ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Schedule 1A - Summary of Operations & Maintenance Expense

Line No.	Operation & Maintenance Expenses	Reference		Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
1	Gas Cost	Page	1	130,797,571	(18,640,961)	112,156,610	130,592,097	141,050,800
2	Labor	Page	2	9,947,497	33,873	9,981,370	9,103,147	8,945,027
3	Contract Labor	Page	3	1,090,079	229,653	1,319,732	956,766	921,084
4	Health & Hospitalization	Page	4	1,554,788	169,844	1,724,632	1,558,120	1,329,982
5	Other Employee Related Expenses & Benefits	Page	5	450,459	-	450,459	481,450	425,069
6	Pensions	Page	6	1,995,447	-	1,995,447	1,711,024	1,412,212
7	OPEB's	Page	7	1,019,805	-	1,019,805	1,004,949	851,581
8	Payroll Taxes	Page	8	520,455	14,607	535,061	437,273	403,869
9	Purchased Services	Page	9	3,917,223	(598,334)	3,318,889	3,885,757	2,485,991
10	Postage	Page	10	358,386	13,130	371,515	385,792	356,175
11	Contributions, Tickets & Sponsorships	Page	11	31,578	(31,578)	-	49,714	62,733
12	Dues & Memberships	Page	12	53,649	-	53,649	37,037	45,189
13	Other	Page	13	2,451,588	(564,621)	1,886,966	3,544,401	3,259,221
14	Uncollectibles	Page	14	3,759,035	1,759,442	5,518,477	956,745	3,762,926
15	GAC Offset	Page	15	(2,240,786)	2,240,786	-	(2,240,668)	(2,240,284)
16	Program Changes	Page	16	-	776,886	776,886	-	-
17	Synergy Savings			-	-	-	-	-
18	Total			155,706,772	(14,597,273)	141,109,498	152,463,604	163,071,575
	Operation							
19	Other Gas Supply			130,070,595	(18,641,030)	111,429,565	129,923,931	139,016,606
20	Natural Gas Storage			(2,240,786)	2,240,786	0	(2,240,668)	(2,240,284)
21	Transmission & Distribution			213,808	(5,800)	208,008	186,628	161,278
22	Distribution			3,187,083	(41,392)	3,145,691	2,834,116	2,475,139
23	Customer Accounts			6,602,322	2,475,917	9,078,239	3,444,601	6,414,186
24	Customer Service			215,171	(35,007)	180,164	134,081	4,641
25	Sales Expense			1,233,039	(107,278)	1,125,761	1,500,170	1,204,177
26	Sales Promotion			(282,667)	64,067	(218,600)	(193,974)	130,755
27	Admin and General			9,755,605	(411,826)	9,343,779	10,290,886	8,515,675
28	Allocated Service Company			(709)	(18)	(727)	-	-
29	Natural Gas Production and Gathering			1,222,792	(42,399)	1,180,393	1,187,970	2,508,745
30	Total Operation			149,976,254	(14,503,980)	135,472,274	147,067,741	158,190,918
	Maintenance							
31	Distribution			5,448,453	(66,965)	5,381,488	5,068,027	4,605,925
32	Admin and General			21,614	(3,320)	18,294	29,614	18,565
33	Natural Gas Production and Gathering			260,452	(23,008)	237,444	298,222	256,167
34	Total Maintenance			5,730,519	(93,293)	5,637,226	5,395,863	4,880,657
35	Total Synergy Savings			-	-	-	-	-
36	Total Operation & Maintenance			155,706,773	(14,597,273)	141,109,500	152,463,604	163,071,575

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Gas Cost

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ 130,797,571	$ (18,640,961)	$ 112,156,610	$ 130,592,097	$ 141,050,800
2	Corporate Services	-	-	-	-	-
3	Utility Services	-	-	-	-	-
4	Total	$ 130,797,571	$ (18,640,961)	$ 112,156,610	$ 130,592,097	$ 141,050,800
	Operation					
5	Other Gas Supply	$ 130,067,907	$ (18,640,961)	$ 111,426,946	$ 129,918,657	$ 139,014,457
6	Natural Gas Production and Gathering	729,664		729,664	673,440	2,036,342
7	Total Operation	$ 130,797,571	$ (18,640,961)	$ 112,156,610	$ 130,592,097	$ 141,050,800
8	Maintenance	-	-	-	-	-
9	Total Maintenance	-	-	-	-	-
10	Total Operation & Maintenance	$ 130,797,571	$ (18,640,961)	$ 112,156,610	$ 130,592,097	$ 141,050,800

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Gas Cost

Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year
(A)	(B)	(C)	(D)
Firm COG Rev- Sales	$ (119,982,666)	$ -	$ (119,982,666)
Firm COG Rev- Transportation	2,829	-	2,829
Firm LDAF Rev- Sales	(2,677,369)	-	(2,677,369)
Firm LDAF Rev- Sales	(1,006,812)	-	(1,006,812)
Interruptible Gas Cost	(22,666)	22,666	-
Interruptible Transportation	-	-	-
Non Core Gas Costs	(12,835)	-	(12,835)
Sub-total	(123,699,519)	22,666	(123,676,853)
Other Gas Costs			
Unbilled Revenue	2,846,500	-	2,846,500
Broker Balancing	(978,743)	978,743	-
Reverse Occupant	58,566	(58,566)	-
Off System Sales	(10,076,032)	10,076,032	-
Normalized Weather adjustment	-	2,602,851	2,602,851
Low Income Assistance Program	1,302,444	-	1,302,444
Other- Residual	(250,787)	250,787	-
Reallocate gas cost related bad debt from Acct. 90400 to Gas cost	-	2,093,198	2,093,198
Additional Gas Cost B/D 1.75% TY to 2.54%	-	900,482	900,482
Reallocate Production & Storage from Acct. 8/492k to Gas Costs	-	2,240,782	2,240,782
Adjustment for P&S and Misc Gas Cost from 08-009	-	(466,014)	(466,014)
Sub-total	(7,098,052)	18,618,295	11,520,243
Total	$ (130,797,571)	$ 18,640,961	$ (112,156,610)

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Labor

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ 5,509,766	$ (103,404)	$ 5,406,362	$ 4,720,634	$ 4,424,318
2	Corporate Services	4,095,201	70,040	4,165,241	4,209,775	4,438,670
3	Utility Services	10,162	(28)	10,133	29,621	82,039
4	NGUSA Service Company	332,368	67,266	399,633	143,117	-
5	Total	$ 9,947,497	$ 33,873	$ 9,981,370	$ 9,103,147	$ 8,945,027
	Operation					
6	Other Gas Supply					
7	Natural Gas Storage					
8	Transmission & Distribution	$ 150,944	$ 514	$ 151,458	$ 140,357	$ 116,734
9	Distribution	2,143,601	7,299	2,150,900	1,865,727	1,642,930
10	Customer Accounts	1,403,411	4,779	1,408,190	1,205,284	1,352,457
11	Customer Service	18,681	64	18,744	3,268	-
12	Sales Expense	535,678	1,824	537,502	470,453	552,171
13	Sales Promotion	-	-	-	-	-
14	Admin and General	2,666,562	9,080	2,675,642	2,463,328	2,655,445
15	Allocated Service Company	(802)	(3)	(805)	-	-
16	Natural Gas Production and Gathering	245,351	835	246,186	276,009	313,697
		7,163,426	24,393	7,187,819	6,424,424	6,633,434
	Maintenance					
17	Distribution	2,667,347	9,083	2,676,429	2,546,895	2,173,296
18	Natural Gas Production and Gathering	116,724	397	117,122	131,828	138,297
19	Total Maintenance	2,784,071	9,480	2,793,551	2,678,722	2,311,593
20	Total Operation & Maintenance	$ 9,947,497	$ 33,873	$ 9,981,370	$ 9,103,147	$ 8,945,027

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Labor - Adjustments

Line No.	Company Affiliation Wage Increase	Union	Management	Adjustment
	(A)	(B)	(C)	(D)
1	ENERGYNORTH (06)	$ 86,639	$ 51,459	$ 138,098
2	Corporate Services (31)	62,117	128,208	190,325
3	Utility Services (32)	54	411	465
4	NGUSA Service Company (NK)	168	14,971	15,139
5	Sub Total	$ 148,979	$ 195,048	$ 344,027

	Company Affiliation	Union Gainsharing	Management Incentive Compensation	Adjustment
6	ENERGYNORTH (06)	$ (1,994)	$ (239,509)	$ (241,502)
7	Corporate Services (31)	(8,269)	(112,017)	(120,286)
8	Utility Services (32)	(52)	(441)	(493)
9	NGUSA Service Company (NK)	0	52,127	52,127
10	Sub Total	$ (10,315)	$ (299,840)	$ (310,155)

	Company Affiliation	Wage Increase	Gainsharing and Incentive Compensation	Total Adjustment
11	ENERGYNORTH (06)	$ 138,098	$ (241,502)	$ (103,404)
12	Corporate Services (31)	190,325	(120,286)	70,040
13	Utility Services (32)	465	(493)	(28)
14	NGUSA Service Company (NK)	15,139	52,127	67,266
15	Grand Total	$ 344,027	$ (310,155)	$ 33,873

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Labor - Summary of Union Employees

Line No.	Employee Affiliation/Union	O&M Labor Cost	Union Wage Increase	Adjustment
	(A)	(B)	(C)	(D)
1	ENERGYNORTH (06)	$ 4,377,564	1.98%	$ 86,639
2	Corporate Services (31)	1,274,344	4.87%	62,117
3	Utility Services (32)	1,125	4.82%	54
4	NGUSA ServiceCompany (NK)	2,976	5.65%	168
5	Total Union	$ 5,656,010		$ 148,979

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Labor - Summary of Management Employees

Line No.	Employee Affiliation - Management	O&M Labor Cost	Management Wage Increase	Adjustment
	(A)	(B)	(C)	(D)
1	ENERGYNORTH (06)	$ 1,132,202	4.55%	$ 51,459
2	Corporate Services (31)	2,820,857	4.55%	128,208
3	Utility Services (32)	9,036	4.55%	411
4	NGUSA ServiceCompany (NK)	329,392	4.55%	14,971
5	Total Management	$ 4,291,487		$ 195,048

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Labor - Summary of Employees in EnergyNorth (6)

Line No.	Employee Affiliation	Headcount	Total Salaries (Current)	Average Salary	Overall Increases (Historical Yr to Rate Yr)	Effective Co %	Union Wage Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Management	7	$ 539,124	$ 77,018	4.55%	100.00%	
	Bargaining						
2	Local 120	76	4,723,380	62,150	1.98%	100.00%	1.98%
3	Total Unions	76	4,723,380	62,150		**100.00%**	**1.98%**
4	Grand Total	83	$ 5,262,504	$ 63,404			

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Labor - Summary of Employees in Corporate Services (31) (CSV)

Line No.	Employee Affiliation	Headcount	Total Salaries (Current)	Average Salary	Overall Increases (Historical Year to Rate Year)	Effective Co %	Union Wage Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**Management**	2,030	$ 187,152,629	$ 92,193	4.55%	100.00%	
	Bargaining						
2	Local 101	498	24,189,833	48,574	4.56%	20.32%	0.93%
3	Local 3	6	446,767	74,461	4.41%	0.38%	0.02%
4	Local 1049	509	37,525,280	73,724	5.60%	31.52%	1.76%
5	Local 1381	791	41,185,994	52,068	5.60%	34.59%	1.94%
6	Local 012	15	1,074,779	71,652	1.73%	0.90%	0.02%
7	Local 120	1	60,683	60,683	1.98%	0.05%	0.00%
8	Local 318	3	224,615	74,872	2.19%	0.19%	0.00%
9	Local CAP	2	129,397	64,699	1.88%	0.11%	0.00%
10	Local 12003	224	14,226,336	63,510	1.73%	11.95%	0.21%
11	Total Unions	2,049	119,063,684	58,108		100.00%	4.87%
12	Grand Total	4,079	$ 306,216,313	$ 75,071			

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Labor - Summary of Employees in Utility Services (32) (USV)

Line No.	Employee Affiliation	Headcount	Total Salaries (Current)	Average Salary	Overall Increases (Historical Year to Rate Year)	Effective Co %	Union Wage Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**Management**	117	$ 10,488,211	$ 89,643	4.55%	100.00%	
	Bargaining						
2	*Local 101*	37	2,794,179.00	75,518.35	4.56%	72.18%	3.29%
3	*Local 3*	1	84,827.00	84,827.00	4.41%	2.19%	0.10%
4	*Local 1049*	11	859,747.00	78,158.82	5.60%	22.21%	1.24%
5	*Local 1381*	2	132,413.00	66,206.50	5.60%	3.42%	0.19%
6	***Total Unions***	51	3,871,166	75,905		100.00%	4.82%
7	***Grand Total***	168	$ 14,359,377	$ 85,472			

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Labor - Summary of Employees in National Grid USA Service Company (99)

Line No.	Employee Affiliation	Headcount	Total Salaries (Current)	Average Salary	Overall Increases (Historical Year to Rate Year)	Effective Co %	Union Wage Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**Management**	2,304	$ 196,065,036	$ 85,098	4.55%	100.00%	
	Bargaining						
2	BUW Local 310, 329, 330	83	4,911,546.00	59,175.25	5.70%	16.14%	0.92%
3	IBEW Local 326, 486, 1345	246	17,831,876.00	72,487.30	5.70%	58.62%	3.34%
4	UWUA Local 369 (Northboro)	105	3,839,280.50	36,564.58	5.32%	12.62%	0.67%
5	UWUA Local 369 (Malden/ Brockton)	105	3,839,280.50	36,564.58	5.70%	12.62%	0.72%
6	***Total Unions***	539	30,421,983	56,442		100.00%	5.65%
7	***Grand Total***	2,843	$ 226,487,019	$ 79,665			

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Incentive Compensation

Line No.	Description	ENERGYNORTH (06) Direct	Corporate Services (31) Direct	Utility Services (32) Direct	NGUSA Service (NK) Direct
	(A)	(B)	(C)	(D)	(E)
1	Actual Incentive Compensation	$ 363,191	$ 27,854,185	$ 1,770,242	$ 52,780
2	Incentive Compensation charged to O&M	278,484	383,243	1,348	122
3	Percentage (line 2/line 1)	76.68%	1.38%	0.08%	0.23%
4	Target Incentive Compensation	50,831	19,712,808	1,191,309	22,689,392
5	(Over) or Under Accrual (line 1 - line 4)	(312,360)	(8,141,377)	(578,933)	22,636,611
6	Adjustments (line 5 x line 3)	$ (239,509)	$ (112,017)	$ (441)	$ 52,127

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Gainsharing

Line No.	Description	ENERGYNORTH (06) Direct	Corporate Services (31) Direct	Utility Services (32) Direct
	(A)	(B)	(C)	(D)
1	Actual Gainsharing	$ 120,880	$ 1,541,049	$ 124,527
2	Gainsharing charged to O&M	86,194	18,315	124
3	Percentage (line 2/line 1)	71.31%	1.19%	0.10%
4	Target Incentive Compensation	118,084	845,287	71,975
5	(Over) or Under Accrual (line 1 - line 4)	(2,796)	(695,762)	(52,552)
6	Adjustments (line 5 x line 3)	$ (1,994)	$ (8,269)	$ (52)

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Contract Labor

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ 643,679	$ 229,653	$ 873,333	$ 698,042	$ 765,528
2	Corporate Services	243,747	-	243,747	198,181	155,556
3	Utility Services	-	-	-	-	-
4	NGUSA Service Company	202,653	-	202,653	60,543	-
5	Total	$ 1,090,079	$ 229,653	$ 1,319,732	$ 956,766	$ 921,084
	Operation					
6	Transmission & Distribution	$ 225	$ 47	$ 272	$ -	$ -
7	Distribution	249,720	52,610	302,330	203,243	164,794
8	Admin and General	195,396	41,165	236,562	57,409	130
9	Natural Gas Production and Gathering	867	183	1,049	1,336	-
10	Customer Accounts	4,430	933	5,363	507	-
11	Customer Service	(4,509)	(950)	(5,458)	(2,804)	-
12	Sales Expense	254	53	307	254	(2,868)
13	Total Operation	446,383	94,042	540,425	259,945	162,056
	Maintenance					
14	Distribution	642,937	135,451	778,388	694,758	758,769
15	Natural Gas Production and Gathering	759	160	919	2,064	259
16	Total Maintenance	643,696	135,611	779,307	696,821	759,027
17	Total Operation & Maintenance	$ 1,090,079	$ 229,653	$ 1,319,732	$ 956,766	$ 921,084

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Contract Labor

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year
	(A)	(B)	(C)	(D)
1	EnergyNorth Contract Labor	$ 643,679	$ 17,243	$ 660,922
2	Total	$ 643,679	$ 17,243	$ 660,922
	Breakout of EnergyNorth Contract Labor			
3	Total Contract Labor	$ 643,679	$ 17,243	$ 660,922
4	Total Operation	$ 643,679	$ 17,243	$ 660,922

* Paving Contracts for EnergyNorth were escalated 2.68%. EnergyNorth uses Brenton Contracting (which comprise 4% of total Contact Labor) and R.H. White (which comprise 96% of total Contract Labor) for paving. Increases were effective 5/1/2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
NH Incremental Permitting Costs

Line No.	O & M Activty			
	(A)	(B)		(C)
	Assumptions			
1	2ft. Cutback requirements factored into square footage calculation.			
2	All Excavations assume 5'x4' before cutback, 9x8 after cut back.			
3	$ 5.00 /sq.ft for both Concord and Manchester.			
4	Total Cost.			
5		Manchester Total	$	154,914
6		Concord Total		57,497
7			$	212,411

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Health & Hospitalization

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	EnergyNorth	$ 1,077,744	$ 145,400	$ 1,223,144	$ 1,081,430	$ 832,536
2	Corporate Services	449,276	20,372	469,649	460,570	487,584
3	Utility Services	1,557	328	1,886	3,175	9,863
4	NGUSA Services	26,211	3,743	29,954	12,945	
5	Total	$ 1,554,788	$ 169,844	$ 1,724,632	$ 1,558,120	$ 1,329,982
	Operation					
6	Other Gas Supply					
7	Transmission & Distribution	$ 5,866	$ 641	$ 6,507	$ 4,161	$ 4,164
8	Distribution	66,886	7,307	74,193	65,098	68,649
9	Customer Accounts	134,494	14,692	149,186	121,589	127,463
10	Customer Service	(1)	(0)	(1)	6	
11	Sales Expense	47,955	5,239	53,193	45,598	48,728
12	Sales Promotion	-		-	-	
13	Admin and General	1,033,433	112,892	1,146,324	1,065,072	896,520
14	Natural Gas Production and Gathering	300	33	333	534	2,456
15	Total Operation	1,288,932	140,802	1,429,735	1,302,056	1,147,980
	Maintenance					
16	Distribution	264,561	28,901	293,462	254,750	179,963
17	Natural Gas Production and Gathering	1,294	141	1,436	1,314	2,039
18	Total Maintenance	265,855	29,042	294,897	256,064	182,002
19	Total Operation & Maintenance	$ 1,554,788	$ 169,844	$ 1,724,632	$ 1,558,120	$ 1,329,982

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Health and Hospitalization Adjustment

Line No.	Company	Amount	Percentage	Adjustment
	(A)	(B)	(C)	(D)
1	ENERGYNORTH (06)	$ 1,077,744	13.49%	$ 145,400
2	Corporate Services (31)	449,276	4.53%	20,372
3	Utility Services (32)	1,557	21.09%	328
4	NGUSA Services (99)	26,211	14.28%	3,743
5	**Total**	**$ 1,554,788**	10.92%	**$ 169,844**

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Other Employee Related Expenses & Benefits

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ 228,586	$ -	$ 228,586	$ 245,426	$ 202,599
2	Corporate Services	185,283	-	185,283	205,520	219,638
3	Utility Services	304	-	304	1,195	2,416
4	NGUSA Service Company	36,286	-	36,286	29,399	416
5	Total	$ 450,459	$ -	$ 450,459	$ 481,540	$ 425,069
	Operation					
6	Other Gas Supply	$ 2,329	$ -	$ 2,329	$ 2,998	$ 1,506
7	Transmission & Distribution	2,302	-	2,302	1,460	1,124
8	Distribution	11,293	-	11,293	11,842	12,437
9	Customer Accounts	30,467	-	30,467	28,013	27,097
10	Customer Service	280	-	280	84	
11	Sales Expense	21,056	-	21,056	18,481	38,161
12	Sales Promotion	695	-	695	695	
13	Admin and General	317,010	-	317,010	348,902	305,531
14	Natural Gas Production and Gathering	2,494	-	2,494	2,196	1,947
15	Total Operation	387,926	-	387,926	414,671	387,802
	Maintenance					
16	Distribution	61,235	-	61,235	65,806	36,255
17	Natural Gas Production and Gathering	1,298	-	1,298	1,063	1,013
18	Total Maintenance	62,533		62,533	66,869	37,268
19	Total Operation & Maintenance	$ 450,459	$ -	$ 450,459	$ 481,540	$ 425,069

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Pensions

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ 1,516,045	$ -	$ 1,516,045	$ 1,424,385	$ 1,072,565
2	Corporate Services	452,560	-	452,560	277,777	337,550
3	Utility Services	3,006	-	3,006	349	2,097
4	NGUSA Service Company	23,836	-	23,836	8,512	-
5	Total	$ 1,995,447	$ -	$ 1,995,447	$ 1,711,024	$ 1,412,212
	Operation					
6	Other Gas Supply					
7	Transmission & Distribution	$ 7,186	$ -	$ 7,186	$ 2,577	$ 3,147
8	Distribution	71,946	-	71,946	48,658	57,746
9	Customer Accounts	149,993	-	149,993	74,209	95,282
10	Customer Service	(0)	-	(0)	(0)	-
11	Sales Expense	48,059	-	48,059	26,792	36,794
12	Sales Promotion		-	-	-	-
13	Admin and General	1,433,420	-	1,433,420	1,381,558	1,056,672
14	Natural Gas Production and Gathering	313	-	313	283	1,589
15	Total Operation	1,710,917	-	1,710,917	1,534,076	1,251,230
	Maintenance					
16	Distribution	283,228	-	283,228	176,126	-
17	Natural Gas Production and Gathering	1,301	-	1,301	822	159,512
18	Total Maintenance	284,530	-	284,530	176,948	159,512
19	Total Operation & Maintenance	$ 1,995,447	$ -	$ 1,995,447	$ 1,711,024	$ 1,410,742

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
OPEBs

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	637,481	-	637,481	654,577	375,760
2	Corporate Services	338,365	-	338,365	329,682	462,561
3	Utility Services	2,630	-	2,630	3,458	13,260
4	NGUSA Service Company	41,330	-	41,330	17,231	-
5	Total	1,019,805	-	1,019,805	1,004,949	851,581
	Operation					
6	Other Gas Supply					
7	Transmission & Distribution	3,948	-	3,948	2,654	3,764
8	Distribution	35,203	-	35,203	33,266	48,246
9	Customer Accounts	100,170	-	100,170	86,381	128,197
10	Customer Service	-	-	-	10	-
11	Sales Expense	36,161	-	36,161	31,975	49,624
12	Sales Promotion	-	-	-	-	-
13	Admin and General	707,020	-	707,020	726,955	486,399
14	Natural Gas Production and Gathering	231	-	231	380	2,080
15	Total Operation	882,731	-	882,731	881,621	718,310
	Maintenance					
16	Distribution	136,228	-	136,228	122,449	131,446
17	Natural Gas Production and Gathering	846	-	846	880	1,825
18	Total Maintenance	137,073	-	137,073	123,328	133,271
19	Total Operation & Maintenance	1,019,805	-	1,019,805	1,004,949	851,581

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Payroll Taxes

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	EnergyNorth	$ 139,161	$ (2,612)	$ 136,550	$ 140,983	$ 109,366
2	Corporate Services	322,552	5,516	328,068	286,309	288,749
3	Utility Services	905	(3)	902	2,091	5,754
4	NGUSA Services	57,837	11,705	69,542	7,889	-
5	Total	$ 520,455	$ 14,607	$ 535,061	$ 437,273	$ 403,869
	Operation					
6	Other Gas Supply					
7	Transmission & Distribution	$ 3,638	$ 102	$ 3,740	$ 2,370	$ 2,420
8	Distribution	30,868	866	31,734	31,909	33,677
9	Customer Accounts	105,064	2,949	108,012	76,738	80,382
10	Customer Service	3,079	86	3,166	2	-
11	Sales Expense	34,668	973	35,641	28,300	31,053
12	Sales Promotion	-	-	-	-	-
13	Admin and General	217,759	6,111	223,870	170,788	164,302
14	Natural Gas Production and Gathering	220	6	226	343	1,202
15	Total Operation	395,295	11,094	406,389	310,450	313,036
	Maintenance					
16	Distribution	124,327	3,489	127,817	126,036	89,711
17	Natural Gas Production and Gathering	832	23	856	787	1,123
18	Total Maintenance	125,160	3,513	128,672	126,823	90,833
19	Total Operation & Maintenance	$ 520,455	$ 14,607	$ 535,061	$ 437,273	$ 403,869

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Payroll Taxes

Line No.	Company	Twelve Months Ended June 30, 2007	Overall Increase	Total
	(A)	(B)	(C)	(D)
1	EnergyNorth (06)	$ 139,161	-1.88%	$ (2,612)
2	Corporate Services (31)	322,552	1.71%	5,516
3	Utility Services (32)	905	-0.28%	(3)
		57,837	20.24%	11,705
4	Total	$ 520,455		$ 14,607

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Purchased Services

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ 1,596,482	$ (446,718)	$ 1,149,764	$ 1,600,019	$ 999,636
2	Corporate Services	1,821,171	(151,616)	1,669,556	2,080,224	1,484,935
3	Utility Services	(457)	-	(457)	846	1,419
4	NGUSA Service Company	500,027	-	500,027	204,668	-
5	Total	$ 3,917,223	$ (598,334)	$ 3,318,889	$ 3,885,757	$ 2,485,991
	Operation					
6	Other Gas Supply	$ 170	$ (26)	$ 144	$ 245	$ 259
7	Natural Gas Storage	-	-	-	-	-
8	Transmission & Distribution	25,430	(3,884)	21,546	20,671	15,854
9	Distribution	303,512	(46,360)	257,152	237,687	149,375
10	Customer Accounts	375,044	(57,286)	317,758	378,160	357,228
11	Customer Service	145,842	(22,277)	123,565	(8,436)	(69,292)
12	Sales Expense	58,891	(8,995)	49,896	50,073	29,926
13	Sales Promotion	(15,392)	2,351	(13,041)	3,254	42,979
14	Admin and General	2,119,457	(323,735)	1,795,722	2,395,730	1,317,706
15	Allocated Service Company	86	(13)	73	-	-
16	Natural Gas Production and Gathering	162,313	(24,792)	137,521	156,562	90,688
17	Total Operations	3,175,352	(485,017)	2,690,335	3,233,945	1,934,724
	Maintenance					
18	Distribution	618,549	(94,480)	524,069	517,757	472,249
19	Admin and General	19,317	(2,951)	16,367	23,512	4,503
20	Natural Gas Production and Gathering	104,004	(15,886)	88,118	110,543	74,516
21	Total Maintenance	741,870	(113,317)	628,554	651,812	551,267
22	Total Operation & Maintenance	$ 3,917,223	$ (598,334)	$ 3,318,889	$ 3,885,757	$ 2,485,991

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Rate Case Expense Adjustments

Line No.	Description	O&M	Adjustment
	(A)	(B)	(C)
1	ENERGYNORTH (06)	$ 446,718	$ (446,718)
2	Corporate Services (31)	142,499	(142,499)
3	Utility Services (32)	-	
4	Subtotal	$ 589,217	$ (589,217)

	CEO Fund	O&M	Adjustment
5	ENERGYNORTH (06)	$ -	$ -
6	Corporate Services (31)	9,117	(9,117)
7	Utility Services (32)	-	-
8	Subtotal	$ 9,117	$ (9,117)

	Company Affiliation Adjustment	Total Adjustment
9	ENERGYNORTH (06)	$ (446,718)
10	Corporate Services (31)	(151,616)
11	Utility Services (32)	-
12	Total	$ (598,334)

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Postage

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North**	$ (40,687)	$ -	$ (40,687)	$ (40,655)	$ -
2	Corporate Services	399,073	13,130	412,203	426,448	356,175
3	Utility Services	-	-	-	-	-
4	Total	$ 358,386	$ 13,130	$ 371,515	$ 385,792	$ 356,175
	Operation					
5	Distribution	$ -	$ -	$ -	$ 0	$ 1
6	Customer Accounts	367,037	13,446	380,484	369,147	326,324
7	Customer Service	-	-	-	-	25,000
8	Sales Expense	431	16	447	341	1
9	Sales Promotion	-	-	-	-	-
10	Admin and General	(9,086)	(333)	(9,419)	16,269	4,848
11	Natural Gas Production and Gathering			-	2	
12	Total Operation	358,382	13,129	371,512	385,759	356,175
	Maintenance	3	0	3	33	-
13	Total Maintenance	3	0	3	33	-
14	Total Operation & Maintenance	$ 358,386	$ 13,130	$ 371,515	$ 385,792	$ 356,175

Notes:
*Allocation based on actual year ended June 30, 2009.
**FPO costs to be recovered as gas cost recovery.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Postage

Line No.	Description	Twelve Months Ended June 30, 2007	Pro Forma Adjustments		Pro Forma Test Year
	(A)	(B)	(C)		(D)
1	EnergyNorth	$ (40,687)	$ -		$ (40,687)
2	Corporate Services	399,073	13,130	*	412,203
3	Total	$ 358,386	$ 13,130		$ 371,515

* The United States Postal Service increased postage rates effective May 12, 2009. The weighted average increase of the postal rates based on KeySpan mail mix was 3.29%.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Contributions, Tickets & Sponsorships

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ -	$ -	$ -	$ 19	$ 1,834
2	Corporate Services	31,506	(31,506)	-	49,695	60,840
3	Utility Services	21	(21)	-	-	59
4	NGUSA Service	51	(51)	-	-	-
5	Total	$ 31,578	$ (31,578)	$ -	$ 49,714	$ 62,733
	Operation					
6	Distribution	$ -	$ -	$ -	$ 19	$ 98
7	Customer Accounts	51	(51)	-	-	-
8	Sales Expense	4,540	(4,540)	-	1,951	49
9	Admin and General	26,987	(26,987)	-	47,744	60,752
10	Natural Gas Production and Gathering	-	-	-	-	-
11	Total Operation	31,578	(31,578)	-	49,714	60,899
	Maintenance					
12	Distribution	-	-	-	-	1,834
13	Natural Gas Production and Gathering	-	-	-	-	
14	Total Maintenance	-	-	-	-	1,834
15	Total Operation & Maintenance	$ 31,578	$ (31,578)	$ -	$ 49,714	$ 62,733

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Dues & Memberships

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	1,639	-	1,639	19,873	20,831
2	Corporate Services	51,990	-	51,990	17,136	24,341
3	Utility Services	20	-	20	28	17
4	Total	53,649	-	53,649	37,037	45,189
	Operation					
5	Transmission & Distribution	289	-	289	100	20
6	Distribution	15	-	15	24	6
7	Customer Accounts	-	-	-	23	5
8	Sales Expense	3,123	-	3,123	1,388	865
9	Admin and General	48,887	-	48,887	15,753	24,584
10	Natural Gas Production and Gathering	-	-	-	125	-
11	Total Operation	52,314	-	52,314	17,413	25,481
	Maintenance					
12	Distribution	1,302	-	1,302	19,549	19,691
13	Natural Gas Production and Gathering	34	-	34	75	18
14	Total Maintenance	1,336	-	1,336	19,624	19,709
15	Total Operation & Maintenance	53,649	-	53,649	37,037	45,189

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Other

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ 1,762,396	$ (25,900)	$ 1,736,496	$ 1,696,951	$ 1,662,838
2	Corporate Services	713,134	(538,740)	174,394	1,811,433	1,575,933
3	Utility Services	22,917	18	22,935	29	19,350
4	NGUSA Service	(46,859)	-	(46,859)	7,214	1,100
5	Total	$ 2,451,588	$ (564,621)	$ 1,886,966	$ 3,544,401	$ 3,259,221
	Operation					
6	Other Gas Supply	$ 188	$ (43)	$ 145	$ 2,030	$ 384
7	Natural Gas Storage		-	-		
8	Transmission & Distribution	13,980	(3,220)	10,761	12,279	14,052
9	Distribution	274,039	(63,114)	210,926	336,663	297,179
10	Customer Accounts	173,127	(39,873)	133,254	147,804	156,824
11	Customer Service	51,799	(11,930)	39,869	141,953	48,933
12	Sales Expense	442,225	(101,848)	340,377	824,565	419,672
13	Sales Promotion	(267,971)	61,716	(206,255)	(197,923)	87,776
14	Admin and General	998,761	(230,023)	768,738	1,601,379	1,542,785
15	Allocated Service Company	8	(2)	6	-	-
16	Natural Gas Production and Gathering	81,040	(18,664)	62,376	76,886	58,745
17	Total Operation	1,767,196	(407,000)	1,360,196	2,945,637	2,626,350
	Maintenance					
18	Distribution	648,735	(149,409)	499,326	543,816	583,201
19	Admin and General	2,297	(529)	1,768	6,102	14,063
20	Natural Gas Production and Gathering	33,359	(7,683)	25,676	48,847	35,608
21	Total Maintenance	684,392	(157,621)	526,771	598,765	632,871
22	Total Operation & Maintenance	$ 2,451,588	$ (564,621)	$ 1,886,966	$ 3,544,401	$ 3,259,221

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Adjustments

Line No.	GL Account			O&M	Adjustment
			(A)	(B)	(C)
	Co.31				
1		8740K	Mains and Services Expenses	$ 5	$ (5)
2		9030K	Customer Records and Collection Expenses	54	(54)
3		91200	Sales-Demonst & Sell Exp	15,818	(15,818)
4		91300	Sales-Advertising Exp	31,644	(31,644)
5		9170K	Promotional Advertising Expenses	7,427	(7,427)
6		9210K	Office Supplies and Expenses	24,324	(24,324)
7		9230K	Outside Services Employed	1,152	(1,152)
8		9301K	Institutional or Goodwill Advertising Expenses	44,822	(44,822)
				125,246	(125,246)
	Co.32				
9		9210K	Office Supplies and Expenses	(18)	18
				(18)	18
10		Total	Advertising	$ 125,228	$ (125,228)
			Incentive Program - Free Boiler/Other		
			GL Account	O&M	Adjustment
	Co.6				
11	88700		T&D-Mains & Services Exp	$ 1	$ (1)
12	89200		T&D-Mainten Of Services	0	(0)
13	9100K		Customer Assistance Expenses	51,799	(25,899)
14	91200		Sales-Demonst & Sell Exp		-
				51,800	(25,900)
	Co.31				
15	9030K		Customer Records and Collection Expenses	93	(47)
16	91200		Sales-Demonst & Sell Exp	826,962	(413,481)
17	9210K		Office Supplies and Expenses	(68)	34
				826,987	(413,494)
18		Total	Incentive Program	$ 878,787	$ (439,394)
			Company Affiliation Adjustment		
					Adjustment
19	ENERGYNORTH (06)				$ (25,900)
20	Corporate Services (31)				(538,740)
21	Utility Services (32)				18
22		Sub Total			$ (564,621)

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Uncollectibles

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ 3,759,035	$ 1,759,442	$ 5,518,477	$ 956,745	$ 3,762,926
2	Corporate Services	-	-	-	-	-
3	Utility Services	-	-	-	-	-
4	Total	$ 3,759,035	$ 1,759,442	$ 5,518,477	$ 956,745	$ 3,762,926
	Operation					
5	Customer Accounts	$ 3,759,035	$ 1,759,442	$ 5,518,477	$ 956,745	$ 3,762,926
6	Total Operation	3,759,035	1,759,442	5,518,477	956,745	3,762,926
	Maintenance					
7	Total Maintenance	-	-	-	-	-
8	Total Operation & Maintenance	$ 3,759,035	$ 1,759,442	$ 5,518,477	$ 956,745	$ 3,762,926

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Uncollectibles

Line No.	Description	Source	Amount
	(A)	(B)	(C)
1	Total Revenues	COS Summary Exhibit	$ 164,359,572
2	Uncollectible Rate		3.36%
3	Pro Forma Uncollectibles		5,518,477
4	Test Year Uncollectibles		3,759,035
5	GAC offset	Reallocated gas cost bad debt	2,093,198
6		Additional gas cost bad debt 1.75% TY to 2.54%	900,482
7			6,752,715
8		Less:	1,234,238
9			5,518,477
10	Pro Forma Adjustment		$ 1,759,442

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
GAC Offset

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ (2,240,786)	$ 2,240,786	$ -	$ (2,240,668)	$ (2,240,284)
2	Corporate Services	-	-		-	-
3	Utility Services	-	-	-	-	-
4	Total	$ (2,240,786)	$ 2,240,786	$ -	$ (2,240,668)	$ (2,240,284)
	Operation					
5	Natural Gas Storage	$ (2,240,786)	$ 2,240,786	$ -	$ (2,240,668)	$ (2,240,284)
6	Customer Accounts	-	-	-	-	-
7	Admin and General	-	-	-	-	
8	Total Operation	(2,240,786)	2,240,786	-	(2,240,668)	(2,240,285)
	Maintenance					
9	Total Maintenance	-	-	-	-	-
10	Total Operation & Maintenance	$ (2,240,786)	$ 2,240,786	$ -	$ (2,240,668)	$ (2,240,285)

Notes:
*Allocation based on actual year ended June 30, 2009.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Operating Expenses by Component
Summary of Emergency Response and Enhanced Collection Efforts Program Changes

Line No.	Description	Twelve Months Ended June 30, 2009	Pro Forma Adjustments	Pro Forma Test Year*	First Preceding Fiscal Year Ended December 31, 2008	Second Preceding Fiscal Year Ended December 31, 2007
	(A)	(B)	(C)	(D)	(E)	(F)
	Provider Company					
1	Energy North	$ -	$ 211,468	$ 211,468	$ -	$ -
2	Corporate Services	-	565,419	565,419	-	-
3	Utility Services	-	-	-		
4	Total	$ -	$ 776,886	$ 776,886	$ -	$ -
	Operation					
5	Distribution	$ -	$ -	$ -	$ -	$ -
6	Customer Accounts	-	776,886	776,886	-	-
7	Total Operation	-	776,886	776,886	-	-
	Maintenance					
8	Total Maintenance	-	-	-	-	-
9	Total Operation & Maintenance	$ -	$ 776,886	$ 776,886	$ -	$ -

Notes:
*Allocation based on actual year ended June 30, 2009.