

NEW HAMPSHIRE GAS CORPORATION

COST OF GAS RATE

SUMMER PERIOD 2010

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Calculation of the Cost of Gas Rate

Period Covered: Summer Period May 1, 2010 through October 31, 2010

Total Anticipated Cost

	Propane	325,421 (Volume in Therms)	\$ 1.4590 (Cost/Therm)	\$ 474,789
Add:	Prior Period (Deficiency Uncollected)		\$ 14,915	
	Interest		\$ (514)	
Deduct:	Prior Period (Excess Collected)		\$ -	
	Interest		\$ -	
	Prior Period Adjusted			\$ <u>14,402</u>
	Total Anticipated Cost			\$ 489,191

Projected Gas Sales

291,257 THERMS

Cost of Gas

Cost of Gas Rate \$ 1.6796 PER THERM

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

Maximum Cost of Gas Rate \$ 2.0995 PER THERM

Issued :
Effective: May 1, 2010

Issued By: Karen L. Zink
Treasurer

In Compliance with DG 10-XXX, Order No.

NHPUC No. 1 GAS
 New Hampshire Gas Corporation

Proposed 42nd ~~39th~~ Revised Page 25
 Superseding 41st ~~38th~~ Revised Page 25

Calculation of the Cost of Gas Rate

Period Covered: ~~Summer Period May 1, 2009 through October 31, 2009~~
 Summer Period May 1, 2010 through October 31, 2010

Total Anticipated Cost

Propane	351,461	\$	0.9915	\$	348,474
	325,421	\$	1.4590	\$	474,789
	(Volume in Therms)		(Cost/Therm)		
Add: Prior Period (Deficiency Uncollected)		\$	-21,833	14,915	
Interest		\$	(1,096)	(514)	
Deduct: Prior Period (Excess Collected)		\$			
Interest		\$			
Prior Period Adjusted					-22,929
				\$	<u>14,402</u>
Total Anticipated Cost				\$	489,191

Projected Gas Sales

308,940 THERMS
 291,257 THERMS

Cost of Gas

Beginning Period Cost of Gas Rate	1.0537 PER THERM
	\$ <u>1.6796</u> PER THERM
Mid-Period Rate Adjustment – 6-1-09	0.0628 PER THERM
Mid-Period Rate Adjustment – 7-1-09	0.2006 PER THERM
Cost of Gas Rate Effective 5-1-10	\$ <u>1.6796</u> PER THERM

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

Maximum Cost of Gas Rate	1.3171 PER THERM
	\$ <u>2.0995</u> PER THERM

Issued : June 24, 2009 April XX, 2010
 Effective: July 1, 2009 May 1, 2010

Issued By: _____
 Karen L. Zink
 Title: Treasurer

In Compliance with DG 09-057, Order No. 24,962
 In Compliance with DG 10-XXX, Order No. XX,XXX

NEW HAMPSHIRE GAS CORPORATION

CONVERSION OF PRODUCED GAS COSTS TO THERMS

	1	2	3	4	5	6	7
				<u>VOLUMES</u>		<u>UNIT COST</u>	
	<u>PERIOD</u>	<u>UNIT</u>	<u>CONVERSION FACTOR</u>	<u>GALLONS</u>	<u>THERMS</u>	<u>PER GALLON</u>	<u>PER THERM</u>
PROPANE FROM INVENTORY	SUMMER 2010	GALLONS	0.91502	355,643	325,421	\$1.3350	\$1.4590

	MAY 10	JUN 10	JUL 10	AUG 10	SEP 10	OCT 10	TOTAL	LINE NO.
<u>SENDOUT</u>								1
FIRM SENDOUT *	53,254	44,118	41,341	40,526	47,843	83,658	310,740	2
COMPANY USE	2,447	2,115	2,123	2,080	2,300	3,616	14,681	3
TOTAL SENDOUT	55,701	46,233	43,464	42,606	50,143	87,274	325,421	4
* UNACCTED FOR VOLS INCLUDED	1,791	1,484	1,390	1,363	1,609	2,813	10,450	5
<u>COSTS</u>								6
PROPANE SENDOUT FROM ABOVE	55,701	46,233	43,464	42,606	50,143	87,274	325,421	7
COST/THERM FROM ATTACHMENT E	\$1.4051	\$1.4361	\$1.4542	\$1.4665	\$1.4786	\$1.4931	\$1.4590	8
TOTAL PROPANE COSTS	\$78,264	\$66,393	\$63,206	\$62,480	\$74,139	\$130,306	\$474,789	9
<u>REVENUES</u>								10
FIRM SALES	83,484	45,972	40,497	39,540	36,000	45,763	291,257	11
RATE/THERM PER TARIFF	\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796		12
TOTAL REVENUES	\$140,219	\$77,214	\$68,018	\$66,411	\$60,465	\$76,863	\$489,190	13
UNDER-/OVER COLLECTION	(\$61,955)	(\$10,821)	(\$4,812)	(\$3,931)	\$13,674	\$53,443	(\$14,401)	14
INTEREST FROM ATTACHMENT C	(\$43)	(\$142)	(\$163)	(\$175)	(\$163)	(\$72)	(\$759)	15
FINAL UNDER-/OVER COLLECTION	\$15,159	(\$61,998)	(\$10,963)	(\$4,975)	\$13,512	\$53,371	\$0	16

NEW HAMPSHIRE GAS CORPORATION

COG REFUND INTEREST CALCULATION FOR THE SUMMER PERIOD MAY 2010 THROUGH OCTOBER 2010

LINE NO.	MONTH	(1) BEG. OF MONTH BALANCE	(2) -OVER UNDER COLLECT	(3) REFUNDS	(4) END OF MONTH BALANCE COL. 1+2+3	(5) AVERAGE BALANCE COL. 1+4/2	(6) ANNUAL INTEREST RATE	(7) INTEREST AMOUNT	(8) END MONTH BAL. WITH INTEREST COL. 4+7
1	NOV	14,915	0	0	14,915	14,915	3.25	40	14,956
2	DEC	14,956	0	0	14,956	14,956	3.25	41	14,996
3	JAN 2010	14,996	0	0	14,996	14,996	3.25	41	15,037
4	FEB	15,037	0	0	15,037	15,037	3.25	41	15,078
5	MAR	15,078	0	0	15,078	15,078	3.25	41	15,118
6	APR	15,118	0	0	15,118	15,118	3.25	41	15,159
7	MAY	15,159	(61,955)	0	(46,796)	(15,818)	3.25	(43)	(46,839)
8	JUN	(46,839)	(10,821)	0	(57,660)	(52,250)	3.25	(142)	(57,802)
9	JUL	(57,802)	(4,812)	0	(62,613)	(60,208)	3.25	(163)	(62,776)
10	AUG	(62,776)	(3,931)	0	(66,707)	(64,742)	3.25	(175)	(66,882)
11	SEP	(66,882)	13,674	0	(53,208)	(60,045)	3.25	(163)	(53,371)
12	OCT	(53,371)	53,443	0	73	(26,649)	3.25	(72)	0
								<u>(514)</u>	

BEG. BAL. W/INTEREST = -OVER/UNDER BEG.BAL. @ NOV 2009 + INTEREST EXPENSE NOV 2009 THROUGH APR 2010

$$\begin{aligned}
 &= \text{COL. 1, LINE 1} & + & \text{COL. 7, LINES 1 TO 12} \\
 &= \underline{14,915} & + & \underline{(514)} \\
 &= \underline{\underline{14,402}}
 \end{aligned}$$

NEW HAMPSHIRE GAS CORPORATION

ACTUAL -OVER/UNDER COLLECTION MAY 2009 THROUGH OCTOBER 2009

ALL IN THERMS

	<u>PRIOR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	TOTALS
1 SALES (THERMS)		78,757	45,445	40,649	39,540	36,000	47,398	287,789
2 COG RATE PER TARIFF		\$1.0537	\$1.1165	\$1.3171	\$1.3171	\$1.3171	\$1.3171	
3 RECOVERED COSTS= SALES X COG RATE		\$82,986	\$50,739	\$53,539	\$52,078	\$47,416	\$62,428	\$349,186
4 USED BY UTILITY FOR MAKING GAS (THERMS)		2,447	2,115	2,123	2,080	2,300	3,616	14,681
5 HEATING DEGREE DAYS (CONCORD, NH)		278	89	0	0	223	597	1187
6 TOTAL PURCHASED AND PRODUCED GAS (THERMS)		53,089	44,898	42,905	41,243	49,989	90,994	323,118
7 COST PER THERM		\$1.1679	\$1.1584	\$1.1256	\$1.1401	\$1.2257	\$1.2794	\$1.1978
8 TOTAL COSTS		\$62,004	\$52,010	\$48,293	\$47,019	\$61,272	\$116,418	\$387,015
9 ACTUAL -OVER/ UNDER COLLECTION		(\$20,983)	\$1,271	(\$5,246)	(\$5,059)	\$13,856	\$53,990	\$37,829
10 INTEREST AMOUNT		(\$89)	(\$116)	(\$121)	(\$136)	(\$124)	(\$33)	(\$618)
11 LINE 8 PLUS LINE 9, PLUS PRIOR -OVER/UNDER								

NEW HAMPSHIRE GAS CORPORATION
PROPANE INVENTORY
FOR THE SUMMER PERIOD MAY TO OCTOBER 2010

LINE NO.

1	April 2010 (Estimated)	<u>Therms</u>	<u>Cost</u>	<u>Rate</u>	
2				<u>Therm</u>	<u>Gal.</u>
3					
4	Beginning Balance	76,381	\$103,520	\$1.3553	\$1.2401
5	Received during month	80,000	\$103,160	\$1.2895	\$1.1799
6	Total Available	156,381	\$206,680	\$1.3216	\$1.2093
7	Less Vapor	89,821	\$118,711	\$1.3216	\$1.2093
8	Ending Balance	66,560	\$87,969	\$1.3216	\$1.2093
9					
10	May 2010 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Rate</u>	
11				<u>Therm</u>	<u>Gal.</u>
12					
13	Beginning Balance	66,560	\$87,969	\$1.3216	\$1.2093
14	Received during month	75,000	\$110,924	\$1.4790	\$1.3533
15	Total Available	141,560	\$198,893	\$1.4050	\$1.2856
16	Less Vapor	55,701	\$78,264	\$1.4051	\$1.2857
17	Ending Balance	85,859	\$120,629	\$1.4050	\$1.2856
18					
19	June 2010 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Rate</u>	
20				<u>Therm</u>	<u>Gal.</u>
21					
22	Beginning Balance	85,859	\$120,629	\$1.4050	\$1.2856
23	Received during month	55,000	\$81,645	\$1.4844	\$1.3583
24	Total Available	140,859	\$202,274	\$1.4360	\$1.3140
25	Less Vapor	46,233	\$66,393	\$1.4361	\$1.3140
26	Ending Balance	94,626	\$135,881	\$1.4360	\$1.3139
27					
28	July 2010 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Rate</u>	
29				<u>Therm</u>	<u>Gal.</u>
30					
31	Beginning Balance	94,626	\$135,881	\$1.4360	\$1.3139
32	Received during month	50,000	\$74,427	\$1.4885	\$1.3621
33	Total Available	144,626	\$210,308	\$1.4541	\$1.3306
34	Less Vapor	43,464	\$63,206	\$1.4542	\$1.3306
35	Ending Balance	101,162	\$147,102	\$1.4541	\$1.3305
36					
37	August 2010 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Rate</u>	
38				<u>Therm</u>	<u>Gal.</u>
39					
40	Beginning Balance	101,162	\$147,102	\$1.4541	\$1.3305
41	Received during month	45,000	\$67,230	\$1.4940	\$1.3671
42	Total Available	146,162	\$214,332	\$1.4664	\$1.3418
43	Less Vapor	42,606	\$62,480	\$1.4665	\$1.3418
44	Ending Balance	103,556	\$151,852	\$1.4664	\$1.3418
45					
46	September 2010 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Rate</u>	
47				<u>Therm</u>	<u>Gal.</u>
48					
49	Beginning Balance	103,556	\$151,852	\$1.4664	\$1.3418
50	Received during month	50,000	\$75,179	\$1.5036	\$1.3758
51	Total Available	153,556	\$227,031	\$1.4785	\$1.3528
52	Less Vapor	50,143	\$74,139	\$1.4786	\$1.3529
53	Ending Balance	103,414	\$152,891	\$1.4784	\$1.3528
54					
55	October 2010 (Forecasted)	<u>Therms</u>	<u>Cost</u>	<u>Rate</u>	
56				<u>Therm</u>	<u>Gal.</u>
57					
58	Beginning Balance	103,414	\$152,891	\$1.4784	\$1.3528
59	Received during month	75,000	\$113,485	\$1.5131	\$1.3846
60	Total Available	178,414	\$266,377	\$1.4930	\$1.3662
61	Less Vapor	87,274	\$130,306	\$1.4931	\$1.3662
62	Ending Balance	91,140	\$136,070	\$1.4930	\$1.3661
63					
64					
	AVERAGE SUMMER RATE			\$1.4590	325,421 \$474,789

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill																							
12 MOS ENDED 10/2009							November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct		
Typical Usage:							111	152	164	209	178	139	953	82	64	27	22	39	61	297	1,250		
Residential Heating																							
Winter:																							
Cust. Chg.							\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00										
Delivery Charge:																							
First 80 therms @ \$0.8930							\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$428.64										
Next 120 therms @ \$0.6850							\$21.24	\$49.11	\$57.22	\$82.20	\$67.36	\$40.50	\$317.63										
Over 200 therms @ \$0.5355							\$0.00	\$0.00	\$0.00	\$5.04	\$0.00	\$0.00	\$5.04										
Summer:																							
Cust. Chg.														\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.00		
Delivery Charge:																							
First 80 therms @ \$0.9458														\$75.66	\$60.89	\$25.90	\$21.00	\$37.09	\$58.09	\$278.63	\$707.27		
Next 120 therms @ \$0.7378														\$1.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.58	\$319.21	
Over 200 therms @ \$0.5882														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.04	
Total Customer Charge/Base Rate Amount							\$99.68	\$127.55	\$135.66	\$165.68	\$145.80	\$118.94	\$793.32	\$84.24	\$67.89	\$32.90	\$28.00	\$44.09	\$65.09	\$322.21	\$1,115.53		
Deferred Revenue Surcharge							\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000				
Deferred Revenue Surcharge Total							\$5.22	\$7.13	\$7.69	\$9.84	\$8.38	\$6.54	\$44.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Rate Case Surcharge							\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000				
Rate Case Surcharge Total							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CGA Rates - (Seasonal)							\$2.2408	\$2.2408	\$2.2408	\$2.2408	\$2.2408	\$2.2408		\$1.0537	\$1.1165	\$1.3171	\$1.3171	\$1.3171	\$1.3171				
Total COG							\$248.73	\$339.93	\$366.46	\$469.27	\$399.62	\$311.74	\$2,135.75	\$86.55	\$71.88	\$36.06	\$29.24	\$51.66	\$80.90	\$356.29	\$2,492.04		
Total Bill							\$354	\$475	\$510	\$645	\$554	\$437	\$2,974	\$171	\$140	\$69	\$57	\$96	\$146	\$678	\$3,652		
Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge Typical Residential Heating Bill																							
12 MOS ENDED 10/2010							November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct		
Typical Usage:							111	152	164	209	178	139	953	82	64	27	22	39	61	297	1,250		
Residential Heating																							
Winter:																							
Cust. Chg.							\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20										
Delivery Charge:																							
First 80 therms @ \$1.0694							\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$513.29										
Next 120 therms @ \$0.8614							\$26.70	\$61.76	\$71.96	\$103.36	\$84.71	\$50.92	\$399.41										
Over 200 therms @ \$0.7118							\$0.00	\$0.00	\$0.00	\$6.70	\$0.00	\$0.00	\$6.70										
Summer:																							
Cust. Chg.														\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20	\$98.40		
Delivery Charge:																							
First 80 therms @ \$1.0694														\$85.55	\$68.84	\$29.28	\$23.74	\$41.94	\$65.68	\$315.03	\$828.32		
Next 120 therms @ \$0.8614														\$1.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.84	\$401.25		
Over 200 therms @ \$0.7118														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.70		
Total Customer Charge/Base Rate Amount							\$120.45	\$155.51	\$165.71	\$203.81	\$178.45	\$144.67	\$968.60	\$95.59	\$77.04	\$37.48	\$31.94	\$50.14	\$73.88	\$366.07	\$1,334.68		
Seasonal Cust. Charge/Base Rate Diff. from previous year													\$175.28 22.1%							\$43.86 13.6%	\$219.15 19.6%		
Deferred Revenue Surcharge							\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00			
Deferred Revenue Surcharge Total							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Rate Case Surcharge							\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590		\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851				
Rate Case Surcharge Total							\$6.55	\$8.95	\$9.65	\$12.36	\$10.52	\$8.21	\$56.23	\$6.99	\$5.48	\$2.33	\$1.89	\$3.34	\$5.22	\$25.24	\$81.47		
CGA Rates - (Seasonal)							\$1.3402	\$1.3402	\$1.3402	\$1.3402	\$1.3402	\$1.3402		\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796				
Total COG							\$148.76	\$203.31	\$219.18	\$280.66	\$239.01	\$186.45	\$1,277.37	\$137.96	\$108.13	\$45.99	\$37.29	\$65.87	\$103.16	\$498.40	\$1,775.77		
Seasonal COG Difference from previous year													-\$858.38 -40.2%							\$142.11 39.9%	-\$716.26 -28.7%		
Total Bill							\$276	\$368	\$395	\$497	\$428	\$339	\$2,302	\$241	\$191	\$86	\$71	\$119	\$182	\$890	\$3,192		
Seasonal Total Bill Difference from previous year													-\$672							\$211	-\$460		
Seasonal Percent Change from previous year													-22.6%							31.1%	-12.6%		
Seasonal Percent Change resulting from Base Rates													5.9%							6.5%	6.0%		
Seasonal Percent Change resulting from COG													-28.9%							20.9%	-19.6%		

Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge																							
Typical Residential Heating Bill																							
12 MOS ENDED 10/2009							November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct		
Typical Usage:							73	112	165	211	158	138	858	51	35	20	17	21	24	169	1,026		
Residential Heating																							
Winter:																							
Cust. Chg.							\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00										
Delivery Charge:																							
First 80 therms @ \$0.8930							\$65.42	\$71.44	\$71.44	\$71.44	\$71.44	\$71.44	\$422.62										
Next 120 therms @ \$0.6850							\$0.00	\$21.74	\$58.24	\$82.20	\$53.68	\$39.99	\$255.85										
Over 200 therms @ \$0.5355							\$0.00	\$0.00	\$0.00	\$5.84	\$0.00	\$0.00	\$5.84										
Summer:																							
Cust. Chg.														\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$7.00	\$42.00	\$84.00		
Delivery Charge:																							
First 80 therms @ \$0.9458														\$48.29	\$32.89	\$18.90	\$16.10	\$20.30	\$23.10	\$159.58	\$582.20		
Next 120 therms @ \$0.7378														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255.85	
Over 200 therms @ \$0.5882														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.84	
Total Customer Charge/Base Rate Amount							\$72.42	\$100.18	\$136.68	\$166.48	\$132.12	\$118.43	\$726.31	\$55.29	\$39.89	\$25.90	\$23.10	\$27.30	\$30.10	\$201.58	\$927.88		
Deferred Revenue Surcharge							\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470	\$0.0470		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000				
Deferred Revenue Surcharge Total							\$3.44	\$5.25	\$7.76	\$9.91	\$7.44	\$6.50	\$40.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40.31	
Rate Case Surcharge							\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000				
Rate Case Surcharge Total							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CGA Rates - (Seasonal)							\$1.8139	\$1.6498	\$1.6498	\$1.6498	\$1.6498	\$2.1008		\$1.0537	\$1.1165	\$1.3171	\$1.3171	\$1.3171	\$1.3171				
Total COG							\$132.89	\$184.35	\$272.25	\$347.94	\$261.26	\$290.71	\$1,489.40	\$53.80	\$38.83	\$26.32	\$22.42	\$28.26	\$32.16	\$201.80	\$1,691.19		
Total Bill							\$209	\$290	\$417	\$524	\$401	\$416	\$2,256	\$109	\$79	\$52	\$46	\$56	\$62	\$403	\$2,659		
Shows the effect of the Unit Cost of Gas, Delivery Charge, & Base Rate Charge																							
Typical Residential Heating Bill																							
12 MOS ENDED 10/2010							November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct		
Typical Usage:							73	112	165	211	158	138	858	51	35	20	17	21	24	169	1,026		
Residential Heating																							
Winter:																							
Cust. Chg.							\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20										
Delivery Charge:																							
First 80 therms @ \$1.0694							\$78.34	\$85.55	\$85.55	\$85.55	\$85.55	\$85.55	\$506.08										
Next 120 therms @ \$0.8614							\$0.00	\$27.34	\$73.23	\$103.36	\$67.50	\$50.29	\$321.71										
Over 200 therms @ \$0.7118							\$0.00	\$0.00	\$0.00	\$7.76	\$0.00	\$0.00	\$7.76										
Summer:																							
Cust. Chg.														\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$8.20	\$49.20	\$98.40		
Delivery Charge:																							
First 80 therms @ \$1.0694														\$54.60	\$37.19	\$21.37	\$18.20	\$22.95	\$26.11	\$180.42	\$686.50		
Next 120 therms @ \$0.8614														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$321.71	
Over 200 therms @ \$0.7118														\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77.76	
Total Customer Charge/Base Rate Amount							\$86.54	\$121.09	\$166.98	\$204.87	\$161.24	\$144.03	\$884.75	\$62.80	\$45.39	\$29.57	\$26.40	\$31.15	\$34.31	\$229.62	\$1,114.37		
Seasonal Cust. Charge/Base Rate Diff. from previous year													\$158.45							\$28.05	\$186.49		
Seasonal Percent Change from previous year													21.8%							13.9%	20.1%		
Deferred Revenue Surcharge							\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000											
Deferred Revenue Surcharge Total							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Case Surcharge							\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590	\$0.0590		\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851	\$0.0851				
Rate Case Surcharge Total							\$4.32	\$6.59	\$9.74	\$12.44	\$9.34	\$8.16	\$50.60	\$4.34	\$2.96	\$1.70	\$1.45	\$1.83	\$2.08	\$14.35	\$64.95		
CGA Rates - (Seasonal)							\$1.3743	\$1.3743	\$1.4796	\$1.5103	\$1.6374	\$1.6374		\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796	\$1.6796				
Total COG							\$100.68	\$153.56	\$244.16	\$318.52	\$259.30	\$226.59	\$1,302.82	\$85.76	\$58.42	\$33.56	\$28.59	\$36.04	\$41.02	\$283.38	\$1,586.20		
Seasonal COG Difference from previous year													-186.58							\$81.59	\$-104.99		
Seasonal Percent Change from previous year													-12.5%							40.4%	-6.2%		
Total Bill							\$192	\$281	\$421	\$536	\$430	\$379	\$2,238	\$153	\$107	\$65	\$56	\$69	\$77	\$527	\$2,766		
Seasonal Total Bill Difference from previous year													-\$18							\$124	\$106		
Seasonal Percent Change from previous year													-0.8%							30.7%	4.0%		
Seasonal Percent Change resulting from Base Rates													7.0%							7.0%	7.0%		
Seasonal Percent Change resulting from COG													-8.3%							20.2%	-3.9%		

Supplemental Schedule C

Propane Spot Market Purchase Cost Analysis SUMMER 2010

		<u>Mt. Belvieu</u>		<u>Broker Fee</u>				<u>Pipeline Fee</u>		<u>PERC Fee</u>		<u>@ Selkirk</u>		<u>Truck to Keene</u>		<u>\$ per Gal.</u>		<u>Therm</u>
1	MAY	1.1450	+	0.0100	=	1.1550	+	0.1240	+	0.0050	=	1.2840	+	0.0693	=	1.3533	=	1.4790
2																		
3	JUNE	1.1500	+	0.0100	=	1.1600	+	0.1240	+	0.0050	=	1.2890	+	0.0693	=	1.3583	=	1.4844
4																		
5	JULY	1.1538	+	0.0100	=	1.1638	+	0.1240	+	0.0050	=	1.2928	+	0.0693	=	1.3621	=	1.4885
6																		
7	AUG	1.1588	+	0.0100	=	1.1688	+	0.1240	+	0.0050	=	1.2978	+	0.0693	=	1.3671	=	1.4940
8																		
9	SEPT	1.1675	+	0.0100	=	1.1775	+	0.1240	+	0.0050	=	1.3065	+	0.0693	=	1.3758	=	1.5036
10																		
11	OCT	1.1763	+	0.0100	=	1.1863	+	0.1240	+	0.0050	=	1.3153	+	0.0693	=	1.3846	=	1.5131

Mt. Belvieu settlement prices based on New York Mercantile propane futures market quotations of 03/10/10.

Rate Case Surcharge Calculation

			Line No.
Recoverable Rate Case Expense		\$35,524	1
Recoverable Temporary Rate Reconciliation - Residential		\$13,496	2
Recoverable Temporary Rate Reconciliation - Industrial/Commercial		\$32,130	3
Total Rate Case Surcharge Expenses		<u>\$81,149</u>	4
			5
	<u>Winter</u>	<u>Therms</u>	6
November (actual)	88,955	\$5,248	7
December (actual)	107,806	\$6,361	8
January (actual)	242,030	\$14,280	12
February (actual)	208,908	\$12,326	13
March (forecasted)	175,200	\$10,337	14
April (forecasted)	132,607	<u>\$7,824</u>	15
			16
Total Recovery through April 2010		\$56,375	17
			18
Remaining Expenses to be Recovered		<u>\$24,774</u>	19
			20
	<u>Summer</u>	<u>Therms</u>	21
May	83,484		22
June	45,972		23
July	40,497		24
August	39,540		25
September	36,000		26
October	45,763		27
			28
Total Therms Sales 5/2010 - 10/2010		291,257	29
Rate Case Surcharge per Therm		<u><u>\$0.0851</u></u>	30

Summary of Temporary Rate Reconciliation Calculation															
			Temporary Rates	Proposed Rates	Recoverable						Temporary Rates	Proposed Rates	Recoverable		
		Cust Chge	\$7.00	\$8.20	\$1.20					Cust Chge	\$14.00	\$16.40	\$2.40		
		First 80	\$0.9458	\$1.0694	\$0.1236					First 80	\$0.9458	\$1.0694	\$0.1236		
		Next 120	\$0.7378	\$0.8614	\$0.1236					Next 120	\$0.7378	\$0.8614	\$0.1236		
			\$0.5882	\$0.7118	\$0.1236					Over 200	\$0.5882	\$0.7118	\$0.1236		
Residential	May		July	August	September	October	Total	Industrial/Commercial	May	June	July	August	September	October	Total
Customers	782	728	737	735	761	777	4,520	Customers	328	323	324	324	322	321	1,942
First 80 Therms	17,990	10,117	8,523	7,386	7,215	10,517		First 80	14,716	8,351	6,818	6,640	6,297	8,080	
Next 120 Therms	1,030	29	0	10	0	217		Next 120	10,174	5,939	5,461	5,247	5,214	5,909	
Over 200 Therms	358	0	0	0	0	1,940		Over 200	34,489	21,007	19,848	20,267	17,274	20,597	
Total Therms	19,378	10,147	8,523	7,396	7,215	12,674	65,332	Total Therms	59,379	35,298	32,126	32,154	28,785	34,586	222,328
Cust Chge Revenues	\$938.40	\$873.60	\$884.40	\$882.00	\$913.20	\$932.40	\$5,424.00	Cust Chge Revenues	\$787.20	\$775.20	\$777.60	\$777.60	\$772.80	\$770.40	\$4,660.80
First 80 Revenues	\$2,222.63	\$1,250.01	\$1,052.98	\$912.58	\$891.38	\$1,299.41	\$7,628.99	First 80 Revenues	\$1,818.18	\$1,031.78	\$842.37	\$820.35	\$778.05	\$998.34	\$6,289.06
Next 120 Revenues	\$127.24	\$3.64	\$0.00	\$1.27	\$0.00	\$26.83	\$158.98	Next 120 Revenues	\$1,256.99	\$733.78	\$674.67	\$648.25	\$644.19	\$730.07	\$4,687.95
Over 200 Revenues	\$44.26	\$0.00	\$0.00	\$0.00	\$0.00	\$239.64	\$283.90	Over 200 Revenues	\$4,261.14	\$2,595.50	\$2,452.23	\$2,504.04	\$2,134.23	\$2,544.75	\$16,491.90
Total Recoverable	\$3,332.53	\$2,127.24	\$1,937.38	\$1,795.85	\$1,804.58	\$2,498.29	\$13,495.87	Total Recoverable	\$8,123.52	\$5,136.27	\$4,746.86	\$4,750.25	\$4,329.27	\$5,043.56	\$32,129.71

Summary of Rate Case Expense	
Legal Expenses	Amount
Jan-09	\$2,475
Feb-09	\$1,519
Mar-09	\$6,556
Apr-09	\$3,018
May-09	\$0
Jun-09	\$0
Jul-09	\$1,112
Aug-09	\$3,544
Sept-09	\$7,082
Oct-09	\$8,893
Nov-09	\$1,155
UPS Expenses	
Mar-09	\$8
Apr-09	\$7
Jun-09	\$54
NorthStar - LNG Report	\$600
Recoverable Rate Case Expense	\$36,024
Less Audit - related	(\$500)
Total Recoverable Rate Case Expense	\$35,524

	Commodity Price		Pipeline Fee		Broker Fee		PERC		Trucking		NHGC Price	Contract Volumes	NHGC Cost	Plan Price	Contract Volumes	Plan Cost	Cost Premium	Per Gallon Premium
April	0.7763	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$0.9615	130,000	\$124,995	\$1.0098	130,000	\$131,274	\$6,279	\$0.0483
May	0.7763	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$0.9615	97,500	\$93,746	\$1.0098	97,500	\$98,456	\$4,709	\$0.0483
June	0.8213	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$1.0065	97,500	\$98,134	\$1.0548	97,500	\$102,843	\$4,709	\$0.0483
July	0.8050	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$0.9902	130,000	\$128,726	\$1.0385	130,000	\$135,005	\$6,279	\$0.0483
August	0.9475	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$1.1327	97,500	\$110,438	\$1.1810	97,500	\$115,148	\$4,709	\$0.0483
September	0.9475	+	0.1002	+	0.0100	+	0.0050	+	0.0700	=	\$1.1327	97,500	\$110,438	\$1.1810	97,500	\$115,148	\$4,709	\$0.0483
Total												650,000	\$666,478		650,000	\$697,873	\$31,395	\$0.0483

Delivery Month	Contract Price (1)	Contract Volumes (2)	Total Contract Cost (3)	Average Delivered Spot Price (4)	Contract Volumes (5)	Hypothetical Spot Cost (6)	Incremental Cost / (Savings) of Plan (7)
			(1) x (2)			(4) x (5)	(3) - (6)
Nov-09	\$1.3402	80,000	\$107,216	\$1.27	80,000	\$101,588	\$5,628
Dec-09	\$1.3402	120,000	\$160,824	\$1.46	120,000	\$174,760	(\$13,936)
Jan-10	\$1.3402	180,000	\$241,236	\$1.68	180,000	\$302,958	(\$61,722)
Feb-10	\$1.3402	130,000	\$174,226	\$1.71	130,000	\$222,608	(\$48,382)
Total			\$683,502			\$801,915	(\$118,413)

New Hampshire Gas Corporation- Summer 2010 Weather Normalization - Firm Sendout													
Month	Actual Firm Sendout	Base Use	Heat Use	Actual Calendar Month Degree Days	Normal Calendar Month Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normalized Firm Sendout	Actual Company Use	Unaccounted For 3.48%	Total Firm Sendout
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			(1) - (2)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)		(10 - 11) * 3.48%	(10) - (11) + (12)
May	53,089	42,074	11,015	278	299	(21)	39.62	822	11,837	53,911	2,447	1,791	53,254
June	44,898	42,074	2,824	89	84	5	31.73	(149)	2,675	44,749	2,115	1,484	44,118
July	42,905	42,074	831	0	0	0	0.00	0	0	42,074	2,123	1,390	41,341
August	41,243	42,074	0	0	0	0	0.00	0	0	41,243	2,080	1,363	40,526
September	49,989	42,074	7,915	223	182	41	35.49	(1,455)	6,460	48,534	2,300	1,609	47,843
October	90,994	42,074	48,920	597	517	80	81.94	(6,534)	42,386	84,460	3,616	2,813	83,658
Total	323,118	252,444	71,505	1,187	1,082	105		(7,316)	63,358	314,971	14,681	10,450	310,740

New Hampshire Gas Corporation											
Weather Normalization - Sales Rate Residential											
Month	Billing Cycle Customers	Billing Cycle Sales	Base Load	Heating Load	Billing Cycle Monthly Actual Degree Days	Billing Cycle Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				(1) - (3)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)
May	782	19,378	7,301	12,078	491	547	(56)	24.60	1,382	13,460	20,760
June	728	10,147	7,301	2,847	249	266	(17)	11.41	193	3,039	10,340
July	737	8,523	7,301	1,223	75	71	4	16.33	(65)	1,158	8,458
August	735	7,386	7,301	0	0	0	0	0.00	0	0	7,386
September	761	7,215	7,301	0	40	33	7	0.00	0	0	7,215
October	777	10,616	7,301	3,316	280	233	47	11.83	(555)	2,760	10,061
Total		63,265	43,803	19,462	1,136	1,151	(15)	64	955	20,417	64,220

New Hampshire Gas Corporation											
Weather Normalization - Sales Rate Commercial											
Month	Billing Cycle Customers	Billing Cycle Sales	Base Load	Heating Load	Billing Cycle Monthly Actual Degree Days	Billing Cycle Monthly Normal Degree Days	Colder (Warmer) Than Normal	Actual Unit Heat Load Therm/DD	Weather Adjustment	Normal Heat Load	Normal Firm Billing Cycle Therms
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				(1) - (3)			(4) - (5)	(3) / (4)	(6) X (7)	(3) + (8)	(1) - (3) + (9)
May	328	59,379	30,470	28,910	503	561	(58)	57.49	3,345	32,254	62,724
June	323	35,298	30,470	4,829	255	273	(18)	18.90	335	5,163	35,633
July	324	32,126	30,470	1,657	79	74	4	21.09	(87)	1,569	32,039
August	324	32,154	30,470	0	0	0	0	0.00	0	0	32,154
September	322	28,785	30,470	0	32	26	6	0.00	0	0	28,785
October	321	36,782	30,470	6,313	265	220	45	23.80	(1,080)	5,233	35,702
Total		224,524	182,817	41,707	1,134	1,154	(21)	121	2,512	44,219	227,036

May	83,484
June	45,972
July	40,497
August	39,540
September	36,000
October	45,763
Total Summer	291,257