

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

DOCKET NO. DG 11-069

ON BEHALF OF

**NORTHERN UTILITIES, INC.
d/b/a UNITIL**

**LEAD-LAG STUDY
WORKPAPERS**

**NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION
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Northern Utilities, Inc. - New Hampshire Division
12 months ended Dec 31, 2010
BILLING LAG DAYS BY MONTH BY CYCLE

Billing Cycle	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	26.0
2	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	26.0
3	2.0	2.0	2.0	4.0	2.0	2.0	5.0	2.0	2.0	2.0	2.0	2.0	29.0
4	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	5.0	2.0	2.0	4.0	29.0
5	2.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	2.0	2.0	2.0	2.0	26.0
6	4.0	4.0	4.0	2.0	4.0	2.0	2.0	4.0	2.0	2.0	2.0	2.0	34.0
7	2.0	2.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	4.0	4.0	2.0	30.0
8	2.0	2.0	2.0	4.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	2.0	28.0
9	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	4.0	26.0
10	2.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	2.0	2.0	2.0	2.0	26.0
11	4.0	4.0	4.0	2.0	4.0	2.0	2.0	4.0	2.0	2.0	4.0	2.0	36.0
12	2.0	2.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	4.0	2.0	2.0	28.0
13	2.0	2.0	2.0	4.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	2.0	28.0
14	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	4.0	26.0
15	2.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	2.0	2.0	2.0	2.0	26.0
16	4.0	4.0	4.0	2.0	4.0	2.0	2.0	4.0	2.0	2.0	4.0	2.0	36.0
17	2.0	2.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	4.0	2.0	2.0	28.0
18	2.0	2.0	2.0	4.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	5.0	31.0
19	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	6.0	2.0	28.0
20	2.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	2.0	2.0	2.0	2.0	26.0
22	2.0	2.0	2.0	3.0	2.0	2.0	2.0	2.0	4.0	2.0	2.0	3.0	28.0
Total	48.0	48.0	48.0	51.0	48.0	50.0	51.0	48.0	53.0	52.0	52.0	52.0	601.0
Average	2.29	2.29	2.29	2.43	2.29	2.38	2.43	2.29	2.52	2.48	2.48	2.48	2.39 2.38

Note: Recording into accounts receivable is the day following the Scheduled Bill Date for all billing cycles

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Workpapers
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Northern Utilities, Inc. - New Hampshire Division
MAC Data request
Gas billing cycles and read dates for the 13 months of the test year

Note: There were no changes made to the billing cycles during the test year.

Note: Download Date Equals Meter Read Date

CYCLE	METER READ DATE DEC 09	Scheduled Bill Date DEC 09	METER READ DATE JAN 10	Scheduled Bill Date JAN 10	METER READ DATE FEB 10	Scheduled Bill Date FEB 10	METER READ DATE MAR 10	Scheduled Bill Date MAR 10	METER READ DATE APR 10	Scheduled Bill Date APR 10	METER READ DATE MAY 10	Scheduled Bill Date MAY 10	METER READ DATE JUN 10	Scheduled Bill Date JUN 10	METER READ DATE JUL 10	Scheduled Bill Date JUL 10
1	12/1/2009	12/2/2009	1/4/2010	1/5/2010	2/1/2010	2/2/2010	3/1/2010	3/2/2010	4/1/2010	4/2/2010	5/3/2010	5/4/2010	6/1/2010	6/2/2010	7/1/2010	7/2/2010
2	12/1/2009	12/2/2009	1/4/2010	1/5/2010	2/1/2010	2/2/2010	3/1/2010	3/2/2010	4/1/2010	4/2/2010	5/3/2010	5/4/2010	6/1/2010	6/2/2010	7/1/2010	7/2/2010
3	12/2/2009	12/3/2009	1/5/2010	1/6/2010	2/2/2010	2/3/2010	3/2/2010	3/3/2010	4/2/2010	4/5/2010	5/4/2010	5/5/2010	6/2/2010	6/3/2010	7/2/2010	7/6/2010
4	12/3/2009	12/4/2009	1/6/2010	1/7/2010	2/3/2010	2/4/2010	3/3/2010	3/4/2010	4/5/2010	4/6/2010	5/5/2010	5/6/2010	6/3/2010	6/4/2010	7/6/2010	7/7/2010
5	12/4/2009	12/7/2009	1/7/2010	1/8/2010	2/4/2010	2/5/2010	3/4/2010	3/5/2010	4/6/2010	4/7/2010	5/6/2010	5/7/2010	6/4/2010	6/7/2010	7/7/2010	7/8/2010
6	12/7/2009	12/8/2009	1/8/2010	1/11/2010	2/5/2010	2/8/2010	3/5/2010	3/8/2010	4/7/2010	4/8/2010	5/7/2010	5/10/2010	6/7/2010	6/8/2010	7/8/2010	7/9/2010
7	12/8/2009	12/9/2009	1/11/2010	1/12/2010	2/8/2010	2/9/2010	3/8/2010	3/9/2010	4/8/2010	4/9/2010	5/10/2010	5/11/2010	6/8/2010	6/9/2010	7/9/2010	7/12/2010
8	12/9/2009	12/10/2009	1/12/2010	1/13/2010	2/9/2010	2/10/2010	3/9/2010	3/10/2010	4/9/2010	4/12/2010	5/11/2010	5/12/2010	6/9/2010	6/10/2010	7/12/2010	7/13/2010
9	12/10/2009	12/11/2009	1/13/2010	1/14/2010	2/10/2010	2/11/2010	3/10/2010	3/11/2010	4/12/2010	4/13/2010	5/12/2010	5/13/2010	6/10/2010	6/11/2010	7/13/2010	7/14/2010
10	12/11/2009	12/14/2009	1/14/2010	1/15/2010	2/11/2010	2/12/2010	3/11/2010	3/12/2010	4/13/2010	4/14/2010	5/13/2010	5/14/2010	6/11/2010	6/14/2010	7/14/2010	7/15/2010
11	12/14/2009	12/15/2009	1/15/2010	1/18/2010	2/12/2010	2/15/2010	3/12/2010	3/15/2010	4/14/2010	4/15/2010	5/14/2010	5/17/2010	6/14/2010	6/15/2010	7/15/2010	7/16/2010
12	12/15/2009	12/16/2009	1/18/2010	1/19/2010	2/15/2010	2/16/2010	3/15/2010	3/16/2010	4/15/2010	4/16/2010	5/17/2010	5/18/2010	6/15/2010	6/16/2010	7/16/2010	7/19/2010
13	12/16/2009	12/17/2009	1/19/2010	1/20/2010	2/16/2010	2/17/2010	3/16/2010	3/17/2010	4/16/2010	4/19/2010	5/18/2010	5/19/2010	6/16/2010	6/17/2010	7/19/2010	7/20/2010
14	12/17/2009	12/18/2009	1/20/2010	1/21/2010	2/17/2010	2/18/2010	3/17/2010	3/18/2010	4/19/2010	4/20/2010	5/19/2010	5/20/2010	6/17/2010	6/18/2010	7/20/2010	7/21/2010
15	12/18/2009	12/21/2009	1/21/2010	1/22/2010	2/18/2010	2/19/2010	3/18/2010	3/19/2010	4/20/2010	4/21/2010	5/20/2010	5/21/2010	6/18/2010	6/21/2010	7/21/2010	7/22/2010
16	12/21/2009	12/22/2009	1/22/2010	1/25/2010	2/19/2010	2/22/2010	3/19/2010	3/22/2010	4/21/2010	4/22/2010	5/21/2010	5/24/2010	6/21/2010	6/22/2010	7/22/2010	7/23/2010
17	12/22/2009	12/23/2009	1/25/2010	1/26/2010	2/22/2010	2/23/2010	3/22/2010	3/23/2010	4/22/2010	4/23/2010	5/24/2010	5/25/2010	6/22/2010	6/23/2010	7/23/2010	7/26/2010
18	12/23/2009	12/24/2009	1/26/2010	1/27/2010	2/23/2010	2/24/2010	3/23/2010	3/24/2010	4/23/2010	4/26/2010	5/25/2010	5/26/2010	6/23/2010	6/24/2010	7/26/2010	7/27/2010
19	12/24/2009	12/28/2009	1/27/2010	1/28/2010	2/24/2010	2/25/2010	3/24/2010	3/25/2010	4/26/2010	4/27/2010	5/26/2010	5/27/2010	6/24/2010	6/25/2010	7/27/2010	7/28/2010
20	12/28/2009	12/29/2009	1/28/2010	1/29/2010	2/25/2010	2/26/2010	3/25/2010	3/26/2010	4/27/2010	4/28/2010	5/27/2010	5/28/2010	6/25/2010	6/28/2010	7/28/2010	7/29/2010
22	12/31/2009	1/4/2010	2/1/2010	2/2/2010	3/1/2010	3/2/2010	4/1/2010	4/2/2010	5/1/2010	5/3/2010	6/1/2010	6/2/2010	7/1/2010	7/2/2010	8/1/2010	8/2/2010

Northern Utilities
MAC Data requ
Gas billing cycle:

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	METER READ DATE	Scheduled Bill Date	METER READ DATE	Scheduled Bill Date	METER READ DATE	Scheduled Bill Date	METER READ DATE
CYCLE	AUG 10	AUG 10	SEP 10	SEP 10	OCT 10	OCT 10	NOV 10
1	8/2/2010	8/3/2010	9/1/2010	9/2/2010	10/1/2010	10/4/2010	11/1/2010
2	8/2/2010	8/3/2010	9/1/2010	9/2/2010	10/1/2010	10/4/2010	11/1/2010
3	8/3/2010	8/4/2010	9/2/2010	9/3/2010	10/4/2010	10/5/2010	11/2/2010
4	8/4/2010	8/5/2010	9/3/2010	9/7/2010	10/5/2010	10/6/2010	11/3/2010
5	8/5/2010	8/6/2010	9/7/2010	9/8/2010	10/6/2010	10/7/2010	11/4/2010
6	8/6/2010	8/9/2010	9/8/2010	9/9/2010	10/7/2010	10/8/2010	11/4/2010
7	8/9/2010	8/10/2010	9/9/2010	9/10/2010	10/8/2010	10/11/2010	11/5/2010
8	8/10/2010	8/11/2010	9/10/2010	9/13/2010	10/11/2010	10/12/2010	11/8/2010
9	8/11/2010	8/12/2010	9/13/2010	9/14/2010	10/12/2010	10/13/2010	11/9/2010
10	8/12/2010	8/13/2010	9/14/2010	9/15/2010	10/13/2010	10/14/2010	11/10/2010
11	8/13/2010	8/16/2010	9/15/2010	9/16/2010	10/14/2010	10/15/2010	11/12/2010
12	8/16/2010	8/17/2010	9/16/2010	9/17/2010	10/15/2010	10/18/2010	11/15/2010
13	8/17/2010	8/18/2010	9/17/2010	9/20/2010	10/18/2010	10/19/2010	11/16/2010
14	8/18/2010	8/19/2010	9/20/2010	9/21/2010	10/19/2010	10/20/2010	11/17/2010
15	8/19/2010	8/20/2010	9/21/2010	9/22/2010	10/20/2010	10/21/2010	11/18/2010
16	8/20/2010	8/23/2010	9/22/2010	9/23/2010	10/21/2010	10/22/2010	11/19/2010
17	8/23/2010	8/24/2010	9/23/2010	9/24/2010	10/22/2010	10/25/2010	11/22/2010
18	8/24/2010	8/25/2010	9/24/2010	9/27/2010	10/25/2010	10/26/2010	11/23/2010
19	8/25/2010	8/26/2010	9/27/2010	9/28/2010	10/26/2010	10/27/2010	11/24/2010
20	8/26/2010	8/27/2010	9/28/2010	9/29/2010	10/27/2010	10/28/2010	11/29/2010
22	9/1/2010	9/2/2010	10/1/2010	10/4/2010	11/1/2010	11/2/2010	12/1/2010

Northern Utilities - New Hampshire Division
Collection Lag - Monthly Accounts Receivable Turnover
12 Months Ended Dec 31, 2010
Monthly Summary Gas

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Line No		Total Gas Rev <u>Billed</u>	Total Other Rev <u>Billed</u>	Accts Rec <u>Balance</u>
1	Jan Beginning 2010			\$4,642,202
2	Jan Ending 2010			\$8,896,501
3	Feb			\$9,906,891
4	Mar			\$8,365,073
5	Apr			\$7,503,232
6	May			\$5,712,294
7	Jun			\$3,941,447
8	Jul			\$3,375,007
9	Aug			\$3,207,741
10	Sep			\$1,409,786
11	Oct			\$1,411,245
12	Nov			\$2,238,430
13	Dec			\$5,105,480
14				
15	Total	<u>\$51,599,112</u>	<u>\$48,383</u>	<u>\$65,715,330</u>
16				
17	Average Net Accounts Receivable per Day	5,055,025		
18				
19	Average Revenues per Day	174,639	Sundry Accounts lag based on Purchased Gas Lag. Revenues relate to F	
20				
21	Annual Accounts Receivable Turnover	28.95		
22				
23				
24				
25				
26				
27				
28				
29				
30				

Northern Utilities - New Hampshire Division
Collection Lag - Monthly Accounts Receivable Turnover
12 Months Ended Dec 31, 2010
Account Receivable Balances Detail

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Line No	Month	Revenue Related Receivables				Total Accounts Receivable
		Account 30-40-00-00-1420100 <u>Distribution Sales</u>	Account 30-40-00-00-1420102 <u>Supply Sales</u>	Account 30-40-00-00-1420101 <u>AR Suspense</u>	Account 30-40-00-00-1420300 <u>Sundry</u>	
1	December-09	\$2,216,227	\$3,065,972	-\$935,454	\$295,457	\$4,642,202
2	January-10	\$3,054,733	\$5,728,558	-\$463,599	\$576,808	\$8,896,501
3	February-10	\$3,045,068	\$5,792,006	-\$278,095	\$1,347,912	\$9,906,891
4	March-10	\$2,355,380	\$4,277,839	-\$311,832	\$2,043,686	\$8,365,073
5	April-10	\$2,111,366	\$3,353,806	-\$294,100	\$2,332,161	\$7,503,232
6	May-10	\$1,726,454	\$2,146,653	-\$404,450	\$2,243,638	\$5,712,294
7	June-10	\$1,258,357	\$1,238,490	-\$633,415	\$2,078,015	\$3,941,447
8	July-10	\$1,135,748	\$896,869	-\$872,949	\$2,215,339	\$3,375,007
9	August-10	\$989,328	\$699,778	-\$322,192	\$1,840,826	\$3,207,741
10	September-10	\$1,056,312	\$691,151	-\$419,777	\$82,101	\$1,409,786
11	October-10	\$1,092,368	\$738,803	-\$597,849	\$177,922	\$1,411,245
12	November-10	\$1,377,155	\$1,339,521	-\$722,610	\$244,363	\$2,238,430
13	December-10	\$1,969,358	\$3,072,582	-\$523,940	\$587,480	\$5,105,480
14				Source: Sch 2 - 13mo	Sundry AR File	\$65,715,330

Line		Account		Total Account 142
		30-40-00-00-1420100 <u>Distribution Sales</u>	30-40-00-00-1420102 <u>Supply Sales</u>	
20	December-09	\$2,216,227	\$3,065,972	\$5,282,199
21	January-10	\$3,054,733	\$5,728,558	\$8,783,291
22	February-10	\$3,045,068	\$5,792,006	\$8,837,074
23	March-10	\$2,355,380	\$4,277,839	\$6,633,219
24	April-10	\$2,111,366	\$3,353,806	\$5,465,172
25	May-10	\$1,726,454	\$2,146,653	\$3,873,107
26	June-10	\$1,258,357	\$1,238,490	\$2,496,847
27	July-10	\$1,135,748	\$896,869	\$2,032,617
28	August-10	\$989,328	\$699,778	\$1,689,106
29	September-10	\$1,056,312	\$691,151	\$1,747,463
30	October-10	\$1,092,368	\$738,803	\$1,831,171
31	November-10	\$1,377,155	\$1,339,521	\$2,716,677
32	December-10	\$1,969,358	\$3,072,582	\$5,041,940
33		Source: Sch 2 - 13mo	Source: Sch 2 - 13mo	

Northern Utilities - New Hampshire Division
Collection Lag - Monthly Accounts Receivable Turnover
12 Months Ended Dec 31, 2010
Gas Revenues Detail

Line No	OPERATING REVENUES	2010 Base	2010 Flowthru	Total	Comments
	Residential (480):				
1	30-40-08-01-4800101 R-6 W-NEXT-Customer Charge	90,354.57	0.00	90,354.57	CIS
2	30-40-08-02-4800101 R-6 W-NEXT-First Step	28,696.07	0.00	28,696.07	CIS
3	30-40-08-03-4800101 R-6 W-NEXT-Excess	46,258.52	0.00	46,258.52	CIS
4	30-40-08-06-4800101 R-6 S-NEXT-Customer Charge	94,344.77	0.00	94,344.77	CIS
5	30-40-08-07-4800101 R-6 S-NEXT-First Step	28,367.87	0.00	28,367.87	CIS
6	30-40-08-08-4800101 R-6 S-NEXT-Excess	14,868.66	0.00	14,868.66	CIS
7	30-49-01-10-4800101 R-6 W-NEXT-Demand Cost of Gas	0.00	85,220.85	85,220.85	CIS
8	30-49-01-11-4800101 R-6 W-NEXT-Commodity Cost of Gas	0.00	110,908.44	110,908.44	CIS
9	30-49-01-12-4800101 R-6 W-NEXT-Reconciliation Costs	0.00	22,010.38	22,010.38	CIS
10	30-49-01-13-4800101 R-6 W-NEXT-Working Capital Allowance	0.00	417.13	417.13	CIS
11	30-49-01-14-4800101 R-6 W-NEXT-Bad Debt Allowance	0.00	1,374.76	1,374.76	CIS
12	30-49-01-15-4800101 R-6 W-NEXT-Miscellaneous Overhead	0.00	751.70	751.70	CIS
13	30-49-01-16-4800101 R-6 W-NEXT-Production & Storage Capacity	0.00	5,335.56	5,335.56	CIS
14	30-49-01-40-4800101 R-6 S-NEXT-Demand Cost of Gas	0.00	14,823.10	14,823.10	CIS
15	30-49-01-41-4800101 R-6 S-NEXT-Commodity Cost of Gas	0.00	68,239.55	68,239.55	CIS
16	30-49-01-42-4800101 R-6 S-NEXT-Reconciliation Costs	0.00	(1,658.68)	(1,658.68)	CIS
17	30-49-01-43-4800101 R-6 S-NEXT-Working Capital Allowance	0.00	20.84	20.84	CIS
18	30-49-01-44-4800101 R-6 S-NEXT-Bad Debt Allowance	0.00	268.26	268.26	CIS
19	30-49-01-45-4800101 R-6 S-NEXT-Miscellaneous Overhead	0.00	435.10	435.10	CIS
20	30-49-01-72-4800101 R-6 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	7,007.39	7,007.39	CIS
21	30-49-01-73-4800101 R-6 S-NEXT-ERC (Environmental Recovery Costs)	0.00	1,924.72	1,924.72	CIS
22	30-49-01-77-4800101 R-6 S-NEXT-RLIAP (Residential Low Income)	0.00	1,814.55	1,814.55	CIS
23	30-40-08-01-4800102 R-11 W-NEXT-Customer Charge	1,476.27	0.00	1,476.27	CIS
24	30-40-08-02-4800102 R-11 W-NEXT-First Step	585.59	0.00	585.59	CIS
25	30-40-08-03-4800102 R-11 W-NEXT-Excess	1,851.76	0.00	1,851.76	CIS
26	30-40-08-06-4800102 R-11 S-NEXT-Customer Charge	1,222.83	0.00	1,222.83	CIS
27	30-40-08-07-4800102 R-11 S-NEXT-First Step	428.57	0.00	428.57	CIS
28	30-40-08-08-4800102 R-11 S-NEXT-Excess	204.75	0.00	204.75	CIS
29	30-49-01-10-4800102 R-11 W-NEXT-Demand Cost of Gas	0.00	4,390.30	4,390.30	CIS
30	30-49-01-11-4800102 R-11 W-NEXT-Commodity Cost of Gas	0.00	4,807.81	4,807.81	CIS
31	30-49-01-12-4800102 R-11 W-NEXT-Reconciliation Costs	0.00	943.22	943.22	CIS
32	30-49-01-13-4800102 R-11 W-NEXT-Working Capital Allowance	0.00	(0.01)	(0.01)	CIS
33	30-49-01-14-4800102 R-11 W-NEXT-Bad Debt Allowance	0.00	51.80	51.80	CIS
34	30-49-01-15-4800102 R-11 W-NEXT-Miscellaneous Overhead	0.00	34.13	34.13	CIS
35	30-49-01-16-4800102 R-11 W-NEXT-Production & Storage Capacity	0.00	239.70	239.70	CIS
36	30-49-01-40-4800102 R-11 S-NEXT-Demand Cost of Gas	0.00	283.87	283.87	CIS
37	30-49-01-41-4800102 R-11 S-NEXT-Commodity Cost of Gas	0.00	1,322.54	1,322.54	CIS
38	30-49-01-42-4800102 R-11 S-NEXT-Reconciliation Costs	0.00	(32.35)	(32.35)	CIS
39	30-49-01-43-4800102 R-11 S-NEXT-Working Capital Allowance	0.00	0.29	0.29	CIS

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Line No	OPERATING REVENUES	2010 Base	2010 Flowthru	Total	Comments
40	30-49-01-44-4800102 R-11 S-NEXT-Bad Debt Allowance	0.00	5.22	5.22	CIS
41	30-49-01-45-4800102 R-11 S-NEXT-Miscellaneous Overhead	0.00	8.34	8.34	CIS
42	30-49-01-72-4800102 R-11 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	343.91	343.91	CIS
43	30-49-01-73-4800102 R-11 S-NEXT-ERC (Environmental Recovery Costs)	0.00	66.98	66.98	CIS
44	30-49-01-77-4800102 R-11 S-NEXT-RLIAP (Residential Low Income)	0.00	58.32	58.32	CIS
45	30-40-08-01-4800201 R-5 W-NEXT-Customer Charge	1,093,547.36	0.00	1,093,547.36	CIS
46	30-40-08-02-4800201 R-5 W-NEXT-First Step	2,039,825.53	0.00	2,039,825.53	CIS
47	30-40-08-03-4800201 R-5 W-NEXT-Excess	2,005,217.29	0.00	2,005,217.29	CIS
48	30-40-08-06-4800201 R-5 S-NEXT-Customer Charge	1,107,517.32	0.00	1,107,517.32	CIS
49	30-40-08-07-4800201 R-5 S-NEXT-First Step	991,312.26	0.00	991,312.26	CIS
50	30-40-08-08-4800201 R-5 S-NEXT-Excess	105,058.98	0.00	105,058.98	CIS
51	30-49-01-10-4800201 R-5 W-NEXT-Demand Cost of Gas	0.00	4,494,333.22	4,494,333.22	CIS
52	30-49-01-11-4800201 R-5 W-NEXT-Commodity Cost of Gas	0.00	6,034,358.41	6,034,358.41	CIS
53	30-49-01-12-4800201 R-5 W-NEXT-Reconciliation Costs	0.00	1,166,081.99	1,166,081.99	CIS
54	30-49-01-13-4800201 R-5 W-NEXT-Working Capital Allowance	0.00	22,616.98	22,616.98	CIS
55	30-49-01-14-4800201 R-5 W-NEXT-Bad Debt Allowance	0.00	73,107.12	73,107.12	CIS
56	30-49-01-15-4800201 R-5 W-NEXT-Miscellaneous Overhead	0.00	39,928.53	39,928.53	CIS
57	30-49-01-16-4800201 R-5 W-NEXT-Production & Storage Capacity	0.00	282,307.15	282,307.15	CIS
58	30-49-01-40-4800201 R-5 S-NEXT-Demand Cost of Gas	0.00	346,584.87	346,584.87	CIS
59	30-49-01-41-4800201 R-5 S-NEXT-Commodity Cost of Gas	0.00	1,603,158.44	1,603,158.44	CIS
60	30-49-01-42-4800201 R-5 S-NEXT-Reconciliation Costs	0.00	(39,646.47)	(39,646.47)	CIS
61	30-49-01-43-4800201 R-5 S-NEXT-Working Capital Allowance	0.00	725.00	725.00	CIS
62	30-49-01-44-4800201 R-5 S-NEXT-Bad Debt Allowance	0.00	6,359.37	6,359.37	CIS
63	30-49-01-45-4800201 R-5 S-NEXT-Miscellaneous Overhead	0.00	10,241.22	10,241.22	CIS
64	30-49-01-72-4800201 R-5 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	303,782.52	303,782.52	CIS
65	30-49-01-73-4800201 R-5 S-NEXT-ERC (Environmental Recovery Costs)	0.00	81,735.20	81,735.20	CIS
66	30-49-01-77-4800201 R-5 S-NEXT-RLIAP (Residential Low Income)	0.00	76,965.56	76,965.56	CIS
67	30-40-08-01-4800202 R-10 W-NEXT-Customer Charge	20,583.53	0.00	20,583.53	CIS
68	30-40-08-02-4800202 R-10 W-NEXT-First Step	39,738.04	0.00	39,738.04	CIS
69	30-40-08-03-4800202 R-10 W-NEXT-Excess	28,801.69	0.00	28,801.69	CIS
70	30-40-08-06-4800202 R-10 S-NEXT-Customer Charge	22,931.73	0.00	22,931.73	CIS
71	30-40-08-07-4800202 R-10 S-NEXT-First Step	19,316.93	0.00	19,316.93	CIS
72	30-40-08-08-4800202 R-10 S-NEXT-Excess	1,158.71	0.00	1,158.71	CIS
73	30-49-01-10-4800202 R-10 W-NEXT-Demand Cost of Gas	0.00	187,512.93	187,512.93	CIS
74	30-49-01-11-4800202 R-10 W-NEXT-Commodity Cost of Gas	0.00	248,398.67	248,398.67	CIS
75	30-49-01-12-4800202 R-10 W-NEXT-Reconciliation Costs	0.00	48,108.99	48,108.99	CIS
76	30-49-01-13-4800202 R-10 W-NEXT-Working Capital Allowance	0.00	882.26	882.26	CIS
77	30-49-01-14-4800202 R-10 W-NEXT-Bad Debt Allowance	0.00	2,995.09	2,995.09	CIS
78	30-49-01-15-4800202 R-10 W-NEXT-Miscellaneous Overhead	0.00	1,652.11	1,652.11	CIS
79	30-49-01-16-4800202 R-10 W-NEXT-Production & Storage Capacity	0.00	11,677.50	11,677.50	CIS

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Line No		2010 Base	2010 Flowthru	Total	Comments
OPERATING REVENUES					
80	30-49-01-40-4800202 R-10 S-NEXT-Demand Cost of Gas	0.00	16,002.46	16,002.46	CIS
81	30-49-01-41-4800202 R-10 S-NEXT-Commodity Cost of Gas	0.00	74,306.84	74,306.84	CIS
82	30-49-01-42-4800202 R-10 S-NEXT-Reconciliation Costs	0.00	(1,766.12)	(1,766.12)	CIS
83	30-49-01-43-4800202 R-10 S-NEXT-Working Capital Allowance	0.00	34.07	34.07	CIS
84	30-49-01-44-4800202 R-10 S-NEXT-Bad Debt Allowance	0.00	295.08	295.08	CIS
85	30-49-01-45-4800202 R-10 S-NEXT-Miscellaneous Overhead	0.00	471.34	471.34	CIS
86	30-49-01-72-4800202 R-10 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	13,043.03	13,043.03	CIS
87	30-49-01-73-4800202 R-10 S-NEXT-ERC (Environmental Recovery Costs)	0.00	3,452.20	3,452.20	CIS
88	30-49-01-77-4800202 R-10 S-NEXT-RLIAP (Residential Low Income)	0.00	3,235.41	3,235.41	CIS
89					
90	Total Residential (480)	7,783,669.60	15,444,358.69	23,228,028.29	
91					
92					
93	General Service (481):				
94	30-40-08-01-4810101 G-40 W-NEXT-Customer Charge	465,879.70	0.00	465,879.70	CIS
95	30-40-08-02-4810101 G-40 W-NEXT-First Step	451,451.16	0.00	451,451.16	CIS
96	30-40-08-03-4810101 G-40 W-NEXT-Excess	918,461.45	0.00	918,461.45	CIS
97	30-40-08-06-4810101 G-40 S-NEXT-Customer Charge	461,197.26	0.00	461,197.26	CIS
98	30-40-08-07-4810101 G-40 S-NEXT-First Step	153,964.13	0.00	153,964.13	CIS
99	30-40-08-08-4810101 G-40 S-NEXT-Excess	73,787.38	0.00	73,787.38	CIS
100	30-49-01-10-4810101 G-40 W-NEXT-Demand Cost of Gas	0.00	2,502,730.65	2,502,730.65	CIS
101	30-49-01-11-4810101 G-40 W-NEXT-Commodity Cost of Gas	0.00	3,046,030.26	3,046,030.26	CIS
102	30-49-01-12-4810101 G-40 W-NEXT-Reconciliation Costs	0.00	603,641.88	603,641.88	CIS
103	30-49-01-13-4810101 G-40 W-NEXT-Working Capital Allowance	0.00	11,797.22	11,797.22	CIS
104	30-49-01-14-4810101 G-40 W-NEXT-Bad Debt Allowance	0.00	37,876.83	37,876.83	CIS
105	30-49-01-15-4810101 G-40 W-NEXT-Miscellaneous Overhead	0.00	20,654.57	20,654.57	CIS
106	30-49-01-16-4810101 G-40 W-NEXT-Production & Storage Capacity	0.00	146,070.47	146,070.47	CIS
107	30-49-01-40-4810101 G-40 S-NEXT-Demand Cost of Gas	0.00	136,932.54	136,932.54	CIS
108	30-49-01-41-4810101 G-40 S-NEXT-Commodity Cost of Gas	0.00	506,675.44	506,675.44	CIS
109	30-49-01-42-4810101 G-40 S-NEXT-Reconciliation Costs	0.00	(12,687.32)	(12,687.32)	CIS
110	30-49-01-43-4810101 G-40 S-NEXT-Working Capital Allowance	0.00	237.31	237.31	CIS
111	30-49-01-44-4810101 G-40 S-NEXT-Bad Debt Allowance	0.00	1,973.85	1,973.85	CIS
112	30-49-01-45-4810101 G-40 S-NEXT-Miscellaneous Overhead	0.00	3,203.61	3,203.61	CIS
113	30-49-01-72-4810101 G-40 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	47,685.50	47,685.50	CIS
114	30-49-01-73-4810101 G-40 S-NEXT-ERC (Environmental Recovery Costs)	0.00	39,052.19	39,052.19	CIS
115	30-49-01-77-4810101 G-40 S-NEXT-RLIAP (Residential Low Income)	0.00	36,744.91	36,744.91	CIS
116	30-40-08-01-4810102 G-50 W-NEXT-Customer Charge	98,455.71	0.00	98,455.71	CIS
117	30-40-08-02-4810102 G-50 W-NEXT-First Step	71,319.71	0.00	71,319.71	CIS
118	30-40-08-03-4810102 G-50 W-NEXT-Excess	137,656.59	0.00	137,656.59	CIS
119	30-40-08-06-4810102 G-50 S-NEXT-Customer Charge	104,231.25	0.00	104,231.25	CIS

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120	30-40-08-07-4810102 G-50 S-NEXT-First Step	66,690.76	0.00	66,690.76	CIS
121	30-40-08-08-4810102 G-50 S-NEXT-Excess	98,997.34	0.00	98,997.34	CIS
122	30-49-01-10-4810102 G-50 W-NEXT-Demand Cost of Gas	0.00	229,985.07	229,985.07	CIS
123	30-49-01-11-4810102 G-50 W-NEXT-Commodity Cost of Gas	0.00	544,710.96	544,710.96	CIS
124	30-49-01-12-4810102 G-50 W-NEXT-Reconciliation Costs	0.00	93,278.48	93,278.48	CIS
125	30-49-01-13-4810102 G-50 W-NEXT-Working Capital Allowance	0.00	1,749.88	1,749.88	CIS
126	30-49-01-14-4810102 G-50 W-NEXT-Bad Debt Allowance	0.00	5,823.03	5,823.03	CIS
127	30-49-01-15-4810102 G-50 W-NEXT-Miscellaneous Overhead	0.00	3,198.61	3,198.61	CIS
128	30-49-01-16-4810102 G-50 W-NEXT-Production & Storage Capacity	0.00	22,617.60	22,617.60	CIS
129	30-49-01-40-4810102 G-50 S-NEXT-Demand Cost of Gas	0.00	59,313.89	59,313.89	CIS
130	30-49-01-41-4810102 G-50 S-NEXT-Commodity Cost of Gas	0.00	415,047.42	415,047.42	CIS
131	30-49-01-42-4810102 G-50 S-NEXT-Reconciliation Costs	0.00	(10,386.37)	(10,386.37)	CIS
132	30-49-01-43-4810102 G-50 S-NEXT-Working Capital Allowance	0.00	213.15	213.15	CIS
133	30-49-01-44-4810102 G-50 S-NEXT-Bad Debt Allowance	0.00	1,662.42	1,662.42	CIS
134	30-49-01-45-4810102 G-50 S-NEXT-Miscellaneous Overhead	0.00	2,678.26	2,678.26	CIS
135	30-49-01-72-4810102 G-50 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	10,768.48	10,768.48	CIS
136	30-49-01-73-4810102 G-50 S-NEXT-ERC (Environmental Recovery Costs)	0.00	9,400.36	9,400.36	CIS
137	30-49-01-77-4810102 G-50 S-NEXT-RLIAP (Residential Low Income)	0.00	8,905.39	8,905.39	CIS
138	30-40-08-01-4810201 G-41 W-NEXT-Customer Charge	129,124.44	0.00	129,124.44	CIS
139	30-40-08-02-4810201 G-41 W-NEXT-First Step	950,096.25	0.00	950,096.25	CIS
140	30-40-08-06-4810201 G-41 S-NEXT-Customer Charge	131,370.38	0.00	131,370.38	CIS
141	30-40-08-07-4810201 G-41 S-NEXT-First Step	125,461.18	0.00	125,461.18	CIS
142	30-49-01-10-4810201 G-41 W-NEXT-Demand Cost of Gas	0.00	2,031,893.57	2,031,893.57	CIS
143	30-49-01-11-4810201 G-41 W-NEXT-Commodity Cost of Gas	0.00	2,422,279.38	2,422,279.38	CIS
144	30-49-01-12-4810201 G-41 W-NEXT-Reconciliation Costs	0.00	488,328.10	488,328.10	CIS
145	30-49-01-13-4810201 G-41 W-NEXT-Working Capital Allowance	0.00	9,376.07	9,376.07	CIS
146	30-49-01-14-4810201 G-41 W-NEXT-Bad Debt Allowance	0.00	30,572.14	30,572.14	CIS
147	30-49-01-15-4810201 G-41 W-NEXT-Miscellaneous Overhead	0.00	16,724.66	16,724.66	CIS
148	30-49-01-16-4810201 G-41 W-NEXT-Production & Storage Capacity	0.00	118,267.95	118,267.95	CIS
149	30-49-01-40-4810201 G-41 S-NEXT-Demand Cost of Gas	0.00	176,559.35	176,559.35	CIS
150	30-49-01-41-4810201 G-41 S-NEXT-Commodity Cost of Gas	0.00	650,135.59	650,135.59	CIS
151	30-49-01-42-4810201 G-41 S-NEXT-Reconciliation Costs	0.00	(15,996.20)	(15,996.20)	CIS
152	30-49-01-43-4810201 G-41 S-NEXT-Working Capital Allowance	0.00	334.11	334.11	CIS
153	30-49-01-44-4810201 G-41 S-NEXT-Bad Debt Allowance	0.00	2,565.99	2,565.99	CIS
154	30-49-01-45-4810201 G-41 S-NEXT-Miscellaneous Overhead	0.00	4,130.39	4,130.39	CIS
155	30-49-01-72-4810201 G-41 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	41,304.33	41,304.33	CIS
156	30-49-01-73-4810201 G-41 S-NEXT-ERC (Environmental Recovery Costs)	0.00	33,976.56	33,976.56	CIS
157	30-49-01-77-4810201 G-41 S-NEXT-RLIAP (Residential Low Income)	0.00	31,964.23	31,964.23	CIS
158	30-40-08-01-4810202 G-51 W-NEXT-Customer Charge	55,709.72	0.00	55,709.72	CIS
159	30-40-08-02-4810202 G-51 W-NEXT-First Step	165,985.08	0.00	165,985.08	CIS

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Line No		2010 Base	2010 Flowthru	Total	Comments
	OPERATING REVENUES				
160	30-40-08-03-4810202 G-51 W-NEXT-Excess	60,280.41	0.00	60,280.41	CIS
161	30-40-08-06-4810202 G-51 S-NEXT-Customer Charge	56,808.36	0.00	56,808.36	CIS
162	30-40-08-07-4810202 G-51 S-NEXT-First Step	75,448.34	0.00	75,448.34	CIS
163	30-40-08-08-4810202 G-51 S-NEXT-Excess	21,666.31	0.00	21,666.31	CIS
164	30-49-01-10-4810202 G-51 W-NEXT-Demand Cost of Gas	0.00	320,952.63	320,952.63	CIS
165	30-49-01-11-4810202 G-51 W-NEXT-Commodity Cost of Gas	0.00	757,621.45	757,621.45	CIS
166	30-49-01-12-4810202 G-51 W-NEXT-Reconciliation Costs	0.00	129,782.50	129,782.50	CIS
167	30-49-01-13-4810202 G-51 W-NEXT-Working Capital Allowance	0.00	2,392.17	2,392.17	CIS
168	30-49-01-14-4810202 G-51 W-NEXT-Bad Debt Allowance	0.00	8,085.07	8,085.07	CIS
169	30-49-01-15-4810202 G-51 W-NEXT-Miscellaneous Overhead	0.00	4,454.86	4,454.86	CIS
170	30-49-01-16-4810202 G-51 W-NEXT-Production & Storage Capacity	0.00	31,493.88	31,493.88	CIS
171	30-49-01-40-4810202 G-51 S-NEXT-Demand Cost of Gas	0.00	78,413.48	78,413.48	CIS
172	30-49-01-41-4810202 G-51 S-NEXT-Commodity Cost of Gas	0.00	548,755.73	548,755.73	CIS
173	30-49-01-42-4810202 G-51 S-NEXT-Reconciliation Costs	0.00	(13,674.48)	(13,674.48)	CIS
174	30-49-01-43-4810202 G-51 S-NEXT-Working Capital Allowance	0.00	286.70	286.70	CIS
175	30-49-01-44-4810202 G-51 S-NEXT-Bad Debt Allowance	0.00	2,199.48	2,199.48	CIS
176	30-49-01-45-4810202 G-51 S-NEXT-Miscellaneous Overhead	0.00	3,538.28	3,538.28	CIS
177	30-49-01-72-4810202 G-51 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	14,829.10	14,829.10	CIS
178	30-49-01-73-4810202 G-51 S-NEXT-ERC (Environmental Recovery Costs)	0.00	12,793.45	12,793.45	CIS
179	30-49-01-77-4810202 G-51 S-NEXT-RLIAP (Residential Low Income)	0.00	12,100.06	12,100.06	CIS
180	30-40-08-01-4810301 G-42 W-NEXT-Customer Charge	20,511.23	0.00	20,511.23	CIS
181	30-40-08-02-4810301 G-42 W-NEXT-First Step	121,227.27	0.00	121,227.27	CIS
182	30-40-08-06-4810301 G-42 S-NEXT-Customer Charge	22,592.58	0.00	22,592.58	CIS
183	30-40-08-07-4810301 G-42 S-NEXT-First Step	17,506.20	0.00	17,506.20	CIS
184	30-49-01-10-4810301 G-42 W-NEXT-Demand Cost of Gas	0.00	288,939.04	288,939.04	CIS
185	30-49-01-11-4810301 G-42 W-NEXT-Commodity Cost of Gas	0.00	344,564.19	344,564.19	CIS
186	30-49-01-12-4810301 G-42 W-NEXT-Reconciliation Costs	0.00	70,322.83	70,322.83	CIS
187	30-49-01-13-4810301 G-42 W-NEXT-Working Capital Allowance	0.00	1,433.90	1,433.90	CIS
188	30-49-01-14-4810301 G-42 W-NEXT-Bad Debt Allowance	0.00	4,436.33	4,436.33	CIS
189	30-49-01-15-4810301 G-42 W-NEXT-Miscellaneous Overhead	0.00	2,400.01	2,400.01	CIS
190	30-49-01-16-4810301 G-42 W-NEXT-Production & Storage Capacity	0.00	16,979.21	16,979.21	CIS
191	30-49-01-40-4810301 G-42 S-NEXT-Demand Cost of Gas	0.00	28,727.94	28,727.94	CIS
192	30-49-01-41-4810301 G-42 S-NEXT-Commodity Cost of Gas	0.00	105,553.18	105,553.18	CIS
193	30-49-01-42-4810301 G-42 S-NEXT-Reconciliation Costs	0.00	(2,597.83)	(2,597.83)	CIS
194	30-49-01-43-4810301 G-42 S-NEXT-Working Capital Allowance	0.00	54.48	54.48	CIS
195	30-49-01-44-4810301 G-42 S-NEXT-Bad Debt Allowance	0.00	417.61	417.61	CIS
196	30-49-01-45-4810301 G-42 S-NEXT-Miscellaneous Overhead	0.00	671.94	671.94	CIS
197	30-49-01-72-4810301 G-42 NEXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	5,817.20	5,817.20	CIS
198	30-49-01-73-4810301 G-42 S-NEXT-ERC (Environmental Recovery Costs)	0.00	5,008.88	5,008.88	CIS
199	30-49-01-77-4810301 G-42 S-NEXT-RLIAP (Residential Low Income)	0.00	4,736.45	4,736.45	CIS

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Line No		2010 Base	2010 Flowthru	Total	Comments
200	OPERATING REVENUES				
200	30-40-08-01-4810302 G-52 W-NEXT-Customer Charge	1,950.07	0.00	1,950.07	CIS
201	30-40-08-02-4810302 G-52 W-NEXT-First Step	5,547.40	0.00	5,547.40	CIS
202	30-40-08-06-4810302 G-52 S-NEXT-Customer Charge	1,859.93	0.00	1,859.93	CIS
203	30-40-08-07-4810302 G-52 S-NEXT-First Step	3,168.99	0.00	3,168.99	CIS
204	30-49-01-10-4810302 G-52 W-NEXT-Demand Cost of Gas	0.00	11,357.53	11,357.53	CIS
205	30-49-01-11-4810302 G-52 W-NEXT-Commodity Cost of Gas	0.00	24,316.71	24,316.71	CIS
206	30-49-01-12-4810302 G-52 W-NEXT-Reconciliation Costs	0.00	4,319.18	4,319.18	CIS
207	30-49-01-13-4810302 G-52 W-NEXT-Working Capital Allowance	0.00	50.50	50.50	CIS
208	30-49-01-14-4810302 G-52 W-NEXT-Bad Debt Allowance	0.00	257.36	257.36	CIS
209	30-49-01-15-4810302 G-52 W-NEXT-Miscellaneous Overhead	0.00	151.17	151.17	CIS
210	30-49-01-16-4810302 G-52 W-NEXT-Production & Storage Capacity	0.00	1,066.26	1,066.26	CIS
211	30-49-01-40-4810302 G-52 S-NEXT-Demand Cost of Gas	0.00	3,979.42	3,979.42	CIS
212	30-49-01-41-4810302 G-52 S-NEXT-Commodity Cost of Gas	0.00	27,167.92	27,167.92	CIS
213	30-49-01-42-4810302 G-52 S-NEXT-Reconciliation Costs	0.00	(693.98)	(693.98)	CIS
214	30-49-01-43-4810302 G-52 S-NEXT-Working Capital Allowance	0.00	14.56	14.56	CIS
215	30-49-01-44-4810302 G-52 S-NEXT-Bad Debt Allowance	0.00	111.61	111.61	CIS
216	30-49-01-45-4810302 G-52 S-NEXT-Miscellaneous Overhead	0.00	179.57	179.57	CIS
217	30-49-01-72-4810302 G-52 S-NEXT-DSM (Demand Side Management)	0.00	668.37	668.37	CIS
218	30-49-01-73-4810302 G-52 S-NEXT-ERC (Environmental Recovery Costs)	0.00	521.99	521.99	CIS
219	30-49-01-77-4810302 G-52 S-NEXT-RLIAP (Residential Low Income)	0.00	487.99	487.99	CIS
220					
221	Total General Service (481)	5,068,406.58	17,435,448.64	22,503,855.22	
222					
223					
224	Late Charge (487):				
225	30-40-08-00-4870001 LATE PAYMENT FEE - RES - NH	77,167.13	0.00	77,167.13	CIS
226	30-40-08-00-4870002 LATE PAYMENT FEE - COMM - NH	46,130.38	0.00	46,130.38	CIS
227	30-40-08-00-4870003 LATE PAYMENT FEE - ANCILLARY SERVICES	(18.54)	0.00	(18.54)	CIS
228					
229	Total Late Charge (487)	123,278.97	0.00	123,278.97	
230					
231					
232					
233	Misc. Service Revenues (488):				
234	30-40-08-00-4880000 RENTAL REVENUE	2,105.90	0.00	2,105.90	CIS
235	30-40-08-00-4880003 RECONNECT FEE - NH	88,295.00	0.00	88,295.00	CIS
236	30-40-08-00-4880005 POOL ADMINISTRATION	998.90	0.00	998.90	Sundry
237	30-40-08-00-4880006 3RD PARTY BILLING	6,946.80	0.00	6,946.80	Sundry
238	30-40-08-00-4880007 CUSTOMER TELEMETERING	7,287.56	0.00	7,287.56	CIS
239	30-47-29-50-4880100 WATER HEATER RENTAL-REVENUE	163,030.41	0.00	163,030.41	CIS

Northern Utilities - New Hampshire Division
Collection Lag - Monthly Accounts Receivable Turnover
12 Months Ended Dec 31, 2010
Gas Revenues Detail

Line No		2010 Base	2010 Flowthru	Total	Comments
240	OPERATING REVENUES				
240	30-47-29-51-4880100 CLEAN & CHECK REVENUE	27,959.98	0.00	27,959.98	CIS
241	30-47-29-52-4880100 CONVERSION BURNER RENTAL-REVENUE	113,765.20	0.00	113,765.20	CIS
242	30-47-29-53-4880100 EASY CARE SVC PLAN REVENUE	422,247.07	0.00	422,247.07	CIS
243	30-47-29-54-4880100 INTERIOR GAS LINES REV- RESIDENTIAL	23,308.87	0.00	23,308.87	CIS
244	30-47-29-53-4880200 EQUIP PROTECTION PLAN REVENUE	1,761.98	0.00	1,761.98	CIS
245	30-40-80-00-4882000 UNH REVENUE- NH	62,388.70	0.00	62,388.70	Sundry, Plant and Payroll
246					
247	Total Misc. Service Revenues (488)	920,096.37	0.00	920,096.37	
248					
249	Total Misc. Service Revenues (488) Excl Non CIS			849,761.97	
250					
251					
252	Firm Transport Revenues (484, 489) (External Sup):				
253	30-40-08-01-4890103 R-5 W-EXT-Customer Charge	38.00	0.00	38.00	CIS
254	30-40-08-02-4890103 R-5 W-EXT-First Step	82.04	0.00	82.04	CIS
255	30-40-08-03-4890103 R-5 W-EXT-Excess	215.44	0.00	215.44	CIS
256	30-49-01-72-4890103 R-5 EXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	17.03	17.03	CIS
257	30-49-01-73-4890103 R-5 S-EXT-ERC (Environmental Recovery Costs)	0.00	5.26	5.26	CIS
258	30-49-01-77-4890103 R-5 S-EXT-RLIAP (Residential Low Income)	0.00	5.05	5.05	CIS
259	30-40-08-01-4890201 G-40 W-EXT-Customer Charge	31,686.82	0.00	31,686.82	CIS
260	30-40-08-02-4890201 G-40 W-EXT-First Step	37,323.28	0.00	37,323.28	CIS
261	30-40-08-03-4890201 G-40 W-EXT-Excess	152,362.25	0.00	152,362.25	CIS
262	30-40-08-06-4890201 G-40 S-EXT-Customer Charge	32,125.28	0.00	32,125.28	CIS
263	30-40-08-07-4890201 G-40 S-EXT-First Step	25,625.25	0.00	25,625.25	CIS
264	30-40-08-08-4890201 G-40 S-EXT-Excess	42,314.41	0.00	42,314.41	CIS
265	30-49-01-20-4890201 G-40 EXT-Capacity Reserve Charge	0.00	102.64	102.64	CIS
266	30-49-01-72-4890201 G-40 EXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	8,454.46	8,454.46	CIS
267	30-49-01-73-4890201 G-40 S-EXT-ERC (Environmental Recovery Costs)	0.00	6,631.39	6,631.39	CIS
268	30-49-01-77-4890201 G-40 S-EXT-RLIAP (Residential Low Income)	0.00	6,201.47	6,201.47	CIS
269	30-40-08-00-4890202 T50-LOW ANNUAL/LOW WINTER	0.00	0.00	0.00	CIS
270	30-40-08-01-4890202 G-50 W-EXT-Customer Charge	7,171.58	0.00	7,171.58	CIS
271	30-40-08-02-4890202 G-50 W-EXT-First Step	7,284.75	0.00	7,284.75	CIS
272	30-40-08-03-4890202 G-50 W-EXT-Excess	64,467.46	0.00	64,467.46	CIS
273	30-40-08-06-4890202 G-50 S-EXT-Customer Charge	7,582.79	0.00	7,582.79	CIS
274	30-40-08-07-4890202 G-50 S-EXT-First Step	7,541.66	0.00	7,541.66	CIS
275	30-40-08-08-4890202 G-50 S-EXT-Excess	25,602.03	0.00	25,602.03	CIS
276	30-49-01-20-4890202 G-50 EXT-Capacity Reserve Charge	0.00	12.11	12.11	CIS
277	30-49-01-72-4890202 G-50 EXT-DSM (DEMAND SIDE MANAGEMENT)	0.00	3,457.99	3,457.99	CIS
278	30-49-01-73-4890202 G-50 S-EXT-ERC (Environmental Recovery Costs)	0.00	2,865.38	2,865.38	CIS
279	30-49-01-77-4890202 G-50 S-EXT-RLIAP (Residential Low Income)	0.00	2,697.59	2,697.59	CIS

Northern Utilities - New Hampshire Division
Collection Lag - Monthly Accounts Receivable Turnover
12 Months Ended Dec 31, 2010
Gas Revenues Detail

Line No	OPERATING REVENUES	2010 Base	2010 Flowthru	Total	Comments
280	30-40-08-00-4890301 T41-MED ANNUAL/HIGH WINTER	0.00	0.00	0.00	CIS
281	30-40-08-01-4890301 G-41 W-EXT-Customer Charge	64,549.99	0.00	64,549.99	CIS
282	30-40-08-02-4890301 G-41 W-EXT-First Step	649,069.39	0.00	649,069.39	CIS
283	30-40-08-06-4890301 G-41 S-EXT-Customer Charge	67,609.73	0.00	67,609.73	CIS
284	30-40-08-07-4890301 G-41 S-EXT-First Step	102,729.76	0.00	102,729.76	CIS
285	30-49-01-20-4890301 G-41 EXT-Capacity Reserve Charge	0.00	703.72	703.72	CIS
286	30-49-01-72-4890301 G-41 S-EXT-DSM (Demand Side Management)	0.00	30,026.08	30,026.08	CIS
287	30-49-01-73-4890301 G-41 S-EXT-ERC (Environmental Recovery Costs)	0.00	24,044.63	24,044.63	CIS
288	30-49-01-77-4890301 G-41 S-EXT-RLIAP (Residential Low Income)	0.00	22,547.34	22,547.34	CIS
289	30-40-08-01-4890302 G-51 W-EXT-Customer Charge	27,818.42	0.00	27,818.42	CIS
290	30-40-08-02-4890302 G-51 W-EXT-First Step	99,268.64	0.00	99,268.64	CIS
291	30-40-08-03-4890302 G-51 W-EXT-Excess	56,375.10	0.00	56,375.10	CIS
292	30-40-08-06-4890302 G-51 S-EXT-Customer Charge	29,145.15	0.00	29,145.15	CIS
293	30-40-08-07-4890302 G-51 S-EXT-First Step	45,653.71	0.00	45,653.71	CIS
294	30-40-08-08-4890302 G-51 S-EXT-Excess	16,523.48	0.00	16,523.48	CIS
295	30-49-01-20-4890302 G-51 EXT-Capacity Reserve Charge	0.00	58.13	58.13	CIS
296	30-49-01-72-4890302 G-51 S-EXT-DSM (Demand Side Management)	0.00	10,279.04	10,279.04	CIS
297	30-49-01-73-4890302 G-51 S-EXT-ERC (Environmental Recovery Costs)	0.00	8,716.81	8,716.81	CIS
298	30-49-01-77-4890302 G-51 S-EXT-RLIAP (Residential Low Income)	0.00	8,228.53	8,228.53	CIS
299	30-40-08-01-4890401 G-42 W-EXT-Customer Charge	25,184.12	0.00	25,184.12	CIS
300	30-40-08-02-4890401 G-42 W-EXT-First Step	538,021.41	0.00	538,021.41	CIS
301	30-40-08-06-4890401 G-42 S-EXT-Customer Charge	23,397.61	0.00	23,397.61	CIS
302	30-40-08-07-4890401 G-42 S-EXT-First Step	122,223.62	0.00	122,223.62	CIS
303	30-49-01-20-4890401 G-42 EXT-Capacity Reserve Charge	0.00	7,272.46	7,272.46	CIS
304	30-49-01-72-4890401 G-42 S-EXT-DSM (Demand Side Management)	0.00	35,577.98	35,577.98	CIS
305	30-49-01-73-4890401 G-42 S-EXT-ERC (Environmental Recovery Costs)	0.00	24,641.08	24,641.08	CIS
306	30-49-01-77-4890401 G-42 S-EXT-RLIAP (Residential Low Income)	0.00	22,671.82	22,671.82	CIS
307	30-40-08-01-4890402 G-52 W-EXT-Customer Charge	39,024.33	0.00	39,024.33	CIS
308	30-40-08-02-4890402 G-52 W-EXT-First Step	843,880.61	0.00	843,880.61	CIS
309	30-40-08-06-4890402 G-52 S-EXT-Customer Charge	39,377.00	0.00	39,377.00	CIS
310	30-40-08-07-4890402 G-52 S-EXT-First Step	285,256.89	0.00	285,256.89	CIS
311	30-49-01-20-4890402 G-52 EXT-Capacity Reserve Charge	0.00	20,256.74	20,256.74	CIS
312	30-49-01-72-4890402 G-52 S-EXT-DSM (Demand Side Management)	0.00	81,376.41	81,376.41	CIS
313	30-49-01-73-4890402 G-52 S-EXT-ERC (Environmental Recovery Costs)	0.00	62,351.37	62,351.37	CIS
314	30-49-01-77-4890402 G-52 S-EXT-RLIAP (Residential Low Income)	0.00	58,149.41	58,149.41	CIS
315	30-40-08-01-4891101 Nat Gypsum W-EXT-Customer Charge	4,693.27	0.00	4,693.27	CIS
316	30-40-08-02-4891101 Nat Gypsum W-EXT-First Step	254,967.40	0.00	254,967.40	CIS
317	30-40-08-06-4891101 Nat Gypsum S-EXT-Customer Charge	4,681.32	0.00	4,681.32	CIS
318	30-40-08-07-4891101 Nat Gypsum S-EXT-First Step	217,939.99	0.00	217,939.99	CIS
319	30-49-01-20-4891101 Nat Gypsum EXT-Capacity Reserve Charge	0.00	11,062.40	11,062.40	CIS

Northern Utilities - New Hampshire Division
Collection Lag - Monthly Accounts Receivable Turnover
12 Months Ended Dec 31, 2010
Gas Revenues Detail

Line No		2010 Base	2010 Flowthru	Total	Comments
320	OPERATING REVENUES				
320	30-40-08-00-4891201 Foss W-EXT-Excess (3)	16,385.29	0.00	16,385.29	CIS
321	30-40-08-01-4891201 Foss W-EXT-Customer Charge	3,133.24	0.00	3,133.24	CIS
322	30-40-08-02-4891201 Foss W-EXT-First Step	109,715.46	0.00	109,715.46	CIS
323	30-40-08-03-4891201 Foss W-EXT-Excess	45,746.58	0.00	45,746.58	CIS
324	30-40-08-04-4891201 Foss W-EXT-Excess (2)	43,067.39	0.00	43,067.39	CIS
325	30-40-08-05-4891201 Foss S-EXT-Excess (3)	15,738.73	0.00	15,738.73	CIS
326	30-40-08-06-4891201 Foss S-EXT-Customer Charge	3,156.80	0.00	3,156.80	CIS
327	30-40-08-07-4891201 Foss S-EXT-First Step	110,539.39	0.00	110,539.39	CIS
328	30-40-08-08-4891201 Foss S-EXT-Excess	46,088.26	0.00	46,088.26	CIS
329	30-40-08-09-4891201 Foss S-EXT-Excess (2)	43,387.77	0.00	43,387.77	CIS
330					
331	Total Firm Transport Revenues (484, 489) (External Sup)	4,435,772.89	458,414.32	4,894,187.21	
332					
333					
334	Total Revenues Billed HTE			51,599,111.66	
335					
336					

Northern Utilities - New Hampshire Division
Collection Lag - Monthly Accounts Receivable Turnover
12 Months Ended Dec 31, 2010
Other Revenues Detail

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Line No	Description	Revenue Account	A/R Account Other Revenues Billed
1	<u>Other Revenues</u>		
2			
3	Reconnect Charge	304008004880003	\$88,295 Exclude already included in Gas Revenue Detail
4	Clean & Check Revenue	304729514880100	\$27,760 Exclude already included in Gas Revenue Detail
5	Meter Test Charge	304008004880008	\$0
6	Returned Check Charge	304008009210108	\$1,575
7	Late Charge C&I	304008004870002	\$46,130 Exclude already included in Gas Revenue Detail
8	Late Charge Residential	304008004870001	\$77,167 Exclude already included in Gas Revenue Detail
9	Late Charge Ancillary	304008004870003	-\$19 Exclude already included in Gas Revenue Detail
32	Conversion Brn Rentl	304729524880100	\$103,353 Exclude already included in Gas Revenue Detail
33	Water Heater Rental	304729504880100	\$147,875 Exclude already included in Gas Revenue Detail
34	Equip Prot Plan Comm	304729534880200	\$1,739 Exclude already included in Gas Revenue Detail
35	Equip Prot Plan Res	304729534880100	\$382,790 Exclude already included in Gas Revenue Detail
36	Telemeter Charge	304008004880007	\$7,288 Exclude already included in Gas Revenue Detail
37	IG Supply	304901914810400	\$0
38	IG Transport Ext Sup	304901904890500	\$0
39	IG Transport Non Ext	304901904810400	\$0
40	Interior GA Line Com	304729544880200	\$0
41	Interior GA Line Res	304729544880100	\$21,484 Exclude already included in Gas Revenue Detail
42	Fee- Service Labor	304080004157100	\$37,238
43	Fee- Service Parts	304080004157000	\$9,570
44	CGI Fee - Non Regul SV	304008004880010	\$0
45	Re-Entry Fee	304913107980602	\$0
46			
47			
48			
49			
50	Total Other Revenues		<u><u>\$48,383</u></u> Items not Excluded

Northern Utilities - New Hampshire Division

Dec-09	Sundry Trial Balance	422,417.64
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Charge Code	G/L	Flexi Account Description	Amount	
ASSET		304913107980600 ASSET MANAGEMENT FEE	375,675.00	
ATV		304000002424441 ATV DELIVERY DEV	(2,041.96)	
CAPM4		304913107990202 CAPACITY MITIGATION	511.80	
CAPMG		304913107990102 CAPACITY MITIGATION	6,624.78	
COMM		304913418040202 COMMODITY BILLING	8,116.56	
DEMND		304913108040101 DEMAND BILLING	5,209.89	
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	147.57	Revenue Item not already included
EMPC		304913114830200 EMPRESS, ALBERTA	9,841.96	Revenue Item not already included
EMPD		304913104830200 EMPRESS, ALBERTA	4,628.18	Revenue Item not already included
FSSTG		304913108080000 FS STORAGE(SALE 4 RESALE)	81,730.83	
INVTY		304000001641600 INVENTORY TRANSFER	7,973.32	
LOAN		MERCHANDISE LOAN	(4,390.37)	
MISC1		MISCELLANEOUS CHARGES-GAS	4,880.12	
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	55,439.63	Revenue Item not already included
PEAK1		304913104830400 PEAKING SERVICE - 1	18,380.09	Revenue Item not already included
PEAK2		304913104830400 PEAKING SERVICE - 2	51,008.88	Revenue Item not already included
PRADJ		304913418040202 PRIOR PERIOD ADJUSTMENT	(313.16)	
PSTBL		304008004880006 PASS THROUGH BILLING	0.60	Revenue Item not already included
REFND		304000002322100 CREDIT REFUND	11,986.48	
SL		304080004157100 SERVICE - LABOR	310.00	
SP		304080004157000 SERVICE PARTS	105.03	
TCPL		304913108040101 TCPL DEMAND FEES	(229,040.67)	
TRUUP		304913114840000 TRUE-UP TO ACTUAL	(20,163.88)	Revenue Item not already included
WASH		304913108080200 WASHINGTON 10 DEMAND FEES	(120,633.42)	
WASHC		304913114830300 WASHINGTON 10 COMMODITY	3,594.62	Revenue Item not already included
WASHD		304913104830300 WASHINGTON 10 DEMAND	172,579.65	Revenue Item not already included
			442,161.53	
Less credit balances			(19,743.89)	
Net total			422,417.64	

Total Revenues for A/R Turnover Calculation 295,457.30 Revenue Items not already included

Northern Utilities - New Hampshire Division

Jan-10	Sundry Trial Balance	676,107.73
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Charge Code	G/L	Flexi Account Description	Amount	
AMA	304913107980604	EMERA - AMA CHARGE		
ASSET	304913107980600	ASSET MANAGEMENT FEE	375,675.00	
ATV	304000002424441	ATV DELIVERY DEV	(2,041.96)	
BP	304913107980600	BP MANAGEMENT FEE	-	
CAPPK	304913107980600	CAPACITY RELEASE	-	
CAPM4	304913107990202	CAPACITY MITIGATION	122.15	
CAPMG	304913107990102	CAPACITY MITIGATION	3,561.13	
COMM	304913418040202	COMMODITY BILLING	7,599.82	
CUSTA	304008004880006	CUSTOMER ADMINISTRATION	10.00	Revenue Item not already included
DAMAG		DAMAGED PROPERTY		
DEMND	304913108040101	DEMAND BILLING	4,882.43	
D-PEN	304913114840000	DAILY SUPPLIER PENALTY	1,193.63	Revenue Item not already included
EMPC	304913114830200	EMPRESS, ALBERTA	13,381.08	Revenue Item not already included
EMPD	304913104830200	EMPRESS, ALBERTA	5,426.95	Revenue Item not already included
FSSTG	304913108080000	FS STORAGE(SALE 4 RESALE)	57,174.06	
INVTY	304000001641600	INVENTORY TRANSFER	7,770.70	
LOAN		MERCHANDISE LOAN	(4,390.37)	
MISC1		MISCELLANEOUS CHARGES-GAS	4,259.71	
M-PEN	304913114840000	MONTHLY SUPPLIER PENALTY	63,236.27	Revenue Item not already included
NET	304913107980600	NET - AMA MONTHLY INVOICE		
PEAK1	304913104830400	PEAKING SERVICE - 1	26,612.68	Revenue Item not already included
PEAK2	304913104830400	PEAKING SERVICE - 2	73,882.21	Revenue Item not already included
PIPE	304913114830001	GAS PIPELINE CHARGES	-	Revenue Item not already included
PK1C	304913114830400	PEAKING SERVICE - 1	-	Revenue Item not already included
POOL	304008004880005	POOL ADMINISTRATION	53.30	Revenue Item not already included
PRADJ	304913418040202	PRIOR PERIOD ADJUSTMENT	(623.94)	
PSTBL	304008004880006	PASS THROUGH BILLING	337.20	Revenue Item not already included
PURCH	304913118040202	PURCHASES		
REFND	304000002322100	CREDIT REFUND	11,986.48	
SALES	304913114830001	SALES FOR RESALE		
S-BAL	304913114840000	SUPPLIER BALANCE CHARGE	51.00	Revenue Item not already included
SL	304080004157100	SERVICE - LABOR	2,205.00	
SP	304080004157000	SERVICE PARTS	458.67	
TCPL	304913108040101	TCPL DEMAND FEES	(229,040.67)	
TRANS	304913418040102	TRANSPORT		
TRUUP	304913114840000	TRUE-UP TO ACTUAL	(20,163.88)	Revenue Item not already included
WASH	304913108080200	WASHINGTON 10 DEMAND FEES	(120,633.42)	
WASHC	304913114830300	WASHINGTON 10 COMMODITY	152,755.75	Revenue Item not already included
WASHD	304913104830300	WASHINGTON 10 DEMAND	259,735.57	Revenue Item not already included
WH-GA	304729504880100	W/H RENTAL- GAS	296.70	Revenue Item not already included

	695,773.25
Less credit balances	(19,665.52)
Net total	676,107.73

Total Revenues for A/R Turnover Calculation	576,808.46	Revenue Items not already included
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Northern Utilities - New Hampshire Division

Feb-10	Sundry Trial Balance	1,354,743.72
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Charge Code	G/L	Flexi Account Description	Amount
ATV		304000002424441 ATV DELIVERY DEV	(2,041.96)
CAPM4		304913107990202 CAPACITY MITIGATION	315.67
CAPMG		304913107990102 CAPACITY MITIGATION	4,544.26
CUSTA		304008004880006 CUSTOMER ADMINISTRATION	10.00
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	1,282.35
EMPC		304913114830200 EMPRESS, ALBERTA	22,469.61
EMPD		304913104830200 EMPRESS, ALBERTA	6,777.41
INVTY		304000001641600 INVENTORY TRANSFER	7,770.70
LOAN		MERCHANDISE LOAN	(4,390.37)
MISC1		MISCELLANEOUS CHARGES-GAS	3,471.27
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	90,577.12
PEAK1		304913104830400 PEAKING SERVICE - 1	39,489.30
PEAK2		304913104830400 PEAKING SERVICE - 2	109,617.07
PIPE		304913114830001 GAS PIPELINE CHARGES	466,610.16
PK1C		304913114830400 PEAKING SERVICE - 1	14,861.35
POOL		304008004880005 POOL ADMINISTRATION	53.30
PRADJ		304913418040202 PRIOR PERIOD ADJUSTMENT	(623.94)
PSTBL		304008004880006 PASS THROUGH BILLING	337.20
REFND		304000002322100 CREDIT REFUND	13,717.81
S-BAL		304913114840000 SUPPLIER BALANCE CHARGE	51.00
SL		304080004157100 SERVICE - LABOR	2,035.00
SP		304080004157000 SERVICE PARTS	458.67
TRUUP		304913114840000 TRUE-UP TO ACTUAL	(20,163.88)
WASHC		304913114830300 WASHINGTON 10 COMMODITY	330,341.01
WASHD		304913104830300 WASHINGTON 10 DEMAND	285,302.40
WH-GA		304729504880100 W/H RENTAL- GAS	296.70

1373169.21
-18425.49
1354743.72

	1,373,169.21
Less credit balances	(18,425.49)
Net total	1,354,743.72

Total Revenues for A/R Turnover Calculation 1,347,912.10 Revenue Items not already included

Northern Utilities - New Hampshire Division

Mar-10	Sundry Trial Balance	1,270,706.56
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Charge Code	G/L	Flexi Account Description	Amount
ATV		304000002424441 ATV DELIVERY DEV	(2,041.96)
BP		304913107980600 BP MANAGEMENT FEE	66,444.00
CAPPK		304913107980600 CAPACITY RELEASE	2,966.25
CUSTA		304008004880006 CUSTOMER ADMINISTRATION	80.00 Revenue Item not already included
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	(195.17) Revenue Item not already included
EMPC		304913114830200 EMPRESS, ALBERTA	23,427.50 Revenue Item not already included
EMPD		304913104830200 EMPRESS, ALBERTA	7,951.98 Revenue Item not already included
INVTY		304000001641600 INVENTORY TRANSFER	7,770.70
LOAN		MERCHANDISE LOAN	(4,390.37)
MISC1		MISCELLANEOUS CHARGES-GAS	433.52
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	37,482.24 Revenue Item not already included
PEAK1		304913104830400 PEAKING SERVICE - 1	49,274.92 Revenue Item not already included
PEAK2		304913104830400 PEAKING SERVICE - 2	136,847.94 Revenue Item not already included
PK1C		304913114830400 PEAKING SERVICE - 1	62,364.12 Revenue Item not already included
POOL		304008004880005 POOL ADMINISTRATION	157.20 Revenue Item not already included
PRADJ		304913418040202 PRIOR PERIOD ADJUSTMENT	(623.94)
PSTBL		304008004880006 PASS THROUGH BILLING	1,015.80 Revenue Item not already included
PURCH		304913118040202 PURCHASES	(834,551.63)
REFND		304000002322100 CREDIT REFUND	8,594.83
SALES		304913114830001 SALES FOR RESALE	909,210.61 Revenue Item not already included
S-BAL		304913114840000 SUPPLIER BALANCE CHARGE	4,765.50 Revenue Item not already included
SL		304080004157100 SERVICE - LABOR	1,445.00
SP		304080004157000 SERVICE PARTS	355.35
TRUUP		304913114840000 TRUE-UP TO ACTUAL	(20,163.88) Revenue Item not already included
WASHC		304913114830300 WASHINGTON 10 COMMODITY	443,276.85 Revenue Item not already included
WASHD		304913104830300 WASHINGTON 10 DEMAND	387,893.23 Revenue Item not already included
WH-GA		304729504880100 W/H RENTAL- GAS	296.70 Revenue Item not already included

	1,290,087.29
Less credit balances	(19,380.73)
Net total	1,270,706.56

Total Revenues for A/R Turnover Calculation 2,043,685.54 Revenue Items not already included

Northern Utilities - New Hampshire Division

Apr-10	Sundry Trial Balance	1,388,216.56
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Charge Code	G/L	Flexi Account Description	Amount
ATV		304000002424441 ATV RECONCILIATION	(435,477.81)
BP		304913107980600 BP MANAGEMENT FEE	132,888.00
CAPM4		304913107990202 CAPACITY MITIGATION	268.35
CAPMG		304913107990102 CAPACITY MITIGATION	4,471.34
CAPPK		304913107980600 CAPACITY RELEASE	2,966.25
CUSTA		304008004880006 CUSTOMER ADMINISTRATION	60.00 Revenue Item not already included
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	(1,820.45) Revenue Item not already included
EMPC		304913114830200 EMPRESS, ALBERTA	32,372.92 Revenue Item not already included
EMPD		304913104830200 EMPRESS, ALBERTA	12,872.68 Revenue Item not already included
INVTY		304000001641600 INVENTORY TRANSFER	7,770.70
LOAN		MERCHANDISE LOAN	(4,390.37)
MISC1		MISCELLANEOUS CHARGES-GAS	2,356.83
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	55,801.03 Revenue Item not already included
PEAK1		304913104830400 PEAKING SERVICE - 1	52,546.85 Revenue Item not already included
PEAK2		304913104830400 PEAKING SERVICE - 2	166,936.20 Revenue Item not already included
PK1C		304913114830400 PEAKING SERVICE - 1	115,482.86 Revenue Item not already included
POOL		304008004880005 POOL ADMINISTRATION	197.70 Revenue Item not already included
PRADJ		304913418040202 PRIOR PERIOD ADJUSTMENT	(623.94)
PSTBL		304008004880006 PASS THROUGH BILLING	1,262.40 Revenue Item not already included
PURCH		304913118040202 PURCHASES	(834,551.63)
REFND		304000002322100 CREDIT REFUND	198,488.94
SALES		304913114830001 SALES FOR RESALE	765,141.38 Revenue Item not already included
S-BAL		304913114840000 SUPPLIER BALANCE CHARGE	7,122.75 Revenue Item not already included
SL		304080004157100 SERVICE - LABOR	315.00
TRUUP		304913114840000 TRUE-UP TO ACTUAL	(20,163.88) Revenue Item not already included
WASHC		304913114830300 WASHINGTON 10 COMMODITY	610,428.97 Revenue Item not already included
WASHD		304913104830300 WASHINGTON 10 DEMAND	532,178.42 Revenue Item not already included
WH-GA		304729504880100 W/H RENTAL- GAS	1,740.95 Revenue Item not already included

	1,406,642.44
Less credit balances	(18,425.88)
Net total	1,388,216.56

Total Revenues for A/R Turnover Calculation 2,332,160.78 Revenue Items not already included

Northern Utilities - New Hampshire Division

May-10	Sundry Trial Balance	1,323,406.46
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Charge Code	G/L	Flexi Account Description	Amount
ATV		304000002424441 ATV RECONCILIATION	(435,477.81)
BP		304913107980600 BP MANAGEMENT FEE	132,888.00
CAPM4		304913107990202 CAPACITY MITIGATION	22.24
CAPMG		304913107990102 CAPACITY MITIGATION	153.75
CAPPK		304913107980600 CAPACITY RELEASE	2,966.25
CUSTA		304008004880006 CUSTOMER ADMINISTRATION	70.00 Revenue Item not already included
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	(811.07) Revenue Item not already included
EMPC		304913114830200 EMPRESS, ALBERTA	32,636.37 Revenue Item not already included
EMPD		304913104830200 EMPRESS, ALBERTA	13,793.56 Revenue Item not already included
INVTY		304000001641600 INVENTORY TRANSFER	7,770.70
LOAN		MERCHANDISE LOAN	(4,390.37)
MISC1		MISCELLANEOUS CHARGES-GAS	1,564.11
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	(24,433.32) Revenue Item not already included
NET		304913107980600 NET - AMA MONTHLY INVOICE	33,024.25
PEAK1		304913104830400 PEAKING SERVICE - 1	63,176.84 Revenue Item not already included
PEAK2		304913104830400 PEAKING SERVICE - 2	196,458.92 Revenue Item not already included
PK1C		304913114830400 PEAKING SERVICE - 1	123,769.40 Revenue Item not already included
POOL		304008004880005 POOL ADMINISTRATION	239.40 Revenue Item not already included
PRADJ		304913418040202 PRIOR PERIOD ADJUSTMENT	(623.94)
PSTBL		304008004880006 PASS THROUGH BILLING	1,488.60 Revenue Item not already included
PURCH		304913118040202 PURCHASES	(834,551.63)
REFND		304000002322100 CREDIT REFUND	198,398.97
SALES		304913114830001 SALES FOR RESALE	734,723.09 Revenue Item not already included
S-BAL		304913114840000 SUPPLIER BALANCE CHARGE	4,745.25 Revenue Item not already included
SL		304080004157100 SERVICE - LABOR	605.00
SP		304080004157000 SERVICE PARTS	146.03
TRUUP		304913114840000 TRUE-UP TO ACTUAL	(20,163.88) Revenue Item not already included
WASHC		304913114830300 WASHINGTON 10 COMMODITY	564,231.11 Revenue Item not already included
WASHD		304913104830300 WASHINGTON 10 DEMAND	551,985.52 Revenue Item not already included
WH-GA		304729504880100 W/H RENTAL- GAS	1,727.95 Revenue Item not already included

	1,346,133.29
Less credit balances	(22,726.83)
Net total	1,323,406.46

Total Revenues for A/R Turnover Calculation 2,243,637.74 Revenue Items not already included

Northern Utilities - New Hampshire Division

Jun-10	Sundry Trial Balance	1,224,073.17
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Charge Code	G/L	Flexi Account Description	Amount
ATV		304000002424441 ATV RECONCILIATION	(435,477.81)
BP		304913107980600 BP MANAGEMENT FEE	132,888.00
CAPM4		304913107990202 CAPACITY MITIGATION	37.23
CAPMG		304913107990102 CAPACITY MITIGATION	138.76
CAPPK		304913107980600 CAPACITY RELEASE	2,966.25
CUSTA		304008004880006 CUSTOMER ADMINISTRATION	70.00
DAMAG		DAMAGED PROPERTY	112.40
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	(5,117.36)
EMPC		304913114830200 EMPRESS, ALBERTA	36,931.31
EMPD		304913104830200 EMPRESS, ALBERTA	16,804.49
INVTY		304000001641600 INVENTORY TRANSFER	7,770.70
LOAN		MERCHANDISE LOAN	(4,390.37)
MISC1		MISCELLANEOUS CHARGES-GAS	7,986.57
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	(213,040.10)
PEAK1		304913104830400 PEAKING SERVICE - 1	63,176.84
PEAK2		304913104830400 PEAKING SERVICE - 2	196,458.92
PK1C		304913114830400 PEAKING SERVICE - 1	123,769.40
POOL		304008004880005 POOL ADMINISTRATION	323.20
PRADJ		304913418040202 PRIOR PERIOD ADJUSTMENT	(623.94)
PSTBL		304008004880006 PASS THROUGH BILLING	2,008.20
PURCH		304913118040202 PURCHASES	(834,551.63)
REFND		304000002322100 CREDIT REFUND	288,788.79
SALES		304913114830001 SALES FOR RESALE	698,697.38
S-BAL		304913114840000 SUPPLIER BALANCE CHARGE	9,523.50
SL		304080004157100 SERVICE - LABOR	855.00
SP		304080004157000 SERVICE PARTS	157.71
TRUUP		304913114840000 TRUE-UP TO ACTUAL	(20,163.88)
WASHC		304913114830300 WASHINGTON 10 COMMODITY	564,231.11
WASHD		304913104830300 WASHINGTON 10 DEMAND	602,614.47
WH-GA		304729504880100 W/H RENTAL- GAS	1,727.95

	1,244,673.09
Less credit balances	(20,599.92)
Net total	1,224,073.17

Total Revenues for A/R Turnover Calculation 2,078,015.43 Revenue Items not already included

Northern Utilities - New Hampshire Division

Jul-10	Sundry Trial Balance	(1,379,507.24)
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Charge Code	G/L	Flexi Account Description	Amount
AMA		304913107980604 EMERA - AMA CHARGE	6,921.25
ATV		304000002424441 ATV RECONCILIATION	(2,989,439.18)
BP		304913107980600 BP MANAGEMENT FEE	132,888.00
CAPM4		304913107990202 CAPACITY MITIGATION	29.93
CAPMG		304913107990102 CAPACITY MITIGATION	1,034.25
CUSTA		304008004880006 CUSTOMER ADMINISTRATION	30.00 Revenue Item not already included
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	(2,738.83) Revenue Item not already included
EMPC		304913114830200 EMPRESS, ALBERTA	41,066.26 Revenue Item not already included
EMPD		304913104830200 EMPRESS, ALBERTA	19,797.70 Revenue Item not already included
FSSTG		304913108080000 FS STORAGE(SALE 4 RESALE)	(683.81)
INVTY		304000001641600 INVENTORY TRANSFER	7,770.70
LOAN		MERCHANDISE LOAN	(4,390.37)
MISC1		MISCELLANEOUS CHARGES-GAS	8,088.71
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	(195,595.77) Revenue Item not already included
PEAK1		304913104830400 PEAKING SERVICE - 1	62,272.16 Revenue Item not already included
PEAK2		304913104830400 PEAKING SERVICE - 2	193,925.82 Revenue Item not already included
PK1C		304913114830400 PEAKING SERVICE - 1	123,769.40 Revenue Item not already included
POOL		304008004880005 POOL ADMINISTRATION	323.30 Revenue Item not already included
PRADJ		304913418040202 PRIOR PERIOD ADJUSTMENT	(623.94)
PSTBL		304008004880006 PASS THROUGH BILLING	1,995.00 Revenue Item not already included
PURCH		304913118040202 PURCHASES	(897,691.28)
REFND		304000002322100 CREDIT REFUND	159,394.01
SALES		304913114830001 SALES FOR RESALE	757,915.80 Revenue Item not already included
S-BAL		304913114840000 SUPPLIER BALANCE CHARGE	9,807.17 Revenue Item not already included
SL		304080004157100 SERVICE - LABOR	315.00
TRANS		304913418040102 TRANSPORT	(33.77)
WASHC		304913114830300 WASHINGTON 10 COMMODITY	561,546.07 Revenue Item not already included
WASHD		304913104830300 WASHINGTON 10 DEMAND	639,497.11 Revenue Item not already included
WH-GA		304729504880100 W/H RENTAL- GAS	1,727.95 Revenue Item not already included

(1,361,081.36)

Less credit balances

(18,425.88)

Net total

(1,379,507.24)

Total Revenues for A/R Turnover Calculation

2,215,339.14 Revenue Items not already included

Northern Utilities - New Hampshire Division

Aug-10	Sundry Trial Balance	8,869.00
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Charge Code	G/L	Flexi Account Description	Amount	
AMA		304913107980604 EMERA - AMA CHARGE	6,921.25	
ATV		304000002424441 ATV RECONCILIATION	(3,211,962.82)	
BP		304913107980600 BP MANAGEMENT FEE	132,888.00	
CAPM4		304913107990202 CAPACITY MITIGATION	87.16	
CAPMG		304913107990102 CAPACITY MITIGATION	2,754.04	
CUSTA		304008004880006 CUSTOMER ADMINISTRATION	130.00	Revenue Item not already included
DAMAG		DAMAGED PROPERTY	5,535.34	
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	(2,718.40)	Revenue Item not already included
EMPC		304913114830200 EMPRESS, ALBERTA	36,380.34	Revenue Item not already included
EMPD		304913104830200 EMPRESS, ALBERTA	18,294.82	Revenue Item not already included
FSSTG		304913108080000 FS STORAGE(SALE 4 RESALE)	(683.81)	
LOAN		MERCHANDISE LOAN	(4,390.37)	
MISC1		MISCELLANEOUS CHARGES-GAS	2,984.26	
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	(230,797.64)	Revenue Item not already included
PEAK1		304913104830400 PEAKING SERVICE - 1	49,274.92	Revenue Item not already included
PEAK2		304913104830400 PEAKING SERVICE - 2	139,143.14	Revenue Item not already included
PK1C		304913114830400 PEAKING SERVICE - 1	123,769.40	Revenue Item not already included
POOL		304008004880005 POOL ADMINISTRATION	460.50	Revenue Item not already included
PRADJ		304913418040202 PRIOR PERIOD ADJUSTMENT	(623.94)	
PSTBL		304008004880006 PASS THROUGH BILLING	2,884.80	Revenue Item not already included
PURCH		304913118040202 PURCHASES	(897,691.28)	
REFND		304000002322100 CREDIT REFUND	2,150,369.46	
SALES		304913114830001 SALES FOR RESALE	757,915.80	Revenue Item not already included
S-BAL		304913114840000 SUPPLIER BALANCE CHARGE	12,192.17	Revenue Item not already included
SL		304080004157100 SERVICE - LABOR	315.00	
TRANS		304913418040102 TRANSPORT	(33.77)	
WASHC		304913114830300 WASHINGTON 10 COMMODITY	409,042.86	Revenue Item not already included
WASHD		304913104830300 WASHINGTON 10 DEMAND	523,126.20	Revenue Item not already included
WH-GA		304729504880100 W/H RENTAL- GAS	1,727.47	Revenue Item not already included

	27,294.90
Less credit balances	(18,425.90)
Net total	8,869.00

Total Revenues for A/R Turnover Calculation 1,840,826.38 Revenue Items not already included

Northern Utilities - New Hampshire Division

Sep-10	Sundry Trial Balance	164,034.84
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Charge Code	G/L	Flexi Account Description	Amount	
ALGON	304913118040202	ALGONQUIN GAS TRANS CO	(103.14)	
CUSTA	304008004880006	CUSTOMER ADMINISTRATION	210.00	Revenue Item not already included
CWO-G		CONSTRUCTION W/ORDER GAS	99,686.02	
DAMAG		DAMAGED PROPERTY	3,848.48	
D-PEN	304913114840000	DAILY SUPPLIER PENALTY	(1,679.55)	Revenue Item not already included
EMPC	304913114830200	EMPRESS, ALBERTA	5,177.29	Revenue Item not already included
EMPD	304913104830200	EMPRESS, ALBERTA	3,236.55	Revenue Item not already included
INVTY	304000001641600	INVENTORY TRANSFER	(1,984.60)	
LOAN		MERCHANDISE LOAN	(4,390.37)	
MISC1		MISCELLANEOUS CHARGES-GAS	1,315.69	
M-PEN	304913114840000	MONTHLY SUPPLIER PENALTY	10,833.86	Revenue Item not already included
PEAK1	304913104830400	PEAKING SERVICE - 1	904.68	Revenue Item not already included
PEAK2	304913104830400	PEAKING SERVICE - 2	2,533.10	Revenue Item not already included
POOL	304008004880005	POOL ADMINISTRATION	125.10	Revenue Item not already included
PSTBL	304008004880006	PASS THROUGH BILLING	805.80	Revenue Item not already included
REFND	304000002322100	CREDIT REFUND	1,733.14	
S-BAL	304913114840000	SUPPLIER BALANCE CHARGE	1,030.50	Revenue Item not already included
SL	304080004157100	SERVICE - LABOR	315.00	
WASHD	304913104830300	WASHINGTON 10 DEMAND	57,709.98	Revenue Item not already included
WH-GA	304729504880100	W/H RENTAL- GAS	1,213.21	Revenue Item not already included

	182,520.74
Less credit balances	(18,485.90)
Net total	164,034.84

Total Revenues for A/R Turnover Calculation 82,100.52 Revenue Items not already included

Northern Utilities - New Hampshire Division

Oct-10	Sundry Trial Balance	286,807.67
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Charge Code	G/L	Flexi Account Description	Amount	
CAPM4		304913107990202 CAPACITY MITIGATION	22.68	
CAPMG		304913107990102 CAPACITY MITIGATION	4,497.98	
CUSTA		304008004880006 CUSTOMER ADMINISTRATION	10.00	Revenue Item not already included
CWO-G		CONSTRUCTION W/ORDER GAS	126,053.26	
DAMAG		DAMAGED PROPERTY	1,882.48	
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	160.55	Revenue Item not already included
EMPC		304913114830200 EMPRESS, ALBERTA	10,123.53	Revenue Item not already included
EMPD		304913104830200 EMPRESS, ALBERTA	7,362.90	Revenue Item not already included
INVTY		304000001641600 INVENTORY TRANSFER	(1,984.60)	
LOAN		MERCHANDISE LOAN	(4,390.37)	
MISC1		MISCELLANEOUS CHARGES-GAS	1,212.55	
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	44,657.88	Revenue Item not already included
POOL		304008004880005 POOL ADMINISTRATION	164.60	Revenue Item not already included
PSTBL		304008004880006 PASS THROUGH BILLING	1,040.40	Revenue Item not already included
SALES		304913114830001 SALES FOR RESALE	7,089.72	Revenue Item not already included
S-BAL		304913114840000 SUPPLIER BALANCE CHARGE	939.00	Revenue Item not already included
SL		304080004157100 SERVICE - LABOR	315.00	
WASHD		304913104830300 WASHINGTON 10 DEMAND	105,160.56	Revenue Item not already included
WH-GA		304729504880100 W/H RENTAL- GAS	1,213.21	Revenue Item not already included

	305,531.33
Less credit balances	(18,723.66)
Net total	286,807.67

Total Revenues for A/R Turnover Calculation 177,922.35 Revenue Items not already included

Northern Utilities - New Hampshire Division

Nov-10	Sundry Trial Balance	276,860.14
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Charge Code	G/L	Flexi Account Description	Amount
CAPM4	304913107990202	CAPACITY MITIGATION	29.93
CAPMG	304913107990102	CAPACITY MITIGATION	5,379.53
CWO-G		CONSTRUCTION W/ORDER GAS	22,746.24
DAMAG		DAMAGED PROPERTY	1,882.48
D-PEN	304913114840000	DAILY SUPPLIER PENALTY	2.10
EMPC	304913114830200	EMPRESS, ALBERTA	13,922.02
EMPD	304913104830200	EMPRESS, ALBERTA	10,384.52
INVTY	304000001641600	INVENTORY TRANSFER	(322.83)
LOAN		MERCHANDISE LOAN	(4,390.37)
MISC1		MISCELLANEOUS CHARGES-GAS	1,212.55
M-PEN	304913114840000	MONTHLY SUPPLIER PENALTY	8,769.37
NET	304913107980600	NET - AMA MONTHLY INVOICE	33,024.25
POOL	304008004880005	POOL ADMINISTRATION	193.10
PSTBL	304008004880006	PASS THROUGH BILLING	1,185.60
SALES	304913114830001	SALES FOR RESALE	57,717.02
S-BAL	304913114840000	SUPPLIER BALANCE CHARGE	981.75
SL	304080004157100	SERVICE - LABOR	425.00
SP	304080004157000	SERVICE PARTS	5.43
WASHD	304913104830300	WASHINGTON 10 DEMAND	149,994.76
WH-GA	304729504880100	W/H RENTAL- GAS	1,213.21

	304,355.66
Less credit balances	(27,495.52)
Net total	276,860.14

Total Revenues for A/R Turnover Calculation 244,363.45 Revenue Items not already included

Northern Utilities - New Hampshire Division

Dec-10	Sundry Trial Balance	(119,828.71)
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Charge Code	G/L	Flexi Account Description	Amount	
ATV		304000002424441 ATV RECONCILIATION	(729,135.54)	
CAPM4		304913107990202 CAPACITY MITIGATION	267.85	
CAPMG		304913107990102 CAPACITY MITIGATION	16,439.75	
CUSTA		304008004880006 CUSTOMER ADMINISTRATION	80.00	Revenue Item not already included
CWO-G		CONSTRUCTION W/ORDER GAS	22,746.24	
DAMAG		DAMAGED PROPERTY	1,882.48	
D-PEN		304913114840000 DAILY SUPPLIER PENALTY	1,134.25	Revenue Item not already included
EMPC		304913114830200 PNGTS	23,107.99	Revenue Item not already included
EMPD		304913104830200 PNGTS	12,355.81	Revenue Item not already included
INVTY		304000001641600 INVENTORY TRANSFER	76.86	
LOAN		MERCHANDISE LOAN	(4,390.37)	
MISC1		MISCELLANEOUS CHARGES-GAS	2,495.70	
M-PEN		304913114840000 MONTHLY SUPPLIER PENALTY	29,134.56	Revenue Item not already included
PEAK1		304913104830400 PEAKING SERVICE - 1	16,990.48	Revenue Item not already included
PEAK2		304913104830400 PEAKING SERVICE - 2	64,867.92	Revenue Item not already included
PK1C		304913114830400 PEAKING SERVICE - 1	5,793.70	Revenue Item not already included
PK2C		304913114830400 PEAKING SERVICE - 2	4,096.67	Revenue Item not already included
POOL		304008004880005 POOL ADMINISTRATION	348.40	Revenue Item not already included
PSTBL		304008004880006 PASS THROUGH BILLING	2,048.40	Revenue Item not already included
SALES		304913114830001 SALES FOR RESALE	48,600.62	Revenue Item not already included
S-BAL		304913114840000 SUPPLIER BALANCE CHARGE	2,738.25	Revenue Item not already included
SL		304080004157100 SERVICE - LABOR	675.00	
SP		304080004157000 SERVICE PARTS	58.69	
WASHC		304913114830300 WASHINGTON 10 COMMODITY	14,933.00	Revenue Item not already included
WASHD		304913104830300 WASHINGTON 10 DEMAND	360,136.86	Revenue Item not already included
WH-GA		304729504880100 W/H RENTAL- GAS	1,113.21	Revenue Item not already included

	(101,403.22)
Less credit balances	(18,425.49)
Net total	(119,828.71)

Total Revenues for A/R Turnover Calculation 587,480.12 Revenue Items not already included

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Summary Total Payroll Lead Lag Summary - ADP and Non ADP

6/23/2011
10:52:37 AM

Line No	Gross Payroll Items	Amount	(Lead) Lag Days	Weighted Dollar Days
1				
2	<u>Regular Payroll</u>			
3	Total ADP Weekly & Semi Monthly	\$715,359	5.56	\$3,974,682
4				
5	Total Non ADP Weekly & Semi Monthly	\$126,718	54.10	\$6,855,102
6				
7	Total Weekly & Semi Monthly Payroll	<u>\$842,078</u>	12.86	<u>\$10,829,784</u>
8				
9				
10				
11	<u>Incentive Payroll</u>			
12	Total ADP Weekly & Semi Monthly	\$23,510	236.00	\$5,548,391
13				
14	Total Non ADP Weekly & Semi Monthly	\$1,592	236.00	\$375,681
15				
16	Total Weekly & Semi Monthly Payroll	<u>\$25,102</u>	236.00	<u>\$5,924,072</u>
17				
18				
19				
20				
21				
22				
23				
24				
25				

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Non ADP Payroll Deductions Lead Lag Summary

6/23/2011
10:53:37 AM

Line No	Gross Payroll Items	Amount	(Lead) Lag Days	Weighted Dollar Days
1				
2	<u>Weekly</u>			
3	401K Loan	\$8,159	8.71	\$71,103
4	401K Tax Deferred	\$39,055	8.70	\$339,926
5	Health Insurance Premium	\$27,576	52.93	\$1,459,676
6	Health Savings Account	\$910	6.93	\$6,305
7	Dental Premium	\$1,085	52.93	\$57,446
8	Vision Premium	\$448	30.00	\$13,444
9	Supplemental Life Premium	\$2,607	32.50	\$84,735
10	Supplemental AD&D Premium	\$483	32.50	\$15,684
11	Bonds	\$45	33.67	\$1,515
12	Stock Purchase	\$910	52.50	\$47,775
13	Charity	\$55	169.00	\$9,295
14	PC Purchase Loan	\$272	-334.58	-\$90,930
15	Activity Prizes	\$515	0.00	\$0
16	Award	\$989	912.50	\$902,463
17	Miscellaneous	\$0	0.00	\$0
18	Union Dues	\$7,505	7.79	\$58,434
19	Medical Care	\$995	7.29	\$7,247
20	Dependent Care	\$0	0.00	\$0
21	Auto Adjustment	\$0	0.00	\$0
22	Edadn	\$0	0.00	\$0
23				
24	Total Weekly Payroll	<u>\$91,610</u>	32.57	<u>\$2,984,117</u>
25				
26				
27	<u>Semi Monthly</u>			
28	401K Loan	\$2,981	1.00	\$2,981
29	401K Tax Deferred	\$13,578	1.00	\$13,550
30	Health Insurance Premium	\$564	52.93	\$29,851
31	Health Savings Account	\$0	0.00	\$0
32	Dental Premium	\$197	52.93	\$10,404
33	Vision Premium	\$37	30.00	\$1,102
34	Supplemental Life Premium	\$575	14.67	\$8,433
35	Supplemental AD&D Premium	\$109	14.67	\$1,595
36	Bonds	\$0	0.00	\$0
37	Stock Purchase	\$150	50.33	\$7,550
38	Charity	\$90	157.30	\$14,157
39	PC Purchase Loan	\$0	0.00	\$0
40	Activity Prizes	\$200	0.00	\$0
41	Award	\$100	45.63	\$4,563
42	Miscellaneous	\$0	0.00	\$0
43	Union Dues	\$0	0.00	\$0
44	Medical Care	\$0	0.00	\$0
45	Dependent Care	\$0	0.00	\$0
46	Auto Adjustment	\$16,529	228.50	\$3,776,799
47	Edadn	\$0	0.00	\$0
48				
49	Total Semi Monthly Payroll	<u>\$35,109</u>	110.26	<u>\$3,870,984</u>
50				
51				
52	Total Weekly & Semi Monthly	<u>\$126,718</u>	54.10	<u>\$6,855,102</u>
53				
54				
55	<u>Incentive Pay</u>			
56	401K Tax Deferred	\$1,592	236.00	\$375,681
57				
58	Total Incentive Payroll	<u>\$1,592</u>	236.00	<u>\$375,681</u>
59				
60				
61				
62				
63				
64				
65				

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Total Payroll Service

6/23/2011
10:53:37 AM

Line No	Payroll Description	Gross Pay Amount	Total ADP Payroll Deductions	Total Non ADP Payroll Deductions	Difference
1	<u>Weekly</u>				
2					
3	9/25/2010	\$46,600	\$39,312	\$7,288	\$0
4	10/2/2010	\$43,707	\$37,505	\$6,202	\$0
5	10/9/2010	\$46,349	\$39,904	\$6,445	\$0
6	10/16/2010	\$48,092	\$41,817	\$6,275	\$0
7	10/23/2010	\$48,649	\$42,424	\$6,225	\$0
8	10/30/2010	\$48,536	\$42,269	\$6,266	\$0
9	11/6/2010	\$54,236	\$47,785	\$6,451	\$0
10	11/13/2010	\$49,643	\$43,200	\$6,443	\$0
11	11/20/2010	\$51,956	\$45,300	\$6,656	\$0
12	11/27/2010	\$48,223	\$41,440	\$6,783	\$0
13	12/4/2010	\$53,207	\$46,634	\$6,573	\$0
14	12/11/2010	\$53,497	\$46,871	\$6,626	\$0
15	12/18/2010	\$62,831	\$55,951	\$6,881	\$0
16	12/25/2010	\$45,365	\$38,869	\$6,496	\$0
17					
18		<u>\$700,890</u>	<u>\$609,280</u>	<u>\$91,610</u>	\$0
19					
20					
21	<u>Semi Monthly</u>				
22					
23	10/15/2010	\$21,832	\$18,663	\$3,169	\$0
24	10/31/2010	\$19,832	\$16,835	\$2,997	\$0
25	11/15/2010	\$21,432	\$18,375	\$3,057	\$0
26	11/30/2010	\$19,832	\$16,835	\$2,997	\$0
27	12/15/2010	\$30,005	\$18,459	\$11,545	\$0
28	12/31/2010	\$28,256	\$16,913	\$11,343	\$0
29					
30		<u>\$141,188</u>	<u>\$106,079</u>	<u>\$35,109</u>	\$0
31					
32					
33	<u>Incentive Pay</u>				
34	February				
35	Incentive Pay-Weekly	\$4,708	\$4,570	\$138	\$0
35	Incentive Pay-Salary	\$20,394	\$18,940	\$1,454	\$0
37		<u>\$25,102</u>	<u>\$23,510</u>	<u>\$1,592</u>	
38					
39					
40	Total	<u>\$867,180</u>	<u>\$738,869</u>	<u>\$128,310</u>	\$0
41					

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
401K Loan

6/23/2011
10:53:37 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$583	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	10/1/10 12:00 PM	9.00	\$5,245
4	10/2/2010	\$583	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/8/10 12:00 PM	9.00	\$5,245
5	10/9/2010	\$583	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/15/10 12:00 PM	9.00	\$5,245
6	10/16/2010	\$583	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/22/10 12:00 PM	9.00	\$5,245
7	10/23/2010	\$583	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/29/10 12:00 PM	9.00	\$5,245
8	10/30/2010	\$583	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/5/10 12:00 PM	9.00	\$5,245
9	11/6/2010	\$583	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/12/10 12:00 PM	9.00	\$5,245
10	11/13/2010	\$583	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/19/10 12:00 PM	9.00	\$5,245
11	11/20/2010	\$583	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/24/10 12:00 PM	7.00	\$4,080
12	11/27/2010	\$583	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/3/10 12:00 PM	9.00	\$5,245
13	12/4/2010	\$583	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/10/10 12:00 PM	9.00	\$5,245
14	12/11/2010	\$583	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/17/10 12:00 PM	9.00	\$5,245
15	12/18/2010	\$583	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/23/10 12:00 PM	8.00	\$4,662
16	12/25/2010	\$583	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/30/10 12:00 PM	8.00	\$4,662
17									
18		<u>\$8,159</u>						8.71	<u>\$71,103</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$497	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/8/10 12:00 PM	0.00	\$0
24	10/31/2010	\$497	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/25/10 12:00 PM	1.50	\$745
25	11/15/2010	\$497	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/10/10 12:00 PM	2.00	\$994
26	11/30/2010	\$497	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/24/10 12:00 PM	1.00	\$497
27	12/15/2010	\$497	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/10/10 12:00 PM	2.00	\$994
28	12/31/2010	\$497	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/23/10 12:00 PM	-0.50	-\$248
29									
30		<u>\$2,981</u>						1.00	<u>\$2,981</u>
31									
32									
33									
34									
35	Total	<u>\$11,140</u>							

Payment date indicates the check date in Dataview.

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
401K Tax Deferred

6/23/2011
10:53:37 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$2,664	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	10/1/10 12:00 PM	9.00	\$23,976
4	10/2/2010	\$2,557	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/8/10 12:00 PM	9.00	\$23,010
5	10/9/2010	\$2,800	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/15/10 12:00 PM	9.00	\$25,199
6	10/16/2010	\$2,630	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/22/10 12:00 PM	9.00	\$23,669
7	10/23/2010	\$2,580	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/29/10 12:00 PM	9.00	\$23,217
8	10/30/2010	\$2,614	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/5/10 12:00 PM	9.00	\$23,522
9	11/6/2010	\$2,823	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/12/10 12:00 PM	9.00	\$25,408
10	11/13/2010	\$2,790	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/19/10 12:00 PM	9.00	\$25,112
11	11/20/2010	\$3,003	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/24/10 12:00 PM	7.00	\$21,020
12	11/27/2010	\$3,130	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/3/10 12:00 PM	9.00	\$28,172
13	12/4/2010	\$2,920	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/10/10 12:00 PM	9.00	\$26,284
14	12/11/2010	\$2,979	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/17/10 12:00 PM	9.00	\$26,808
15	12/18/2010	\$2,718	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/23/10 12:00 PM	8.00	\$21,743
16	12/25/2010	\$2,848	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/30/10 12:00 PM	8.00	\$22,784
17									
18		<u>\$39,055</u>						8.70	<u>\$339,926</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$2,382	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/8/10 12:00 PM	0.00	\$0
24	10/31/2010	\$2,210	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/25/10 12:00 PM	1.50	\$3,315
25	11/15/2010	\$2,270	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/10/10 12:00 PM	2.00	\$4,541
26	11/30/2010	\$2,210	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/24/10 12:00 PM	1.00	\$2,210
27	12/15/2010	\$2,294	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/10/10 12:00 PM	2.00	\$4,589
28	12/31/2010	\$2,210	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/23/10 12:00 PM	-0.50	-\$1,105
29									
30		<u>\$13,578</u>						1.00	<u>\$13,550</u>
31									
32									
33	<u>Incentive Pay</u>								
34	February								
35	Incentive Pay-Weekly	\$138	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$32,478
36	Incentive Pay-Salary	\$1,454	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$343,203
37		<u>\$1,592</u>						236.00	<u>\$375,681</u>
38									
39	Annualized Lag	<u>\$212,124</u>						8.44	<u>\$1,789,583</u>
40									
41	Payment date indicates the check date in Dataview.								

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Health Insurance Premium

6/23/2011
10:56:08 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$1,970	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM		52.93	\$104,263
4	10/2/2010	\$1,970	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM		52.93	\$104,263
5	10/9/2010	\$1,970	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM		52.93	\$104,263
6	10/16/2010	\$1,970	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM		52.93	\$104,263
7	10/23/2010	\$1,970	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM		52.93	\$104,263
8	10/30/2010	\$1,970	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM		52.93	\$104,263
9	11/6/2010	\$1,970	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM		52.93	\$104,263
10	11/13/2010	\$1,970	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM		52.93	\$104,263
11	11/20/2010	\$1,970	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM		52.93	\$104,263
12	11/27/2010	\$1,970	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM		52.93	\$104,263
13	12/4/2010	\$1,970	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM		52.93	\$104,263
14	12/11/2010	\$1,970	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM		52.93	\$104,263
15	12/18/2010	\$1,970	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM		52.93	\$104,263
16	12/25/2010	\$1,970	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM		52.93	\$104,263
17									
18		<u>\$27,576</u>						52.93	<u>\$1,459,676</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$94	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM		52.93	\$4,975
24	10/31/2010	\$94	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM		52.93	\$4,975
25	11/15/2010	\$94	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM		52.93	\$4,975
26	11/30/2010	\$94	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM		52.93	\$4,975
27	12/15/2010	\$94	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM		52.93	\$4,975
28	12/31/2010	\$94	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM		52.93	\$4,975
29									
30		<u>\$564</u>						52.93	<u>\$29,851</u>
31									
32									
33									
34									
35	Total	<u>\$28,140</u>						52.93	<u>\$1,489,526</u>

The employee 20 % contribution toward health insurance is an offset to the expense.
NU is self insured.

Calculation of Medical and Dental lags from Claims lag tables.

<u>Claim</u>	<u>Dec-10 Total Paid</u>		<u>Weighted Payments</u>	<u>Claim</u>	<u>12 Months Total Paid</u>		<u>Weighted Payments</u>
Prior	\$35	410	\$14,350	Prior	-\$6,009		-\$2,463,616
Jan	-\$92	365	-\$33,580	Jan	\$975		\$355,784
Feb	-\$1	334	-\$334	Feb	\$1,669		\$558,235
Mar	-\$291	306	-\$89,046	Mar	\$1,430		\$434,192
Apr	\$579	275	\$159,225	Apr	\$3,911		\$1,069,801
May	\$1,291	245	\$316,295	May	\$9,601		\$2,338,565
Jun	\$0	214	\$0	Jun	\$45,972		\$9,745,229
Jul	\$62	184	\$11,408	Jul	\$14,631		\$2,673,927
Aug	\$570	153	\$87,210	Aug	\$22,140		\$3,356,674
Sep	\$1,205	122	\$147,010	Sep	\$105,568		\$12,755,494
Oct	\$11,819	92	\$1,087,348	Oct	\$176,096		\$16,017,736
Nov	\$117,301	61	\$7,155,361	Nov	\$1,586,017		\$96,387,493
Dec	\$200,201	31	\$6,206,231	Dec	\$1,752,177		\$53,370,989
	\$332,679	45.27	\$15,061,478		\$3,714,180	52.93	\$196,600,502

<u>Claim</u>	<u>Nov-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	\$585	410	\$239,850
Dec	\$129	365	\$47,085
Jan	\$18	334	\$6,012
Feb	\$31	303	\$9,393
Mar	\$185	275	\$50,875
Apr	\$2,591	244	\$632,204
May	-\$1,932	214	-\$413,448
Jun	\$1,126	183	\$206,058
Jul	\$3,355	153	\$513,315
Aug	\$1,066	122	\$130,052
Sep	\$9,887	91	\$899,717
Oct	\$140,162	61	\$8,549,882
Nov	\$115,850	30	\$3,475,500
	\$273,053	52.54	\$14,346,495

<u>Claim</u>	<u>Oct-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	\$320	410	\$131,249
Nov	\$411	365	\$149,924
Dec	\$613	335	\$205,395
Jan	\$792	304	\$240,671
Feb	-\$752	273	-\$205,304
Mar	\$341	245	\$83,516
Apr	\$1,174	214	\$251,225
May	\$1,971	184	\$362,657
Jun	\$482	153	\$73,737
Jul	\$9,503	123	\$1,168,917
Aug	\$4,486	92	\$412,719
Sep	\$127,624	61	\$7,785,065
Oct	\$208,805	31	\$6,472,941
	\$355,769	48.16	\$17,132,711

<u>Claim</u>	<u>Sep-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	-\$1,130	410	-\$463,489
Oct	\$0	365	\$0
Nov	\$0	334	\$0
Dec	\$1,434	304	\$435,814
Jan	\$0	273	\$0
Feb	\$277	242	\$67,068
Mar	-\$50	214	-\$10,724
Apr	\$77	183	\$14,062
May	\$957	153	\$146,491
Jun	\$820	122	\$99,992
Jul	\$6,500	92	\$597,979
Aug	\$139,881	61	\$8,532,754
Sep	\$192,258	30	\$5,767,747
	\$341,023	44.54	\$15,187,696

<u>Claim</u>	<u>Aug-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	-\$13,490	410	-\$5,530,900
Sep	\$42	365	\$15,330
Oct	-\$196	335	-\$65,660
Nov	-\$88	304	-\$26,752
Dec	-\$76	274	-\$20,824
Jan	\$438	243	\$106,434
Feb	\$41,596	212	\$8,818,352
Mar	\$856	184	\$157,504
Apr	\$923	153	\$141,219
May	\$1,740	123	\$214,020
Jun	\$15,158	92	\$1,394,536
Jul	\$177,416	62	\$10,999,792
Aug	\$96,537	31	\$2,992,647
	\$320,856	59.83	\$19,195,698

<u>Claim</u>	<u>Jul-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	\$4,283	410	\$1,756,030
Aug	\$0	365	\$0
Sep	\$15	334	\$5,010
Oct	-\$817	304	-\$248,368
Nov	\$2,469	273	\$674,037
Dec	\$283	243	\$68,769
Jan	\$595	212	\$126,140
Feb	\$565	181	\$102,265
Mar	-\$313	153	-\$47,889
Apr	\$2,516	122	\$306,952
May	\$17,349	92	\$1,596,108
Jun	\$108,151	61	\$6,597,211
Jul	\$158,567	31	\$4,915,577
	\$293,663	53.98	\$15,851,842

<u>Claim</u>	<u>Jun-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	-\$486	410	-\$199,248
Jul	\$0	365	\$0
Aug	\$709	334	\$236,829
Sep	\$0	303	\$0
Oct	\$239	273	\$65,323
Nov	-\$109	242	-\$26,470
Dec	-\$463	212	-\$98,188
Jan	\$166	181	\$30,131
Feb	\$1,455	150	\$218,288
Mar	\$2,634	122	\$321,380
Apr	\$7,670	91	\$697,972
May	\$104,052	61	\$6,347,196
Jun	\$182,084	30	\$5,462,528
	\$297,953	43.82	\$13,055,742

<u>Claim</u>	<u>May-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	\$1,644	410	\$674,040
Jun	\$110	365	\$40,150
Jul	\$192	335	\$64,320
Aug	\$0	304	\$0
Sep	\$0	273	\$0
Oct	\$316	243	\$76,788
Nov	\$1,749	212	\$370,788
Dec	\$259	182	\$47,138
Jan	\$1,092	151	\$164,892
Feb	\$820	120	\$98,400
Mar	\$4,104	92	\$377,568
Apr	\$97,885	61	\$5,970,985
May	\$98,136	31	\$3,042,216
	\$206,307	52.97	\$10,927,285

<u>Claim</u>	<u>Apr-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	\$651	410	\$266,910
May	-\$6	365	-\$2,190
Jun	\$65	334	\$21,710
Jul	\$205	304	\$62,320
Aug	-\$487	273	-\$132,951
Sep	\$1,387	242	\$335,654
Oct	\$680	212	\$144,160
Nov	\$2,632	181	\$476,392
Dec	\$5,759	151	\$869,609
Jan	\$10,409	120	\$1,249,080
Feb	\$6,431	89	\$572,359
Mar	\$112,258	61	\$6,847,738
Apr	\$211,141	30	\$6,334,230
	\$351,125	48.54	\$17,045,021

<u>Claim</u>	<u>Mar-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	-\$3,870	410	-\$1,586,700
Apr	\$0	365	\$0
May	\$116	335	\$38,860
Jun	\$113	304	\$34,352
Jul	\$158	274	\$43,292
Aug	-\$110	243	-\$26,730
Sep	\$95	212	\$20,140
Oct	\$319	182	\$58,058
Nov	\$979	151	\$147,829
Dec	\$7,153	121	\$865,513
Jan	\$14,419	90	\$1,297,710
Feb	\$133,698	59	\$7,888,182
Mar	\$117,343	31	\$3,637,633
	\$270,413	45.92	\$12,418,139

<u>Claim</u>	<u>Feb-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	\$3,828	410	\$1,569,480
Mar	\$381	365	\$139,065
Apr	\$138	334	\$46,092
May	\$52	304	\$15,808
Jun	\$1,456	273	\$397,488
Jul	\$2,278	243	\$553,554
Aug	\$2,280	212	\$483,360
Sep	\$1,937	181	\$350,597
Oct	\$5,347	151	\$807,397
Nov	\$57,726	120	\$6,927,120
Dec	\$58,724	90	\$5,285,160
Jan	\$199,052	59	\$11,744,068
Feb	\$81,726	28	\$2,288,328
	\$414,925	73.77	\$30,607,517

<u>Claim</u>	<u>Jan-10 Total Paid</u>		<u>Weighted Payments</u>
Prior	\$1,621	410	\$664,811
Feb	\$0	365	\$0
Mar	\$0	337	\$0
Apr	\$0	306	\$0
May	\$140	276	\$38,640
Jun	\$618	245	\$151,484
Jul	\$248	215	\$53,423
Aug	\$4,661	184	\$857,657
Sep	\$1,533	153	\$234,577
Oct	\$9,976	123	\$1,227,058
Nov	\$19,550	92	\$1,798,560
Dec	\$128,536	62	\$7,969,259
Jan	\$89,529	31	\$2,775,411
	\$256,414	61.51	\$15,770,879

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Health Savings Account

6/23/2011
10:56:08 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$65	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$455
4	10/2/2010	\$65	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$455
5	10/9/2010	\$65	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$455
6	10/16/2010	\$65	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$455
7	10/23/2010	\$65	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$455
8	10/30/2010	\$65	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$455
9	11/6/2010	\$65	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$455
10	11/13/2010	\$65	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$455
11	11/20/2010	\$65	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/24/10 12:00 PM	7.00	\$455
12	11/27/2010	\$65	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$455
13	12/4/2010	\$65	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$455
14	12/11/2010	\$65	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$455
15	12/18/2010	\$65	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/22/10 12:00 PM	7.00	\$455
16	12/25/2010	\$65	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$390
17									
18		<u>\$910</u>						6.93	<u>\$6,305</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM			\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM			\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM			\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM			\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM			\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM			\$0
29									
30		<u>\$0</u>						0.00	<u>\$0</u>
31									
32									
33									
34									
35	Total	<u>\$910</u>							

Payment date indicates the check date in Dataview. Mellon Bank.

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Dental Premium

6/23/2011
10:56:08 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>							
2								
3	9/25/2010	\$78	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	52.93	\$4,103
4	10/2/2010	\$78	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	52.93	\$4,103
5	10/9/2010	\$78	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	52.93	\$4,103
6	10/16/2010	\$78	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	52.93	\$4,103
7	10/23/2010	\$78	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	52.93	\$4,103
8	10/30/2010	\$78	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	52.93	\$4,103
9	11/6/2010	\$78	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	52.93	\$4,103
10	11/13/2010	\$78	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	52.93	\$4,103
11	11/20/2010	\$78	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	52.93	\$4,103
12	11/27/2010	\$78	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	52.93	\$4,103
13	12/4/2010	\$78	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	52.93	\$4,103
14	12/11/2010	\$78	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	52.93	\$4,103
15	12/18/2010	\$78	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	52.93	\$4,103
16	12/25/2010	\$78	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	52.93	\$4,103
17								
18		<u>\$1,085</u>					52.93	<u>\$57,446</u>
19								
20								
21	<u>Semi Monthly</u>							
22								
23	10/15/2010	\$33	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	52.93	\$1,734
24	10/31/2010	\$33	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	52.93	\$1,734
25	11/15/2010	\$33	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	52.93	\$1,734
26	11/30/2010	\$33	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	52.93	\$1,734
27	12/15/2010	\$33	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	52.93	\$1,734
28	12/31/2010	\$33	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	52.93	\$1,734
29								
30		<u>\$197</u>					52.93	<u>\$10,404</u>
31								
32								
33								
34								
35	Total	<u>\$1,282</u>						

The employee 20% contribution toward dental insurance is an offset to the expense.
NU is self insured.

Lag days based on Health Insurance Premium lag

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Vision Premium

6/23/2011
10:56:08 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$32	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM		30.00	\$960
4	10/2/2010	\$32	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM		30.00	\$960
5	10/9/2010	\$32	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM		30.00	\$960
6	10/16/2010	\$32	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM		30.00	\$960
7	10/23/2010	\$32	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM		30.00	\$960
8	10/30/2010	\$32	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM		30.00	\$960
9	11/6/2010	\$32	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM		30.00	\$960
10	11/13/2010	\$32	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM		30.00	\$960
11	11/20/2010	\$32	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM		30.00	\$960
12	11/27/2010	\$32	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM		30.00	\$960
13	12/4/2010	\$32	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM		30.00	\$960
14	12/11/2010	\$32	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM		30.00	\$960
15	12/18/2010	\$32	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM		30.00	\$960
16	12/25/2010	\$32	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM		30.00	\$960
17									
18		<u>\$448</u>						30.00	<u>\$13,444</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$6	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM		30.00	\$184
24	10/31/2010	\$6	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM		30.00	\$184
25	11/15/2010	\$6	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM		30.00	\$184
26	11/30/2010	\$6	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM		30.00	\$184
27	12/15/2010	\$6	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM		30.00	\$184
28	12/31/2010	\$6	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM		30.00	\$184
29									
30		<u>\$37</u>						30.00	<u>\$1,102</u>
31									
32									
33									
34									
35	Total	<u>\$485</u>						30.00	<u>\$14,546</u>

NU is self insured for Vision.
The employee contribution toward vision insurance is an offset to the expense.
The lag until payment is made to the provider is estimated to be 30 days after the payroll deduction.

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Supplemental Life Premium

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$186	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	11/4/10 12:00 PM	43.00	\$8,008
4	10/2/2010	\$186	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	11/4/10 12:00 PM	36.00	\$6,704
5	10/9/2010	\$186	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	11/4/10 12:00 PM	29.00	\$5,401
6	10/16/2010	\$186	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	11/4/10 12:00 PM	22.00	\$4,097
7	10/23/2010	\$186	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	11/4/10 12:00 PM	15.00	\$2,793
8	10/30/2010	\$186	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/22/10 12:00 PM	26.00	\$4,842
9	11/6/2010	\$186	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/22/10 12:00 PM	19.00	\$3,538
10	11/13/2010	\$186	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/22/10 12:00 PM	12.00	\$2,235
11	11/20/2010	\$186	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	1/3/11 12:00 PM	47.00	\$8,753
12	11/27/2010	\$186	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	1/3/11 12:00 PM	40.00	\$7,449
13	12/4/2010	\$186	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	1/3/11 12:00 PM	33.00	\$6,146
14	12/11/2010	\$186	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	1/3/11 12:00 PM	26.00	\$4,842
15	12/18/2010	\$186	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	2/10/11 12:00 PM	57.00	\$10,615
16	12/25/2010	\$186	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	2/10/11 12:00 PM	50.00	\$9,312
17									
18		<u>\$2,607</u>						32.50	<u>\$84,735</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$96	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	11/4/10 12:00 PM	27.00	\$2,587
24	10/31/2010	\$96	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	11/4/10 12:00 PM	11.50	\$1,102
25	11/15/2010	\$96	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/22/10 12:00 PM	14.00	\$1,342
26	11/30/2010	\$96	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$96
27	12/15/2010	\$96	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	1/3/11 12:00 PM	26.00	\$2,492
28	12/31/2010	\$96	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	1/3/11 12:00 PM	10.50	\$1,006
29									
30		<u>\$575</u>						14.67	<u>\$8,433</u>
31									
32									
33									
34								29.28	<u>\$93,168</u>
35	Total Weighted Lag	<u>\$3,182</u>							

Payment date indicates the check date in Dataview.

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Supplemental AD&D Premium

6/23/2011
10:58:55 AM

Line No	Payroll Description	Net Payroll Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$34	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	11/4/10 12:00 PM	43.00	\$1,482
4	10/2/2010	\$34	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	11/4/10 12:00 PM	36.00	\$1,241
5	10/9/2010	\$34	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	11/4/10 12:00 PM	29.00	\$1,000
6	10/16/2010	\$34	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	11/4/10 12:00 PM	22.00	\$758
7	10/23/2010	\$34	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	11/4/10 12:00 PM	15.00	\$517
8	10/30/2010	\$34	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/22/10 12:00 PM	26.00	\$896
9	11/6/2010	\$34	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/22/10 12:00 PM	19.00	\$655
10	11/13/2010	\$34	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/22/10 12:00 PM	12.00	\$414
11	11/20/2010	\$34	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	1/3/11 12:00 PM	47.00	\$1,620
12	11/27/2010	\$34	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	1/3/11 12:00 PM	40.00	\$1,379
13	12/4/2010	\$34	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	1/3/11 12:00 PM	33.00	\$1,138
14	12/11/2010	\$34	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	1/3/11 12:00 PM	26.00	\$896
15	12/18/2010	\$34	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	2/10/11 12:00 PM	57.00	\$1,965
16	12/25/2010	\$34	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	2/10/11 12:00 PM	50.00	\$1,724
17									
18		<u>\$483</u>						32.50	<u>\$15,684</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$18	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	11/4/10 12:00 PM	27.00	\$490
24	10/31/2010	\$18	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	11/4/10 12:00 PM	11.50	\$208
25	11/15/2010	\$18	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/22/10 12:00 PM	14.00	\$254
26	11/30/2010	\$18	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$18
27	12/15/2010	\$18	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	1/3/11 12:00 PM	26.00	\$471
28	12/31/2010	\$18	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	1/3/11 12:00 PM	10.50	\$190
29									
30		<u>\$109</u>						14.67	<u>\$1,595</u>
31									
32									
33								29.22	<u>\$17,279</u>
34	Total Weighted Lag	<u>\$591</u>							
35									
36									
37									
38	Payment date indicates the check date in Dataview.								
39									
40									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Bonds

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$10	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	11/4/10 12:00 PM	43.00	\$430
4	10/2/2010	\$10	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	11/4/10 12:00 PM	36.00	\$360
5	10/9/2010	\$10	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	11/4/10 12:00 PM	29.00	\$290
6	10/16/2010	\$10	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	11/4/10 12:00 PM	22.00	\$220
7	10/23/2010	\$10	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	11/4/10 12:00 PM	15.00	\$150
8	10/30/2010	\$10	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/4/10 12:00 PM	8.00	\$80
9	11/6/2010	-\$15	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/4/10 12:00 PM	1.00	-\$15
10	11/13/2010	\$0	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM			\$0
11	11/20/2010	\$0	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM			\$0
12	11/27/2010	\$0	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM			\$0
13	12/4/2010	\$0	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM			\$0
14	12/11/2010	\$0	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM			\$0
15	12/18/2010	\$0	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM			\$0
16	12/25/2010	\$0	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM			\$0
17									
18		<u>\$45</u>							<u>\$1,515</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM			\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM			\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM			\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM			\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM			\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM			\$0
29									
30		<u>\$0</u>						0.00	<u>\$0</u>
31									
32									
33									
34									
35	Total	<u>\$45</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Stock Purchase

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$65	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	11/19/10 12:00 PM	58.00	\$3,770
4	10/2/2010	\$65	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	11/19/10 12:00 PM	51.00	\$3,315
5	10/9/2010	\$65	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	11/19/10 12:00 PM	44.00	\$2,860
6	10/16/2010	\$65	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	11/19/10 12:00 PM	37.00	\$2,405
7	10/23/2010	\$65	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	11/19/10 12:00 PM	30.00	\$1,950
8	10/30/2010	\$65	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/19/10 12:00 PM	23.00	\$1,495
9	11/6/2010	\$65	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	1/28/11 12:00 PM	86.00	\$5,590
10	11/13/2010	\$65	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	1/28/11 12:00 PM	79.00	\$5,135
11	11/20/2010	\$65	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	1/28/11 12:00 PM	72.00	\$4,680
12	11/27/2010	\$65	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	1/28/11 12:00 PM	65.00	\$4,225
13	12/4/2010	\$65	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	1/28/11 12:00 PM	58.00	\$3,770
14	12/11/2010	\$65	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	1/28/11 12:00 PM	51.00	\$3,315
15	12/18/2010	\$65	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	1/28/11 12:00 PM	44.00	\$2,860
16	12/25/2010	\$65	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	1/28/11 12:00 PM	37.00	\$2,405
17									
18		<u>\$910</u>						52.50	<u>\$47,775</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$25	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	11/19/10 12:00 PM	42.00	\$1,050
24	10/31/2010	\$25	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	11/19/10 12:00 PM	26.50	\$663
25	11/15/2010	\$25	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	1/28/11 12:00 PM	81.00	\$2,025
26	11/30/2010	\$25	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	1/28/11 12:00 PM	66.00	\$1,650
27	12/15/2010	\$25	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	1/28/11 12:00 PM	51.00	\$1,275
28	12/31/2010	\$25	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	1/28/11 12:00 PM	35.50	\$888
29									
30		<u>\$150</u>						50.33	<u>\$7,550</u>
31									
32									
33									
34									
35	Total	<u>\$1,060</u>							

Payment date indicates the check date in Dataview- Unitol Corporation - DRP purchases.
Account Number - 30.00.00.00.232.18.00

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Charity

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$5	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	4/14/11 12:00 PM	204.00	\$1,020
4	10/2/2010	\$5	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	4/14/11 12:00 PM	197.00	\$985
5	10/9/2010	\$5	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	4/14/11 12:00 PM	190.00	\$950
6	10/16/2010	\$5	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	4/14/11 12:00 PM	183.00	\$915
7	10/23/2010	\$5	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	4/14/11 12:00 PM	176.00	\$880
8	10/30/2010	\$5	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	4/14/11 12:00 PM	169.00	\$845
9	11/6/2010	\$5	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	4/14/11 12:00 PM	162.00	\$810
10	11/13/2010	\$5	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	4/14/11 12:00 PM	155.00	\$775
11	11/20/2010	\$5	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	4/14/11 12:00 PM	148.00	\$740
12	11/27/2010	\$5	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	4/14/11 12:00 PM	141.00	\$705
13	12/4/2010	\$5	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	4/14/11 12:00 PM	134.00	\$670
14	12/11/2010	\$0	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	4/14/11 12:00 PM	127.00	\$0
15	12/18/2010	\$0	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	4/14/11 12:00 PM	120.00	\$0
16	12/25/2010	\$0	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	4/14/11 12:00 PM	113.00	\$0
17									
18		<u>\$55</u>						169.00	<u>\$9,295</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$18	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	4/14/11 12:00 PM	188.00	\$3,384
24	10/31/2010	\$18	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	4/14/11 12:00 PM	172.50	\$3,105
25	11/15/2010	\$18	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	4/14/11 12:00 PM	157.00	\$2,826
26	11/30/2010	\$18	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	4/14/11 12:00 PM	142.00	\$2,556
27	12/15/2010	\$18	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	4/14/11 12:00 PM	127.00	\$2,286
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	4/14/11 12:00 PM	111.50	\$0
29									
30		<u>\$90</u>						157.30	<u>\$14,157</u>
31									
32									
33									
34									
35	Total	<u>\$145</u>							
36									
37									
38									
39									
40									
41									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Auto Adjustment

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
4	10/2/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
5	10/9/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
6	10/16/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
7	10/23/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
8	10/30/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
9	11/6/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
10	11/13/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
11	11/20/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
12	11/27/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
13	12/4/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
14	12/11/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
15	12/18/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
16	12/25/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
17									
18		<u>\$0</u>						0.00	<u>\$0</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
24	10/31/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
25	11/15/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
26	11/30/2010	\$0	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM		-40300.50	\$0
27	12/15/2010	\$8,264	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM	12/10/10 12:00 PM	222.00	\$1,834,681
28	12/31/2010	\$8,264	11/1/09 12:00 AM	11/1/10 12:00 AM	365	5/2/10 12:00 PM	12/23/10 12:00 PM	235.00	\$1,942,118
29									
30		<u>\$16,529</u>						228.50	<u>\$3,776,799</u>
31									
32									
33									
34									
35	Total	<u>\$16,529</u>							

The Auto amount represents the imputed value for the personal use of a company care that is added to the employees gross wages on their W-2.
Employee is responsible for taxes. Earnings is grossed up.
Amount is added to earnings and deductions. Plan year is from November through October

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
PC Purchase Loan

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$0	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM		-334.58	\$0
4	10/2/2010	\$10	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM		-334.58	-\$3,409
5	10/9/2010	\$10	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM		-334.58	-\$3,409
6	10/16/2010	\$10	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM		-334.58	-\$3,409
7	10/23/2010	\$10	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM		-334.58	-\$3,409
8	10/30/2010	\$18	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM		-334.58	-\$5,986
9	11/6/2010	\$18	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM		-334.58	-\$5,986
10	11/13/2010	\$28	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM		-334.58	-\$9,332
11	11/20/2010	\$28	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM		-334.58	-\$9,332
12	11/27/2010	\$28	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM		-334.58	-\$9,332
13	12/4/2010	\$28	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM		-334.58	-\$9,332
14	12/11/2010	\$28	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM		-334.58	-\$9,332
15	12/18/2010	\$28	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM		-334.58	-\$9,332
16	12/25/2010	\$28	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM		-334.58	-\$9,332
17									
18		<u>\$272</u>						-334.58	<u>-\$90,930</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM			\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM			\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM			\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM			\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM			\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM			\$0
29									
30		<u>\$0</u>						0.00	<u>\$0</u>
31									
32									
33									
34									
35	Total	<u>\$272</u>							
36									
37									
38	Average Length of Loan is 22.0 Months.								
39									
40									
41									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Activity Prizes

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$0	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM			\$0
4	10/2/2010	\$0	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM			\$0
5	10/9/2010	\$0	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM			\$0
6	10/16/2010	\$0	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM			\$0
7	10/23/2010	\$0	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM			\$0
8	10/30/2010	\$0	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM			\$0
9	11/6/2010	\$0	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM			\$0
10	11/13/2010	\$0	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM			\$0
11	11/20/2010	\$0	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM			\$0
12	11/27/2010	\$0	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM			\$0
13	12/4/2010	\$0	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM			\$0
14	12/11/2010	\$0	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM			\$0
15	12/18/2010	\$515	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/15/10 12:00 PM	0.00	\$0
16	12/25/2010	\$0	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM			\$0
17									
18		<u>\$515</u>						0.00	<u>\$0</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM			\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM			\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM			\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM			\$0
27	12/15/2010	\$200	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM			\$0
29									
30		<u>\$200</u>						0.00	<u>\$0</u>
31									
32									
33									
34									
35	Total	<u>\$715</u>							

Gross pay and the deduction are grossed up for the amount of the prizes. Prizes given during Service period. Use midpoint of service period for payment date.

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Award

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$989	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM		912.50	\$902,463
4	10/2/2010	\$0	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM			\$0
5	10/9/2010	\$0	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM			\$0
6	10/16/2010	\$0	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM			\$0
7	10/23/2010	\$0	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM			\$0
8	10/30/2010	\$0	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM			\$0
9	11/6/2010	\$0	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM			\$0
10	11/13/2010	\$0	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM			\$0
11	11/20/2010	\$0	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM			\$0
12	11/27/2010	\$0	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM			\$0
13	12/4/2010	\$0	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM			\$0
14	12/11/2010	\$0	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM			\$0
15	12/18/2010	\$0	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM			\$0
16	12/25/2010	\$0	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM			\$0
17									
18		<u>\$989</u>						912.50	<u>\$902,463</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	9/1/09 12:00 AM	9/1/10 12:00 AM	365	3/2/10 12:00 PM			\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM			\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM			\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM			\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM			\$0
28	12/31/2010	\$100	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM		45.63	\$4,563
29									
30		<u>\$100</u>						45.63	<u>\$4,563</u>
31									
32									
33									
34									
35	Total	<u>\$1,089</u>							

Five Year Service Awards. Lags are based on 5 year service period.

Exceptional EE Awards are given out Quarterly during the year. Added to payroll at the end of the year. Lag based on the midpoint of the quarter.

Service Awards: Steve Hamblen \$494.50 net; Nicholas Trush \$ 494.50 Net.

Exceptional EE Awards: \$50.00 Dave Apkarian & Phil Johnson

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Miscellaneous

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$0	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM			\$0
4	10/2/2010	\$0	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM			\$0
5	10/9/2010	\$0	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM			\$0
6	10/16/2010	\$0	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM			\$0
7	10/23/2010	\$0	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM			\$0
8	10/30/2010	\$0	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM			\$0
9	11/6/2010	\$0	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM			\$0
10	11/13/2010	\$0	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM			\$0
11	11/20/2010	\$0	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM			\$0
12	11/27/2010	\$0	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM			\$0
13	12/4/2010	\$0	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM			\$0
14	12/11/2010	\$0	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM			\$0
15	12/18/2010	\$0	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM			\$0
16	12/25/2010	\$0	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM			\$0
17									
18		<u>\$0</u>						0.00	<u>\$0</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM			\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM			\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM			\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM			\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM			\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM			\$0
29									
30		<u>\$0</u>						0.00	<u>\$0</u>
31									
32									
33									
34									
35	Total	<u>\$0</u>							
36									
37									
38									
39									
40									
41									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Union Dues

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$536	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/30/10 12:00 PM	8.00	\$4,289
4	10/2/2010	\$536	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/7/10 12:00 PM	8.00	\$4,289
5	10/9/2010	\$536	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/14/10 12:00 PM	8.00	\$4,289
6	10/16/2010	\$536	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/21/10 12:00 PM	8.00	\$4,289
7	10/23/2010	\$536	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/28/10 12:00 PM	8.00	\$4,289
8	10/30/2010	\$536	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/4/10 12:00 PM	8.00	\$4,289
9	11/6/2010	\$536	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$3,753
10	11/13/2010	\$536	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/18/10 12:00 PM	8.00	\$4,289
11	11/20/2010	\$536	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/24/10 12:00 PM	7.00	\$3,753
12	11/27/2010	\$536	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/2/10 12:00 PM	8.00	\$4,289
13	12/4/2010	\$536	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/9/10 12:00 PM	8.00	\$4,289
14	12/11/2010	\$536	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/16/10 12:00 PM	8.00	\$4,289
15	12/18/2010	\$536	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/23/10 12:00 PM	8.00	\$4,289
16	12/25/2010	\$536	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/29/10 12:00 PM	7.00	\$3,753
17									
18		<u>\$7,505</u>						7.79	<u>\$58,434</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM		-40459.50	\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM		-40475.00	\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM		-40490.50	\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM		-40505.50	\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM		-40520.50	\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM		-40536.00	\$0
29									
30		<u>\$0</u>						0.00	<u>\$0</u>
31									
32									
33									
34									
35	Total	<u>\$7,505</u>							

Payment date indicates the check date in Dataview.

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Medical Care

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$71	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$497
4	10/2/2010	\$71	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/7/10 12:00 PM	8.00	\$568
5	10/9/2010	\$71	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$497
6	10/16/2010	\$71	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/21/10 12:00 PM	8.00	\$568
7	10/23/2010	\$71	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$497
8	10/30/2010	\$71	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$497
9	11/6/2010	\$71	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$497
10	11/13/2010	\$71	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/19/10 12:00 PM	9.00	\$640
11	11/20/2010	\$71	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/24/10 12:00 PM	7.00	\$497
12	11/27/2010	\$71	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/2/10 12:00 PM	8.00	\$568
13	12/4/2010	\$71	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$497
14	12/11/2010	\$71	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$497
15	12/18/2010	\$71	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/22/10 12:00 PM	7.00	\$497
16	12/25/2010	\$71	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$426
17									
18		<u>\$995</u>						7.29	<u>\$7,247</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM		-40459.50	\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM		-40475.00	\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM		-40490.50	\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM		-40505.50	\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM		-40520.50	\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM		-40536.00	\$0
29									
30		<u>\$0</u>						0.00	<u>\$0</u>
31									
32									
33									
34									
35	Total	<u>\$995</u>							

Payment date indicates the check date in Dataview

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Dependent Care

6/23/2011
10:58:55 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$0	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM			\$0
4	10/2/2010	\$0	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM			\$0
5	10/9/2010	\$0	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM			\$0
6	10/16/2010	\$0	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM			\$0
7	10/23/2010	\$0	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM			\$0
8	10/30/2010	\$0	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM			\$0
9	11/6/2010	\$0	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM			\$0
10	11/13/2010	\$0	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM			\$0
11	11/20/2010	\$0	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM			\$0
12	11/27/2010	\$0	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM			\$0
13	12/4/2010	\$0	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM			\$0
14	12/11/2010	\$0	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM			\$0
15	12/18/2010	\$0	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM			\$0
16	12/25/2010	\$0	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM			\$0
17									
18		<u>\$0</u>						0.00	<u>\$0</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM			\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM			\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM			\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM			\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM			\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM			\$0
29									
30		<u>\$0</u>						0.00	<u>\$0</u>
31									
32									
33									
34									
35	Total	<u>\$0</u>							
36									
37									
38									
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41									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Edadn

6/23/2011
11:05:13 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$0	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM			\$0
4	10/2/2010	\$0	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM			\$0
5	10/9/2010	\$0	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM			\$0
6	10/16/2010	\$0	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM			\$0
7	10/23/2010	\$0	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM			\$0
8	10/30/2010	\$0	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM			\$0
9	11/6/2010	\$0	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM			\$0
10	11/13/2010	\$0	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM			\$0
11	11/20/2010	\$0	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM			\$0
12	11/27/2010	\$0	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM			\$0
13	12/4/2010	\$0	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM			\$0
14	12/11/2010	\$0	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM			\$0
15	12/18/2010	\$0	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM			\$0
16	12/25/2010	\$0	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM			\$0
17									
18		<u>\$0</u>						0.00	<u>\$0</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM			\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM			\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM			\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM			\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM			\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM			\$0
29									
30		<u>\$0</u>						0.00	<u>\$0</u>
31									
32									
33									
34									
35	Total	<u>\$0</u>							
36									
37									
38									
39									
40									
41									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
ADP Payroll Lead Lag Summary

6/23/2011
10:32:52 AM

Line No	Gross Payroll Items	Amount	(Lead) Lag Days	Weighted Dollar Days
1				
2	<u>Weekly</u>			
3	Net Payroll	\$460,134	6.70	\$3,082,257
4	Garnishment	\$0	0.00	\$0
5	FIT Withholding	\$91,482	6.68	\$611,025
6	EE Soc Sec	\$41,618	6.70	\$278,698
7	EE Medicare	\$9,733	6.70	\$65,179
8	ME State W/H	\$4,853	6.71	\$32,552
9	MA State W/H	\$1,461	6.73	\$9,830
10				
11	Total Weekly Payroll	<u>\$609,280</u>	6.70	<u>\$4,079,542</u>
12				
13				
14	<u>Semi Monthly</u>			
15	Net Payroll	\$78,247	-0.99	-\$77,475
16	Garnishment	\$0	0.00	\$0
17	FIT Withholding	\$13,794	-0.98	-\$13,552
18	EE Soc Sec	\$7,821	-0.98	-\$7,647
19	EE Medicare	\$2,047	-1.02	-\$2,088
20	ME State W/H	\$1,141	-0.97	-\$1,109
21	MA State W/H	\$3,029	-0.99	-\$2,989
22				
23	Total Bi Monthly Payroll	<u>\$106,079</u>	-0.99	<u>-\$104,860</u>
24				
25				
26	Total Weekly & Semi Monthly	<u>\$715,359</u>	5.56	<u>\$3,974,682</u>
27				
28				
29	<u>Incentive Pay</u>			
30	Net Payroll	\$15,273	236.00	\$3,604,426
31	Garnishment	\$0	0.00	\$0
32	FIT Withholding	\$5,878	236.00	\$1,387,098
33	EE Soc Sec	\$1,556	236.00	\$367,292
34	EE Medicare	\$364	236.00	\$85,899
35	ME State W/H	\$143	236.00	\$33,630
36	MA State W/H	\$297	236.00	\$70,045
37				
38	Total Incentive Payroll	<u>\$23,510</u>	236.00	<u>\$5,548,391</u>
39				
40		\$738,869		
41				
42				
43	<u>Employer Payroll Taxes</u>	<u>Annual Expense</u>		
44	Social Security Employer Weekly	\$143,268	6.70	\$959,409
45	Social Security Employer Semi Monthly	\$31,507	-0.98	-\$30,806
46	Social Security Employer Incentive	\$1,556	236.00	\$367,292
47	Medicare Employer Weekly	\$33,506	6.70	\$224,378
48	Mecicare Employer Semi Monthly	\$7,586	-1.02	-\$7,740
49	Medicare Employer Incentive	\$364	236.00	\$85,899
50	FUI Employer Weekly	\$1,992	6.70	\$13,335
51	FUI Employer Semi Monthly	\$336	-0.99	-\$332
52	FUI Employer Incentive	\$0	236.00	\$0
53	SUI Employer Weekly	\$5,062	6.70	\$33,892
54	SUI Employer Semi Monthly	\$770	-0.99	-\$761
55	SUI Employer incentive	\$0	236.00	\$0
56				
57	Total Employer Payroll Taxes	<u>\$225,946</u>	7.28	<u>\$1,644,567</u>
58				
59				
60	Total FICA Taxes	<u>\$217,787</u>	7.34	<u>\$1,598,433</u>
61				
62	Total Federal Unemployment Taxes	<u>\$2,328</u>	5.59	<u>\$13,003</u>
63				
64	Total State Unemployment Taxes	<u>\$5,832</u>	5.68	<u>\$33,131</u>
65				

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Total Payroll Service

6/23/2011
10:36:16 AM

Line No	Payroll Description	Gross Pay Amount	Total ADP Payroll Items	Total Transfer to ADP	Difference	Total Payroll Deductions
1	<u>Weekly</u>					
2						
3	9/25/2010	\$46,600	\$42,715	\$42,715	\$0	\$39,312
4	10/2/2010	\$43,707	\$40,687	\$40,687	\$0	\$37,505
5	10/9/2010	\$46,349	\$43,287	\$43,287	\$0	\$39,904
6	10/16/2010	\$48,092	\$45,334	\$45,334	\$0	\$41,817
7	10/23/2010	\$48,649	\$45,984	\$45,984	\$0	\$42,424
8	10/30/2010	\$48,536	\$45,820	\$45,820	\$0	\$42,269
9	11/6/2010	\$54,236	\$51,772	\$51,772	\$0	\$47,785
10	11/13/2010	\$49,643	\$46,836	\$46,836	\$0	\$43,200
11	11/20/2010	\$51,956	\$49,113	\$49,113	\$0	\$45,300
12	11/27/2010	\$48,223	\$44,967	\$44,967	\$0	\$41,440
13	12/4/2010	\$53,207	\$50,542	\$50,542	\$0	\$46,634
14	12/11/2010	\$53,497	\$50,802	\$50,802	\$0	\$46,871
15	12/18/2010	\$62,831	\$60,595	\$60,595	\$0	\$55,951
16	12/25/2010	\$45,365	\$42,178	\$42,178	\$0	\$38,869
17						
18		<u>\$700,890</u>	<u>\$660,631</u>	<u>\$660,631</u>		<u>\$609,280</u>
19						
20						
21	<u>Semi Monthly</u>					
22						
23	10/15/2010	\$21,832	\$20,332	\$20,332	\$0	\$18,663
24	10/31/2010	\$19,832	\$18,351	\$18,351	\$0	\$16,835
25	11/15/2010	\$21,432	\$20,014	\$20,014	\$0	\$18,375
26	11/30/2010	\$19,832	\$18,351	\$18,351	\$0	\$16,835
27	12/15/2010	\$30,005	\$20,337	\$20,337	\$0	\$18,459
28	12/31/2010	\$28,256	\$18,562	\$18,562	\$0	\$16,913
29						
30		<u>\$141,188</u>	<u>\$115,947</u>	<u>\$115,947</u>		<u>\$106,079</u>
31						
32						
33	<u>Incentive Pay</u>					
34	February					
35	Incentive Pay-Weekly	\$4,708	\$4,931	\$4,931	\$0	\$4,570
36	Incentive Pay-Salary	\$20,394	\$20,500	\$20,500	\$0	\$18,940
37						
38		<u>\$25,102</u>	<u>\$25,430</u>	<u>\$25,430</u>		<u>\$23,510</u>
39						
40						
41	Total	<u>\$867,180</u>	<u>\$802,009</u>	<u>\$802,009</u>		<u>\$738,869</u>
42						

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Net Payroll

6/23/2011
10:37:39 AM

Line No	Payroll Description	Net Payroll Amount	<u>Service Period</u> StartEnd	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days	Pay Date
1	<u>Weekly</u>								
2									
3	9/25/2010	\$29,739	9/19/10 12:00 AM9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$208,176	10/1/10 12:00 AM
4	10/2/2010	\$28,688	9/26/10 12:00 AM10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$200,815	10/8/10 12:00 AM
5	10/9/2010	\$30,479	10/3/10 12:00 AM10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$213,353	10/15/10 12:00 AM
6	10/16/2010	\$31,869	10/10/10 12:00 AM10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$223,080	10/22/10 12:00 AM
7	10/23/2010	\$32,208	10/17/10 12:00 AM10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$225,454	10/29/10 12:00 AM
8	10/30/2010	\$32,074	10/24/10 12:00 AM10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$224,520	11/5/10 12:00 AM
9	11/6/2010	\$35,850	10/31/10 12:00 AM11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$250,950	11/12/10 12:00 AM
10	11/13/2010	\$32,642	11/7/10 12:00 AM11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$228,493	11/19/10 12:00 AM
11	11/20/2010	\$33,976	11/14/10 12:00 AM11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/22/10 12:00 PM	5.00	\$169,882	11/24/10 12:00 AM
12	11/27/2010	\$31,656	11/21/10 12:00 AM11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$221,594	12/3/10 12:00 AM
13	12/4/2010	\$34,973	11/28/10 12:00 AM12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$244,811	12/10/10 12:00 AM
14	12/11/2010	\$35,252	12/5/10 12:00 AM12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$246,762	12/17/10 12:00 AM
15	12/18/2010	\$41,015	12/12/10 12:00 AM12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/21/10 12:00 PM	6.00	\$246,092	12/23/10 12:00 AM
16	12/25/2010	\$29,713	12/19/10 12:00 AM12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$178,276	12/30/10 12:00 AM
17									
18		<u>\$460,134</u>					6.70	<u>\$3,082,257</u>	
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$13,779	10/1/10 12:00 AM10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/6/10 12:00 PM	-2.00	-\$27,559	10/8/10 12:00 AM
24	10/31/2010	\$12,543	10/16/10 12:00 AM11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/23/10 12:00 PM	-0.50	-\$6,271	10/25/10 12:00 AM
25	11/15/2010	\$13,564	11/1/10 12:00 AM11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/8/10 12:00 PM	0.00	\$0	11/10/10 12:00 AM
26	11/30/2010	\$12,543	11/16/10 12:00 AM12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$12,543	11/24/10 12:00 AM
27	12/15/2010	\$13,378	12/1/10 12:00 AM12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0	12/10/10 12:00 AM
28	12/31/2010	\$12,441	12/16/10 12:00 AM1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/21/10 12:00 PM	-2.50	-\$31,102	12/23/10 12:00 AM
29									
30		<u>\$78,247</u>					-0.99	<u>-\$77,475</u>	
31									
32									
33	<u>Incentive Pay</u>								
34	February								
35	Incentive Pay-Weekly	\$3,068	1/1/09 12:00 AM1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$723,959	2/26/11 12:00 AM
36	Incentive Pay-Salary	\$12,205	1/1/09 12:00 AM1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$2,880,467	2/25/11 12:00 AM
37		<u>\$15,273</u>					236.00	<u>\$3,604,426</u>	
38									
39									
40	Total	<u>\$553,654</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
Garnishment

6/23/2011
10:38:14 AM

Line No	Payroll Description	Amount	Start	<u>Service Period</u> End	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$0	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$0
4	10/2/2010	\$0	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$0
5	10/9/2010	\$0	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$0
6	10/16/2010	\$0	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$0
7	10/23/2010	\$0	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$0
8	10/30/2010	\$0	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$0
9	11/6/2010	\$0	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$0
10	11/13/2010	\$0	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$0
11	11/20/2010	\$0	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/22/10 12:00 PM	5.00	\$0
12	11/27/2010	\$0	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$0
13	12/4/2010	\$0	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$0
14	12/11/2010	\$0	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$0
15	12/18/2010	\$0	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/21/10 12:00 PM	6.00	\$0
16	12/25/2010	\$0	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$0
17									
18		<u>\$0</u>						0.00	<u>\$0</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$0	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/6/10 12:00 PM	-2.00	\$0
24	10/31/2010	\$0	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/23/10 12:00 PM	-0.50	\$0
25	11/15/2010	\$0	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/8/10 12:00 PM	0.00	\$0
26	11/30/2010	\$0	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	\$0
27	12/15/2010	\$0	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0
28	12/31/2010	\$0	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/21/10 12:00 PM	-2.50	\$0
29									
30		<u>\$0</u>						0.00	<u>\$0</u>
31									
32									
33	<u>Incentive Pay</u>								
34	February								
35	Incentive Pay-Weekly	\$0	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$0
36	Incentive Pay-Salary	\$0	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$0
37		<u>\$0</u>						0.00	<u>\$0</u>
38									
39									
40	Total	<u>\$0</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
FIT Withholding

6/23/2011
10:39:00 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	Weekly								
2									
3	9/25/2010	\$5,775	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$40,423
4	10/2/2010	\$5,239	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$36,671
5	10/9/2010	\$5,636	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$39,450
6	10/16/2010	\$5,990	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$41,931
7	10/23/2010	\$6,182	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$43,271
8	10/30/2010	\$6,156	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$43,091
9	11/6/2010	\$7,443	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$52,102
10	11/13/2010	\$6,394	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$44,761
11	11/20/2010	\$7,073	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/22/10 12:00 PM	5.00	\$35,364
12	11/27/2010	\$5,903	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$41,322
13	12/4/2010	\$7,274	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$50,921
14	12/11/2010	\$7,212	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$50,487
15	12/18/2010	\$9,670	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/21/10 12:00 PM	6.00	\$58,020
16	12/25/2010	\$5,535	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$33,210
17									
18		<u>\$91,482</u>						6.68	<u>\$611,025</u>
19									
20									
21	Semi Monthly								
22									
23	10/15/2010	\$2,484	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/6/10 12:00 PM	-2.00	-\$4,968
24	10/31/2010	\$2,121	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/23/10 12:00 PM	-0.50	-\$1,060
25	11/15/2010	\$2,441	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/8/10 12:00 PM	0.00	\$0
26	11/30/2010	\$2,121	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$2,121
27	12/15/2010	\$2,466	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0
28	12/31/2010	\$2,161	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/21/10 12:00 PM	-2.50	-\$5,403
29									
30		<u>\$13,794</u>						-0.98	<u>-\$13,552</u>
31									
32									
33	Incentive Pay								
34	February								
35	Incentive Pay-Weekly	\$1,143	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$269,652
36	Incentive Pay-Salary	\$4,735	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$1,117,445
37		<u>\$5,878</u>						236.00	<u>\$1,387,098</u>
38									
39									
40	Total	<u>\$111,154</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
EE Soc Sec

6/23/2011
10:39:39 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$2,758	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$19,305
4	10/2/2010	\$2,579	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$18,050
5	10/9/2010	\$2,742	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$19,197
6	10/16/2010	\$2,850	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$19,953
7	10/23/2010	\$2,885	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$20,195
8	10/30/2010	\$2,878	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$20,145
9	11/6/2010	\$3,231	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$22,620
10	11/13/2010	\$2,947	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$20,626
11	11/20/2010	\$3,090	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/22/10 12:00 PM	5.00	\$15,450
12	11/27/2010	\$2,859	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$20,010
13	12/4/2010	\$3,168	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$22,173
14	12/11/2010	\$3,186	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$22,299
15	12/18/2010	\$3,764	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/21/10 12:00 PM	6.00	\$22,586
16	12/25/2010	\$2,681	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$16,088
17									
18		<u>\$41,618</u>						6.70	<u>\$278,698</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$1,353	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/6/10 12:00 PM	-2.00	-\$2,706
24	10/31/2010	\$1,229	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/23/10 12:00 PM	-0.50	-\$615
25	11/15/2010	\$1,328	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/8/10 12:00 PM	0.00	\$0
26	11/30/2010	\$1,229	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$1,229
27	12/15/2010	\$1,443	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0
28	12/31/2010	\$1,239	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/21/10 12:00 PM	-2.50	-\$3,097
29									
30		<u>\$7,821</u>						-0.98	<u>-\$7,647</u>
31									
32									
33	<u>Incentive Pay</u>								
34	February								
35	Incentive Pay-Weekly	\$292	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$68,887
36	Incentive Pay-Salary	\$1,264	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$298,405
37		<u>\$1,556</u>						236.00	<u>\$367,292</u>
38									
39									
40	Total	<u>\$50,995</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
EE Medicare

6/23/2011
10:40:17 AM

Line No	Payroll Description	Amount	Start	Service Period End	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$645	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$4,515
4	10/2/2010	\$603	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$4,221
5	10/9/2010	\$641	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$4,489
6	10/16/2010	\$667	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$4,667
7	10/23/2010	\$675	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$4,723
8	10/30/2010	\$673	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$4,712
9	11/6/2010	\$756	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$5,290
10	11/13/2010	\$689	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$4,824
11	11/20/2010	\$723	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/22/10 12:00 PM	5.00	\$3,613
12	11/27/2010	\$669	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$4,680
13	12/4/2010	\$741	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$5,186
14	12/11/2010	\$745	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$5,215
15	12/18/2010	\$880	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/21/10 12:00 PM	6.00	\$5,282
16	12/25/2010	\$627	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$3,763
17									
18		<u>\$9,733</u>						6.70	<u>\$65,179</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$316	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/6/10 12:00 PM	-2.00	-\$633
24	10/31/2010	\$287	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/23/10 12:00 PM	-0.50	-\$144
25	11/15/2010	\$311	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/8/10 12:00 PM	0.00	\$0
26	11/30/2010	\$287	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$287
27	12/15/2010	\$435	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0
28	12/31/2010	\$410	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/21/10 12:00 PM	-2.50	-\$1,024
29									
30		<u>\$2,047</u>						-1.02	<u>-\$2,088</u>
31									
32									
33	<u>Incentive Pay</u>								
34	February								
35	Incentive Pay-Weekly	\$68	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$16,111
36	Incentive Pay-Salary	\$296	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$69,788
37		<u>\$364</u>						236.00	<u>\$85,899</u>
38									
39									
40	Total	<u>\$12,144</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
ME State W/H

6/23/2011
10:40:55 AM

Line No	Payroll Description	Amount	Start	Service Period End	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$309	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$2,166
4	10/2/2010	\$309	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$2,161
5	10/9/2010	\$311	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$2,175
6	10/16/2010	\$354	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$2,477
7	10/23/2010	\$362	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$2,532
8	10/30/2010	\$381	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$2,670
9	11/6/2010	\$403	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$2,824
10	11/13/2010	\$398	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$2,787
11	11/20/2010	\$328	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/22/10 12:00 PM	5.00	\$1,638
12	11/27/2010	\$249	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$1,740
13	12/4/2010	\$348	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$2,439
14	12/11/2010	\$340	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$2,381
15	12/18/2010	\$534	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/21/10 12:00 PM	6.00	\$3,206
16	12/25/2010	\$226	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$1,356
17									
18		<u>\$4,853</u>						6.71	<u>\$32,552</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$206	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/6/10 12:00 PM	-2.00	-\$412
24	10/31/2010	\$172	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/23/10 12:00 PM	-0.50	-\$86
25	11/15/2010	\$206	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/8/10 12:00 PM	0.00	\$0
26	11/30/2010	\$172	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$172
27	12/15/2010	\$210	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0
28	12/31/2010	\$176	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/21/10 12:00 PM	-2.50	-\$439
29									
30		<u>\$1,141</u>						-0.97	<u>-\$1,109</u>
31									
32									
33	<u>Incentive Pay</u>								
34	February								
35	Incentive Pay-Weekly	\$0	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$0
36	Incentive Pay-Salary	\$143	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$33,630
37		<u>\$143</u>						236.00	<u>\$33,630</u>
38									
39									
40	Total	<u>\$6,136</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
MA State W/H

6/23/2011
10:41:34 AM

Line No	Payroll Description	Amount	Start	Service Period End	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$85	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$596
4	10/2/2010	\$88	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$617
5	10/9/2010	\$94	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$661
6	10/16/2010	\$87	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$609
7	10/23/2010	\$113	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$794
8	10/30/2010	\$107	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$746
9	11/6/2010	\$101	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$709
10	11/13/2010	\$130	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$908
11	11/20/2010	\$111	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/22/10 12:00 PM	5.00	\$556
12	11/27/2010	\$105	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$733
13	12/4/2010	\$130	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$908
14	12/11/2010	\$136	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$952
15	12/18/2010	\$86	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/21/10 12:00 PM	6.00	\$518
16	12/25/2010	\$87	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$523
17									
18		<u>\$1,461</u>						6.73	<u>\$9,830</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$524	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/6/10 12:00 PM	-2.00	-\$1,048
24	10/31/2010	\$483	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/23/10 12:00 PM	-0.50	-\$241
25	11/15/2010	\$525	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/8/10 12:00 PM	0.00	\$0
26	11/30/2010	\$483	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$483
27	12/15/2010	\$528	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0
28	12/31/2010	\$487	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/21/10 12:00 PM	-2.50	-\$1,217
29									
30		<u>\$3,029</u>						-0.99	<u>-\$2,989</u>
31									
32									
33	<u>Incentive Pay</u>								
34	February								
35	Incentive Pay-Weekly	\$0	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$0
36	Incentive Pay-Salary	\$297	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$70,045
37		<u>\$297</u>						236.00	<u>\$70,045</u>
38									
39									
40	Total	<u>\$4,787</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
ER Soc Sec

6/23/2011
10:44:25 AM

Line No	Payroll Description	Amount	Service Period Start	End	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$2,758	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$19,305
4	10/2/2010	\$2,579	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$18,050
5	10/9/2010	\$2,742	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$19,197
6	10/16/2010	\$2,850	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$19,953
7	10/23/2010	\$2,885	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$20,195
8	10/30/2010	\$2,878	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$20,146
9	11/6/2010	\$3,231	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$22,620
10	11/13/2010	\$2,947	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$20,626
11	11/20/2010	\$3,090	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/22/10 12:00 PM	5.00	\$15,450
12	11/27/2010	\$2,859	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$20,010
13	12/4/2010	\$3,168	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$22,173
14	12/11/2010	\$3,186	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$22,299
15	12/18/2010	\$3,764	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/21/10 12:00 PM	6.00	\$22,586
16	12/25/2010	\$2,681	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$16,088
17									
18		<u>\$41,618</u>						6.70	<u>\$278,698</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$1,353	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/6/10 12:00 PM	-2.00	-\$2,706
24	10/31/2010	\$1,229	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/23/10 12:00 PM	-0.50	-\$615
25	11/15/2010	\$1,328	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/8/10 12:00 PM	0.00	\$0
26	11/30/2010	\$1,229	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$1,229
27	12/15/2010	\$1,443	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0
28	12/31/2010	\$1,239	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/21/10 12:00 PM	-2.50	-\$3,097
29									
30		<u>\$7,821</u>						-0.98	<u>-\$7,647</u>
31									
32									
33	<u>Incentive Pay</u>								
34	February								
35	Incentive Pay-Weekly	\$292	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$68,887
36	Incentive Pay-Salary	\$1,264	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$298,405
37		<u>\$1,556</u>						236.00	<u>\$367,292</u>
38									
39									
40	Total	<u>\$50,995</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2010
ER Medicare

6/23/2011
10:45:01 AM

Line No	Payroll Description	Amount	Start	Service Period End	Total Days	Midpoint Service Period	Wire Transfer Date	(Lead) Lag Days	Weighted Dollar Days
1	<u>Weekly</u>								
2									
3	9/25/2010	\$645	9/19/10 12:00 AM	9/26/10 12:00 AM	7	9/22/10 12:00 PM	9/29/10 12:00 PM	7.00	\$4,515
4	10/2/2010	\$603	9/26/10 12:00 AM	10/3/10 12:00 AM	7	9/29/10 12:00 PM	10/6/10 12:00 PM	7.00	\$4,221
5	10/9/2010	\$641	10/3/10 12:00 AM	10/10/10 12:00 AM	7	10/6/10 12:00 PM	10/13/10 12:00 PM	7.00	\$4,490
6	10/16/2010	\$667	10/10/10 12:00 AM	10/17/10 12:00 AM	7	10/13/10 12:00 PM	10/20/10 12:00 PM	7.00	\$4,666
7	10/23/2010	\$675	10/17/10 12:00 AM	10/24/10 12:00 AM	7	10/20/10 12:00 PM	10/27/10 12:00 PM	7.00	\$4,723
8	10/30/2010	\$673	10/24/10 12:00 AM	10/31/10 12:00 AM	7	10/27/10 12:00 PM	11/3/10 12:00 PM	7.00	\$4,711
9	11/6/2010	\$756	10/31/10 12:00 AM	11/7/10 12:00 AM	7	11/3/10 12:00 PM	11/10/10 12:00 PM	7.00	\$5,290
10	11/13/2010	\$689	11/7/10 12:00 AM	11/14/10 12:00 AM	7	11/10/10 12:00 PM	11/17/10 12:00 PM	7.00	\$4,824
11	11/20/2010	\$723	11/14/10 12:00 AM	11/21/10 12:00 AM	7	11/17/10 12:00 PM	11/22/10 12:00 PM	5.00	\$3,613
12	11/27/2010	\$669	11/21/10 12:00 AM	11/28/10 12:00 AM	7	11/24/10 12:00 PM	12/1/10 12:00 PM	7.00	\$4,680
13	12/4/2010	\$741	11/28/10 12:00 AM	12/5/10 12:00 AM	7	12/1/10 12:00 PM	12/8/10 12:00 PM	7.00	\$5,186
14	12/11/2010	\$745	12/5/10 12:00 AM	12/12/10 12:00 AM	7	12/8/10 12:00 PM	12/15/10 12:00 PM	7.00	\$5,215
15	12/18/2010	\$880	12/12/10 12:00 AM	12/19/10 12:00 AM	7	12/15/10 12:00 PM	12/21/10 12:00 PM	6.00	\$5,282
16	12/25/2010	\$627	12/19/10 12:00 AM	12/26/10 12:00 AM	7	12/22/10 12:00 PM	12/28/10 12:00 PM	6.00	\$3,763
17									
18		<u>\$9,733</u>						6.70	<u>\$65,179</u>
19									
20									
21	<u>Semi Monthly</u>								
22									
23	10/15/2010	\$316	10/1/10 12:00 AM	10/16/10 12:00 AM	15	10/8/10 12:00 PM	10/6/10 12:00 PM	-2.00	-\$633
24	10/31/2010	\$287	10/16/10 12:00 AM	11/1/10 12:00 AM	16	10/24/10 12:00 AM	10/23/10 12:00 PM	-0.50	-\$144
25	11/15/2010	\$311	11/1/10 12:00 AM	11/16/10 12:00 AM	15	11/8/10 12:00 PM	11/8/10 12:00 PM	0.00	\$0
26	11/30/2010	\$287	11/16/10 12:00 AM	12/1/10 12:00 AM	15	11/23/10 12:00 PM	11/22/10 12:00 PM	-1.00	-\$287
27	12/15/2010	\$435	12/1/10 12:00 AM	12/16/10 12:00 AM	15	12/8/10 12:00 PM	12/8/10 12:00 PM	0.00	\$0
28	12/31/2010	\$410	12/16/10 12:00 AM	1/1/11 12:00 AM	16	12/24/10 12:00 AM	12/21/10 12:00 PM	-2.50	-\$1,024
29									
30		<u>\$2,047</u>						-1.02	<u>-\$2,088</u>
31									
32									
33	<u>Incentive Pay</u>								
34	February								
35	Incentive Pay-Weekly	\$68	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$16,111
36	Incentive Pay-Salary	\$296	1/1/09 12:00 AM	1/1/10 12:00 AM	365	7/2/09 12:00 PM	2/23/10 12:00 PM	236.00	\$69,788
37		<u>\$364</u>						236.00	<u>\$85,899</u>
38									
39									
40	Total	<u>\$12,144</u>							

Northern Utilities, Inc. - New Hampshire Division
Calculation of Pension & Benefits Lead Lag Days
12 Months Ended Dec 31, 2010
Summary of Employee Benefits Acct 926

6/23/2011
11:11:13 AM

Line No	Description of Benefit	Amount Expensed	(Lead) Lag Days	Weighted Dollar Days	
1	Cap Empl Pension Fund Services	\$11,178	83.53	\$933,636	926.03.10
2	Cap Employee Pension 410K	\$50,076	8.44	\$422,468	
3	401K Capitalized	-\$15,825	8.44	-\$133,507	
4	Cap Health Insurance Medical Only	\$589,594	52.93	\$31,208,630	926.03.00
5	Health Ins - Emp Contr - Medical Only	-\$106,173	52.93	-\$5,620,016	
6	Health Insurance - Drug Subsidy	-\$7,244	381.01	-\$2,760,055	
7	Cap Dental Insurance	\$54,657	52.93	\$2,893,138	926.12.00
8	Dental Insurance - Emp Contribution	-\$4,826	52.93	-\$255,434	
9	Vision	\$7,961	30.00	\$238,831	
10	Vision - EE Contr	-\$1,817	30.00	-\$54,512	
11	Cap Empl Benefit - Life Insurance	\$9,673	29.28	\$283,198	926.04.00
12	Cap AD&D Insurance	\$1,248	29.22	\$36,469	926.13.00
13	Cap LTD Insurance	\$11,095	14.37	\$159,465	926.14.00
14	Employee Benefit Accrual Adj	-\$152,056	52.42	-\$7,971,451	
15	Benefit Cost Capitalized	-\$216,666	52.42	-\$11,358,579	
16	Empl Benefits Other	\$29,802	31.64	\$943,036	
17	Cap FASB 87 - Pension	\$269,170	191.96	\$51,669,734	926.02.01
18	FASB 87 - Pension Exp - USC Alloc	\$348,359	204.46	\$71,224,757	
19	FASB 87 Year End Accrual Adj	\$25,601	191.96	\$4,914,359	
20	Pension Cost Capitalized	-\$87,480	191.96	-\$16,792,664	
21	Pension Cost Capitalized - USC Alloc	-\$96,843	204.46	-\$19,800,232	
22	Cap SFAS 106 - PBOP Expense	\$262,509	13.92	\$3,653,750	926.09.00
23	SFAS 106 - PBOP Expense - USC Alloc	\$193,940	13.88	\$2,690,918	
24	SFAS 106 Year End Accrual Adj	\$13,071	13.92	\$181,930	
25	PBOP Cost Capitalized	-\$85,315	13.92	-\$1,187,469	
26	PBOP Cost Capitalized - USC Alloc	-\$53,915	13.88	-\$748,075	
29					
30	Total Pensions & Benefits	<u>\$1,049,772</u>		<u>\$104,772,323</u>	
31					
32	Total Base Rate Pensions & Benefits	<u>\$1,049,772</u>	99.80	<u>\$104,772,323</u>	
33					
34	Totl 401k used for Capitalized Items	<u>\$50,076</u>	8.44	<u>\$422,468</u>	
35					
36	Total Direct Pensions used for Capitalized Items	<u>\$269,170</u>	191.96	<u>\$51,669,734</u>	
37					
38	Total Direct PBOP used for Capitalized Items	<u>\$262,509</u>	13.92	<u>\$3,653,750</u>	
39					
40	Total Direct Benefits used for Capitalized Items	<u>\$677,444</u>	52.42	<u>\$35,514,536</u>	
41					

Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Empl Pension Fund Services
12 Months Ended Dec 31, 2010

6/23/2011
11:13:42 AM

Acct: 30-40-03-00-926-10-00

Line No	Vendor	Expense Amount	Service From	Service To	Total Days			(Lead) Lag Days	Weighted Dollar Days
1									
2	NYLIM RETIREMENT PLAN S	\$380	12/1/09 12:00 AM	1/1/10 12:00 AM	31	12/16/09 12:00 PM	1/15/10 12:00 PM	30.00	\$11,400
3	DIVERSIFIED INVESTMENT	\$705	10/1/09 12:00 AM	1/1/10 12:00 AM	92	11/16/09 12:00 AM	1/28/10 12:00 PM	73.50	\$51,818
4	DIVERSIFIED INVESTMENT	\$329	9/1/09 12:00 AM	9/17/09 12:00 AM	16	9/9/09 12:00 AM	1/28/10 12:00 PM	141.50	\$46,554
5	NYLIM RETIREMENT PLAN S	\$114	10/1/09 12:00 AM	1/1/10 12:00 AM	92	11/16/09 12:00 AM	3/11/10 12:00 PM	115.50	\$13,151
6	DIVERSIFIED INVESTMENT	\$710	7/1/09 12:00 AM	10/1/09 12:00 AM	92	8/16/09 12:00 AM	3/18/10 12:00 PM	214.50	\$152,329
7	DIVERSIFIED INVESTMENT	\$707	1/1/10 12:00 AM	4/1/10 12:00 AM	90	2/15/10 12:00 AM	4/29/10 12:00 PM	73.50	\$51,957
8	DIVERSIFIED INVESTMENT	\$3,000	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	5/27/10 12:00 PM	72.00	\$216,000
9	NYLIM RETIREMENT PLAN S	\$114	1/1/10 12:00 AM	4/1/10 12:00 AM	90	2/15/10 12:00 AM	6/3/10 12:00 PM	108.50	\$12,383
10	DIVERSIFIED INVESTMENT	\$700	4/1/10 12:00 AM	7/1/10 12:00 AM	91	5/16/10 12:00 PM	8/19/10 12:00 PM	95.00	\$66,544
11	NYLIM RETIREMENT PLAN S	\$297	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/19/10 12:00 PM	34.00	\$10,082
12	NYLIM RETIREMENT PLAN S	\$264	4/1/10 12:00 AM	7/1/10 12:00 AM	91	5/16/10 12:00 PM	9/23/10 12:00 PM	130.00	\$34,384
13	SKAPARS & ASSOCIATES	\$2,452	7/1/10 12:00 AM	9/16/10 12:00 AM	77	8/8/10 12:00 PM	10/11/10 12:00 PM	64.00	\$156,928
14	DIVERSIFIED INVESTMENT	\$707	7/1/10 12:00 AM	10/1/10 12:00 AM	92	8/16/10 12:00 AM	11/4/10 12:00 PM	80.50	\$56,905
15	NYLIM RETIREMENT PLAN S	\$377	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	11/4/10 12:00 PM	49.50	\$18,662
16	NYLIM RETIREMENT PLAN S	\$321	7/1/10 12:00 AM	10/1/10 12:00 AM	92	8/16/10 12:00 AM	12/1/10 12:00 PM	107.50	\$34,540
17									
18									
19		<u>\$11,178</u>						83.53	<u>\$933,636</u>
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35		\$329	DIVERSIFIED INVESTMENT				2/11/10 12:00 PM		
36		\$705	DIVERSIFIED INVESTMENT				2/11/10 12:00 PM		
37		-\$705	TRANSFER VOID ACH TO DIVERSIFIED INVEST ADV				2/28/10 12:00 PM		
38		-\$329	TRANSFER VOID ACH TO DIVERSIFIED INVEST ADV				2/28/10 12:00 PM		
39									
40		<u>\$0</u>							
41									
42									
43		\$106	10/1/10 12:00 AM	1/1/11 12:00 AM	92	11/16/10 12:00 AM	2/10/11 12:00 PM	86.50	\$9,164
44		\$126	12/1/10 12:00 AM	12/17/10 12:00 AM	16	12/9/10 12:00 AM	1/13/11 12:00 PM	35.50	\$4,478
45		\$631	10/1/10 12:00 AM	1/1/11 12:00 AM	92	11/16/10 12:00 AM	1/13/11 12:00 PM	58.50	\$36,895
		<u>\$863</u>						58.58	<u>\$50,537</u>

Additional Information:

Payment voided for technical difficulty reissued... used original in lead-lag above

Q4-2010 service paid in Q1 2011:

Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Employee Pension 410K
12 Months Ended Dec 31, 2010

6/23/2011
11:13:42 AM

Acct: 30-40-03-00-926-01-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$5,074	1/1/10 12:00 AM	2/1/10 12:00 AM	31	8.44	\$42,809
3	February	\$4,194	2/1/10 12:00 AM	3/1/10 12:00 AM	28	8.44	\$35,381
4	March	\$3,902	3/1/10 12:00 AM	4/1/10 12:00 AM	31	8.44	\$32,921
5	April	\$4,624	4/1/10 12:00 AM	5/1/10 12:00 AM	30	8.44	\$39,014
6	May	\$3,913	5/1/10 12:00 AM	6/1/10 12:00 AM	31	8.44	\$33,014
7	June	\$3,961	6/1/10 12:00 AM	7/1/10 12:00 AM	30	8.44	\$33,416
8	July	\$4,675	7/1/10 12:00 AM	8/1/10 12:00 AM	31	8.44	\$39,444
9	August	\$3,983	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8.44	\$33,602
10	September	\$4,800	9/1/10 12:00 AM	10/1/10 12:00 AM	30	8.44	\$40,498
11	October	\$3,965	10/1/10 12:00 AM	11/1/10 12:00 AM	31	8.44	\$33,447
12	November	\$3,444	11/1/10 12:00 AM	12/1/10 12:00 AM	30	8.44	\$29,051
13	December	\$3,541	12/1/10 12:00 AM	1/1/11 12:00 AM	31	8.44	\$29,869
14							
15		<u>\$50,076</u>			<u>365</u>	8.44	<u>\$422,468</u>
16							
17							
18							
19							
20	Payments to New York Life for 401k - employee match						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23							
24							
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26							
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
401K Capitalized
12 Months Ended Dec 31, 2010

6/23/2011
11:13:42 AM

Acct: 30-40-10-00-926-01-01

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$1,318	1/1/10 12:00 AM	2/1/10 12:00 AM	31	8.44	-\$11,119
3	February	-\$955	2/1/10 12:00 AM	3/1/10 12:00 AM	28	8.44	-\$8,056
4	March	-\$1,443	3/1/10 12:00 AM	4/1/10 12:00 AM	31	8.44	-\$12,177
5	April	-\$1,258	4/1/10 12:00 AM	5/1/10 12:00 AM	30	8.44	-\$10,612
6	May	-\$1,514	5/1/10 12:00 AM	6/1/10 12:00 AM	31	8.44	-\$12,769
7	June	-\$1,305	6/1/10 12:00 AM	7/1/10 12:00 AM	30	8.44	-\$11,008
8	July	-\$1,499	7/1/10 12:00 AM	8/1/10 12:00 AM	31	8.44	-\$12,648
9	August	-\$1,865	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8.44	-\$15,732
10	September	-\$1,560	9/1/10 12:00 AM	10/1/10 12:00 AM	30	8.44	-\$13,164
11	October	-\$1,136	10/1/10 12:00 AM	11/1/10 12:00 AM	31	8.44	-\$9,586
12	November	-\$1,271	11/1/10 12:00 AM	12/1/10 12:00 AM	30	8.44	-\$10,721
13	December	-\$701	12/1/10 12:00 AM	1/1/11 12:00 AM	31	8.44	-\$5,916
14							
15		-\$15,825			365	8.44	-\$133,507
16							
17							
18							
19							
20	Capitalization of 401 benefits						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Health Insurance Medical Only
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-03-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$110,165	1/1/10 12:00 AM	2/1/10 12:00 AM	31	52.93	\$5,831,310
3	February	\$47,624	2/1/10 12:00 AM	3/1/10 12:00 AM	28	52.93	\$2,520,826
4	March	\$90,723	3/1/10 12:00 AM	4/1/10 12:00 AM	31	52.93	\$4,802,166
5	April	\$47,624	4/1/10 12:00 AM	5/1/10 12:00 AM	30	52.93	\$2,520,826
6	May	\$47,689	5/1/10 12:00 AM	6/1/10 12:00 AM	31	52.93	\$2,524,270
7	June	\$24,729	6/1/10 12:00 AM	7/1/10 12:00 AM	30	52.93	\$1,308,987
8	July	\$47,624	7/1/10 12:00 AM	8/1/10 12:00 AM	31	52.93	\$2,520,826
9	August	\$47,624	8/1/10 12:00 AM	9/1/10 12:00 AM	31	52.93	\$2,520,826
10	September	-\$17,076	9/1/10 12:00 AM	10/1/10 12:00 AM	30	52.93	-\$903,888
11	October	\$47,624	10/1/10 12:00 AM	11/1/10 12:00 AM	31	52.93	\$2,520,826
12	November	\$47,624	11/1/10 12:00 AM	12/1/10 12:00 AM	30	52.93	\$2,520,826
13	December	\$47,624	12/1/10 12:00 AM	1/1/11 12:00 AM	31	52.93	\$2,520,826
14							
15		<u>\$589,594</u>			<u>365</u>	52.93	<u>\$31,208,630</u>
16							
17							
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19							
20	Health Insurance Accruals						
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22	Lag Days are from Non ADP Payroll Lead Lag.						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Health Ins - Emp Contr - Medical Only
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-03-01

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$10,675	1/1/10 12:00 AM	2/1/10 12:00 AM	31	52.93	-\$565,044
3	February	-\$8,046	2/1/10 12:00 AM	3/1/10 12:00 AM	28	52.93	-\$425,888
4	March	-\$9,376	3/1/10 12:00 AM	4/1/10 12:00 AM	31	52.93	-\$496,282
5	April	-\$9,438	4/1/10 12:00 AM	5/1/10 12:00 AM	30	52.93	-\$499,574
6	May	-\$8,079	5/1/10 12:00 AM	6/1/10 12:00 AM	31	52.93	-\$427,634
7	June	-\$8,843	6/1/10 12:00 AM	7/1/10 12:00 AM	30	52.93	-\$468,075
8	July	-\$9,319	7/1/10 12:00 AM	8/1/10 12:00 AM	31	52.93	-\$493,279
9	August	-\$8,381	8/1/10 12:00 AM	9/1/10 12:00 AM	31	52.93	-\$443,634
10	September	-\$8,874	9/1/10 12:00 AM	10/1/10 12:00 AM	30	52.93	-\$469,700
11	October	-\$8,916	10/1/10 12:00 AM	11/1/10 12:00 AM	31	52.93	-\$471,929
12	November	-\$8,381	11/1/10 12:00 AM	12/1/10 12:00 AM	30	52.93	-\$443,634
13	December	-\$7,847	12/1/10 12:00 AM	1/1/11 12:00 AM	31	52.93	-\$415,342
14							
15		-\$106,173			365	52.93	-\$5,620,016
16							
17							
18							
19							
20	Employee Contributions (through withholdings) for Medical						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Health Insurance - Drug Subsidy
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-03-03

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	-\$611	1/1/09 12:00 AM	2/1/09 12:00 AM	31	1/16/09 12:00 PM	7/16/10 12:00 PM	546.00	-\$333,371
3	February	-\$611	2/1/09 12:00 AM	3/1/09 12:00 AM	28	2/15/09 12:00 AM	7/16/10 12:00 PM	516.50	-\$315,359
4	March	-\$611	3/1/09 12:00 AM	4/1/09 12:00 AM	31	3/16/09 12:00 PM	7/16/10 12:00 PM	487.00	-\$297,348
5	April	-\$611	4/1/09 12:00 AM	5/1/09 12:00 AM	30	4/16/09 12:00 AM	7/16/10 12:00 PM	456.50	-\$278,725
6	May	-\$611	5/1/09 12:00 AM	6/1/09 12:00 AM	31	5/16/09 12:00 PM	7/16/10 12:00 PM	426.00	-\$260,103
7	June	-\$611	6/1/09 12:00 AM	7/1/09 12:00 AM	30	6/16/09 12:00 AM	7/16/10 12:00 PM	395.50	-\$241,480
8	July	-\$611	7/1/09 12:00 AM	8/1/09 12:00 AM	31	7/16/09 12:00 PM	7/16/10 12:00 PM	365.00	-\$222,858
9	August	-\$594	8/1/09 12:00 AM	9/1/09 12:00 AM	31	8/16/09 12:00 PM	7/16/10 12:00 PM	334.00	-\$198,396
10	September	-\$594	9/1/09 12:00 AM	10/1/09 12:00 AM	30	9/16/09 12:00 AM	7/16/10 12:00 PM	303.50	-\$180,279
11	October	-\$594	10/1/09 12:00 AM	11/1/09 12:00 AM	31	10/16/09 12:00 PM	7/16/10 12:00 PM	273.00	-\$162,162
12	November	-\$594	11/1/09 12:00 AM	12/1/09 12:00 AM	30	11/16/09 12:00 AM	7/16/10 12:00 PM	242.50	-\$144,045
13	December	-\$594	12/1/09 12:00 AM	1/1/10 12:00 AM	31	12/16/09 12:00 PM	7/16/10 12:00 PM	212.00	-\$125,928
14									
15		<u>-\$7,244</u>			<u>365</u>			381.01	<u>-\$2,760,055</u>
16									
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19									
20	General Accounting entries to accrue for annual drug subsidy receipts								
21	Check is received for the prior calendar year.								
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Dental Insurance
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-12-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$3,966	1/1/10 12:00 AM	2/1/10 12:00 AM	31	52.93	\$209,950
3	February	\$4,397	2/1/10 12:00 AM	3/1/10 12:00 AM	28	52.93	\$232,722
4	March	\$8,248	3/1/10 12:00 AM	4/1/10 12:00 AM	31	52.93	\$436,610
5	April	\$4,397	4/1/10 12:00 AM	5/1/10 12:00 AM	30	52.93	\$232,722
6	May	\$4,397	5/1/10 12:00 AM	6/1/10 12:00 AM	31	52.93	\$232,722
7	June	\$5,068	6/1/10 12:00 AM	7/1/10 12:00 AM	30	52.93	\$268,258
8	July	\$4,397	7/1/10 12:00 AM	8/1/10 12:00 AM	31	52.93	\$232,722
9	August	\$4,397	8/1/10 12:00 AM	9/1/10 12:00 AM	31	52.93	\$232,722
10	September	\$2,202	9/1/10 12:00 AM	10/1/10 12:00 AM	30	52.93	\$116,547
11	October	\$4,397	10/1/10 12:00 AM	11/1/10 12:00 AM	31	52.93	\$232,722
12	November	\$4,397	11/1/10 12:00 AM	12/1/10 12:00 AM	30	52.93	\$232,722
13	December	\$4,397	12/1/10 12:00 AM	1/1/11 12:00 AM	31	52.93	\$232,722
14							
15		<u>\$54,657</u>				52.93	<u>\$2,893,138</u>
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19							
20	Dental Insurance Expense						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Dental Insurance - Emp Contribution
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-12-01

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$444	1/1/10 12:00 AM	2/1/10 12:00 AM	31	52.93	-\$23,500
3	February	-\$341	2/1/10 12:00 AM	3/1/10 12:00 AM	28	52.93	-\$18,025
4	March	-\$432	3/1/10 12:00 AM	4/1/10 12:00 AM	31	52.93	-\$22,889
5	April	-\$416	4/1/10 12:00 AM	5/1/10 12:00 AM	30	52.93	-\$22,028
6	May	-\$375	5/1/10 12:00 AM	6/1/10 12:00 AM	31	52.93	-\$19,850
7	June	-\$413	6/1/10 12:00 AM	7/1/10 12:00 AM	30	52.93	-\$21,870
8	July	-\$416	7/1/10 12:00 AM	8/1/10 12:00 AM	31	52.93	-\$22,028
9	August	-\$394	8/1/10 12:00 AM	9/1/10 12:00 AM	31	52.93	-\$20,844
10	September	-\$413	9/1/10 12:00 AM	10/1/10 12:00 AM	30	52.93	-\$21,870
11	October	-\$397	10/1/10 12:00 AM	11/1/10 12:00 AM	31	52.93	-\$21,034
12	November	-\$394	11/1/10 12:00 AM	12/1/10 12:00 AM	30	52.93	-\$20,844
13	December	-\$390	12/1/10 12:00 AM	1/1/11 12:00 AM	31	52.93	-\$20,653
14							
15		-\$4,826				52.93	-\$255,434
16							
17							
18							
19							
20	Employee contributions (through withholdings) for Dental Insurance						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Vision

6/23/2011
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Acct: 30-40-03-00-926-24-00

12 Months Ended Dec 31, 2010

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$495	1/1/10 12:00 AM	2/1/10 12:00 AM	31	30.00	\$14,839
3	February	\$424	2/1/10 12:00 AM	3/1/10 12:00 AM	28	30.00	\$12,719
4	March	\$1,389	3/1/10 12:00 AM	4/1/10 12:00 AM	31	30.00	\$41,666
5	April	\$547	4/1/10 12:00 AM	5/1/10 12:00 AM	30	30.00	\$16,423
6	May	\$480	5/1/10 12:00 AM	6/1/10 12:00 AM	31	30.00	\$14,397
7	June	\$869	6/1/10 12:00 AM	7/1/10 12:00 AM	30	30.00	\$26,075
8	July	\$776	7/1/10 12:00 AM	8/1/10 12:00 AM	31	30.00	\$23,265
9	August	\$991	8/1/10 12:00 AM	9/1/10 12:00 AM	31	30.00	\$29,720
10	September	\$593	9/1/10 12:00 AM	10/1/10 12:00 AM	30	30.00	\$17,779
11	October	\$705	10/1/10 12:00 AM	11/1/10 12:00 AM	31	30.00	\$21,138
12	November	\$694	11/1/10 12:00 AM	12/1/10 12:00 AM	30	30.00	\$20,810
13	December	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	30.00	\$0
14							
15		<u>\$7,961</u>				30.00	<u>\$238,831</u>
16							
17							
18							
19							
20	Vision expense						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
23	NU is self insured for Vision.						
24	The employee contribution toward vision insurance is an offset to the expense.						
25	The lag until payment is made to the provider is estimated to be 30 days after the payroll deduction.						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Vision - EE Contr
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-24-01

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$176	1/1/10 12:00 AM	2/1/10 12:00 AM	31	30.00	-\$5,272
3	February	-\$125	2/1/10 12:00 AM	3/1/10 12:00 AM	28	30.00	-\$3,739
4	March	-\$161	3/1/10 12:00 AM	4/1/10 12:00 AM	31	30.00	-\$4,844
5	April	-\$162	4/1/10 12:00 AM	5/1/10 12:00 AM	30	30.00	-\$4,852
6	May	-\$141	5/1/10 12:00 AM	6/1/10 12:00 AM	31	30.00	-\$4,226
7	June	-\$154	6/1/10 12:00 AM	7/1/10 12:00 AM	30	30.00	-\$4,615
8	July	-\$159	7/1/10 12:00 AM	8/1/10 12:00 AM	31	30.00	-\$4,778
9	August	-\$146	8/1/10 12:00 AM	9/1/10 12:00 AM	31	30.00	-\$4,389
10	September	-\$154	9/1/10 12:00 AM	10/1/10 12:00 AM	30	30.00	-\$4,629
11	October	-\$152	10/1/10 12:00 AM	11/1/10 12:00 AM	31	30.00	-\$4,567
12	November	-\$146	11/1/10 12:00 AM	12/1/10 12:00 AM	30	30.00	-\$4,389
13	December	-\$140	12/1/10 12:00 AM	1/1/11 12:00 AM	31	30.00	-\$4,211
14							
15		-\$1,817				30.00	-\$54,512
16							
17							
18							
19							
20	Employee Contribution (through withholdings) for Vision coverage						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Empl Benefit - Life Insurance
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-04-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$1,439	1/1/10 12:00 AM	2/1/10 12:00 AM	31	29.28	\$42,141
3	February	\$734	2/1/10 12:00 AM	3/1/10 12:00 AM	28	29.28	\$21,501
4	March	\$734	3/1/10 12:00 AM	4/1/10 12:00 AM	31	29.28	\$21,501
5	April	\$1,470	4/1/10 12:00 AM	5/1/10 12:00 AM	30	29.28	\$43,039
6	May	\$738	5/1/10 12:00 AM	6/1/10 12:00 AM	31	29.28	\$21,615
7	June	\$758	6/1/10 12:00 AM	7/1/10 12:00 AM	30	29.28	\$22,191
8	July	\$758	7/1/10 12:00 AM	8/1/10 12:00 AM	31	29.28	\$22,191
9	August	\$760	8/1/10 12:00 AM	9/1/10 12:00 AM	31	29.28	\$22,255
10	September	\$760	9/1/10 12:00 AM	10/1/10 12:00 AM	30	29.28	\$22,255
11	October	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	29.28	\$0
12	November	\$1,520	11/1/10 12:00 AM	12/1/10 12:00 AM	30	29.28	\$44,509
13	December	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	29.28	\$0
14							
15		<u>\$9,673</u>				29.28	<u>\$283,198</u>
16							
17							
18							
19							
20	Life Insurance benefits						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
AD&D Insurance
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-13-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$186	1/1/10 12:00 AM	2/1/10 12:00 AM	31	29.22	\$5,427
3	February	\$95	2/1/10 12:00 AM	3/1/10 12:00 AM	28	29.22	\$2,769
4	March	\$95	3/1/10 12:00 AM	4/1/10 12:00 AM	31	29.22	\$2,769
5	April	\$190	4/1/10 12:00 AM	5/1/10 12:00 AM	30	29.22	\$5,542
6	May	\$95	5/1/10 12:00 AM	6/1/10 12:00 AM	31	29.22	\$2,783
7	June	\$98	6/1/10 12:00 AM	7/1/10 12:00 AM	30	29.22	\$2,858
8	July	\$98	7/1/10 12:00 AM	8/1/10 12:00 AM	31	29.22	\$2,858
9	August	\$98	8/1/10 12:00 AM	9/1/10 12:00 AM	31	29.22	\$2,866
10	September	\$98	9/1/10 12:00 AM	10/1/10 12:00 AM	30	29.22	\$2,866
11	October	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	29.22	\$0
12	November	\$196	11/1/10 12:00 AM	12/1/10 12:00 AM	30	29.22	\$5,732
13	December	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	29.22	\$0
14							
15		<u>\$1,248</u>				29.22	<u>\$36,469</u>
16							
17							
18							
19							
20	Payments to LINA (Cigna Group Insurance)						
21							
22	Lag Days are from Non ADP Payroll Lead Lag.						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
LTD Insurance
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-14-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$727	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/4/10 12:00 PM	19.00	\$13,808
3	February	\$837	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/22/10 12:00 PM	35.50	\$29,700
4	March	\$880	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/1/10 12:00 PM	16.00	\$14,087
5	April	\$882	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	4/22/10 12:00 PM	6.50	\$5,734
6	May	\$921	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	5/24/10 12:00 PM	8.00	\$7,366
7	June	\$964	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/1/10 12:00 PM	15.50	\$14,944
8	July	\$964	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	7/12/10 12:00 PM	(4.00)	-\$3,856
9	August	\$967	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/2/10 12:00 PM	17.00	\$16,441
10	September	\$967	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/4/10 12:00 PM	18.50	\$17,892
11	October	\$989	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/4/10 12:00 PM	19.00	\$18,795
12	November	\$989	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	11/22/10 12:00 PM	6.50	\$6,430
13	December	\$1,007	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/3/11 12:00 PM	18.00	\$18,125
14									
15		\$11,095						14.37	\$159,465
16									
17									
18									
19									
20	Payments to LINA (Cigna Group Insurance)								
21									
22	Payments are made before the end of the following month. Actual payments for 2010 are shown								
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Employee Benefit Accrual Adj
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-10-00-926-03-02

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$62,756	1/1/10 12:00 AM	2/1/10 12:00 AM	31	52.42	-\$3,289,955
3	February	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	52.42	\$0
4	March	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	52.42	\$0
5	April	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	52.42	\$0
6	May	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	52.42	\$0
7	June	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	52.42	\$0
8	July	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	52.42	\$0
9	August	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	52.42	\$0
10	September	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	52.42	\$0
11	October	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	52.42	\$0
12	November	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	52.42	\$0
13	December	-\$89,300	12/1/10 12:00 AM	1/1/11 12:00 AM	31	52.42	-\$4,681,496
14							
15		-\$152,056			365	52.42	-\$7,971,451
16							
17							
18							
19							
20	YE accrual for late adjustments (after Plant Accounting Close) to expense - separate account to be reclassified in Jan 2011 to normal account (basis for capitalization entries)						
21							
22	Represents the Additional Pensions & Benefits items that will have capitalization applied to it but not yet classified by Plant Acctg.						
23							
24	Lag based on Benefits capitalized						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Benefit Cost Capitalized
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-10-00-926-05-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$17,288	1/1/10 12:00 AM	2/1/10 12:00 AM	31	52.42	-\$906,303
3	February	-\$12,526	2/1/10 12:00 AM	3/1/10 12:00 AM	28	52.42	-\$656,657
4	March	-\$18,934	3/1/10 12:00 AM	4/1/10 12:00 AM	31	52.42	-\$992,599
5	April	-\$29,602	4/1/10 12:00 AM	5/1/10 12:00 AM	30	52.42	-\$1,551,839
6	May	-\$34,056	5/1/10 12:00 AM	6/1/10 12:00 AM	31	52.42	-\$1,785,379
7	June	-\$29,357	6/1/10 12:00 AM	7/1/10 12:00 AM	30	52.42	-\$1,539,035
8	July	-\$22,489	7/1/10 12:00 AM	8/1/10 12:00 AM	31	52.42	-\$1,178,944
9	August	-\$4,736	8/1/10 12:00 AM	9/1/10 12:00 AM	31	52.42	-\$248,264
10	September	\$4,241	9/1/10 12:00 AM	10/1/10 12:00 AM	30	52.42	\$222,351
11	October	-\$47,210	10/1/10 12:00 AM	11/1/10 12:00 AM	31	52.42	-\$2,474,932
12	November	\$12,196	11/1/10 12:00 AM	12/1/10 12:00 AM	30	52.42	\$639,348
13	December	-\$16,907	12/1/10 12:00 AM	1/1/11 12:00 AM	31	52.42	-\$886,325
14							
15		-\$216,666				52.42	-\$11,358,579
16							
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19							
20	Employee Benefit expense offset for capitalization						
21							
22	Based on Benefits (Health, Dental Vision) Lead Lag from Summary Schedule						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Empl Benefits Other
12 Months Ended Dec 31, 2010

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Acct: 20-20-03-00-926-06-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$1,761	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM		31.64	\$55,714
3	February	\$3,554	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM		31.64	\$112,460
4	March	\$967	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM		31.64	\$30,587
5	April	\$1,630	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM		31.64	\$51,577
6	May	\$1,674	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM		31.64	\$52,985
7	June	\$1,384	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM		31.64	\$43,781
8	July	\$3,427	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM		31.64	\$108,447
9	August	\$1,445	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM		31.64	\$45,713
10	September	\$3,385	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM		31.64	\$107,121
11	October	\$3,046	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM		31.64	\$96,389
12	November	\$5,645	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM		31.64	\$178,639
13	December	<u>\$1,884</u>	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM		31.64	<u>\$59,624</u>
14									
15		<u><u>\$29,802</u></u>						31.64	<u><u>\$943,036</u></u>
16									
17									
18									
19									
20	Misc Employee Benefit expenses representing a number of unrelated expenses.								
21	Such as Safety Shoes, Doctor Referrals, Coffee & Kitchen supplies, Physicals, Drug Screening, Flu Shots, Cleaning Supplies								
22									
23	Use lag for Other O&M expenses								
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
FASB 87 - Pension
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-02-01

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	April	\$21,198	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	4/14/10 12:00 PM	(79.00)	-\$1,674,681
3	June	\$21,198	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	6/30/10 12:00 PM	(2.00)	-\$42,397
4	August	\$2,154	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	8/31/10 12:00 PM	60.00	\$129,228
5	September	\$24,167	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	9/30/10 12:00 PM	90.00	\$2,175,025
6	December	\$22,377	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	12/15/10 12:00 PM	166.00	\$3,714,550
7	Mar-11	\$178,075	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	3/25/11 12:00 PM	266.00	\$47,368,009
8									
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14									
15		\$269,170						191.96	\$51,669,734

Monthly accrual for Pension Expense

<u>Pension Payments for 2010:</u>		Payment Plan Year 2010		Payment Percent	Payment Date
25	40,000.00	23,683.55	SEI PRIVATE TRUST CO	7.88%	4/14/10 12:00 PM
26	40,000.00	23,683.55	SEI PRIVATE TRUST CO	7.88%	6/30/10 12:00 PM
27	58,000.00	2,406.29	SEI PRIVATE TRUST CO	0.80%	8/31/10 12:00 PM
28	21,000.00	21,000.00	SEI PRIVATE TRUST CO	6.98%	9/30/10 12:00 PM
29	6,000.00	6,000.00	SEI PRIVATE TRUST CO	2.00%	9/30/10 12:00 PM
30	25,000.00	25,000.00	SEI PRIVATE TRUST CO	8.31%	12/15/10 12:00 PM
31	237,000.00	198,950.68	SEI PRIVATE TRUST CO	66.16%	3/25/11 12:00 PM
32	427,000.00	300,724.07		100.00%	
33					
34					
35					
36	Total Contributions	Plan Year 2009	Plan Year 2010	Plan Year 2011	Payment Percent Plan Year 2010
38	901,000.00	367,528.00	533,472.00		59.21%
39	901,000.00	367,528.00	533,472.00		59.21%
40	1,300,000.00	1,246,066.00	53,934.00		4.15%
41	600,000.00		600,000.00		100.00%
42	600,000.00		600,000.00		100.00%
43	6,671,000.00		5,600,000.00	1,071,000.00	83.95%
44	10,973,000.00	1,981,122.00	7,920,878.00	1,071,000.00	

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Acct: 30-40-10-00-926-02-10

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	April	\$22,706	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	4/14/10 12:00 PM	(79.00)	-\$1,793,741
3	June	\$22,706	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	6/30/10 12:00 PM	(2.00)	-\$45,411
4	August	\$2,299	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	8/31/10 12:00 PM	60.00	\$137,913
5	September	\$25,532	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	9/30/10 12:00 PM	90.00	\$2,297,869
6	December	\$25,532	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	12/15/10 12:00 PM	166.00	\$4,238,292
7	Mar-11	\$249,586	1/1/10 12:00 AM	1/1/11 12:00 AM	365	7/2/10 12:00 PM	3/25/11 12:00 PM	266.00	\$66,389,835
8									
9									
10									
11									
12									
13									
14									
15	Total Expense	\$348,359						204.46	\$71,224,757

Record calculated USC Pension expense billed through the USC bill

20						
21			Payment			
22			Plan Year	Payment	Payment	
23			<u>2010</u>	<u>Percent</u>	<u>Date</u>	
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
FASB 87 Year End Accrual Adj
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-10-00-926-02-99

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	191.96	\$0
3	February	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	191.96	\$0
4	March	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	191.96	\$0
5	April	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	191.96	\$0
6	May	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	191.96	\$0
7	June	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	191.96	\$0
8	July	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	191.96	\$0
9	August	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	191.96	\$0
10	September	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	191.96	\$0
11	October	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	191.96	\$0
12	November	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	191.96	\$0
13	December	\$25,601	12/1/10 12:00 AM	1/1/11 12:00 AM	31	191.96	\$4,914,359
14							
15		\$25,601			365	191.96	\$4,914,359
16							
17							
18							
19							
20	YE accrual for late adjustments (after Plant Accounting Close) to expense - separate account to be reclassified in Jan 2011 to normal account (basis for capitalization entries)						
21							
22	Represents the Additional Pensions & Benefits items that will have capitalization applied to it but not yet classified by Plant Acctg.						
23							
24							
25	Based on FASB 187 Pension Lead Lag Schedule						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Pension Cost Capitalized
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-10-00-926-08-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$7,946	1/1/10 12:00 AM	2/1/10 12:00 AM	31	191.96	-\$1,525,346
3	February	-\$5,757	2/1/10 12:00 AM	3/1/10 12:00 AM	28	191.96	-\$1,105,185
4	March	-\$8,703	3/1/10 12:00 AM	4/1/10 12:00 AM	31	191.96	-\$1,670,596
5	April	-\$6,147	4/1/10 12:00 AM	5/1/10 12:00 AM	30	191.96	-\$1,179,893
6	May	-\$7,568	5/1/10 12:00 AM	6/1/10 12:00 AM	31	191.96	-\$1,452,768
7	June	-\$6,524	6/1/10 12:00 AM	7/1/10 12:00 AM	30	191.96	-\$1,252,324
8	July	-\$7,496	7/1/10 12:00 AM	8/1/10 12:00 AM	31	191.96	-\$1,438,964
9	August	-\$8,179	8/1/10 12:00 AM	9/1/10 12:00 AM	31	191.96	-\$1,569,956
10	September	-\$7,291	9/1/10 12:00 AM	10/1/10 12:00 AM	30	191.96	-\$1,399,520
11	October	-\$8,275	10/1/10 12:00 AM	11/1/10 12:00 AM	31	191.96	-\$1,588,424
12	November	-\$6,305	11/1/10 12:00 AM	12/1/10 12:00 AM	30	191.96	-\$1,210,265
13	December	-\$7,290	12/1/10 12:00 AM	1/1/11 12:00 AM	31	191.96	-\$1,399,422
14							
15		-\$87,480				191.96	-\$16,792,664
16							
17							
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19							
20	Pension Expense offset for capitalization						
21							
22							
23	Based on FASB 187 Pension Lead Lag Schedule						
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
Pension Cost Capitalized - USC Alloc
12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-10-00-926-08-12

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$8,526	1/1/10 12:00 AM	2/1/10 12:00 AM	31	204.46	-\$1,743,223
3	February	-\$8,526	2/1/10 12:00 AM	3/1/10 12:00 AM	28	204.46	-\$1,743,223
4	March	-\$8,526	3/1/10 12:00 AM	4/1/10 12:00 AM	31	204.46	-\$1,743,223
5	April	-\$8,526	4/1/10 12:00 AM	5/1/10 12:00 AM	30	204.46	-\$1,743,223
6	May	-\$8,526	5/1/10 12:00 AM	6/1/10 12:00 AM	31	204.46	-\$1,743,223
7	June	-\$8,526	6/1/10 12:00 AM	7/1/10 12:00 AM	30	204.46	-\$1,743,223
8	July	-\$8,526	7/1/10 12:00 AM	8/1/10 12:00 AM	31	204.46	-\$1,743,223
9	August	-\$8,526	8/1/10 12:00 AM	9/1/10 12:00 AM	31	204.46	-\$1,743,223
10	September	-\$4,424	9/1/10 12:00 AM	10/1/10 12:00 AM	30	204.46	-\$904,527
11	October	-\$8,070	10/1/10 12:00 AM	11/1/10 12:00 AM	31	204.46	-\$1,649,974
12	November	-\$8,070	11/1/10 12:00 AM	12/1/10 12:00 AM	30	204.46	-\$1,649,974
13	December	-\$8,070	12/1/10 12:00 AM	1/1/11 12:00 AM	31	204.46	-\$1,649,974
14							
15		-\$96,843				204.46	-\$19,800,232
16							
17							
18							
19							
20	Pension Expense offset for capitalization of USC allocated						
21							
22							
23	Based on FASB 187 Pension USC Lead Lag Schedule						
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Northern Utilities, Inc. - New Hampshire Division
 Pensions & Benefits Calculation of (Lead) Lag
 SFAS 106 - PBOP Expense
 12 Months Ended Dec 31, 2010

6/23/2011
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Acct: 30-40-03-00-926-09-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$9,894	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	1/29/10 12:00 PM	13.00	\$128,622
3	February	\$22,965	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	2/26/10 12:00 PM	11.50	\$264,098
4	March	\$22,965	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	3/31/10 12:00 PM	15.00	\$344,475
5	April	\$22,965	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	4/30/10 12:00 PM	14.50	\$332,993
6	May	\$22,965	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	5/28/10 12:00 PM	12.00	\$275,580
7	June	\$22,965	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	6/30/10 12:00 PM	14.50	\$332,993
8	July	\$22,965	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	7/30/10 12:00 PM	14.00	\$321,510
9	August	\$22,965	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	8/31/10 12:00 PM	15.00	\$344,475
10	September	\$22,965	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	9/30/10 12:00 PM	14.50	\$332,993
11	October	\$22,965	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	10/29/10 12:00 PM	13.00	\$298,545
12	November	\$22,965	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	11/30/10 12:00 PM	14.50	\$332,993
13	December	\$22,965	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	12/31/10 12:00 PM	15.00	\$344,475
14									
15		\$262,509						13.92	\$3,653,750

Monthly accrual for PBOP Expense

Payments are made at the end of the month for the current month on a normal basis. End of month Payment dates are entered for all months.

Payment Activity for PBOP:

24	79,000.00	SEI PRIVATE TRUST CO	4/15/10 12:00 PM
25	20,000.00	SEI PRIVATE TRUST CO	5/28/10 12:00 PM
26	20,000.00	SEI PRIVATE TRUST CO	6/30/10 12:00 PM
28	20,000.00	SEI PRIVATE TRUST CO	7/30/10 12:00 PM
29	20,000.00	SEI PRIVATE TRUST CO	8/31/10 12:00 PM
30	20,000.00	SEI PRIVATE TRUST CO	9/30/10 12:00 PM
31	20,000.00	SEI PRIVATE TRUST CO	10/29/10 12:00 PM
32	19,000.00	SEI PRIVATE TRUST CO	11/30/10 12:00 PM
33	19,000.00	SEI PRIVATE TRUST CO	12/16/10 12:00 PM
34	237,000.00		

Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
SFAS 106 - PBOP Expense - USC Alloc
12 Months Ended Dec 31, 2010

6/23/2011
11:13:42 AM

Acct: 30-40-10-00-926-09-10

Line No	Month	Expense Amount	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$16,162	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	1/29/10 12:00 PM	13.00	\$210,100
3	February	\$16,162	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	2/26/10 12:00 PM	11.50	\$185,857
4	March	\$16,162	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	3/31/10 12:00 PM	15.00	\$242,423
5	April	\$16,162	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	4/30/10 12:00 PM	14.50	\$234,342
6	May	\$16,162	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	5/28/10 12:00 PM	12.00	\$193,938
7	June	\$16,162	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	6/30/10 12:00 PM	14.50	\$234,342
8	July	\$16,162	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	7/30/10 12:00 PM	14.00	\$226,261
9	August	\$16,162	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	8/31/10 12:00 PM	15.00	\$242,423
10	September	\$16,162	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	9/30/10 12:00 PM	14.50	\$234,349
11	October	\$16,162	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	10/29/10 12:00 PM	13.00	\$210,106
12	November	\$16,162	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	11/30/10 12:00 PM	14.50	\$234,349
13	December	\$16,162	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	12/31/10 12:00 PM	15.00	\$242,430
14									
15		<u>\$193,940</u>						13.88	<u>\$2,690,918</u>
16									

Record calculated USC PBOP expense billed through the USC bill

Payments are made at the end of the month for the current month on a normal basis. End of month Payment dates are entered for all months.

Payment Activity via USC:

23	59,833.20	SEI PRIVATE TRUST CO	4/15/10 12:00 PM
24	14,916.40	SEI PRIVATE TRUST CO	5/28/10 12:00 PM
25	14,916.40	SEI PRIVATE TRUST CO	6/30/10 12:00 PM
26	14,916.40	SEI PRIVATE TRUST CO	7/30/10 12:00 PM
27	14,916.40	SEI PRIVATE TRUST CO	8/31/10 12:00 PM
28	14,916.40	SEI PRIVATE TRUST CO	9/30/10 12:00 PM
29	14,916.40	SEI PRIVATE TRUST CO	10/29/10 12:00 PM
30	14,916.40	SEI PRIVATE TRUST CO	11/30/10 12:00 PM
31	<u>14,916.40</u>	SEI PRIVATE TRUST CO	12/16/10 12:00 PM
32	<u>179,164.40</u>		
33			
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
SFAS 106 Year End Accrual Adj
12 Months Ended Dec 31, 2010

6/23/2011
11:13:42 AM

Acct: 30-40-10-00-926-09-99

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	\$13,071	1/1/10 12:00 AM	2/1/10 12:00 AM	31	13.92	\$181,930
3	February	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	13.92	\$0
4	March	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	13.92	\$0
5	April	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	13.92	\$0
6	May	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	13.92	\$0
7	June	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	13.92	\$0
8	July	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	13.92	\$0
9	August	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	13.92	\$0
10	September	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	13.92	\$0
11	October	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	13.92	\$0
12	November	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	13.92	\$0
13	December	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	13.92	\$0
14							
15		<u>\$13,071</u>				13.92	<u>\$181,930</u>
16							
17							
18							
19							
20	YE accrual for late adjustments (after Plant Accounting Close) to expense - separate account to be reclassified in Jan 2011 to normal account (basis for capitalization entries)						
21							
22	Represents the Additional Pensions & Benefits items that will have capitalization applied to it but not yet classified by Plant Acctg.						
23							
24	Lag Based on SFAS 106 - PBOP expense lead lag schedule.						
25							
26							
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
PBOP Cost Capitalized
12 Months Ended Dec 31, 2010

6/23/2011
11:13:42 AM

Acct: 30-40-10-00-926-17-00

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$8,450	1/1/10 12:00 AM	2/1/10 12:00 AM	31	13.92	-\$117,614
3	February	-\$6,122	2/1/10 12:00 AM	3/1/10 12:00 AM	28	13.92	-\$85,216
4	March	-\$9,255	3/1/10 12:00 AM	4/1/10 12:00 AM	31	13.92	-\$128,812
5	April	-\$3,999	4/1/10 12:00 AM	5/1/10 12:00 AM	30	13.92	-\$55,659
6	May	-\$5,298	5/1/10 12:00 AM	6/1/10 12:00 AM	31	13.92	-\$73,736
7	June	-\$4,567	6/1/10 12:00 AM	7/1/10 12:00 AM	30	13.92	-\$63,562
8	July	-\$7,496	7/1/10 12:00 AM	8/1/10 12:00 AM	31	13.92	-\$104,336
9	August	-\$10,275	8/1/10 12:00 AM	9/1/10 12:00 AM	31	13.92	-\$143,007
10	September	-\$7,463	9/1/10 12:00 AM	10/1/10 12:00 AM	30	13.92	-\$103,878
11	October	-\$6,027	10/1/10 12:00 AM	11/1/10 12:00 AM	31	13.92	-\$83,884
12	November	-\$8,901	11/1/10 12:00 AM	12/1/10 12:00 AM	30	13.92	-\$123,886
13	December	-\$7,463	12/1/10 12:00 AM	1/1/11 12:00 AM	31	13.92	-\$103,878
14							
15		-\$85,315				13.92	-\$1,187,469
16							
17							
18							
19							
20	PBOP Expense offset for capitalization						
21							
22							
23	Lag Based on SFAS 106 - PBOP expense lead lag schedule.						
24							
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Northern Utilities, Inc. - New Hampshire Division
Pensions & Benefits Calculation of (Lead) Lag
PBOP Cost Capitalized - USC Alloc
12 Months Ended Dec 31, 2010

6/23/2011
11:13:42 AM

Acct: 30-40-10-00-926-17-12

Line No	Month	Expense Amount	Service From	Service To	Total Days	(Lead) Lag Days	Weighted Dollar Days
1							
2	January	-\$4,747	1/1/10 12:00 AM	2/1/10 12:00 AM	31	13.88	-\$65,860
3	February	-\$4,747	2/1/10 12:00 AM	3/1/10 12:00 AM	28	13.88	-\$65,860
4	March	-\$4,747	3/1/10 12:00 AM	4/1/10 12:00 AM	31	13.88	-\$65,860
5	April	-\$4,747	4/1/10 12:00 AM	5/1/10 12:00 AM	30	13.88	-\$65,860
6	May	-\$4,747	5/1/10 12:00 AM	6/1/10 12:00 AM	31	13.88	-\$65,860
7	June	-\$4,747	6/1/10 12:00 AM	7/1/10 12:00 AM	30	13.88	-\$65,860
8	July	-\$4,747	7/1/10 12:00 AM	8/1/10 12:00 AM	31	13.88	-\$65,860
9	August	-\$4,747	8/1/10 12:00 AM	9/1/10 12:00 AM	31	13.88	-\$65,860
10	September	-\$2,463	9/1/10 12:00 AM	10/1/10 12:00 AM	30	13.88	-\$34,174
11	October	-\$4,493	10/1/10 12:00 AM	11/1/10 12:00 AM	31	13.88	-\$62,340
12	November	-\$4,493	11/1/10 12:00 AM	12/1/10 12:00 AM	30	13.88	-\$62,340
13	December	-\$4,493	12/1/10 12:00 AM	1/1/11 12:00 AM	31	13.88	-\$62,340
14							
15		-\$53,915				13.88	-\$748,075
16							
17							
18							
19							
20	PBOP Expense offset for capitalization of USC allocated						
21							
22							
23	Lag Based on SFAS 106 - PBOP expense USC lead lag schedule.						
24							
25							
26							
27							
28							
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Northern Utilities, Inc. - New Hampshire Division
Calculation of Acct 928 Regulatory Commission Expense Lead Lag Days
12 Months Ended December 31, 2010
Regulatory Commission Assessment Fees

6/23/2011
10:14:07 AM

Acct 30-50-01-00-928-01-00

Line No	Description of Payment	Expense	<u>Service Period</u>		Total Days	Midpoint Service Period	Scheduled Payment Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	STATE OF NEW HAMPSHIRE	\$68,775	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM	2/4/10 12:00 PM	36.0	\$2,475,900
2	PUBLIC UTILITIES COMMISSION	\$68,775	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM	5/6/10 12:00 PM	127.0	\$8,734,425
3	NH PUBLIC UTILITIES COMMISSION	\$24,384	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM	9/2/10 12:00 PM	-119.0	(\$2,901,696)
4	PUBLIC UTILITIES COMMISSION	\$71,352	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM	10/28/10 12:00 PM	-63.0	(\$4,495,176)
5					0	1/0/00 12:00 AM		0.0	\$0
6					0	1/0/00 12:00 AM		0.0	\$0
7					0	1/0/00 12:00 AM		0.0	\$0
8					0	1/0/00 12:00 AM		0.0	\$0
9					0	1/0/00 12:00 AM		0.0	\$0
10					0	1/0/00 12:00 AM		0.0	\$0
11					0	1/0/00 12:00 AM		0.0	\$0
12					0	1/0/00 12:00 AM		0.0	\$0
14									
15	Total Public Utility Assessment	<u>\$233,286</u>						<u>16.35</u>	<u>\$3,813,453</u>
16									
17									
18									
19									
20									
21									
22									
23									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
Summary of Operating Lease Activity

6/23/2011
10:14:49 AM

Line No	Type of Tax	Test Period Charges	(Lead) Lag Days	Weighted Dollar Days
1	January Payments	\$ 22,487	-9.00	\$ (202,379)
2	February Payments	\$ 22,346	-13.25	\$ (296,069)
3	March Payments	\$ 15,817	-12.00	\$ (189,801)
4	April Payments	\$ 20,273	-10.71	\$ (217,186)
5	May Payments	\$ 13,288	-11.33	\$ (150,488)
6	June Payments	\$ 19,636	-10.61	\$ (208,342)
7	July Payments	\$ 15,584	-11.28	\$ (175,750)
8	August Payments	\$ 19,546	-11.17	\$ (218,252)
9	September Payments	\$ 21,172	-13.06	\$ (276,511)
10	October Payments	\$ 20,984	-12.32	\$ (258,499)
11	November Payments	\$ 21,861	-9.71	\$ (212,329)
12	December Payments	\$ 19,341	-11.22	\$ (217,072)
13				
14	Total Payments	<u>\$ 232,333</u>	-11.29	<u>\$ (2,622,678)</u>
15				
16				
17				
18	Operating Lease Activity 12/31/10	<u>232,333</u>		
19				
20				
21	Difference	<u><u>\$ -</u></u>		
22				
23				
24				

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
January Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Banc of America Leasing	\$ 560	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	1/7/10 12:00 PM	-9.0 \$	(5,036)
2	Banc of America Leasing	\$ 521	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	1/7/10 12:00 PM	-9.0 \$	(4,688)
3	D.L. Peterson	\$ 21,406	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	1/7/10 12:00 PM	-9.0 \$	(192,654)
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 22,487</u>							<u>\$ (202,379)</u>
17									
18									
19	Total January Payments					\$22,487			
20									
21	Total Weighted Dollar Days					-\$202,379			
22									
23	January Payments (Lead) Lag Days					-9.00			
24									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
February Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Banc of America Leasing	\$ 521	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	2/1/10 12:00 PM	-13.5	\$ (7,032)
2	Banc of America Leasing	\$ 560	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	2/11/10 12:00 PM	-3.5	\$ (1,958)
3	D.L. Peterson	\$ 21,265	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	2/1/10 12:00 PM	-13.5	\$ (287,078)
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 22,346</u>							<u>\$ (296,069)</u>
17									
18									
19	Total February Payments					\$22,346			
20									
21	Total Weighted Dollar Days					-\$296,069			
22									
23	February Payments (Lead) Lag Days					-13.25			
24									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
March Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Banc of America Leasing	\$ 560	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	3/4/10 12:00 PM	-12.0 \$	(6,715)
2	Banc of America Leasing	\$ 521	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	3/4/10 12:00 PM	-12.0 \$	(6,251)
3	D.L. Peterson	\$ 14,736	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	3/4/10 12:00 PM	-12.0 \$	(176,835)
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 15,817</u>							<u>\$ (189,801)</u>

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
April Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Banc of America Leasing	\$ 521	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	4/1/10 12:00 PM	-14.5 \$	(7,553)
2	Banc of America Leasing	\$ 560	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	4/1/10 12:00 PM	-14.5 \$	(8,114)
3	D.L. Peterson	\$ 19,192	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	4/5/10 12:00 PM	-10.5 \$	(201,519)
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 20,273</u>							<u>\$ (217,186)</u>
17									
18									
19	Total April Payments					\$20,273			
20									
21	Total Weighted Dollar Days					-\$217,186			
22									
23	April Payments (Lead) Lag Days					-10.71			
24									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
May Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Banc of America Leasing	\$ 521	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	5/1/10 12:00 PM	-15.0 \$	(7,814)
2	Banc of America Leasing	\$ 560	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	5/1/10 12:00 PM	-15.0 \$	(8,400)
3	D.L. Peterson	\$ 12,207	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	5/5/10 12:00 PM	-11.0 \$	(134,274)
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 13,288</u>							<u>\$ (150,488)</u>
17									
18									
19	Total May Payments					\$13,288			
20									
21	Total Weighted Dollar Days					-\$150,488			
22									
23	May Payments (Lead) Lag Days					-11.33			
24									

Normalize May payment to eliminate out of period credit:

22,825.46	NH	44.62%	35,835.82	Apply Credit to NH
28,332.14	ME	55.38%	44,481.28	Apply Credit to ME
<u>51,157.60</u>		<u>100.00%</u>	<u>80,317.10</u>	

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
June Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Banc of America Leasing	\$ 521	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	6/3/10 12:00 PM	-12.5	\$ (6,512)
2	Banc of America Leasing	\$ 560	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	6/3/10 12:00 PM	-12.5	\$ (6,995)
3	D.L. Peterson	\$ 18,556	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	6/5/10 12:00 PM	-10.5	\$ (194,836)
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 19,636</u>							<u>\$ (208,342)</u>
17									
18									
19	Total June Payments					\$19,636			
20									
21	Total Weighted Dollar Days					-\$208,342			
22									
23	June Payments (Lead) Lag Days					-10.61			
24									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
July Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Banc of America Leasing	\$ 521	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	7/1/10 12:00 PM	-15.0	\$ (7,814)
2	Banc of America Leasing	\$ 560	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	7/1/10 12:00 PM	-15.0	\$ (8,393)
3	D.L. Peterson	\$ 14,504	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	7/5/10 12:00 PM	-11.0	\$ (159,543)
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 15,584</u>							<u>\$ (175,750)</u>
17									
18									
19	Total July Payments					\$15,584			
20									
21	Total Weighted Dollar Days					-\$175,750			
22									
23	July Payments (Lead) Lag Days					-11.28			
24									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
August Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Banc of America Leasing	\$ 560	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	8/2/10 12:00 PM	-14.0	\$ (7,834)
2	Banc of America Leasing	\$ 521	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	8/2/10 12:00 PM	-14.0	\$ (7,293)
3	D.L. Peterson	\$ 18,466	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	8/5/10 12:00 PM	-11.0	\$ (203,126)
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 19,546</u>							<u>\$ (218,252)</u>
17									
18									
19	Total August Payments					\$19,546			
20									
21	Total Weighted Dollar Days					-\$218,252			
22									
23	August Payments (Lead) Lag Days					-11.17			
24									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
September Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	Banc of America Leasing	\$ 560	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	9/9/10 12:00 PM	-6.5 \$	(3,637)
2	Banc of America Leasing	\$ 521	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	9/30/10 12:00 PM	14.5 \$	7,553
3	D.L. Peterson	\$ 18,419	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	9/2/10 12:00 PM	-13.5 \$	(248,659)
4	RBS	\$ 1,672	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	9/27/10 12:00 PM	-19.0 \$	(31,768)
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 21,172</u>							<u>\$ (276,511)</u>
17									
18									
19	Total September Payments					\$21,172			
20									
21	Total Weighted Dollar Days					-\$276,511			
22									
23	September Payments (Lead) Lag Days					-13.06			
24									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
October Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	Service Period		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Banc of America Leasing	\$ 560	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	10/4/10 12:00 PM	-12.0 \$	(6,715)
2	Banc of America Leasing	\$ 521	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	10/28/10 12:00 PM	12.0 \$	6,251
3	D.L. Peterson	\$ 18,481	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	10/4/10 12:00 PM	-12.0 \$	(221,774)
4	RBS	\$ 1,422	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	10/21/10 12:00 PM	-25.5 \$	(36,262)
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 20,984</u>							<u>\$ (258,499)</u>
17									
18									
19	Total October Payments					\$20,984			
20									
21	Total Weighted Dollar Days					-\$258,499			
22									
23	October Payments (Lead) Lag Days					-12.32			
24									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
November Payments

6/23/2011
10:14:49 AM

18260.44
11204.09

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Banc of America Leasing	\$ 560	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	11/1/10 12:00 PM	-14.5 \$	(8,114)
2	Banc of America Leasing	\$ 521	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	11/1/10 12:00 PM	-14.5 \$	(7,555)
3	D.L. Peterson	\$ 18,307	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	11/8/10 12:00 PM	-7.5 \$	(137,301)
4	RBS	\$ 2,473	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	11/22/10 12:00 PM	-24.0 \$	(59,360)
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 21,861</u>							<u>\$ (212,329)</u>
17									
18									
19	Total November Payments					\$21,861			
20									
21	Total Weighted Dollar Days					-\$212,329			
22									
23	November Payments (Lead) Lag Days					-9.71			
24									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Operating Lease Lead Lag Days
12 Months Ended Dec 31, 2010
December Payments

6/23/2011
10:14:49 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Banc of America Leasing	\$ 560	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	12/1/10 12:00 PM	-15.0 \$	(8,393)
2	Banc of America Leasing	\$ 521	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	12/1/10 12:00 PM	-15.0 \$	(7,814)
3	D.L. Peterson	\$ 18,260	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	12/5/10 12:00 PM	-11.0 \$	(200,865)
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16		<u>\$ 19,341</u>							<u>\$ (217,072)</u>
17									
18									
19									
20		Total December Payments				\$19,341			
21		Total Weighted Dollar Days				-\$217,072			
22									
23		December Payments (Lead) Lag Days				-11.22			
24									

<u>Doc No</u>	<u>Doc Date</u>	<u>Vendor Code</u>	<u>Payment Date</u>	<u>(Lead) Lag Days</u>	<u>Weighted Dollars</u>	<u>Comments</u>
100152	12/29/10	NEUCO	12/29/10 12:00 PM	113.00	\$64,613	Mix of Construction and Field work (\$63k) to Base O&M
100152	12/29/10	NEUCO	12/29/10 12:00 PM	43.00	\$74,768	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	43.00	\$64,474	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	29.00	\$108,780	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$22,950	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$2,211	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$2,143	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$3,572	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$40,901	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$70,030	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$70,030	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$70,030	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	22.00	\$44,546	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	22.00	\$54,905	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.50	\$695,120	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	43.50	\$280,357	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	30.00	\$77,604	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.50	\$126,286	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$412,607	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$276,846	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$73,250	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$132,455	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	46.00	\$1,160,232	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	38.00	\$840,896	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	39.00	\$670,507	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.50	\$1,018,777	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	48.00	\$718,055	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$235,318	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	37.50	\$42,932	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	40.00	\$44,825	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$7,848	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$9,562	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$9,562	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$10,983	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$14,264	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$12,233	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$75,748	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$12,364	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$6,300	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$7,445	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	35.00	\$2,110,517	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	35.00	\$9,349	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$1,323,663	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	28.00	\$42,150	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$12,714	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$25,428	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	53.50	\$52,885	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	56.00	\$9,800	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	55.00	\$9,625	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	48.00	\$13,260	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	48.00	\$11,589	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	45.50	\$342,155	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$628,410	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$625,800	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	28.50	\$306,047	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.50	\$241,657	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	42.50	\$14,829	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$129,740	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	37.00	\$136,802	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$207,878	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$340,601	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$91,864	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$355,620	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$352,641	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	42.00	\$372,386	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	36.00	\$250,389	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	33.00	\$146,770	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	29.00	\$81,848	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$58,861	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$490,458	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.50	\$379,313	

<i>Doc No</i>	<i>Doc Date</i>	<i>Vendor Code</i>	Payment Date	(Lead) Lag Days	Weighted Dollars	<i>Comments</i>
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$73,250	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	48.50	\$637,038	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	32.50	\$371,523	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$179,349	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$483,472	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	28.00	\$405,765	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	58.00	\$6,057	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	46.00	\$46,409	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	29.50	\$250,454	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.50	\$777,985	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$188,900	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$226,410	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$266,464	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$197,587	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	28.00	\$187,267	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$70,030	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$241,380	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$40,901	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$40,901	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$70,030	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	28.50	\$193,721	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$32,903	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$59,872	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$78,375	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$70,030	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$140,060	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$140,060	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	29.50	\$176,197	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$305,306	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	29.00	\$57,652	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	42.50	\$727,703	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.50	\$741,233	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$325,648	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.50	\$439,186	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$78,489	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$70,030	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	22.00	\$54,905	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.50	\$186,795	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	29.00	\$99,769	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.50	\$208,643	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$40,901	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$40,901	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$142,672	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	25.00	\$29,129	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	26.00	\$15,361	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	22.00	\$22,273	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	49.00	\$53,185	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	48.00	\$142,702	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	48.00	\$77,071	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	39.50	\$427,228	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	35.00	\$75,978	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	29.00	\$196,116	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.50	\$419,147	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$433,589	
100152	12/29/10	NEUCO	12/29/10 12:00 PM	27.00	\$334,995	
2298	5/24/10	NEUCO	5/24/10 12:00 PM	24.00	\$45,966	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	19.00	\$19,236	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	19.00	\$24,014	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	19.00	\$24,045	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	19.00	\$14,427	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	20.00	\$7,250	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	20.00	\$24,601	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	20.00	\$7,250	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	19.00	\$47,904	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	19.00	\$100,925	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	18.00	\$11,628	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	18.00	\$11,628	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	18.00	\$11,628	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	18.00	\$15,246	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	18.00	\$15,246	Mix of Construction and Field work (\$60k) to Base O&M
2298	5/24/10	NEUCO	5/24/10 12:00 PM	18.00	\$60,984	Mix of Construction and Field work (\$60k) to Base O&M

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[illegible]

Doc No	Doc Date	Vendor Code	Payment Date	(Lead) Lag Days	Weighted Dollars	Comments
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$168,689	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$66,315	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$4,290	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$77,893	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$109,246	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$48,381	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$38,638	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$105,024	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$25,767	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$30,324	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$34,890	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$24,268	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$26,876	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$51,187	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$42,293	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$17,300	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$39,743	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$35,294	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$37,014	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$30,263	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	13.00	\$22,063	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	12.00	\$624	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$1,051	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$2,667	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$1,402	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$2,142	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$17,668	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$28,455	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$31,539	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$30,503	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$3,971	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	10.00	\$2,656	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	10.00	\$5,381	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	10.00	\$1,750	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$43,159	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$51,192	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$56,259	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$43,906	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$40,673	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$23,484	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$12,640	Mix of Construction and Field work (\$38k) to Base O&M
3244	11/22/10	NEUCO	11/22/10 12:00 PM	11.00	\$24,598</	

Doc No	Doc Date	Vendor Code	Payment Date	(Lead) Lag Days	Weighted Dollars	Comments
2682	8/11/10	NEUCO	6/14/10 12:00 PM	20.00	\$34,688	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	20.00	\$33,295	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	20.00	\$32,675	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	20.00	\$70,045	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	20.00	\$55,212	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	20.00	\$52,854	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	21.00	\$57,027	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	21.00	\$55,992	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$17,471	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$61,750	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$80,326	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$81,444	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	17.00	\$43,867	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	17.00	\$55,744	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	18.00	\$45,939	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	20.00	\$81,131	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	20.00	\$43,589	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$24,353	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$26,999	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$34,646	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$41,457	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$97,475	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$26,250	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	19.00	\$33,570	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$34,579	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$2,275	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$2,275	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$2,275	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$2,275	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$2,275	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$5,576	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$2,756	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$2,275	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	12.00	\$4,070	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	12.00	\$58,938	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	12.00	\$21,857	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	17.00	\$52,864	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$42,052	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$40,882	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$33,054	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	13.00	\$40,367	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	12.00	\$41,608	Mix of Construction and Field work (\$38k) to Base O&M
2682	8/11/10	NEUCO	6/14/10 12:00 PM	12.00</		

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Doc No	Doc Date	Vendor Code	Payment Date	(Lead) Lag Days	Weighted Dollars	Comments
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$6,837	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$4,394	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$9,410	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$25,385	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$2,448	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$14,279	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$2,390	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$3,537	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$3,920	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$62,380	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$70,629	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$6,016	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$52,209	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$34,345	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$12,982	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$4,007	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$10,620	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$1,744	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$3,058	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$4,650	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$4,650	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$1,188	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$6,833	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$26,599	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$9,573	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$37,277	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$42,222	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	12.00	\$60,364	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	12.00	\$61,084	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$19,180	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	9.00	\$21,694	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$4,263	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$32,891	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$20,486	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$24,876	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$17,531	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$37,938	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$15,031	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$12,121	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	8.00	\$23,440	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	2.00	\$29,200	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10	NEUCO	12/1/10 12:00 PM	2.00	\$468	Mix of Construction and Field work (\$27k) to Base O&M
100016	12/1/10					

<u>Doc No</u>	<u>Doc Date</u>	<u>Vendor Code</u>	<u>Payment Date</u>	<u>(Lead) Lag Days</u>	<u>Weighted Dollars</u>	<u>Comments</u>
2892	9/22/10	NEUCO	9/22/10 12:00 PM	9.00	\$956	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	9.00	\$1,020	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	9.00	\$33,379	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	9.00	\$25,071	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	9.00	\$14,806	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	9.00	\$30,658	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	12.00	\$65,336	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	12.00	\$42,431	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	12.00	\$25,127	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	12.00	\$8,189	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	12.00	\$8,981	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	12.00	\$7,921	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	5.00	\$3,686	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$4,224	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$47,056	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$51,717	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$48,141	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$36,715	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$44,030	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	5.00	\$1,318	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$3,440	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	7.00	\$496	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	5.00	\$3,420	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	7.00	\$1,165	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$26,480	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$27,962	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$22,278	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$24,198	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$22,342	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	7.00	\$14,455	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	7.00	\$12,332	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	7.00	\$966	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	7.00	\$8,613	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	7.00	\$12,941	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	7.00	\$12,538	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$526	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$2,542	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$23,054	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$22,978	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$17,928	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$17,932	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$20,577	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$19,789	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$24,247	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$21,317	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$1,903	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$32,106	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$32,473	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	8.00	\$28,093	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	2.00	\$350	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	2.00	\$15,195	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	2.00	\$2,876	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	1.00	\$2,391	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	2.00	\$50	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	2.00	\$99	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	2.00	\$50	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	2.00	\$149	Mix of Construction and Field work (\$35k) to Base O&M
2892	9/22/10	NEUCO	9/22/10 12:00 PM	2.00	\$701	Mix of Construction and Field work (\$35k) to Base O&M
2061	4/12/10	PERFORMANCE PIP	12/29/10 12:00 PM	287.00	\$10,525,897	Inventory - Materials & Supply
2061	4/12/10	PERFORMANCE PIP	12/29/10 12:00 PM	287.00	\$10,452,704	Inventory - Materials & Supply
2061	4/12/10	PERFORMANCE PIP	12/29/10 12:00 PM	281.00	\$4,297,993	Inventory - Materials & Supply
2061	4/12/10	PERFORMANCE PIP	12/29/10 12:00 PM	281.00	\$10,821,136	Inventory - Materials & Supply
2061	4/12/10	PERFORMANCE PIP	12/29/10 12:00 PM	280.00	\$11,112,721	Inventory - Materials & Supply
3017	10/13/10	NEUCO	10/13/10 12:00 PM	16.00	\$8,683	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	15.00	\$63,304	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	15.00	\$52,224	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	16.00	\$41,153	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	16.00	\$34,612	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	16.00	\$32,303	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$7,070	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$3,053	Mix of Construction and Field work (\$20k) to Base O&M

Doc No	Doc Date	Vendor Code	Payment Date	(Lead) Lag Days	Weighted Dollars	Comments
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$3,415	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$2,290	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$3,058	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$3,821	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$2,390	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$1,962	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$2,522	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$3,112	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$1,575	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	14.00	\$18,352	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	14.00	\$10,111	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	14.00	\$10,478	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	14.00	\$15,196	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	14.00	\$61,792	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	13.00	\$42,504	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	13.00	\$48,941	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	13.00	\$48,410	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	13.00	\$37,026	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$27,574	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	9.00	\$21,913	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	12.00	\$39,208	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	12.00	\$30,448	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	12.00	\$33,756	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	14.00	\$40,743	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	14.00	\$32,631	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$43,552	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$71,835	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$72,012	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$50,896	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$24,651	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$26,969	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$27,690	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$24,940	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$17,434	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$18,434	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$17,034	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$10,858	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$11,168	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	8.00	\$30,558	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	7.00	\$496	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	7.00	\$49,903	Mix of Construction and Field work (\$20k) to Base O&M
3017	10/13/10	NEUCO	10/13/10 12:00 PM	7.00	\$43,634	Mix of Construction and Field work (\$20k) to Base O&M
3						

Doc No	Doc Date	Vendor Code	Payment Date	(Lead) Lag Days	Weighted Dollars	Comments
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$3,850	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$1,925	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$54,223	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$18,325	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$8,808	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	6.00	\$1,050	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	6.00	\$4,541	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	6.00	\$1,050	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	6.00	\$1,050	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	6.00	\$1,050	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	6.00	\$1,050	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$25,496	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$12,662	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$3,507	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$735	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$1,470	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$14,905	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$1,089	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$1,481	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$1,111	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	6.00	\$10,379	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	6.00	\$15,326	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$27,646	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$25,649	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$15,196	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$27,029	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$23,879	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$53,660	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$50,795	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$65,322	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$63,552	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$31,301	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$48,341	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$17,335	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$17,405	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$18,686	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	7.00	\$18,355	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$12,652	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$12,145	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$7,944	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$12,226	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	11.00	\$32,261	Mix of Construction and Field work (\$22k) to Base O&M
3125	11/1/10	NEUCO	11/1/10 12:00 PM	5.00	\$18,133	Mix of Construction and Field work (\$22k) to Base O

Doc No	Doc Date	Vendor Code	Payment Date	(Lead) Lag Days	Weighted Dollars	Comments
2682	8/11/10	NEUCO	8/11/10 12:00 PM	7.00	\$6,562	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$416	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$410	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$890	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$315	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	7.00	\$84,438	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	7.00	\$42,707	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	7.00	\$49,000	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$21,084	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$1,784	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$4,951	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$19,431	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$39,191	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$45,147	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$30,693	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$114,768	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$1,273	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$2,083	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$25,019	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$19,352	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	6.00	\$14,292	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	7.00	\$14,520	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	7.00	\$14,520	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	7.00	\$14,520	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$11,840	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$12,222	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$1,166	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$32,037	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$4,235	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$1,249	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$2,547	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	2.00	\$1,525	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$6,288	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$1,357	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$9,994	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$11,881	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$16,710	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$885	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	5.00	\$637	Mix of Construction and Field work (S33k) to Base O&M
2682	8/11/10	NEUCO	8/11/10 12:00 PM	1.00	\$2,415	Mix of Construction and Field work (S33k) to Base O&M
87341	12/29/10	WIGGIN & NOURIE	12/29/10 12:00 PM	35.00	\$5,162,500	Property Damage Claim Settlement
3139	11/3/10	NEUCO	11/3/10 12:00 PM	9.00	\$5,489	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$8,584	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$7,461	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$53,937	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$25,645	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$83,404	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$2,100	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$9,220	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$2,544	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$2,100	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	9.00	\$25,193	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$4,311	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$1,400	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$1,400	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	13.00	\$16,484	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$15,142	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$12,273	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$16,697	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$16,493	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	8.00	\$9,593	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$75,208	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$26,050	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$24,321	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$18,842	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$13,778	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$9,516	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$14,598	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	12.00	\$14,786	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	9.00	\$13,452	Mix of Construction and Field work (S24k) to Base O&M
3139	11/3/10	NEUCO	11/3/10 12:00 PM	9.00	\$17,133	Mix of Construction and Field work (S24k) to Base O&M

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<u>Doc No</u>	<u>Doc Date</u>	<u>Vendor Code</u>	<u>Payment Date</u>	<u>(Lead) Lag Days</u>	<u>Weighted Dollars</u>	<u>Comments</u>
2919	9/27/10	NEUCO	9/27/10 12:00 PM	12.00	\$53,222	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	13.00	\$27,569	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	13.00	\$15,850	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	13.00	\$37,219	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	13.00	\$37,095	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$2,449	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$3,265	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$2,226	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$3,562	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$5,676	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$1,225	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$33,504	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$2,450	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$6,056	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$3,052	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$1,225	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$18,636	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$18,179	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$24,828	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	7.00	\$23,904	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	6.00	\$20,909	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	6.00	\$25,581	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	6.00	\$17,527	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	6.00	\$3,165	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	6.00	\$18,651	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	6.00	\$17,480	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	6.00	\$14,519	Mix of Construction and Field work (\$30k) to Base O&M
2919	9/27/10	NEUCO	9/27/10 12:00 PM	6.00	\$37,375	Mix of Construction and Field work (\$30k) to Base O&M
85625	9/9/10	CONCENTRIC	9/9/10 12:00 PM	55.00	\$4,737,764	O&M
86845	11/18/10	WINSTEAD PC	11/18/10 12:00 PM	63.50	\$3,530,031	Deferred Asset - 2010 PNGTS Rate Case
86845	11/18/10	WINSTEAD PC	11/18/10 12:00 PM	33.00	\$976,707	Deferred Asset - 2010 PNGTS Rate Case
80297	4/29/10	SHAINES MCEACH	4/28/10 12:00 PM	16.00	\$1,360,000	Property Damage Claim Settlement
1504	4/20/10	BANK AMER NY	4/14/10 12:00 PM	7.00	\$575,876	Lease Buyout
2270	5/19/10	NEUCO	5/19/10 12:00 PM	19.00	\$24,443	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	19.00	\$7,291	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	14.00	\$16,065	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	14.00	\$19,873	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	14.00	\$16,323	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	14.00	\$7,197	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	15.00	\$32,238	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	8.00	\$24,281	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	7.00	\$2,755	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	7.00	\$2,195	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$7,736	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$1,600	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$871	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$2,702	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$1,921	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$10,549	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$886	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$148	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$435	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$295	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$6,130	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$6,449	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$1,601	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$27,233	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$2,986	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$977	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$472	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$1,737	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$1,292	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$1,438	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$1,292	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$17,288	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$1,946	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$2,839	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$443	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$1,062	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$350	Mix of Construction and Field work (\$40k) to Base O&M
2270	5/19/10	NEUCO	5/19/10 12:00 PM	2.00	\$518	Mix of Construction and Field work (\$40k) to Base O&M

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<u>Doc No</u>	<u>Doc Date</u>	<u>Vendor Code</u>	<u>Payment Date</u>	<u>(Lead) Lag Days</u>	<u>Weighted Dollars</u>	<u>Comments</u>
2606	7/21/10	NEUCO	7/21/10 12:00 PM	12.00	\$1,584	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	12.00	\$1,584	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	12.00	\$30,649	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	12.00	\$25,018	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	6.00	\$2,137	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	7.00	\$7,598	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	7.00	\$9,280	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	7.00	\$20,727	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	7.00	\$297	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	7.00	\$434	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	7.00	\$223	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	6.00	\$13,451	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	6.00	\$13,286	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	6.00	\$144	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	6.00	\$15,100	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	6.00	\$13,025	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	6.00	\$16,563	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	2.00	\$350	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	2.00	\$445	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	2.00	\$908	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	2.00	\$424	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	2.00	\$350	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	5.00	\$13,287	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	5.00	\$5,542	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	5.00	\$8,269	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	1.00	\$2,839	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	1.00	\$560	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	1.00	\$1,928	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	1.00	\$4,555	Mix of Construction and Field work (\$12k) to Base O&M
2606	7/21/10	NEUCO	7/21/10 12:00 PM	1.00	\$4,431	Mix of Construction and Field work (\$12k) to Base O&M
1464	3/4/10	RBC CAPITAL MAR	3/2/10 12:00 PM	-14.00	-\$1,050,000	Investment Bankers Fee - FERC 181
79327	2/11/10	CONCENTRIC	2/11/10 12:00 PM	87.50	\$3,349,169	Regulatory Asset - rate case
79327	2/11/10	CONCENTRIC	2/11/10 12:00 PM	57.00	\$1,859,789	Regulatory Asset - rate case
100044	12/6/10	PERFORMANCE PIP	2/6/10 12:00 PM	-276.00	-\$4,914,967	Inventory - Materials & Supply
100044	12/6/10	PERFORMANCE PIP	2/6/10 12:00 PM	-287.00	-\$3,512,645	Inventory - Materials & Supply
100044	12/6/10	PERFORMANCE PIP	2/6/10 12:00 PM	-282.00	-\$4,985,870	Inventory - Materials & Supply
100044	12/6/10	PERFORMANCE PIP	2/6/10 12:00 PM	-282.00	-\$4,748,446	Inventory - Materials & Supply
100044	12/6/10	PERFORMANCE PIP	2/6/10 12:00 PM	-284.00	-\$326,009	Inventory - Materials & Supply
1857	2/22/10	SCADA NET	2/22/10 12:00 PM	24.00	\$1,376,388	
86772	11/10/10	TREAS PUC ME	11/10/10 12:00 PM	86.50	\$4,607,852	
80072	4/15/10	CALEB FOUNDAT	4/15/10 12:00 PM	9.00	\$450,000	
80321	5/6/10	ELSTER AMER	5/6/10 12:00 PM	20.00	\$275,040	
80321	5/6/10	ELSTER AMER	5/6/10 12:00 PM	20.00	\$345,240	
80321	5/6/10	ELSTER AMER	5/6/10 12:00 PM	20.00	\$152,800	
80321	5/6/10	ELSTER AMER	5/6/10 12:00 PM	17.00	\$159,298	
86151	9/30/10	WINSTEAD PC	9/30/10 12:00 PM	53.00	\$2,482,522	Deferred Asset - 2010 PNGTS Rate Case
80080	4/15/10	CONCENTRIC	4/15/10 12:00 PM	59.50	\$736,139	O&M and Regulatory Asset - rate case
80080	4/15/10	CONCENTRIC	4/15/10 12:00 PM	59.50	\$1,881,683	O&M and Regulatory Asset - rate case
2979	10/6/10	KUBRA DATA	10/6/10 12:00 PM	82.00	\$946,870	
2979	10/6/10	KUBRA DATA	10/6/10 12:00 PM	82.00	\$1,050,988	
2979	10/6/10	KUBRA DATA	10/6/10 12:00 PM	82.00	\$151,750	
2979	10/6/10	KUBRA DATA	10/6/10 12:00 PM	82.00	\$103,286	
2979	10/6/10	KUBRA DATA	10/6/10 12:00 PM	51.00	\$575,365	
2979	10/6/10	KUBRA DATA	10/6/10 12:00 PM	51.00	\$70,477	
2979	10/6/10	KUBRA DATA	10/6/10 12:00 PM	51.00	\$53,898	
79228	2/4/10	AECOM	2/4/10 12:00 PM	51.50	\$516,104	
80737	6/17/10	AECOM	6/17/10 12:00 PM	62.00	\$214,637	
80737	6/17/10	AECOM	6/17/10 12:00 PM	62.00	\$764,092	
81451	8/5/10	AECOM	8/5/10 12:00 PM	65.50	\$795,722	
86153	10/7/10	AECOM	10/7/10 12:00 PM	55.00	\$1,535,778	
86153	10/7/10	AECOM	10/7/10 12:00 PM	53.50	\$185,513	
86153	10/7/10	AECOM	10/7/10 12:00 PM	53.50	\$268,797	
1594	1/4/10	AIRGAS INC	1/4/10 12:00 PM	28.00	\$1,112	
2015	4/5/10	AIRGAS INC	4/5/10 12:00 PM	33.00	\$3,207	
2015	4/5/10	AIRGAS INC	4/5/10 12:00 PM	27.00	\$399	
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	41.50	\$13,556	
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	41.50	\$10,463	
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	162.00	\$360,793	
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	101.50	\$138,834	
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	101.50	\$53,056	
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	131.00	\$422,578	

<i>Doc No</i>	<i>Doc Date</i>	<i>Vendor Code</i>	Payment Date	(Lead) Lag Days	Weighted Dollars	<i>Comments</i>
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	72.00	\$76,144	
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	72.00	\$22,314	
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	192.50	\$595,379	
80503	5/27/10	ALLIANCE ONE	5/27/10 12:00 PM	223.00	\$239,752	
87283	12/29/10	AMEC E&E INC	12/29/10 12:00 PM	146.50	\$725,175	
86251	10/21/10	AMERICAN METER	10/21/10 12:00 PM	47.00	\$130,226	
80068	4/15/10	AMERICAN STEEL	4/15/10 12:00 PM	131.00	\$24,739	
79229	2/4/10	ANDERSON KREI	2/4/10 12:00 PM	50.00	\$433,350	
85822	9/16/10	API OF NH	9/16/10 12:00 PM	19.50	\$12,960	
85822	9/16/10	API OF NH	9/16/10 12:00 PM	15.50	\$2,464	
86207	10/14/10	APPLUS RTD	10/14/10 12:00 PM	43.00	\$50,267	
86207	10/14/10	APPLUS RTD	10/14/10 12:00 PM	31.00	\$3,007	
86207	10/14/10	APPLUS RTD	10/14/10 12:00 PM	30.00	\$6,420	
1413	1/26/10	BOSS ENERGY	1/26/10 12:00 PM	39.00	\$932,449	
2835	9/10/10	BOSTON PIPE	9/10/10 12:00 PM	23.50	\$50,760	
2159	5/3/10	BOWDOIN EXCAV	5/3/10 12:00 PM	13.00	\$8,983	
2233	5/17/10	BURKE ADVERT	5/17/10 12:00 PM	129.00	\$15,480	
2116	4/26/10	C P TEST SERVIC	4/26/10 12:00 PM	35.00	\$259,394	
2499	7/6/10	C P TEST SERVIC	7/6/10 12:00 PM	33.00	\$283,671	
2905	9/27/10	C P TEST SERVIC	9/27/10 12:00 PM	24.00	\$172,226	
100097	12/15/10	C P TEST SERVIC	12/15/10 12:00 PM	22.00	\$159,999	
87102	12/23/10	CENTER RESEARC	12/23/10 12:00 PM	13.00	\$97,500	
80793	6/24/10	CENTRAL MAINE P	6/24/10 12:00 PM	29.00	\$36,936	
80793	6/24/10	CENTRAL MAINE P	6/24/10 12:00 PM	27.00	\$333	
80793	6/24/10	CENTRAL MAINE P	6/24/10 12:00 PM	27.00	\$612	
80793	6/24/10	CENTRAL MAINE P	6/24/10 12:00 PM	29.00	\$319	
80793	6/24/10	CENTRAL MAINE P	6/24/10 12:00 PM	27.00	\$297	
80793	6/24/10	CENTRAL MAINE P	6/24/10 12:00 PM	27.00	\$385	
80793	6/24/10	CENTRAL MAINE P	6/24/10 12:00 PM	29.00	\$1,863	
86936	12/9/10	CENTRAL MAINE P	12/9/10 12:00 PM	29.50	\$315	
86936	12/9/10	CENTRAL MAINE P	12/9/10 12:00 PM	30.00	\$440	
86936	12/9/10	CENTRAL MAINE P	12/9/10 12:00 PM	30.50	\$326	
86936	12/9/10	CENTRAL MAINE P	12/9/10 12:00 PM	35.00	\$374	
86936	12/9/10	CENTRAL MAINE P	12/9/10 12:00 PM	30.50	\$492	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	32.00	\$10,996	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	32.50	\$443	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	26.50	\$283	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	25.00	\$293	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	31.50	\$336	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	25.00	\$267	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	28.00	\$299	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	29.50	\$12,496	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	32.00	\$23,062	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	32.00	\$403	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	32.00	\$5,750	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	32.50	\$7,760	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	32.50	\$1,062	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	32.50	\$347	
87025	12/16/10	CENTRAL MAINE P	12/16/10 12:00 PM	32.50	\$347	
86939	12/9/10	CHAD LITTLE OUT	12/9/10 12:00 PM	15.00	\$5,384	
78615	1/7/10	CITY PORTS TAX	1/7/10 12:00 PM	50.00	\$544,838	
80208	4/21/10	CITY PORTS TAX	4/21/10 12:00 PM	39.00	\$10,746	
80208	4/21/10	CITY PORTS TAX	4/21/10 12:00 PM	39.00	\$7,816	
83666	8/19/10	CITY ROCH HOUS	8/19/10 12:00 PM	114.00	\$1,482,000	
80909	7/1/10	CITY S PORTL 94	7/1/10 12:00 PM	49.00	\$33,677	
80909	7/1/10	CITY S PORTL 94	7/1/10 12:00 PM	45.00	\$88,020	
80909	7/1/10	CITY S PORTL 94	7/1/10 12:00 PM	36.00	\$76,476	
80909	7/1/10	CITY S PORTL 94	7/1/10 12:00 PM	30.00	\$67,680	
80909	7/1/10	CITY S PORTL 94	7/1/10 12:00 PM	20.00	\$9,997	
87028	12/16/10	CITY S PORTL 94	12/6/10 12:00 PM	0.00	\$0	
1772	2/8/10	CLEAN HARBORS	2/8/10 12:00 PM	83.00	\$160,951	
1772	2/8/10	CLEAN HARBORS	2/8/10 12:00 PM	91.00	\$544,555	
1772	2/8/10	CLEAN HARBORS	2/8/10 12:00 PM	74.50	\$339,155	
1772	2/8/10	CLEAN HARBORS	2/8/10 12:00 PM	55.00	\$59,402	
2380	6/14/10	CLEAN HARBORS	6/14/10 12:00 PM	59.00	\$89,142	
2380	6/14/10	CLEAN HARBORS	6/14/10 12:00 PM	56.00	\$385,377	
2518	7/7/10	CLEAN HARBORS	7/7/10 12:00 PM	46.00	\$327,177	
2518	7/7/10	CLEAN HARBORS	7/7/10 12:00 PM	54.00	\$80,920	
2976	10/6/10	CLEAN HARBORS	10/6/10 12:00 PM	45.50	\$315,048	
2976	10/6/10	CLEAN HARBORS	10/6/10 12:00 PM	50.00	\$75,544	
3058	10/21/10	CLEAN HARBORS	10/21/10 12:00 PM	36.00	\$70,439	

<i>Doc No</i>	<i>Doc Date</i>	<i>Vendor Code</i>	Payment Date	(Lead) Lag Days	Weighted Dollars	<i>Comments</i>
3058	10/21/10	CLEAN HARBORS	10/21/10 12:00 PM	60.50	\$273,486	
3058	10/21/10	CLEAN HARBORS	10/21/10 12:00 PM	24.00	\$37,973	
100129	12/27/10	CLEAN HARBORS	12/27/10 12:00 PM	49.00	\$434,826	
100129	12/27/10	CLEAN HARBORS	12/27/10 12:00 PM	55.00	\$117,229	
100129	12/27/10	CLEAN HARBORS	12/27/10 12:00 PM	35.00	\$50,538	
86328	10/28/10	COLLINS PIPE	10/28/10 12:00 PM	42.00	\$890,302	
1132	4/28/10	CONCORD E 2013	4/28/10 12:00 PM	43.00	\$1,536,652	
86259	10/21/10	CONTINENTAL EC	10/21/10 12:00 PM	42.50	\$193,800	
1893	3/3/10	COYNE TEXTILE	3/3/10 12:00 PM	7.00	\$175	
80800	6/24/10	CREATIVE LANDVE	6/24/10 12:00 PM	10.00	\$5,000	
80800	6/24/10	CREATIVE LANDVE	6/24/10 12:00 PM	22.00	\$11,000	
79040	1/28/10	DAN STURTEVANT	1/28/10 12:00 PM	30.00	\$34,500	
79380	2/18/10	DAVID KRAMER EL	2/18/10 12:00 PM	31.00	\$47,172	
86400	11/4/10	DEPT TRANS AUGU	11/4/10 12:00 PM	31.00	\$306,900	
2421	6/21/10	DIG SAFE SYSTEM	6/21/10 12:00 PM	5.50	\$10,756	
80697	6/10/10	DOCK AND DOOR	6/10/10 12:00 PM	23.00	\$221,950	
1600	1/4/10	DRESSER 201234	1/4/10 12:00 PM	29.50	\$166,604	
1600	1/4/10	DRESSER 201234	1/4/10 12:00 PM	171.00	\$1,021,039	
2809	9/7/10	DRESSER 201234	9/7/10 12:00 PM	28.00	\$224,066	
3042	10/20/10	DRESSER 201234	10/20/10 12:00 PM	37.00	\$462,725	
100130	12/27/10	DRESSER PIPING	12/27/10 12:00 PM	27.00	\$7,482	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	9.00	\$1,000	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	9.00	\$1,201	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	9.00	\$572	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	9.00	\$697	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	9.00	\$32,867	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	20.00	\$10,203	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	17.00	\$1,397	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	16.00	\$5,756	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	15.00	\$2,022	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	14.00	\$16,400	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	9.00	\$1,077	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	6.00	\$888	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	6.00	\$446	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	2.00	\$655	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	21.00	\$1,569	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	20.00	\$2,182	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	20.00	\$1,434	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	23.00	\$1,908	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	7.00	\$2,613	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	7.00	\$4,598	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	7.00	\$3,408	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	7.00	\$4,374	
79042	1/28/10	DYNA TUNE	1/28/10 12:00 PM	23.00	\$1,711	
80392	5/13/10	ELSTER AMER	5/13/10 12:00 PM	15.00	\$235,125	
80392	5/13/10	ELSTER AMER	5/13/10 12:00 PM	14.00	\$108,282	
80700	6/10/10	ELSTER AMER	6/10/10 12:00 PM	14.00	\$238,535	
83671	8/19/10	ELSTER AMER	8/19/10 12:00 PM	17.00	\$133,198	
83671	8/19/10	ELSTER AMER	8/19/10 12:00 PM	17.00	\$133,198	
86402	11/4/10	EXETER POLICE	11/4/10 12:00 PM	49.50	\$19,676	
2978	10/6/10	F W WEBB	10/6/10 12:00 PM	25.00	\$478	
79488	2/25/10	FAIRPOINT 1	2/25/10 12:00 PM	40.00	\$125,403	
79488	2/25/10	FAIRPOINT 1	2/25/10 12:00 PM	40.00	\$83,979	
79488	2/25/10	FAIRPOINT 1	2/25/10 12:00 PM	40.00	\$41,239	
79488	2/25/10	FAIRPOINT 1	2/25/10 12:00 PM	40.00	\$80,336	
79488	2/25/10	FAIRPOINT 1	2/25/10 12:00 PM	40.00	\$18,252	
79488	2/25/10	FAIRPOINT 1	2/25/10 12:00 PM	40.00	\$6,233	
80393	5/13/10	FAIRPOINT 1	5/13/10 12:00 PM	27.50	\$104,453	
80393	5/13/10	FAIRPOINT 1	5/13/10 12:00 PM	27.50	\$45,357	
80393	5/13/10	FAIRPOINT 1	5/13/10 12:00 PM	27.50	\$80,316	
80393	5/13/10	FAIRPOINT 1	5/13/10 12:00 PM	27.50	\$21,973	
84698	8/26/10	FAIRPOINT 1	8/26/10 12:00 PM	41.00	\$121,506	
84698	8/26/10	FAIRPOINT 1	8/26/10 12:00 PM	41.00	\$85,906	
84698	8/26/10	FAIRPOINT 1	8/26/10 12:00 PM	41.00	\$52,278	
84698	8/26/10	FAIRPOINT 1	8/26/10 12:00 PM	41.00	\$71,437	
84698	8/26/10	FAIRPOINT 1	8/26/10 12:00 PM	41.00	\$17,612	
84698	8/26/10	FAIRPOINT 1	8/26/10 12:00 PM	27.50	\$4,266	
84698	8/26/10	FAIRPOINT 1	8/26/10 12:00 PM	27.50	\$4,316	
86262	10/21/10	FAIRPOINT 1	10/21/10 12:00 PM	35.50	\$105,261	
86262	10/21/10	FAIRPOINT 1	10/21/10 12:00 PM	35.50	\$75,086	
86262	10/21/10	FAIRPOINT 1	10/21/10 12:00 PM	35.50	\$35,993	

Doc No	Doc Date	Vendor Code	Payment Date	(Lead) Lag Days	Weighted Dollars	Comments
86262	10/21/10	FAIRPOINT 1	10/21/10 12:00 PM	35.50	\$71,185	
86262	10/21/10	FAIRPOINT 1	10/21/10 12:00 PM	35.50	\$15,280	
86857	11/24/10	FAIRPOINT 1	11/24/10 12:00 PM	39.00	\$115,505	
86857	11/24/10	FAIRPOINT 1	11/24/10 12:00 PM	39.00	\$81,632	
86857	11/24/10	FAIRPOINT 1	11/24/10 12:00 PM	39.00	\$39,496	
86857	11/24/10	FAIRPOINT 1	11/24/10 12:00 PM	39.00	\$78,186	
86857	11/24/10	FAIRPOINT 1	11/24/10 12:00 PM	39.00	\$16,849	
87296	12/29/10	FESSENDEN DAV	12/29/10 12:00 PM	13.00	\$15,600	
2423	6/21/10	FITCHBURG HARDW	6/21/10 12:00 PM	26.00	\$2,082	
2423	6/21/10	FITCHBURG HARDW	6/21/10 12:00 PM	26.00	\$1,499	
1735	1/27/10	FLEET FUELING	1/27/10 12:00 PM	27.50	\$485,275	
1880	3/1/10	FLEET FUELING	3/1/10 12:00 PM	29.50	\$539,115	
1995	3/29/10	FLEET FUELING	3/29/10 12:00 PM	28.00	\$446,104	
2165	5/3/10	FLEET FUELING	5/3/10 12:00 PM	33.50	\$620,776	
2470	6/28/10	FLEET FUELING	6/28/10 12:00 PM	28.50	\$482,261	
2759	8/25/10	FLEET FUELING	8/25/10 12:00 PM	25.50	\$429,899	
2943	9/29/10	FLEET FUELING	9/29/10 12:00 PM	29.50	\$481,106	
100034	12/6/10	FLEET FUELING	12/6/10 12:00 PM	36.50	\$712,341	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	24.00	-\$1,292	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	23.00	\$1,873	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	23.00	\$988	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	23.00	\$896	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	23.00	\$2,807	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	23.00	\$1,988	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	23.00	\$896	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	22.00	\$2,276	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	20.00	\$1,549	
86037	9/23/10	G & K SERVICES	9/23/10 12:00 PM	24.00	\$1,115	
86211	10/14/10	G & K SERVICES	10/14/10 12:00 PM	23.00	\$2,820	
86211	10/14/10	G & K SERVICES	10/14/10 12:00 PM	22.00	\$527	
81031	7/8/10	GEORG FISCHER	7/8/10 12:00 PM	22.00	\$23,901	
81031	7/8/10	GEORG FISCHER	7/8/10 12:00 PM	24.00	\$233,328	
81031	7/8/10	GEORG FISCHER	7/8/10 12:00 PM	23.00	\$26,524	
81031	7/8/10	GEORG FISCHER	7/8/10 12:00 PM	23.00	\$21,666	
81031	7/8/10	GEORG FISCHER	7/8/10 12:00 PM	23.00	\$29,388	
81031	7/8/10	GEORG FISCHER	7/8/10 12:00 PM	27.00	\$64,541	
81464	8/5/10	GEORG FISCHER	8/5/10 12:00 PM	22.00	\$213,884	
81464	8/5/10	GEORG FISCHER	8/5/10 12:00 PM	23.00	\$31,244	
81464	8/5/10	GEORG FISCHER	8/5/10 12:00 PM	23.00	\$22,655	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	24.00	\$11,633	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	24.00	\$35,241	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	24.00	\$26,766	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	24.00	\$11,444	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	23.00	\$6,925	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	23.00	\$5,448	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	23.00	\$7,988	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	23.00	\$16,134	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	23.00	\$15,980	
86894	12/2/10	GEORG FISCHER	12/2/10 12:00 PM	23.00	\$40,343	
80279	4/29/10	GERMANI MARTE	4/29/10 12:00 PM	43.00	\$12,900	
1602	1/4/10	GRAYBAR ELEC	1/4/10 12:00 PM	28.00	\$4,347	
3087	10/27/10	GRAYBAR ELEC	10/27/10 12:00 PM	37.00	\$17,200	
3087	10/27/10	GRAYBAR ELEC	10/27/10 12:00 PM	37.00	\$21,419	
3087	10/27/10	GRAYBAR ELEC	10/27/10 12:00 PM	37.00	\$8,131	
3136	11/3/10	GRAYBAR ELEC	11/3/10 12:00 PM	23.00	\$19,651	
3136	11/3/10	GRAYBAR ELEC	11/3/10 12:00 PM	23.00	\$7,467	
3136	11/3/10	GRAYBAR ELEC	11/3/10 12:00 PM	23.00	\$14,010	
3136	11/3/10	GRAYBAR ELEC	11/3/10 12:00 PM	21.00	\$12,792	
3136	11/3/10	GRAYBAR ELEC	11/3/10 12:00 PM	21.00	\$92,686	
3136	11/3/10	GRAYBAR ELEC	11/3/10 12:00 PM	15.00	\$9,241	
3136	11/3/10	GRAYBAR ELEC	11/3/10 12:00 PM	14.00	\$14,383	
3136	11/3/10	GRAYBAR ELEC	11/3/10 12:00 PM	14.00	\$1,395	
3136	11/3/10	GRAYBAR ELEC	11/3/10 12:00 PM	14.00	\$9,437	
78792	1/21/10	GREENLAND POL	1/21/10 12:00 PM	32.00	\$72,800	
2262	5/19/10	GZA GEOENVIR MA	5/19/10 12:00 PM	82.00	\$173,654	
2262	5/19/10	GZA GEOENVIR MA	5/19/10 12:00 PM	82.00	\$374,274	
2262	5/19/10	GZA GEOENVIR MA	5/19/10 12:00 PM	82.00	\$57,078	
2262	5/19/10	GZA GEOENVIR MA	5/19/10 12:00 PM	82.00	\$232,954	
3062	10/21/10	GZA GEOENVIR MA	10/7/10 12:00 PM	62.00	\$75,660	
3062	10/21/10	GZA GEOENVIR MA	10/7/10 12:00 PM	62.00	\$449,578	
3062	10/21/10	GZA GEOENVIR MA	10/7/10 12:00 PM	62.00	\$53,164	

<i>Doc No</i>	<i>Doc Date</i>	<i>Vendor Code</i>	<i>Payment Date</i>	<i>(Lead) Lag Days</i>	<i>Weighted Dollars</i>	<i>Comments</i>
100150	12/29/10	GZA GEOENVIR MA	12/29/10 12:00 PM	65.00	\$55,885	
100150	12/29/10	GZA GEOENVIR MA	12/29/10 12:00 PM	65.00	\$582,590	
1696	1/18/10	HALL ESTILL	1/18/10 12:00 PM	63.50	\$345,380	
1696	1/18/10	HALL ESTILL	1/18/10 12:00 PM	63.50	\$385,737	
2054	4/12/10	HALL ESTILL	3/19/10 12:00 PM	32.50	\$341,013	
2054	4/12/10	HALL ESTILL	3/19/10 12:00 PM	32.50	\$380,861	
2407	6/16/10	HALL ESTILL	5/19/10 12:00 PM	33.50	\$117,748	
2407	6/16/10	HALL ESTILL	5/19/10 12:00 PM	33.50	\$131,508	
2680	8/11/10	HALL ESTILL	7/16/10 12:00 PM	30.50	\$403,751	
2680	8/11/10	HALL ESTILL	7/16/10 12:00 PM	30.50	\$450,930	
2264	5/19/10	IMAC SYSTEMS	5/19/10 12:00 PM	176.00	\$1,896,828	
2264	5/19/10	IMAC SYSTEMS	5/19/10 12:00 PM	182.00	\$3,897,333	
2998	10/11/10	IMAC SYSTEMS	10/11/10 12:00 PM	26.00	\$116,618	
2998	10/11/10	IMAC SYSTEMS	10/11/10 12:00 PM	27.00	\$290,177	
3063	10/21/10	IMAC SYSTEMS	10/21/10 12:00 PM	24.00	\$374,718	
2842	9/10/10	ITRON WA	9/10/10 12:00 PM	22.00	\$216,267	
86826	11/18/10	JALBERT BONNIE	11/18/10 12:00 PM	13.00	\$50,440	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	69.00	\$24,047	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	69.00	\$16,953	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	69.00	\$8,332	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	69.00	\$8,039	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	68.00	\$19,341	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	54.00	\$8,762	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	35.00	\$1,950	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	35.00	\$14,599	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	19.00	\$17,097	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	17.00	\$2,018	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	17.00	\$7,831	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	17.00	\$27,094	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	10.00	\$3,788	
1937	3/15/10	K C AUTO REPAIR	3/15/10 12:00 PM	10.00	\$19,387	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	20.00	\$263	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	20.00	\$6,141	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	20.00	\$8,420	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	20.00	\$714	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	20.00	\$16,576	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	20.00	\$5,928	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	20.00	\$2,677	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	19.00	\$33,063	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	19.00	\$14,856	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	19.00	\$678	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	19.00	\$10,407	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	19.00	\$12,259	
2042	4/7/10	K C AUTO REPAIR	4/7/10 12:00 PM	19.00	\$1,470	
2454	6/23/10	K C AUTO REPAIR	6/23/10 12:00 PM	22.00	\$92,539	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	47.00	\$10,248	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	28.00	\$1,000	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	25.00	\$1,221	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	25.00	\$20,685	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	25.00	\$12,891	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	25.00	\$893	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	25.00	\$3,679	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	25.00	\$42,554	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	25.00	\$77,524	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	20.00	\$10,090	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	20.00	\$2,121	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	19.00	\$12,405	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	19.00	\$2,852	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	19.00	\$2,901	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	19.00	\$2,848	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	19.00	\$9,106	
2681	8/11/10	K C AUTO REPAIR	8/11/10 12:00 PM	19.00	\$2,334	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	12.00	\$50,476	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	88.00	\$6,006	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	70.00	\$12,499	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	63.00	\$58,379	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	39.00	\$2,682	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	39.00	\$1,392	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	18.00	\$6,852	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	15.00	\$8,888	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	24.00	\$4,409	

**NU-NH Lead Lag Study
Workpapers
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<i>Doc No</i>	<i>Doc Date</i>	<i>Vendor Code</i>	<i>Payment Date</i>	<i>(Lead) Lag Days</i>	<i>Weighted Dollars</i>	<i>Comments</i>
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	15.00	\$20,967	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	15.00	\$33,998	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	15.00	\$23,669	
3016	10/13/10	K C AUTO REPAIR	10/13/10 12:00 PM	15.00	\$6,010	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	245.00	\$386,318	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	77.00	\$11,758	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	77.00	\$19,263	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	77.00	\$25,569	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	76.00	\$25,971	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	53.00	\$4,277	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	53.00	\$8,093	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	53.00	\$15,453	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	53.00	\$12,568	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	39.00	\$6,224	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	29.00	\$95,330	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	29.00	\$6,426	
3090	10/27/10	K C AUTO REPAIR	10/27/10 12:00 PM	27.00	\$22,357	
81207	7/15/10	K L JACK & CO	7/15/10 12:00 PM	23.00	\$2,226	
81207	7/15/10	K L JACK & CO	7/15/10 12:00 PM	21.00	\$393	
81207	7/15/10	K L JACK & CO	7/15/10 12:00 PM	21.00	\$4,620	
1736	1/27/10	KEN HENRICK PL	1/27/10 12:00 PM	8.00	\$4,400	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$605,594	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$72,439	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$81,322	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$357,967	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$57,352	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$64,840	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$36,148	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$4,670	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$5,237	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$23,574	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$3,035	
1606	1/4/10	KUBRA DATA	1/4/10 12:00 PM	49.50	\$3,391	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$66,326	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$129,422	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$401,370	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$456,715	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$71,270	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$80,290	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$67,837	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$8,769	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$9,828	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$23,240	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$3,007	
1749	2/1/10	KUBRA DATA	2/1/10 12:00 PM	47.00	\$3,370	
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00	\$375,496	
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00		
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00		
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00		
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00		
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00		
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00		
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00		
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00		
1900	3/3/10	KUBRA DATA	3/3/10 12:00 PM	46.00		
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$603,429	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$99,323	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$113,906	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$657,715	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$106,944	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$120,759	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$90,211	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$12,139	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$13,587	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$39,885	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$5,176	
2124	4/26/10	KUBRA DATA	4/26/10 12:00 PM	70.50	\$5,809	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$562,111	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$93,392	

<i>Doc No</i>	<i>Doc Date</i>	<i>Vendor Code</i>	<i>Payment Date</i>	<i>(Lead) Lag Days</i>	<i>Weighted Dollars</i>	<i>Comments</i>
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$107,112	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$618,968	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$99,222	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$112,520	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$110,544	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$15,451	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$17,320	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$61,246	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$7,909	
2265	5/19/10	KUBRA DATA	5/19/10 12:00 PM	64.00	\$8,863	
79003	1/21/10	LEWISTON PUBLIC	1/21/10 12:00 PM	106.00	\$2,194,200	
80167	4/15/10	LINNELL STEVEN	4/15/10 12:00 PM	31.00	\$4,650	
86908	12/2/10	MAINE & COMPANY	12/2/10 12:00 PM	9.00	\$135,000	
79298	2/4/10	MAINE HARDWAR	2/4/10 12:00 PM	8.00	\$32	
79298	2/4/10	MAINE HARDWAR	2/4/10 12:00 PM	21.00	\$521	
84708	8/26/10	MAINE HARDWAR	8/26/10 12:00 PM	12.00	\$321	
84708	8/26/10	MAINE HARDWAR	8/26/10 12:00 PM	10.00	\$319	
84708	8/26/10	MAINE HARDWAR	8/26/10 12:00 PM	3.00	\$38	
86014	9/23/10	MAINE HARDWAR	9/23/10 12:00 PM	8.00	\$102	
2369	6/9/10	MAINE OXY SPEC	6/9/10 12:00 PM	23.00	\$1,017	
1815	2/15/10	MAINE STATE HOU	2/15/10 12:00 PM	38.00	\$29,640	
81210	7/15/10	MAINE STATE HOU	7/15/10 12:00 PM	376.00	\$7,114,352	
2618	7/26/10	MARLIN CO	7/26/10 12:00 PM	10.00	\$2,132	
86970	12/9/10	MCCOYS ALINEME	12/9/10 12:00 PM	21.00	\$1,422	
86295	10/21/10	MECHANICAL SP	10/21/10 12:00 PM	22.00	\$65,820	
86295	10/21/10	MECHANICAL SP	10/21/10 12:00 PM	21.00	\$104,462	
2025	4/5/10	MERCURY INST	4/5/10 12:00 PM	26.00	\$29,401	
2025	4/5/10	MERCURY INST	4/5/10 12:00 PM	26.00	\$27,494	
2025	4/5/10	MERCURY INST	4/5/10 12:00 PM	25.00	\$27,505	
2025	4/5/10	MERCURY INST	4/5/10 12:00 PM	25.00	\$26,013	
2025	4/5/10	MERCURY INST	4/5/10 12:00 PM	25.00	\$26,300	
2025	4/5/10	MERCURY INST	4/5/10 12:00 PM	25.00	\$26,638	
2025	4/5/10	MERCURY INST	4/5/10 12:00 PM	25.00	\$25,000	
2025	4/5/10	MERCURY INST	4/5/10 12:00 PM	25.00	\$24,463	
2025	4/5/10	MERCURY INST	4/5/10 12:00 PM	25.00	\$24,750	
2296	5/24/10	MUELLER CO	5/24/10 12:00 PM	19.00	\$76,057	
2296	5/24/10	MUELLER CO	5/24/10 12:00 PM	19.00	\$45,634	
2296	5/24/10	MUELLER CO	5/24/10 12:00 PM	20.00	\$25,437	
2296	5/24/10	MUELLER CO	5/24/10 12:00 PM	18.00	\$19,267	
2296	5/24/10	MUELLER CO	5/24/10 12:00 PM	18.00	\$16,368	
2296	5/24/10	MUELLER CO	5/24/10 12:00 PM	18.00	\$19,267	
2590	7/19/10	MUELLER CO	7/19/10 12:00 PM	27.00	\$152,388	
2590	7/19/10	MUELLER CO	7/19/10 12:00 PM	23.00	\$12,310	
2590	7/19/10	MUELLER CO	7/19/10 12:00 PM	23.00	\$16,699	
2590	7/19/10	MUELLER CO	7/19/10 12:00 PM	23.00	\$22,097	
2915	9/27/10	MUELLER CO	9/27/10 12:00 PM	28.00	\$30,757	
2915	9/27/10	MUELLER CO	9/27/10 12:00 PM	28.00	\$15,564	
1633	1/6/10	MULCARE ENGINEE	1/6/10 12:00 PM	26.00	\$45,267	
2145	4/28/10	MULCARE ENGINEE	4/28/10 12:00 PM	28.00	\$30,724	
2404	6/16/10	MULCARE ENGINEE	6/16/10 12:00 PM	51.00	-\$159,089	
2404	6/16/10	MULCARE ENGINEE	6/16/10 12:00 PM	35.00	\$35,660	
2404	6/16/10	MULCARE ENGINEE	6/16/10 12:00 PM	35.00	\$73,872	
2404	6/16/10	MULCARE ENGINEE	6/16/10 12:00 PM	35.00	\$22,981	
2404	6/16/10	MULCARE ENGINEE	6/16/10 12:00 PM	72.00	\$124,203	
2404	6/16/10	MULCARE ENGINEE	6/16/10 12:00 PM	56.00	\$183,882	
2404	6/16/10	MULCARE ENGINEE	6/16/10 12:00 PM	56.00	\$174,686	
2404	6/16/10	MULCARE ENGINEE	6/16/10 12:00 PM	56.00	\$106,124	
2426	6/21/10	MULCARE ENGINEE	6/21/10 12:00 PM	25.00	\$1,018	
2426	6/21/10	MULCARE ENGINEE	6/21/10 12:00 PM	27.00	\$11,443	
2426	6/21/10	MULCARE ENGINEE	6/21/10 12:00 PM	26.00	\$25,353	
2426	6/21/10	MULCARE ENGINEE	6/21/10 12:00 PM	25.00	\$21,601	
2426	6/21/10	MULCARE ENGINEE	6/21/10 12:00 PM	25.00	\$43,202	
2426	6/21/10	MULCARE ENGINEE	6/21/10 12:00 PM	26.00	\$28,802	
2426	6/21/10	MULCARE ENGINEE	6/21/10 12:00 PM	24.00	\$76,675	
2916	9/27/10	MULCARE ENGINEE	9/27/10 12:00 PM	28.00	\$35,993	
2916	9/27/10	MULCARE ENGINEE	9/27/10 12:00 PM	28.00	\$13,312	
2916	9/27/10	MULCARE ENGINEE	9/27/10 12:00 PM	28.00	\$23,257	
2916	9/27/10	MULCARE ENGINEE	9/27/10 12:00 PM	28.00	\$24,079	
2916	9/27/10	MULCARE ENGINEE	9/27/10 12:00 PM	28.00	\$41,514	
2916	9/27/10	MULCARE ENGINEE	9/27/10 12:00 PM	27.00	\$94,802	
86974	12/9/10	NATIONAL GRID	12/9/10 12:00 PM	35.50	\$244	

<i>Doc No</i>	<i>Doc Date</i>	<i>Vendor Code</i>	<i>Payment Date</i>	<i>(Lead) Lag Days</i>	<i>Weighted Dollars</i>	<i>Comments</i>
1610	1/4/10	NATIONAL WRECK	1/4/10 12:00 PM	28.00	\$4,410	
1610	1/4/10	NATIONAL WRECK	1/4/10 12:00 PM	27.00	\$6,326	
1610	1/4/10	NATIONAL WRECK	1/4/10 12:00 PM	20.00	\$9,263	
2269	5/19/10	NATIONAL WRECK	5/19/10 12:00 PM	15.00	\$6,066	
2269	5/19/10	NATIONAL WRECK	5/19/10 12:00 PM	15.00	\$3,327	
2743	8/23/10	NATIONAL WRECK	8/23/10 12:00 PM	16.00	\$3,273	
79441	2/18/10	NEFCO	2/18/10 12:00 PM	-134.00	-\$56,280	
81215	7/15/10	NEW ENGLAND TRA	7/15/10 12:00 PM	24.00	\$4,224	
80732	6/10/10	OCEAN ST AUTO	6/10/10 12:00 PM	15.00	\$1,425	
2248	5/17/10	OFFICE DEPOT/CA	5/17/10 12:00 PM	25.00	\$2,020	
2248	5/17/10	OFFICE DEPOT/CA	5/17/10 12:00 PM	25.00	\$505	
2248	5/17/10	OFFICE DEPOT/CA	5/17/10 12:00 PM	25.00	\$315	
2248	5/17/10	OFFICE DEPOT/CA	5/17/10 12:00 PM	25.00	\$79	
2248	5/17/10	OFFICE DEPOT/CA	5/17/10 12:00 PM	25.00	\$364	
2248	5/17/10	OFFICE DEPOT/CA	5/17/10 12:00 PM	25.00	\$91	
2819	9/7/10	OFFICE DEPOT/CA	9/7/10 12:00 PM	25.00	\$4,392	
2819	9/7/10	OFFICE DEPOT/CA	9/7/10 12:00 PM	25.00	\$1,464	
100117	12/20/10	OFFICE DEPOT/CA	12/20/10 12:00 PM	28.00	\$248	
100117	12/20/10	OFFICE DEPOT/CA	12/20/10 12:00 PM	28.00	\$992	
100117	12/20/10	OFFICE DEPOT/CA	12/20/10 12:00 PM	28.00	\$1,007	
100117	12/20/10	OFFICE DEPOT/CA	12/20/10 12:00 PM	28.00	\$4,028	
2782	8/30/10	ORR & RENO	8/30/10 12:00 PM	75.50	\$237,108	
86699	11/4/10	PAVEMENT TREAT	11/4/10 12:00 PM	28.00	\$707,000	
86915	12/2/10	PAVEMENT TREAT	12/2/10 12:00 PM	31.00	\$243,040	
86020	9/23/10	PERFECTION CORP	9/23/10 12:00 PM	22.00	\$34,556	
2552	7/12/10	PERFORMANCE PIP	7/12/10 12:00 PM	26.00	\$48,507	Inventory - Materials & Supply
2784	8/30/10	PERFORMANCE PIP	8/30/10 12:00 PM	27.00	\$208,494	Inventory - Materials & Supply
2784	8/30/10	PERFORMANCE PIP	8/30/10 12:00 PM	27.00	\$5,631	Inventory - Materials & Supply
2784	8/30/10	PERFORMANCE PIP	8/30/10 12:00 PM	27.00	\$12,368	Inventory - Materials & Supply
2784	8/30/10	PERFORMANCE PIP	8/30/10 12:00 PM	27.00	\$14,060	Inventory - Materials & Supply
2784	8/30/10	PERFORMANCE PIP	8/30/10 12:00 PM	27.00	\$12,365	Inventory - Materials & Supply
2784	8/30/10	PERFORMANCE PIP	8/30/10 12:00 PM	27.00	\$161,531	Inventory - Materials & Supply
2846	9/10/10	PERFORMANCE PIP	9/10/10 12:00 PM	25.00	\$431,209	Inventory - Materials & Supply
2846	9/10/10	PERFORMANCE PIP	9/10/10 12:00 PM	25.00	\$410,675	Inventory - Materials & Supply
2846	9/10/10	PERFORMANCE PIP	9/10/10 12:00 PM	25.00	\$3,125	Inventory - Materials & Supply
2967	10/4/10	PERFORMANCE PIP	10/4/10 12:00 PM	24.00	\$142,027	Inventory - Materials & Supply
2967	10/4/10	PERFORMANCE PIP	10/4/10 12:00 PM	24.00	\$180,024	Inventory - Materials & Supply
2967	10/4/10	PERFORMANCE PIP	10/4/10 12:00 PM	24.00	\$19,920	Inventory - Materials & Supply
80996	7/1/10	PETTY CASH NUNH	7/1/10 12:00 PM	1.00	\$50	
80996	7/1/10	PETTY CASH NUNH	7/1/10 12:00 PM	1.00	\$3	
80996	7/1/10	PETTY CASH NUNH	7/1/10 12:00 PM	1.00	\$13	
80996	7/1/10	PETTY CASH NUNH	7/1/10 12:00 PM	1.00	\$13	
83688	8/19/10	PINE TREE WASTE	8/19/10 12:00 PM	34.00	\$16,184	
83688	8/19/10	PINE TREE WASTE	8/19/10 12:00 PM	34.00	\$14,382	
86983	12/9/10	PLANET UNDERG	12/9/10 12:00 PM	-67.00	-\$227,800	
86983	12/9/10	PLANET UNDERG	12/9/10 12:00 PM	-82.00	-\$483,390	
1703	1/20/10	PLCS INC	1/20/10 12:00 PM	56.00	\$26,727	
1703	1/20/10	PLCS INC	1/20/10 12:00 PM	56.00	\$16,027	
1703	1/20/10	PLCS INC	1/20/10 12:00 PM	56.00	\$11,689	
2925	9/27/10	PLCS INC	9/27/10 12:00 PM	27.00	\$66,371	
100045	12/6/10	PLCS INC	12/6/10 12:00 PM	25.00	\$74,660	
80176	4/15/10	PORT DONUTS	4/15/10 12:00 PM	15.00	\$1,487	
81125	7/8/10	PORTLAND REG	7/8/10 12:00 PM	-22.00	-\$11,440	
3035	10/18/10	POWER PRODUCTS	10/18/10 12:00 PM	26.00	\$8,232	
1920	3/8/10	PPI GAS DISTRIB	3/8/10 12:00 PM	25.00	\$180,271	
2207	5/10/10	PPI GAS DISTRIB	5/10/10 12:00 PM	26.00	\$188,759	
2207	5/10/10	PPI GAS DISTRIB	5/10/10 12:00 PM	24.00		
3249	11/22/10	PPI GAS DISTRIB	11/22/10 12:00 PM	28.00	\$78,459	
3249	11/22/10	PPI GAS DISTRIB	11/22/10 12:00 PM	28.00	\$87,340	
3249	11/22/10	PPI GAS DISTRIB	11/22/10 12:00 PM	28.00	\$192,500	
80050	4/8/10	RDL MECHANICAL	4/8/10 12:00 PM	35.00	\$23,123	
100021	12/1/10	RDL MECHANICAL	12/1/10 12:00 PM	8.00	\$2,112	
100021	12/1/10	RDL MECHANICAL	12/1/10 12:00 PM	8.00	\$3,552	
3006	10/11/10	REDLON	10/11/10 12:00 PM	25.00	\$33,871	
3006	10/11/10	REDLON	10/11/10 12:00 PM	25.00	\$14,516	
3006	10/11/10	REDLON	10/11/10 12:00 PM	31.00	\$9,399	
3006	10/11/10	REDLON	10/11/10 12:00 PM	24.00	\$1,910	
3006	10/11/10	REDLON	10/11/10 12:00 PM	24.00	\$5,246	
79661	2/25/10	REEVES LINDA	2/25/10 12:00 PM	6.00	\$624	
79211	1/28/10	RICCI LUMBER	1/28/10 12:00 PM	10.00	\$160	
79211	1/28/10	RICCI LUMBER	1/28/10 12:00 PM	6.00	\$37	

Doc No	Doc Date	Vendor Code	Payment Date	(Lead) Lag Days	Weighted Dollars	Comments
79449	2/18/10	RICCI LUMBER	2/18/10 12:00 PM	8.00	\$270	
80681	6/3/10	ROCHE LOCKSMITH	6/3/10 12:00 PM	23.00	\$3,815	
2510	7/6/10	ROCKINGHAM COMM	7/6/10 12:00 PM	20.00	\$3,217	
2510	7/6/10	ROCKINGHAM COMM	7/6/10 12:00 PM	111.00	\$11,451	
81000	7/1/10	ROGERS JIM	7/1/10 12:00 PM	24.00	\$6,000	
81289	7/22/10	ROSE MOUNT INC	7/22/10 12:00 PM	24.00	\$288,922	
81289	7/22/10	ROSE MOUNT INC	7/22/10 12:00 PM	24.00	\$288,922	
81289	7/22/10	ROSE MOUNT INC	7/22/10 12:00 PM	24.00	\$1,258	
81289	7/22/10	ROSE MOUNT INC	7/22/10 12:00 PM	24.00	\$1,258	
2308	5/24/10	SCADA NET	5/24/10 12:00 PM	69.00	\$51,750	
2445	6/21/10	SCADA NET	6/21/10 12:00 PM	25.00	\$418,950	
2445	6/21/10	SCADA NET	6/21/10 12:00 PM	25.00	\$527,650	
3213	11/17/10	SCADA NET	11/17/10 12:00 PM	15.00	\$146,250	
100067	12/8/10	SCADA NET	12/8/10 12:00 PM	9.00	\$25,909	
100067	12/8/10	SCADA NET	12/8/10 12:00 PM	9.00	\$75,047	
100067	12/8/10	SCADA NET	12/8/10 12:00 PM	9.00	\$79,607	
1679	1/13/10	SCHIFF HARDIN	1/13/10 12:00 PM	58.50	\$26,026	
1692	10/8/10	SEMPRA-CT	10/8/10 12:00 PM	53.00	\$254,768	
1692	10/8/10	SEMPRA-CT	10/8/10 12:00 PM	53.00	\$303,322	
79305	2/4/10	SHAW BROTHERS	2/4/10 12:00 PM	21.00	\$163,485	
100052	12/6/10	SILVER NEEDLE	12/6/10 12:00 PM	28.00	\$3,573	
1923	3/8/10	SPECTRASITE	3/8/10 12:00 PM	-8.00	-\$9,776	Monthly Tower Rental
2190	5/5/10	SPILLERS INC	5/5/10 12:00 PM	2.00	\$10,490	
2972	10/4/10	SPILLERS INC	10/4/10 12:00 PM	25.00	\$5,433	
2972	10/4/10	SPILLERS INC	10/4/10 12:00 PM	25.00	\$1,790	
86766	11/10/10	STANDARD PLUM	11/10/10 12:00 PM	36.00	\$153	
86766	11/10/10	STANDARD PLUM	11/10/10 12:00 PM	35.00	\$2,123	
86766	11/10/10	STANDARD PLUM	11/10/10 12:00 PM	35.00	\$641	
80876	6/24/10	STANLEY MIKE	6/24/10 12:00 PM	50.00	\$75,000	
81290	7/22/10	STATE NH DMV	7/22/10 12:00 PM	-213.00	-\$169,292	
81290	7/22/10	STATE NH DMV	7/22/10 12:00 PM	-213.00	-\$176,918	
79914	3/25/10	STAUFFER GLOVE	3/25/10 12:00 PM	23.00	\$1,272	
81433	7/29/10	STETSON DEVIN	7/29/10 12:00 PM	179.00	\$358,000	
2136	4/26/10	STEVENS BUSINES	4/26/10 12:00 PM	41.00	\$40,072	
2136	4/26/10	STEVENS BUSINES	4/26/10 12:00 PM	41.00	\$14,662	
81224	7/15/10	STRAFFORD COMM	7/15/10 12:00 PM	38.00	\$958,539	
81224	7/15/10	STRAFFORD COMM	7/15/10 12:00 PM	38.00	\$95,854	
83697	8/19/10	STRAFFORD COMM	8/19/10 12:00 PM	23.00	\$684,524	
79915	3/25/10	SUBURBAN SEC	3/25/10 12:00 PM	22.50	\$11,160	
81580	8/5/10	SUBURBAN SEC	8/5/10 12:00 PM	22.50	\$22,843	
81580	8/5/10	SUBURBAN SEC	8/5/10 12:00 PM	29.00	\$26,521	
81580	8/5/10	SUBURBAN SEC	8/5/10 12:00 PM	35.50	\$49,798	
86143	9/30/10	SURVEYS & ANLS	9/30/10 12:00 PM	45.00	\$568,301	
87277	12/23/10	SURVEYS & ANLS	12/23/10 12:00 PM	37.50	\$286,318	
86998	12/9/10	SWEETSER WELDIN	12/9/10 12:00 PM	28.00	\$238,000	
86998	12/9/10	SWEETSER WELDIN	12/9/10 12:00 PM	25.00	\$68,556	
86998	12/9/10	SWEETSER WELDIN	12/9/10 12:00 PM	25.00	\$28,425	
87336	12/29/10	SWEETSER WELDIN	12/29/10 12:00 PM	23.00	\$253,000	
80494	5/20/10	TOWN HAMP 100	5/20/10 12:00 PM	28.00	\$5,600	
80494	5/20/10	TOWN HAMP 100	5/20/10 12:00 PM	28.00	\$5,600	
80494	5/20/10	TOWN HAMP 100	5/20/10 12:00 PM	27.00	\$5,400	
85878	9/16/10	TOWN HAMP 100	9/16/10 12:00 PM	28.00	\$5,600	
80501	5/21/10	TOWN HAMPT TAX	5/21/10 12:00 PM	1.00	\$376	
80728	6/10/10	TOWN SCARB TAX	6/10/10 12:00 PM	31.00	\$1,550	
78777	1/14/10	TRANSGAS INC	1/14/10 12:00 PM	26.00	\$94,002	
78777	1/14/10	TRANSGAS INC	1/14/10 12:00 PM	24.00	\$84,497	
79457	2/18/10	TREAS PUC ME	2/18/10 12:00 PM	20.00	\$10,000	
81306	7/22/10	TREAS SALEM NH	7/22/10 12:00 PM	43.00	\$44,376	
79949	4/2/10	TREASURER U S	4/2/10 12:00 PM	24.00	\$22,297	
86381	10/28/10	UNITED STEEL	10/28/10 12:00 PM	9.00	\$4,825	
3175	11/8/10	UPSCO INC	11/8/10 12:00 PM	26.00	\$72,748	
3175	11/8/10	UPSCO INC	11/8/10 12:00 PM	26.00	\$26,198	
3175	11/8/10	UPSCO INC	11/8/10 12:00 PM	26.00	\$114,351	
2564	7/12/10	UWUA L-B341	7/12/10 12:00 PM	13.00	\$4,212	
81446	7/29/10	WAGNER JOSH	7/29/10 12:00 PM	29.00	\$46,400	
80902	6/24/10	WESTBROOK SCH	6/24/10 12:00 PM	3.00	\$85,200	
81584	8/5/10	WHITEWATER	8/5/10 12:00 PM	30.00	\$90,225	
81584	8/5/10	WHITEWATER	8/5/10 12:00 PM	23.00	\$119,083	
86201	10/7/10	WHITEWATER	10/7/10 12:00 PM	37.00	\$170,200	
86201	10/7/10	WHITEWATER	10/7/10 12:00 PM	30.00	\$110,400	
86718	11/4/10	WHITEWATER	11/4/10 12:00 PM	30.00	\$170,175	

NU-NH Lead Lag Study
 Workpapers
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<i>Doc No</i>	<i>Doc Date</i>	<i>Vendor Code</i>	<i>Pay Amount</i>	Common Dist Account	Common Dist Amt	NH Dist Account	NH Dist Amount	ME Dist Account	ME Dist Amount	Invoice Amt	Invoice No.	Svc Pd Begin	Svc Pd End	Total Days	Mid-Point
86718	11/4/10	WHITEWATER						30-50-00-00-1840000	4,175.00	4,175.00	M26-662J	10/9/10 12:00 AM	10/16/10 12:00 AM	7.00	10/12/10 12:00 PM
100057	12/6/10	WOODARD	8,992.87			30-40-00-00-1822900	1,695.12			1,695.12	74115	10/31/09 12:00 AM	12/25/09 12:00 AM	55.00	11/27/09 12:00 PM
100057	12/6/10	WOODARD				30-40-00-00-1822900	1,675.35			1,675.35	74575	12/26/09 12:00 AM	1/29/10 12:00 AM	34.00	1/12/10 12:00 AM
100057	12/6/10	WOODARD				30-50-00-00-1822900	1,132.89			1,132.89	75741	1/30/10 12:00 AM	3/26/10 12:00 AM	55.00	2/26/10 12:00 PM
100057	12/6/10	WOODARD				30-40-00-00-1822900	3,263.81			3,263.81	78795	5/29/10 12:00 AM	8/31/10 12:00 AM	94.00	7/15/10 12:00 AM
100057	12/6/10	WOODARD				30-40-00-00-1822900	1,225.70			1,225.70	79648	8/28/10 12:00 AM	9/24/10 12:00 AM	27.00	9/10/10 12:00 PM
2768	8/25/10	YANKEE CLIP	3,550.00			30-40-80-00-9350100	500.00			500.00	8569	8/12/10 12:00 AM	8/13/10 12:00 AM	1.00	8/12/10 12:00 PM
2768	8/25/10	YANKEE CLIP				30-40-80-00-9350100	1,050.00			1,050.00	8040	7/30/10 12:00 AM	7/31/10 12:00 AM	1.00	7/30/10 12:00 PM
2768	8/25/10	YANKEE CLIP				30-40-80-00-9350100	2,000.00			2,000.00	8582	8/18/10 12:00 AM	8/19/10 12:00 AM	1.00	8/18/10 12:00 PM
			<u>5,894,482</u>			<u>217,411</u>	<u>2,638,798</u>			<u>3,038,273</u>	<u>5,894,482</u>				

<u>Doc No</u>	<u>Doc Date</u>	<u>Vendor Code</u>	<u>Payment Date</u>	<u>(Lead) Lag Days</u>	<u>Weighted Dollars</u>	<u>Comments</u>
86718	11/4/10	WHITEWATER	11/4/10 12:00 PM	23.00	\$96,025	
100057	12/6/10	WOODARD	12/6/10 12:00 PM	374.00	\$633,975	
100057	12/6/10	WOODARD	12/6/10 12:00 PM	328.50	\$550,352	
100057	12/6/10	WOODARD	12/6/10 12:00 PM	283.00	\$320,608	
100057	12/6/10	WOODARD	12/6/10 12:00 PM	144.50	\$471,621	
100057	12/6/10	WOODARD	12/6/10 12:00 PM	87.00	\$106,636	
2768	8/25/10	YANKEE CLIP	8/25/10 12:00 PM	13.00	\$6,500	
2768	8/25/10	YANKEE CLIP	8/25/10 12:00 PM	26.00	\$27,300	
2768	8/25/10	YANKEE CLIP	8/25/10 12:00 PM	7.00	\$14,000	
				31.64	186,524,292	

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
Summary of Service Company Charges

6/23/2011
9:37:38 AM

Line No	<u>Annual Charges</u>	<u>Total Payments</u>	<u>Lag Days</u>	<u>Weighted Dollar Days</u>
1				
2				
3	Total Base	\$3,811,544	33.29	\$126,896,164
4				
5	Total Flow Thru	\$240,111	33.30	\$7,995,334
6				
8				
9				
10	Total Service Company Charges	<u>\$4,051,656</u>	33.29	<u>\$134,891,498</u>
11				
12				
13				
14				
15				
16				
17				

Source of Data: FRx Report - R_NU_SVCBL_12MO and Unitil Cashpool

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
January Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$333,486	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/18/10 12:00 PM	33.00	\$11,005,031
3	Total Flow Thru	\$18,372	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/18/10 12:00 PM	33.00	\$606,275
4									
5									
6	Total Months Charges	<u>\$351,858</u>						33.00	<u>\$11,611,306</u>
7						Cash Pool Date	2/18/10 12:00 PM		
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
February Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$306,493	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/18/10 12:00 PM	31.50	\$9,654,517
3	Total Flow Thru	\$19,461	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/18/10 12:00 PM	31.50	\$613,020
4									
5									
6	Total Months Charges	<u>\$325,954</u>						31.50	<u>\$10,267,537</u>
7						Cash Pool Date	3/18/10 12:00 PM		
8									
9									
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Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
March Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$332,083	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/19/10 12:00 PM	34.00	\$11,290,818
3	Total Flow Thru	\$23,572	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/19/10 12:00 PM	34.00	\$801,434
4									
5									
6	Total Months Charges	<u>\$355,654</u>						34.00	<u>\$12,092,252</u>
7						Cash Pool Date	4/19/10 12:00 PM		
8									
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19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
April Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$334,412	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/18/10 12:00 PM	32.50	\$10,868,386
3	Total Flow Thru	\$18,347	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/18/10 12:00 PM	32.50	\$596,269
4									
5									
6	Total Months Charges	<u>\$352,759</u>						32.50	<u>\$11,464,655</u>
7						Cash Pool Date	5/18/10 12:00 PM		
8									
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19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
May Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$326,967	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/18/10 12:00 PM	33.00	\$10,789,917
3	Total Flow Thru	\$13,705	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/18/10 12:00 PM	33.00	\$452,272
4									
5									
6	Total Months Charges	<u>\$340,672</u>						33.00	<u>\$11,242,189</u>
7						Cash Pool Date	6/18/10 12:00 PM		
8									
9									
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19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
June Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$278,675	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/19/10 12:00 PM	33.50	\$9,335,625
3	Total Flow Thru	\$17,875	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/19/10 12:00 PM	33.50	\$598,810
4									
5									
6	Total Months Charges	<u>\$296,550</u>						33.50	<u>\$9,934,435</u>
7						Cash Pool Date	7/19/10 12:00 PM		
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19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
July Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$325,972	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/19/10 12:00 PM	34.00	\$11,083,061
3	Total Flow Thru	\$15,709	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/19/10 12:00 PM	34.00	\$534,095
4									
5									
6	Total Months Charges	<u>\$341,681</u>						34.00	<u>\$11,617,156</u>
7						Cash Pool Date	8/19/10 12:00 PM		
8									
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19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
August Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$315,172	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/20/10 12:00 PM	35.00	\$11,031,031
3	Total Flow Thru	\$19,257	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/20/10 12:00 PM	35.00	\$673,988
4									
5									
6	Total Months Charges	<u>\$334,429</u>						35.00	<u>\$11,705,019</u>
7						Cash Pool Date	9/20/10 12:00 PM		
8									
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18									
19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
September Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$305,959	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/18/10 12:00 PM	32.50	\$9,943,652
3	Total Flow Thru	\$22,402	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/18/10 12:00 PM	32.50	\$728,067
4									
5									
6	Total Months Charges	<u>\$328,361</u>						32.50	<u>\$10,671,719</u>
7						Cash Pool Date	10/18/10 12:00 PM		
8									
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17									
18									
19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
October Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$329,076	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/18/10 12:00 PM	33.00	\$10,859,518
3	Total Flow Thru	\$24,497	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/18/10 12:00 PM	33.00	\$808,389
4									
5									
6	Total Months Charges	<u>\$353,573</u>						33.00	<u>\$11,667,907</u>
7						Cash Pool Date	11/18/10 12:00 PM		
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18									
19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
November Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$311,730	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/19/10 12:00 PM	33.50	\$10,442,945
3	Total Flow Thru	\$24,827	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/19/10 12:00 PM	33.50	\$831,719
4									
5									
6	Total Months Charges	<u>\$336,557</u>						33.50	<u>\$11,274,664</u>
7						Cash Pool Date	12/19/10 12:00 PM		
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19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2010
December Charges

6/23/2011
9:37:38 AM

Line No	Charges	Amount	Service Period		Total Days	Midpoint Service Period	Date Paid	Lag Days	Weighted Dollar Days
			Start	End					
1									
2	Total Base	\$311,520	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/19/11 12:00 PM	34.00	\$10,591,664
3	Total Flow Thru	\$22,088	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/19/11 12:00 PM	34.00	\$750,995
4									
5									
6	Total Months Charges	<u>\$333,608</u>						34.00	<u>\$11,342,659</u>
7						Cash Pool Date	1/19/11 12:00 PM		
8									
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18									
19									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Taxes Other Than Income Lead Lag Days
12 Months Ended Dec 31, 2010
Summary of Taxes Other Than Income Excluding Property Taxes

6/23/2011
10:48:19 AM

<u>No</u>	<u>Type of Tax</u>	Test Period <u>Expense</u>	(Lead) Lag <u>Days</u>	Test Period Weighted <u>Dollar Days</u>	
1					
2	TAXES FICA - NH	\$222,428	7.34	\$1,632,502	
3	TAXES FEDERAL UNEMPLOYMENT - NH	\$2,320	5.59	\$12,959	
4	TAXES UNEMPLOYMENT - NH	\$3,531	5.68	\$20,060	
5	OTHER TAXES	\$26	7.30	\$191	
6	NHBET TAX EXP- CURRENT	\$1,932	29.63	\$57,236	Busines Enterprise Tax with four 25% estimated payments.
7	PAYROLL TAXES CAPITALIZED - NH	-\$70,447	7.30	-\$513,979	
8					
9	Total Taxes Excluding Property Taxes	<u>\$159,791</u>	<u>7.57</u>	<u>\$1,208,970</u>	
10					
11					
12					
13	Property Taxes	\$1,490,429			
14					
15	Total Taxes Other Than Income Taxes	<u>\$1,650,220</u>			
16					
17					
18					
19					
20					

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
Summary of Property Taxes

6/23/2011
11:31:08 AM

Line No	Type of Tax	Test Period Charges	(Lead) Lag Days	Weighted Dollar Days
1	January Payments	\$ 33,260	96.00	\$ 3,192,960
2	February Payments	\$ -	0.00	\$ -
3	March Payments	\$ 58,360	-118.50	\$ (6,915,660)
4	April Payments	\$ -	0.00	\$ -
5	May Payments	\$ 260,376	87.44	\$ 22,767,217
6	June Payments	\$ 337,770	-119.55	\$ (40,379,394)
7	July Payments	\$ -	0.00	\$ -
8	August Payments	\$ 58,360	33.50	\$ 1,955,060
9	September Payments	\$ -	0.00	\$ -
10	October Payments	\$ -	0.00	\$ -
11	November Payments	\$ 722,476	14.49	\$ 10,467,264
12	December Payments	\$ 217,440	146.52	\$ 31,858,922
13				
14	Total Payments	<u>\$ 1,688,041</u>	13.59	<u>\$ 22,946,370</u>
15				
16				
17				
18	Property Tax Expense 12/31/10	<u>1,490,429</u>		
19				
20				
21	Difference	<u><u>\$ 197,612</u></u>		
22				
23				
24				

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
January Payments

6/23/2011
11:32:15 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
2	Dover	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM			\$ -
3	Durham	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
4	East Kingston	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
5	Exeter	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
6	Greenland	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
7	Hampton	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
8	Hampton Falls	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
9	Kensington	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
10	Madbury	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
11	Newington	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
12	North Hampton	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
13	Plaistow	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
14	Portsmouth	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM			\$ -
15	Rochester	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
16	Rollinsford	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
17	Salem	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
18	Seabrook	\$ 33,260	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM	1/4/10 12:00 PM	96.0	\$ 3,192,960
19	Somersworth	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
20	Stratham	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM			\$ -
21	State of New Hampshire	\$ -	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM			\$ -
22									
23									
24									
25		<u>\$ 33,260</u>							<u>\$ 3,192,960</u>
26									
27									
28	Total January Payments					\$33,260			
29									
30									
31	Total Weighted Dollar Days					\$3,192,960			
32									
33	January Payments (Lead) Lag Days					96.00			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
February Payments

6/23/2011
11:32:15 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
2	Dover	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM		\$ -	
3	Durham	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
4	East Kingston	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
5	Exeter	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
6	Greenland	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
7	Hampton	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
8	Hampton Falls	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
9	Kensington	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
10	Madbury	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
11	Newington	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
12	North Hampton	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
13	Plaistow	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
14	Portsmouth	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM		\$ -	
15	Rochester	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
16	Rollinsford	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
17	Salem	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
18	Seabrook	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
19	Somersworth	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
20	Stratham	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
21	State of New Hampshire	\$ -	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM		\$ -	
22									
23									
24									
25		<u>\$ -</u>						<u>\$ -</u>	
26									
27									
28		Total February Payments				\$0			
29									
30									
31		Total Weighted Dollar Days				\$0			
32									
33		February Payments (Lead) Lag Days				#DIV/0!			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
March Payments

6/23/2011
11:34:13 AM

Line No	Description of Payment	Payment Amount	Service Period		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
2	Dover	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM		\$ -	
3	Durham	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
4	East Kingston	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
5	Exeter	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
6	Greenland	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
7	Hampton	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
8	Hampton Falls	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
9	Kensington	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
10	Madbury	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
11	Newington	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
12	North Hampton	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
13	Plaistow	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
14	Portsmouth	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM		\$ -	
15	Rochester	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
16	Rollinsford	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
17	Salem	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
18	Seabrook	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
19	Somersworth	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
20	Stratham	\$ -	4/1/09 12:00 AM	4/1/10 12:00 AM	365	9/30/09 12:00 PM		\$ -	
21	State of New Hampshire	\$ 58,360	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM	3/5/10 12:00 PM	-118.5	\$ (6,915,660)
22									
23									
24									
25		<u>\$ 58,360</u>							<u>\$ (6,915,660)</u>
26									
27									
28	Total March Payments					\$58,360			
29									
30									
31	Total Weighted Dollar Days					-\$6,915,660			
32									
33	March Payments (Lead) Lag Days					-118.50			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
April Payments

6/23/2011
11:40:31 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
2	Dover	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM		\$ -	
3	Durham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
4	East Kingston	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
5	Exeter	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
6	Greenland	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
7	Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
8	Hampton Falls	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
9	Kensington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
10	Madbury	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
11	Newington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
12	North Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
13	Plaistow	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
14	Portsmouth	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM		\$ -	
15	Rochester	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
16	Rollinsford	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
17	Salem	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
18	Seabrook	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
19	Somersworth	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
20	Stratham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
21	State of New Hampshire	\$ -	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM		\$ -	
22									
23									
24									
25		<u>\$ -</u>						<u>\$ -</u>	
26									
27									
28		Total April Payments				\$0			
30									
31		Total Weighted Dollar Days				\$0			
32									
33		April Payments (Lead) Lag Days				#DIV/0!			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
May Payments

6/23/2011
11:34:13 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
2	Dover	\$ 115,419	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM	5/6/10 12:00 PM	127.0	\$ 14,658,150
3	Durham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
4	East Kingston	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
5	Exeter	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
6	Greenland	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
7	Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
8	Hampton Falls	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
9	Kensington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
10	Madbury	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
11	Newington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
12	North Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
13	Plaistow	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
14	Portsmouth	\$ 86,598	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM	5/6/10 12:00 PM	127.0	\$ 10,997,888
15	Rochester	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
16	Rollinsford	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
17	Salem	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
18	Seabrook	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
19	Somersworth	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
20	Stratham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
21	State of New Hampshire	\$ 58,360	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM	5/13/10 12:00 PM	-49.5	\$ (2,888,820)
22									
23									
24									
25		<u>\$ 260,376</u>							<u>\$ 22,767,217</u>
26									
27									
28	Total May Payments					\$260,376			
29									
30									
31	Total Weighted Dollar Days					\$22,767,217			
32									
33	May Payments (Lead) Lag Days					87.44			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
June Payments

6/23/2011
11:34:13 AM

Line No	Description of Payment	Payment Amount	Service Period		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ 484	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/4/10 12:00 PM	-118.0	\$ (57,112)
2	Dover	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM			\$ -
3	Durham	\$ 45,029	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (5,403,480)
4	East Kingston	\$ 5,315	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (637,800)
5	Exeter	\$ 23,194	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (2,783,322)
6	Greenland	\$ 2,328	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (279,360)
7	Hampton	\$ 34,527	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (4,143,240)
8	Hampton Falls	\$ 276	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (33,120)
9	Kensington	\$ 9,823	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (1,178,760)
10	Madbury	\$ 2,383	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (285,960)
11	Newington	\$ 3,837	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (460,474)
12	North Hampton	\$ 1,634	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (196,080)
13	Plaistow	\$ 23,637	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (2,836,440)
14	Portsmouth	\$ -	7/1/09 12:00 AM	7/1/10 12:00 AM	365	12/30/09 12:00 PM			\$ -
15	Rochester	\$ 75,997	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/4/10 12:00 PM	-118.0	\$ (8,967,646)
16	Rollinsford	\$ 410	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (49,200)
17	Salem	\$ 23,549	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (2,825,880)
18	Seabrook	\$ 29,436	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (3,532,320)
19	Somersworth	\$ 53,340	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (6,400,800)
20	Stratham	\$ 2,570	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	6/2/10 12:00 PM	-120.0	\$ (308,400)
21	State of New Hampshire	\$ -	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM			\$ -
22									
23									
24									
25		<u>\$ 337,770</u>							<u>\$ (40,379,394)</u>
26									
27									
28	Total June Payments					\$337,770			
29									
30									
31	Total Weighted Dollar Days					-\$40,379,394			
32									
33	June Payments (Lead) Lag Days					-119.55			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
July Payments

6/23/2011
11:43:14 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
2	Dover	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM		\$ -	
3	Durham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
4	East Kingston	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
5	Exeter	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
6	Greenland	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
7	Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
8	Hampton Falls	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
9	Kensington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
10	Madbury	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
11	Newington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
12	North Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
13	Plaistow	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
14	Portsmouth	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM		\$ -	
15	Rochester	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
16	Rollinsford	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
17	Salem	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
18	Seabrook	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
19	Somersworth	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
20	Stratham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
21	State of New Hampshire	\$ -	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM		\$ -	
22									
23									
24									
25		\$ -						\$ -	
26									
27									
28		Total July Payments				\$0			
30									
31		Total Weighted Dollar Days				\$0			
32									
33		July Payments (Lead) Lag Days				#DIV/0!			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
August Payments

6/23/2011
11:34:13 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
2	Dover	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM			\$ -
3	Durham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
4	East Kingston	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
5	Exeter	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
6	Greenland	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
7	Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
8	Hampton Falls	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
9	Kensington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
10	Madbury	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
11	Newington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
12	North Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
13	Plaistow	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
14	Portsmouth	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM			\$ -
15	Rochester	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
16	Rollinsford	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
17	Salem	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
18	Seabrook	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
19	Somersworth	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
20	Stratham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM			\$ -
21	State of New Hampshire	\$ 58,360	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM	8/4/10 12:00 PM	33.5	\$ 1,955,060
22									
23									
24									
25		<u>\$ 58,360</u>							<u>\$ 1,955,060</u>
26									
27									
28	Total August Payments					\$58,360			
30									
31	Total Weighted Dollar Days					\$1,955,060			
32									
33	August Payments (Lead) Lag Days					33.50			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
September Payments

6/23/2011
11:45:28 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
2	Dover	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM		\$ -	
3	Durham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
4	East Kingston	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
5	Exeter	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
6	Greenland	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
7	Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
8	Hampton Falls	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
9	Kensington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
10	Madbury	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
11	Newington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
12	North Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
13	Plaistow	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
14	Portsmouth	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM		\$ -	
15	Rochester	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
16	Rollinsford	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
17	Salem	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
18	Seabrook	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
19	Somersworth	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
20	Stratham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
21	State of New Hampshire	\$ -	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM		\$ -	
22									
23									
24									
25		\$ -						\$ -	
26									
27									
28		Total September Payments				\$0			
30									
31		Total Weighted Dollar Days				\$0			
32									
33		September Payments (Lead) Lag Days				#DIV/0!			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
October Payments

6/23/2011
11:46:09 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
2	Dover	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM		\$ -	
3	Durham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
4	East Kingston	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
5	Exeter	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
6	Greenland	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
7	Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
8	Hampton Falls	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
9	Kensington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
10	Madbury	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
11	Newington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
12	North Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
13	Plaistow	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
14	Portsmouth	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM		\$ -	
15	Rochester	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
16	Rollinsford	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
17	Salem	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
18	Seabrook	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
19	Somersworth	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
20	Stratham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
21	State of New Hampshire	\$ -	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM		\$ -	
22									
23									
24									
25		<u>\$ -</u>						<u>\$ -</u>	
26									
27									
28		Total October Payments				\$0			
30									
31		Total Weighted Dollar Days				\$0			
32									
33		October Payments (Lead) Lag Days				#DIV/0!			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
November Payments

6/23/2011
11:34:13 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
2	Dover	\$ 117,582	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM	11/17/10 12:00 PM	-43.0 \$	(5,056,007)
3	Durham	\$ 43,495	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/18/10 12:00 PM	49.0 \$	2,131,255
4	East Kingston	\$ 5,495	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/22/10 12:00 PM	53.0 \$	291,235
5	Exeter	\$ 52,257	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/23/10 12:00 PM	54.0 \$	2,821,876
6	Greenland	\$ 2,489	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/8/10 12:00 PM	39.0 \$	97,071
7	Hampton	\$ 112,744	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/8/10 12:00 PM	39.0 \$	4,397,001
8	Hampton Falls	\$ 278	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/8/10 12:00 PM	39.0 \$	10,842
9	Kensington	\$ 9,811	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/22/10 12:00 PM	53.0 \$	519,983
10	Madbury	\$ 3,967	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/9/10 12:00 PM	40.0 \$	158,680
11	Newington	\$ 3,967	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/10/10 12:00 PM	41.0 \$	162,653
12	North Hampton	\$ 1,523	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/15/10 12:00 PM	46.0 \$	70,058
13	Plaistow	\$ 25,482	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/22/10 12:00 PM	53.0 \$	1,350,546
14	Portsmouth	\$ 137,904	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM	11/22/10 12:00 PM	-38.0 \$	(5,240,367)
15	Rochester	\$ 81,145	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/15/10 12:00 PM	46.0 \$	3,732,670
16	Rollinsford	\$ 802	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/22/10 12:00 PM	53.0 \$	42,506
17	Salem	\$ 60,505	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/8/10 12:00 PM	39.0 \$	2,359,695
18	Seabrook	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
19	Somersworth	\$ 60,252	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/10/10 12:00 PM	41.0 \$	2,470,332
20	Stratham	\$ 2,778	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	11/22/10 12:00 PM	53.0 \$	147,234
21	State of New Hampshire	\$ -	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM		\$ -	
22									
23									
24									
25		<u>\$ 722,476</u>							<u>\$ 10,467,264</u>
26									
27									
28	Total November Payments					\$722,476			
29									
30									
31	Total Weighted Dollar Days					\$10,467,264			
32									
33	November Payments (Lead) Lag Days					14.49			
34									
35									
36									
37									
38									

Northern Utilities, Inc. - New Hampshire Division
Calculation of Property Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
December Payments

6/23/2011
11:34:13 AM

Line No	Description of Payment	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	Atkinson	\$ 1,043	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	12/3/10 12:00 PM	64.0	\$ 66,752
2	Dover	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM		\$ -	
3	Durham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
4	East Kingston	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
5	Exeter	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
6	Greenland	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
7	Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
8	Hampton Falls	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
9	Kensington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
10	Madbury	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
11	Newington	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
12	North Hampton	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
13	Plaistow	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
14	Portsmouth	\$ -	7/1/10 12:00 AM	7/1/11 12:00 AM	365	12/30/10 12:00 PM		\$ -	
15	Rochester	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
16	Rollinsford	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
17	Salem	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
18	Seabrook	\$ 32,226	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM	12/14/10 12:00 PM	75.0	\$ 2,416,950
19	Somersworth	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
20	Stratham	\$ -	4/1/10 12:00 AM	4/1/11 12:00 AM	365	9/30/10 12:00 PM		\$ -	
21	State of New Hampshire	\$ 184,171	1/1/10 12:00 AM	12/31/10 12:00 AM	364	7/2/10 12:00 AM	12/8/10 12:00 PM	159.5	\$ 29,375,220
22									
23									
24									
25		<u>\$ 217,440</u>							<u>\$ 31,858,922</u>
26									
27									
28		Total December Payments				\$217,440			
29									
30									
31		Total Weighted Dollar Days				\$31,858,922			
32									
33		December Payments (Lead) Lag Days				146.52			
34									
35									
36									
37									
38									

Northern Utilities - New Hampshire Division
Calculation of Income Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
Federal Income Tax

6/23/2011
9:35:33 AM

Line No	Type of Payment	<u>Tax Period</u>		Total Days	Midpoint Service Period	Scheduled Payment Date	(Lead) Lag Days	Statutory % of Total Taxes for Year	Weighted Days
		<u>Start</u>	<u>End</u>						
1									
2	First Payment	1/1/10 12:00 AM	4/1/10 12:00 AM	90.0	02/15/10	3/15/10 12:00 PM	28.5	25.00%	7.1
3									
4	Second Payment	4/1/10 12:00 AM	7/1/10 12:00 AM	91.0	05/16/10	6/15/10 12:00 PM	30.0	25.00%	7.5
5									
6	Third Payment	7/1/10 12:00 AM	10/1/10 12:00 AM	92.0	08/16/10	9/15/10 12:00 PM	30.5	25.00%	7.6
7									
8	Fourth Payment	10/1/10 12:00 AM	1/1/11 12:00 AM	92.0	11/16/10	12/15/10 12:00 PM	29.5	25.00%	7.4
9									
10									
11									
12	Total			365.00					29.6
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
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39									
40									

Northern Utilities - New Hampshire Division
Calculation of Income Taxes Lead Lag Days
12 Months Ended Dec 31, 2010
NH State Income Tax

6/23/2011
9:35:33 AM

Line No	Type of Payment	<u>Tax Period</u>		Total Days	Midpoint Service Period	Scheduled Payment Date	(Lead) Lag Days	Statutory % of Total Taxes for Year	Weighted Days
		<u>Start</u>	<u>End</u>						
1									
2	First Payment	1/1/10 12:00 AM	4/1/10 12:00 AM	90.0	02/15/10	3/15/10 12:00 PM	28.5	25.00%	7.1
3									
4	Second Payment	4/1/10 12:00 AM	7/1/10 12:00 AM	91.0	05/16/10	6/15/10 12:00 PM	30.0	25.00%	7.5
5									
6	Third Payment	7/1/10 12:00 AM	10/1/10 12:00 AM	92.0	08/16/10	9/15/10 12:00 PM	30.5	25.00%	7.6
7									
8	Fourth Payment	10/1/10 12:00 AM	1/1/11 12:00 AM	92.0	11/16/10	12/15/10 12:00 PM	29.5	25.00%	7.4
9									
10									
11									
12	Total			365.00					29.6
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
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40									

Northern Utilities - New Hampshire Division
Calculation of (Lead) Lag
Interest On Long Term Debt
12 Months Ended Dec 31, 2010

Line No	<u>Long Term Debt Obligation</u>	<u>Principal Outstanding</u>	<u>Interest Amount</u>	<u>Weighted Dollar Days</u>	<u>(Lead) Lag Days</u>
1	Senior Note @ 6.95%	\$30,000,000	\$2,085,000	\$191,298,750	91.75
2	Senior Note @ 7.72%	\$50,000,000	\$3,860,000	\$354,155,000	91.75
3	Senior Note @ 5.29%	\$25,000,000	\$661,250	\$61,165,625	92.50
4					
5					
6					
7	Total	<u>\$105,000,000</u>	<u>\$6,606,250</u>	<u>\$606,619,375</u>	<u>91.83</u>
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					

Northern Utilities - New Hampshire Division
Calculation of (Lead) Lag
Interest On Long Term Debt
12 Months Ended Dec 31, 2010

Senior Note @ 6.95%

Line No	Month	Outstanding 12/31/2010	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January		\$0			0	1/0/00 12:00 AM		0.00	\$0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$1,042,500	12/3/09 12:00 AM	6/3/10 12:00 AM	182	3/4/10 12:00 AM	6/3/10 12:00 PM	91.50	95,388,750	Wire
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$1,042,500	6/3/10 12:00 AM	12/3/10 12:00 AM	183	9/2/10 12:00 PM	12/3/10 12:00 PM	92.00	95,910,000	Wire
14											
15		<u>\$30,000,000</u>	<u>\$2,085,000</u>			<u>365</u>			91.75	<u>\$191,298,750</u>	
16											
17			6.950%								

Note: 2010 New Hampshire Allocation of Long Term Interest is 47.01% of amounts stated above.

Northern Utilities - New Hampshire Division
Calculation of (Lead) Lag
Interest On Long Term Debt
12 Months Ended Dec 31, 2010

Senior Note @ 7.72%

Line No	Month	Outstanding 12/31/2010	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January		\$0			0	1/0/00 12:00 AM		0.00	\$0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$1,930,000	12/3/09 12:00 AM	6/3/10 12:00 AM	182	3/4/10 12:00 AM	6/3/10 12:00 PM	91.50	176,595,000	Wire
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$1,930,000	6/3/10 12:00 AM	12/3/10 12:00 AM	183	9/2/10 12:00 PM	12/3/10 12:00 PM	92.00	177,560,000	Wire
14											
15		<u>\$50,000,000</u>	<u>\$3,860,000</u>			<u>365</u>			91.75	<u>\$354,155,000</u>	
16											
17			7.720%								

Note: 2010 New Hampshire Allocation of Long Term Interest is 47.01% of amounts stated above.

Northern Utilities - New Hampshire Division
Calculation of (Lead) Lag
Interest On Long Term Debt
12 Months Ended Dec 31, 2010

Senior Note @ 5.29%

Line No	Month	Outstanding 12/31/2010	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January		\$0			0	1/0/00 12:00 AM		0.00	\$0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$0			0	1/0/00 12:00 AM		0.00	0	
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$661,250	3/2/10 12:00 AM	9/2/10 12:00 AM	184	6/2/10 12:00 AM	9/2/10 12:00 PM	92.50	61,165,625	Wire
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$0			0	1/0/00 12:00 AM		0.00	0	
14											
15		<u>\$25,000,000</u>	<u>\$661,250</u>			<u>184</u>			92.50	<u>\$61,165,625</u>	
16											
17			2.645%								

Note: 2010 New Hampshire Allocation of Long Term Interest is 47.01% of amounts stated above.

Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010
Summary of Gas Purchases

Line No	Supplier	Purchased Gas Expensed	(Lead) Lag Days	Weighted Dollar Days
1				
2	<u>Acct 804 Flowthru</u>			
3	Alberta Northeast Gas Limited	\$10,374	39.23	\$407,006
4	Algonquin Gas Transmission Co., Inc.	\$132,276	35.22	\$4,658,140
5	B G Energy Merchants, LLC	\$8,040,091	39.30	\$315,985,273
6	BP Canada	\$176,417	39.32	\$6,937,091
7	BP Energy	\$1,357,485	37.00	\$50,226,950
8	Distrigas of Massachusetts	\$2,674,381	30.80	\$82,367,576
9	Emera Energy Services, Inc. (US)	\$1,027,347	40.64	\$41,753,596
10	Emera Energy Services, Inc. (CAN)	\$353,874	42.37	\$14,991,993
11	FPL Energy Power Marketing, Inc.	\$903,003	40.22	\$36,320,560
12	Granite State Gas Transmission	\$944,065	42.40	\$40,032,816
13	Hess Corporation	\$299,100	15.88	\$4,749,297
14	Iberdrola	\$1,241,539	39.24	\$48,712,646
15	Iroquois Gas Transmission System	\$231,647	35.38	\$8,195,523
16	J.P. Morgan Chase Bank	\$401,607	40.10	\$16,105,412
17	Louis Dreyfus Electric Power	\$215,223	41.72	\$8,978,824
18	Macquarie Cook Energy, LLC	\$47,370	41.19	\$1,951,351
19	National Energy	\$230,131	39.62	\$9,117,932
20	Northeast Gas Marketing	\$492,553	39.32	\$19,368,850
21	Portland Natural Gas	\$4,688,519	35.62	\$167,017,651
22	South Jersey Resources	\$18,531	40.06	\$742,311
23	Spark Energy	\$468,851	40.42	\$18,952,275
24	Sprague Energy Corporation	\$859,906	40.36	\$34,707,555
25	Tennessee Gas Pipeline	\$1,488,853	37.11	\$55,244,571
26	Texas Eastern Transmission	\$5,417	35.27	\$191,087
27	Total Gas & Power	\$451,186	41.68	\$18,803,838
28	Vector Pipeline LP	\$1,220,202	30.24	\$36,904,559
30	Total Flowthru	\$27,979,948	37.29	\$1,043,424,683
31				
32				
33	<u>Acct 804 Base</u>			
34				
35				
36				
37	Total Account 804	\$27,979,948		
38				
39	Total 804, per ledger	\$29,332,661	Pulls from CGA Sort tab	
40		-\$1,352,713	CGA Sort tracks voucher activity when 'paid'. Totals above are for service period.	
41				
42		-4.61%		
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:50:28 AM

Supplier: Alberta Northeast Gas Limited

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM			\$0	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$1,132	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/26/10 12:00 PM	40.50	\$45,832	WIRE
6	May-10	\$1,025	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/25/10 12:00 PM	40.00	\$41,017	WIRE
7	June-10	\$1,142	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/23/10 12:00 PM	37.50	\$42,815	WIRE
8	July-10	\$1,351	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/25/10 12:00 PM	40.00	\$54,058	WIRE
9	August-10	\$1,186	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/24/10 12:00 PM	39.00	\$46,268	WIRE
10	September-10	\$1,087	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/25/10 12:00 PM	39.50	\$42,933	WIRE
11	October-10	\$1,104	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/24/10 12:00 PM	39.00	\$43,068	WIRE
12	November-10	\$1,136	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/23/10 12:00 PM	37.50	\$42,597	WIRE
13	December-10	\$1,210	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/25/11 12:00 PM	40.00	\$48,417	WIRE
14										
15		<u>\$10,374</u>			<u>365</u>			39.23	<u>\$407,006</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:50:28 AM

Supplier: Algonquin Gas Transmission Co., Inc.

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$10,819	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/19/10 12:00 PM	34.00	\$367,857	WIRE
3	February-10	\$11,323	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/22/10 12:00 PM	35.50	\$401,957	WIRE
4	March-10	\$10,851	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/19/10 12:00 PM	34.00	\$368,922	WIRE
5	April-10	\$11,016	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/20/10 12:00 PM	34.50	\$380,056	WIRE
6	May-10	\$10,925	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/21/10 12:00 PM	36.00	\$393,312	WIRE
7	June-10	\$11,092	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/29/10 12:00 PM	43.50	\$482,511	WIRE
8	July-10	\$10,936	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/19/10 12:00 PM	34.00	\$371,836	WIRE
9	August-10	\$10,944	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/20/10 12:00 PM	35.00	\$383,030	WIRE
10	September-10	\$11,087	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/19/10 12:00 PM	33.50	\$371,430	WIRE
11	October-10	\$10,934	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/19/10 12:00 PM	34.00	\$371,760	WIRE
12	November-10	\$11,256	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/20/10 12:00 PM	34.50	\$388,327	WIRE
13	December-10	\$11,092	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/19/11 12:00 PM	34.00	\$377,142	WIRE
14										
15		<u>\$132,276</u>			<u>365</u>			35.22	<u>\$4,658,140</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:52:08 AM

Supplier: B G Energy Merchants, LLC

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$1,099,932	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/25/10 12:00 PM	40.00	\$43,997,288	WIRE
3	February-10	\$1,326,285	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/25/10 12:00 PM	38.50	\$51,061,962	WIRE
4	March-10	\$1,151,288	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/23/10 12:00 PM	38.00	\$43,748,962	WIRE
5	April-10	\$385,637	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/22/10 12:00 PM	36.50	\$14,075,739	WIRE
6	May-10	\$398,150	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/29/10 12:00 PM	44.00	\$17,518,604	WIRE
7	June-10	\$389,274	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/26/10 12:00 PM	40.50	\$15,765,606	WIRE
8	July-10	\$389,853	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/25/10 12:00 PM	40.00	\$15,594,113	WIRE
9	August-10	\$395,488	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/29/10 12:00 PM	44.00	\$17,401,466	WIRE
10	September-10	\$397,984	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/25/10 12:00 PM	39.50	\$15,720,374	WIRE
11	October-10	\$399,715	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/26/10 12:00 PM	41.00	\$16,388,330	WIRE
12	November-10	\$1,336,407	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/27/10 12:00 PM	41.50	\$55,460,909	WIRE
13	December-10	\$370,077	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/10/11 12:00 PM	25.00	\$9,251,920	WIRE
14										
15		<u>\$8,040,091</u>			<u>365</u>			39.30	<u>\$315,985,273</u>	

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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:52:08 AM

Supplier: BP Canada

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$96,700	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/25/10 12:00 PM	40.00	\$3,867,999	WIRE
3	February-10	\$79,717	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/25/10 12:00 PM	38.50	\$3,069,092	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$176,417</u>			<u>365</u>			39.32	<u>\$6,937,091</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:52:08 AM

Supplier: BP Energy

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$1,357,485	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/22/10 12:00 PM	37.00	\$50,226,950	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
7	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
8	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
9	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
10	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
11	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
12	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
13										
14		<u>\$1,357,485</u>						37.00	<u>\$50,226,950</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:52:08 AM

Supplier: Distrigas of Massachusetts

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$426,437	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/16/10 12:00 PM	31.00	\$13,219,532	WIRE
3	February-10	\$398,337	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/15/10 12:00 PM	28.50	\$11,352,609	WIRE
4	March-10	\$432,352	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/21/10 12:00 PM	36.00	\$15,564,673	WIRE
5	April-10	\$99,140	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/14/10 12:00 PM	28.50	\$2,825,481	WIRE
6	May-10	\$99,140	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/28/10 12:00 PM	43.00	\$4,263,006	WIRE
7	June-10	\$99,140	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/13/10 12:00 PM	27.50	\$2,726,341	WIRE
8	July-10	\$99,140	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/13/10 12:00 PM	28.00	\$2,775,911	WIRE
9	August-10	\$99,140	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/14/10 12:00 PM	29.00	\$2,875,050	WIRE
10	September-10	\$99,140	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/13/10 12:00 PM	27.50	\$2,726,341	WIRE
11	October-10	\$287,770	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/15/10 12:00 PM	30.00	\$8,633,105	WIRE
12	November-10	\$198,482	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/14/10 12:00 PM	28.50	\$5,656,740	WIRE
13	December-10	\$336,165	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/14/11 12:00 PM	29.00	\$9,748,788	WIRE
14										
15		<u>\$2,674,381</u>			<u>365</u>			30.80	<u>\$82,367,576</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:54:19 AM

Supplier: Emera Energy Services, Inc. (US)

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$105,960	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/25/10 12:00 PM	40.00	\$4,238,402	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$92,067	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/26/10 12:00 PM	41.00	\$3,774,749	WIRE
5	April-10	\$152,660	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/27/10 12:00 PM	41.50	\$6,335,392	WIRE
6	May-10	\$30,650	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/25/10 12:00 PM	40.00	\$1,226,020	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$7,006	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/25/10 12:00 PM	40.00	\$280,221	WIRE
9	August-10	\$107,310	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/27/10 12:00 PM	42.00	\$4,507,011	WIRE
10	September-10	\$37,854	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/25/10 12:00 PM	39.50	\$1,495,241	WIRE
11	October-10	\$58,863	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/26/10 12:00 PM	41.00	\$2,413,397	WIRE
12	November-10	\$56,070	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/27/10 12:00 PM	41.50	\$2,326,895	WIRE
13	December-10	\$378,907	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/25/11 12:00 PM	40.00	\$15,156,269	WIRE
14										
15		<u>\$1,027,347</u>			<u>365</u>			40.64	<u>\$41,753,596</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:54:19 AM

Supplier: Emera Energy Services, Inc. (CAN)

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$35,821	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/25/10 12:00 PM	40.00	\$1,432,848	WIRE
3	February-10	\$37,218	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/25/10 12:00 PM	38.50	\$1,432,903	WIRE
4	March-10	\$37,596	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/28/10 12:00 PM	43.00	\$1,616,608	WIRE
5	April-10	\$33,913	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	6/1/10 12:00 PM	46.50	\$1,576,950	WIRE
6	May-10	\$34,801	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/28/10 12:00 PM	43.00	\$1,496,431	WIRE
7	June-10	\$34,860	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/26/10 12:00 PM	40.50	\$1,411,834	WIRE
8	July-10	\$34,385	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/26/10 12:00 PM	41.00	\$1,409,773	WIRE
9	August-10	\$35,288	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/28/10 12:00 PM	43.00	\$1,517,368	WIRE
10	September-10	\$34,973	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/28/10 12:00 PM	42.50	\$1,486,363	WIRE
11	October-10	\$35,020	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	12/1/10 12:00 PM	46.00	\$1,610,914	WIRE
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$353,874</u>			<u>365</u>			42.37	<u>\$14,991,993</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

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Supplier: FPL Energy Power Marketing, Inc.

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$162,997	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/25/10 12:00 PM	40.00	\$6,519,865	WIRE
3	February-10	\$162,997	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/25/10 12:00 PM	38.50	\$6,275,370	WIRE
4	March-10	\$162,997	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/26/10 12:00 PM	41.00	\$6,682,861	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
12	November-10	\$187,969	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/27/10 12:00 PM	41.50	\$7,800,725	WIRE
13	December-10	\$226,043	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/25/11 12:00 PM	40.00	\$9,041,739	WIRE
14										
15		<u>\$903,003</u>			<u>365</u>			40.22	<u>\$36,320,560</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
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Supplier: Granite State Gas Transmission

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$86,281	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/25/10 12:00 PM	40.00	\$3,451,251	Cashpool Transfer
3	February-10	\$73,525	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/22/10 12:00 PM	35.50	\$2,610,138	Cashpool Transfer
4	March-10	\$74,555	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/28/10 12:00 PM	43.00	\$3,205,882	Cashpool Transfer
5	April-10	\$78,319	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/27/10 12:00 PM	41.50	\$3,250,248	Cashpool Transfer
6	May-10	\$76,626	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/28/10 12:00 PM	43.00	\$3,294,900	Cashpool Transfer
7	June-10	\$78,515	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/28/10 12:00 PM	42.50	\$3,336,908	Cashpool Transfer
8	July-10	\$76,304	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/30/10 12:00 PM	45.00	\$3,433,680	Cashpool Transfer
9	August-10	\$75,588	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/29/10 12:00 PM	44.00	\$3,325,882	Cashpool Transfer
10	September-10	\$73,882	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/28/10 12:00 PM	42.50	\$3,140,002	Cashpool Transfer
11	October-10	\$77,855	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/29/10 12:00 PM	44.00	\$3,425,602	Cashpool Transfer
12	November-10	\$90,614	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/30/10 12:00 PM	44.50	\$4,032,307	Cashpool Transfer
13	December-10	\$82,000	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/28/11 12:00 PM	43.00	\$3,526,016	Cashpool Transfer
14										
15		\$944,065			365			42.40	\$40,032,816	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
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Supplier: Hess Corporation

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM				\$0 Cashpool Transfer
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM				\$0 Cashpool Transfer
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM				\$0 Cashpool Transfer
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM				\$0 Cashpool Transfer
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM				\$0 Cashpool Transfer
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM				\$0 Cashpool Transfer
8	July-10	\$257,175	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/2/10 12:00 PM	17.00	\$4,371,971	Cashpool Transfer
9	August-10	\$41,925	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	8/25/10 12:00 PM	9.00	\$377,326	Cashpool Transfer
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM				\$0 Cashpool Transfer
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM				\$0 Cashpool Transfer
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM				\$0 Cashpool Transfer
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM				\$0 Cashpool Transfer
14										
15		<u>\$299,100</u>			<u>365</u>			15.88	<u>\$4,749,297</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

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Supplier: Iberdrola

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$583,256	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/25/10 12:00 PM	40.00	\$23,330,232	WIRE
3	February-10	\$642,887	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/25/10 12:00 PM	38.50	\$24,751,139	WIRE
4	March-10	\$15,397	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/26/10 12:00 PM	41.00	\$631,275	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$1,241,539</u>			<u>365</u>			39.24	<u>\$48,712,646</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

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Supplier: Iroquois Gas Transmission System

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$19,866	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/22/10 12:00 PM	37.00	\$735,045	WIRE
3	February-10	\$19,891	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/22/10 12:00 PM	35.50	\$706,135	WIRE
4	March-10	\$19,891	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/20/10 12:00 PM	35.00	\$696,190	WIRE
5	April-10	\$19,142	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/20/10 12:00 PM	34.50	\$660,415	WIRE
6	May-10	\$19,142	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/21/10 12:00 PM	36.00	\$689,129	WIRE
7	June-10	\$19,162	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/20/10 12:00 PM	34.50	\$661,098	WIRE
8	July-10	\$19,162	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/20/10 12:00 PM	35.00	\$670,679	WIRE
9	August-10	\$19,202	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/20/10 12:00 PM	35.00	\$672,064	WIRE
10	September-10	\$19,169	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/20/10 12:00 PM	34.50	\$661,325	WIRE
11	October-10	\$19,169	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/22/10 12:00 PM	37.00	\$709,247	WIRE
12	November-10	\$18,925	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/20/10 12:00 PM	34.50	\$652,904	WIRE
13	December-10	\$18,925	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/21/11 12:00 PM	36.00	\$681,291	WIRE
14										
15		<u>\$231,647</u>			<u>365</u>			35.38	<u>\$8,195,523</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

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Supplier: J.P. Morgan Chase Bank

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM			\$0	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$82,247	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/26/10 12:00 PM	40.50	\$3,330,989	WIRE
6	May-10	\$319,361	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/25/10 12:00 PM	40.00	\$12,774,423	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$401,607</u>			<u>365</u>			40.10	<u>\$16,105,412</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

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Supplier: Louis Dreyfus Electric Power

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$7,243	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	3/5/10 12:00 PM	48.00	\$347,653	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
12	November-10	\$207,980	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/27/10 12:00 PM	41.50	\$8,631,171	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$215,223</u>			<u>365</u>			41.72	<u>\$8,978,824</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

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Supplier: Macquarie Cook Energy, LLC

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$9,657	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/25/10 12:00 PM	40.00	\$386,281	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
12	November-10	\$37,713	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/27/10 12:00 PM	41.50	\$1,565,070	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$47,370</u>			<u>365</u>			41.19	<u>\$1,951,351</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:54:19 AM

Supplier: National Energy

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM			\$0	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$174,613	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/25/10 12:00 PM	39.50	\$6,897,204	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
13	December-10	\$55,518	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/25/11 12:00 PM	40.00	\$2,220,728	WIRE
14										
15		<u>\$230,131</u>			<u>365</u>			39.62	<u>\$9,117,932</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:54:19 AM

Supplier: Northeast Gas Marketing

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$269,778	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/25/10 12:00 PM	40.00	\$10,791,112	WIRE
3	February-10	\$222,425	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/25/10 12:00 PM	38.50	\$8,563,351	WIRE
4	March-10	\$351	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/26/10 12:00 PM	41.00	\$14,387	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$492,553</u>			<u>365</u>			39.32	<u>\$19,368,850</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:54:19 AM

Supplier: Portland Natural Gas

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$829,709	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/22/10 12:00 PM	37.00	\$30,699,224	WIRE
3	February-10	\$829,709	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/22/10 12:00 PM	35.50	\$29,454,661	WIRE
4	March-10	\$829,709	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/20/10 12:00 PM	35.00	\$29,039,807	WIRE
5	April-10	\$14,305	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/20/10 12:00 PM	34.50	\$493,534	WIRE
6	May-10	\$14,305	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/21/10 12:00 PM	36.00	\$514,992	WIRE
7	June-10	\$14,305	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/20/10 12:00 PM	34.50	\$493,534	WIRE
8	July-10	\$14,305	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/20/10 12:00 PM	35.00	\$500,687	WIRE
9	August-10	\$14,305	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/20/10 12:00 PM	35.00	\$500,687	WIRE
10	September-10	\$14,305	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/20/10 12:00 PM	34.50	\$493,534	WIRE
11	October-10	\$14,309	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/22/10 12:00 PM	37.00	\$529,444	WIRE
12	November-10	\$850,338	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/20/10 12:00 PM	34.50	\$29,336,655	WIRE
13	December-10	\$1,248,914	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/21/11 12:00 PM	36.00	\$44,960,893	WIRE
14										
15		<u>\$4,688,519</u>			<u>365</u>			35.62	<u>\$167,017,651</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:54:19 AM

Supplier: South Jersey Resources

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM			\$0	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$11,649	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/25/10 12:00 PM	39.50	\$460,139	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$0	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM			\$0	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$6,882	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/26/10 12:00 PM	41.00	\$282,172	WIRE
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$18,531</u>			<u>365</u>			40.06	<u>\$742,311</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:54:19 AM

Supplier: Spark Energy

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM			\$0	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$54,003	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/27/10 12:00 PM	42.00	\$2,268,142	WIRE
10	September-10	\$266,029	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/25/10 12:00 PM	39.50	\$10,508,140	WIRE
11	October-10	\$0	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM			\$0	WIRE
12	November-10	\$148,819	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/27/10 12:00 PM	41.50	\$6,175,993	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$468,851</u>			<u>365</u>			40.42	<u>\$18,952,275</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
9:54:19 AM

Supplier: Sprague Energy Corporation

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM			\$0	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$180,890	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/25/10 12:00 PM	39.50	\$7,145,159	WIRE
6	May-10	\$74,689	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/25/10 12:00 PM	40.00	\$2,987,570	WIRE
7	June-10	\$98,308	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/26/10 12:00 PM	40.50	\$3,981,462	WIRE
8	July-10	\$120,611	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/25/10 12:00 PM	40.00	\$4,824,457	WIRE
9	August-10	\$126,617	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/27/10 12:00 PM	42.00	\$5,317,917	WIRE
10	September-10	\$106,275	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/25/10 12:00 PM	39.50	\$4,197,860	WIRE
11	October-10	\$152,515	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/26/10 12:00 PM	41.00	\$6,253,131	WIRE
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$859,906</u>			<u>365</u>			40.36	<u>\$34,707,555</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
10:00:37 AM

Supplier: Tennessee Gas Pipeline

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$133,265	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/22/10 12:00 PM	37.00	\$4,930,789	WIRE
3	February-10	\$150,927	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/22/10 12:00 PM	35.50	\$5,357,925	WIRE
4	March-10	\$137,973	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/23/10 12:00 PM	38.00	\$5,242,988	WIRE
5	April-10	\$116,876	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/24/10 12:00 PM	38.50	\$4,499,715	WIRE
6	May-10	\$116,975	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/21/10 12:00 PM	36.00	\$4,211,087	WIRE
7	June-10	\$117,037	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/23/10 12:00 PM	37.50	\$4,388,894	WIRE
8	July-10	\$117,618	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/23/10 12:00 PM	38.00	\$4,469,469	WIRE
9	August-10	\$117,940	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/23/10 12:00 PM	38.00	\$4,481,703	WIRE
10	September-10	\$118,480	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/22/10 12:00 PM	36.50	\$4,324,517	WIRE
11	October-10	\$118,480	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/22/10 12:00 PM	37.00	\$4,383,757	WIRE
12	November-10	\$118,736	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/20/10 12:00 PM	34.50	\$4,096,401	WIRE
13	December-10	\$124,547	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/24/11 12:00 PM	39.00	\$4,857,325	WIRE
14										
15		<u>\$1,488,853</u>			<u>365</u>			37.11	<u>\$55,244,571</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
10:00:37 AM

Supplier: Texas Eastern Transmission

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM			\$0	WIRE
3	February-10	\$65	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/22/10 12:00 PM	35.50	\$2,321	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$634	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/21/10 12:00 PM	36.00	\$22,835	WIRE
7	June-10	\$721	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/20/10 12:00 PM	34.50	\$24,882	WIRE
8	July-10	\$634	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/20/10 12:00 PM	35.00	\$22,181	WIRE
9	August-10	\$631	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/20/10 12:00 PM	35.00	\$22,081	WIRE
10	September-10	\$718	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/20/10 12:00 PM	34.50	\$24,780	WIRE
11	October-10	\$631	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/22/10 12:00 PM	37.00	\$23,363	WIRE
12	November-10	\$736	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/20/10 12:00 PM	34.50	\$25,387	WIRE
13	December-10	\$646	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/21/11 12:00 PM	36.00	\$23,257	WIRE
14										
15		<u>\$5,417</u>			<u>365</u>			35.27	<u>\$191,087</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
10:00:37 AM

Supplier: Total Gas & Power

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$0	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM			\$0	WIRE
3	February-10	\$0	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM			\$0	WIRE
4	March-10	\$0	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM			\$0	WIRE
5	April-10	\$0	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM			\$0	WIRE
6	May-10	\$0	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM			\$0	WIRE
7	June-10	\$0	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM			\$0	WIRE
8	July-10	\$0	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM			\$0	WIRE
9	August-10	\$152,615	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/28/10 12:00 PM	43.00	\$6,562,436	WIRE
10	September-10	\$0	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM			\$0	WIRE
11	October-10	\$298,571	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/26/10 12:00 PM	41.00	\$12,241,402	WIRE
12	November-10	\$0	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM			\$0	WIRE
13	December-10	\$0	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM			\$0	WIRE
14										
15		<u>\$451,186</u>			<u>365</u>			41.68	<u>\$18,803,838</u>	
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Northern Utilities, Inc. - New Hampshire Division
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2010

6/23/2011
10:00:37 AM

Supplier: Vector Pipeline LP

Line No	Month	Purchased Gas Payment	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January-10	\$122,705	1/1/10 12:00 AM	2/1/10 12:00 AM	31	1/16/10 12:00 PM	2/16/10 12:00 PM	31.00	\$3,803,869	WIRE
3	February-10	\$122,755	2/1/10 12:00 AM	3/1/10 12:00 AM	28	2/15/10 12:00 AM	3/15/10 12:00 PM	28.50	\$3,498,530	WIRE
4	March-10	\$122,777	3/1/10 12:00 AM	4/1/10 12:00 AM	31	3/16/10 12:00 PM	4/16/10 12:00 PM	31.00	\$3,806,096	WIRE
5	April-10	\$85,737	4/1/10 12:00 AM	5/1/10 12:00 AM	30	4/16/10 12:00 AM	5/17/10 12:00 PM	31.50	\$2,700,723	WIRE
6	May-10	\$85,734	5/1/10 12:00 AM	6/1/10 12:00 AM	31	5/16/10 12:00 PM	6/14/10 12:00 PM	29.00	\$2,486,280	WIRE
7	June-10	\$85,745	6/1/10 12:00 AM	7/1/10 12:00 AM	30	6/16/10 12:00 AM	7/16/10 12:00 PM	30.50	\$2,615,211	WIRE
8	July-10	\$85,736	7/1/10 12:00 AM	8/1/10 12:00 AM	31	7/16/10 12:00 PM	8/16/10 12:00 PM	31.00	\$2,657,801	WIRE
9	August-10	\$85,752	8/1/10 12:00 AM	9/1/10 12:00 AM	31	8/16/10 12:00 PM	9/17/10 12:00 PM	32.00	\$2,744,070	WIRE
10	September-10	\$85,781	9/1/10 12:00 AM	10/1/10 12:00 AM	30	9/16/10 12:00 AM	10/15/10 12:00 PM	29.50	\$2,530,537	WIRE
11	October-10	\$85,789	10/1/10 12:00 AM	11/1/10 12:00 AM	31	10/16/10 12:00 PM	11/15/10 12:00 PM	30.00	\$2,573,675	WIRE
12	November-10	\$125,834	11/1/10 12:00 AM	12/1/10 12:00 AM	30	11/16/10 12:00 AM	12/16/10 12:00 PM	30.50	\$3,837,932	WIRE
13	December-10	\$125,856	12/1/10 12:00 AM	1/1/11 12:00 AM	31	12/16/10 12:00 PM	1/14/11 12:00 PM	29.00	\$3,649,834	WIRE
14										
15		<u>\$1,220,202</u>			<u>365</u>			30.24	<u>\$36,904,559</u>	
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