ENERGYNORTH NATURAL GAS, INC.
Calculation of the Projected Over or Under Collection of the
2010 Summer Cost of Gas Filing
DG 10-051

06/01/2010

Under/(Over) Collection as of 6/1/10		$ 7,566
Forecasted firm Residential therm sales 6/1/10 - 10/31/10	9,669,911	
Residential Cost of Gas Rate per therm	$ (0.7209)	
Forecasted firm C&I High Winter Use therm sales 6/1/10 - 10/31/10	5,981,392	
C&I- High Winter Use Cost of Gas Rate per therm	$ (0.7212)	
Forecasted firm C&I Low Winter therm sales 61/10 - 10/31/10	3,054,788	
C&I- Low Winter Use Cost of Gas Rate per therm	$ (0.7202)	
Forecasted firm Residential therm sales 5/10	1,475,977	
Residential Cost of Gas Rate per therm	$ (0.7209)	
Forecasted firm C&I High Winter Use therm sales 5/10	964,307	
C&I- High Winter Use Cost of Gas Rate per therm	$ (0.7212)	
Forecasted firm C&I Low Winter Use therm sales 5/10	281,771	
C&I- Low Winter Use Cost of Gas Rate per therm	$ (0.7202)	
Forecast recovered costs at current rate 5/01/10 - 10/31/10		(15,447,299)
Accrued Unbilled Revenue		-
Revised projected gas costs 5/1/10- 10/31/10		$ 15,297,988
Estimated interest charged (credited) to customers 5/1/10-10/31/10		(234)
Projected under / (over) collection as of 10/31/10 (A)		$ (141,979)

Actual Gas Costs through 5/1/10	$ -	
Revised projected gas costs 5/1/10 - 10/31/10	15,297,754	
Estimated total adjusted gas costs 05/01/10 - 10/31/10 (B)		$ 15,297,754

Under/ (over) collection as percent of total gas costs (A/B)	-0.93%

Projected under / (over) collections as of 10/31/10(A)	$ (141,979)
Forecasted firm therm sales 6/01/10 - 10/31/10 (C)	16,855,462
Change in rate used to reduce forecast under/(over) collection (A/C)	$ (0.0084)
Current Cost of Gas Rate	$ 0.7209
Revised Cost of Gas Rate	$ 0.7125

Revised as follows:

The revised projected gas costs include the May - October 2010 NYMEX settled price as of May 21, 2010

Compliance rates per New Hampshire Public Utilities Commission Order Number 25,094 dated April 29, 2010 in Docket DG 10-051 (April Order): The Company may adjust the approved cost of gas rate of $0.7209 per therm upwards by no more than 25% or $0.1802 per therm. The adjusted cost of gas rate shall not be more than $0.9011 per therm pursuant to April Order.

ENERGYNORTH NATURAL GAS, INC.
Projected Over or Under Collection

Without Rate Adjustment	Apr-10	May-10 (estimate)	Jun-10 (estimate)	Jul-10 (estimate)	Aug-10 (estimate)	Sep-10 (estimate)	Oct-10 (estimate)	Nov-10 (estimate)	Total Off-Peak
Total Demand		$ 542,338	$ 542,311	$ 542,338	$ 542,338	$ 542,311	$ 542,338		$ 3,253,976
Total Commodity		$ 1,869,044	$ 1,386,366	$ 1,393,896	$ 1,439,007	$ 1,640,559	$ 3,065,854		$ 10,794,727
Hedge Savings		$ 550,222	$ -	$ -	$ -	$ -	$ 323,151		$ 873,373
Total Gas Costs		$ 2,961,604	$ 1,928,677	$ 1,936,235	$ 1,981,346	$ 2,182,871	$ 3,931,344		$ 14,922,076
Adjustments and Indirect Costs									
Refunds & Adjustments		$ -	$ -	$ -	$ -	$ -	$ -		$ -
It Margin		-	-	-	-	-	-		-
Inventory Financing		-	-	-	-	-	-		-
Transportation Revenue		-	-	-	-	-	-		-
Broker Revenue		-	-	-	-	-	-		-
Off System and Capacity Release		-	-	-	-	-	-		-
Fixed Price Option Admin.		-	-	-	-	-	-		-
Bad Debt Costs		69,059	46,481	46,663	47,746	52,587	94,589		357,125
Working Capital		2,685	1,748	1,755	1,796	1,979	3,564		13,526
Misc Overhead		877	877	877	877	877	877		5,260
Production & Storage		-	-	-	-	-	-		-
Total Indirect Costs		$ 72,621	$ 49,106	$ 49,294	$ 50,419	$ 55,443	$ 99,029		$ 375,911
Interest		$ 359	$ 460	$ 118	$ (81)	$ (288)	$ (802)		$ (234)
Total Gas Costs plus Indirect Costs		$ 3,034,584	$ 1,978,243	$ 1,985,647	$ 2,031,684	$ 2,238,025	$ 4,029,571		$ 15,297,754
Collections		$ (1,962,421)	$ (2,668,172)	$ (1,878,839)	$ (1,731,334)	$ (1,893,555)	$ (2,715,574)	$ (2,597,403)	$ (15,447,299)
Less FPO Premium		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unbilled		$ (826,471)	$ (313,866)	$ (540,196)	$ (906,921)	$ (1,385,000)	$ (2,984,439)	$ -	$ (6,956,894)
Reverse Prior Month Unbilled		$ -	$ 826,471	$ 313,866	$ 540,196	$ 906,921	$ 1,385,000	$ 2,984,439	$ 6,956,894
Prior Period	$ 7,566	$ 245,691	$ (177,323)	$ (119,523)	$ (66,375)	$ (133,609)	$ (285,442)	$ 387,037	$ (141,979)
Total Forecasted Sales Volumes		2,722,055	3,701,258	2,606,423	2,401,822	2,626,827	3,766,964		17,825,350
Total Forecasted Collections		$ (1,962,421)	$ (2,668,172)	$ (1,878,839)	$ (1,731,334)	$ (1,893,555)	$ (2,715,574)	$ (2,597,403)	$ (15,447,299)

With Rate Adjustment	Apr-10	May-10 (estimate)	Jun-10 (estimate)	Jul-10 (estimate)	Aug-10 (estimate)	Sep-10 (estimate)	Oct-10 (estimate)	Nov-10 (estimate)	Total Off-Peak
Total Demand		$ 542,338	$ 542,311	$ 542,338	$ 542,338	$ 542,311	$ 542,338	$ -	$ 3,253,976
Total Commodity		$ 1,869,044	$ 1,386,366	$ 1,393,896	$ 1,439,007	$ 1,640,559	$ 3,065,854	$ -	$ 10,794,727
Hedge Savings		$ 550,222	$ -	$ -	$ -	$ -	$ 323,151	$ -	$ 873,373
Total Gas Costs		$ 2,961,604	$ 1,928,677	$ 1,936,235	$ 1,981,346	$ 2,182,871	$ 3,931,344	$ -	$ 14,922,076
Adjustments and Indirect Costs									
Prior Period Adjustment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
It Margin		-	-	-	-	-	-	-	-
Inventory Financing		-	-	-	-	-	-	-	-
Transportation Revenue		-	-	-	-	-	-	-	-
Broker Revenue		-	-	-	-	-	-	-	-
Off System and Capacity Release		-	-	-	-	-	-	-	-
Fixed Price Option Admin.		-	-	-	-	-	-	-	
Bad Debt Costs		69,059	46,481	46,663	47,746	52,587	94,589	-	357,125
Working Capital		2,685	1,748	1,755	1,796	1,979	3,564	-	13,526
Misc Overhead		877	877	877	877	877	877	-	5,260
'Production & Storage		-	-	-	-	-	-	-	-
Total Indirect Costs		$ 72,621	$ 49,106	$ 49,294	$ 50,419	$ 55,443	$ 99,029	$ -	$ 375,911
Interest		$ 359	$ 460	$ 118	$ (81)	$ (288)	$ (802)	$ -	$ (234)
Total Gas Costs plus Indirect Costs		$ 3,034,584	$ 1,978,243	$ 1,985,647	$ 2,031,684	$ 2,238,025	$ 4,029,571	$ -	$ 15,297,754
Collections		($1,962,421)	($2,652,627)	($1,856,945)	($1,711,158)	($1,871,490)	($2,683,932)	($2,567,139)	($15,305,713)
Less FPO Premium		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0
Unbilled		($826,471)	($313,866)	($540,196)	($906,921)	($1,385,000)	($2,984,439)	$0	($6,956,894)
Reverse Prior Month Unbilled		$0	$826,471	$313,866	$540,196	$906,921	$1,385,000	$2,984,439	$6,956,894
Prior Period	$ 7,566	$ 245,691	$ (161,778)	$ (97,629)	$ (46,200)	$ (111,544)	$ (253,800)	$ 417,300	$ (393)
Total Forecasted Sales Volumes		2,722,055	3,701,258	2,606,423	2,401,822	2,626,827	3,766,964	-	17,825,350
Total Forecasted Collections		($1,962,421)	($2,652,627)	($1,856,945)	($1,711,158)	($1,871,490)	($2,683,932)	($2,567,139)	($15,305,713)

CHECK SHEET

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

Page	*Revision*
Title	Original
1	Fourteenth Revised
2	First Revised
3	Fourteenth Revised
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13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	First Revised
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The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

Page	*Revision*
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69	Third Revised
70	Original
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74	Original
75	Original
76	Fourteenth Revised
77	Original
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79	Original
80	Original
81	Original
82	Original
83	Original
84	Original
85	Original
86	Second Revised
87	Twelfth Revised
88	First Revised
89	First Revised
90	Original
91	First Revised
92	First Revised
93	Original
94	First Revised

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	$ 10.88			$ 10.88	$ 10.88			$ 10.88
All therms	$ 0.1678	$ 0.9385	$ 0.0421	$ 1.1484	$ 0.1678	$ 0.7125	$ 0.0410	$ 0.9213
Residential Heating - R-3								
Customer Charge per Month per Meter	$ 15.62			$ 15.62	$ 15.62			$ 15.62
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	$ 0.2747	$ 0.9385	$ 0.0415	$ 1.2547	$ 0.2747	$ 0.7125	$ 0.0404	$ 1.0276
All therms over the first block per month at	$ 0.2070	$ 0.9385	$ 0.0415	$ 1.1870	$ 0.2070	$ 0.7125	$ 0.0404	$ 0.9599
Residential Heating - R-4								
Customer Charge per Month per Meter	$ 6.25			$ 6.25	$ 6.25			$ 6.25
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	$ 0.1099	$ 0.9385	$ 0.0415	$ 1.0899	$ 0.1099	$ 0.7125	$ 0.0404	$ 0.8628
All therms over the first block per month at	$ 0.0828	$ 0.9385	$ 0.0415	$ 1.0628	$ 0.0828	$ 0.7125	$ 0.0404	$ 0.8357
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	$ 39.07			$ 39.07	$ 39.07			$ 39.07
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	$ 0.3312	$ 0.9387	$ 0.0205	$ 1.2904	$ 0.3312	$ 0.7128	$ 0.0194	$ 1.0634
All therms over the first block per month at	$ 0.2154	$ 0.9387	$ 0.0205	$ 1.1746	$ 0.2154	$ 0.7128	$ 0.0194	$ 0.9476
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	$ 111.63			$ 111.63	$ 111.63			$ 111.63
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	$ 0.2942	$ 0.9387	$ 0.0205	$ 1.2534	$ 0.2942	$ 0.7128	$ 0.0194	$ 1.0264
All therms over the first block per month at	$ 0.1943	$ 0.9387	$ 0.0205	$ 1.1535	$ 0.1943	$ 0.7128	$ 0.0194	$ 0.9265
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	$ 468.86			$ 468.86	$ 468.86			$ 468.86
All therms over the first block per month at	$ 0.1772	$ 0.9387	$ 0.0205	$ 1.1364	$ 0.0811	$ 0.7128	$ 0.0194	$ 0.8133
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	$ 39.07			$ 39.07	$ 39.07			$ 39.07
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	$ 0.2147	$ 0.9380	$ 0.0205	$ 1.1732	$ 0.2147	$ 0.7118	$ 0.0194	$ 0.9459
All therms over the first block per month at	$ 0.1386	$ 0.9380	$ 0.0205	$ 1.0971	$ 0.1386	$ 0.7118	$ 0.0194	$ 0.8698
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	$ 111.63			$ 111.63	$ 111.63			$ 111.63
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	$ 0.1676	$ 0.9380	$ 0.0205	$ 1.1261	$ 0.1232	$ 0.7118	$ 0.0194	$ 0.8544
All therms over the first block per month at	$ 0.1137	$ 0.9380	$ 0.0205	$ 1.0722	$ 0.0709	$ 0.7118	$ 0.0194	$ 0.8021
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	$ 480.02			$ 480.02	$ 480.02			$ 480.02
All therms over the first block per month at	$ 0.1211	$ 0.9380	$ 0.0205	$ 1.0796	$ 0.0579	$ 0.7118	$ 0.0194	$ 0.7891
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	$ 480.02			$ 480.02	$ 480.02			$ 480.02
All therms over the first block per month at	$ 0.0395	$ 0.9380	$ 0.0205	$ 0.9980	$ 0.0214	$ 0.7118	$ 0.0194	$ 0.7526

Issued: May 24, 2010
Effective: June 1, 2010

Issued By: N. Stavropoulos KB
Nickolas Stavropoulos
Title: President

Issued in compliance with NHPUC Order No. 25,094 dated April 29, 2010 in Docket No. DG 10-051.

CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2010 THROUGH OCTOBER 31, 2010
(Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)		(Col 2)		(Col 3)	
Total Anticipated Direct Cost of Gas	$	15,109,075			
Projected Prorated Sales (05/01/10 - 10/31/10)		21,428,146			
Direct Cost of Gas Rate			$	0.7051	per therm
Demand Cost of Gas Rate	$	3,253,976	$	0.1519	per therm
Commodity Cost of Gas Rate		11,807,167	$	0.5510	per therm
Adjustment Cost of Gas Rate		47,932	$	0.0022	per therm
Total Direct Cost of Gas Rate	$	15,109,075	$	0.7051	per therm
Total Anticipated Indirect Cost of Gas	$	337,747			
Projected Prorated Sales (05/01/10 - 10/31/10)		21,428,146			
Indirect Cost of Gas			$	0.0158	per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/10			**$**	**0.7209**	**per therm**

RESIDENTIAL COST OF GAS RATE - 05/01/10	**COGsr**	**$**	**0.7209**	**/therm**
Change in rate due to change in under/over recovery		**$**	**(0.0084)**	
RESIDENTIAL COST OF GAS RATE - 06/01/2009	**COGsr**	**$**	**0.7125**	**/therm**

Maximum (COG + 25%) $ 0.9011

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/10	**COGsl**	**$**	**0.7202**	**/therm**
Change in rate due to change in under/over recovery		**$**	**(0.0084)**	
COM/IND LOW WINTER USE COST OF GAS RATE - 06/01/2009	**COGsl**	**$**	**0.7118**	**/therm**

Average Demand Cost of Gas Rate Effective 05/01/10	$ 0.1519		
'Times: Low Winter Use Ratio (Summer)	0.9944	Maximum (COG + 25%)	$ 0.9003
Times: Correction Factor	1.00128		
Adjusted Demand Cost of Gas Rate	$ 0.1512		
Commodity Cost of Gas Rate	$ 0.5510		
Adjustment Cost of Gas Rate	$ 0.0022		
Indirect Cost of Gas Rate	$ 0.0158		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	$ 0.7202		

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10	**COGsh**	**$**	**0.7212**	**/therm**
Change in rate due to change in under/over recovery		**$**	**(0.0084)**	
COM/IND HIGH WINTER USE COST OF GAS RATE -06/01/2009	**COGsh**	**$**	**0.7128**	**/therm**

Average Demand Cost of Gas Rate Effective 05/01/10	$ 0.1519		
'Times: High Winter Use Ratio (Summer)	1.0008	Maximum (COG + 25%)	$ 0.9015
Times: Correction Factor	1.00128		
Adjusted Demand Cost of Gas Rate	$ 0.1522		
Commodity Cost of Gas Rate	$ 0.5510		
Adjustment Cost of Gas Rate	$ 0.0022		
Indirect Cost of Gas Rate	$ 0.0158		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	$ 0.7212		