

NEW HAMPSHIRE GAS CORPORATION

COST OF GAS RATE

SUMMER PERIOD 2008

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Calculation of the Cost of Gas Rate

Period Covered: Summer Period May 1, 2008 through October 31, 2008

Total Anticipated Cost

Propane	355,105 (Volume in Therms)	\$ 1.8211 (Cost/Therm)	\$ 646,682
Add:	Prior Period (Deficiency Uncollected)	\$ 22,149	
	Interest	\$ (799)	
Deduct:	Prior Period (Excess Collected)	\$ -	
	Interest	\$ -	
	Prior Period Adjusted		\$ <u>21,349</u>
	Total Anticipated Cost		\$ 668,031
<u>Projected Gas Sales</u>			338,752 THERMS
<u>Cost of Gas</u>			
	Cost of Gas Rate		\$ <u>1.9720</u> PER THERM

Pursuant to tariff section 17(d), the Company may adjust the approved CGA rate upward or downward on a monthly basis within the following ranges:

Maximum Cost of Gas Rate	\$ <u>2.3664</u> PER THERM
Minimum Cost of Gas Rate	\$ <u>1.5776</u> PER THERM

Issued :  
Effective: May 1, 2008

Issued By: Karen L. Zink  
Treasurer

In Compliance with DG 08-045, Order No.

NEW HAMPSHIRE GAS CORPORATION

CONVERSION OF PRODUCED GAS COSTS TO THERMS

	1	2	3	4	5	6	7
				<u>VOLUMES</u>		<u>UNIT COST</u>	
	<u>PERIOD</u>	<u>UNIT</u>	<u>CONVERSION FACTOR</u>	<u>GALLONS</u>	<u>THERMS</u>	<u>PER GALLON</u>	<u>PER THERM</u>
PROPANE FROM INVENTORY	SUMMER 2008	GALLONS	0.91502	388,084	355,105	\$1.6663	\$1.8211

## NEW HAMPSHIRE GAS CORPORATION

## CALCULATION OF COST OF GAS ADJUSTMENT

## SUPPLY / DEMAND BALANCE ALL VOLUMES IN THERMS

	MAY 08	JUN 08	JUL 08	AUG 08	SEP 08	OCT 08	TOTAL	LINE NO.	
<u>SENDOUT</u>								1	
FIRM SENDOUT *	68,881	45,811	43,634	45,312	49,759	84,336	337,734	2	
COMPANY USE	2,490	2,680	3,430	1,826	4,510	2,435	17,371	3	
TOTAL SENDOUT	71,371	48,491	47,064	47,138	54,269	86,771	355,105	4	
* UNACCTED FOR VOLS INCLUDED	2,291	1,523	1,451	1,507	1,655	2,805	11,232	5	
<u>COSTS</u>								6	
PROPANE SENDOUT FROM ABOVE	71,371	48,491	47,064	47,138	54,269	86,771	355,105	7	
COST/THERM FROM ATTACHMENT E	\$1.7513	\$1.8034	\$1.8234	\$1.8379	\$1.8490	\$1.8606	\$1.8211	8	
TOTAL PROPANE COSTS	\$124,988	\$87,448	\$85,819	\$86,638	\$100,345	\$161,444	\$646,682	9	
<u>REVENUES</u>								10	
FIRM SALES	104,189	59,442	43,381	39,183	42,784	49,773	338,752	11	
RATE/THERM PER TARIFF	\$1.9720	\$1.9720	\$1.9720	\$1.9720	\$1.9720	\$1.9720		12	
TOTAL REVENUES	\$205,464	\$117,222	\$85,549	\$77,270	\$84,371	\$98,155	\$668,032	13	
UNDER/-OVER COLLECTION	\$22,993	(\$80,475)	(\$29,774)	\$269	\$9,367	\$15,974	\$63,289	\$1,643	14
INTEREST FROM ATTACHMENT C		(\$86)	(\$362)	(\$383)	(\$364)	(\$310)	(\$138)	(\$1,645)	15
FINAL UNDER/-OVER COLLECTION	\$22,993	(\$80,562)	(\$30,136)	(\$114)	\$9,004	\$15,664	\$63,152	\$0	16

## NEW HAMPSHIRE GAS CORPORATION

## COG REFUND INTEREST CALCULATION FOR THE SUMMER PERIOD MAY 2008 THROUGH OCTOBER 2008

LINE NO.	MONTH	(1) BEG. OF MONTH BALANCE	(2) -OVER UNDER COLLECT	(3) REFUNDS	(4) END OF MONTH BALANCE COL.1+2+3	(5) AVERAGE BALANCE COL. 1+4/2	(6) ANNUAL INTEREST RATE	(7) INTEREST AMOUNT	(8) END MONTH BAL. WITH INTEREST COL. 4+7
1	NOV	22,149	0	0	22,149	22,149	8.25	152	22,301
2	DEC	22,301	0	0	22,301	22,301	8.25	153	22,454
3	JAN 2008	22,454	0	0	22,454	22,454	7.50	140	22,595
4	FEB	22,595	0	0	22,595	22,595	7.50	141	22,736
5	MAR	22,736	0	0	22,736	22,736	7.50	142	22,878
6	APR	22,878	0	0	22,878	22,878	6.00	114	22,993
7	MAY	22,993	(80,475)	0	(57,483)	(17,245)	6.00	(86)	(57,569)
8	JUN	(57,569)	(29,774)	0	(87,343)	(72,456)	6.00	(362)	(87,705)
9	JUL	(87,705)	269	0	(87,436)	(87,571)	5.25	(383)	(87,819)
10	AUG	(87,819)	9,367	0	(78,452)	(83,136)	5.25	(364)	(78,816)
11	SEP	(78,816)	15,974	0	(62,842)	(70,829)	5.25	(310)	(63,152)
12	OCT	(63,152)	63,289	0	138	(31,507)	5.25	(138)	0
								<u>(799)</u>	

BEG. BAL. W/INTEREST = -OVER/UNDER BEG.BAL. @ NOV 2007 + INTEREST EXPENSE NOV 2007 THROUGH APR 2008

$$\begin{aligned}
 &= \text{COL. 1, LINE 1} && + && \text{COL. 7, LINES 1 TO 12} \\
 &= \underline{22,149} && + && \underline{(799)} \\
 &= \underline{\underline{21,349}}
 \end{aligned}$$

NEW HAMPSHIRE GAS CORPORATION

ACTUAL -OVER/UNDER COLLECTION MAY 2007 THROUGH OCTOBER 2007

ALL IN THERMS

	<u>PRIOR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	TOTALS
1 SALES		103,388	52,689	42,563	39,183	45,515	40,610	323,948
2 COG RATE PER TARIFF		1.6817	1.4455	1.3897	1.3897	1.3897	1.7946	
3 RECOVERED COSTS= SALES X COG RATE		173,891	76,163	59,150	54,453	63,252	72,931	499,839
4 USED BY UTILITY FOR MAKING GAS		2,490	2,680	3,430	1,826	4,510	2,435	17,371
HEATING DEGREE DAYS		214	75	16	39	144	335	823
5 TOTAL PURCHASED AND PRODUCED GAS		60,504	46,538	45,613	45,650	49,348	66,454	314,107
6 COST PER THERM		1.4353	1.4359	1.4595	1.4791	1.5405	1.6944	1.5166
7 TOTAL COSTS		86,842	66,824	66,572	67,519	76,021	112,599	476,377
8 ACTUAL -OVER/UNDER COLLECTION		-87,049	-9,339	7,422	13,066	12,769	39,668	
9 INTEREST AMOUNT		21	-310	-319	-250	-163	16	
10 FINAL -OVER/UNDER COLLECTION	46,618	-40,410	-50,059	-42,955	-30,139	-17,534	22,149	



**New Hampshire Gas Corporation  
Fixed Price Option Program  
Forecasted 2008 Summer Period vs. Actual 2007 Summer Period**

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill															Summer	Total
12 MOS ENDED 10/2007	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	May-Oct	Nov-Oct	
Typical Usage:	73	112	165	211	158	138	858	51	35	20	17	21	24	169	1,026	
<b>Residential Heating</b>																
Winter:																
Cust. Chg.	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00									
Delivery Charge:																
First 80 therms @ \$0.8930	\$65.42	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$422.62									
Next 120 therms @ \$0.6850	\$0.00	\$21.74	\$58.24	\$82.20	\$53.68	\$39.99	\$255.85									
Over 200 therms @ \$0.5355	\$0.00	\$0.00	\$0.00	\$5.84	\$0.00	\$0.00	\$5.84									
Summer:																
Cust. Chg.								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.00	
Delivery Charge:																
First 80 therms @ \$0.8930								\$45.60	\$31.06	\$17.84	\$15.20	\$19.16	\$21.81	\$150.67	\$573.29	
Next 120 therms @ \$0.6850								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255.85	
Over 200 therms @ \$0.5354								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.84	
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$72.42</b>	<b>\$100.18</b>	<b>\$136.68</b>	<b>\$166.48</b>	<b>\$132.12</b>	<b>\$118.43</b>	<b>\$726.31</b>	<b>\$52.60</b>	<b>\$38.06</b>	<b>\$24.84</b>	<b>\$22.20</b>	<b>\$26.16</b>	<b>\$28.81</b>	<b>\$192.67</b>	<b>\$918.97</b>	
Deferred Revenue Surcharge	\$0.0546	\$0.0546	\$0.0546	\$0.0546	\$0.0546	\$0.0546		\$0.0495	\$0.0495	\$0.0495	\$0.0495	\$0.0495	\$0.0495			
<b>Deferred Revenue Surcharge Total</b>	<b>\$4.00</b>	<b>\$6.10</b>	<b>\$9.01</b>	<b>\$11.52</b>	<b>\$8.65</b>	<b>\$7.56</b>	<b>\$46.83</b>	<b>\$2.53</b>	<b>\$1.72</b>	<b>\$0.99</b>	<b>\$0.84</b>	<b>\$1.06</b>	<b>\$1.21</b>	<b>\$8.35</b>	<b>\$55.18</b>	
Rate Case Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
<b>Rate Case Surcharge Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>							
CGA Rates - (Seasonal)	\$1.4741	\$1.4741	\$1.4741	\$1.4741	\$1.4741	\$1.4741		\$1.6817	\$1.4455	\$1.3897	\$1.3897	\$1.3897	\$1.7946	\$1.5482		
<b>Total COG</b>	<b>\$107.99</b>	<b>\$164.72</b>	<b>\$243.26</b>	<b>\$310.89</b>	<b>\$233.44</b>	<b>\$203.99</b>	<b>\$1,264.28</b>	<b>\$85.87</b>	<b>\$50.27</b>	<b>\$27.77</b>	<b>\$23.65</b>	<b>\$29.82</b>	<b>\$43.82</b>	<b>\$261.21</b>	<b>\$1,525.49</b>	
<b>Total Bill</b>	<b>\$184</b>	<b>\$271</b>	<b>\$389</b>	<b>\$489</b>	<b>\$374</b>	<b>\$330</b>	<b>\$2,037</b>	<b>\$141</b>	<b>\$90</b>	<b>\$54</b>	<b>\$47</b>	<b>\$57</b>	<b>\$74</b>	<b>\$462</b>	<b>\$2,500</b>	
<b>Shows the effect of the Unit Cost of Gas, Delivery Charge, &amp; Base Rate Charge Typical Residential Heating Bill</b>																
12 MOS ENDED 10/2008	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct	
Typical Usage:	73	112	165	211	158	138	858	51	35	20	17	21	24	169	1,026	
<b>Residential Heating</b>																
Winter:																
Cust. Chg.	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00									
Delivery Charge:																
First 80 therms @ \$0.8930	\$65.42	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$422.62									
Next 120 therms @ \$0.6850	\$0.00	\$21.74	\$58.24	\$82.20	\$53.68	\$39.99	\$255.85									
Over 200 therms @ \$0.5355	\$0.00	\$0.00	\$0.00	\$5.84	\$0.00	\$0.00	\$5.84									
Summer:																
Cust. Chg.								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.00	
Delivery Charge:																
First 80 therms @ \$0.8930								\$45.60	\$31.06	\$17.84	\$15.20	\$19.16	\$21.81	\$150.67	\$573.29	
Next 120 therms @ \$0.6850								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255.85	
Over 200 therms @ \$0.5354								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.84	
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$72.42</b>	<b>\$100.18</b>	<b>\$136.68</b>	<b>\$166.48</b>	<b>\$132.12</b>	<b>\$118.43</b>	<b>\$726.31</b>	<b>\$52.60</b>	<b>\$38.06</b>	<b>\$24.84</b>	<b>\$22.20</b>	<b>\$26.16</b>	<b>\$28.81</b>	<b>\$192.67</b>	<b>\$918.97</b>	
Seasonal Cust. Charge/Base Rate Diff. from previous year							\$0.00							\$0.00	\$0.00	
Seasonal Percent Change from previous year							0.0%							0.0%	0.0%	
Deferred Revenue Surcharge	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470		\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470			
<b>Deferred Revenue Surcharge Total</b>	<b>\$3.44</b>	<b>\$5.25</b>	<b>\$7.76</b>	<b>\$9.91</b>	<b>\$7.44</b>	<b>\$6.50</b>	<b>\$40.31</b>	<b>\$2.40</b>	<b>\$1.63</b>	<b>\$0.94</b>	<b>\$0.80</b>	<b>\$1.01</b>	<b>\$1.15</b>	<b>\$7.93</b>	<b>\$48.24</b>	
Rate Case Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000			
<b>Rate Case Surcharge Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>							
CGA Rates - (Seasonal)	\$1.5212	\$1.5212	\$1.5212	\$1.5212	\$1.5212	\$1.5212		\$1.9720	\$1.9720	\$1.9720	\$1.9720	\$1.9720	\$1.9720	\$1.9720		
<b>Total COG</b>	<b>\$111.44</b>	<b>\$169.98</b>	<b>\$251.03</b>	<b>\$320.82</b>	<b>\$240.90</b>	<b>\$210.50</b>	<b>\$1,304.67</b>	<b>\$100.69</b>	<b>\$68.59</b>	<b>\$39.40</b>	<b>\$33.56</b>	<b>\$42.32</b>	<b>\$48.16</b>	<b>\$332.72</b>	<b>\$1,637.39</b>	
Seasonal COG Difference from previous year							\$40.40							\$71.51	\$111.91	
Seasonal Percent Change from previous year							3.2%							27.4%	7.3%	
<b>Total Bill</b>	<b>\$187</b>	<b>\$275</b>	<b>\$395</b>	<b>\$497</b>	<b>\$380</b>	<b>\$335</b>	<b>\$2,071</b>	<b>\$156</b>	<b>\$108</b>	<b>\$65</b>	<b>\$57</b>	<b>\$69</b>	<b>\$78</b>	<b>\$533</b>	<b>\$2,605</b>	
Seasonal Total Bill Difference from previous year							\$34							\$71	\$105	
Seasonal Percent Change from previous year							1.7%							15.4%	4.2%	
Seasonal Percent Change resulting from Base Rates							0.0%							0.0%	0.0%	
Seasonal Percent Change resulting from COG							2.0%							15.5%	4.5%	

**New Hampshire Gas Corporation  
Non-Fixed Price Option Program  
Forecasted 2008 Summer Period vs. Actual 2007 Summer Period**

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill															
12 MOS ENDED 10/2007	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	73	112	165	211	158	138	858	51	35	20	17	21	24	169	1,026
<b>Residential Heating</b>															
Winter:															
Cust. Chg.	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00								
Delivery Charge:															
First 80 therms @ \$0.8930	\$65.42	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$422.62								
Next 120 therms @ \$0.6850	\$0.00	\$21.74	\$58.24	\$82.20	\$53.68	\$39.99	\$255.85								
Over 200 therms @ \$0.5355	\$0.00	\$0.00	\$0.00	\$5.84	\$0.00	\$0.00	\$5.84								
Summer:															
Cust. Chg.								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.00
Delivery Charge:															
First 80 therms @ \$0.8930								\$45.60	\$31.06	\$17.84	\$15.20	\$19.16	\$21.81	\$150.67	\$573.29
Next 120 therms @ \$0.6850								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255.85
Over 200 therms @ \$0.5354								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.84
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$72.42</b>	<b>\$100.18</b>	<b>\$136.68</b>	<b>\$166.48</b>	<b>\$132.12</b>	<b>\$118.43</b>	<b>\$726.31</b>	<b>\$52.60</b>	<b>\$38.06</b>	<b>\$24.84</b>	<b>\$22.20</b>	<b>\$26.16</b>	<b>\$28.81</b>	<b>\$192.67</b>	<b>\$918.97</b>
Deferred Revenue Surcharge	\$0.0546	\$0.0546	\$0.0546	\$0.0546	\$0.0546	\$0.0546		\$0.0495	\$0.0495	\$0.0495	\$0.0495	\$0.0495	\$0.0495		
<b>Deferred Revenue Surcharge Total</b>	<b>\$4.00</b>	<b>\$6.10</b>	<b>\$9.01</b>	<b>\$11.52</b>	<b>\$8.65</b>	<b>\$7.56</b>	<b>\$46.83</b>	<b>\$2.53</b>	<b>\$1.72</b>	<b>\$0.99</b>	<b>\$0.84</b>	<b>\$1.06</b>	<b>\$1.21</b>	<b>\$8.35</b>	<b>\$55.18</b>
Rate Case Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
<b>Rate Case Surcharge Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>						
CGA Rates - (Seasonal)	\$1,395.6	\$1,447.5	\$1,447.5	\$1,607.5	\$1,607.5	\$1,607.5		\$1,681.7	\$1,445.5	\$1,389.7	\$1,389.7	\$1,389.7	\$1,794.6	\$1,548.2	
<b>Total COG</b>	<b>\$102.24</b>	<b>\$161.74</b>	<b>\$238.87</b>	<b>\$339.02</b>	<b>\$254.56</b>	<b>\$222.45</b>	<b>\$1,318.88</b>	<b>\$85.87</b>	<b>\$50.27</b>	<b>\$27.77</b>	<b>\$23.65</b>	<b>\$29.82</b>	<b>\$43.82</b>	<b>\$261.21</b>	<b>\$1,580.09</b>
<b>Total Bill</b>	<b>\$179</b>	<b>\$268</b>	<b>\$385</b>	<b>\$517</b>	<b>\$395</b>	<b>\$348</b>	<b>\$2,092</b>	<b>\$141</b>	<b>\$90</b>	<b>\$54</b>	<b>\$47</b>	<b>\$57</b>	<b>\$74</b>	<b>\$462</b>	<b>\$2,554</b>
<b>Shows the effect of the Unit Cost of Gas, Delivery Charge, &amp; Base Rate Charge Typical Residential Heating Bill</b>															
12 MOS ENDED 10/2008	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	73	112	165	211	158	138	858	51	35	20	17	21	24	169	1,026
<b>Residential Heating</b>															
Winter:															
Cust. Chg.	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00								
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First 80 therms @ \$0.8930	\$65.42	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$422.62								
Next 120 therms @ \$0.6850	\$0.00	\$21.74	\$58.24	\$82.20	\$53.68	\$39.99	\$255.85								
Over 200 therms @ \$0.5355	\$0.00	\$0.00	\$0.00	\$5.84	\$0.00	\$0.00	\$5.84								
Summer:															
Cust. Chg.								\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.00
Delivery Charge:															
First 80 therms @ \$0.8930								\$45.60	\$31.06	\$17.84	\$15.20	\$19.16	\$21.81	\$150.67	\$573.29
Next 120 therms @ \$0.6850								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255.85
Over 200 therms @ \$0.5354								\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.84
<b>Total Customer Charge/Base Rate Amount</b>	<b>\$72.42</b>	<b>\$100.18</b>	<b>\$136.68</b>	<b>\$166.48</b>	<b>\$132.12</b>	<b>\$118.43</b>	<b>\$726.31</b>	<b>\$52.60</b>	<b>\$38.06</b>	<b>\$24.84</b>	<b>\$22.20</b>	<b>\$26.16</b>	<b>\$28.81</b>	<b>\$192.67</b>	<b>\$918.97</b>
Seasonal Cust. Charge/Base Rate Diff. from previous year							\$0.00							\$0.00	\$0.00
Seasonal Percent Change from previous year							0.0%							0.0%	0.0%
Deferred Revenue Surcharge	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470		\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470		
<b>Deferred Revenue Surcharge Total</b>	<b>\$3.44</b>	<b>\$5.25</b>	<b>\$7.76</b>	<b>\$9.91</b>	<b>\$7.44</b>	<b>\$6.50</b>	<b>\$40.31</b>	<b>\$2.40</b>	<b>\$1.63</b>	<b>\$0.94</b>	<b>\$0.80</b>	<b>\$1.01</b>	<b>\$1.15</b>	<b>\$7.93</b>	<b>\$48.24</b>
Rate Case Surcharge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
<b>Rate Case Surcharge Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>						
CGA Rates - (Seasonal)	\$1,581.1	\$1,769.3	\$1,769.3	\$1,653.4	\$1,897.3	\$1,897.3		\$1,972.0	\$1,972.0	\$1,972.0	\$1,972.0	\$1,972.0	\$1,972.0	\$1,972.0	
<b>Total COG</b>	<b>\$115.83</b>	<b>\$197.70</b>	<b>\$291.97</b>	<b>\$348.70</b>	<b>\$300.46</b>	<b>\$262.55</b>	<b>\$1,517.22</b>	<b>\$100.69</b>	<b>\$68.59</b>	<b>\$39.40</b>	<b>\$33.56</b>	<b>\$42.32</b>	<b>\$48.16</b>	<b>\$332.72</b>	<b>\$1,849.94</b>
Seasonal COG Difference from previous year							\$198.33							\$71.51	\$269.84
Seasonal Percent Change from previous year							15.0%							27.4%	17.1%
<b>Total Bill</b>	<b>\$192</b>	<b>\$303</b>	<b>\$436</b>	<b>\$525</b>	<b>\$440</b>	<b>\$387</b>	<b>\$2,284</b>	<b>\$156</b>	<b>\$108</b>	<b>\$65</b>	<b>\$57</b>	<b>\$69</b>	<b>\$78</b>	<b>\$533</b>	<b>\$2,817</b>
Seasonal Total Bill Difference from previous year							\$192							\$71	\$263
Seasonal Percent Change from previous year							9.2%							15.4%	10.3%
Seasonal Percent Change resulting from Base Rates							0.0%							0.0%	0.0%
Seasonal Percent Change resulting from COG							9.5%							15.5%	10.6%

Propane Spot Market Purchase Cost Analysis  
SUMMER 2008

	<u>Mt. Belvieu</u>	<u>Broker Fee</u>		<u>Pipeline Fee</u>	<u>PERC Fee</u>	<u>@ Selkirk</u>	<u>Truck to Keene</u>	<u>\$ per Gal.</u>	<u>Therm</u>									
1	MAY	1.5275	+	0.0100	=	1.5375	+	0.0748	+	0.0050	=	1.6173	+	0.0739	=	1.6912	=	1.8483
2																		
3	JUNE	1.5325	+	0.0100	=	1.5425	+	0.0748	+	0.0050	=	1.6223	+	0.0739	=	1.6962	=	1.8537
4																		
5	JULY	1.5375	+	0.0100	=	1.5475	+	0.0748	+	0.0050	=	1.6273	+	0.0739	=	1.7012	=	1.8592
6																		
7	AUG	1.5425	+	0.0100	=	1.5525	+	0.0748	+	0.0050	=	1.6323	+	0.0739	=	1.7062	=	1.8647
8																		
9	SEPT	1.5475	+	0.0100	=	1.5575	+	0.0748	+	0.0050	=	1.6373	+	0.0739	=	1.7112	=	1.8701
10																		
11	OCT	1.5525	+	0.0100	=	1.5625	+	0.0748	+	0.0050	=	1.6423	+	0.0739	=	1.7162	=	1.8756
12																		
13																		

14 Mt. Belvieu settlement prices based on New York Mercantile propane futures market  
15 quotations of 04/11/08.

## Deferred Revenue Surcharge

Total Deferred Revenues			\$192,417.39	1
				2
2006 Sales	<u>Therms</u>	<u>Revenues</u>		3
May	72,824	\$3,553.82		4
June	56,399	\$2,752.28		5
July	43,389	\$2,117.39		6
August	36,296	\$1,771.39		7
September	42,662	\$2,081.95		8
October	46,484	\$2,268.42		9
November	84,411	\$4,119.26		10
December	104,429	\$5,096.14		11
2006 Total		<u>\$23,760.64</u>		12
				13
2007	<u>Therms</u>	<u>Revenues</u>		14
January	158,268	\$7,723.63		15
February	208,977	\$10,198.08		16
March	216,439	\$10,562.22		17
April	172,999	\$9,445.77		18
May	103,388	\$5,117.71		19
June	52,689	\$2,608.66		20
July	42,563	\$2,107.23		21
August	39,176	\$1,940.03		22
September	45,515	\$2,253.40		23
October	40,610	\$2,010.49		24
November	88,448	\$3,122.94		25
December	158,268	\$7,344.37		26
2007 Total		<u>\$64,434.52</u>		27
				28
2008	<u>Therms</u>			29
January	191,042	\$8,978.90		30
February	195,008	\$9,162.57		31
March	218,062	\$10,248.91		32
April	179,665	\$8,444.26		33
		<u>\$36,834.64</u>		34
				35
Estimated Remaining Balance @ 4/30/2008			\$67,387.59	36
				37
May	104,189			38
June	59,442			39
July	43,381			40
August	39,183			41
September	42,784			42
October	49,773			43
November	88,448			44
December	158,268			45
2008 Total		<u>585,468</u>		46
				47
2009	<u>Therms</u>			48
January	191,042			49
February	195,008			50
March	218,062			51
April	179,665			52
2009 Total		<u>783,777</u>		53
Total Remaining Therms Sales 5/2008 - 4/2009			<u>1,433,680</u>	54
Deferred Revenue Surcharge			<u><u>\$0.047</u></u>	55

New Hampshire Gas Corporation- Summer 2007  
Weather Normalization - Firm Sendout

Month	Actual Firm Sendout	Base Use	Heat Use	Actual Calendar Month Degree Days	Normal Calendar Month Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normalized Firm Sendout	Actual Company Use	Unaccounted For 3.44%	Total Firm Sendout
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			(1) - (2)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)		(10 - 11) * 3.44%	(10) - (11) +(12)
May	60,504	45,632	14,873	214	337	(123)	69.50	8,576	23,449	69,080	2,490	2,291	68,881
June	46,538	45,632	907	75	111	(36)	12.09	430	1,336	46,968	2,680	1,523	45,811
July	45,613	45,632	0	0	0	0	0.00	0	0	45,613	3,430	1,451	43,634
August	45,650	45,632	19	0	0	0	0.00	0	0	45,632	1,826	1,507	45,312
September	49,348	45,632	3,717	144	271	(127)	25.81	3,266	6,983	52,614	4,510	1,655	49,759
October	66,454	45,632	20,823	335	617	(282)	62.16	17,513	38,335	83,967	2,435	2,805	84,336
Total	314,107	273,789	40,337	768	1,335	(567)		29,784	70,102	343,873	17,371	11,232	337,735

New Hampshire Gas Corporation Weather Normalization - Sales Rate Residential											
Month	Billing Cycle Customers	Billing Cycle Sales	Base Load	Heating Load	Billing Cycle Monthly Actual Degree Days	Billing Cycle Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				(1) - (3)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)
May	771	23,724	7,875	15,849	617	619	(2)	25.68	48	15,897	23,772
June	712	11,815	7,875	3,940	194	305	(111)	20.27	2,250	6,190	14,065
July	723	8,398	7,875	523	67	99	(32)	7.80	248	771	8,646
August	722	7,430	7,875	0	0	0	0	0.00	0	0	7,430
September	728	8,320	7,875		20	37	(17)	7.84		289	8,164
October	730	7,803	7,875		172	321	(149)	9.57		3,068	10,943
Total		67,490	47,250	20,312	1,070	1,381	(311)	71	2,546	26,215	73,020

New Hampshire Gas Corporation Weather Normalization - Sales Rate Commercial											
Month	Billing Cycle Customers	Billing Cycle Sales	Base Load	Heating Load	Billing Cycle Monthly Actual Degree Days	Billing Cycle Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				(1) - (3)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)
May	297	79,665	32,959	46,707	592	601	(10)	78.92	751	47,458	80,416
June	294	40,875	32,959	7,917	187	294	(106)	42.28	4,502	12,419	45,377
July	304	34,164	32,959	1,206	63	93	(30)	19.10	571	1,777	34,735
August	304	31,753	32,959	0	0	0	0	0.00	0	0	31,753
September	303	37,195	32,959		26	49	(23)	34.25		1,662	34,620
October	302	32,807	32,959		182	340	(158)	17.28		5,872	38,830
Total		256,459	197,751	55,829	1,050	1,376	(326)	192	5,825	69,187	265,732

May	104,189
June	59,442
July	43,381
August	39,183
September	42,784
October	49,773
Total Summer	338,752