

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2008 SUMMER PERIOD RECONCILIATION
SCHEDULE 1: SUMMARY OF SUMMER PERIOD BALANCE
May 2008 - October 2008

	AMOUNT	
Summer Period Beg. Balance	(\$92,816)	SCHEDULE 2
Less: Reported Collections	(\$8,890,099)	SCHEDULE 2
Less: Billing Adjustment	(\$3,814)	SCHEDULE 2
Add: Cost of Firm Gas Allowable	\$9,456,758	SCHEDULE 4
Add: Interest	\$23,977	SCHEDULE 2
Summer Period Ending Balance	\$494,006	

NORTHERN UTILITIES, INC. - NH DIVISION
2008 SUMMER PERIOD RECONCILIATION
SCHEDULE 2: ADJUSTMENTS TO REPORTED SUMMER PERIOD ACCOUNTS
December 2007 - November 2008
Acct 191.10

	<u>Dec-07</u>	<u>Jan-08</u>	<u>Feb-08</u>	<u>Mar-08</u>	<u>Apr-08</u>	<u>May-08</u>	<u>Jun-08</u>	<u>Jul-08</u>	<u>Aug-08</u>	<u>Sep-08</u>	<u>Oct-08</u>	<u>Nov-08</u>	<u>Total</u>
SUMMER PERIOD													
Summer Period Account Beginning Balance (1)	\$ (92,816)	\$ (93,383)	\$ (93,926)	\$ (94,396)	\$ (94,841)	\$ (95,255)	\$ 759,144	\$ 697,524	\$ 767,194	\$ 984,428	\$ 1,312,362	\$ 2,032,076	\$ (92,816)
Plus: Cost of Firm Gas (Schedule 4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,724,164	\$ 1,669,979	\$ 1,402,045	\$ 1,370,965	\$ 1,387,744	\$ 1,899,835	\$ 2,027	\$ 9,456,758
Less: Reported Collections (Schedule 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (871,145)	\$ (1,748,366)	\$ (1,334,111)	\$ (1,170,538)	\$ (1,074,815)	\$ (1,184,953)	\$ (1,506,169)	\$ (8,890,099)
Adj: Billing Adjustment						\$ -	\$ 13,739	\$ (1,308)	\$ 13,165	\$ 10,231	\$ (1,510)	\$ (38,131)	\$ (3,814)
Summer Period Account Ending Balance	\$ (92,816)	\$ (93,383)	\$ (93,926)	\$ (94,396)	\$ (94,841)	\$ 757,764	\$ 694,496	\$ 764,149	\$ 980,787	\$ 1,307,587	\$ 2,025,734	\$ 489,803	\$ 470,029
Month's Average Balance	\$ (92,816)	\$ (93,383)	\$ (93,926)	\$ (94,396)	\$ (94,841)	\$ 331,254	\$ 726,820	\$ 730,837	\$ 873,990	\$ 1,146,008	\$ 1,669,048	\$ 1,260,940	
Interest Rate (Prime Rate)	7.33%	6.98%	6.00%	5.66%	5.24%	5.00%	5.00%	5.00%	5.00%	5.00%	4.56%	4.00%	
Interest Applied	\$ (567)	\$ (543)	\$ (470)	\$ (445)	\$ (414)	\$ 1,380	\$ 3,028	\$ 3,045	\$ 3,642	\$ 4,775	\$ 6,342	\$ 4,203	\$ 23,977
											\$ -	\$ -	\$ -
Summer Period Account Ending Balance w/interest	\$ (93,383)	\$ (93,926)	\$ (94,396)	\$ (94,841)	\$ (95,255)	\$ 759,144	\$ 697,524	\$ 767,194	\$ 984,428	\$ 1,312,362	\$ 2,032,076	\$ 494,006	\$ 494,006

(1) Summer Period Ending Balance from Northern Utilities, Inc. - New Hampshire Division, 2007 Summer Period Reconciliation: May 2007 - October 2007 filed January 29, 2008.

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May 2008 - October 2008

	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	Transportation	Total
Sales (therms) May (summer) - June (old)	657,696	22,151	139,060	248,414	220,847	290,297	44,855	46,003	1,367,339	3,036,661
Sales (therms) June (new) - August (old)	684,816	36,723	272,452	188,863	383,660	366,285	76,067	41,241	1,679,361	3,729,467
Sales (therms) August (new) - September (old)	324,180	17,876	141,610	83,363	189,561	131,230	58,061	17,630	827,245	1,790,756
Sales (therms) September (new) - November (summer)	1,317,853	42,401	250,702	488,197	424,775	598,260	83,101	79,689	3,336,814	6,601,792
Total May - October	2,984,545	119,151	803,824	988,837	1,218,842	1,386,072	262,084	184,563	7,210,759	15,168,676
Demand/Commodity Rate May (summer) - June (old)	\$ 1.1382	\$ 1.1382	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ -	
Demand/Commodity Rate June (new) - August (old)	\$ 1.3298	\$ 1.3298	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ -	
Demand/Commodity Rate August (new) - September (old)	\$ 1.2117	\$ 1.2117	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ -	
Demand/Commodity Rate September (new) - November (summer)	\$ 0.9372	\$ 0.9372	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.0055	
Total Billed Sales Rate May - June (old)	\$ 1.1315	\$ 1.1315	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 0.0055	
Total Billed Sales Rate June (new) - August (old)	\$ 1.3231	\$ 1.3231	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 0.0055	
Total Billed Sales Rate Aug (new) - Sept (old)	\$ 1.2050	\$ 1.2050	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 0.0055	
Total Billed Sales Rate Sept (new) - Nov (summer)	\$ 0.9305	\$ 0.9305	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.0055	
Demand/Commodity Coll May (summer) - June (old)	\$ 748,590	\$ 25,212	\$ 155,886	\$ 295,340	\$ 247,569	\$ 345,134	\$ 50,282	\$ 54,693	\$ -	\$ 1,922,706
Demand/Commodity Coll June (new) - August (old)	\$ 910,668	\$ 48,835	\$ 357,621	\$ 260,725	\$ 503,592	\$ 505,656	\$ 99,846	\$ 56,933	\$ -	\$ 2,743,874
Demand/Commodity Coll August (new) - September (old)	\$ 392,809	\$ 21,660	\$ 169,153	\$ 105,238	\$ 226,430	\$ 165,665	\$ 69,354	\$ 22,257	\$ -	\$ 1,172,565
Demand/Commodity Coll September (new) - November (summer)	\$ 1,235,092	\$ 39,738	\$ 230,646	\$ 462,532	\$ 390,793	\$ 591,021	\$ 76,453	\$ 78,725	\$ -	\$ 3,105,000
Prior Period Reconciliation	\$ (20,295)	\$ (810)	\$ (5,466)	\$ (6,724)	\$ (8,288)	\$ (9,425)	\$ (1,782)	\$ (1,255)	\$ -	\$ (54,046)
Working Capital Allowance	\$ 4,775	\$ 191	\$ 1,286	\$ 1,582	\$ 1,950	\$ 2,218	\$ 419	\$ 295	\$ -	\$ 12,717
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Allowance	\$ 11,043	\$ 441	\$ 2,974	\$ 3,659	\$ 4,510	\$ 5,128	\$ 970	\$ 683	\$ -	\$ 29,407
Capacity Reserve Charge	\$ (15,520)	\$ (620)	\$ (4,180)	\$ (5,142)	\$ (6,338)	\$ (7,208)	\$ (1,363)	\$ (960)	\$ 39,659	\$ (1,670)
Total Billed Sales Rate May (summer) - June (old)	\$ 744,183	\$ 25,064	\$ 154,954	\$ 293,675	\$ 246,090	\$ 343,189	\$ 49,981	\$ 54,385	\$ 7,520	\$ 1,919,042
Total Billed Sales Rate June (new) - August (old)	\$ 906,080	\$ 48,589	\$ 355,795	\$ 259,459	\$ 501,021	\$ 503,202	\$ 99,336	\$ 56,656	\$ 9,236	\$ 2,739,375
Total Billed Sales Rate August (new) - September (old)	\$ 390,637	\$ 21,540	\$ 168,204	\$ 104,679	\$ 225,160	\$ 164,786	\$ 68,965	\$ 22,138	\$ 4,550	\$ 1,170,659
Total Billed Sales Rate September (new) - November (summer)	\$ 1,226,262	\$ 39,454	\$ 228,967	\$ 459,395	\$ 387,947	\$ 587,013	\$ 75,896	\$ 78,191	\$ 18,352	\$ 3,101,477
Total Billed Sales Rate for Summer 2008	\$ 3,267,162	\$ 134,647	\$ 907,920	\$ 1,117,209	\$ 1,360,218	\$ 1,598,189	\$ 294,179	\$ 211,370	\$ 39,659	\$ 8,930,553
Demand/Commodity Coll May (summer) - June (old)										\$ 1,922,706
Demand/Commodity Coll June (new) - August (old)										\$ 2,743,874
Demand/Commodity Coll August (new) - September (old)										\$ 1,172,565
Demand/Commodity Coll September (new) - November (summer)										\$ 3,105,000
Prior Period Reconciliation										\$ (54,046)
Total recoveries—Schedule 2										\$ 8,890,099

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2008 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
May 2008 - October 2008

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GAS COST RECOVERY FOR THE MONTH OF :

	May-08		Prorated								
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total	
Sales (Therms)	230,187	6,657	46,481	120,636	111,972	164,206	37,361	40,854	179,803	938,156	
									Sales Volumes	758,353	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity Rate	\$ 1.1382	\$ 1.1382	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ -		
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -		
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -		
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -		
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550		
Total Billed Rate	\$ 1.1315	\$ 1.1315	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 0.00550		
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 261,999	\$ 7,577	\$ 52,105.31	\$ 143,423.66	\$ 125,520	\$ 195,224	\$ 41,882	\$ 48,571	\$ -	\$ 876,302	
Prior Period Reconciliation	\$ (1,565)	\$ (45)	\$ (316)	\$ (820)	\$ (761)	\$ (1,117)	\$ (254)	\$ (278)	\$ -	\$ (5,157)	
Working Capital Allowance	\$ 368	\$ 11	\$ 74	\$ 193	\$ 179	\$ 263	\$ 60	\$ 65	\$ -	\$ 1,213	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 852	\$ 25	\$ 172	\$ 446	\$ 414	\$ 608	\$ 138	\$ 151	\$ -	\$ 2,806	
Capacity Reserve Charge	\$ (1,197)	\$ (35)	\$ (242)	\$ (627)	\$ (582)	\$ (854)	\$ (194)	\$ (212)	\$ 989	\$ (2,955)	
Total Off Peak COG Revenues	\$ 260,457	\$ 7,532	\$ 51,794	\$ 142,615	\$ 124,770	\$ 194,124	\$ 41,632	\$ 48,297	\$ 989	\$ 872,210	
Check (Total Billed Sales Rate * Therms)	\$ 260,457	\$ 7,532	\$ 51,794	\$ 142,615	\$ 124,770	\$ 194,124	\$ 41,632	\$ 48,297	\$ 989	\$ 872,210	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2008 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
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GAS COST RECOVERY FOR THE MONTH OF :

	June 2008		Old									
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total		
Sales (Therms)	427,509	15,494	92,579	127,779	108,875	126,091	7,493	5,149	1,187,536	2,098,505		
									Sales Volumes	910,969		
Off Peak Period Demand/Commodity Recovery Rate												
Demand & Commodity Rate	\$ 1.1382	\$ 1.1382	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ 1.1210	\$ 1.1889	\$ -			
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -			
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -			
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -			
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550			
Total Billed Rate	\$ 1.1315	\$ 1.1315	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 1.1143	\$ 1.1822	\$ 0.00550			
Off Peak Period Demand/Commodity Recovery Rate												
Demand & Commodity	\$ 486,591	\$ 17,636	\$ 103,780.61	\$ 151,915.98	\$ 122,049	\$ 149,910	\$ 8,400	\$ 6,122	\$ -	\$ 1,046,404		
Prior Period Reconciliation	\$ (2,907)	\$ (105)	\$ (629.53)	\$ (868.89)	\$ (740)	\$ (857)	\$ (51)	\$ (35)	\$ -	\$ (6,195)		
Working Capital Allowance	\$ 684	\$ 25	\$ 148.13	\$ 204.45	\$ 174	\$ 202	\$ 12	\$ 8	\$ -	\$ 1,458		
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Bad Debt Allowance	\$ 1,582	\$ 57	\$ 342.54	\$ 472.78	\$ 403	\$ 467	\$ 28	\$ 19	\$ -	\$ 3,371		
Capacity Reserve Charge	\$ (2,223)	\$ (81)	\$ (481.41)	\$ (664.45)	\$ (566)	\$ (656)	\$ (39)	\$ (27)	\$ 6,531	\$ 1,794		
Total Off Peak COG Revenues	\$ 483,726	\$ 17,532	\$ 103,160	\$ 151,060	\$ 121,320	\$ 149,065	\$ 8,350	\$ 6,087	\$ 6,531	\$ 1,046,832		
Check (Total Billed Sales Rate * Therms)	\$ 483,726	\$ 17,532	\$ 103,160	\$ 151,060	\$ 121,320	\$ 149,065	\$ 8,350	\$ 6,087	\$ 6,531	\$ 1,046,832		
	June 2008		New									
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total		
Sales (Therms)	113,208	5,919	44,062	46,667	90,791	170,288	39,218	18,359	100,189	628,701		
									Sales Volumes	528,512		
Off Peak Period Demand/Commodity Recovery Rate												
Demand & Commodity Rate	\$ 1.3298	\$ 1.3298	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ -			
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -			
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -			
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -			
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550			
Total Billed Rate	\$ 1.3231	\$ 1.3231	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 0.00550			
Off Peak Period Demand/Commodity Recovery Rate												
Demand & Commodity	\$ 150,544	\$ 7,871	\$ 57,836.31	\$ 64,424.35	\$ 119,172	\$ 235,083	\$ 51,477	\$ 25,344	\$ -	\$ 711,751		
Prior Period Reconciliation	\$ (770)	\$ (40)	\$ (299.62)	\$ (317.34)	\$ (617)	\$ (1,158)	\$ (267)	\$ (125)	\$ -	\$ (3,594)		
Working Capital Allowance	\$ 181	\$ 9	\$ 70.50	\$ 74.67	\$ 145	\$ 272	\$ 63	\$ 29	\$ -	\$ 846		
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Bad Debt Allowance	\$ 419	\$ 22	\$ 163.03	\$ 172.67	\$ 336	\$ 630	\$ 145	\$ 68	\$ -	\$ 1,955		
Capacity Reserve Charge	\$ (589)	\$ (31)	\$ (229.12)	\$ (242.67)	\$ (472)	\$ (885)	\$ (204)	\$ (95)	\$ 551	\$ (2,197)		
Total Off Peak COG Revenues	\$ 149,786	\$ 7,831	\$ 57,541	\$ 64,112	\$ 118,563	\$ 233,942	\$ 51,215	\$ 25,221	\$ 551	\$ 708,761		
Check (Total Billed Sales Rate * Therms)	\$ 149,786	\$ 7,831	\$ 57,541	\$ 64,112	\$ 118,563	\$ 233,942	\$ 51,215	\$ 25,221	\$ 551	\$ 708,761		

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
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SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
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GAS COST RECOVERY FOR THE MONTH OF :

July 2008											
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total	
Sales (Therms)	356,257	18,625	135,568	94,769	204,295	143,498	30,816	19,511	846,683	1,850,022	
									Sales Volumes	1,003,339	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity Rate	\$ 1.3298	\$ 1.3298	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ -		
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -		
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -		
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -		
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550		
Total Billed Rate	\$ 1.3231	\$ 1.3231	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 0.00550		
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 473,751	\$ 24,768	\$ 177,946.56	\$ 130,828.60	\$ 268,158	\$ 198,099	\$ 40,449	\$ 26,935	\$ -	\$ 1,340,934	
Prior Period Reconciliation	\$ (2,423)	\$ (127)	\$ (921.86)	\$ (644.43)	\$ (1,389)	\$ (976)	\$ (210)	\$ (133)	\$ -	\$ (6,823)	
Working Capital Allowance	\$ 570	\$ 30	\$ 216.91	\$ 151.63	\$ 327	\$ 230	\$ 49	\$ 31	\$ -	\$ 1,605	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 1,318	\$ 69	\$ 501.60	\$ 350.65	\$ 756	\$ 531	\$ 114	\$ 72	\$ -	\$ 3,712	
Capacity Reserve Charge	\$ (1,853)	\$ (97)	\$ (704.95)	\$ (492.80)	\$ (1,062)	\$ (746)	\$ (160)	\$ (101)	\$ 4,657	\$ (561)	
Total Off Peak COG Revenues	\$ 471,364	\$ 24,643	\$ 177,038	\$ 130,194	\$ 266,789	\$ 197,138	\$ 40,243	\$ 26,804	\$ 4,657	\$ 1,338,868	
Check (Total Billed Sales Rate * Therms)	\$ 471,364	\$ 24,643	\$ 177,038	\$ 130,194	\$ 266,789	\$ 197,138	\$ 40,243	\$ 26,804	\$ 4,657	\$ 1,338,868	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
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SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
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GAS COST RECOVERY FOR THE MONTH OF :

	August 2008 old									
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	215,351	12,180	92,822	47,426	88,574	52,499	6,033	3,371	732,489	1,250,744
									Sales Volumes	518,255
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity Rate	\$ 1.3298	\$ 1.3298	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ 1.3126	\$ 1.3805	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550	
Total Billed Rate	\$ 1.3231	\$ 1.3231	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 1.3059	\$ 1.3738	\$ 0.00550	
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity	\$ 286,373	\$ 16,197	\$ 121,837.89	\$ 65,471.87	\$ 116,262	\$ 72,475	\$ 7,919	\$ 4,653	\$ -	\$ 691,189
Prior Period Reconciliation	\$ (1,464)	\$ (83)	\$ (631.19)	\$ (322.50)	\$ (602)	\$ (357)	\$ (41)	\$ (23)	\$ -	\$ (3,524)
Working Capital Allowance	\$ 345	\$ 19	\$ 148.51	\$ 75.88	\$ 142	\$ 84	\$ 10	\$ 5	\$ -	\$ 829
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Allowance	\$ 797	\$ 45	\$ 343.44	\$ 175.48	\$ 328	\$ 194	\$ 22	\$ 12	\$ -	\$ 1,918
Capacity Reserve Charge	\$ (1,120)	\$ (63)	\$ (482.67)	\$ (246.62)	\$ (461)	\$ (273)	\$ (31)	\$ (18)	\$ 4,029	\$ 1,334
Total Off Peak COG Revenues	\$ 284,930	\$ 16,115	\$ 121,216	\$ 65,154	\$ 115,669	\$ 72,123	\$ 7,879	\$ 4,631	\$ 4,029	\$ 691,745
Check (Total Billed Sales Rate * Therms)	\$ 284,930	\$ 16,115	\$ 121,216	\$ 65,154	\$ 115,669	\$ 72,123	\$ 7,879	\$ 4,631	\$ 4,029	\$ 691,745

	August 2008 new									
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total
Sales (Therms)	96,012	5,160	45,640	31,988	91,287	65,290	51,713	11,771	84,269	483,131
									Sales Volumes	398,862
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity Rate	\$ 1.2117	\$ 1.2117	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ -	
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -	
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -	
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550	
Total Billed Rate	\$ 1.2050	\$ 1.2050	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 0.00550	
Off Peak Period Demand/Commodity Recovery Rate										
Demand & Commodity	\$ 116,338	\$ 6,253	\$ 54,517.22	\$ 40,381.40	\$ 109,042	\$ 82,422	\$ 61,771	\$ 14,860	\$ -	\$ 485,585
Prior Period Reconciliation	\$ (653)	\$ (35)	\$ (310.35)	\$ (217.52)	\$ (621)	\$ (444)	\$ (352)	\$ (80)	\$ -	\$ (2,712)
Working Capital Allowance	\$ 154	\$ 8	\$ 73.02	\$ 51.18	\$ 146	\$ 104	\$ 83	\$ 19	\$ -	\$ 638
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Allowance	\$ 355	\$ 19	\$ 168.87	\$ 118.35	\$ 338	\$ 242	\$ 191	\$ 44	\$ -	\$ 1,476
Capacity Reserve Charge	\$ (499)	\$ (27)	\$ (237.33)	\$ (166.34)	\$ (475)	\$ (340)	\$ (269)	\$ (61)	\$ 463	\$ (1,611)
Total Off Peak COG Revenues	\$ 115,695	\$ 6,218	\$ 54,211	\$ 40,167	\$ 108,431	\$ 81,985	\$ 61,424	\$ 14,781	\$ 463	\$ 483,376
Check (Total Billed Sales Rate * Therms)	\$ 115,695	\$ 6,218	\$ 54,211	\$ 40,167	\$ 108,431	\$ 81,985	\$ 61,424	\$ 14,781	\$ 463	\$ 483,376

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GAS COST RECOVERY FOR THE MONTH OF :

September 2008 old											
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total	
Sales (Therms)	228,167	12,715	95,970	51,375	98,274	65,940	6,348	5,859	742,976	1,307,625	
									Sales Volumes	564,649	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity Rate	\$ 1.2117	\$ 1.2117	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ 1.1945	\$ 1.2624	\$ -		
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -		
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -		
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -		
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.00550		
Total Billed Rate	\$ 1.2050	\$ 1.2050	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 1.1878	\$ 1.2557	\$ 0.00550		
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 276,470	\$ 15,407	\$ 114,635.69	\$ 64,856.18	\$ 117,388	\$ 83,243	\$ 7,583	\$ 7,396	\$ -	\$ 686,979	
Prior Period Reconciliation	\$ (1,552)	\$ (86)	\$ (652.59)	\$ (349.35)	\$ (668)	\$ (448)	\$ (43)	\$ (40)	\$ -	\$ (3,840)	
Working Capital Allowance	\$ 365	\$ 20	\$ 153.55	\$ 82.20	\$ 157	\$ 106	\$ 10	\$ 9	\$ -	\$ 903	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 844	\$ 47	\$ 355.09	\$ 190.09	\$ 364	\$ 244	\$ 23	\$ 22	\$ -	\$ 2,089	
Capacity Reserve Charge	\$ (1,186)	\$ (66)	\$ (499.04)	\$ (267.15)	\$ (511)	\$ (343)	\$ (33)	\$ (30)	\$ 4,086	\$ 1,150	
Total Off Peak COG Revenues	\$ 274,942	\$ 15,322	\$ 113,993	\$ 64,512	\$ 116,730	\$ 82,801	\$ 7,541	\$ 7,357	\$ 4,086	\$ 687,283	
Check (Total Billed Sales Rate * Therms)	\$ 274,942	\$ 15,322	\$ 113,993	\$ 64,512	\$ 116,730	\$ 82,801	\$ 7,541	\$ 7,357	\$ 4,086	\$ 687,283	
September 2008 new											
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total	
Sales (Therms)	102,560	5,082	42,553	33,774	100,014	84,390	25,018	22,991	98,330	514,711	
									Sales Volumes	416,381	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity Rate	\$ 0.9372	\$ 0.9372	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ -		
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -		
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -		
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -		
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.0055		
Total Billed Rate	\$ 0.9305	\$ 0.9305	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.0055		
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 96,119	\$ 4,763	\$ 39,149.13	\$ 33,365.04	\$ 92,013	\$ 83,369	\$ 23,016	\$ 22,713	\$ -	\$ 394,507	
Prior Period Reconciliation	\$ (697)	\$ (35)	\$ (289.36)	\$ (229.66)	\$ (680)	\$ (574)	\$ (170)	\$ (156)	\$ -	\$ (2,831)	
Working Capital Allowance	\$ 164	\$ 8	\$ 68.09	\$ 54.04	\$ 160	\$ 135	\$ 40	\$ 37	\$ -	\$ 666	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 379	\$ 19	\$ 157.45	\$ 124.96	\$ 370	\$ 312	\$ 93	\$ 85	\$ -	\$ 1,541	
Capacity Reserve Charge	\$ (533)	\$ (26)	\$ (221.28)	\$ (175.62)	\$ (520)	\$ (439)	\$ (130)	\$ (120)	\$ 541	\$ (1,624)	
Total Off Peak COG Revenues	\$ 95,432	\$ 4,729	\$ 38,864	\$ 33,139	\$ 91,343	\$ 82,804	\$ 22,849	\$ 22,559	\$ 541	\$ 392,258	
Check (Total Billed Sales Rate * Therms)	\$ 95,432	\$ 4,729	\$ 38,864	\$ 33,139	\$ 91,343	\$ 82,804	\$ 22,849	\$ 22,559	\$ 541	\$ 392,258	

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GAS COST RECOVERY FOR THE MONTH OF :

October 2008											
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total	
Sales (Therms)	453,744	18,612	118,574	144,887	193,834	244,219	45,956	37,166	1,418,199	2,675,191	
									Sales Volumes	1,256,992	
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity Rate	\$ 0.9372	\$ 0.9372	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ -		
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -		
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -		
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -		
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.0055		
Total Billed Rate	\$ 0.9305	\$ 0.9305	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.0055		
Off Peak Period Demand/Commodity Recovery Rate											
Demand & Commodity	\$ 425,249	\$ 17,443	\$ 109,088.08	\$ 143,133.87	\$ 178,327	\$ 241,264	\$ 42,280	\$ 36,716	\$ -	\$ 1,193,501	
Prior Period Reconciliation	\$ (3,085)	\$ (127)	\$ (806.30)	\$ (985.23)	\$ (1,318)	\$ (1,661)	\$ (313)	\$ (253)	\$ -	\$ (8,548)	
Working Capital Allowance	\$ 726	\$ 30	\$ 189.72	\$ 231.82	\$ 310	\$ 391	\$ 74	\$ 59	\$ -	\$ 2,011	
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bad Debt Allowance	\$ 1,679	\$ 69	\$ 438.72	\$ 536.08	\$ 717	\$ 904	\$ 170	\$ 138	\$ -	\$ 4,651	
Capacity Reserve Charge	\$ (2,359)	\$ (97)	\$ (616.58)	\$ (753.41)	\$ (1,008)	\$ (1,270)	\$ (239)	\$ (193)	\$ 7,800	\$ 1,264	
Total Off Peak COG Revenues	\$ 422,209	\$ 17,318	\$ 108,294	\$ 142,163	\$ 177,029	\$ 239,628	\$ 41,972	\$ 36,467	\$ 7,800	\$ 1,192,879	
Check (Total Billed Sales Rate * Therms)	\$ 422,209	\$ 17,318	\$ 108,294	\$ 142,163	\$ 177,029	\$ 239,628	\$ 41,972	\$ 36,467	\$ 7,800	\$ 1,192,879	

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GAS COST RECOVERY FOR THE MONTH OF :

	Nov-08		Prorated										
	Res. Heat	Res. NH	G-50	G-40	G-51	G-41	G-52	G-42	Transportation	Total			
Sales (Therms)	761,549	18,707	89,575	289,537	130,927	269,651	12,128	19,532	1,820,285	3,411,890			
									Sales Volumes	1,591,605			
Off Peak Period Demand/Commodity Recovery Rate													
Demand & Commodity Rate	\$ 0.9372	\$ 0.9372	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ 0.9200	\$ 0.9879	\$ -				
Prior Period Reconciliation	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ (0.0068)	\$ -				
Working Capital Allowance	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ 0.0016	\$ -				
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Bad Debt Allowance	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ 0.0037	\$ -				
Capacity Reserve Charge	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ (0.0052)	\$ 0.0055				
Total Billed Rate	\$ 0.9305	\$ 0.9305	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.9133	\$ 0.9812	\$ 0.0055				
Off Peak Period Demand/Commodity Recovery Rate													
Demand & Commodity	\$ 713,724	\$ 17,532	\$ 82,409	\$ 286,033	\$ 120,452	\$ 266,389	\$ 11,157	\$ 19,296	\$ -	\$ 1,516,992			
Prior Period Reconciliation	\$ (5,179)	\$ (127)	\$ (609)	\$ (1,969)	\$ (890)	\$ (1,834)	\$ (82)	\$ (133)	\$ -	\$ (10,823)			
Working Capital Allowance	\$ 1,218	\$ 30	\$ 143	\$ 463	\$ 209	\$ 431	\$ 19	\$ 31	\$ -	\$ 2,547			
Supplier Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Bad Debt Allowance	\$ 2,818	\$ 69	\$ 331	\$ 1,071	\$ 484	\$ 998	\$ 45	\$ 72	\$ -	\$ 5,889			
Capacity Reserve Charge	\$ (3,960)	\$ (97)	\$ (466)	\$ (1,506)	\$ (681)	\$ (1,402)	\$ (63)	\$ (102)	\$ 10,012	\$ 1,735			
Total Off Peak COG Revenues	\$ 708,621	\$ 17,407	\$ 81,809	\$ 284,093	\$ 119,575	\$ 264,582	\$ 11,076	\$ 19,165	\$ 10,012	\$ 1,516,340			
Check (Total Billed Sales Rate * Therms)	\$ 708,621	\$ 17,407	\$ 81,809	\$ 284,093	\$ 119,575	\$ 264,582	\$ 11,076	\$ 19,165	\$ 10,012	\$ 1,516,340			

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<u>Commodity Costs:</u>	<u>May</u> (Actual)	<u>June</u> (Actual)	<u>July</u> (Actual)	<u>August</u> (Actual)	<u>September</u> (Actual)	<u>October</u> (Actual)	<u>End of Period</u> <u>Adjustments</u>	<u>Total</u> <u>Summer</u>
Alberta Northeast Gas Limited	\$1,085	\$1,128	\$2,847	\$2,738	\$2,511	\$2,739	\$0	\$13,048
BG Energy	\$2,860,776	\$3,345,544	\$3,568,508	\$2,386,620	\$1,983,437	\$1,879,834	\$0	\$16,024,719
Cargill, Incorporated	\$1,256,185	\$96,625	\$0	\$0	\$0	\$0	\$0	\$1,352,810
Chevron Texaco Natural Gas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Colonial Energy Inc	\$297,578	\$344,966	\$318,768	\$292,485	\$0	\$0	\$0	\$1,253,797
Constellation Power Source Inc	\$0	\$0	\$139,841	\$0	\$0	\$0	\$0	\$139,841
Coral Energy Resources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distrigas of Mass	\$14,206	\$221,065	\$303,539	\$206,728	\$270,514	\$852,110	\$0	\$1,868,163
Emera Energy	\$318,231	\$551,914	\$219,443	\$163,355	\$124,666	\$409,754	\$0	\$1,787,363
FedEx Trade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Husky	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Louis Dreyfus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Macguire Cook Inlet, LLC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MassPower	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nexen Marketing USA Inc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NJR Energy Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Northeast Gas Marketing	\$394,873	\$426,664	\$479,983	\$326,163	\$260,761	\$257,286	\$0	\$2,145,729
Peoples Energy Wholesale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sempra	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shell	\$0	\$19,859	\$0	\$70,883	\$0	\$124,871	\$0	\$215,613
Southwest Energy LP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sprague	\$0	\$0	\$30,709	\$0	\$0	\$0	\$0	\$30,709
Tenaska Marketing Canada	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tenaska Marketing Ventures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TXU Portfolio Mgmt Co	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
US Border	\$0	\$14,191	\$0	\$0	\$0	\$0	\$0	\$14,191
Withdrawal Charges	\$13	\$14	\$4,076	\$3,802	\$12	\$2,431	\$0	\$10,349
Net Inventory Injections	(\$3,217,116)	(\$3,646,652)	(\$3,736,574)	(\$2,588,060)	(\$1,983,283)	(\$1,880,023)	\$0	(\$17,051,706)
Interruptible Costs	(\$27,430)	(\$31,287)	(\$53,074)	(\$37,510)	(\$32,524)	(\$13,888)	\$0	(\$195,714)
Net OBA Adj.	(\$124,849)	\$48,954	(\$228,415)	\$215,999	\$224,532	(\$136,825)	\$0	(\$603)
Transportation Commodity	\$2,870	\$2,891	\$2,884	\$2,793	\$2,478	\$2,980	\$0	\$16,896
Company Managed	(\$19,573)	(\$29,197)	(\$31,492)	(\$26,328)	(\$13,080)	(\$17,076)	\$0	(\$136,745)
LNG Boiloff	\$5,179	\$6,277	\$4,500	\$8,493	\$6,642	\$5,227	\$0	\$36,317
LNG Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Period Adjustments	\$0	(\$118,981)	\$1,876	\$139,073	\$10,373	(\$5,951)	\$2,027	\$28,416
Company Use	(\$1,309)	(\$875)	(\$708)	(\$1,331)	(\$863)	(\$757)	\$0	(\$5,843)
Transportation Charges	\$37,406	\$130,630	\$90,480	(\$83,102)	\$238,716	\$14,003	\$0	\$428,133
Hedging Costs	(\$364,471)	(\$2,084)	(\$2,599)	\$878	\$3,681	\$111,575	\$0	(\$253,019)
Propane	\$0	\$33	(\$328)	(\$135)	\$432	(\$131)	\$0	(\$129)
Total Commodity Costs	\$1,433,652	\$1,381,680	\$1,114,264	\$1,083,543	\$1,099,006	\$1,608,160	\$2,027	\$7,722,332

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<u>Demand Costs</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>End of Period Adjustments</u>	<u>Total Summer</u>
Forecasted Summer Demand Costs (DG08-041)	\$284,274	\$284,274	\$284,274	\$284,274	\$284,274	\$284,274	\$ -	\$1,705,642
Miscellaneous Overhead	\$6,239	\$4,025	\$3,507	\$3,148	\$4,464	\$7,401	\$ -	\$28,784
Total Demand Costs	\$290,513	\$288,299	\$287,781	\$287,422	\$288,738	\$291,675	\$0	\$1,734,426
Total Gas Costs	\$1,724,164	\$1,669,979	\$1,402,045	\$1,370,965	\$1,387,744	\$1,899,835	\$2,027	\$9,456,758

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2008 SUMMER PERIOD RECONCILIATION
SCHEDULE 5: PURCHASED AND MADE VOLUMES
November 2007 - October 2008

New Hampshire	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Total
Throughput IN													
BTU Factor	1.06	1.046	1.050	1.044	1.061	1.068	1.073	1.056	1.056	1.046	1.067	1.053	
GST Meter Throughput (MCF)	642,939	918,921	908,755	905,618	809,506	531,961	368,085	260,066	252,643	256,949	299,054	462,190	6,616,687
Salem Meter (MCF)	34,387	57,760	56,974	53,052	45,177	23,348	13,588	9,388	8,616	9,427	10,198	20,520	342,435
GST Meter Throughput (DTH)	681,515	961,191	954,193	945,465	858,886	568,134	394,955	274,630	266,791	268,769	319,091	486,686	6,980,306
Salem Meter (DTH)	36,450	60,417	59,823	55,386	47,933	24,936	14,580	9,914	9,098	9,861	10,881	21,608	360,886
LNG/Propane													0
Total Throughput	717,966	1,021,608	1,014,015	1,000,851	906,819	593,070	409,535	284,543	275,890	278,629	329,972	508,294	7,341,192
Throughput OUT													
Residential Gas													
Charged	92,864	220,057	277,991	266,775	252,781	198,579	102,697	56,213	37,488	32,870	34,852	47,236	1,620,403
Uncharged Current	123,898	190,794	180,590	174,569	167,418	95,276	52,026	30,176	28,240	30,969	27,000	81,473	1,182,429
Uncharged Prior	-55,750	-123,898	-190,794	-180,590	-174,569	-167,418	-95,276	-52,026	-30,176	-28,240	-30,969	-27,000	-1,156,706
Total Residential Gas	161,012	286,953	267,787	260,754	245,630	126,437	59,447	34,363	35,552	35,599	30,883	101,709	1,646,126
Interruptible	4,833	5	0	0	0	1,102	1,910	1,551	2,458	1,810	1830	-830	14,669
Commercial/Industrial Gas													
Charged	149,073	304,727	356,221	342,044	319,608	226,598	126,608	87,735	62,846	58,841	63,251	78,464	2,176,016
Uncharged Current	115,094	182,343	175,431	165,402	158,608	89,243	59,015	41,178	49,605	52,843	54,000	79,307	1,222,069
Uncharged Prior	-57,123	-115,094	-182,343	-175,431	-165,402	-158,608	-89,243	-59,015	-41,178	-49,605	-52,843	-54,000	-1,199,885
Total C/I Gas	207,044	371,976	349,309	332,015	312,814	157,233	96,380	69,898	71,273	62,079	64,408	103,771	2,198,200
Transportation													
Charged	294,812	317,922	364,674	374,360	384,878	385,014	301,581	230,161	180,894	178,515	181,341	232,972	3,427,124
Uncharged Current	269,090	313,536	324,382	338,306	352,544	286,677	222,917	171,834	171,587	174,107	214,616	268,857	3,108,453
Uncharged Prior	-265,328	-269,090	-313,536	-324,382	-338,306	-352,544	-286,677	-222,917	-171,834	-171,587	-174,107	-214,616	-3,104,924
Total Transportation	298,574	362,368	375,520	388,284	399,116	319,147	237,821	179,078	180,647	181,035	221,850	287,213	3,430,653
Company Use	998	2,346	316	297	303	219	90	63	51	90	70	64	4,907
Total Throughput OUT	672,461	1,023,648	992,932	981,350	957,863	604,138	395,648	284,953	289,981	280,613	319,041	491,927	7,294,555
Total Throughput IN	717,966	1,021,608	1,014,015	1,000,851	906,819	593,070	409,535	284,543	275,890	278,629	329,972	508,294	7,341,192
Difference IN/OUT %	45,505	-2,040	21,083	19,501	-51,044	-11,068	13,887	-410	-14,091	-1,984	10,931	16,367	46,637 0.64%

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
 DEFERRED OFF-PEAK WORKING CAPITAL ALLOWANCE ON PURCHASED GAS COSTS
 Period Ending 10/31/2008

OFF-PEAK PERIOD - Acct 182.21

	<u>BEGINNING</u>	<u>WKG CAP</u>	<u>WORKING CAP</u>	<u>WORKING CAP</u>	<u>WKG CAP</u>	<u>ENDING</u>	<u>AVE MONTHLY</u>	<u>INTEREST</u>	<u>INTEREST</u>	<u>ENDING BAL</u>
	<u>BALANCE*</u>	<u>ALLOWANCE**</u>	<u>PERCENTAGE</u>	<u>COLLECTIONS</u>	<u>DEFERRED</u>	<u>BALANCE</u>	<u>BALANCE</u>	<u>RATE</u>	<u>W/ INTEREST</u>	<u>W/ INTEREST</u>
	A	B	C	D	E = B + D	F = A + E	G = (A + F) / 2	H	I = G * (H / 12)	J = F + I
December 2007	\$ 24	0	0.1900%	0	0	24	24	7.33%	0	24
January 2008	\$ 24	0	0.1900%	0	0	24	24	6.98%	0	24
February	\$ 24	0	0.1900%	0	0	24	24	6.00%	0	24
March	\$ 24	0	0.1900%	0	0	24	24	5.66%	0	25
April	\$ 25	0	0.1900%	0	0	25	25	5.24%	0	25
May	\$ 25	3,276	0.1900%	(1,213)	2,063	2,087	1,056	5.00%	4	2,092
June	\$ 2,092	3,173	0.1900%	(2,303)	870	2,961	2,526	5.00%	11	2,972
July	\$ 2,972	2,664	0.1900%	(1,605)	1,059	4,030	3,501	5.00%	15	4,045
August	\$ 4,045	2,605	0.1900%	(1,467)	1,137	5,182	4,614	5.00%	19	5,202
September	\$ 5,202	2,637	0.1900%	(1,570)	1,067	6,269	5,735	5.00%	24	6,293
October	\$ 6,293	3,610	0.1900%	(2,011)	1,598	7,891	7,092	4.56%	27	7,918
November	\$ 7,918	4	0.1900%	(2,547)	(2,543)	5,375	6,647	4.00%	22	5,398

*Beginning Balance for December 2007 approved in DG 08-041, get from tariff pg 39.

** Working Capital Allowance Calculated by taking Eligible Gas Costs from Schedule 4 and multiplying by Working Capital Percentage.

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
BAD DEBT EXPENSE - CALCULATION OF COLLECTION ALLOWANCE
Period Ending 10/31/2008

OFF-PEAK PERIOD - Acct 182.22

All classes

	<u>BEG. BAL*</u>	<u>BAD DEBT ALLOWANCE**</u>	<u>% ALLOWED BAD DEBT</u>	<u>BAD DEBT COLLECTIONS Schedule 3</u>	<u>BAD DEBT DEFERRED BALANCE</u>	<u>ENDING BALANCE</u>	<u>AVE MO BALANCE</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>END BAL W/ INTEREST</u>
	A	B	C	D	E = B + D	F = A + E	G = (A + F) / 2	H	I = G * (H / 12)	J = F + I
December 2007	(474)	0	0.45%	0	0	(474)	(474)	7.33%	(3)	(477)
January 2008	(477)	0	0.45%	0	0	(477)	(477)	6.98%	(3)	(480)
February	(480)	0	0.45%	0	0	(480)	(480)	6.00%	(2)	(483)
March	(483)	0	0.45%	0	0	(483)	(483)	5.66%	(2)	(485)
April	(485)	0	0.45%	0	0	(485)	(485)	5.24%	(2)	(487)
May	(487)	7,773	0.45%	(2,806)	4,968	4,481	1,997	5.00%	8	4,489
June	4,489	7,529	0.45%	(5,326)	2,203	6,692	5,590	5.00%	23	6,715
July	6,715	6,321	0.45%	(3,712)	2,609	9,324	8,020	5.00%	33	9,358
August	9,358	6,181	0.45%	(3,393)	2,788	12,145	10,751	5.00%	45	12,190
September	12,190	6,257	0.45%	(3,630)	2,627	14,817	13,504	5.00%	56	14,873
October	14,873	8,566	0.45%	(4,651)	3,915	18,788	16,831	4.56%	64	18,852
November	18,852	9	0.45%	(5,889)	(5,880)	12,972	15,912	4.00%	53	13,025

*Beginning Balance for December 2007 approved in DG 08-041, get from tariff pg 39.

**Bad Debt Allowance Calc by multiplying Bad Debt % by Gas Cost on Schedule 4 and Working Capital Allowance on Attachment A.

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SALES VARIANCE ANALYSIS
SUMMER 2008**

**Attachment C
Page 2 of 2**

	<u>NORMAL MMBtu</u>			<u>METERS</u>		
	<u>2008 Forecast</u>	<u>2008 Actual</u>	<u>Difference</u>	<u>2008 Forecast</u>	<u>2008 Actual</u>	<u>Difference</u>
Res Heat	375,427	303,684	(71,743)	116,522	116,937	415
Res General	12,818	11,413	(1,405)	10,740	10,214	(526)
Total Res	388,245	315,097	(73,148)	127,262	127,151	(111)
G-40	159,695	112,880	(46,815)	26,774	24,830	(1,944)
G-50	89,736	82,672	(7,064)	6,569	5,862	(707)
G-41	164,113	129,573	(34,540)	2,358	2,237	(121)
G-51	134,749	121,436	(13,313)	1,082	1,016	(66)
G-42	26,215	17,254	(8,961)	61	71	10
G-52	50,215	23,672	(26,543)	50	35	(15)
Total C & I	624,723	487,487	(137,236)	36,894	34,051	(2,843)
Total Company	1,012,968	802,584	(210,384)	164,156	161,202	(2,954)

	<u>NORMAL AVERAGE USE</u>			<u>Change in Sales Due to Change In:</u>		<u>Total Chg</u>	<u>%</u>
	<u>2008 Forecast</u>	<u>2008 Actual</u>	<u>Difference</u>	<u>Meter Count</u>	<u>Load Pattern</u>	<u>MMBtu</u>	<u>Difference</u>
Res Heat	3.22	2.60	(0.62)	1,337	(73,080)	(71,743)	-19.11%
Res General	1.19	1.12	(0.08)	(628)	(777)	(1,405)	-10.96%
Total Res	4.42	3.71	(0.70)	709	(73,857)	(73,148)	-18.84%
G-40	5.96	4.55	(1.42)	(11,595)	(35,220)	(46,815)	-29.32%
G-50	13.66	14.10	0.44	(9,658)	2,594	(7,064)	-7.87%
G-41	69.60	57.92	(11.68)	(8,421)	(26,119)	(34,540)	-21.05%
G-51	124.54	119.52	(5.01)	(8,219)	(5,094)	(13,313)	-9.88%
G-42	429.75	243.01	(186.74)	4,298	(13,259)	(8,961)	-34.18%
G-52	1,004.30	676.34	(327.96)	(15,065)	(11,479)	(26,543)	-52.86%
Total C & I	16.93	14.32	(2.62)	(48,661)	(88,575)	(137,236)	-21.97%
Total Company	6.17	4.98	(1.19)	(47,952)	(162,432)	(210,384)	-20.77%