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

Cost of Service Exhibits
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ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Schedule 3 - Rate Base

Line No.	Month	Total Gas Plant In Service	Noninterest Bearing CWIP	Reserve for Depreciation (1)	(Total) Net Utility Plant Service
	(A)	(B)	(C)	(D)	(E)
1	June 2008	$ 286,595,350	$ 281,767	$ (99,418,734)	$ 187,458,383
2	July	287,451,339	3,523,874	(100,031,149)	190,944,064
3	August	288,276,509	4,340,681	(100,665,696)	191,951,494
4	September	289,875,225	4,373,693	(101,221,337)	193,027,581
5	October	290,566,073	4,776,403	(101,850,443)	193,492,033
6	November	294,529,527	3,532,409	(102,508,222)	195,553,714
7	December	298,931,548	1,607,264	(103,333,074)	197,205,738
8	January	300,212,892	727,530	(103,901,364)	197,039,058
9	February	300,419,343	1,136,922	(104,013,596)	197,542,670
10	March	301,405,300	1,031,913	(104,672,240)	197,764,972
11	April	302,320,874	769,517	(105,391,735)	197,698,656
12	May	303,543,029	945,727	(106,085,619)	198,403,137
13	June 2009	308,862,633	-	(106,480,932)	202,381,701
14	Forecasted Non Growth Capital	9,575,890	-	(6,466,136)	3,109,754
15	Total June 2009 Period End	$ 318,438,523	$ -	$ (112,947,068)	$ 205,491,455

Property Base Adjustments	$ (37,110,702)
Customer Deposits & Interest Accrued on Deposits	(434,601)
Adjusted Property Base	167,946,151
Working Capital	1,059,948
Total Rate Base	$ 169,006,099

(1) Includes:
(a) Includes Asset Retirement Obligation (2300K) and other deferred credits in Depreciation Reserve averaging ($838,807).
(b) Includes Contributions In Aid of Construction (27100 & 27101) averaging $10,403.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Schedule 3 - Summary of Property Base Adjustments

Line No.	Average Balance	Reference	Amount
	(A)	(B)	(C)
1	Unamortized Deferred Assets - Other		$ 2,757,128
2	Deferred Income Taxes		(39,867,830)
3	Net Property Base Adjustment		$ (37,110,702)

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Schedule 3 - Unamortized Deferred Assets - Other

Line No.	Month	FAS-109	Gas Jobs in Progress	Other	Total
	(A)	(B)	(C)	(D)	(E)
1	June 2008	$ 2,745,991	$ -	$ 9,365	$ 2,755,356
2	July	2,745,991	13,633	9,405	2,769,029
3	August	2,745,991	17,439	9,445	2,772,875
4	September	2,745,991	24,172	9,484	2,779,647
5	October	2,745,991	33,630	9,521	2,789,142
6	November	2,745,991	-	9,552	2,755,543
7	December	2,745,991	100,360	9,581	2,855,932
8	January	2,745,991	100,360	9,608	2,855,959
9	February	2,745,991	100,360	9,632	2,855,983
10	March	2,745,991	100,360	9,605	2,855,956
11	April	2,745,991	-	9,579	2,755,570
12	May	2,745,991	-	9,606	2,755,597
13	June 2009	2,745,991	-	9,631	2,755,622
					-
14	Total June 2009 Period End	$ 2,745,991	$ -	$ 9,631	$ 2,755,622

		FAS-109	Gas jobs in Progress	Other	Total
15	**December 2009**	$ 2,745,991	-	$ (2,005,646)	$ 2,757,128
16	*Emergency Response Time Incentive			(600,000)	
17	*Refund Due Customers b/t Diff of Temp & Perm Rates			2,962,145	
18	*NE Collection			(285,563)	
19	*NE Collection			(59,799)	
				$ 11,137	

*Items included in LDAF.

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Schedule 3 - Deferred Income Tax

Line No.	Description		Balance Sheet @ 12/31/2009
	(A)		(D)
	Property Related Differences:		
1	2820K	00T382 DEPRECIATION EXPENSE	$ (65,932,557)
2	2820S	00T382 DEPRECIATION EXPENSE	(405,051)
3		Subtotal	(66,337,608)
	Investment Tax Credit:		
4	25302	000000 DEFAULT ACTIVITY	(1,109,159)
5	25302	003057 AMORT INVEST CREDIT POST-1970	142,842
6	25302	00T399 INVESTMENT TAX CREDITS	652,992
7		Subtotal	(313,325)
	Property Base Adjustment Exhibit:		
8	Deferred Income Taxes Exhibit	*Includes Acct:*	(2,789,398)
9		18633 ENH Rate Case - Offset in Exhibit by Unamortized Deferred Assets	
10		2830S Accumulated State Deferred Income taxes	
11		25302 Inv Tax Credit Post - 1970	
12		25335 FAS 109 Regulatory Liability	
13		2830K Accumulated Deferred Income Taxes - Other	
	Data provided by Tax Department:		
	Less:		
14		Tax Repair Study	-
15		Additional Bonus Tax Depreciation	-
16		Subtotal	-
17	Less:		
18		Fixed Asset Study	32,572,501
	Plus:		
19	Increase in Tax Repairs	$9 million in Fiscal Year 2009 - $11 million in Fiscal Year 2010	(2,000,000)
20		$11 million in Fiscal Year 2010 - $13 million in Fiscal Year 2011	(1,000,000)
21			$ (39,867,830)

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Schedule 3 - Customer Deposits and Interest Accrued on Customer Deposits

Line No.	Description	Reference	Amount
	(A)	(B)	(C)
1	Customer Deposits		$ 389,286
2	Interest Accrued on Customer Deposits		45,316
3	Total Adjustment to Rate Base		$ 434,601

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Schedule 3A - Working Capital

Line No.	Description	Reference	Amount
	(A)	(B)	(C)
1	Prepayments		$ 3,019
2	Cash Working Capital Allowance		1,056,929
3	Total Working Capital		$ 1,059,948

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Schedule 3A - Prepayments

Line No.	Month		Total
	(A)		(B)
1	June 2008	$	2,017
2	July		1,345
3	August		672
4	September		493,488
5	October		449,725
6	November		393,887
7	December		338,049
8	January		282,211
9	February		226,373
10	March		170,535
11	April		114,697
12	May		58,858
13	June 2009		3,019
14	Total June 2009 Period End	$	3,019

ENERGYNORTH NATURAL GAS, INC d/b/a NATIONAL GRID NH
Schedule 3A - Cash Working Capital Allowance

Line No.	Description		Amount	Total
	(A)		(B)	(C)
1	Operations & Maintenance Expense		$ 155,706,773	
	Less:			
2	Purchased Gas		130,797,572	
3	Uncollectible Losses Allowance		3,759,035	
4			134,556,607	
5		Net	21,150,166	
6	Cash Allowance at 18.24/365			1,056,929
7	**Total Cash Working Capital Allowance**			$ 1,056,929