.
New Hampshire Division
DG 07-033
Staff Request Set No. 1
Response: 13
Responsible: John Skirtich,
Consultant

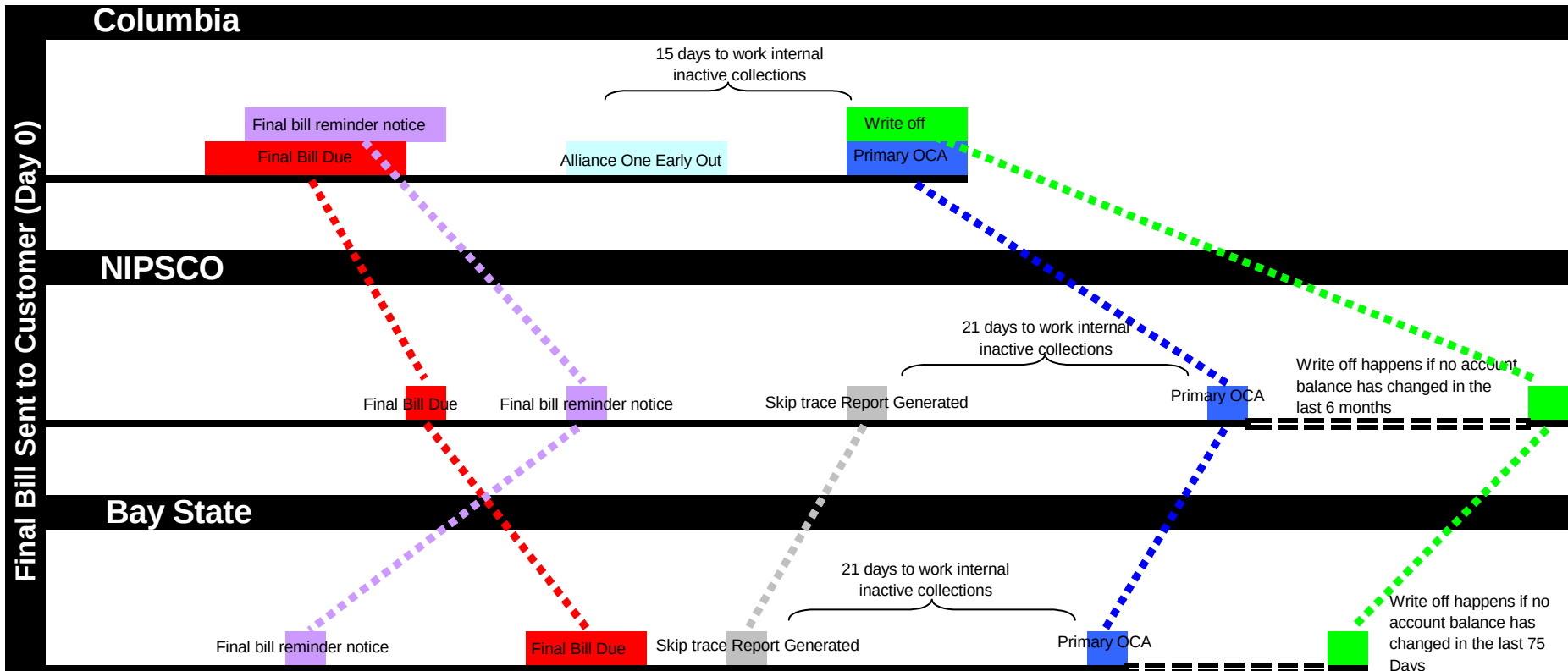
Request: Ref. DG01-182, Schedule NU 2-4-2, Page 3. Please state whether the monthly gas and total accounts receivable balances shown in column (6) and (8) have been adjusted for bad debt write-offs. If yes, please state how often the accounts receivable balances are adjusted and describe in detail the Company's policy regarding the write-off of bad debt. If the answer is no, please provide the adjusted amounts for the test year.

Response: The customer accounts receivables shown in Schedule NU 2-4-2, Page 3, reflect charge-offs of customers' accounts that are deemed uncollectible.

Northern follows a monthly write off program procedure. The current policy allows for write-offs to occur as early as day 75, however, since the write off program runs once a month, the actual time that an account is written off can be greater than 75 days.

Please see Attachment Staff 1-13 for a schematic of Northern's credit and collection process.

Inactive Collections Process Timeline Overview



	Columbia	NIPSCO	Bay State
Final Bill	Day 0	Day 0	Day 0
Final Bill Due Date	Days 10-17	Day 18	Days 25-30
Reminder Notice Sent	Days 11-18	Day 27	Day 15
Alliance One Early Out	Days 27-33	N/A	N/A
Skip Trace Report	N/A	Day 41	Day 35
Send to Primary OCA	Days 42-45	Day 62	Day 54
Accounts are Written off	Days 42-45	Day 180*	Day 75*

*Accounts will be written off after no activity for the listed number of days

Northern Utilities, Inc.
New Hampshire Division
DG 07-033
Staff Request Set No. 1
Response: 14
Responsible: John Skirtich,
Consultant

Request: Ref. DG01-182, Schedule NU 2-4-2, Page 3. Please state whether the monthly gas and total accounts receivable balances shown in columns (6) and (8) have been adjusted for any reason other than bad debt write-offs. If yes, please identify the adjustments and state how often they are made.

Response: The Accounts Receivable and Revenue are per book amounts and have not been adjusted.

Northern Utilities, Inc.
New Hampshire Division
DG 07-033
Staff Request Set No. 1
Response: 15
Responsible: John Skirtich,
Consultant

Request: Ref. DG01-182, Schedule NU 2-4-2, Page 3. Please state whether the monthly gas and total accounts receivable balances shown in columns (6) and (8) include or exclude unbilled revenue? Please also state whether the monthly accounts receivable balances include or exclude outstanding delivery service revenue.

Response: The accounts receivable and revenue do not include any unbilled amounts. The accounts receivable and revenue include delivery service activity.

Northern Utilities, Inc.
New Hampshire Division
DG 07-033
Staff Request Set No. 1
Response: 16
Responsible: John Skirtich,
Consultant

Request: Ref. DG01-182, Schedule NU 2-4-2, Page 3. Please provide a breakdown of the monthly gas and total accounts receivable balances shown in columns (6) and (8) into the following four intervals: 0-21 days outstanding, 21-59 days outstanding, 60-199 days outstanding, and greater than 120 days outstanding.

Response: Northern's aging reports for the DG 01-182 test year, 12 months ending June 2001, have not been retained, and thus are not readily available. To recreate the reports or aging reports with the prescribed intervals would require data processing support and additional time to review that the results are reasonable and consistent with the data provided in DG 01-182.

Northern Utilities, Inc.
New Hampshire Division
DG 07-033
Staff Request Set No. 1
Response: 17
Responsible: John Skirtich,
Consultant

Request: Please provide a breakdown of the monthly gas and monthly total accounts receivable balances for calendar year 2006 into the following four intervals: 0-21 days outstanding, 21-59 days outstanding, 60-199 days outstanding, and greater than 120 days outstanding.

Response: Please see Attachment Staff 1-17.

KILDJ37-01
 CUSTOMER INFORMATION SYSTEM
 DISTRICT: 650 NEW HAMPSHIRE
 BUSINESS USE: 998 TOTAL UTILITY
 CUSTOMER GROUP: ALL GROUP COMBINED

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 JANUARY 31, 2006

PAGE: 265
 PRINTED: 02/01/2006 02:06:55

	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	9,315,289.62	100.00%	7,164,508.45	100.00%	2,150,781.17	9,008,955.30	100.00%	306,334.32
TOTAL ACTIVE	8,905,203.46	95.60%	6,734,230.48	93.99%	2,170,972.98	8,977,375.10	99.65%	72,171.64-
TOTAL DELINQUENT	1,327,597.22	14.25%	801,021.44	11.18%	526,575.78	1,868,326.06	20.74%	540,728.84-
1 TO 30 DAYS	965,569.35	10.37%	587,590.92	8.20%	377,978.43	1,526,940.43	16.95%	561,371.08-
31 TO 60 DAYS	198,441.02	2.13%	96,563.19	1.35%	101,877.83	230,130.78	2.55%	31,689.76-
61 TO 90 DAYS	37,979.76	0.41%	32,023.89	0.45%	5,955.87	36,056.67	0.40%	1,923.09
OVER 90 DAYS	125,607.09	1.35%	84,843.44	1.18%	40,763.65	75,198.18	0.83%	50,408.91
CURRENT - NOT DUE	6,881,485.86	73.87%	5,923,461.03	82.68%	958,024.83	6,764,046.91	75.08%	117,438.95
BUDGET CREDITS	696,120.38	7.47%	9,748.01	0.14%	686,372.37	345,002.13	3.83%	351,118.25
TOTAL FINALS	410,086.16	4.40%	430,277.97	6.01%	20,191.81-	31,580.20	0.35%	378,505.96
TOTAL DELINQUENT	354,868.84	3.81%	371,403.94	5.18%	16,535.10-	9,992.62-	0.11%	364,861.46
1 TO 30 DAYS	57,497.84	0.62%	76,603.76	1.07%	19,105.92-	33,714.96	0.37%	23,782.88
31 TO 60 DAYS	25,363.67	0.27%	16,244.75	0.23%	9,118.92	21,580.60	0.24%	3,783.07
61 TO 90 DAYS	9,375.64	0.10%	58,125.55	0.81%	48,749.91-	7,416.60	0.08%	1,959.04
OVER 90 DAYS	262,631.69	2.82%	220,429.88	3.08%	42,201.81	72,704.78-	0.81%	335,336.47
CURRENT - NOT DUE	55,217.32	0.59%	58,874.03	0.82%	3,656.71-	41,572.82	0.46%	13,644.50

KILDJ37-01
 CUSTOMER INFORMATION SYSTEM
 DISTRICT: 650 NEW HAMPSHIRE
 BUSINESS USE: 998 TOTAL UTILITY
 CUSTOMER GROUP: ALL GROUP COMBINED

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 FEBRUARY 28, 2006

PAGE: 265

PRINTED: 03/01/2006 02:10:25

	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	9,097,428.65	100.00%	9,315,289.62	100.00%	217,860.97-	10,882,854.08	100.00%	1,785,425.43-
TOTAL ACTIVE	8,821,317.69	96.96%	8,905,203.46	95.60%	83,885.77-	10,834,297.30	99.55%	2,012,979.61-
TOTAL DELINQUENT	1,363,115.19	14.98%	1,327,597.22	14.25%	35,517.97	2,351,557.77	21.61%	988,442.58-
1 TO 30 DAYS	1,314,967.30	14.45%	965,569.35	10.37%	349,397.95	1,884,662.86	17.32%	569,695.56-
31 TO 60 DAYS	155,754.81-	1.71%	198,441.02	2.13%	354,195.83-	293,595.21	2.70%	449,350.02-
61 TO 90 DAYS	74,242.99	0.82%	37,979.76	0.41%	36,263.23	87,482.72	0.80%	13,239.73-
OVER 90 DAYS	129,659.71	1.43%	125,607.09	1.35%	4,052.62	85,816.98	0.79%	43,842.73
CURRENT - NOT DUE	6,329,639.47	69.58%	6,881,485.86	73.87%	551,846.39-	7,614,630.48	69.97%	1,284,991.01-
BUDGET CREDITS	1,128,563.03	12.41%	696,120.38	7.47%	432,442.65	868,109.05	7.98%	260,453.98
TOTAL FINALS	276,110.96	3.04%	410,086.16	4.40%	133,975.20-	48,556.78	0.45%	227,554.18
TOTAL DELINQUENT	222,157.43	2.44%	354,868.84	3.81%	132,711.41-	6,125.56-	0.06%	228,282.99
1 TO 30 DAYS	46,002.76	0.51%	57,497.84	0.62%	11,495.08-	44,464.96	0.41%	1,537.80
31 TO 60 DAYS	46,190.21	0.51%	25,363.67	0.27%	20,826.54	31,728.89	0.29%	14,461.32
61 TO 90 DAYS	16,712.66	0.18%	9,375.64	0.10%	7,337.02	14,960.83	0.14%	1,751.83
OVER 90 DAYS	113,251.80	1.24%	262,631.69	2.82%	149,379.89-	97,280.24-	0.89%	210,532.04
CURRENT - NOT DUE	53,953.53	0.59%	55,217.32	0.59%	1,263.79-	54,682.34	0.50%	728.81-

KILDJ37-01
 CUSTOMER INFORMATION SYSTEM
 DISTRICT: 650 NEW HAMPSHIRE
 BUSINESS USE: 998 TOTAL UTILITY
 CUSTOMER GROUP: ALL GROUP COMBINED

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 MARCH 31, 2006

PAGE: 264
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	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	8,566,604.43	100.00%	9,097,428.65	100.00%	530,824.22-	9,120,902.18	100.00%	554,297.75-
TOTAL ACTIVE	8,421,083.80	98.30%	8,821,317.69	96.96%	400,233.89-	9,050,627.27	99.23%	629,543.47-
TOTAL DELINQUENT	826,068.17	9.64%	1,363,115.19	14.98%	537,047.02-	2,132,771.62	23.38%	1,306,703.45-
1 TO 30 DAYS	1,015,206.78	11.85%	1,314,967.30	14.45%	299,760.52-	1,451,363.08	15.91%	436,156.30-
31 TO 60 DAYS	38,811.87-	0.45%	155,754.81-	1.71%	116,942.94	487,151.21	5.34%	525,963.08-
61 TO 90 DAYS	279,364.52-	3.26%	74,242.99	0.82%	353,607.51-	107,238.83	1.18%	386,603.35-
OVER 90 DAYS	129,037.78	1.51%	129,659.71	1.43%	621.93-	87,018.50	0.95%	42,019.28
CURRENT - NOT DUE	6,004,985.79	70.10%	6,329,639.47	69.58%	324,653.68-	5,669,799.03	62.16%	335,186.76
BUDGET CREDITS	1,590,029.84	18.56%	1,128,563.03	12.41%	461,466.81	1,248,056.62	13.68%	341,973.22
TOTAL FINALS	145,520.63	1.70%	276,110.96	3.04%	130,590.33-	70,274.91	0.77%	75,245.72
TOTAL DELINQUENT	104,821.12	1.22%	222,157.43	2.44%	117,336.31-	18,498.98	0.20%	86,322.14
1 TO 30 DAYS	93,965.13-	1.10%	46,002.76	0.51%	139,967.89-	42,603.50	0.47%	136,568.63-
31 TO 60 DAYS	45,973.02	0.54%	46,190.21	0.51%	217.19-	40,329.68	0.44%	5,643.34
61 TO 90 DAYS	34,865.43	0.41%	16,712.66	0.18%	18,152.77	30,489.87	0.33%	4,375.56
OVER 90 DAYS	117,947.80	1.38%	113,251.80	1.24%	4,696.00	94,924.07-	1.04%	212,871.87
CURRENT - NOT DUE	40,699.51	0.48%	53,953.53	0.59%	13,254.02-	51,775.93	0.57%	11,076.42-

KILDJ37-01
 CUSTOMER INFORMATION SYSTEM
 DISTRICT: 650 NEW HAMPSHIRE
 BUSINESS USE: 998 TOTAL UTILITY
 CUSTOMER GROUP: ALL GROUP COMBINED

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 APRIL 28, 2006

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 PAGE: 265

	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	8,740,380.03	100.00%	8,566,604.43	100.00%	173,775.60	7,901,654.55	100.00%	838,725.48
TOTAL ACTIVE	8,871,311.58	101.50%	8,421,083.80	98.30%	450,227.78	7,777,861.58	98.43%	1,093,450.00
TOTAL DELINQUENT	2,112,659.17	24.17%	826,068.17	9.64%	1,286,591.00	1,837,237.19	23.25%	275,421.98
1 TO 30 DAYS	1,218,606.55	13.94%	1,015,206.78	11.85%	203,399.77	1,055,392.97	13.36%	163,213.58
31 TO 60 DAYS	523,217.38	5.99%	38,811.87	0.45%	562,029.25	522,282.53	6.61%	934.85
61 TO 90 DAYS	196,370.59	2.25%	279,364.52	3.26%	475,735.11	150,589.56	1.91%	45,781.03
OVER 90 DAYS	174,464.65	2.00%	129,037.78	1.51%	45,426.87	108,972.13	1.38%	65,492.52
CURRENT - NOT DUE	5,012,668.91	57.35%	6,004,985.79	70.10%	992,316.88	4,489,021.96	56.81%	523,646.95
BUDGET CREDITS	1,745,983.50	19.98%	1,590,029.84	18.56%	155,953.66	1,451,602.43	18.37%	294,381.07
TOTAL FINALS	130,931.55	1.50%	145,520.63	1.70%	276,452.18	123,792.97	1.57%	254,724.52
TOTAL DELINQUENT	179,805.74	2.06%	104,821.12	1.22%	284,626.86	65,770.26	0.83%	245,576.00
1 TO 30 DAYS	170,047.22	1.95%	93,965.13	1.10%	76,082.09	55,919.77	0.71%	225,966.99
31 TO 60 DAYS	144,599.47	1.65%	45,973.02	0.54%	190,572.49	58,404.30	0.74%	203,003.77
61 TO 90 DAYS	48,742.41	0.56%	34,865.43	0.41%	13,876.98	34,086.46	0.43%	14,655.95
OVER 90 DAYS	86,098.54	0.99%	117,947.80	1.38%	31,849.26	82,640.27	1.05%	168,738.81
CURRENT - NOT DUE	48,874.19	0.56%	40,699.51	0.48%	8,174.68	58,022.71	0.73%	9,148.52

KILDJ37-01
 CUSTOMER INFORMATION SYSTEM
 DISTRICT: 650 NEW HAMPSHIRE
 BUSINESS USE: 998 TOTAL UTILITY
 CUSTOMER GROUP: ALL GROUP COMBINED

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 MAY 31, 2006

PAGE: 266
 PRINTED: 06/01/2006 03:20:41

	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	5,348,556.25	100.00%	8,740,380.03	100.00%	3,391,823.78-	5,711,830.84	100.00%	363,274.59-
TOTAL ACTIVE	4,936,052.03	92.29%	8,871,311.58	101.50%	3,935,259.55-	5,425,943.85	94.99%	489,891.82-
TOTAL DELINQUENT	1,081,038.45	20.21%	2,112,659.17	24.17%	1,031,620.72-	1,655,123.96	28.98%	574,085.51-
1 TO 30 DAYS	318,540.03	5.96%	1,218,606.55	13.94%	900,066.52-	846,287.95	14.82%	527,747.92-
31 TO 60 DAYS	413,543.59	7.73%	523,217.38	5.99%	109,673.79-	479,737.51	8.40%	66,193.92-
61 TO 90 DAYS	179,135.21	3.35%	196,370.59	2.25%	17,235.38-	201,865.03	3.53%	22,729.82-
OVER 90 DAYS	169,819.62	3.18%	174,464.65	2.00%	4,645.03-	127,233.47	2.23%	42,586.15
CURRENT - NOT DUE	2,271,704.30	42.47%	5,012,668.91	57.35%	2,740,964.61-	2,418,142.20	42.34%	146,437.90-
BUDGET CREDITS	1,583,309.28	29.60%	1,745,983.50	19.98%	162,674.22-	1,352,677.69	23.68%	230,631.59
TOTAL FINALS	412,504.22	7.71%	130,931.55-	1.50%	543,435.77	285,886.99	5.01%	126,617.23
TOTAL DELINQUENT	374,127.19	6.99%	179,805.74-	2.06%	553,932.93	237,347.59	4.16%	136,779.60
1 TO 30 DAYS	71,076.87	1.33%	170,047.22-	1.95%	241,124.09	65,553.01	1.15%	5,523.86
31 TO 60 DAYS	27,646.83	0.52%	144,599.47-	1.65%	172,246.30	117,835.02	2.06%	90,188.19-
61 TO 90 DAYS	82,808.61	1.55%	48,742.41	0.56%	34,066.20	70,504.65	1.23%	12,303.96
OVER 90 DAYS	192,594.88	3.60%	86,098.54	0.99%	106,496.34	16,545.09-	0.29%	209,139.97
CURRENT - NOT DUE	38,377.03	0.72%	48,874.19	0.56%	10,497.16-	48,539.40	0.85%	10,162.37-

KILDJ37-01
 CUSTOMER INFORMATION SYSTEM
 DISTRICT: 650 NEW HAMPSHIRE
 BUSINESS USE: 998 TOTAL UTILITY
 CUSTOMER GROUP: ALL GROUP COMBINED

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 JUNE 30, 2006

PAGE: 265
 PRINTED: 07/01/2006 04:19:22

	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	4,443,109.98	100.00%	5,348,556.25	100.00%	905,446.27-	4,637,395.91	100.00%	194,285.93-
TOTAL ACTIVE	3,919,741.93	88.22%	4,936,052.03	92.29%	1,016,310.10-	4,268,380.60	92.04%	348,638.67-
TOTAL DELINQUENT	824,350.71	18.55%	1,081,038.45	20.21%	256,687.74-	1,360,697.17	29.34%	536,346.46-
1 TO 30 DAYS	300,847.89	6.77%	318,540.03	5.96%	17,692.14-	628,837.33	13.56%	327,989.44-
31 TO 60 DAYS	152,139.67	3.42%	413,543.59	7.75%	261,403.92-	308,913.67	6.66%	156,774.00-
61 TO 90 DAYS	184,793.51	4.16%	179,135.21	3.35%	5,658.30	260,238.39	5.61%	75,444.88-
OVER 90 DAYS	186,569.64	4.20%	169,819.62	3.18%	16,750.02	162,707.78	3.51%	23,861.86
CURRENT - NOT DUE	1,827,176.39	41.12%	2,271,704.30	42.47%	444,527.91-	1,786,950.82	38.53%	40,225.57
BUDGET CREDITS	1,268,214.83	28.54%	1,583,309.28	29.60%	315,094.45-	1,120,732.61	24.17%	147,482.22
TOTAL FINALS	523,368.05	11.78%	412,504.22	7.71%	110,863.83	369,015.31	7.96%	154,352.74
TOTAL DELINQUENT	494,697.54	11.13%	374,127.19	6.99%	120,570.35	338,122.06	7.29%	156,575.48
1 TO 30 DAYS	50,072.79	1.13%	71,076.87	1.33%	21,004.08-	58,780.48	1.27%	8,707.69-
31 TO 60 DAYS	87,897.52	1.98%	27,646.83	0.52%	60,250.69	88,062.37	1.90%	164.85-
61 TO 90 DAYS	103,778.88	2.34%	82,808.61	1.55%	20,970.27	113,057.42	2.44%	9,278.54-
OVER 90 DAYS	252,948.35	5.69%	192,594.88	3.60%	60,353.47	78,221.79	1.69%	174,726.56
CURRENT - NOT DUE	28,670.51	0.65%	38,377.03	0.72%	9,706.52-	30,893.25	0.67%	2,222.74-

KILDJ37-01
 CUSTOMER INFORMATION SYSTEM
 DISTRICT 1750 NEW HAMPSHIRE
 BUSINESS USE 998 TOTAL UTILITY
 CUSTOMER GROUP: ALL GROUP COMBINED

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 JULY 31, 2006

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	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R-OUTSTANDING	3,572,115.06	100.00%	4,443,109.98	100.00%	870,994.92-	3,490,894.01	100.00%	81,221.05
TOTAL ACTIVE	3,027,751.98	84.76%	3,919,741.93	88.22%	891,989.95-	3,099,553.19	88.79%	71,801.21-
TOTAL DELINQUENT	654,699.38	18.33%	824,350.71	18.55%	169,651.33-	801,067.59	22.95%	146,368.21-
1 TO 30 DAYS	216,868.54	6.07%	300,847.89	6.77%	83,979.35-	248,987.58	7.13%	32,119.04-
31 TO 60 DAYS	168,975.86	4.73%	152,139.67	3.42%	16,836.19	159,542.87	4.57%	9,432.99
61 TO 90 DAYS	59,961.87	1.68%	184,793.51	4.16%	124,831.64-	173,268.28	4.96%	113,306.41-
OVER 90 DAYS	208,893.11	5.85%	186,569.64	4.20%	22,323.47	219,268.86	6.28%	10,375.75-
CURRENT - NOT DUE	1,488,086.12	41.66%	1,827,176.39	41.12%	339,090.27-	1,523,354.03	43.64%	35,267.91-
BUDGET CREDITS	884,966.48	24.77%	1,268,214.83	28.54%	383,248.35-	775,131.57	22.20%	109,834.91
TOTAL FINALS	544,363.08	15.24%	523,368.05	11.78%	20,995.03	391,340.82	11.21%	153,022.26
TOTAL DELINQUENT	521,805.04	14.61%	494,697.54	11.13%	27,107.50	369,154.60	10.57%	152,650.44
1 TO 30 DAYS	28,027.58	0.78%	50,072.79	1.13%	22,045.21-	24,760.32	0.71%	3,267.26
31 TO 60 DAYS	63,530.31	1.78%	87,897.52	1.98%	24,367.21-	60,922.20	1.75%	2,608.11
61 TO 90 DAYS	91,586.77	2.56%	103,778.88	2.34%	12,192.11-	86,235.75	2.47%	5,351.02
OVER 90 DAYS	338,660.38	9.48%	252,948.35	5.69%	85,712.03	197,236.33	5.65%	141,424.05
CURRENT - NOT DUE	22,558.04	0.63%	28,670.51	0.65%	6,112.47-	22,186.22	0.64%	371.82

KILDJ37-01
 CUSTOMER INFORMATION SYSTEM
 DISTRICT: 650 NEW HAMPSHIRE
 BUSINESS USE: 998 TOTAL UTILITY
 CUSTOMER GROUP: ALL GROUP COMBINED

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 AUGUST 31, 2006

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	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	2,305,598.76	100.00%	3,572,115.06	100.00%	1,266,516.30-	2,177,266.80	100.00%	128,331.96
TOTAL ACTIVE	1,857,161.37	80.55%	3,027,751.98	84.76%	1,170,590.61-	1,880,099.33	86.35%	22,937.96-
TOTAL DELINQUENT	225,264.75	9.77%	654,699.38	18.33%	429,434.63-	448,110.74	20.58%	222,845.99-
1 TO 30 DAYS	89,598.96	3.89%	216,868.54	6.07%	127,269.58-	135,143.96	6.21%	45,545.00-
31 TO 60 DAYS	22,948.54	1.00%	168,975.86	4.73%	146,027.32-	76,233.58	3.50%	53,285.04-
61 TO 90 DAYS	13,462.59	0.58%	59,961.87	1.68%	46,499.28-	46,532.05	2.14%	33,069.46-
OVER 90 DAYS	99,254.66	4.30%	208,893.11	5.85%	109,638.45-	190,201.15	8.74%	90,946.49-
CURRENT - NOT DUE	1,234,858.65	53.56%	1,488,086.12	41.66%	253,227.47-	1,057,885.69	48.59%	176,972.96
BUDGET CREDITS	397,037.97	17.22%	884,966.48	24.77%	487,928.51-	374,102.90	17.18%	22,935.07
TOTAL FINALS	448,437.39	19.45%	544,363.08	15.24%	95,925.69-	297,167.47	13.65%	151,269.92
TOTAL DELINQUENT	428,121.28	18.57%	521,805.04	14.61%	93,683.76-	279,660.12	12.84%	148,461.16
1 TO 30 DAYS	21,839.82	0.95%	28,027.58	0.78%	6,187.76-	23,197.45	1.07%	1,357.63-
31 TO 60 DAYS	31,189.61	1.35%	63,530.31	1.78%	32,340.70-	29,220.58	1.34%	1,969.03
61 TO 90 DAYS	59,718.60	2.59%	91,586.77	2.56%	31,868.17-	37,887.10	1.74%	21,831.50
OVER 90 DAYS	315,373.25	13.68%	338,660.38	9.48%	23,287.13-	189,354.99	8.70%	126,018.26
CURRENT - NOT DUE	20,316.11	0.88%	22,558.04	0.63%	2,241.93-	17,507.35	0.80%	2,808.76

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 SEPTEMBER 29, 2006

	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	2,093,988.89	100.00%	2,305,598.76	100.00%	211,609.87-	1,894,504.13	100.00%	199,484.76
TOTAL ACTIVE	1,758,211.45	83.96%	1,857,161.37	80.55%	98,949.92-	1,480,112.31	78.13%	278,099.14
TOTAL DELINQUENT	174,753.39	8.35%	225,264.75	9.77%	50,511.36-	223,507.22	11.80%	48,753.83-
1 TO 30 DAYS	93,821.56	4.48%	89,598.96	3.89%	4,222.60	108,532.05	5.73%	14,710.49-
31 TO 60 DAYS	19,301.35	0.92%	22,948.54	1.00%	3,647.19-	7,638.11	0.40%	11,663.24
61 TO 90 DAYS	10,920.47	0.52%	13,462.59	0.58%	2,542.12-	9,400.60	0.50%	1,519.87
OVER 90 DAYS	50,710.01	2.42%	99,254.66	4.30%	48,544.65-	97,936.46	5.17%	47,226.45-
CURRENT - NOT DUE	1,640,123.05	78.33%	1,234,858.65	53.56%	405,264.40	1,227,922.00	64.81%	412,201.05
BUDGET CREDITS	56,664.99-	2.71%	397,037.97	17.22%	453,702.96-	28,683.09	1.51%	85,348.08-
TOTAL FINALS	335,777.44	16.04%	448,437.39	19.45%	112,659.95-	414,391.82	21.87%	78,614.38-
TOTAL DELINQUENT	316,672.98	15.12%	428,121.28	18.57%	111,448.30-	346,731.91	18.30%	30,058.93-
1 TO 30 DAYS	10,964.10	0.52%	21,839.82	0.95%	10,875.72-	96,652.19	5.10%	85,688.09-
31 TO 60 DAYS	20,853.13	1.00%	31,189.61	1.35%	10,336.48-	54,012.79	2.85%	33,159.66-
61 TO 90 DAYS	24,473.34	1.17%	59,718.60	2.59%	35,245.26-	21,670.30	1.14%	2,803.04
OVER 90 DAYS	260,382.41	12.43%	315,373.25	13.68%	54,990.84-	174,396.63	9.21%	85,985.78
CURRENT - NOT DUE	19,104.46	0.91%	20,316.11	0.88%	1,211.65-	67,659.91	3.57%	48,555.45-

KILDJ37-01
 CUSTOMER INFORMATION SYSTEM
 DISTRICT: 650 NEW HAMPSHIRE
 BUSINESS USE: 998 TOTAL UTILITY
 CUSTOMER GROUP: ALL GROUP COMBINED

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 OCTOBER 31, 2006

PAGE: 259

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	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	1,826,529.08	100.00%	2,093,988.89	100.00%	267,459.81-	1,692,206.65	100.00%	134,322.43
TOTAL ACTIVE	1,562,708.60	85.56%	1,758,211.45	83.96%	195,502.85-	1,291,415.18	76.32%	271,293.42
TOTAL DELINQUENT	279,948.60	15.33%	174,753.39	8.35%	105,195.21	199,734.79	11.80%	80,213.81
1 TO 30 DAYS	287,356.57	15.73%	93,821.56	4.48%	193,535.01	167,914.51	9.92%	119,442.06
31 TO 60 DAYS	5,987.28-	0.33%	19,301.35	0.92%	25,288.63-	16,264.88	0.96%	22,252.16-
61 TO 90 DAYS	14,028.54-	0.77%	10,920.47	0.52%	24,949.01-	10,048.74-	0.59%	3,979.80-
OVER 90 DAYS	12,607.85	0.69%	50,710.01	2.42%	38,102.16-	25,604.14	1.51%	12,996.29-
CURRENT - NOT DUE	1,743,283.72	95.44%	1,640,123.05	78.33%	103,160.67	1,393,809.65	82.37%	349,474.07
BUDGET CREDITS	460,523.72-	25.21%	56,664.99-	2.71%	403,858.73-	302,129.26-	17.85%	158,394.46-
TOTAL FINALS	263,820.48	14.44%	335,777.44	16.04%	71,956.96-	400,791.47	23.68%	136,970.99-
TOTAL DELINQUENT	248,144.75	13.59%	316,672.98	15.12%	68,528.23-	378,662.74	22.38%	130,517.99-
1 TO 30 DAYS	13,070.24	0.72%	10,964.10	0.52%	2,106.14	90,133.96	5.33%	77,063.72-
31 TO 60 DAYS	11,062.42	0.61%	20,853.13	1.00%	9,790.71-	67,875.48	4.01%	56,813.06-
61 TO 90 DAYS	12,664.22	0.69%	24,473.34	1.17%	11,809.12-	47,502.10	2.81%	34,837.88-
OVER 90 DAYS	211,347.87	11.57%	260,382.41	12.43%	49,034.54-	173,151.20	10.23%	38,196.67
CURRENT - NOT DUE	15,675.73	0.86%	19,104.46	0.91%	3,428.73-	22,128.73	1.31%	6,453.00-

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NORTHERN UTILITIES
ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
NOVEMBER 30, 2006

KILDJ37-01
CUSTOMER INFORMATION SYSTEM
DISTRICT: 650 NEW HAMPSHIRE
BUSINESS USE: 998 TOTAL UTILITY
CUSTOMER GROUP: ALL GROUP COMBINED

	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	3,399,284.06	100.00%	1,826,529.08	100.00%	1,572,754.98	3,875,265.29	100.00%	475,981.23-
TOTAL ACTIVE	3,216,102.72	94.61%	1,562,708.60	85.56%	1,653,394.12	3,500,624.83	90.33%	284,522.11-
TOTAL DELINQUENT	530,239.05	15.60%	279,948.60	15.33%	250,290.45	477,557.73	12.32%	52,681.32
1 TO 30 DAYS	456,760.71	13.44%	287,356.57	15.73%	169,404.14	359,216.11	9.27%	97,544.60
31 TO 60 DAYS	57,196.81	1.68%	5,987.28-	0.33%	63,184.09	48,949.81	1.26%	8,247.00
61 TO 90 DAYS	5,118.62-	0.15%	14,028.54-	0.77%	8,909.92	18,204.07	0.47%	23,322.69-
OVER 90 DAYS	21,400.15	0.63%	12,607.85	0.69%	8,792.30	51,187.74	1.32%	29,787.59-
CURRENT - NOT DUE	3,301,561.99	97.13%	1,743,283.72	95.44%	1,558,278.27	3,363,560.14	86.80%	61,998.15-
BUDGET CREDITS	615,698.32-	18.11%	460,523.72-	25.21%	155,174.60-	340,493.04-	8.79%	275,205.28-
TOTAL FINALS	183,181.34	5.39%	263,820.48	14.44%	80,639.14-	374,640.46	9.67%	191,459.12-
TOTAL DELINQUENT	163,732.72	4.82%	248,144.75	13.59%	84,412.03-	342,247.50	8.83%	178,514.78-
1 TO 30 DAYS	10,088.25	0.30%	13,070.24	0.72%	2,981.99-	17,478.32	0.45%	7,390.07-
31 TO 60 DAYS	14,503.75	0.43%	11,062.42	0.61%	3,441.33	62,813.89	1.62%	48,310.14-
61 TO 90 DAYS	7,541.55	0.22%	12,664.22	0.69%	5,122.67-	62,933.28	1.62%	55,391.73-
OVER 90 DAYS	131,599.17	3.87%	211,347.87	11.57%	79,748.70-	199,022.01	5.14%	67,422.84-
CURRENT - NOT DUE	19,448.62	0.57%	15,675.73	0.86%	3,772.89	32,392.96	0.84%	12,944.34-

NORTHERN UTILITIES
 ACCOUNTS RECEIVABLE ANALYSIS DETAIL AS OF
 DECEMBER 29, 2006

	CURRENT MONTH	% OF OUTSDNG	LAST MONTH	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT	LAST YEAR	% OF OUTSDNG	INC/(DEC) FROM LAST MONTH AMOUNT
TOTAL A/R OUTSTANDING	5,297,081.22	100.00%	3,399,284.06	100.00%	1,897,797.16	7,164,508.45	100.00%	1,867,427.23-
TOTAL ACTIVE	5,150,245.73	97.23%	3,216,102.72	94.61%	1,934,143.01	6,734,230.48	93.99%	1,583,984.75-
TOTAL DELINQUENT	640,431.58	12.09%	530,239.05	15.60%	110,192.53	801,021.44	11.18%	160,589.86-
1 TO 30 DAYS	495,861.90	9.36%	456,760.71	13.44%	39,101.19	587,590.92	8.20%	91,729.02-
31 TO 60 DAYS	76,295.30	1.44%	57,196.81	1.68%	19,098.49	96,563.19	1.35%	20,267.89-
61 TO 90 DAYS	26,793.68	0.51%	5,118.62	0.15%	31,912.30	32,023.89	0.45%	5,230.21-
OVER 90 DAYS	41,480.70	0.78%	21,400.15	0.63%	20,080.55	84,843.44	1.18%	43,362.74-
CURRENT - NOT DUE	5,017,470.12	94.72%	3,301,561.99	97.13%	1,715,908.13	5,923,461.03	82.68%	905,990.91-
BUDGET CREDITS	507,655.97-	9.58%	615,698.32-	18.11%	108,042.35	9,748.01	0.14%	517,403.98-
TOTAL FINALS	146,835.49	2.77%	183,181.34	5.39%	36,345.85-	430,277.97	6.01%	283,442.48-
TOTAL DELINQUENT	112,038.45	2.12%	163,732.72	4.82%	51,694.27-	371,403.94	5.18%	259,365.49-
1 TO 30 DAYS	13,247.91	0.25%	10,088.25	0.30%	3,159.66	76,603.76	1.07%	63,355.85-
31 TO 60 DAYS	10,429.40	0.20%	14,503.75	0.43%	4,074.35-	16,244.75	0.23%	5,815.35-
61 TO 90 DAYS	11,076.22	0.21%	7,541.55	0.22%	3,534.67	58,125.55	0.81%	47,049.33-
OVER 90 DAYS	77,284.92	1.46%	131,599.17	3.87%	54,314.25-	220,429.88	3.08%	143,144.96-
CURRENT - NOT DUE	34,797.04	0.66%	19,448.62	0.57%	15,348.42	58,874.03	0.82%	24,076.99-

Northern Utilities, Inc.
New Hampshire Division
DG 07-033
Staff Request Set No. 1
Response: 18
Responsible: Ronald D. Gibbons
Manager, Regulatory Accounting

Request: Please provide the following information by month for each pipeline capacity, underground storage, and gas supply contract under which Northern received service in 2006: (i) the invoice amount; (ii) the service period beginning and end dates; (iii) the invoice date; (iv) the payment due date; and (v) the payment date. Please also provide the same information for any adjustment to 2006 invoices.

Response: Please find attached as Attachment Staff 1-18, the lead day data used in the Lead-Lag study in the 2001 Northern Utilities-New Hampshire Base Rate Case, DG 01-182. Attachment Staff 1-18 includes all invoiced gas costs for the 12-month test year of July 2000 through June 2001. The costs were not separated by purpose (storage demand, commodity purchases, pipeline demand, etc.) because that information does not impact the Lead-Lag study. Invoices are paid on the due date which is typically 10-20 days after they are invoiced.

Note that 2006 monthly invoice data is not readily available. In the interest of providing this data in a timely manner, Northern is providing the most recent test year data.

**Northern Utilities, Inc.
 New Hampshire Division
 Schedule 3A - Working Capital
Gas Costs**

Ln.		Service		Midpoint		Lag	Remittance	Dollar
No.	Supplier	Month	Remittance #	Of Month	Date Paid	Days	Amount	Weighted
1	Algonquin Gas Transmission Company	7/1/2000	2173	15.50	08/21/00	35.50	35,341	1,254,600
	Boundary Gas, Inc.	7/1/2000	2166	15.50	08/25/00	39.50	284,064	11,220,546
	CoEnergy Trading Company	7/1/2000	2718	15.50	01/25/01	192.50	38,760	7,461,300
	CoEnergy Trading Company	7/1/2000	2151	15.50	08/30/00	44.50	1,377,950	61,318,775
	CoEnergy Trading Company	7/1/2000	2152	15.50	08/17/00	31.50	270,640	8,525,160
	Direct Energy Marketing Limited	7/1/2000	2163	15.50	08/29/00	43.50	156,135	6,791,870
	Distrigas Of Massachusetts	7/1/2000	2161	15.50	08/18/00	32.50	154,150	5,009,875
	Dominion Transmission, Inc.	7/1/2000	2165	15.50	08/11/00	25.50	4,656	118,734
	Iroquois Gas Transmission System, L.P.	7/1/2000	2172	15.50	08/21/00	35.50	57,062	2,025,707
	National Fuel Gas Supply Corporation	7/1/2000	2179	15.50	08/25/00	39.50	4,412	174,261
	Portland Natural Gas Transmission System	7/1/2000	2167	15.50	08/18/00	32.50	20,977	681,760
	Renaissance Energy Ltd.	7/1/2000	2162	15.50	08/25/00	39.50	159,589	6,303,778
	Shell	7/1/2000	2164	15.50	08/25/00	39.50	901,536	35,610,689
	Tennessee Gas Pipeline Company	7/1/2000	2153	15.50	08/23/00	37.50	10,017	375,624
	Tennessee Gas Pipeline Company	7/1/2000	2154	15.50	08/23/00	37.50	194,135	7,280,055
	Tennessee Gas Pipeline Company	7/1/2000	2155	15.50	08/23/00	37.50	10,081	378,021
	Tennessee Gas Pipeline Company	7/1/2000	2156	15.50	08/23/00	37.50	17,250	646,891
	Tennessee Gas Pipeline Company	7/1/2000	2157	15.50	08/26/00	40.50	15,861	642,368
	Tennessee Gas Pipeline Company	7/1/2000	2158	15.50	08/23/00	37.50	12,493	468,469
	Tennessee Gas Pipeline Company	7/1/2000	2159	15.50	08/26/00	40.50	16,110	652,474
	Tennessee Gas Pipeline Company	7/1/2000	2160	15.50	08/23/00	37.50	45,560	1,708,509
	Texas Eastern Transmission Corporation	7/1/2000	2174	15.50	08/21/00	35.50	63	2,221
	Texas Eastern Transmission Corporation	7/1/2000	2175	15.50	08/21/00	35.50	122	4,321
	Texas Eastern Transmission Corporation	7/1/2000	2176	15.50	08/21/00	35.50	1,004	35,648
	Texas Eastern Transmission Corporation	7/1/2000	2177	15.50	08/21/00	35.50	416	14,773
	Texas Eastern Transmission Corporation	7/1/2000	2178	15.50	08/21/00	35.50	6,696	237,713
	Texas Gas Transmission Company	7/1/2000	2168	15.50	08/18/00	32.50	7,674	249,396
	Transcontinental Gas Pipeline Co.	7/1/2000	2180	15.50	08/11/00	25.50	1,335	34,037
	Algonquin Gas Transmission Company	8/1/2000	2333	15.50	09/19/00	33.50	35,383	1,185,319
	Boundary Gas, Inc.	8/1/2000	2326	15.50	09/25/00	39.50	269,778	10,656,220
	CoEnergy Trading Company	8/1/2000	2715	15.50	01/24/01	160.50	38,080	6,111,840
	CoEnergy Trading Company	8/1/2000	2309	15.50	09/25/00	39.50	1,264,800	49,959,600
	CoEnergy Trading Company	8/1/2000	2310	15.50	09/29/00	43.50	270,640	11,772,840
	Direct Energy Marketing Limited	8/1/2000	2322	15.50	09/25/00	39.50	138,049	5,452,939
	Distrigas Of Massachusetts	8/1/2000	2319	15.50	09/22/00	36.50	155,479	5,674,984
	Dominion Transmission, Inc.	8/1/2000	2325	15.50	09/15/00	29.50	4,656	137,358
	Engage Energy US, LP	8/1/2000	2324	15.50	09/25/00	39.50	591,300	23,356,350
	Enron North America Corporation	8/1/2000	2308	15.50	08/25/00	8.50	99,123	842,549
	Iroquois Gas Transmission System, L.P.	8/1/2000	2332	15.50	08/20/00	3.50	57,062	199,718
	Michigan Consolidated Gas Co	8/1/2000	2347	15.50	09/29/00	43.50	1,347	58,584
	National Fuel Gas Supply Corporation	8/1/2000	2339	15.50	09/25/00	39.50	4,412	174,261
	Portland Natural Gas Transmission System	8/1/2000	2327	15.50	09/18/00	32.50	20,977	681,760
	Renaissance Energy Ltd.	8/1/2000	2321	15.50	09/25/00	39.50	133,556	5,275,471
	Sempra Energy Trading Corp.	8/1/2000	2320	15.50	09/25/00	39.50	166,660	6,583,070
	Shell	8/1/2000	2323	15.50	09/25/00	39.50	794,643	31,388,392
	Tennessee Gas Pipeline Company	8/1/2000	2311	15.50	09/25/00	39.50	10,083	398,265

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Ln.		Service		Midpoint		Lag	Remittance	Dollar
No.	Supplier	Month	Remittance #	Of Month	Date Paid	Days	Amount	Weighted
	Tennessee Gas Pipeline Company	8/1/2000	2312	15.50	09/25/00	39.50	194,135	7,668,325
	Tennessee Gas Pipeline Company	8/1/2000	2313	15.50	09/25/00	39.50	8,464	334,312
	Tennessee Gas Pipeline Company	8/1/2000	2314	15.50	09/25/00	39.50	18,683	737,975
	Tennessee Gas Pipeline Company	8/1/2000	2315	15.50	09/25/00	39.50	15,862	626,543
	Tennessee Gas Pipeline Company	8/1/2000	2316	15.50	09/25/00	39.50	12,493	493,454
	Tennessee Gas Pipeline Company	8/1/2000	2317	15.50	09/25/00	39.50	16,110	636,339
	Tennessee Gas Pipeline Company	8/1/2000	2318	15.50	09/25/00	39.50	45,561	1,799,666
	Texas Eastern Transmission Corporation	8/1/2000	2334	15.50	09/20/00	34.50	66	2,269
	Texas Eastern Transmission Corporation	8/1/2000	2335	15.50	09/20/00	34.50	123	4,243
	Texas Eastern Transmission Corporation	8/1/2000	2336	15.50	09/20/00	34.50	1,006	34,712
	Texas Eastern Transmission Corporation	8/1/2000	2337	15.50	09/20/00	34.50	416	14,356
	Texas Eastern Transmission Corporation	8/1/2000	2338	15.50	09/20/00	34.50	6,707	231,383
	Texas Eastern Transmission Corporation	8/1/2000	2344	15.50	09/20/00	34.50	1	24
	Texas Gas Transmission Company	8/1/2000	2328	15.50	09/20/00	34.50	7,704	265,799
	Transcontinental Gas Pipeline Co.	8/1/2000	2340	15.50	10/26/00	70.50	1,322	93,224
	Algonquin Gas Transmission Company	9/1/2000	2420	15.00	10/19/00	33.00	35,356	1,166,741
	Bay State Gas Company	9/1/2000	2428	15.00	10/27/00	41.00	26,775	1,097,775
	Boundary Gas, Inc.	9/1/2000	2413	15.00	10/25/00	39.00	287,116	11,197,516
	CoEnergy Trading Company	9/1/2000	2396	15.00	11/09/00	54.00	609,000	32,886,000
	CoEnergy Trading Company	9/1/2000	2397	15.00	11/17/00	62.00	300,000	18,600,000
	Coastal Merchant Energy, L.P.	9/1/2000	2429	15.00	10/25/00	39.00	1,428,000	55,692,000
	Coral Energy Canada Inc.	9/1/2000	2398	15.00	10/25/00	39.00	926,108	36,118,193
	Direct Energy Marketing Limited	9/1/2000	2409	15.00	10/25/00	39.00	160,324	6,252,650
	Distrigas Of Massachusetts	9/1/2000	2407	15.00	10/23/00	37.00	163,380	6,045,042
	Dominion Transmission, Inc.	9/1/2000	2412	15.00	10/12/00	26.00	4,656	121,062
	Duke Energy Trading and Marketing	9/1/2000	2392	15.00	10/25/00	39.00	56,200	2,191,800
	Duke Energy Trading and Marketing	9/1/2000	2440	15.00	10/25/00	39.00	85,800	3,346,200
	Enron North America Corporation	9/1/2000	2393	15.00	10/25/00	39.00	56,300	2,195,700
	Iroquois Gas Transmission System, L.P.	9/1/2000	2419	15.00	10/20/00	34.00	57,024	1,938,811
	Masspower	9/1/2000	2395	15.00	10/25/00	39.00	28,700	1,119,300
	Michigan Consolidated Gas Co	9/1/2000	2438	15.00	10/30/00	44.00	2,975	130,891
	National Fuel Gas Supply Corporation	9/1/2000	2426	15.00	10/25/00	39.00	4,718	184,012
	PG&E Energy Trading - Gas Corporation	9/1/2000	2394	15.00	10/25/00	39.00	85,200	3,322,800
	Portland Natural Gas Transmission System	9/1/2000	2414	15.00	10/20/00	34.00	20,977	713,225
	Renaissance Energy Ltd.	9/1/2000	2408	15.00	10/25/00	39.00	158,837	6,194,644
	Tennessee Gas Pipeline Company	9/1/2000	2399	15.00	10/25/00	39.00	9,677	377,410
	Tennessee Gas Pipeline Company	9/1/2000	2400	15.00	10/25/00	39.00	194,135	7,571,257
	Tennessee Gas Pipeline Company	9/1/2000	2401	15.00	10/25/00	39.00	8,521	332,307
	Tennessee Gas Pipeline Company	9/1/2000	2402	15.00	10/25/00	39.00	21,890	853,705
	Tennessee Gas Pipeline Company	9/1/2000	2403	15.00	10/25/00	39.00	15,756	614,478
	Tennessee Gas Pipeline Company	9/1/2000	2404	15.00	10/25/00	39.00	12,493	487,208
	Tennessee Gas Pipeline Company	9/1/2000	2405	15.00	10/25/00	39.00	16,105	628,096
	Tennessee Gas Pipeline Company	9/1/2000	2406	15.00	10/25/00	39.00	45,552	1,776,523
	Texas Eastern Transmission Corporation	9/1/2000	2421	15.00	10/20/00	34.00	66	2,232
	Texas Eastern Transmission Corporation	9/1/2000	2422	15.00	10/20/00	34.00	123	4,181
	Texas Eastern Transmission Corporation	9/1/2000	2423	15.00	10/20/00	34.00	1,006	34,209

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Ln.		Service		Midpoint		Lag	Remittance	Dollar
No.	Supplier	Month	Remittance #	Of Month	Date Paid	Days	Amount	Weighted
	Texas Eastern Transmission Corporation	9/1/2000	2424	15.00	10/20/00	34.00	417	14,172
	Texas Eastern Transmission Corporation	9/1/2000	2425	15.00	10/20/00	34.00	6,707	228,030
	Texas Gas Transmission Company	9/1/2000	2415	15.00	10/20/00	34.00	7,456	253,497
	Transcontinental Gas Pipeline Co.	9/1/2000	2427	15.00	10/12/00	26.00	1,322	34,380
	Algonquin Gas Transmission Company	10/1/2000	2466	15.50	11/20/00	34.50	35,390	1,220,957
	Boundary Gas, Inc.	10/1/2000	2459	15.50	11/22/00	36.50	338,671	12,361,501
	CoEnergy Trading Company	10/1/2000	2444	15.50	11/17/00	31.50	300,000	9,450,000
	Coral Energy Canada Inc.	10/1/2000	2445	15.50	11/22/00	36.50	1,130,241	41,253,800
	Direct Energy Marketing Limited	10/1/2000	2457	15.50	11/22/00	36.50	194,914	7,114,376
	Distrigas Of Massachusetts	10/1/2000	2454	15.50	11/20/00	34.50	210,238	7,253,194
	Dominion Transmission, Inc.	10/1/2000	2458	15.50	11/13/00	27.50	4,656	128,046
	Duke Energy Trading and Marketing	10/1/2000	2441	15.50	11/22/00	36.50	517,000	18,870,500
	Iroquois Gas Transmission System, L.P.	10/1/2000	2465	15.50	11/20/00	34.50	57,062	1,968,648
	Michigan Consolidated Gas Co	10/1/2000	2530	15.50	11/30/00	44.50	3,478	154,780
	National Fuel Gas Supply Corporation	10/1/2000	2472	15.50	11/27/00	41.50	4,676	194,074
	Northern Indiana Public Service Co	10/1/2000	2443	15.50	11/22/00	36.50	1,970,896	71,937,715
	Portland Natural Gas Transmission System	10/1/2000	2460	15.50	11/20/00	34.50	20,977	723,714
	Renaissance Energy Ltd.	10/1/2000	2456	15.50	11/22/00	36.50	184,731	6,742,698
	Select Energy Inc.	10/1/2000	2442	15.50	11/22/00	36.50	373,138	13,619,536
	Sempra Energy Trading Corp.	10/1/2000	2455	15.50	11/27/00	41.50	26,000	1,079,000
	Tennessee Gas Pipeline Company	10/1/2000	2446	15.50	11/22/00	36.50	9,677	353,217
	Tennessee Gas Pipeline Company	10/1/2000	2447	15.50	11/22/00	36.50	194,135	7,085,920
	Tennessee Gas Pipeline Company	10/1/2000	2448	15.50	11/22/00	36.50	8,574	312,938
	Tennessee Gas Pipeline Company	10/1/2000	2449	15.50	11/22/00	36.50	22,099	806,601
	Tennessee Gas Pipeline Company	10/1/2000	2450	15.50	11/22/00	36.50	15,756	575,088
	Tennessee Gas Pipeline Company	10/1/2000	2451	15.50	11/22/00	36.50	12,493	455,976
	Tennessee Gas Pipeline Company	10/1/2000	2452	15.50	11/22/00	36.50	16,107	587,907
	Tennessee Gas Pipeline Company	10/1/2000	2453	15.50	11/22/00	36.50	45,564	1,663,085
	Texas Eastern Transmission Corporation	10/1/2000	2467	15.50	11/20/00	34.50	65	2,248
	Texas Eastern Transmission Corporation	10/1/2000	2468	15.50	11/20/00	34.50	123	4,236
	Texas Eastern Transmission Corporation	10/1/2000	2469	15.50	11/20/00	34.50	1,006	34,712
	Texas Eastern Transmission Corporation	10/1/2000	2470	15.50	11/20/00	34.50	417	14,381
	Texas Eastern Transmission Corporation	10/1/2000	2471	15.50	11/20/00	34.50	6,707	231,383
	Texas Gas Transmission Company	10/1/2000	2461	15.50	11/20/00	34.50	7,704	265,799
	Transcontinental Gas Pipeline Co.	10/1/2000	2473	15.50	11/13/00	27.50	1,322	36,364
	Adams Resources Marketing, Ltd	11/1/2000	2579	15.00	12/22/00	36.00	604,440	21,759,840
	Algonquin Gas Transmission Company	11/1/2000	2602	15.00	12/19/00	33.00	27,791	917,097
	Boundary Gas, Inc.	11/1/2000	2596	15.00	12/22/00	36.00	338,762	12,195,438
	CoEnergy Trading Company	11/1/2000	2580	15.00	12/28/00	42.00	875,754	36,781,676
	Coral Energy Canada Inc.	11/1/2000	2581	15.00	12/22/00	36.00	949,595	34,185,434
	Direct Energy Marketing Limited	11/1/2000	2594	15.00	12/22/00	36.00	163,824	5,897,663
	Distrigas Of Massachusetts	11/1/2000	2590	15.00	12/22/00	36.00	461,647	16,619,299
	Dominion Transmission, Inc.	11/1/2000	2595	15.00	12/12/00	26.00	8	213
	Iroquois Gas Transmission System, L.P.	11/1/2000	2601	15.00	12/20/00	34.00	56,955	1,936,483
	National Fuel Gas Supply Corporation	11/1/2000	2608	15.00	12/26/00	40.00	2,059	82,343
	Portland Natural Gas Transmission System	11/1/2000	2597	15.00	12/20/00	34.00	1,216,679	41,367,100

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Ln.		Service		Midpoint		Lag	Remittance	Dollar
No.	Supplier	Month	Remittance #	Of Month	Date Paid	Days	Amount	Weighted
	Renaissance Energy Ltd.	11/1/2000	2593	15.00	12/29/00	43.00	156,853	6,744,671
	Sempra Energy Trading Corp.	11/1/2000	2592	15.00	12/26/00	40.00	22,750	910,000
	Southern Co. Energy Marketing L.P.	11/1/2000	2591	15.00	12/22/00	36.00	1,309,110	47,127,960
	Tennessee Gas Pipeline Company	11/1/2000	2582	15.00	12/22/00	36.00	9,677	348,378
	Tennessee Gas Pipeline Company	11/1/2000	2583	15.00	12/22/00	36.00	261,833	9,425,997
	Tennessee Gas Pipeline Company	11/1/2000	2584	15.00	12/22/00	36.00	9,942	357,927
	Tennessee Gas Pipeline Company	11/1/2000	2585	15.00	12/22/00	36.00	17,704	637,330
	Tennessee Gas Pipeline Company	11/1/2000	2586	15.00	12/22/00	36.00	15,862	571,023
	Tennessee Gas Pipeline Company	11/1/2000	2587	15.00	12/22/00	36.00	12,505	450,181
	Tennessee Gas Pipeline Company	11/1/2000	2588	15.00	12/22/00	36.00	16,102	579,684
	Tennessee Gas Pipeline Company	11/1/2000	2589	15.00	12/22/00	36.00	45,549	1,639,774
	Texas Eastern Transmission Corporation	11/1/2000	2603	15.00	12/20/00	34.00	70	2,370
	Texas Eastern Transmission Corporation	11/1/2000	2604	15.00	12/20/00	34.00	124	4,226
	Texas Eastern Transmission Corporation	11/1/2000	2605	15.00	12/20/00	34.00	1,006	34,209
	Texas Eastern Transmission Corporation	11/1/2000	2606	15.00	12/20/00	34.00	417	14,172
	Texas Eastern Transmission Corporation	11/1/2000	2607	15.00	12/20/00	34.00	6,707	228,030
	Texas Gas Transmission Company	11/1/2000	2598	15.00	12/20/00	34.00	6,849	232,859
	Transcontinental Gas Pipeline Co.	11/1/2000	2609	15.00	12/18/00	32.00	1,365	43,687
	Adams Resources Marketing, Ltd	12/1/2000	2668	15.50	01/25/01	39.50	985,987	38,946,477
	Algonquin Gas Transmission Company	12/1/2000	2689	15.50	01/19/01	33.50	35,903	1,202,761
	Boundary Gas, Inc.	12/1/2000	2684	15.50	01/25/01	39.50	416,475	16,450,754
	CoEnergy Trading Company	12/1/2000	2669	15.50	01/19/01	33.50	898,350	30,094,725
	Coral Energy Canada Inc.	12/1/2000	2670	15.50	01/25/01	39.50	1,286,666	50,823,313
	Direct Energy Marketing Limited	12/1/2000	2682	15.50	01/25/01	39.50	220,425	8,706,793
	Distrigas Of Massachusetts	12/1/2000	2679	15.50	01/22/01	36.50	644,518	23,524,897
	Dominion Transmission, Inc.	12/1/2000	2683	15.50	01/12/01	26.50	(104)	(2,754)
	Duke Energy Trading and Marketing	12/1/2000	2667	15.50	01/25/01	39.50	150,000	5,925,000
	Iroquois Gas Transmission System, L.P.	12/1/2000	2688	15.50	01/19/01	33.50	56,999	1,909,481
	National Fuel Gas Supply Corporation	12/1/2000	2695	15.50	01/25/01	39.50	1,602	63,283
	Portland Natural Gas Transmission System	12/1/2000	2685	15.50	01/22/01	36.50	1,216,602	44,405,988
	Renaissance Energy Ltd.	12/1/2000	2681	15.50	01/25/01	39.50	216,330	8,545,033
	Southern Co. Energy Marketing L.P.	12/1/2000	2680	15.50	01/25/01	39.50	844,025	33,338,968
	Southern Co. Energy Marketing L.P.	12/1/2000	2699	15.50	01/25/01	39.50	163,944	6,475,788
	Southern Co. Energy Marketing L.P.	12/1/2000	2700	15.50	01/25/01	39.50	1,050,396	41,490,642
	Tennessee Gas Pipeline Company	12/1/2000	2671	15.50	01/23/01	37.50	10,362	388,566
	Tennessee Gas Pipeline Company	12/1/2000	2672	15.50	01/23/01	37.50	264,975	9,936,551
	Tennessee Gas Pipeline Company	12/1/2000	2673	15.50	01/23/01	37.50	10,362	388,568
	Tennessee Gas Pipeline Company	12/1/2000	2674	15.50	01/23/01	37.50	20,363	763,625
	Tennessee Gas Pipeline Company	12/1/2000	2675	15.50	01/23/01	37.50	15,865	594,948
	Tennessee Gas Pipeline Company	12/1/2000	2676	15.50	01/23/01	37.50	12,544	470,389
	Tennessee Gas Pipeline Company	12/1/2000	2677	15.50	01/23/01	37.50	16,107	604,010
	Tennessee Gas Pipeline Company	12/1/2000	2678	15.50	01/23/01	37.50	45,564	1,708,646
	Texas Eastern Transmission Corporation	12/1/2000	2690	15.50	01/22/01	36.50	66	2,406
	Texas Eastern Transmission Corporation	12/1/2000	2691	15.50	01/22/01	36.50	119	4,352
	Texas Eastern Transmission Corporation	12/1/2000	2692	15.50	01/22/01	36.50	883	32,216
	Texas Eastern Transmission Corporation	12/1/2000	2693	15.50	01/22/01	36.50	329	12,007

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Ln.		Service		Midpoint		Lag	Remittance	Dollar
No.	Supplier	Month	Remittance #	Of Month	Date Paid	Days	Amount	Weighted
	Texas Eastern Transmission Corporation	12/1/2000	2694	15.50	01/22/01	36.50	5,382	196,436
	Texas Gas Transmission Company	12/1/2000	2686	15.50	01/24/01	38.50	7,077	272,468
	Transcontinental Gas Pipeline Co.	12/1/2000	2696	15.50	01/25/01	39.50	1,365	53,926
	Adams Resources Marketing, Ltd	1/1/2001	2768	15.50	02/26/01	40.50	1,380,368	55,904,904
	Algonquin Gas Transmission Company	1/1/2001	2789	15.50	02/16/01	30.50	35,377	1,079,009
	BP Energy Company	1/1/2001	2891	15.50	03/13/01	55.50	620,353	34,429,588
	Boundary Gas, Inc.	1/1/2001	2784	15.50	02/23/01	37.50	582,795	21,854,827
	CoEnergy Trading Company	1/1/2001	2769	15.50	02/20/01	34.50	856,076	29,534,605
	Coral Energy Canada Inc.	1/1/2001	2770	15.50	02/26/01	40.50	2,247,620	91,028,596
	Direct Energy Marketing Limited	1/1/2001	2782	15.50	02/26/01	40.50	330,585	13,388,682
	Distrigas Of Massachusetts	1/1/2001	2779	15.50	02/20/01	34.50	605,552	20,891,539
	Dominion Transmission, Inc.	1/1/2001	2783	15.50	02/12/01	26.50	(42)	(1,123)
	Energy USA-TPC	1/1/2001	3186	15.50	06/29/01	163.50	6,161	1,007,356
	Husky Oil Operations Limited	1/1/2001	2767	15.50	02/26/01	40.50	327,594	13,267,550
	Iroquois Gas Transmission System, L.P.	1/1/2001	2788	15.50	02/20/01	34.50	56,032	1,933,090
	National Fuel Gas Supply Corporation	1/1/2001	2795	15.50	02/26/01	40.50	1,605	65,019
	Portland Natural Gas Transmission System	1/1/2001	2785	15.50	02/20/01	34.50	1,216,679	41,975,440
	Southern Co. Energy Marketing L.P.	1/1/2001	2780	15.50	02/26/01	40.50	2,523,528	102,202,884
	Tennessee Gas Pipeline Company	1/1/2001	2895	15.50	03/23/01	65.50	35,225	2,307,238
	Tennessee Gas Pipeline Company	1/1/2001	2771	15.50	02/23/01	37.50	10,635	398,807
	Tennessee Gas Pipeline Company	1/1/2001	2772	15.50	02/23/01	37.50	265,005	9,937,679
	Tennessee Gas Pipeline Company	1/1/2001	2773	15.50	02/23/01	37.50	10,278	385,422
	Tennessee Gas Pipeline Company	1/1/2001	2774	15.50	02/23/01	37.50	20,585	771,947
	Tennessee Gas Pipeline Company	1/1/2001	2775	15.50	02/23/01	37.50	15,865	594,948
	Tennessee Gas Pipeline Company	1/1/2001	2776	15.50	02/23/01	37.50	12,546	470,466
	Tennessee Gas Pipeline Company	1/1/2001	2777	15.50	02/23/01	37.50	16,105	603,947
	Tennessee Gas Pipeline Company	1/1/2001	2778	15.50	02/23/01	37.50	45,561	1,708,522
	Tennessee Gas Pipeline Company	1/1/2001	2803	15.50	02/23/01	37.50	12,256	459,587
	Texas Eastern Transmission Corporation	1/1/2001	2790	15.50	02/20/01	34.50	90	3,095
	Texas Eastern Transmission Corporation	1/1/2001	2791	15.50	02/20/01	34.50	131	4,504
	Texas Eastern Transmission Corporation	1/1/2001	2792	15.50	02/20/01	34.50	883	30,451
	Texas Eastern Transmission Corporation	1/1/2001	2793	15.50	02/20/01	34.50	352	12,152
	Texas Eastern Transmission Corporation	1/1/2001	2794	15.50	02/20/01	34.50	5,382	185,672
	Texas Gas Transmission Company	1/1/2001	2786	15.50	02/20/01	34.50	7,059	243,526
	Transcontinental Gas Pipeline Co.	1/1/2001	2796	15.50	02/12/01	26.50	1,365	36,178
	Adams Resources Marketing, Ltd	2/1/2001	2858	14.00	03/26/01	39.00	775,376	30,239,664
	Algonquin Gas Transmission Company	2/1/2001	2880	14.00	03/19/01	32.00	33,218	1,062,977
	Boundary Gas, Inc.	2/1/2001	2874	14.00	03/23/01	36.00	379,396	13,658,252
	CoEnergy Trading Company	2/1/2001	2859	14.00	03/21/01	34.00	886,267	30,133,085
	Coral Energy Canada Inc.	2/1/2001	2860	14.00	03/26/01	39.00	1,231,587	48,031,882
	Direct Energy Marketing Limited	2/1/2001	2872	14.00	03/26/01	39.00	211,511	8,248,921
	Distrigas Of Massachusetts	2/1/2001	2869	14.00	03/19/01	32.00	463,150	14,820,800
	Dominion Transmission, Inc.	2/1/2001	2873	14.00	03/09/01	22.00	(42)	(932)
	Husky Oil Operations Limited	2/1/2001	2857	14.00	03/26/01	39.00	236,861	9,237,566
	Iroquois Gas Transmission System, L.P.	2/1/2001	2878	14.00	03/20/01	33.00	55,595	1,834,639
	Iroquois Gas Transmission System, L.P.	2/1/2001	2879	14.00	03/20/01	33.00	6,623	218,561

**Northern Utilities, Inc.
 New Hampshire Division
 Schedule 3A - Working Capital
Gas Costs**

Ln.		Service		Midpoint		Lag	Remittance	Dollar
No.	Supplier	Month	Remittance #	Of Month	Date Paid	Days	Amount	Weighted
	National Fuel Gas Supply Corporation	2/1/2001	2886	14.00	03/26/01	39.00	1,605	62,611
	Portland Natural Gas Transmission System	2/1/2001	2875	14.00	03/20/01	33.00	1,216,679	40,150,421
	Southern Co. Energy Marketing L.P.	2/1/2001	2870	14.00	03/26/01	39.00	1,408,176	54,918,864
	Tennessee Gas Pipeline Company	2/1/2001	2861	14.00	03/23/01	36.00	10,157	365,639
	Tennessee Gas Pipeline Company	2/1/2001	2862	14.00	03/23/01	36.00	259,855	9,354,772
	Tennessee Gas Pipeline Company	2/1/2001	2863	14.00	03/23/01	36.00	9,940	357,822
	Tennessee Gas Pipeline Company	2/1/2001	2864	14.00	03/23/01	36.00	19,562	704,249
	Tennessee Gas Pipeline Company	2/1/2001	2865	14.00	03/23/01	36.00	15,855	570,769
	Tennessee Gas Pipeline Company	2/1/2001	2866	14.00	03/23/01	36.00	12,493	449,730
	Tennessee Gas Pipeline Company	2/1/2001	2867	14.00	03/23/01	36.00	16,093	579,339
	Tennessee Gas Pipeline Company	2/1/2001	2868	14.00	03/23/01	36.00	45,536	1,639,286
	Texas Eastern Transmission Corporation	2/1/2001	2881	14.00	03/20/01	33.00	123	4,068
	Texas Eastern Transmission Corporation	2/1/2001	2882	14.00	03/20/01	33.00	147	4,841
	Texas Eastern Transmission Corporation	2/1/2001	2883	14.00	03/20/01	33.00	887	29,271
	Texas Eastern Transmission Corporation	2/1/2001	2884	14.00	03/20/01	33.00	385	12,711
	Texas Eastern Transmission Corporation	2/1/2001	2885	14.00	03/20/01	33.00	5,404	178,332
	Texas Gas Transmission Company	2/1/2001	2876	14.00	03/20/01	33.00	6,376	210,396
	Transcontinental Gas Pipeline Co.	2/1/2001	2887	14.00	03/12/01	25.00	1,270	31,745
	Adams Resources Marketing, Ltd	3/1/2001	2898	15.50	04/25/01	39.50	694,462	27,431,249
	Algonquin Gas Transmission Company	3/1/2001	2920	15.50	04/19/01	33.50	34,380	1,151,726
	Boundary Gas, Inc.	3/1/2001	2914	15.50	04/25/01	39.50	351,889	13,899,613
	CoEnergy Trading Company	3/1/2001	3079	15.50	05/11/01	55.50	23,120	1,283,160
	CoEnergy Trading Company	3/1/2001	2899	15.50	04/20/01	34.50	876,643	30,244,175
	Coral Energy Canada Inc.	3/1/2001	2900	15.50	04/25/01	39.50	1,102,568	43,551,424
	Direct Energy Marketing Limited	3/1/2001	2912	15.50	04/25/01	39.50	190,031	7,506,236
	Distrigas Of Massachusetts	3/1/2001	2909	15.50	04/20/01	34.50	263,422	9,088,062
	Dominion Transmission, Inc.	3/1/2001	2913	15.50	04/10/01	24.50	(42)	(1,038)
	Husky Oil Operations Limited	3/1/2001	2897	15.50	04/25/01	39.50	177,724	7,020,102
	Iroquois Gas Transmission System, L.P.	3/1/2001	2983	15.50	04/20/01	34.50	58,171	2,006,885
	National Fuel Gas Supply Corporation	3/1/2001	2926	15.50	04/25/01	39.50	1,605	63,414
	Portland Natural Gas Transmission System	3/1/2001	2915	15.50	04/20/01	34.50	1,216,679	41,975,440
	Southern Co. Energy Marketing L.P.	3/1/2001	2910	15.50	04/25/01	39.50	1,275,680	50,389,340
	Tennessee Gas Pipeline Company	3/1/2001	2901	15.50	04/23/01	37.50	9,677	362,894
	Tennessee Gas Pipeline Company	3/1/2001	2902	15.50	04/23/01	37.50	266,060	9,977,249
	Tennessee Gas Pipeline Company	3/1/2001	2903	15.50	04/23/01	37.50	10,262	384,816
	Tennessee Gas Pipeline Company	3/1/2001	2904	15.50	04/23/01	37.50	15,626	585,981
	Tennessee Gas Pipeline Company	3/1/2001	2905	15.50	04/23/01	37.50	15,865	594,948
	Tennessee Gas Pipeline Company	3/1/2001	2906	15.50	04/23/01	37.50	12,493	468,469
	Tennessee Gas Pipeline Company	3/1/2001	2907	15.50	04/23/01	37.50	16,107	604,010
	Tennessee Gas Pipeline Company	3/1/2001	2908	15.50	04/23/01	37.50	45,564	1,708,646
	Texas Eastern Transmission Corporation	3/1/2001	2921	15.50	04/20/01	34.50	101	3,480
	Texas Eastern Transmission Corporation	3/1/2001	2922	15.50	04/20/01	34.50	139	4,798
	Texas Eastern Transmission Corporation	3/1/2001	2923	15.50	04/20/01	34.50	887	30,602
	Texas Eastern Transmission Corporation	3/1/2001	2924	15.50	04/20/01	34.50	364	12,554
	Texas Eastern Transmission Corporation	3/1/2001	2925	15.50	04/20/01	34.50	5,404	186,438
	Texas Gas Transmission Company	3/1/2001	2916	15.50	04/20/01	34.50	5,012	172,907

**Northern Utilities, Inc.
 New Hampshire Division
 Schedule 3A - Working Capital
Gas Costs**

Ln.		Service		Midpoint		Lag	Remittance	Dollar
No.	Supplier	Month	Remittance #	Of Month	Date Paid	Days	Amount	Weighted
	Transcontinental Gas Pipeline Co.	3/1/2001	2927	15.50	04/11/01	25.50	1,270	32,379
	Adams Resources Marketing, Ltd	4/1/2001	2991	15.00	05/25/01	39.00	1,420,421	55,396,400
	Algonquin Gas Transmission Company	4/1/2001	3015	15.00	05/21/01	35.00	35,172	1,231,017
	Aquila Energy Marketing	4/1/2001	2990	15.00	05/31/01	45.00	3,435,000	154,575,000
	BP Energy Company	4/1/2001	2988	15.00	05/30/01	44.00	255,325	11,234,300
	Boundary Gas, Inc.	4/1/2001	3010	15.00	05/25/01	39.00	307,959	12,010,382
	CoEnergy Trading Company	4/1/2001	3180	15.00	06/18/01	63.00	21,300	1,341,900
	CoEnergy Trading Company	4/1/2001	2995	15.00	05/30/01	44.00	300,000	13,200,000
	Coral Energy Canada Inc.	4/1/2001	2996	15.00	05/25/01	39.00	1,136,262	44,314,206
	Coral Energy Resources, L.P.	4/1/2001	2989	15.00	05/25/01	39.00	83,550	3,258,450
	Coral Energy Resources, L.P.	4/1/2001	3092	15.00	05/18/01	32.00	171,300	5,481,600
	Coral Energy Resources, L.P.	4/1/2001	3099	15.00	05/25/01	39.00	(799)	(31,177)
	Direct Energy Marketing Limited	4/1/2001	3008	15.00	05/25/01	39.00	195,891	7,639,752
	Distrigas Of Massachusetts	4/1/2001	3005	15.00	05/18/01	32.00	419,800	13,433,600
	Dominion Transmission, Inc.	4/1/2001	3009	15.00	05/11/01	25.00	5,014	125,354
	Dynegy Maketing & Trade	4/1/2001	3077	15.00	05/25/01	39.00	920,403	35,895,706
	Dynegy Maketing & Trade	4/1/2001	3078	15.00	05/25/01	39.00	748,585	29,194,829
	Husky Oil Operations Limited	4/1/2001	2987	15.00	05/25/01	39.00	181,952	7,096,133
	Iroquois Gas Transmission System, L.P.	4/1/2001	3014	15.00	05/18/01	32.00	55,683	1,781,856
	Michigan Consolidated Gas Co	4/1/2001	3094	15.00	05/25/01	39.00	8,728	340,373
	National Fuel Gas Supply Corporation	4/1/2001	3021	15.00	05/25/01	39.00	5,015	195,604
	Noble Gas Marketing, Inc.	4/1/2001	3090	15.00	05/18/01	32.00	1,712,325	54,794,386
	Portland Natural Gas Transmission System	4/1/2001	3011	15.00	05/21/01	35.00	20,977	734,203
	Reliant Energy Service, Inc	4/1/2001	2992	15.00	05/25/01	39.00	724,500	28,255,500
	Sempra Energy Trading Corp.	4/1/2001	3006	15.00	05/25/01	39.00	27,500	1,072,500
	Sempra Energy Trading Corp.	4/1/2001	3075	15.00	05/25/01	39.00	28,400	1,107,600
	Tennessee Gas Pipeline Company	4/1/2001	2997	15.00	05/21/01	35.00	10,007	350,253
	Tennessee Gas Pipeline Company	4/1/2001	2998	15.00	05/21/01	35.00	248,878	8,710,743
	Tennessee Gas Pipeline Company	4/1/2001	2999	15.00	05/21/01	35.00	10,161	355,650
	Tennessee Gas Pipeline Company	4/1/2001	3000	15.00	05/21/01	35.00	17,919	627,155
	Tennessee Gas Pipeline Company	4/1/2001	3001	15.00	05/21/01	35.00	15,862	555,161
	Tennessee Gas Pipeline Company	4/1/2001	3002	15.00	05/21/01	35.00	12,493	437,238
	Tennessee Gas Pipeline Company	4/1/2001	3003	15.00	05/21/01	35.00	16,106	563,703
	Tennessee Gas Pipeline Company	4/1/2001	3004	15.00	05/21/01	35.00	45,551	1,594,280
	Texas Eastern Transmission Corporation	4/1/2001	3016	15.00	05/21/01	35.00	63	2,197
	Texas Eastern Transmission Corporation	4/1/2001	3017	15.00	05/21/01	35.00	119	4,150
	Texas Eastern Transmission Corporation	4/1/2001	3018	15.00	05/21/01	35.00	887	31,045
	Texas Eastern Transmission Corporation	4/1/2001	3019	15.00	05/21/01	35.00	330	11,565
	Texas Eastern Transmission Corporation	4/1/2001	3020	15.00	05/21/01	35.00	5,404	189,140
	Texas Gas Transmission Company	4/1/2001	3012	15.00	05/18/01	32.00	4,850	155,204
	TransCanada Gas Services, Inc.	4/1/2001	2993	15.00	05/25/01	39.00	58,600	2,285,400
	Transcontinental Gas Pipeline Co.	4/1/2001	3022	15.00	05/10/01	24.00	1,269	30,457
	Algonquin Gas Transmission Company	5/1/2001	3126	15.50	06/19/01	33.50	35,056	1,174,362
	BP Energy Company	5/1/2001	3101	15.50	06/25/01	39.50	41,200	1,627,400
	Boundary Gas, Inc.	5/1/2001	3121	15.50	06/25/01	39.50	297,860	11,765,461
	CoEnergy Trading Company	5/1/2001	3106	15.50	06/29/01	43.50	324,700	14,124,450

Northern Utilities, Inc.
New Hampshire Division
Schedule 3A - Working Capital
Gas Costs

Ln.		Service		Midpoint		Lag	Remittance	Dollar
No.	Supplier	Month	Remittance #	Of Month	Date Paid	Days	Amount	Weighted
	Coral Energy Canada Inc.	5/1/2001	3107	15.50	06/25/01	39.50	1,048,684	41,423,035
	Direct Energy Marketing Limited	5/1/2001	3118	15.50	06/25/01	39.50	182,125	7,193,941
	Distrigas Of Massachusetts	5/1/2001	3116	15.50	06/18/01	32.50	623,501	20,263,790
	Dominion Transmission, Inc.	5/1/2001	3120	15.50	06/11/01	25.50	4,993	127,327
	Dynegy Maketing & Trade	5/1/2001	3105	15.50	06/20/01	34.50	1,006,025	34,707,863
	Dynegy Maketing & Trade	5/1/2001	3173	15.50	06/20/01	34.50	218,750	7,546,875
	Engage Energy US, LP	5/1/2001	3119	15.50	06/28/01	42.50	20,450	869,125
	Husky Oil Operations Limited	5/1/2001	3100	15.50	06/25/01	39.50	171,870	6,788,851
	Iroquois Gas Transmission System, L.P.	5/1/2001	3125	15.50	06/20/01	34.50	55,706	1,921,862
	Iroquois Gas Transmission System, L.P.	5/1/2001	3172	15.50	06/20/01	34.50	210	7,251
	Michigan Consolidated Gas Co	5/1/2001	3182	15.50	06/29/01	43.50	3,977	173,017
	National Fuel Gas Supply Corporation	5/1/2001	3132	15.50	06/25/01	39.50	4,225	166,887
	Noble Gas Marketing, Inc.	5/1/2001	3177	15.50	06/21/01	35.50	48,950	1,737,725
	Noble Gas Marketing, Inc.	5/1/2001	3181	15.50	06/21/01	35.50	48,950	1,737,725
	Portland Natural Gas Transmission System	5/1/2001	3122	15.50	06/20/01	34.50	20,977	723,714
	Reliant Energy Service, Inc	5/1/2001	3103	15.50	06/25/01	39.50	527,528	20,837,361
	Sempra Energy Trading Corp.	5/1/2001	3117	15.50	06/25/01	39.50	136,108	5,376,264
	Sprague Energy Services	5/1/2001	3102	15.50	06/21/01	35.50	14,035	498,243
	Tennessee Gas Pipeline Company	5/1/2001	3108	15.50	06/22/01	36.50	9,677	353,217
	Tennessee Gas Pipeline Company	5/1/2001	3109	15.50	06/22/01	36.50	58,298	2,127,865
	Tennessee Gas Pipeline Company	5/1/2001	3110	15.50	06/22/01	36.50	10,269	374,822
	Tennessee Gas Pipeline Company	5/1/2001	3111	15.50	06/22/01	36.50	18,065	659,358
	Tennessee Gas Pipeline Company	5/1/2001	3112	15.50	06/22/01	36.50	15,865	579,083
	Tennessee Gas Pipeline Company	5/1/2001	3113	15.50	06/22/01	36.50	12,493	455,976
	Tennessee Gas Pipeline Company	5/1/2001	3114	15.50	06/22/01	36.50	16,111	588,037
	Tennessee Gas Pipeline Company	5/1/2001	3115	15.50	06/22/01	36.50	45,560	1,662,947
	Tennessee Gas Pipeline Company	5/1/2001	3183	15.50	06/22/01	36.50	(4,836)	(176,504)
	Texas Eastern Transmission Corporation	5/1/2001	3127	15.50	06/21/01	35.50	63	2,250
	Texas Eastern Transmission Corporation	5/1/2001	3128	15.50	06/21/01	35.50	119	4,217
	Texas Eastern Transmission Corporation	5/1/2001	3129	15.50	06/21/01	35.50	887	31,489
	Texas Eastern Transmission Corporation	5/1/2001	3130	15.50	06/21/01	35.50	330	11,730
	Texas Eastern Transmission Corporation	5/1/2001	3131	15.50	06/21/01	35.50	5,404	191,842
	Texas Gas Transmission Company	5/1/2001	3123	15.50	06/20/01	34.50	5,012	172,907
	Transcontinental Gas Pipeline Co.	5/1/2001	3133	15.50	06/11/01	25.50	1,149	29,301
	Algonquin Gas Transmission Company	6/1/2001	3208	15.00	07/19/01	33.00	34,915	1,152,206
	Boundary Gas, Inc.	6/1/2001	3203	15.00	07/25/01	39.00	249,401	9,726,632
	CoEnergy Trading Company	6/1/2001	3190	15.00	07/19/01	33.00	297,840	9,828,720
	Coral Energy Canada Inc.	6/1/2001	3191	15.00	07/25/01	39.00	775,264	30,235,304
	Direct Energy Marketing Limited	6/1/2001	3201	15.00	07/25/01	39.00	135,666	5,290,980
	Distrigas Of Massachusetts	6/1/2001	3200	15.00	07/19/01	33.00	159,700	5,270,100
	Dominion Transmission, Inc.	6/1/2001	3202	15.00	07/12/01	26.00	4,993	129,823
	Dynegy Maketing & Trade	6/1/2001	3189	15.00	07/20/01	34.00	509,300	17,316,200
	Dynegy Maketing & Trade	6/1/2001	3258	15.00	07/20/01	34.00	116,400	3,957,600
	Husky Oil Operations Limited	6/1/2001	3187	15.00	07/25/01	39.00	134,669	5,252,072
	Husky Oil Operations Limited	6/1/2001	3266	15.00	07/25/01	39.00	(2,198)	(85,736)
	Iroquois Gas Transmission System, L.P.	6/1/2001	3207	15.00	07/20/01	34.00	55,912	1,901,009

**Northern Utilities, Inc.
 New Hampshire Division
 Schedule 3A - Working Capital
Gas Costs**

Ln.		Service		Midpoint		Lag	Remittance	Dollar
No.	Supplier	Month	Remittance #	Of Month	Date Paid	Days	Amount	Weighted
	Michigan Consolidated Gas Co	6/1/2001	3261	15.00	07/30/01	44.00	3,563	156,778
	National Fuel Gas Supply Corporation	6/1/2001	3214	15.00	07/25/01	39.00	4,225	164,775
	Portland Natural Gas Transmission System	6/1/2001	3204	15.00	07/20/01	34.00	20,977	713,225
	Reliant Energy Service, Inc	6/1/2001	3188	15.00	07/25/01	39.00	791,450	30,866,550
	Tennessee Gas Pipeline Company	6/1/2001	3192	15.00	07/23/01	37.00	9,779	361,830
	Tennessee Gas Pipeline Company	6/1/2001	3193	15.00	07/23/01	37.00	187,240	6,927,878
	Tennessee Gas Pipeline Company	6/1/2001	3194	15.00	07/23/01	37.00	10,161	375,973
	Tennessee Gas Pipeline Company	6/1/2001	3195	15.00	07/23/01	37.00	17,567	649,968
	Tennessee Gas Pipeline Company	6/1/2001	3196	15.00	07/23/01	37.00	15,863	586,916
	Tennessee Gas Pipeline Company	6/1/2001	3197	15.00	07/23/01	37.00	12,493	462,223
	Tennessee Gas Pipeline Company	6/1/2001	3198	15.00	07/23/01	37.00	16,104	595,843
	Tennessee Gas Pipeline Company	6/1/2001	3199	15.00	07/23/01	37.00	45,551	1,685,384
	Texas Eastern Transmission Corporation	6/1/2001	3209	15.00	07/20/01	34.00	63	2,158
	Texas Eastern Transmission Corporation	6/1/2001	3210	15.00	07/20/01	34.00	119	4,040
	Texas Eastern Transmission Corporation	6/1/2001	3211	15.00	07/20/01	34.00	887	30,158
	Texas Eastern Transmission Corporation	6/1/2001	3212	15.00	07/20/01	34.00	330	11,235
	Texas Eastern Transmission Corporation	6/1/2001	3213	15.00	07/20/01	34.00	5,404	183,736
	Texas Gas Transmission Company	6/1/2001	3205	15.00	07/20/01	34.00	4,850	164,904
	Transcontinental Gas Pipeline Co.	6/1/2001	3215	15.00	07/10/01	24.00	1,136	27,265
Total							80,482,256	3,096,689,452
Total Gas Purchase Lag								38.48

Northern Utilities, Inc.
New Hampshire Division
DG 07-033
Staff Request Set No. 1
Response: 19
Responsible: Joseph A. Ferro
Manager, Regulatory Policy

Request: Did the Company sell any portion of its receivables in 2005 or 2006? If so, please specify the amounts in dollar and percentage terms.

Response: No, Northern did not sell any receivables in 2005 or 2006.

Northern Utilities, Inc.
New Hampshire Division
DG 07-033
Staff Request Set No. 1
Response: 20
Responsible: Joseph A. Ferro
Manager, Regulatory Policy

Request: Within how many days of bill presentation are small customer payments due?
Within how many days of bill presentation are large customer payments due?

Response: In accordance with Northern's General Terms and Conditions, Section 12, "Bills are due and payable upon presentation." However, since the following language is also set out in this section of the Terms and Conditions, "A Late payment charge shall be assessed at a rate of one percent or fraction thereof on balances unpaid within thirty days after the billing date.", payments essentially are due from all customers (small and large) within 30 days from the billing date.

Northern Utilities, Inc.
New Hampshire Division
DG 07-033
Staff Request Set No. 1
Response: 21
Responsible: Joseph A. Ferro
Manager, Regulatory Policy

Request: Ref. DG 06-129 Northern data response Staff 2-7, dated December 1, 2006, Attachment Staff 2-7, page 1 of 4. Please explain the low calendar month revenue of \$3,230,123 for February 2006. In the same schedule January revenues are at \$11,982,224 and March revenues at \$6,429,586. If there was an error, accounting adjustment or other cause for this apparent low February 2006 revenue figure, please explain, provide the unadjusted amount, and, if necessary, corresponding adjustments to January and March 2006 revenue figures.

Response: The calendar month revenue provided in response Staff 2-7 in DG 06-129 represents those revenues generated from Northern's Customer Information System (CIS). These calendar month revenues equal the respective current month billing month revenue, plus the current month unbilled revenues, less the previous month unbilled revenue. The unbilled revenue is derived by applying each customer's daily base load times the number of days in the "unbilled" period, plus use per degree day times the number of effective degree days in the "unbilled" period. Because this unbilled calculation uses an annualized use per degree day, in some months unbilled volumes can be over or under stated. Apparently this was the case for deriving January 2006 unbilled volume. An apparently unusually high January 2006 unbilled volume resulted in unusually high calendar month January volume (and associated revenue), and when deducting from February 2006 billing month, created an unusually low February 2006 calendar month sales (and associated revenues).

Northern's Forecasting Department also calculates unbilled and calendar month volumes. This calculation does not use an annualized use per degree day, and thus is not subject to any unusual, or counter-intuitive, calendar month results. Attachment Staff 1-21 represents an adjusted Attachment Staff 2-7, page 1 of 4, provided in DG 06-129. This schedule shows the calendar month volumes generated from this calculation. These volumes are then scaled to equal the sum of the CIS-generated calendar month volumes for these two months and in turn to equal the total seasonal 2005-06 Winter volumes. The schedule then replaces the CIS-generated calendar month volumes and associated revenues with these calculated volumes and associated revenues.

Attachment Staff 1-21

NORTHERN UTILITIES, INC. - New Hampshire Division
 November 2005 - October 2006 PEAK
 Analysis of Interest on Over/Undercollection-Calendar Month vs. Billing Month
 Actuals

WINTER PERIOD	November	December	January 2006	February	March	April	May	June	July	August	September	October	Total
		* Adjusted -->	6,957,010	6,020,791									
CALENDAR MONTHS													
Volumes	3,819,873	6,432,626	9,209,011	3,768,790	6,187,779	2,560,017	0	0	0	0	0	0	31,978,096
Per Settlement in DG05-080													
Winter Period Account Beginning Balance	\$ -	\$ 302,637	\$ 12,013	\$ (738,072)	\$ 1,610,588	\$ 1,597,775	\$ 664,823	\$ 865,690	\$ 1,086,334	\$ 1,301,357	\$ 1,460,425	\$ 1,695,815	\$ -
Plus: Cost of Firm Gas (Schedule 4)	\$ 5,142,673	\$ 7,985,684	\$ 8,304,079	\$ 7,506,372	\$ 6,407,299	\$ 2,413,891	\$ 195,826	\$ 214,143	\$ 215,022	\$ 215,022	\$ 215,022	\$ 215,022	\$ 38,965,896
Less: Reported Collections (Schedule 3)	\$ (4,840,854)	\$ (8,277,158)	\$ (11,982,224)	\$ (3,230,123)	\$ (6,429,586)	\$ (3,353,747)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,113,692)
		* Adjusted -->	\$ (9,052,053)	\$ (5,160,249)									
Winter Period Ending Balance	\$ 301,819	\$ 11,163	\$ (735,961)	\$ 1,608,050	\$ 1,588,301	\$ 657,775	\$ 860,649	\$ 1,079,833	\$ 1,301,357	\$ 1,460,425	\$ 1,684,970	\$ 1,910,837	\$ 852,204
Month's Average Balance	\$ 150,910	\$ 156,900	\$ (361,974)	\$ 434,989	\$ 1,599,444	\$ 1,127,703	\$ 762,736	\$ 972,761	\$ 1,193,846	\$ 1,384,995	\$ 1,577,458	\$ 1,803,326	\$ 10,803,094
Interest Rate (Prime Rate)	6.50%	6.50%	7.00%	7.00%	7.00%	7.50%	7.93%	8.02%	8.25%	8.25%	8.25%	8.25%	
Interest Applied	\$ 817	\$ 850	\$ (2,112)	\$ 2,537	\$ 9,330	\$ 7,048	\$ 5,040	\$ 6,501	\$ 8,208	\$ 9,522	\$ 10,845	\$ 12,398	\$ 70,986
Winter Period Account Ending Balance	\$ 302,637	\$ 12,013	\$ (738,072)	\$ 1,610,588	\$ 1,597,631	\$ 664,823	\$ 865,690	\$ 1,086,334	\$ 1,309,565	\$ 1,469,947	\$ 1,695,815	\$ 1,923,235	\$ 923,190
Average Monthly Balance													\$ 900,258
BILLING MONTHS													
Volumes	1,254,534	4,972,802	7,042,716	6,190,342	6,762,855	4,293,546	1,461,301	0	0	0	0	0	31,978,096
Per Settlement in DG05-080													
Winter Period Account Beginning Balance	\$ -	\$ 3,576,405	\$ 5,216,439	\$ 4,610,605	\$ 4,825,017	\$ 4,009,771	\$ 1,609,611	\$ (20,007)	\$ 194,718	\$ 411,818	\$ 566,029	\$ 785,682	\$ -
Plus: Cost of Firm Gas (Schedule 4)	\$ 5,142,673	\$ 7,985,684	\$ 8,304,079	\$ 7,506,372	\$ 6,407,299	\$ 2,413,891	\$ 195,826	\$ 214,143	\$ 215,022	\$ 215,022	\$ 215,022	\$ 215,022	\$ 38,965,896
Less: Reported Collections (Schedule 3)	\$ (1,575,928)	\$ (6,369,400)	\$ (8,938,492)	\$ (7,319,400)	\$ (7,248,238)	\$ (4,831,557)	\$ (1,830,680)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,113,695)
Winter Period Ending Balance	\$ 3,566,745	\$ 5,192,689	\$ 4,582,026	\$ 4,797,577	\$ 3,984,078	\$ 1,592,106	\$ (25,242)	\$ 194,136	\$ 409,741	\$ 562,679	\$ 781,051	\$ 1,000,704	\$ 852,201
Month's Average Balance	\$ 1,783,373	\$ 4,384,547	\$ 4,899,233	\$ 4,704,091	\$ 4,404,548	\$ 2,800,939	\$ 792,185	\$ 87,065	\$ 302,229	\$ 487,249	\$ 673,540	\$ 893,193	\$ 26,212,191
Interest Rate (Prime Rate)	6.50%	6.50%	7.00%	7.00%	7.00%	7.50%	7.93%	8.02%	8.25%	8.25%	8.25%	8.25%	
Interest Applied	\$ 9,660	\$ 23,750	\$ 28,579	\$ 27,441	\$ 25,693	\$ 17,506	\$ 5,235	\$ 582	\$ 2,078	\$ 3,350	\$ 4,631	\$ 6,141	\$ 154,644
Winter Period Account Ending Balance	\$ 3,576,405	\$ 5,216,439	\$ 4,610,605	\$ 4,825,017	\$ 4,009,771	\$ 1,609,611	\$ (20,007)	\$ 194,718	\$ 411,818	\$ 566,029	\$ 785,682	\$ 1,006,845	\$ 1,006,845
Average Monthly Balance													\$ 2,184,349
Interest Calculation Difference	\$ (8,843)	\$ (22,900)	\$ (30,690)	\$ (24,903)	\$ (16,363)	\$ (10,458)	\$ (195)	\$ 5,919	\$ 6,130	\$ 6,172	\$ 6,214	\$ 6,257	\$ (83,658)

* Note that Calendar Month volumes generated in CIS for January and February seem disproportionate From CIS Adjusted volumes, not used, but for illustration purposes are derived as follows:	January 2006	February	2 Mo. Total
	9,209,011	3,768,790	12,977,801
Forecast Group Calendarization (a)	7,044,550	6,096,550	13,141,100
Difference	6,957,010	6,020,791	163,299
Correction Factor	(a) / (1 + corr factor)		0.012582948