STATE OF NEW HAMPSHIRE
BEFORE THE
PUBLIC UTILITIES COMMISSION

EnergyNorth Natural Gas, Inc. d/b/a National Grid NH

Docket DG 10-017

Direct Testimony
of
Ann E. Leary

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I. INTRODUCTION AND BACKGROUND

Q. Please state your full name and business address.

A. My name is Ann E. Leary. My business address is 40 Sylvan Road, Waltham, Massachusetts 02451.

Q. By whom are you employed and in what capacity?

A. I am the Manager of Pricing—New England for the National Grid USA regulated local gas distribution companies in Massachusetts and New Hampshire. In that capacity, I provide services to EnergyNorth Natural Gas, Inc., which does business under the name National Grid NH (which I will also refer to as the "Company").

Q. Please summarize your professional background with National Grid and its affiliates.

A. In 1985, I joined the Essex County Gas Company ("Essex") as Staff Engineer. In 1987, I became a planning analyst and later became the Manager of Rates. Following the acquisition of Essex by Eastern Enterprises ("Eastern") in 1998, I became Manager of Rates for Eastern's regulated gas distribution companies in Massachusetts, which included Boston Gas Company, Essex Gas Company and Colonial Gas Company (acquired by Eastern in 1999), and then subsequently for KeySpan Energy Delivery New England after Eastern was acquired by KeySpan Corporation. Since the November 8, 2000 acquisition of EnergyNorth Natural

Gas, Inc. by KeySpan Corporation, I have been responsible for these matters in New Hampshire as well.

Q. What do your responsibilities as Manager of Pricing—New England include?

A. As the Manager of Pricing-New England, I am responsible for preparing and submitting various regulatory filings with both the New Hampshire Public Utilities Commission and the Massachusetts Department of Public Utilities on behalf of National Grid's New England gas local distribution companies. This includes Cost of Gas ("COG") filings, Local Distribution Adjustment Charge ("LDAC") filings and reconciliations, energy conservation, performance-based revenue calculations, lost-base revenues, and exogenous cost filings.

Q. Please summarize your educational background.

A. I received a Bachelor of Science in Mechanical Engineering from Cornell University in 1983.

Q. Have you previously testified in regulatory proceedings?

A. Yes, I testified in the Company's prior rate proceeding, DG 08-009. I have also testified in numerous gas cost and related proceedings before the New Hampshire Public Utilities Commission over the last several years. Similarly, I have testified in a number of regulatory proceedings before the Massachusetts Department of Public Utilities in rate matters, including providing testimony relating to cost

allocation studies, rate design, cost of gas adjustment clause proposals, and exogenous cost filings.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain the revenue and billing adjustments to the Company's revenue requirements and to describe the changes to the Company's tariff.

II. TEST YEAR ADJUSTMENTS

Q. Please summarize the adjustments you have made to the test period revenues.

A. Exhibit EN-2-2, page 1, of the Company's filing summarizes the adjustments made to the per-books historical test year revenues. The first column indicates the test year revenues recorded on the Company's books. The second column, "Adjustment", includes a detailed list of all the adjustments made to the historical test year revenues. These adjustments include a weather normalization adjustment (which I will describe later in my testimony), a rate normalization adjustment reflecting the implementation of new rates approved in DG 08-009 and DG 09-095, removal of certain revenues including interruptible sales, interruptible transportation, off system sales, and broker balancing charges, and various accounting adjustments such as an adjustment for revenue from accounts labeled "occupant", removal of the incentive payment for demand side

1 management ("DSM") programs, and the elimination of the accounting accrual
2 associated with the implementation of the temporary rates approved in DG 08-009
3 effective August 24, 2008. The adjustments also include a proforma adjustment
4 reflecting the increase in the charge for bad checks from $5 to $15 which was
5 approved in DG 08-009. After these adjustments, National Grid NH's revenue for
6 the test year totals $164,359,371.
7
8 **Q. Please explain why interruptible sales, interruptible transportation, off**
9 **system sales, and broker balancing charges were removed from revenues.**
10 A. These revenues are flowed back to customers through the cost of gas mechanism,
11 and therefore should not be included in the Company's revenues for purposes of
12 determining the Company's revenue requirement.
13
14 **Q. Please describe in further detail the accounting entries which were excluded**
15 **from revenue.**
16 A. Prior to 2004, the Company recorded "occupant" bills as revenue. During the test
17 year, if the monthly write-offs included a write-off associated with an occupant
18 bill, the Company made a manual journal entry to credit the write off by the
19 amount of the occupant bill and simultaneously debit revenue. Since this manual
20 adjustment to revenue reflects bills prior to 2004, this amount should be excluded
21 from test year revenue in order to properly reflect revenue related to the test year
22 period. This adjustment is included in the line item labeled "Other" on Exhibit
23 EN-2-2.

The DSM incentive represents an incentive the Company earns based upon meeting certain metrics in its DSM program, and therefore should be treated as a below the line item.

Q. What is the accounting accrual booked during the test year?

A. During the test year, the Company booked an accrual of $5,456,198 associated with the temporary rates effective August 24, 2008. This accrual represented the additional revenues generated during the period August 24, 2008 through June 30, 2009 resulting from the implementation of temporary rates approved in DG 08-009. Since the Company recognized that the temporary rates would ultimately be reconciled with the final rates at the conclusion of the rate proceeding in DG 08-009, the Company recorded the additional revenues generated under temporary rates as an accrual for accounting purposes. The Company is proposing to include a proforma adjustment to test year revenues to reverse this accounting accrual.

Q. Please explain why the Company has proposed a DG 08-009/09-095 rate normalization adjustment?

A. On July 1, 2009, the Company implemented new base rates in accordance with Order 24,972 issued in DG 08-009. Since the test year revenues are based on the temporary rates approved in Order 24,888 in DG 08-009, it is necessary to include a proforma adjustment to reflect the variance between the temporary and final rates approved in DG 08-009. On August 1, 2009, the Company again revised its base rates, this time to include the recovery of approved costs under the

Company's Cast Iron/Bare Steel Program, which were the subject of DG 09-095. Since both changes occurred after the end of the test year being used by the Company in this case, the Company made a proforma adjustment to reflect the additional revenues attributable to these rate changes. The Company combined these two adjustments into the category labeled DG 08-009/DG 09-095 rate normalization adjustment. Since the rates approved in DG 08-009 and DG 09-095 were less than the temporary rates effective August 24, 2008, the Company reduced revenues by $2,736,588 on a pro forma basis.

Q. Please describe how the Company calculated the DG 08-009/DG 09-095 rate normalization adjustment.

A. The Company calculated the revenue adjustment, a reduction of $2,736,588, by comparing the actual test year revenue with the revenue that would have been generated based on the rates later approved in DG 09-095. The actual test year revenues are based on the rates in effect from July 1, 2008 through August 23, 2008 and the temporary rates put into effect in DG 08-009 from August 24, 2008 through June 30, 2009. (The rates for the period July 1, 2008 through August 23, 2008 were originally approved in DG 00-063 and were later revised in DG 02-099 to reflect billing changes resulting from the implementation of the CRIS billing system.) Please see Attachment AEL-3 showing detailed calculation of this adjustment.

Q. Please summarize your gas cost adjustment to the test year revenue requirements.

A. Exhibit EN-2-2-2, page 1, summarizes the adjustments made to the per-books historical test year revenues relating to gas costs. The first column indicates the test year gas costs recorded on the Company's books. The second column, "Adjustment", includes a detailed list of all the adjustments made to the historical test year. These adjustments include a weather normalization adjustment, removal of certain gas costs assigned to interruptible sales, off system sales, and broker balancing charges, and various accounting entries which include occupant gas cost, reallocation of the gas supply related to bad debt (uncollectible accounts) credits and Production and Storage credits from the Operations and Maintenance ("O&M") expense accounts (Accounts 1791 and 1806, respectively) to gas costs. After these adjustments, the Company's gas costs for the test year 2008-09 totaled $112,156,610.

Q. Given that this is a base rate case, why has the Company included gas costs in the schedules it is filing in this case?

A. Although this is a base rate case, the Company must first identify the total Company revenue requirement to determine the total overall rate increase required. The Company will then segregate the total revenue requirement into separate revenue requirements for delivery costs, direct gas costs, and indirect gas costs.

Q. Please describe in detail why the Company reallocated the gas cost related to bad debt credits and Production and Storage credits.

A. In DG 00-063, the Commission unbundled certain costs from the Company's base rates to allow for the recovery of gas supply related local production and storage, miscellaneous gas costs, and gas cost-related bad debt through the COG factor. These costs were previously part of base rates. The amounts to be recovered in the COG were set in DG 00-063, and revised in DG 06-121, DG 07-050 and finally DG 08-009. Each month the Company records its COG revenues by multiplying throughput by the total COG factor, which includes the factor associated with these indirect gas costs. Although these indirect costs are collected through the COG factor, the level of indirect gas costs are established based on test year data and, unlike purchased gas costs, they are not reconciled with actual costs each year. Therefore, they should not be part of the COG revenues for revenue requirement purposes. Rather, these costs should be included as base revenues (revenues less gas costs) for purposes of determining the Company's revenue requirement, as they were prior to unbundling. The objective of unbundling was to send the proper price signal to the sales and transportation customers by assigning to their rates the appropriate level of costs for the services they are receiving. The accounting of these costs should not be impacted by the mechanism used to bill the customer (COG versus base rates). The Company credits O&M expense accounts 1791 and 1806 by the amount of these indirect gas cost credits, rather than reducing the COG revenues. Therefore, to establish appropriate base rates, it is necessary to exclude from the test year

O&M expense the effect of the accounting entry. In this pro forma adjustment, the Company is simply reallocating the credits of $4,333,980 from the O&M accounts (Accts. 1791 and 1806) to the gas cost account. Although this accounting entry will increase the net margin, it will have no impact on the revenue deficiency because there is an offsetting increase in expense.

In addition, the Company annualized the commodity-related bad debt to reflect the percentage level approved in the settlement in DG 08-009. The actual commodity-related bad debt collected through rates for July 2008 through April 2009 was 1.75%. The approved settlement in DG 08-009 stipulated that the commodity-related bad debt that the Company would be allowed to recover would be 2.54% for the period May 2009 – April 2010. Since this is a known and measurable change within the twelve months following the test year, the Company included a proforma adjustment of $900,482 resulting from increasing the gas cost-related bad debt percentage from 1.75% to 2.54% during the period July 2008 through April 2009.

The Company also made an adjustment to reflect the decrease in the Production and Storage costs approved as part of the settlement in DG 08-009. The Production and Storage costs approved in the settlement were only $1,774,768, which was $466,014 less than the actual test year amount of $2,240,782.

III. BILLING ADJUSTMENTS

Q. Please explain the adjustments that you made to the Company's test year sales volumes and revenues.

A. Based on prior Commission decisions and consistent with the practice in many other jurisdictions, the Company's rates are established using weather normalized billing determinants, not actual test year volumes. This is because gas utility net revenues are extremely sensitive to weather conditions, and therefore revenue requirement and rate design activities are typically structured to allow a reasonable expectation of earnings under the presumption of normal weather conditions. As a result, to establish the Company's revenue requirement, it is first necessary to adjust the actual test year sales volumes and revenues to reflect the level of billing determinants and net (non-gas cost) revenues that could reasonably be expected to have occurred under normal weather conditions.

Q. What adjustments did you make to the test year sales volumes and net revenues in order to weather normalize them?

A. First, actual sales volumes and revenues were reviewed to insure that the booked data for sales volumes and revenues were recorded in the months within the test year. Next, any out-of-period revenues that were booked in the test year were removed. These adjustments enable the Company to establish representative sales volumes and revenues by month, season and test year.

Q. Is the Company proposing any other adjustments to its billing determinants?

A. With the approval of temporary rates in August 24, 2008 in DG 08-009, the Company converted its billing determinants from a wet to dry basis. (Gas volumes used to be measured using a method that was referred to as a wet measurement. Today it is primarily measured using a different methodology, known as dry measurement.) Since the current test year reflects the period July 2008 - June 2009, the Company had to convert its billing determinants for the period July 1, 2008 through August 24, 2008 from a wet to a dry basis.

IV. WEATHER NORMALIZATION ADJUSTMENT

Q. Was the weather warmer or colder than normal during the test year?

A. Using the average of the last thirty years of degree day data as measured at the Concord, New Hampshire weather station as the standard for normal, the test year was 116 degrees days or 1.6% percent colder than normal in the Company's service territory.

Q. Describe the proposed adjustment to sales and revenues to account for the colder than normal weather experienced during the test year?

A. My calculations indicate that test year sales were roughly 2.20 million therms greater than they would have been if the weather had been normal during the test year, as shown on Attachment AEL-1, page 7. As shown on Attachment AEL-2, page 7, if one assumes increased sales in this amount, the Company's non-gas

revenues (or net revenues) would have been $376,201 lower in a normal year compared to actual revenues.

Q. Have you prepared a schedule to support your weather normalization adjustment?

A. Yes, the weather normalization calculation is summarized on Attachment AEL-1. These calculations are quite voluminous, so the bulk of the calculations are included in the work papers supporting Attachment AEL-1. The work papers present the weather normalization calculation pertaining to all of the Company's firm weather-sensitive rate classes.

Q. Please summarize the methodology that the Company uses to weather normalize sales and revenue data.

A. The normalization technique is the same as that used in the Company's revenue neutral rate case (DG 00-063) and the Company's last rate case (DG 08-009). The Company determines the weather normalization adjustments to calendar month sales for each rate group with heating loads by identifying the temperature-sensitive portion of sales for each group and calculating how much more or less the monthly sales would have been to that group if weather had been normal. The weather normalizing adjustments to revenues are determined by identifying the average incremental base rate charged to each rate group in each month. This rate is based on the block where the class's average use per meter ends, for the base rate schedule applicable to the rate class. The price of the block in which the

average use falls is used as the incremental rate. The product of the incremental rate and the weather normalizing adjustment to sales for each rate group equals the monthly revenue adjustments.

Q. How did you determine sales and revenues on a calendar month basis to begin the weather normalization calculation?

A. I followed the method approved in the Company's last fully litigated rate case, DR 91-212, which was the same methodology used in the settlement approved in DG 08-009. Each month, the calculation starts with metered system sendout data and subtracts all interruptible sales billed on a calendar month basis and unaccounted for gas to determine total calendar month firm sales. The Company determines the unaccounted for gas by applying the average annual unaccounted for percentage to the total monthly firm (not including interruptible) sendout. The calendar month firm sales are then allocated to each individual firm rate class based on a rolling two-month average of class sales to total sales. The amount of gas that has been consumed but not yet recorded for billing purposes, known as unbilled sales, is calculated simply as the estimated calendar month sales less the actual billed sales.

Q. Why didn't you do your weather normalization based on billing month data?

A. The decision to use calendar month data was based on three factors. First, calendar month data is used because it allows for a matching of the costs incurred and associated revenues for a given month in accordance with accounting

principals and allows a more relevant comparison between sales and sendout data. Second, the Company currently bills on a service rendered basis. Third, the calendar month method was utilized in the Company's last base rate case, as approved by the Commission.

Q. Was the Company able to test the accuracy of this methodology used to convert billing to calendar data?

A. Yes, the Company currently has monthly bill frequency reports from its billing system, which indicate by month and by rate class the actual volumes billed at the Peak and Off Peak headblock and tailblock rates. By summing the Peak and Off Peak volumes from these monthly reports, I was able to determine the Peak and Off Peak volumes for the test year.

V. TEST YEAR SALES AND REVENUE PROOF

Q. Attachment AEL-2, page 6, indicates that the actual booked margin for the test year is $44,494,491 after corrections for the DG 08-009/DG 09-095 rate normalization adjustment. Have you proven that the actual volumes from Attachment AEL-2, page 6, applied to the current approved base rates will produce this margin?

A. Yes. Pages 36-52 of the workpaper to Attachments AEL-1 and AEL-2 compares the actual margin stated in the Company's general ledger with the actual margin derived by applying the approved base rates against the actual volumes for the test

year. The summary found on page 52 of this backup workpaper indicates that the margin from the general ledger differed from the calculated margin by only $74,247, which equates to approximately 0.20 percent.

Q. Attachment AEL-1, page 14, indicates that the weather normalized test year sales volumes are 148,771,890 therms (on a dry therm basis) and net revenues, according to Attachment AEL-2, page 8, are $44,118,290. How have you proven or demonstrated that the weather normalized test year sales volumes applied to the current net base rates produces the weather normalized test year net revenues?

A. Mr. Normand has performed a revenue proof using bill frequency data to match the normalized sales volumes. In the proof, he multiplied the pro forma billing units by their current rates and developed an independent estimate of the weather normalized test year net revenues. This exercise, summarized on Attachment PMN-RD-4, proves out weather normalized sales and net revenues and assures that the revenue target represents net revenues generated by the current rate.

VI. BILL IMPACTS

Q. Please summarize the bill impacts resulting from the rate changes being proposed by the Company in this rate case.

A. The Company anticipates that the average increase for Residential Heating Customers will be approximately 10% on an annual basis. Residential non-

heating customers will experience on average a 15.4% total bill increases. The Commercial and Industrial high winter use customers (G-40 series) will experience on average bill impacts ranging from 4.6% to 5.2%, while Commercial and Industrial low winter use customers (G-50 series) will experience on average bill impacts ranging from 1.4% to 3.7%. Attachment PMN-RD-4-5 to Mr. Normand's testimony details the various bill impacts by season (Peak and Off Peak) and by usage.

VII. PROPOSED CHANGES TO TARIFF PROVISIONS

Q. Please describe the changes the Company is proposing to the rate schedules in its tariff, NHPUC No. 6-Gas.

A. The Company is proposing to update all its base rate tariffs based on the rate design analysis contained in Mr. Normand's testimony and attachments (see Attachment PMN-RD-4) to reflect the revised customer charges and head block and tail block rates.

Q. Is the Company proposing any changes to its COG Adjustment Clause, set forth in Section 18 of its tariff?

A. Yes, the Company is proposing a change to its gas cost related bad debt recovery mechanism. The Company is proposing that the actual gas cost-related level of net write-offs be recovered though its cost of gas rates on a fully reconciling basis, rather than tying recovery to a predetermined percentage of gas cost

revenues based on historical performances. Currently the Company calculates the amount of gas cost-related bad debt it recovers by multiplying actual gas costs by a percentage of revenues established in the Company's most recent rate proceeding. The current mechanism does not allow the Company to adjust for increases or decreases in its actual write-off experience relative to the percentage recovery that has previously been established. As discussed in detail in the testimony of Tracey McCarthy, the Company is proposing to collect its actual gas cost-related bad debt on a reconciling basis through its COG mechanism, rather than a hypothetical amount determined in a base rate case.

Q. How would the Company determine the amount of gas cost-related bad debt to recover?

A. Beginning with the November 2010 reconciliation, the Company proposes to recover the actual gas cost-related monthly net write-offs instead of applying a fixed percentage against the Company's actual monthly gas cost. The Company has the capability to identify on a monthly basis the gas cost component of its gross write-offs. The Company will calculate the gas cost component as a percent of total gross write-offs and apply this ratio against the monthly net write-offs. The Company will reconcile the actual gas cost-related bad debt with the amount recovered through its COG mechanism and will include any variance in its reconciliation balance.

Q. Is the Company proposing any changes to its Local Distribution Adjustment Clause, set forth in Section 18 of its tariff?

A. Yes, the Company is proposing to include in its Local Distribution Adjustment Clause ("LDAC") the following items: (1) a pension and OPEB (post-retirement benefits other than pensions) reconciling mechanism; (2) a revenue decoupling mechanism; (3) a cast iron/bare steel/public works adjustment mechanism; and (4) an O&M annual inflation adjustment mechanism. Mr. Lombardo and Mr. Adams explain the basis for the pension/OPEB mechanism in their testimony. The basis for the Company's proposal to expand the existing cast iron/bare steel adjustment mechanism (which was approved in DG 06-107) to include public works-related projects is explained in Ms. Fleck's and Dr. Tierney's testimony. The Company's proposals to implement a revenue decoupling mechanism and an O&M inflation adjustment mechanism is also detailed in Dr. Tierney's testimony.

Q. Please describe how the pension and OPEB mechanism will operate.

A. The Company proposes to make its first pension and OPEB reconciliation filing on July 29, 2012 for an adjustment effective November 1, 2012. This initial filing will incorporate the reconciliation period of January 2011 through December 2011. The details of this mechanism are included in section 18(I) of the Company's proposed LDAC tariff.

Q. Please describe how the Cast Iron/Bare Steel/Public Works Mechanism will work.

A. By May 15 of each year, the Company will submit to the Commission its annual filing detailing the Cast Iron/Bare Steel/Public Works capital additions made during the twelve months ending with the immediately preceding March 31. The Company proposes to collect these costs as a surcharge in its LDAC filing effective July 1st of each year beginning in 2011. For the initial filing, the Company would include recovery of cast iron/bare steel costs incurred during the period April 2010 through March 2011, while the public works projects included would reflect costs incurred during the period October 2010 through March 2011. All subsequent filings would incorporate costs incurred during the period of April though March for both cast iron/ bare steel and public works costs. The details of this mechanism are included in section 18(J) of the Company's proposed LDAC tariff.

Q. In the Company's initial filing, why does the recovery period for the cast iron/bare steel program differ from the public works?

A. The Company's filing in this case already includes an adjustment in its revenue requirement to reflect rate base additions associated with public works projects (as well as other non-revenue producing capital additions) through September 30, 2010. Therefore, in the Company's initial public works filing, the Company would only include recovery of those costs associated with projects implemented during the period of October 2010 though March 2011. The Company has not

made a similar adjustment to its revenue requirement for its cast iron/bare steel main replacement program. Therefore, for the cast iron/bare steel program, the Company will include the full costs incurred during the period April 2010 through March 2011.

Q. Does the Company plan on changing its base rates on July 1, 2010 to reflect the costs associated with its second year of the Cast Iron/Bare Steel program?

A. On May 15, 2010, the Company will file for recovery of the costs associated with its second annual Cast Iron/Bare Steel rate adjustment. This will include the costs incurred during the period July 2009 thought March 2010. (The costs for the period April 2009 through June 2009 have been reflected in the Company's revenue requirement in the filing in this case). However, the Company is not proposing to change its base rates and begin recovery of these costs on July 1, 2010. Instead, the Company proposes to incorporate these costs when reconciling its temporary and final approved rates at the conclusion of this rate proceeding. When calculating the final rates versus temporary rates reconciliation adjustment, the Company proposes to adjust its approved rates for the period beginning July 1, 2010 to reflect the additional costs associated with its second annual Cast Iron/Bare Steel filing.

Q. Please describe how the Company's proposed revenue decoupling mechanism would work.

A. As described in Dr. Tierney's testimony, the Company is proposing a revenue decoupling mechanism ("RDM") based upon a revenue per customer ("RPC") methodology. The Company is proposing a seasonal RDM for Peak and Off-Peak periods. Each season the Company will compare the actual revenue per customer for each of the proposed sectors (residential non heating, residential heating, and commercial and industrial) to the RPC benchmark established in this rate proceeding. The Company will then multiply the variance between the actual and benchmark RPC by the actual number of customers (excluding new customers for the reasons discussed by Dr. Tierney) to determine the total adjustment. The Company will include any variance in the LDAC for the following season. The Company proposes that the RDM would go into effect as to service rendered on and after November 1, 2010. If approved, the Company would submit its first RDM reconciliation filing (covering the period November 2010 through April 2011) on July 29, 2011 in conjunction with its 2010-2011 Peak gas cost reconciliation filing. Any RDM adjustment approved as part of that filing would be reflected in the Company's LDAC effective for the twelve months beginning November 1, 2011. The details of this mechanism are included in section 18(K) of the Company's proposed LDAC tariff.

Q. Please describe how the annual inflation adjustment mechanism will work?

A. The basis for and design of the inflation adjustment mechanism are discussed by Dr. Tierney in her direct testimony. Under that mechanism, each year the Company would apply the net inflation adjustment (i.e., inflation less the approved productivity offset) against the specific O&M expenses approved in this rate proceeding. Costs that are otherwise subject to adjustment or reconciliation (such as pension and OPEB expense under the Company's proposal) would not be included in the O&M expenses that are subject to the inflation adjustment. The Company would submit its first inflation adjustment calculation in its September 1, 2011 LDAC filing for effect with service rendered as of November 1, 2011. Under the Company's proposal, the inflation adjustment would be calculated by comparing the Gross Domestic Product Price Index ("GDP-PI") for the four quarters ending June 2011 with the GDP-PI for the four quarters ending June 2009 and subtract a productivity offset of 0.50. The Company will then multiply this net inflation rate by the specified O&M expense figure approved in this rate proceeding. Each year, the Company will calculate the inflation adjustment by comparing the current year GDP-PI with the GDP-PI for the four quarters ending June 2009.

Q. Has the Company prepared an exhibit that details the implementation timeline for these new LDAC reconciling mechanisms?

A. Yes, Attachment AEL-4 details the timeline for implementation of these various mechanisms to better understand the sequence of filings.

1 **Q. Does this conclude your testimony?**

2 A. Yes it does.

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Per Books Data												
	Customer Count - Actual													
	Number of Bills Customers:	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	12 Month Average
1	R-1	4,828	4,636	4,676	4,491	4,315	4,513	4,738	4,199	4,199	4,358	4,392	4,445	4,482
2	R-3	65,932	63,148	65,860	62,395	65,758	65,568	67,139	60,225	61,238	60,467	63,227	65,812	63,898
3	R-4	4,834	4,611	4,455	4,067	268	3,236	8,085	8,386	6,125	8,355	7,057	7,211	5,558
4	Total Residential	75,593	72,395	74,992	70,953	70,342	73,317	79,962	72,810	71,563	73,180	74,676	77,468	73,938
5														
6	G-41	7,464	7,469	7,518	7,077	7,122	7,816	8,113	7,522	7,527	7,100	7,824	7,805	7,530
7	G-42	1,486	1,475	1,510	1,434	1,428	1,552	1,558	1,433	1,453	1,413	1,529	1,534	1,484
8	G-43	36	40	36	40	39	42	42	33	44	45	41	43	40
9	G-51	1,347	1,351	1,337	1,250	1,238	1,346	1,404	1,286	1,290	1,151	1,344	1,352	1,308
10	G-52	319	303	310	294	293	311	327	307	306	296	321	325	309
11	G-53	35	36	36	34	31	34	38	34	34	36	36	39	35
12	G-54	4	4	4	5	5	5	6	5	7	6	6	6	5
13	G-63	16	14	21	15	18	15	16	15	11	14	13	13	15
14	Total C/I	10,708	10,691	10,773	10,148	10,175	11,121	11,502	10,636	10,672	10,061	11,114	11,118	10,727
15														
16	Total Firm Sales	86,302	83,086	85,764	81,101	80,516	84,438	91,464	83,445	82,234	83,241	85,790	88,586	84,664
17														
18														
19	280 Day Sales	2	2	2	2	2	1	1	1	1	1	1	1	1
20														
21	Interruptible Sales	0	1	1	1	1	1	0	0	0	0	2	1	1
22														
23	Non-firm Transportation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	86,304	83,089	85,767	81,104	80,519	84,440	91,465	83,446	82,235	83,242	85,793	88,588	84,666

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Adjustments to Per Books Data												
	Customer Count - Actual													
	Number of Bills Customers:	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	12 Month Average
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	0	0	0	0	0	0	0	0	0	0	0	0	0
3	R-4	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Total Residential	0	0	0	0	0	0	0	0	0	0	0	0	0
5														
6	G-41	0	0	0	0	0	0	0	0	0	0	0	0	0
7	G-42	0	0	0	0	0	0	0	0	0	0	0	0	0
8	G-43	0	0	0	0	0	0	0	0	0	0	0	0	0
9	G-51	0	0	0	0	0	0	0	0	0	0	0	0	0
10	G-52	0	0	0	0	0	0	0	0	0	0	0	0	0
11	G-53	0	0	0	0	0	0	0	0	0	0	0	0	0
12	G-54	0	0	0	0	0	0	0	0	0	0	0	0	0
13	G-63	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total C/I	0	0	0	0	0	0	0	0	0	0	0	0	0
15														
16	Total Firm Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
17														
18														
19	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
22														
23	Non-firm Transportation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Adjusted Billing Determinants												
	Customer Count - Actual													
	Number of Bills Customers:	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	12 Month Average
1	R-1	4,828	4,636	4,676	4,491	4,315	4,513	4,738	4,199	4,199	4,358	4,392	4,445	4,482
2	R-3	65,932	63,148	65,860	62,395	65,758	65,568	67,139	60,225	61,238	60,467	63,227	65,812	63,898
3	R-4	4,834	4,611	4,455	4,067	268	3,236	8,085	8,386	6,125	8,355	7,057	7,211	5,558
4	Total Residential	75,593	72,395	74,992	70,953	70,342	73,317	79,962	72,810	71,563	73,180	74,676	77,468	73,938
5														
6	G-41	7,464	7,469	7,518	7,077	7,122	7,816	8,113	7,522	7,527	7,100	7,824	7,805	7,530
7	G-42	1,486	1,475	1,510	1,434	1,428	1,552	1,558	1,433	1,453	1,413	1,529	1,534	1,484
8	G-43	36	40	36	40	39	42	42	33	44	45	41	43	40
9	G-51	1,347	1,351	1,337	1,250	1,238	1,346	1,404	1,286	1,290	1,151	1,344	1,352	1,308
10	G-52	319	303	310	294	293	311	327	307	306	296	321	325	309
11	G-53	35	36	36	34	31	34	38	34	34	36	36	39	35
12	G-54	4	4	4	5	5	5	6	5	7	6	6	6	5
13	G-63	16	14	21	15	18	15	16	15	11	14	13	13	15
14	Total C/I	10,708	10,691	10,773	10,148	10,175	11,121	11,502	10,636	10,672	10,061	11,114	11,118	10,727
15														
16	Total Firm Sales	86,302	83,086	85,764	81,101	80,516	84,438	91,464	83,445	82,234	83,241	85,790	88,586	84,664
17														
18														
19	280 Day Sales	2	2	2	2	2	1	1	1	1	1	1	1	17
20														
21	Interruptible Sales	0	1	1	1	1	1	0	0	0	0	2	1	8
22														
23	Non-firm Transportation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	86,304	83,089	85,767	81,104	80,519	84,440	91,465	83,446	82,235	83,242	85,793	88,588	84,689

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Per Books Data												
	Actual - Therms billed	Wet Therm Jul-08	Wet Therm Aug-08	Dry Therm Sep-08	Dry Therm Oct-08	Dry Therm Nov-08	Dry Therm Dec-08	Dry Therm Jan-09	Dry Therm Feb-09	Dry Therm Mar-09	Dry Therm Apr-09	Dry Therm May-09	Dry Therm Jun-09	Total
1	R-1	61,123	51,671	42,249	61,626	82,918	117,588	145,489	128,571	115,292	99,497	76,595	63,876	1,046,495
2	R-3	1,200,778	1,061,848	1,191,651	1,768,957	4,032,921	7,222,161	9,981,616	9,614,235	7,716,016	5,035,793	2,530,800	1,602,956	52,959,732
3	R-4	85,595	75,281	76,092	113,639	16,250	272,202	891,967	1,107,940	753,194	824,798	388,657	266,415	4,872,030
4	Total Residential	1,347,496	1,188,800	1,309,992	1,944,222	4,132,089	7,611,951	11,019,072	10,850,746	8,584,502	5,960,088	2,996,052	1,933,247	58,878,257
5														
6	G-41	261,501	248,284	272,985	444,307	1,140,987	2,551,895	3,862,067	3,956,809	3,036,716	1,770,738	850,854	430,932	18,828,075
7	G-42	616,089	588,024	690,163	1,034,416	2,209,162	4,066,743	5,656,784	5,765,055	4,667,746	3,156,588	1,742,965	909,890	31,103,625
8	G-43	249,480	223,682	251,522	317,747	558,779	849,684	989,872	1,237,071	1,158,135	955,018	557,864	338,832	7,687,686
9	G-51	189,637	191,952	205,362	229,367	279,774	412,078	502,200	516,114	433,188	321,670	267,986	232,488	3,781,816
10	G-52	392,978	387,343	404,249	436,708	499,922	654,217	832,515	846,826	731,703	584,643	498,479	457,373	6,726,956
11	G-53	602,933	573,569	598,897	624,700	710,370	803,198	892,361	1,045,453	878,929	889,711	684,603	634,894	8,939,618
12	G-54	671,528	702,429	677,764	687,041	695,007	767,084	824,390	335,509	395,923	462,225	328,173	542,200	7,089,273
13	G-63	697,041	509,027	801,947	735,030	960,917	882,462	739,255	361,259	338,291	903,507	894,111	781,624	8,604,471
14	Total C/I	3,681,187	3,424,310	3,902,889	4,509,316	7,054,918	10,987,361	14,299,444	14,064,096	11,640,631	9,044,100	5,825,035	4,328,233	92,761,521
15														
16	Total Firm Sales	5,028,683	4,613,110	5,212,881	6,453,538	11,187,007	18,599,312	25,318,516	24,914,842	20,225,133	15,004,188	8,821,087	6,261,480	151,639,778
17														
18														
19	280 Day Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
20														
21	Interruptible Sales	-	(15,483)	-	-	-	-	-	-	-	-	-	-	(15,483)
22														
23	Non-firm Transportation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	5,028,683	4,597,627	5,212,881	6,453,538	11,187,007	18,599,312	25,318,516	24,914,842	20,225,133	15,004,188	8,821,087	6,261,480	151,624,295

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Per Books Data												
	Convert from Wet to Dry	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	1,122	900	99	0	0	0	0	0	0	0	0	0	2,122
2	R-3	22,043	18,394	6,032	0	0	0	0	0	0	(1,237)	0	0	45,232
3	R-4	1,571	1,308	302	0	0	0	0	0	0	0	0	0	3,181
4	Total Residential	24,737	20,602	6,433	0	0	0	0	0	0	(1,237)	0	0	50,535
5														
6	G-41	4,801	4,302	669	0	0	0	0	0	0	0	0	0	9,771
7	G-42	11,310	10,175	1,127	0	0	0	0	0	0	0	0	0	22,612
8	G-43	4,580	3,935	4,089	0	0	0	0	0	0	0	0	0	12,604
9	G-51	3,481	3,322	1,165	0	0	0	0	0	0	0	0	0	7,969
10	G-52	7,214	6,726	2,637	0	0	0	0	0	0	0	0	0	16,576
11	G-53	11,068	10,092	10,166	0	0	0	0	0	0	0	0	0	31,326
12	G-54	12,328	12,359	11,971	0	0	0	0	0	0	0	0	0	36,658
13	G-63	12,796	8,956	13,258	0	0	0	0	0	0	0	0	0	35,011
14	Total C/I	67,577	59,867	45,082	0	0	0	0	0	0	0	0	0	172,527
15														
16	Total Firm Sales	92,314	80,469	51,516	0	0	0	0	0	0	(1,237)	0	0	223,062
17														
18														
19	280 Day Sales													-
20														
21	Interruptible Sales													-
22														
23	Non-firm Transportation Service													0
24														
25	Total	92,314	80,469	51,516	0	0	0	0	0	0	(1,237)	0	0	223,062

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Per Books Data												
	Actual - Therms billed	Dry Therm Jul-08	Dry Therm Aug-08	Dry Therm Sep-08	Dry Therm Oct-08	Dry Therm Nov-08	Dry Therm Dec-08	Dry Therm Jan-09	Dry Therm Feb-09	Dry Therm Mar-09	Dry Therm Apr-09	Dry Therm May-09	Dry Therm Jun-09	Total
1	R-1	62,245	52,571	42,348	61,626	82,918	117,588	145,489	128,571	115,292	99,497	76,595	63,876	1,048,617
2	R-3	1,222,821	1,080,242	1,197,683	1,768,957	4,032,921	7,222,161	9,981,616	9,614,235	7,716,016	5,034,556	2,530,800	1,602,956	53,004,964
3	R-4	87,166	76,589	76,394	113,639	16,250	272,202	891,967	1,107,940	753,194	824,798	388,657	266,415	4,875,211
4	Total Residential	1,372,233	1,209,402	1,316,425	1,944,222	4,132,089	7,611,951	11,019,072	10,850,746	8,584,502	5,958,851	2,996,052	1,933,247	58,928,792
5														
6	G-41	266,302	252,586	273,654	444,307	1,140,987	2,551,895	3,862,067	3,956,809	3,036,716	1,770,738	850,854	430,932	18,837,846
7	G-42	627,399	598,199	691,290	1,034,416	2,209,162	4,066,743	5,656,784	5,765,055	4,667,746	3,156,588	1,742,965	909,890	31,126,237
8	G-43	254,060	227,617	255,611	317,747	558,779	849,684	989,872	1,237,071	1,158,135	955,018	557,864	338,832	7,700,291
9	G-51	193,118	195,274	206,527	229,367	279,774	412,078	502,200	516,114	433,188	321,670	267,986	232,488	3,789,785
10	G-52	400,192	394,069	406,886	436,708	499,922	654,217	832,515	846,826	731,703	584,643	498,479	457,373	6,743,532
11	G-53	614,001	583,661	609,063	624,700	710,370	803,198	892,361	1,045,453	878,929	889,711	684,603	634,894	8,970,944
12	G-54	683,856	714,788	689,735	687,041	695,007	767,084	824,390	335,509	395,923	462,225	328,173	542,200	7,125,931
13	G-63	709,837	517,983	815,205	735,030	960,917	882,462	739,255	361,259	338,291	903,507	894,111	781,624	8,639,482
14	Total C/I	3,748,764	3,484,177	3,947,971	4,509,316	7,054,918	10,987,361	14,299,444	14,064,096	11,640,631	9,044,100	5,825,035	4,328,233	92,934,047
15														
16	Total Firm Sales	5,120,997	4,693,579	5,264,397	6,453,538	11,187,007	18,599,312	25,318,516	24,914,842	20,225,133	15,002,951	8,821,087	6,261,480	151,862,839
17														
18														
19	280 Day Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
20														
21	Interruptible Sales	-	(15,483)	-	-	-	-	-	-	-	-	-	-	(15,483)
22														
23	Non-firm Transportation Service	0	0	0	0	0	0	-	0	0	0	0	0	-
24														
25	Total	5,120,997	4,678,096	5,264,397	6,453,538	11,187,007	18,599,312	25,318,516	24,914,842	20,225,133	15,002,951	8,821,087	6,261,480	151,847,356

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjustments to Per Books Data

Weather Normalization Adjustments to Sales Therms

		Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	0	0	37,846	(147,065)	(170,726)	61,698	(1,186,432)	132,199	15,099	257,253	24,780	(10,788)	(986,136)
3	R-4	0	0	2,437	(2,059)	(4,360)	4,088	(119,525)	13,629	2,040	44,184	6,193	(2,353)	(55,725)
4	Total Residential	0	0	40,283	(149,124)	(175,086)	65,786	(1,305,957)	145,828	17,139	301,438	30,973	(13,141)	(1,041,860)
5														
6	G-41	0	0	11,735	(42,980)	(58,686)	24,086	(496,649)	56,000	6,026	101,542	10,043	(3,272)	(392,153)
7	G-42	0	0	27,464	(83,924)	(96,280)	34,840	(695,673)	80,202	9,426	179,577	17,840	(4,788)	(531,315)
8	G-43	0	0	6,871	(17,582)	(18,443)	5,568	(119,213)	17,455	2,290	45,617	4,642	(824)	(73,619)
9	G-51	0	0	2,495	(8,797)	(7,118)	2,243	(44,270)	5,097	573	12,948	953	(469)	(36,346)
10	G-52	0	0	2,247	(13,764)	(9,732)	3,009	(63,311)	7,149	841	16,523	565	(32)	(56,506)
11	G-53	0	0	0	(17,427)	(12,163)	2,617	(54,963)	7,055	1,040	17,655	0	0	(56,187)
12	G-54	0	0	0	(1,994)	0	0	0	0	0	0	0	0	(1,994)
13	G-63	0	0	0	(27,379)	(12,604)	1,980	0	0	705	32,249	7,292	(8,952)	(6,710)
14	Total C/I	0	0	50,814	(213,848)	(215,026)	74,343	(1,474,079)	172,958	20,900	406,110	41,335	(18,337)	(1,154,829)
15														
16	Total Firm Sales	0	0	91,097	(362,972)	(390,112)	140,129	(2,780,036)	318,786	38,040	707,548	72,308	(31,478)	(2,196,690)
17														
18														
19	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
20														
21	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
22														
23	Non-firm Transportation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	0	0	91,097	(362,972)	(390,112)	140,129	(2,780,036)	318,786	38,040	707,548	72,308	(31,478)	(2,196,690)

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Adjusted Billing Determinants												
	Weather Normalized Sales													
		Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	62,245	52,571	42,348	61,626	82,918	117,588	145,489	128,571	115,292	99,497	76,595	63,876	1,048,617
2	R-3	1,222,821	1,080,242	1,235,529	1,621,892	3,862,195	7,283,859	8,795,184	9,746,434	7,731,115	5,291,809	2,555,580	1,592,168	52,018,828
3	R-4	87,166	76,589	78,831	111,580	11,890	276,290	772,442	1,121,569	755,234	868,982	394,850	264,062	4,819,486
4	Total Residential	1,372,233	1,209,402	1,356,708	1,795,098	3,957,003	7,677,737	9,713,115	10,996,574	8,601,641	6,260,289	3,027,025	1,920,106	57,886,931
5														
6	G-41	266,302	252,586	285,389	401,327	1,082,301	2,575,981	3,365,418	4,012,809	3,042,742	1,872,280	860,897	427,660	18,445,693
7	G-42	627,399	598,199	718,755	950,492	2,112,882	4,101,583	4,961,111	5,845,257	4,677,172	3,336,165	1,760,805	905,102	30,594,922
8	G-43	254,060	227,617	262,483	300,165	540,336	855,252	870,659	1,254,526	1,160,425	1,000,635	562,506	338,008	7,626,671
9	G-51	193,118	195,274	209,023	220,570	272,656	414,321	457,930	521,211	433,761	334,618	268,939	232,019	3,753,439
10	G-52	400,192	394,069	409,133	422,944	490,190	657,226	769,204	853,975	732,544	601,166	499,044	457,341	6,687,027
11	G-53	614,001	583,661	609,063	607,273	698,207	805,815	837,398	1,052,508	879,969	907,366	684,603	634,894	8,914,758
12	G-54	683,856	714,788	689,735	685,047	695,007	767,084	824,390	335,509	395,923	462,225	328,173	542,200	7,123,936
13	G-63	709,837	517,983	815,205	707,651	948,313	884,442	739,255	361,259	338,996	935,756	901,403	772,672	8,632,772
14	Total C/I	3,748,764	3,484,177	3,998,785	4,295,468	6,839,892	11,061,704	12,825,365	14,237,055	11,661,531	9,450,210	5,866,370	4,309,896	91,779,218
15														
16	Total Firm Sales	5,120,997	4,693,579	5,355,494	6,090,566	10,796,895	18,739,441	22,538,480	25,233,629	20,263,173	15,710,499	8,893,395	6,230,002	149,666,150
17														
18														
19	280 Day Sales	-	-	-	-	-	-	0	0	0	0	0	0	-
20														
21	Interruptible Sales	-	(15,483)	-	-	-	-	0	0	0	0	0	0	(15,483)
22														
23	Non-firm Transportation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	5,120,997	4,678,096	5,355,494	6,090,566	10,796,895	18,739,441	22,538,480	25,233,629	20,263,173	15,710,499	8,893,395	6,230,002	149,650,667

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Per Books Data												
	Calendar Month Sales - Actual													
		Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	54,757	46,947	47,066	85,068	107,243	133,839	148,935	111,562	112,826	80,376	60,346	57,938	1,046,902
2	R-3	1,099,422	1,116,443	1,341,913	3,182,840	5,847,018	8,678,358	10,652,838	7,882,552	6,560,408	3,266,865	1,734,863	1,282,283	52,645,804
3	R-4	78,163	75,207	85,928	95,601	125,620	552,998	1,088,311	839,312	843,669	519,758	276,758	154,379	4,735,705
4	Total Residential	1,232,342	1,238,597	1,474,908	3,363,509	6,079,881	9,365,195	11,890,084	8,833,426	7,516,903	3,866,999	2,071,967	1,494,600	58,428,411
5														
6	G-41	248,087	258,088	323,241	856,835	1,867,758	3,213,228	4,251,608	3,173,595	2,453,453	1,125,647	528,153	313,126	18,612,819
7	G-42	586,041	631,247	780,090	1,794,339	3,249,313	4,902,579	6,210,631	4,747,463	4,036,340	2,141,202	1,095,761	694,104	30,869,109
8	G-43	230,010	236,750	261,610	497,458	746,745	940,208	1,211,890	1,098,211	1,106,252	665,982	375,012	268,812	7,638,940
9	G-51	185,954	197,195	200,031	303,686	368,282	465,675	553,727	432,790	392,107	271,964	215,729	193,956	3,781,098
10	G-52	380,056	393,361	387,796	563,522	623,601	754,735	913,136	720,745	687,501	501,089	413,996	391,828	6,731,367
11	G-53	572,646	585,588	568,464	803,973	833,039	869,779	1,054,276	877,408	940,129	718,542	572,018	573,505	8,969,366
12	G-54	670,126	691,123	635,302	845,534	807,154	818,474	628,512	339,404	460,961	356,941	395,592	570,490	7,219,612
13	G-63	583,714	646,976	718,955	1,002,044	1,041,197	849,978	596,708	320,750	703,985	848,016	722,797	682,735	8,717,856
14	Total C/I	3,456,634	3,640,330	3,875,489	6,667,391	9,537,091	12,814,656	15,420,488	11,710,367	10,780,727	6,629,383	4,319,057	3,688,556	92,540,168
15														
16	Total Firm Sales	4,688,976	4,878,927	5,350,397	10,030,900	15,616,972	22,179,851	27,310,572	20,543,793	18,297,630	10,496,382	6,391,024	5,183,156	150,968,579
17														
18														
19	280 Day Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
20														
21	Interruptible Sales	-	(15,483)	-	-	-	-	-	-	-	-	-	-	(15,483)
22														
23	Non-firm Transportation Service	-	-	-	-	-	-	-	-	-	-	-	-	0
24														
25	Total	4,688,976	4,863,444	5,350,397	10,030,900	15,616,972	22,179,851	27,310,572	20,543,793	18,297,630	10,496,382	6,391,024	5,183,156	150,953,096

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjustments to Per Books Data

Weather Normalization Adjustments to Calendar Month Sales, therms

		Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	0	0	37,846	(147,065)	(170,726)	61,698	(1,186,432)	132,199	15,099	257,253	24,780	(10,788)	(986,136)
3	R-4	0	0	2,437	(2,059)	(4,360)	4,088	(119,525)	13,629	2,040	44,184	6,193	(2,353)	(55,725)
4	Total Residential	0	0	40,283	(149,124)	(175,086)	65,786	(1,305,957)	145,828	17,139	301,438	30,973	(13,141)	(1,041,860)
5														
6	G-41	0	0	11,735	(42,980)	(58,686)	24,086	(496,649)	56,000	6,026	101,542	10,043	(3,272)	(392,153)
7	G-42	0	0	27,464	(83,924)	(96,280)	34,840	(695,673)	80,202	9,426	179,577	17,840	(4,788)	(531,315)
8	G-43	0	0	6,871	(17,582)	(18,443)	5,568	(119,213)	17,455	2,290	45,617	4,642	(824)	(73,619)
9	G-51	0	0	2,495	(8,797)	(7,118)	2,243	(44,270)	5,097	573	12,948	953	(469)	(36,346)
10	G-52	0	0	2,247	(13,764)	(9,732)	3,009	(63,311)	7,149	841	16,523	565	(32)	(56,506)
11	G-53	0	0	0	(17,427)	(12,163)	2,617	(54,963)	7,055	1,040	17,655	0	0	(56,187)
12	G-54	0	0	0	(1,994)	0	0	0	0	0	0	0	0	(1,994)
13	G-63	0	0	0	(27,379)	(12,604)	1,980	0	0	705	32,249	7,292	(8,952)	(6,710)
14	Total C/I	0	0	50,814	(213,848)	(215,026)	74,343	(1,474,079)	172,958	20,900	406,110	41,335	(18,337)	(1,154,829)
15														
16	Total Firm Sales	0	0	91,097	(362,972)	(390,112)	140,129	(2,780,036)	318,786	38,040	707,548	72,308	(31,478)	(2,196,690)
17														
18														
19	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
20														
21	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
22														
23	Non-firm Transportation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	0	0	91,097	(362,972)	(390,112)	140,129	(2,780,036)	318,786	38,040	707,548	72,308	(31,478)	(2,196,690)

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Adjusted Billing Determinants												
	Weather Normalized Calendar Month Sales													
		Dry	Dry	Dry	Dry	Dry	Dry	Dry	Dry	Dry	Dry	Dry	Dry	
		Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	54,757	46,947	47,066	85,068	107,243	133,839	148,935	111,562	112,826	80,376	60,346	57,938	1,046,902
2	R-3	1,099,422	1,116,443	1,379,759	3,035,775	5,676,292	8,740,056	9,466,406	8,014,752	6,575,508	3,524,118	1,759,643	1,271,495	51,659,668
3	R-4	78,163	75,207	88,365	93,542	121,260	557,086	968,786	852,941	845,709	563,943	282,951	152,027	4,679,981
4	Total Residential	1,232,342	1,238,597	1,515,191	3,214,385	5,904,795	9,430,981	10,584,127	8,979,254	7,534,042	4,168,437	2,102,940	1,481,460	57,386,551
5														
6	G-41	248,087	258,088	334,977	813,856	1,809,072	3,237,314	3,754,959	3,229,595	2,459,479	1,227,189	538,196	309,855	18,220,666
7	G-42	586,041	631,247	807,555	1,710,415	3,153,033	4,937,418	5,514,958	4,827,665	4,045,766	2,320,779	1,113,601	689,316	30,337,794
8	G-43	230,010	236,750	268,481	479,876	728,303	945,777	1,092,677	1,115,666	1,108,542	711,599	379,654	267,987	7,565,321
9	G-51	185,954	197,195	202,526	294,889	361,164	467,918	509,458	437,887	392,680	284,912	216,682	193,487	3,744,752
10	G-52	380,056	393,361	390,043	549,758	613,869	757,744	849,824	727,894	688,342	517,612	414,561	391,796	6,674,862
11	G-53	572,646	585,588	568,464	786,545	820,876	872,396	999,313	884,463	941,169	736,197	572,018	573,505	8,913,180
12	G-54	670,126	691,123	635,302	843,540	807,154	818,474	628,512	339,404	460,961	356,941	395,592	570,490	7,217,618
13	G-63	583,714	646,976	718,955	974,665	1,028,593	851,957	596,708	320,750	704,690	880,265	730,088	673,783	8,711,146
14	Total C/I	3,456,634	3,640,330	3,926,303	6,453,543	9,322,065	12,888,999	13,946,409	11,883,325	10,801,628	7,035,493	4,360,392	3,670,218	91,385,339
15														
16	Total Firm Sales	4,688,976	4,878,927	5,441,493	9,667,928	15,226,859	22,319,980	24,530,536	20,862,579	18,335,670	11,203,930	6,463,332	5,151,678	148,771,890
17														
18														
19	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
20														
21	Interruptible Sales	0	-15483	0	0	0	0	0	0	0	0	0	0	(15,483)
22														
23	Non-firm Transportation Service	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	4,688,976	4,863,444	5,441,493	9,667,928	15,226,859	22,319,980	24,530,536	20,862,579	18,335,670	11,203,930	6,463,332	5,151,678	148,756,407

EnergyNorth Natural Gas, Inc.
Analysis of Individual C&I Records
Customer Sales Statistics

Calendar Month Sales & Transportation

	Class Descriptions	Rate Code	2006 July	2006 August	2006 September	2006 October	2006 November	2006 December	2007 January	2007 February	2007 March	2007 April	2007 May	2007 June	12 Month Total	Winter	Summer
1	Residential Non-Heating	R-1	54,757	46,947	47,066	85,068	107,243	133,839	148,935	111,562	112,826	80,376	60,346	57,938	1,046,902	694,780	352,122
2	Residential Heating	R-3	1,099,422	1,116,443	1,379,759	3,035,775	5,676,292	8,740,056	9,466,406	8,014,752	6,575,508	3,524,118	1,759,643	1,271,495	51,659,668	41,997,131	9,662,537
3	Low Income Discount Res Heating	R-4	78,163	75,207	88,365	93,542	121,260	557,086	968,786	852,941	845,709	563,943	282,951	152,027	4,679,981	3,909,726	770,255
4	C&I - Low Annual Use, High Winter Use	G-41	248,087	258,088	334,977	813,856	1,809,072	3,237,314	3,754,959	3,229,595	2,459,479	1,227,189	538,196	309,855	18,220,666	15,717,608	2,503,058
5	C&I-Medium Annual Use, High Winter Use	G-42	586,041	631,247	807,555	1,710,415	3,153,033	4,937,418	5,514,958	4,827,665	4,045,766	2,320,779	1,113,601	689,316	30,337,794	24,799,619	5,538,175
6	C&I - High Annual Use, High Winter Use	G-43	230,010	236,750	268,481	479,876	728,303	945,777	1,092,677	1,115,666	1,108,542	711,599	379,654	267,987	7,565,321	5,702,562	1,862,758
7	C&I - Low Annual Use, Low Winter Use	G-51	185,954	197,195	202,526	294,889	361,164	467,918	509,458	437,887	392,680	284,912	216,682	193,487	3,744,752	2,454,019	1,290,733
8	C&I - Medium Annual Use, Low Winter Use	G-52	380,056	393,361	390,043	549,758	613,869	757,744	849,824	727,894	688,342	517,612	414,561	391,796	6,674,862	4,155,286	2,519,576
9	C&I - High Annual Use Load Factor Less Th	G-53	572,646	585,588	568,464	786,545	820,876	872,396	999,313	884,463	941,169	736,197	572,018	573,505	8,913,180	5,254,414	3,658,766
10	C&I - High Annual Use Load Factor Less Th	G-54	670,126	691,123	635,302	843,540	807,154	818,474	628,512	339,404	460,961	356,941	395,592	570,490	7,217,618	3,411,445	3,806,172
11	C&I - High Annual Use Load Factor Greater	G-63	583,714	646,976	718,955	974,665	1,028,593	851,957	596,708	320,750	704,690	880,265	730,088	673,783	8,711,146	4,382,964	4,328,182
12	Total		4,688,976	4,878,927	5,441,493	9,667,928	15,226,859	22,319,980	24,530,536	20,862,579	18,335,670	11,203,930	6,463,332	5,151,678	148,771,890	112,479,555	36,292,334

Actual

	Class Descriptions	Rate Code	2006 July	2006 August	2006 September	2006 October	2006 November	2006 December	2007 January	2007 February	2007 March	2007 April	2007 May	2007 June	12 Month Total	Winter	Summer
13	Residential Non-Heating	R-1	54,757	46,947	47,066	85,068	107,243	133,839	148,935	111,562	112,826	80,376	60,346	57,938	1,046,902	694,780	352,122
14	Residential Heating	R-3	1,099,422	1,116,443	1,341,913	3,182,840	5,847,018	8,678,358	10,652,838	7,882,552	6,560,408	3,266,865	1,734,863	1,282,283	52,645,804	42,888,040	9,757,764
15	Low Income Discount Res Heating	R-4	78,163	75,207	85,928	95,601	125,620	552,998	1,088,311	839,312	843,669	519,758	276,758	154,379	4,735,705	3,969,669	766,036
16	C&I - Low Annual Use, High Winter Use	G-41	248,087	258,088	323,241	856,835	1,867,758	3,213,228	4,251,608	3,173,595	2,453,453	1,125,647	528,153	313,126	18,612,819	16,085,288	2,527,531
17	C&I-Medium Annual Use, High Winter Use	G-42	586,041	631,247	780,090	1,794,339	3,249,313	4,902,579	6,210,631	4,747,463	4,036,340	2,141,202	1,095,761	694,104	30,869,109	25,287,527	5,581,582
18	C&I - High Annual Use, High Winter Use	G-43	230,010	236,750	261,610	497,458	746,745	940,208	1,211,890	1,098,211	1,106,252	665,982	375,012	268,812	7,638,940	5,769,288	1,869,651
19	C&I - Low Annual Use, Low Winter Use	G-51	185,954	197,195	200,031	303,686	368,282	465,675	553,727	432,790	392,107	271,964	215,729	193,956	3,781,098	2,484,546	1,296,552
20	C&I - Medium Annual Use, Low Winter Use	G-52	380,056	393,361	387,796	563,522	623,601	754,735	913,136	720,745	687,501	501,089	413,996	391,828	6,731,367	4,200,807	2,530,560
21	C&I - High Annual Use Load Factor Less Th	G-53	572,646	585,588	568,464	803,973	833,039	869,779	1,054,276	877,408	940,129	718,542	572,018	573,505	8,969,366	5,293,173	3,676,193
22	C&I - High Annual Use Load Factor Less Th	G-54	670,126	691,123	635,302	845,534	807,154	818,474	628,512	339,404	460,961	356,941	395,592	570,490	7,219,612	3,411,445	3,808,167
23	C&I - High Annual Use Load Factor Greater	G-63	583,714	646,976	718,955	1,002,044	1,041,197	849,978	596,708	320,750	703,985	848,016	722,797	682,735	8,717,856	4,360,635	4,357,221
24	Total		4,688,976	4,878,927	5,350,397	10,030,900	15,616,972	22,179,851	27,310,572	20,543,793	18,297,630	10,496,382	6,391,024	5,183,156	150,968,579	114,445,200	36,523,379

Weather

	Class Descriptions	Rate Code	2006 July	2006 August	2006 September	2006 October	2006 November	2006 December	2007 January	2007 February	2007 March	2007 April	2007 May	2007 June	12 Month Total	Winter	Summer
25	Residential Non-Heating	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Residential Heating	R-3	0	0	37,846	(147,065)	(170,726)	61,698	(1,186,432)	132,199	15,099	257,253	24,780	(10,788)	(986,136)	(890,908)	(95,227)
27	Low Income Discount Res Heating	R-4	0	0	2,437	(2,059)	(4,360)	4,088	(119,525)	13,629	2,040	44,184	6,193	(2,353)	(55,725)	(59,943)	4,219
28	C&I - Low Annual Use, High Winter Use	G-41	0	0	11,735	(42,980)	(58,686)	24,086	(496,649)	56,000	6,026	101,542	10,043	(3,272)	(392,153)	(367,680)	(24,473)
29	C&I-Medium Annual Use, High Winter Use	G-42	0	0	27,464	(83,924)	(96,280)	34,840	(695,673)	80,202	9,426	179,577	17,840	(4,788)	(531,315)	(487,908)	(43,407)
30	C&I - High Annual Use, High Winter Use	G-43	0	0	6,871	(17,582)	(18,443)	5,568	(119,213)	17,455	2,290	45,617	4,642	(824)	(73,619)	(66,726)	(6,893)
31	C&I - Low Annual Use, Low Winter Use	G-51	0	0	2,495	(8,797)	(7,118)	2,243	(44,270)	5,097	573	12,948	953	(469)	(36,346)	(30,528)	(5,818)
32	C&I - Medium Annual Use, Low Winter Use	G-52	0	0	2,247	(13,764)	(9,732)	3,009	(63,311)	7,149	841	16,523	565	(32)	(56,506)	(45,521)	(10,984)
33	C&I - High Annual Use Load Factor Less Th	G-53	0	0	0	(17,427)	(12,163)	2,617	(54,963)	7,055	1,040	17,655	0	0	(56,187)	(38,759)	(17,427)
34	C&I - High Annual Use Load Factor Less Th	G-54	0	0	0	(1,994)	0	0	0	0	0	0	0	0	(1,994)	-	(1,994)
35	C&I - High Annual Use Load Factor Greater	G-63	0	0	0	(27,379)	(12,604)	1,980	0	0	705	32,249	7,292	(8,952)	(6,710)	22,330	(29,039)
36	Total		0	0	91,097	(362,972)	(390,112)	140,129	(2,780,036)	318,786	38,040	707,548	72,308	(31,478)	(2,196,690)	(1,965,645)	(231,045)

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2006 - June 2007
Development of Billing Determinants

Per Books Data

Cost of Gas Revenue:

	Revenue	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	85,768	74,344	56,346	72,241	97,882	138,471	166,761	145,130	126,590	103,598	66,865	42,113	1,176,110
2	R-3	1,677,389	1,528,654	1,572,705	2,070,801	4,781,323	8,568,598	11,568,730	11,002,477	8,614,373	5,341,598	2,273,196	1,017,472	60,017,317
3	R-4	120,211	108,188	101,947	133,043	19,124	322,296	1,051,513	1,282,767	849,999	910,133	385,188	218,918	5,503,328
4	Total Residential	1,883,368	1,711,186	1,730,998	2,276,085	4,898,330	9,029,365	12,787,004	12,430,374	9,590,962	6,355,329	2,725,250	1,278,503	66,696,755
5														
6	G-41	292,766	284,860	290,839	424,127	1,172,117	2,686,540	3,963,394	4,007,648	2,970,850	1,606,510	640,667	234,010	18,574,327
7	G-42	590,364	589,902	641,213	808,554	1,770,633	3,377,040	4,151,499	4,270,888	3,312,694	2,143,019	927,826	368,726	22,952,358
8	G-43	90,480	76,345	74,879	94,750	132,046	267,487	298,115	342,900	289,602	220,181	67,116	32,466	1,986,367
9	G-51	232,443	244,156	243,430	234,782	286,438	424,523	506,569	510,228	412,941	282,346	200,217	127,538	3,705,611
10	G-52	408,180	405,580	387,342	371,046	437,219	571,261	682,378	642,663	541,483	405,566	282,941	192,863	5,328,521
11	G-53	47,355	42,689	53,099	51,320	57,439	82,271	108,406	76,626	84,778	61,808	35,947	24,862	726,599
12	G-54	0	0	0	0	0	0	0	0	0	0	0	0	0
13	G-63	0	0	679	1,030	1,239	1,426	1,774	1,714	1,505	1,212	950	599	12,128
14	Total C/I	1,661,588	1,643,532	1,691,481	1,985,608	3,857,131	7,410,547	9,712,135	9,852,667	7,613,854	4,720,640	2,155,664	981,064	53,285,911
15														
16	Total Firm Sales	3,544,957	3,354,718	3,422,479	4,261,693	8,755,460	16,439,912	22,499,139	22,283,041	17,204,816	11,075,969	4,880,915	2,259,568	119,982,666
17														
18	G-41T	0	0	0	0	(4)	(27)	(41)	(41)	(34)	(24)	(10)	0	(181)
19	G-42T	15	0	0	0	(17)	(120)	(203)	(198)	(165)	(111)	(50)	0	(848)
20	G-43T	0	0	0	0	(1)	(62)	(73)	(91)	(89)	(74)	(48)	0	(438)
21	G-51T	0	0	0	0	(1)	(5)	(6)	(7)	(6)	(5)	(3)	0	(34)
22	G-52T	0	0	0	0	(1)	(17)	(23)	(27)	(23)	(19)	(15)	0	(126)
23	G-53T	0	0	0	0	0	(72)	(80)	(98)	(80)	(83)	(64)	(4)	(480)
24	G-54T	0	0	0	0	0	(77)	(82)	(34)	(40)	(46)	(33)	0	(311)
25	G-63T	0	0	0	0	0	(88)	(74)	(36)	(34)	(90)	(89)	0	(411)
26	Total Firm Trans	15	0	0	0	(26)	(468)	(581)	(531)	(471)	(452)	(311)	(4)	(2,829)
27														
28	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
29														
30	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
31														
32	Non-firm Transportatio	0	0	0	0	0	0	0	0	0	0	0	0	0
33														
34	Total	3,544,972	3,354,718	3,422,479	4,261,693	8,755,435	16,439,444	22,498,557	22,282,510	17,204,345	11,075,517	4,880,604	2,259,564	119,979,837

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjustments to Per Books Data

Weather Normalization Adjustments to Gas Cost Revenue:

	Gas Cost Adjustments	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	0	0	49,696	(172,159)	(202,408)	73,200	(1,375,079)	151,288	16,857	272,943	22,257	(6,848)	(1,170,252)
3	R-4	0	0	3,252	(2,411)	(5,131)	4,841	(140,905)	15,779	2,302	48,756	6,138	(1,933)	(69,311)
4	Total Residential	0	0	52,949	(174,570)	(207,540)	78,041	(1,515,984)	167,068	19,160	321,698	28,396	(8,781)	(1,239,564)
5														
6	G-41	0	0	15,600	(50,285)	(69,360)	28,358	(569,588)	63,356	6,640	106,220	9,132	(2,213)	(462,141)
7	G-42	0	0	35,968	(98,234)	(113,591)	40,994	(796,903)	90,566	10,373	188,084	16,126	(3,161)	(629,777)
8	G-43	0	0	9,186	(20,758)	(21,677)	6,478	(134,600)	19,463	2,483	46,364	4,112	(546)	(89,495)
9	G-51	0	0	3,321	(10,293)	(8,399)	2,653	(51,200)	5,800	634	13,578	842	(306)	(43,369)
10	G-52	0	0	2,996	(16,129)	(11,463)	3,531	(72,183)	8,029	917	17,033	486	(21)	(66,807)
11	G-53	0	0	0	(20,390)	(18,882)	3,108	(63,066)	7,841	1,152	18,537	0	0	(71,700)
12	G-54													0
13	G-63													0
14	Total C/I	0	0	67,072	(216,089)	(243,373)	85,122	(1,687,540)	195,056	22,199	389,816	30,697	(6,247)	(1,363,288)
15														
16	Total Firm Sales	0	0	120,020	(390,658)	(450,913)	163,163	(3,203,524)	362,124	41,358	711,514	59,093	(15,028)	(2,602,851)
17														
18	G-41T	0	0	0	0	0	0	0	0	0	0	0	0	0
19	G-42T													0
20	G-43T													0
21	G-51T													0
22	G-52T													0
23	G-53T													0
24	G-54T													0
25	G-63T													0
26	Total Firm Trans	0	0	0	0	0	0	0	0	0	0	0	0	0
27														
28	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
29														
30	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
31														
32	Non-firm Transportatio	0	0	0	0	0	0	0	0	0	0	0	0	0
33														
34	Total	0	0	120,020	(390,658)	(450,913)	163,163	(3,203,524)	362,124	41,358	711,514	59,093	(15,028)	(2,602,851)

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Development of Pro Forma Revenue

Adjusted Billing Determinants

Weather Normalized Gas Cost Revenue

	Normalized Gas Costs	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	85,768	74,344	56,346	72,241	97,882	138,471	166,761	145,130	126,590	103,598	66,865	42,113	1,176,110
2	R-3	1,677,389	1,528,654	1,622,401	1,898,642	4,578,915	8,641,798	10,193,651	11,153,765	8,631,230	5,614,540	2,295,454	1,010,624	58,847,064
3	R-4	120,211	108,188	105,199	130,632	13,993	327,137	910,609	1,298,546	852,302	958,889	391,327	216,985	5,434,017
4	Total Residential	1,883,368	1,711,186	1,783,947	2,101,516	4,690,790	9,107,406	11,271,020	12,597,441	9,610,122	6,677,027	2,753,646	1,269,722	65,457,191
5														
6	G-41	292,766	284,860	306,438	373,842	1,102,756	2,714,898	3,393,807	4,071,004	2,977,490	1,712,729	649,799	231,797	18,112,186
7	G-42	590,364	589,902	677,181	710,320	1,657,042	3,418,034	3,354,597	4,361,454	3,323,067	2,331,103	943,952	365,566	22,322,581
8	G-43	90,480	76,345	84,065	73,992	110,368	273,965	163,515	362,363	292,085	266,545	71,228	31,920	1,896,872
9	G-51	232,443	244,156	246,751	224,489	278,040	427,176	455,369	516,029	413,575	295,923	201,059	127,232	3,662,242
10	G-52	408,180	405,580	390,338	354,917	425,756	574,791	610,194	650,692	542,400	422,598	283,427	192,841	5,261,714
11	G-53	47,355	42,689	53,099	30,930	38,556	85,379	45,340	84,467	85,930	80,345	35,947	24,862	654,899
12	G-54	0	0	0	0	0	0	0	0	0	0	0	0	0
13	G-63	0	0	679	1,030	1,239	1,426	1,774	1,714	1,505	1,212	950	599	12,128
14	Total C/I	1,661,588	1,643,532	1,758,552	1,769,519	3,613,757	7,495,669	8,024,594	10,047,723	7,636,053	5,110,456	2,186,362	974,817	51,922,623
15														
16	Total Firm Sales	3,544,957	3,354,718	3,542,499	3,871,035	8,304,547	16,603,075	19,295,614	22,645,165	17,246,174	11,787,483	4,940,007	2,244,540	117,379,814
17														
18	G-41T	0	0	0	0	(4)	(27)	(41)	(41)	(34)	(24)	(10)	0	(181)
19	G-42T	15	0	0	0	(17)	(120)	(203)	(198)	(165)	(111)	(50)	0	(848)
20	G-43T	0	0	0	0	(1)	(62)	(73)	(91)	(89)	(74)	(48)	0	(438)
21	G-51T	0	0	0	0	(1)	(5)	(6)	(7)	(6)	(5)	(3)	0	(34)
22	G-52T	0	0	0	0	(1)	(17)	(23)	(27)	(23)	(19)	(15)	0	(126)
23	G-53T	0	0	0	0	0	(72)	(80)	(98)	(80)	(83)	(64)	(4)	(480)
24	G-54T	0	0	0	0	0	(77)	(82)	(34)	(40)	(46)	(33)	0	(311)
25	G-63T	0	0	0	0	0	(88)	(74)	(36)	(34)	(90)	(89)	0	(411)
26	Total Firm Trans	15	0	0	0	(26)	(468)	(581)	(531)	(471)	(452)	(311)	(4)	(2,829)
27														
28	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
29														
30	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
31														
32	Non-firm Transportatio	0	0	0	0	0	0	0	0	0	0	0	0	0
33														
34	Total	3,544,972	3,354,718	3,542,499	3,871,035	8,304,522	16,602,608	19,295,033	22,644,634	17,245,703	11,787,031	4,939,696	2,244,536	117,376,986

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

		Per Books Data												
	Actual Base Revenue													
	Actual Revenue	Rates DG 06-154 Jul-08	DG 06-154/ DG 08-009 Aug-08	DG 06-154/ DG 08-009 Sep-08	Temp Rates DG 08-009 Oct-08	Temp Rates DG 08-009 Nov-08	Temp Rates DG 08-009 Dec-08	Temp Rates DG 08-009 Jan-09	Temp Rates DG 08-009 Feb-09	Temp Rates DG 08-009 Mar-09	Temp Rates DG 08-009 Apr-09	Temp Rates DG 08-009 May-09	Temp Rates DG 08-009 Jun-09	Total
1	R-1	48,983	45,362	46,967	53,763	58,234	69,156	78,559	69,528	65,954	62,760	57,130	54,058	710,455
2	R-3	973,893	923,678	1,071,597	1,205,998	1,872,615	2,904,648	3,543,438	3,318,292	2,925,974	2,265,571	1,510,907	1,211,896	23,728,507
3	R-4	28,431	26,608	30,515	31,423	2,922	44,987	142,658	164,294	115,939	138,011	80,028	64,008	869,824
4	Total Residential	1,051,306	995,648	1,149,079	1,291,185	1,933,771	3,018,791	3,764,656	3,552,113	3,107,867	2,466,342	1,648,066	1,329,963	25,308,786
5														
6	G-41	245,650	243,812	270,505	320,485	513,473	925,728	1,262,307	1,262,816	1,035,899	703,737	470,387	338,256	7,593,054
7	G-42	239,062	234,208	299,967	372,505	650,134	1,109,791	1,440,750	1,434,864	1,215,108	809,469	557,045	350,023	8,712,927
8	G-43	30,597	30,502	34,845	65,033	87,603	188,339	216,033	231,487	215,965	150,992	85,778	32,559	1,369,732
9	G-51	70,498	71,068	74,034	85,766	95,857	125,404	144,781	143,092	127,564	102,030	96,966	89,901	1,226,961
10	G-52	64,038	62,531	64,125	75,192	90,196	130,654	157,222	156,370	140,833	118,999	101,000	80,651	1,241,811
11	G-53	39,021	41,766	46,053	58,715	55,220	115,124	136,828	124,366	123,261	103,313	89,111	51,869	984,646
12	G-54	29,060	29,602	30,417	39,420	35,402	73,944	78,911	29,653	37,138	42,200	29,820	23,845	479,411
13	G-63	18,598	14,752	21,907	26,463	25,792	34,901	7,109	21,804	38,288	36,736	43,946	23,454	313,750
14	Total C/I	736,524	728,241	841,853	1,043,580	1,553,676	2,703,884	3,443,941	3,404,453	2,934,054	2,067,475	1,474,054	990,557	21,922,292
15														
16	Total Firm Sales	1,787,831	1,723,889	1,990,932	2,334,765	3,487,447	5,722,675	7,208,597	6,956,567	6,041,921	4,533,817	3,122,120	2,320,520	47,231,079
17														
18														
19	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
22														
23	Non-firm Transportatio	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	1,787,831	1,723,889	1,990,932	2,334,765	3,487,447	5,722,675	7,208,597	6,956,567	6,041,921	4,533,817	3,122,120	2,320,520	47,231,079

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Per Books Data

Normal for new Rates DG 09-095 New Rates

	Actual Revenue	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	7,604	7,853	4,246	(670)	(3,502)	(7,374)	(10,369)	(9,143)	(7,560)	(5,443)	(2,634)	(1,007)	(27,999)
2	R-3	237,255	226,068	135,830	60,775	(56,316)	(320,053)	(388,271)	(360,106)	(321,188)	(225,384)	(28,671)	72,426	(967,635)
3	R-4	6,915	6,561	3,681	1,546	(11)	(2,738)	(15,383)	(17,544)	(12,887)	(14,295)	(4,033)	748	(47,440)
4	Total Residential	251,774	240,482	143,757	61,651	(59,829)	(330,165)	(414,023)	(386,793)	(341,635)	(245,122)	(35,338)	72,167	(1,043,074)
5														
6	G-41	73,273	72,808	45,026	21,963	(16,544)	(91,835)	(156,580)	(163,940)	(117,790)	(55,095)	997	27,355	(360,362)
7	G-42	44,590	43,603	15,397	(8,585)	(49,598)	(113,004)	(161,213)	(165,164)	(132,130)	(86,158)	(35,160)	(2,954)	(650,376)
8	G-43	4,748	5,061	3,931	(300)	(3,415)	(15,722)	(18,886)	(25,092)	(22,460)	(17,915)	(9,103)	(301)	(99,454)
9	G-51	5,590	5,360	(2,327)	(8,548)	(12,087)	(20,126)	(25,626)	(26,920)	(21,738)	(15,326)	(10,770)	(8,299)	(140,817)
10	G-52	5,005	4,388	(1,068)	(6,458)	(10,124)	(19,032)	(24,749)	(25,308)	(21,641)	(16,840)	(11,653)	(6,552)	(134,032)
11	G-53	5,541	5,565	4,994	(1,303)	(2,157)	(8,095)	(9,098)	(11,467)	(9,185)	(9,225)	(6,321)	(1,223)	(41,974)
12	G-54	(13,879)	(14,534)	(14,015)	(18,479)	(18,684)	(42,235)	(45,407)	(18,225)	(21,449)	(25,185)	(17,749)	(14,396)	(264,237)
13	G-63	2,674	2,271	3,060	(371)	(656)	(2,110)	(1,515)	(89)	(371)	(2,241)	(2,309)	(605)	(2,262)
14	Total C/I	127,542	124,522	54,998	(22,081)	(113,265)	(312,159)	(443,074)	(436,205)	(346,764)	(227,985)	(92,068)	(6,975)	(1,693,514)
15														
16	Total Firm Sales	379,316	365,004	198,755	39,570	(173,094)	(642,324)	(857,097)	(822,998)	(688,399)	(473,107)	(127,406)	65,192	(2,736,588)
17														
18														
19	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
22														
23	Non-firm Transportatio	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	379,316	365,004	198,755	39,570	(173,094)	(642,324)	(857,097)	(822,998)	(688,399)	(473,107)	(127,406)	65,192	(2,736,588)

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Per Books Data

Base Revenue (without Gas Cost, Environmental or DSM surcharge revenue)

	Actual Revenue	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	56,587	53,215	51,213	53,093	54,732	61,782	68,190	60,385	58,394	57,317	54,496	53,051	682,456
2	R-3	1,211,148	1,149,746	1,207,427	1,266,773	1,816,299	2,584,595	3,155,167	2,958,186	2,604,786	2,040,187	1,482,236	1,284,322	22,760,872
3	R-4	35,346	33,169	34,196	32,969	2,911	42,249	127,275	146,750	103,052	123,716	75,995	64,756	822,384
4	Total Residential	1,303,080	1,236,130	1,292,836	1,352,836	1,873,942	2,688,626	3,350,633	3,165,320	2,766,232	2,221,220	1,612,728	1,402,130	24,265,712
5														
6	G-41	318,923	316,620	315,531	342,448	496,929	833,893	1,105,727	1,098,876	918,109	648,642	471,384	365,611	7,232,692
7	G-42	283,652	277,811	315,364	363,920	600,536	996,787	1,279,537	1,269,700	1,082,978	723,311	521,885	347,069	8,062,551
8	G-43	35,345	35,563	38,776	64,733	84,188	172,617	197,147	206,395	193,505	133,077	76,675	32,258	1,270,278
9	G-51	76,088	76,428	71,707	77,218	83,770	105,278	119,155	116,172	105,826	86,704	86,196	81,602	1,086,144
10	G-52	69,043	66,919	63,057	68,734	80,072	111,622	132,473	131,062	119,192	102,159	89,347	74,099	1,107,779
11	G-53	44,562	47,331	51,047	57,412	53,063	107,029	127,730	112,899	114,076	94,088	82,790	50,646	942,672
12	G-54	15,181	15,068	16,402	20,941	16,718	31,709	33,504	11,428	15,689	17,015	12,071	9,449	215,174
13	G-63	21,272	17,023	24,967	26,092	25,136	32,791	5,594	21,715	37,917	34,495	41,637	22,849	311,488
14	Total C/I	864,066	852,763	896,851	1,021,499	1,440,411	2,391,725	3,000,867	2,968,248	2,587,290	1,839,490	1,381,986	983,582	20,228,778
15														
16	Total Firm Sales	2,167,147	2,088,893	2,189,687	2,374,335	3,314,353	5,080,351	6,351,500	6,133,569	5,353,522	4,060,710	2,994,714	2,385,712	44,494,491
17														
18														
19	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
22														
23	Non-firm Transportatio	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	2,167,147	2,088,893	2,189,687	2,374,335	3,314,353	5,080,351	6,351,500	6,133,569	5,353,522	4,060,710	2,994,714	2,385,712	44,494,491

Development of Pro Forma Revenue

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Adjustments to Per Books Data

Weather Normalization Adjustments to Net Revenue

	Gas Cost Adjustments	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	0	0	7,036	(27,339)	(42,118)	11,470	(220,558)	24,576	2,807	63,464	4,607	(2,661)	(178,718)
3	R-4	0	0	241	(153)	(324)	304	(8,893)	1,014	152	4,361	461	(175)	(3,013)
4	Total Residential	0	0	7,276	(27,493)	(42,443)	11,774	(229,450)	25,590	2,959	67,825	5,067	(2,836)	(181,731)
5														
6	G-41	0	0	2,270	(8,312)	(11,350)	4,658	(96,052)	10,830	1,165	19,638	1,942	(633)	(75,842)
7	G-42	0	0	4,793	(14,645)	(16,801)	6,080	(121,395)	13,995	1,645	31,336	3,113	(835)	(92,714)
8	G-43	0	0	500	(1,280)	(2,934)	886	(18,967)	2,777	364	7,258	338	(60)	(11,118)
9	G-51	0	0	311	(1,095)	(886)	279	(5,512)	635	71	1,612	119	(58)	(4,525)
10	G-52	0	0	143	(877)	(994)	307	(6,464)	730	86	1,687	36	(2)	(5,347)
11	G-53	0	0	0	(906)	(1,322)	284	(5,974)	767	113	1,919	0	0	(5,119)
12	G-54	0	0	0	(38)	0	0	0	0	0	0	0	0	(38)
13	G-63	0	0	0	(526)	(447)	70	0	0	25	1,145	140	(172)	235
14	Total C/I	0	0	8,016	(27,679)	(34,734)	12,565	(254,364)	29,734	3,470	64,595	5,688	(1,761)	(194,470)
15														
16	Total Firm Sales	0	0	15,292	(55,172)	(77,177)	24,339	(483,814)	55,324	6,429	132,420	10,755	(4,597)	(376,201)
17														
18														
19	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
22														
23	Non-firm Transportatio	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	0	0	15,292	(55,172)	(77,177)	24,339	(483,814)	55,324	6,429	132,420	10,755	(4,597)	(376,201)

EnergyNorth Natural Gas Inc
Test Year July 2008 - June 2009
Development of Billing Determinants

Development of Pro Forma Revenue

Adjusted Billing Determinants

Weather Normalized Net Revenue

	Normalized Gas Costs	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Total
1	R-1	56,587	53,215	51,213	53,093	54,732	61,782	68,190	60,385	58,394	57,317	54,496	53,051	682,456
2	R-3	1,211,148	1,149,746	1,214,463	1,239,434	1,774,181	2,596,064	2,934,610	2,982,761	2,607,593	2,103,651	1,486,843	1,281,661	22,582,154
3	R-4	35,346	33,169	34,436	32,816	2,586	42,553	118,383	147,764	103,203	128,077	76,456	64,581	819,371
4	Total Residential	1,303,080	1,236,130	1,300,112	1,325,343	1,831,500	2,700,400	3,121,183	3,190,910	2,769,190	2,289,045	1,617,795	1,399,293	24,083,982
5														
6	G-41	318,923	316,620	317,800	334,135	485,579	838,551	1,009,675	1,109,707	919,274	668,280	473,326	364,978	7,156,849
7	G-42	283,652	277,811	320,157	349,275	583,735	1,002,867	1,158,142	1,283,695	1,084,623	754,647	524,998	346,234	7,969,837
8	G-43	35,345	35,563	39,276	63,453	81,253	173,503	178,180	209,172	193,869	140,334	77,013	32,198	1,259,160
9	G-51	76,088	76,428	72,018	76,123	82,884	105,557	113,643	116,807	105,897	88,316	86,314	81,543	1,081,619
10	G-52	69,043	66,919	63,200	67,858	79,078	111,929	126,009	131,792	119,277	103,846	89,383	74,097	1,102,432
11	G-53	44,562	47,331	51,047	56,506	51,741	107,313	121,756	113,666	114,189	96,007	82,790	50,646	937,553
12	G-54	15,181	15,068	16,402	20,903	16,718	31,709	33,504	11,428	15,689	17,015	12,071	9,449	215,136
13	G-63	21,272	17,023	24,967	25,566	24,688	32,861	5,594	21,715	37,942	35,639	41,777	22,677	311,724
14	Total C/I	864,066	852,763	904,867	993,819	1,405,676	2,404,290	2,746,503	2,997,982	2,590,760	1,904,085	1,387,674	981,822	20,034,309
15														
16	Total Firm Sales	2,167,147	2,088,893	2,204,980	2,319,163	3,237,176	5,104,690	5,867,685	6,188,893	5,359,950	4,193,130	3,005,469	2,381,115	44,118,290
17														
18														
19	280 Day Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21	Interruptible Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
22														
23	Non-firm Transportatio	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25	Total	2,167,147	2,088,893	2,204,980	2,319,163	3,237,176	5,104,690	5,867,685	6,188,893	5,359,950	4,193,130	3,005,469	2,381,115	44,118,290

2009 Actual BF Margin w/ Customer Charge Actually billed during the test year. Jul and Aug old Rates, Sep-Jun Temp Rates

	S&T Jan-09	S&T Feb-09	S&T Mar-09	S&T Apr-09	S&T May-09	S&T Jun-09	S&T Jul-08	S&T Aug-08	S&T Aug-08	S&T Sep-08	S&T Sep-08	S&T Oct-08	S&T Nov-08	S&T Dec-08	S&T Total
R-1	78,583	69,539	65,963	63,014	57,086	54,064	48,981	44,840	518	14,414	33,407	53,831	58,157	69,182	$711,579
R-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
R-3	3,543,899	3,317,982	2,925,895	2,265,261	1,514,330	1,211,481	973,727	898,752	15,321	329,397	738,801	1,207,082	1,872,335	2,904,741	$23,719,004
R-4	142,668	163,871	115,806	137,668	80,059	63,868	28,432	26,189	407	8,906	19,653	31,418	2,901	45,012	$866,858
Total Resid.	$3,765,150	$3,551,392	$3,107,664	$2,465,943	$1,651,475	$1,329,413	$1,051,140	$969,781	$16,246	$352,717	$791,861	$1,292,331	$1,933,393	$3,018,935	$25,297,441
G-41	1,262,368	1,262,779	1,035,858	701,375	469,074	338,138	245,626	238,791	4,930	69,577	207,859	320,574	512,919	925,642	$7,595,510
G-42	1,437,934	1,438,043	1,216,653	893,767	570,126	351,223	241,546	229,810	4,373	68,700	215,974	368,073	647,161	1,107,116	$8,790,499
G-43	194,001	235,852	225,271	188,608	113,506	42,973	29,030	27,818	420	23,990	6,035	40,216	64,958	168,348	$1,361,026
G-51	144,801	143,091	127,569	101,514	96,948	89,869	70,493	69,749	1,318	26,732	53,032	85,712	95,873	125,402	$1,232,103
G-52	157,221	156,371	140,833	118,998	101,388	80,651	64,037	61,541	986	28,098	41,469	75,213	90,389	130,652	$1,247,847
G-53	122,319	139,921	119,537	121,310	95,608	53,419	41,531	40,232	-	37,281	5,114	48,414	53,126	109,023	$986,835
G-54	76,900	32,363	38,435	44,266	31,985	27,478	28,733	30,040	-	28,736	454	33,825	34,255	71,621	$479,091
Total C/I	$3,430,013	$3,427,987	$2,921,278	$2,210,345	$1,518,326	$1,005,140	$739,853	$711,891	$12,027	$302,350	$532,596	$992,976	$1,525,363	$2,677,692	$22,007,837
Total All	$7,195,163	$6,979,379	$6,028,942	$4,676,288	$3,169,801	$2,334,553	$1,790,993	$1,681,672	$28,273	$655,067	$1,324,457	$2,285,307	$3,458,756	$5,696,627	$47,305,278

2009 Actual BF Margin w/ Customer Charge at DG 08-009 Rates effective July 1, 2009.

	S&T Jan-09	S&T Feb-09	S&T Mar-09	S&T Apr-09	S&T May-09	S&T Jun-09	S&T Jul-08	S&T Aug-08	S&T Aug-08	S&T Sep-08	S&T Sep-08	S&T Oct-08	S&T Nov-08	S&T Dec-08	S&T Total
R-1	67,846	60,071	58,090	57,264	54,163	52,776	56,288	52,408	523	18,215	33,579	52,880	54,364	61,477	$679,944
R-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
R-3	3,137,919	2,941,302	2,590,044	2,028,327	1,477,227	1,276,627	1,204,098	1,117,242	16,417	381,363	815,823	1,260,679	1,805,780	2,570,101	$22,622,949
R-4	126,558	145,494	102,329	122,666	75,597	64,259	35,153	32,537	439	10,359	21,704	32,782	2,872	42,036	$814,785
Total Resid.	$3,332,323	$3,146,867	$2,750,463	$2,208,257	$1,606,987	$1,393,662	$1,295,539	$1,202,187	$17,379	$409,937	$871,106	$1,346,341	$1,863,016	$2,673,614	$24,117,678
G-41	1,099,418	1,092,513	912,772	642,544	467,359	363,402	317,076	309,137	5,582	94,825	225,790	340,576	493,522	828,991	$7,193,507
G-42	1,269,417	1,265,598	1,078,319	802,991	531,903	346,272	284,493	271,694	4,497	83,627	214,719	357,424	594,141	988,425	$8,093,520
G-43	174,122	209,566	201,663	169,726	103,810	42,433	33,588	32,606	507	27,058	6,706	39,693	61,202	151,761	$1,254,441
G-51	118,500	115,511	105,232	85,699	85,689	81,107	75,650	74,760	1,230	27,732	49,263	76,726	83,311	104,679	$1,085,089
G-52	131,691	130,291	118,490	101,556	89,210	73,676	68,649	65,603	930	28,831	39,275	68,361	79,801	110,961	$1,107,325
G-53	112,592	127,742	109,741	111,463	88,792	51,897	46,799	45,533	-	41,324	5,791	46,840	50,677	100,368	$939,559
G-54	31,315	14,057	16,890	18,974	14,156	12,959	14,707	15,352	-	14,534	491	15,197	15,419	29,221	$213,272
G-63	32,766	19,366	16,656	38,051	37,171	20,594	21,351	16,042	-	21,855	2,883	20,395	25,792	37,565	$310,487
Total C/I	$2,969,821	$2,974,644	$2,559,763	$1,971,004	$1,418,090	$992,340	$862,313	$830,727	$12,746	$339,786	$544,918	$965,212	$1,403,865	$2,351,971	$20,197,200
Total All	$6,302,144	$6,121,511	$5,310,226	$4,179,261	$3,025,077	$2,386,002	$2,157,852	$2,032,914	$30,125	$749,723	$1,416,024	$2,311,553	$3,266,881	$5,025,585	$44,314,878

Variance	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-08	Aug-08	Aug-08	Sep-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
R-1	(10,737)	(9,468)	(7,873)	(5,750)	(2,923)	(1,288)	7,307	7,568	5	3,801	172	(951)	(3,793)	(7,705)	($31,635)
R-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
R-3	(405,980)	(376,680)	(335,851)	(236,934)	(37,103)	65,146	230,371	218,490	1,096	51,966	77,022	53,597	(66,555)	(334,640)	($1,096,055)
R-4	(16,110)	(18,377)	(13,477)	(15,002)	(4,462)	391	6,721	6,348	32	1,453	2,051	1,364	(29)	(2,976)	($52,073)
Total Resid.	(432,827)	(404,525)	(357,201)	(257,686)	(44,488)	64,249	244,399	232,406	1,133	57,220	79,245	54,010	(70,377)	(345,321)	($1,179,763)
															$0
G-41	(162,950)	(170,266)	(123,086)	(58,831)	(1,715)	25,264	71,450	70,346	652	25,248	17,931	20,002	(19,397)	(96,651)	($402,003)
G-42	(168,517)	(172,445)	(138,334)	(90,776)	(38,223)	(4,951)	42,947	41,884	124	14,927	(1,255)	(10,649)	(53,020)	(118,691)	($696,979)
G-43	(19,879)	(26,286)	(23,608)	(18,882)	(9,696)	(540)	4,558	4,788	87	3,068	671	(523)	(3,756)	(16,587)	($106,585)
G-51	(26,301)	(27,580)	(22,337)	(15,815)	(11,259)	(8,762)	5,157	5,011	(88)	1,000	(3,769)	(8,986)	(12,562)	(20,723)	($147,014)
G-52	(25,530)	(26,080)	(22,343)	(17,442)	(12,178)	(6,975)	4,612	4,062	(56)	733	(2,194)	(6,852)	(10,588)	(19,691)	($140,522)
G-53	(9,727)	(12,179)	(9,796)	(9,847)	(6,816)	(1,522)	5,268	5,301	-	4,043	677	(1,574)	(2,449)	(8,655)	($47,276)
G-54	(45,585)	(18,306)	(21,545)	(25,292)	(17,829)	(14,519)	(14,026)	(14,688)	-	(14,202)	37	(18,628)	(18,836)	(42,400)	($265,819)
G-63	(1,703)	(201)	(466)	(2,456)	(2,520)	(795)	2,494	2,132	-	2,619	224	(554)	(890)	(2,323)	($4,439)
Total C/I	(460,192)	(453,343)	(361,515)	(239,341)	(100,236)	(12,800)	122,460	118,836	719	37,436	12,322	(27,764)	(121,498)	(325,721)	($1,810,637)
Total All	(893,019)	(857,868)	(718,716)	(497,027)	(144,724)	51,449	366,859	351,242	1,852	94,656	91,567	26,246	(191,875)	(671,042)	($2,990,400)
															$0

2009 Actual BF Margin w/ Customer Charge at DG 09-095 Rates

	S&T Jan-09	S&T Feb-09	S&T Mar-09	S&T Apr-09	S&T May-09	S&T Jun-09	S&T Jul-08	S&T Aug-08	S&T Aug-08	S&T Sep-08	S&T Sep-08	S&T Oct-08	S&T Nov-08	S&T Dec-08	S&T Total
R-1	68,214	60,396	58,403	57,571	54,452	53,057	56,585	52,684	527	18,310	33,757	53,161	54,655	61,808	$683,580
R-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
R-3	3,155,628	2,957,876	2,604,707	2,039,877	1,485,659	1,283,907	1,210,982	1,123,631	16,510	383,560	820,468	1,267,857	1,816,019	2,584,688	$22,751,369
R-4	127,285	146,327	102,919	123,373	76,026	64,616	35,347	32,716	441	10,417	21,823	32,964	2,890	42,274	$819,418
Total Resid.	$3,351,127	$3,164,599	$2,766,029	$2,220,821	$1,616,137	$1,401,580	$1,302,914	$1,209,031	$17,478	$412,287	$876,048	$1,353,982	$1,873,564	$2,688,770	$24,254,367
G-41	1,105,788	1,098,839	918,068	646,280	470,071	365,493	318,899	310,915	5,614	95,369	227,093	342,537	496,375	833,807	$7,235,148
G-42	1,276,721	1,272,879	1,084,523	807,609	534,966	348,269	286,136	273,265	4,521	84,109	215,962	359,488	597,563	994,112	$8,140,123
G-43	175,115	210,760	202,811	170,693	104,403	42,672	33,778	32,790	509	27,211	6,745	39,916	61,543	152,626	$1,261,572
G-51	119,175	116,171	105,831	86,188	86,178	81,570	76,083	75,189	1,238	27,894	49,543	77,164	83,786	105,276	$1,091,286
G-52	132,472	131,063	119,192	102,158	89,735	74,099	69,042	65,979	936	28,991	39,508	68,755	80,265	111,620	$1,113,815
G-53	113,221	128,454	110,352	112,085	89,287	52,196	47,072	45,797	-	41,563	5,826	47,111	50,969	100,928	$944,861
G-54	31,493	14,138	16,986	19,081	14,236	13,082	14,854	15,506	-	14,681	494	15,346	15,571	29,386	$214,854
T-46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
T-47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
T-48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
T-56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
T-57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
G-63	32,954	19,478	16,751	38,266	37,382	20,784	21,531	16,181	-	22,051	2,904	20,578	26,026	37,778	$312,664
Total C/I	$2,986,939	$2,991,782	$2,574,514	$1,982,360	$1,426,258	$998,165	$867,395	$835,622	$12,818	$341,869	$548,075	$970,895	$1,412,098	$2,365,533	$20,314,323
Total All	$6,338,066	$6,156,381	$5,340,543	$4,203,181	$3,042,395	$2,399,745	$2,170,309	$2,044,653	$30,296	$754,156	$1,424,123	$2,324,877	$3,285,662	$5,054,303	$44,568,690

Variance	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-08	Aug-08	Aug-08	Sep-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
R-1	(10,369)	(9,143)	(7,560)	(5,443)	(2,634)	(1,007)	7,604	7,844	9	3,896	350	(670)	(3,502)	(7,374)	(27,999)
R-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-3	(388,271)	(360,106)	(321,188)	(225,384)	(28,671)	72,426	237,255	224,879	1,189	54,163	81,667	60,775	(56,316)	(320,053)	(967,635)
R-4	(15,383)	(17,544)	(12,887)	(14,295)	(4,033)	748	6,915	6,527	34	1,511	2,170	1,546	(11)	(2,738)	(47,440)
R-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resid.	(414,023)	(386,793)	(341,635)	(245,122)	(35,338)	72,167	251,774	239,250	1,232	59,570	84,187	61,651	(59,829)	(330,165)	(1,043,074)
G-41	(156,580)	(163,940)	(117,790)	(55,095)	997	27,355	73,273	72,124	684	25,792	19,234	21,963	(16,544)	(91,835)	(360,362)
G-42	(161,213)	(165,164)	(132,130)	(86,158)	(35,160)	(2,954)	44,590	43,455	148	15,409	(12)	(8,585)	(49,598)	(113,004)	(650,376)
G-43	(18,886)	(25,092)	(22,460)	(17,915)	(9,103)	(301)	4,748	4,972	89	3,221	710	(300)	(3,415)	(15,722)	(99,454)
G-51	(25,626)	(26,920)	(21,738)	(15,326)	(10,770)	(8,299)	5,590	5,440	(80)	1,162	(3,489)	(8,548)	(12,087)	(20,126)	(140,817)
G-52	(24,749)	(25,308)	(21,641)	(16,840)	(11,653)	(6,552)	5,005	4,438	(50)	893	(1,961)	(6,458)	(10,124)	(19,032)	(134,032)
G-53	(9,098)	(11,467)	(9,185)	(9,225)	(6,321)	(1,223)	5,541	5,565	-	4,282	712	(1,303)	(2,157)	(8,095)	(41,974)
G-54	(45,407)	(18,225)	(21,449)	(25,185)	(17,749)	(14,396)	(13,879)	(14,534)	-	(14,055)	40	(18,479)	(18,684)	(42,235)	(264,237)
T-46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T-47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T-48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T-56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T-57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-63	(1,515)	(89)	(371)	(2,241)	(2,309)	(605)	2,674	2,271	-	2,815	245	(371)	(656)	(2,110)	(2,262)
Total C/I	(443,074)	(436,205)	(346,764)	(227,985)	(92,068)	(6,975)	127,542	123,731	791	39,519	15,479	(22,081)	(113,265)	(312,159)	(1,693,514)
Total All	(857,097)	(822,998)	(688,399)	(473,107)	(127,406)	65,192	379,316	362,981	2,023	99,089	99,666	39,570	(173,094)	(642,324)	(2,736,588)

EnergyNorth LDAC and COG Reconciling Mechanism Timetable

	Mechanism	Initial Recovery Period	Filing Date	Effective Date	COG or LDAC
1	Commodity Related Bad Debt Reconciling Mechanism	Nov 2010-April 2011	July 29, 2011	Nov 1, 2011	COG
2	Cast Iron/Bare Steel/ Public Work Tracker	Apr 2010-Mar 2011 for CI/BS Oct 2010 –Mar 2011 for Public Works. All subsequent filings Mar-Apr	May 15, 2011	July 1, 2011	LDAC
3	Pensions and OPEB Reconciling Mechanism	Jan – Dec 2010	July 29, 2011	Nov 1, 2011	LDAC
4	O&M Inflation Adjustment Mechanism	Jul 2010-Jun 2011	Sep 1, 2011	Nov 1, 2011	LDAC
5	Revenue Decoupling Mechanism	Peak Nov 2010-Apr 2011 Off Peak May 2011-Oct 2011	July 29, 2011 Jan 29, 2012	Nov 1, 2011 May 1, 2012	LDAC