

Instructions for Updating the New Hampshire Summer Reconciliation

Fields to be updated are in Red, once updated need to be changed to Blue
Formulas or Cell References are in Black

- Schedule 1**
1. Pulls information from Schedule 2
 2. Only thing that needs changed is the date

- Schedule 2**
1. Pulls information from Schedules 3 & 4
Schedule 3 - Reported Collections, do not try to link ahead as cell references on Sch 3 may not be correct due to proration of months
Schedule 4 - Cost of Firm Gas
 2. Summer Period Account Beginning Balance, month 1 is updated from the ending balance in the prior summer reconciliation. This should also tie to the Deferred Interest Schedule in the SMBA - this is what is used to get the approved \$ amount in the Order issued by the PUC
 3. Interest Rate needs to be updated. E-mail sent by Amy Bachert
 4. Total Column is linked to Schedule 1
 5. Update date in Heading

- Schedule 3** For Summer, begins with May. For Winter, with November and those months are prorated
1. Update Month/Year currently reconciling
 2. Volumes are from Accounting's *JE 2007 - NU MMYG Gas Cost Recoveries* spreadsheet
NH Summer Collections tab for Summer recons and *NH Winter Collections* for Winter recons. Can also use *NH Total Collections*
 3. Update rates, as needed. Demand/Commodity rate is a calculated rate based upon the inputs below it
Rates are from the "*Summer (Winter) Period CGA Information to Accounting*"
Current path is R:\NORTHERN UTILITIES\Accounting CGA Sheets
(This may change)
 4. Verify Title information to insure that page numbers and dates are correct
 5. Links to Schedule 2

- Schedule 4**
1. Print out "Comm Gas Cost Est" and "Dmnd Gas Cost Est" and "Sch 27 Total"
from Accounting's *JE 2009 - NU MMYG Gas Cost Estimate* spreadsheet
Commodity Costs
 2. Verify that the Suppliers on Accountings Commodity worksheet appear on Regulatory reconciliation worksheet, add as needed
"Purchased Supplier Commodity" heading
Update, paying close attention that information for NH is being entered (spreadsheet contains all NU, broken down by State)
Comments have been added to Schd 4 indicating where information is to be found
"*Inventory Injections*" should be entered into the Regulatory Reconciliation "opposite color" from the Accounting Worksheet, if pulling from "Comm Gas Cost Est" worksheet. If pulling from "Sch 27", enter same color as on worksheet
"*Inventory Finance Charges*" and "*Storage Commodity*" are deferred to the Winter reconciliation
 3. The following items are found on the "Schedule 27 Total" worksheet in the Accounting file:

Interruptible Costs	Inventory Finance Charges
Transportation Charges	Non-Traditional Sales
Hedging	
Storage Commodity	
LNG Boiloff	
LNG Other	
Propane	
 4. As a check, the sum of the columns can be compared to Total Peak and Off Peak Commodity Costs on "Schedule 27 Total"
There should only be a total for Peak and Off Peak in May and November (beginning of periods)

Instructions for Updating the New Hampshire Summer Reconciliation

Schedule 4 **Demand Costs**

5. Demand costs normally assigned to Summer are deferred to the Winter reconciliation.
 - Pull forecasted demand from the Summer Cost of Gas filing
 - Input the forecasted demand, divided by 6
 - Input Miscellaneous Overhead and Capacity Exchange from the Accounting worksheets
6. Open the Winter 20XX reconciliation
 - All other demand costs are reported here, except for the ones mentioned above
7. As a check, the demand for Summer plus the demand deferred to Winter should tie to the Demand on the "Schedule 27 Total"
8. Verify total demand plus commodity against the total demand plus commodity on "Schedule 27 Total"
 - Explain any differences

Sales Variance

Working Capital Calculation

1. Ties to "*Working Capital*" and "*Bad Debt*" worksheet, therefore, needs to be completed before "*Working Capital*" and "*Bad Debt*" worksheet
2. Pulls information from Schedules 2 and 4
3. Update Date for Month being done
4. Copy and paste special values on prior month's that pull from other worksheets. This will keep the values on "*Working Capital*" and "*Bad Debt*" from being updated in error

Working Capital

1. Pulls info from "*Working Capital Calculation*", Schedule 2 (interest rate) and Schedule 3 (collections)
2. Update each month as processing - do not try to link ahead to Sch 3, as cell references on Sch 3 may not be correct due to proration of months for 'old' and 'new' rates
3. For Summer recon, pull beginning balance from the Summer COG filing, for Winter, pull from Winter COG filing
 - This should tie to the ending balance from the prior summer/winter recon, but may not due to when filed, this is why you want to pull the balance from the filing
4. There are two trackers for this, one for Peak (winter) and one for Off Peak (summer)
5. Collection rate should be what was supplied to Accounting for the reporting period
6. Interest is calculated on the balance for each month, including those months when there are no recoveries (Winter for Summer balance, Summer for Winter balance). Therefore, both the Summer and Winter recon will need to be update each month
 - Interest rate is input on Sch 2 of this spreadsheet
7. Copy and paste special values on prior month's that pull from other worksheets. This will keep the values from updating when changes to "*Working Capital Calc*" are made. If the links are kept, then when a new rec is started the values will update to the values for the new period

Bad Debt

1. Pulls info from "*Working Capital Calculation*", "*Working Capital*" (date), Schedule 2 (interest rate) and Schedule 3 (collections)
2. Update each month as processing - do not try to link ahead to Sch 3, as cell references on Sch 3 may not be correct due to proration of months for 'old' and 'new' rates
3. For Summer recon, pull beginning balance from the Summer COG filing, for Winter, pull from Winter COG filing
 - This should tie to the ending balance from the prior summer/winter recon, but may not due to when filed, this is why you want to pull the balance from the filing
4. There are two trackers for this, one for Peak (winter) and one for Off Peak (summer)
5. Bad Debt % can be found in the tariff on page 39
6. Interest is calculated on the balance for each month, including those months when there are no recoveries (Winter for Summer balance, Summer for Winter balance). Therefore, both the Summer and Winter recon will need to be update each month
 - Interest rate is input on Sch 2 of this spreadsheet
7. Copy and paste special values on prior month's that pull from other worksheets. This will keep the values from updating when changes to "*Working Capital Calc*" are made. If the links are kept, then when a new rec is started the values will update to the values for the new period

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2007 SUMMER PERIOD RECONCILIATION
May 2007 - October 2007

	AMOUNT	
Summer Period Beg. Balance	(\$594,995)	SCHEDULE 2
Less: Reported Collections	(\$6,382,735)	SCHEDULE 2
Add: Cost of Firm Gas Allowable	\$6,933,539	SCHEDULE 4
Add: Interest	(\$22,425)	SCHEDULE 2
Add: Adjusted Billing Adjustment	(\$26,201)	SCHEDULE 2
Summer Period Ending Balance	(\$92,816)	

NORTHERN UTILITIES, INC. - NH DIVISION
 2007 SUMMER PERIOD RECONCILIATION
 SCHEDULE 2: ADJUSTMENTS TO REPORTED SUMMER PERIOD ACCOUNTS
 December 2006 - November 2007
 Acct 191.10

	<u>Dec-06</u>	<u>January 07</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>Total</u>
SUMMER PERIOD													
Summer Period Account Beginning Balance (1)	\$ (594,995)	\$ (599,086)	\$ (603,205)	\$ (607,352)	\$ (611,528)	\$ (615,732)	\$ (71,693)	\$ (155,283)	\$ (172,798)	\$ (180,727)	\$ (3,098)	\$ 741,364	\$ (594,995)
Plus: Cost of Firm Gas (Schedule 4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,648	\$ 1,218,870	\$ 984,001	\$ 821,956	\$ 1,040,013	\$ 1,594,634	\$ (6,582)	\$ 6,933,539
Less: Reported Collections (Schedule 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (734,255)	\$ (1,304,023)	\$ (991,346)	\$ (830,817)	\$ (875,761)	\$ (856,316)	\$ (790,217)	\$ (6,382,735)
Adj: Billing Adjustment						\$ -	\$ 2,342	\$ (9,045)	\$ 2,142	\$ 13,991	\$ 3,771	\$ (39,402)	\$ (26,201)
Summer Period Account Ending Balance	\$ (594,995)	\$ (599,086)	\$ (603,205)	\$ (607,352)	\$ (611,528)	\$ (69,338)	\$ (154,505)	\$ (171,674)	\$ (179,516)	\$ (2,485)	\$ 738,991	\$ (94,836)	\$ (70,391)
Month's Average Balance	\$ (594,995)	\$ (599,086)	\$ (603,205)	\$ (607,352)	\$ (611,528)	\$ (342,535)	\$ (113,099)	\$ (163,478)	\$ (176,157)	\$ (91,606)	\$ 367,947	\$ 323,264	
Interest Rate (Prime Rate)	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	8.03%	7.74%	7.50%	
Interest Applied	\$ (4,091)	\$ (4,119)	\$ (4,147)	\$ (4,176)	\$ (4,204)	\$ (2,355)	\$ (778)	\$ (1,124)	\$ (1,211)	\$ (613)	\$ 2,373	\$ 2,020	\$ (22,425)
Summer Period Account Ending Balance w/interest	\$ (599,086)	\$ (603,205)	\$ (607,352)	\$ (611,528)	\$ (615,732)	\$ (71,693)	\$ (155,283)	\$ (172,798)	\$ (180,727)	\$ (3,098)	\$ 741,364	\$ (92,816)	\$ (92,816)

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2007 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
 May 2007 - October 2007

GAS COST RECOVERY FOR THE PERIOD OF :

May 2007 - October 2007

		Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	Transportation	Total
Sales (therms) May - July (old)		1,060,174	44,798	380,742	459,494	61,627	299,034	431,957	141,830	2,455,012	5,334,666
Sales (therms) July (new) - September (old)		695,399	39,858	197,540	255,148	41,802	303,077	411,326	176,086	2,475,982	4,596,218
Sales (therms) September (new) - November (summer)		991,887	39,218	364,642	444,187	75,827	250,489	415,631	169,768	3,211,563	5,963,212
Total May thru October		2,747,460	123,874	942,923	1,158,828	179,256	852,600	1,258,915	487,684	8,142,557	15,894,096
Demand/Commodity Rate May - July (old)	\$	0.9550	\$ 0.9550	\$ 1.0033	\$ 1.0033	\$ 1.0033	\$ 0.9066	\$ 0.9066	\$ 0.9066	\$ -	\$ -
Demand/Commodity Rate July (new) - September (old)	\$	0.8950	\$ 0.8950	\$ 0.9433	\$ 0.9433	\$ 0.9433	\$ 0.8466	\$ 0.8466	\$ 0.8466	\$ -	\$ -
Demand/Commodity Rate September (new) - November (summer)	\$	0.7742	\$ 0.7742	\$ 0.8225	\$ 0.8225	\$ 0.8225	\$ 0.7355	\$ 0.7355	\$ 0.7355	\$ -	\$ -
Prior Period Reconciliation	\$	(0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ -	\$ -
Working Capital Allowance	\$	0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ -	\$ -
Bad Debt Allowance	\$	0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ -	\$ -
Capacity Reserve Charge	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0055	\$ -
Total Billed Sales Rate May - July (old)	\$	0.9040	\$ 0.9040	\$ 0.9523	\$ 0.9523	\$ 0.9523	\$ 0.8556	\$ 0.8556	\$ 0.8556	\$ -	\$ -
Total Billed Sales Rate July (new) - September (old)	\$	0.8440	\$ 0.8440	\$ 0.8923	\$ 0.8923	\$ 0.8923	\$ 0.7956	\$ 0.7956	\$ 0.7956	\$ -	\$ -
Total Billed Sales Rate Sept (new) - Nov (summer)	\$	0.7232	\$ 0.7232	\$ 0.7715	\$ 0.7715	\$ 0.7715	\$ 0.6845	\$ 0.6845	\$ 0.6845	\$ -	\$ -
Demand/Commodity Coll. May - July (old)	\$	1,012,466	\$ 42,782	\$ 381,998	\$ 461,010	\$ 61,830	\$ 271,104	\$ 391,613	\$ 128,583	\$ -	\$ 2,751,385
Demand/Commodity Coll. July (new) - September (old)	\$	622,382	\$ 35,673	\$ 186,339	\$ 240,681	\$ 39,432	\$ 256,585	\$ 348,229	\$ 149,075	\$ -	\$ 1,878,395
Demand/Commodity Coll. Sept (new) - Nov (summer)	\$	767,919	\$ 30,362	\$ 299,918	\$ 365,344	\$ 62,368	\$ 184,235	\$ 305,697	\$ 124,865	\$ -	\$ 2,140,707
Prior Period Reconciliation	\$	(153,308)	\$ (6,912)	\$ (52,615)	\$ (64,663)	\$ (10,002)	\$ (47,575)	\$ (70,247)	\$ (27,213)	\$ -	\$ (432,536)
Working Capital Allowance	\$	3,846	\$ 173	\$ 1,320	\$ 1,622	\$ 251	\$ 1,194	\$ 1,762	\$ 683	\$ -	\$ 10,852
Bad Debt Allowance	\$	9,341	\$ 421	\$ 3,206	\$ 3,940	\$ 609	\$ 2,899	\$ 4,280	\$ 1,658	\$ -	\$ 26,355
Capacity Reserve Charge	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,784	\$ 44,784
Total Billed Sales Rate May - July (old)	\$	958,397	\$ 40,497	\$ 362,580	\$ 437,576	\$ 58,687	\$ 255,853	\$ 369,583	\$ 121,349	\$ -	\$ 2,604,523
Total Billed Sales Rate July (new) - September (old)	\$	586,917	\$ 33,640	\$ 176,265	\$ 227,668	\$ 37,300	\$ 241,128	\$ 327,251	\$ 140,094	\$ -	\$ 1,770,263
Total Billed Sales Rate Sept (new) - Nov (summer)	\$	717,333	\$ 28,362	\$ 281,321	\$ 342,690	\$ 58,501	\$ 171,460	\$ 284,499	\$ 116,206	\$ -	\$ 2,000,372
Total Billed Sales Rate for Summer 2007	\$	2,262,647	\$ 102,500	\$ 820,166	\$ 1,007,934	\$ 154,487	\$ 668,441	\$ 981,333	\$ 377,650	\$ 44,784	\$ 6,419,943
Demand/Commodity Coll. May - July (old)											\$ 2,751,385
Demand/Commodity Coll. July (new) - September (old)											\$ 1,878,395
Demand/Commodity Coll. Sept (new) - Nov (summer)											\$ 2,140,707
Prior Period Reconciliation											\$ (432,536)
Capacity Reserve Charge											\$ 44,784
Total recoveries—Schedule 2											6,382,735

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2007 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
 May 2007 - October 2007

FORM III
 Schedule 3
 Page 2 of 8

GAS COST RECOVERY FOR THE MONTH OF :

	May-07		Prorated							Transportation	Total
Sales (therms)	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	151,748	961,669	
	231,190	7,629	119,517	173,989	45,494	56,500	120,781	54,822	Sales Volumes	809,920	
Demand/Commodity Rate	\$ 0.9550	\$ 0.9550	\$ 1.0033	\$ 1.0033	\$ 1.0033	\$ 0.9066	\$ 0.9066	\$ 0.9066			
Prior Period Reconciliation	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)			
Working Capital Allowance	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014			
Bad Debt Allowance	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034			
Total Billed Sales Rate	\$ 0.9040	\$ 0.9040	\$ 0.9523	\$ 0.9523	\$ 0.9523	\$ 0.8556	\$ 0.8556	\$ 0.8556			
Capacity Reserve Charge									\$ 0.0055		
Recovery Revenues											
Demand/Commodity Collections	\$ 220,786	\$ 7,285	\$ 119,912	\$ 174,563	\$ 45,644	\$ 51,222	\$ 109,500	\$ 49,701	\$ -	\$ 778,614	
Prior Period Reconciliation	\$ (12,900)	\$ (426)	\$ (6,669)	\$ (9,709)	\$ (2,539)	\$ (3,153)	\$ (6,740)	\$ (3,059)	\$ -	\$ (45,194)	
Working Capital Allowance	\$ 324	\$ 11	\$ 167	\$ 244	\$ 64	\$ 79	\$ 169	\$ 77	\$ -	\$ 1,134	
Bad Debt Allowance	\$ 786	\$ 26	\$ 406	\$ 592	\$ 155	\$ 192	\$ 411	\$ 186	\$ -	\$ 2,754	
Capacity Reserve Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 835	\$ 835	
Total Summer COG Revenues	\$ 208,995	\$ 6,896	\$ 113,816	\$ 165,690	\$ 43,324	\$ 48,341	\$ 103,340	\$ 46,906	\$ 835	\$ 738,143	
Check (Total billed sales rate * Therms)	208,995	6,896	113,816	165,690	43,324	48,341	103,340	46,906	835	738,143	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2007 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
May 2007 - October 2007

FORM III
Schedule 3
Page 3 of 8

GAS COST RECOVERY FOR THE MONTH OF :

	Jun-07										
	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	Transportation	Total	
Sales (therms)	566,640	22,874	191,834	219,785	12,756	140,788	212,028	76,326	1,222,391	2,665,422	
									Sales Volumes	1,443,031	
Demand/Commodity Rate	\$ 0.9550	\$ 0.9550	\$ 1.0033	\$ 1.0033	\$ 1.0033	\$ 0.9066	\$ 0.9066	\$ 0.9066	\$	\$	
Prior Period Reconciliation	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$	\$	
Working Capital Allowance	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$	\$	
Bad Debt Allowance	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$	\$	
Total Billed Sales Rate	\$ 0.9040	\$ 0.9040	\$ 0.9523	\$ 0.9523	\$ 0.9523	\$ 0.8556	\$ 0.8556	\$ 0.8556	\$	\$	
Capacity Reserve Charge									\$ 0.0055		
Recovery Revenues											
Demand/Commodity Collections	\$ 541,141	\$ 21,845	\$ 192,467	\$ 220,510	\$ 12,798	\$ 127,638	\$ 192,225	\$ 69,197	\$ -	\$ 1,377,821	
Prior Period Reconciliation	\$ (31,619)	\$ (1,276)	\$ (10,704)	\$ (12,264)	\$ (712)	\$ (7,856)	\$ (11,831)	\$ (4,259)	\$ -	\$ (80,521)	
Working Capital Allowance	\$ 793	\$ 32	\$ 269	\$ 308	\$ 18	\$ 197	\$ 297	\$ 107	\$ -	\$ 2,020	
Bad Debt Allowance	\$ 1,927	\$ 78	\$ 652	\$ 747	\$ 43	\$ 479	\$ 721	\$ 260	\$ -	\$ 4,906	
Capacity Reserve Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,723	\$ 6,723	
Total Summer COG Revenues	\$ 512,243	\$ 20,678	\$ 182,684	\$ 209,301	\$ 12,148	\$ 120,458	\$ 181,411	\$ 65,305	\$ 6,723	\$ 1,310,950	
Check (Total billed sales rate * Therms)	\$ 512,243	\$ 20,678	\$ 182,684	\$ 209,301	\$ 12,148	\$ 120,458	\$ 181,411	\$ 65,305	\$ 6,723	\$ 1,310,950	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2007 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
 May 2007 - October 2007

FORM III
 Schedule 3
 Page 4 of 8

GAS COST RECOVERY FOR THE MONTH OF :

	Jul-07		(Old)									
	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	Transportation	Total		
Sales (therms)	262,344	14,295	69,390	65,720	3,377	101,747	99,148	10,682	1,080,873	1,707,575		
									Sales Volumes	626,703		
Demand/Commodity Rate	\$ 0.9550	\$ 0.9550	\$ 1.0033	\$ 1.0033	\$ 1.0033	\$ 0.9066	\$ 0.9066	\$ 0.9066	\$ 0.9066	\$		
Prior Period Reconciliation	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$		
Working Capital Allowance	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$		
Bad Debt Allowance	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$		
Total Billed Sales Rate	\$ 0.9040	\$ 0.9040	\$ 0.9523	\$ 0.9523	\$ 0.9523	\$ 0.8556	\$ 0.8556	\$ 0.8556	\$ 0.8556	\$		
Capacity Reserve Charge									\$ 0.0055			
Recovery Revenues												
Demand/Commodity Collections	\$ 250,538	\$ 13,652	\$ 69,619	\$ 65,937	\$ 3,388	\$ 92,243	\$ 89,888	\$ 9,684	\$ -	\$ 594,950		
Prior Period Reconciliation	\$ (14,639)	\$ (798)	\$ (3,872)	\$ (3,667)	\$ (188)	\$ (5,677)	\$ (5,532)	\$ (596)	\$ -	\$ (34,970)		
Working Capital Allowance	\$ 367	\$ 20	\$ 97	\$ 92	\$ 5	\$ 142	\$ 139	\$ 15	\$ -	\$ 877		
Bad Debt Allowance	\$ 892	\$ 49	\$ 236	\$ 223	\$ 11	\$ 346	\$ 337	\$ 36	\$ -	\$ 2,131		
Capacity Reserve Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,945	\$ 5,945		
Total Summer COG Revenues	\$ 237,159	\$ 12,923	\$ 66,080	\$ 62,585	\$ 3,216	\$ 87,054	\$ 84,831	\$ 9,139	\$ 5,945	\$ 568,933		
Check (Total billed sales rate * Therms)	\$ 237,159	\$ 12,923	\$ 66,080	\$ 62,585	\$ 3,216	\$ 87,054	\$ 84,831	\$ 9,139	\$ -	\$ 562,988		

GAS COST RECOVERY FOR THE MONTH OF :

	Jul-07		(New)									
	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	Transportation	Total		
Sales (therms)	117,228	6,117	40,022	79,738	19,739	50,832	122,007	76,941	105,432	618,055		
									Sales Volumes	512,623		
Demand/Commodity Rate	\$ 0.8950	\$ 0.8950	\$ 0.9433	\$ 0.9433	\$ 0.9433	\$ 0.8466	\$ 0.8466	\$ 0.8466	\$ 0.8466	\$		
Prior Period Reconciliation	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$		
Working Capital Allowance	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$		
Bad Debt Allowance	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$		
Total Billed Sales Rate	\$ 0.8440	\$ 0.8440	\$ 0.8923	\$ 0.8923	\$ 0.8923	\$ 0.7956	\$ 0.7956	\$ 0.7956	\$ 0.7956	\$		
Capacity Reserve Charge									\$ 0.0055			
Recovery Revenues												
Demand/Commodity Collections	\$ 104,919	\$ 5,475	\$ 37,752	\$ 75,217	\$ 18,620	\$ 43,034	\$ 103,291	\$ 65,139	\$ -	\$ 453,446		
Prior Period Reconciliation	\$ (6,541)	\$ (341)	\$ (2,233)	\$ (4,449)	\$ (1,101)	\$ (2,836)	\$ (6,808)	\$ (4,293)	\$ -	\$ (28,604)		
Working Capital Allowance	\$ 164	\$ 9	\$ 56	\$ 112	\$ 28	\$ 71	\$ 171	\$ 108	\$ -	\$ 718		
Bad Debt Allowance	\$ 399	\$ 21	\$ 136	\$ 271	\$ 67	\$ 173	\$ 415	\$ 262	\$ -	\$ 1,743		
Capacity Reserve Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580	\$ 580		
Total Summer COG Revenues	\$ 98,941	\$ 5,163	\$ 35,711	\$ 71,150	\$ 17,613	\$ 40,442	\$ 97,069	\$ 61,214	\$ 580	\$ 427,882		
Check (Total billed sales rate * Therms)	\$ 98,941	\$ 5,163	\$ 35,711	\$ 71,150	\$ 17,613	\$ 40,442	\$ 97,069	\$ 61,214	\$ -	\$ 427,303		

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2007 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
 May 2007 - October 2007

GAS COST RECOVERY FOR THE MONTH OF :

Aug-07

	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	Transportation	Total
Sales (therms)	328,130	19,444	87,213	116,320	15,728	146,712	194,758	85,967	1,185,676	2,179,948
									Sales Volumes	994,272
Demand/Commodity Rate	\$ 0.8950	\$ 0.8950	\$ 0.9433	\$ 0.9433	\$ 0.9433	\$ 0.8466	\$ 0.8466	\$ 0.8466		
Prior Period Reconciliation	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)		
Working Capital Allowance	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014		
Bad Debt Allowance	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034		
Total Billed Sales Rate	\$ 0.8440	\$ 0.8440	\$ 0.8923	\$ 0.8923	\$ 0.8923	\$ 0.7956	\$ 0.7956	\$ 0.7956		
Capacity Reserve Charge									\$ 0.0055	
Recovery Revenues										
Demand/Commodity Collections	\$ 293,676	\$ 17,402	\$ 82,268	\$ 109,725	\$ 14,836	\$ 124,206	\$ 164,882	\$ 72,780	\$ -	\$ 879,776
Prior Period Reconciliation	\$ (18,310)	\$ (1,085)	\$ (4,866)	\$ (6,491)	\$ (878)	\$ (8,187)	\$ (10,867)	\$ (4,797)	\$ -	\$ (55,480)
Working Capital Allowance	\$ 459	\$ 27	\$ 122	\$ 163	\$ 22	\$ 205	\$ 273	\$ 120	\$ -	\$ 1,392
Bad Debt Allowance	\$ 1,116	\$ 66	\$ 297	\$ 395	\$ 53	\$ 499	\$ 662	\$ 292	\$ -	\$ 3,381
Capacity Reserve Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,521	\$ 6,521
Total Summer COG Revenues	\$ 276,942	\$ 16,411	\$ 77,820	\$ 103,792	\$ 14,034	\$ 116,724	\$ 154,949	\$ 68,395	\$ 6,521	\$ 835,589
Check (Total billed sales rate * Therms)	\$ 276,942	\$ 16,411	\$ 77,820	\$ 103,792	\$ 14,034	\$ 116,724	\$ 154,949	\$ 68,395	\$ 6,521	\$ 835,589

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2007 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
 May 2007 - October 2007

FORM III
 Schedule 3
 Page 6 of 8

GAS COST RECOVERY FOR THE MONTH OF :

	Sep-07		Old							Transportation	Total
	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	1,184,875	1,798,216	
Sales (therms)	250,041	14,298	70,305	59,090	6,335	105,533	94,562	13,178			
									Sales Volumes	613,341	
Demand/Commodity Rate	\$ 0.8950	\$ 0.8950	\$ 0.9433	\$ 0.9433	\$ 0.9433	\$ 0.8466	\$ 0.8466	\$ 0.8466			
Prior Period Reconciliation	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)			
Working Capital Allowance	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014			
Bad Debt Allowance	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034			
Total Billed Sales Rate	\$ 0.8440	\$ 0.8440	\$ 0.8923	\$ 0.8923	\$ 0.8923	\$ 0.7956	\$ 0.7956	\$ 0.7956			
Capacity Reserve Charge									\$ 0.0055		
Demand/Commodity Collections	\$ 223,787	\$ 12,796	\$ 66,319	\$ 55,739	\$ 5,975	\$ 89,344	\$ 80,056	\$ 11,157		\$ 545,173	
Prior Period Reconciliation	\$ (13,952)	\$ (798)	\$ (3,923)	\$ (3,297)	\$ (353)	\$ (5,889)	\$ (5,277)	\$ (735)		\$ (34,224)	
Working Capital Allowance	\$ 350	\$ 20	\$ 98	\$ 83	\$ 9	\$ 148	\$ 132	\$ 18		\$ 859	
Bad Debt Allowance	\$ 850	\$ 49	\$ 239	\$ 201	\$ 22	\$ 359	\$ 322	\$ 45		\$ 2,085	
Capacity Reserve Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,517	\$ 6,517	
Total Summer COG Revenues	\$ 211,035	\$ 12,067	\$ 62,733	\$ 52,726	\$ 5,652	\$ 83,962	\$ 75,233	\$ 10,484	\$ 6,517	\$ 520,410	
Check (Total billed sales rate * Therms)	\$ 211,035	\$ 12,067	\$ 62,733	\$ 52,726	\$ 5,652	\$ 83,962	\$ 75,233	\$ 10,484	\$ 6,517	\$ 520,410	

GAS COST RECOVERY FOR THE MONTH OF :

	Sep-07		New							Transportation	Total
	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	114,604	614,514	
Sales (therms)	116,997	6,101	43,510	72,629	34,577	50,220	102,315	73,561			
									Sales Volumes	499,910	
Demand/Commodity Rate	\$ 0.7742	\$ 0.7742	\$ 0.8225	\$ 0.8225	\$ 0.8225	\$ 0.7355	\$ 0.7355	\$ 0.7355			
Prior Period Reconciliation	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)			
Working Capital Allowance	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014			
Bad Debt Allowance	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034			
Total Billed Sales Rate	\$ 0.7232	\$ 0.7232	\$ 0.7715	\$ 0.7715	\$ 0.7715	\$ 0.6845	\$ 0.6845	\$ 0.6845			
Capacity Reserve Charge									\$ 0.0055		
Demand/Commodity Collections	\$ 90,579	\$ 4,723	\$ 35,787	\$ 59,738	\$ 28,440	\$ 36,937	\$ 75,253	\$ 54,104		\$ 385,560	
Prior Period Reconciliation	\$ (6,528)	\$ (340)	\$ (2,428)	\$ (4,053)	\$ (1,929)	\$ (2,802)	\$ (5,709)	\$ (4,105)		\$ (27,895)	
Working Capital Allowance	\$ 164	\$ 9	\$ 61	\$ 102	\$ 48	\$ 70	\$ 143	\$ 103		\$ 700	
Bad Debt Allowance	\$ 398	\$ 21	\$ 148	\$ 247	\$ 118	\$ 171	\$ 348	\$ 250		\$ 1,700	
Capacity Reserve Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630	\$ 630	
Total Summer COG Revenues	\$ 84,612	\$ 4,412	\$ 33,568	\$ 56,034	\$ 26,676	\$ 34,375	\$ 70,035	\$ 50,352	\$ 630.32	\$ 360,695	
Check (Total billed sales rate * Therms)	\$ 84,612	\$ 4,412	\$ 33,568	\$ 56,034	\$ 26,676	\$ 34,375	\$ 70,035	\$ 50,352	\$ 630	\$ 360,695	

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2007 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
May 2007 - October 2007

FORM III
Schedule 3
Page 7 of 8

GAS COST RECOVERY FOR THE MONTH OF :

	Oct-07											
	Res. Heat	Res. NH	G-40	G-41	G-42	G-50	G-51	G-52	Transportation	Total		
	380,717	17,359	135,482	214,835	26,282	117,154	199,524	85,535	1,493,702	2,670,590		
Sales (therms)												
Demand/Commodity Rate	\$ 0.7742	\$ 0.7742	\$ 0.8225	\$ 0.8225	\$ 0.8225	\$ 0.7355	\$ 0.7355	\$ 0.7355	\$ -	\$ -	\$ -	\$ -
Prior Period Reconciliation	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ -	\$ -	\$ -	\$ -
Working Capital Allowance	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ -	\$ -	\$ -	\$ -
Bad Debt Allowance	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ -	\$ -	\$ -	\$ -
Total Billed Sales Rate	\$ 0.7232	\$ 0.7232	\$ 0.7715	\$ 0.7715	\$ 0.7715	\$ 0.6845	\$ 0.6845	\$ 0.6845	\$ -	\$ -	\$ -	\$ -
Capacity Reserve Charge									\$ 0.0055	\$ -	\$ -	\$ -
Demand/Commodity Collections	\$ 294,751	\$ 13,439	\$ 111,434	\$ 176,702	\$ 21,617	\$ 86,167	\$ 146,750	\$ 62,911	\$ -	\$ -	\$ -	\$ 913,771
Prior Period Reconciliation	\$ (21,244)	\$ (969)	\$ (7,560)	\$ (11,988)	\$ (1,467)	\$ (6,537)	\$ (11,133)	\$ (4,773)	\$ -	\$ -	\$ -	\$ (65,670)
Working Capital Allowance	\$ 533	\$ 24	\$ 190	\$ 301	\$ 37	\$ 164	\$ 279	\$ 120	\$ -	\$ -	\$ -	\$ 1,648
Bad Debt Allowance	\$ 1,294	\$ 59	\$ 461	\$ 730	\$ 89	\$ 398	\$ 678	\$ 291	\$ -	\$ -	\$ -	\$ 4,001
Capacity Reserve Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,215	\$ -	\$ -	\$ 8,215
Total Summer COG Revenues	\$ 275,335	\$ 12,554	\$ 104,524	\$ 165,745	\$ 20,277	\$ 80,192	\$ 136,574	\$ 58,549	\$ 8,215	\$ 8,215	\$ -	\$ 861,965
Check (Total billed sales rate * Therms)	\$ 275,335	\$ 12,554	\$ 104,524	\$ 165,745	\$ 20,277	\$ 80,192	\$ 136,574	\$ 58,549	\$ 8,215	\$ 8,215	\$ -	\$ 861,965

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
2007 SUMMER PERIOD RECONCILIATION
SCHEDULE 3: REVENUE BACKUP TO REPORTED COLLECTIONS
 May 2007 - October 2007

FORM III
Schedule 3
 Page 8 of 8

GAS COST RECOVERY FOR THE MONTH OF :

	Nov-07		Prorated									
Sales (therms)	Res. Heat 494,173	Res. NH 15,758	G-40 185,650	G-41 156,722	G-42 14,968	G-50 83,115	G-51 113,792	G-52 10,673	Transportation 1,603,257	Sales Volumes	Total 2,678,108	
Demand/Commodity Rate	\$ 0.7742	\$ 0.7742	\$ 0.8225	\$ 0.8225	\$ 0.8225	\$ 0.7355	\$ 0.7355	\$ 0.7355	\$ 0.7355	\$	\$	
Prior Period Reconciliation	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$ (0.0558)	\$	\$	
Working Capital Allowance	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$	\$	
Bad Debt Allowance	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$ 0.0034	\$	\$	
Total Billed Sales Rate	\$ 0.7232	\$ 0.7232	\$ 0.7715	\$ 0.7715	\$ 0.7715	\$ 0.6845	\$ 0.6845	\$ 0.6845	\$ 0.6845	\$	\$	
Capacity Reserve Charge										\$ 0.0055		
Demand/Commodity Collections	\$ 382,589	\$ 12,200	\$ 152,697	\$ 128,904	\$ 12,311	\$ 61,131	\$ 83,694	\$ 7,850	\$ -	\$ -	\$ 841,376	
Prior Period Reconciliation	\$ (27,575)	\$ (879)	\$ (10,359)	\$ (8,745)	\$ (835)	\$ (4,638)	\$ (6,350)	\$ (596)	\$ -	\$ -	\$ (59,977)	
Working Capital Allowance	\$ 692	\$ 22	\$ 260	\$ 219	\$ 21	\$ 116	\$ 159	\$ 15	\$ -	\$ -	\$ 1,505	
Bad Debt Allowance	\$ 1,680	\$ 54	\$ 631	\$ 533	\$ 51	\$ 283	\$ 387	\$ 36	\$ -	\$ -	\$ 3,654	
Capacity Reserve Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,818	\$ 8,818	
Total Summer COG Revenues	\$ 357,386	\$ 11,396	\$ 143,229	\$ 120,911	\$ 11,548	\$ 56,892	\$ 77,890	\$ 7,305	\$ 8,818	\$ 8,818	\$ 795,376	
Check (Total billed sales rate * Therms)	\$ 357,386	\$ 11,396	\$ 143,229	\$ 120,911	\$ 11,548	\$ 56,892	\$ 77,890	\$ 7,305	\$ 8,818	\$ 8,818	\$ 795,376	

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION
COST OF GAS ADJUSTMENT RESULTS
May 2007 - October 2007

FORM III
Schedule 4
Page 1 of 2

<u>Commodity Costs:</u>	<u>May</u> <u>(Actual)</u>	<u>June</u> <u>(Actual)</u>	<u>July</u> <u>(Actual)</u>	<u>August</u> <u>(Actual)</u>	<u>September</u> <u>(Actual)</u>	<u>October</u> <u>(Actual)</u>	<u>End of Period</u> <u>Adjustments</u>	<u>Total</u> <u>Summer</u>
Alberta Northeast Gas Limited	\$983	\$1,287	\$1,155	\$1,143	\$1,144	\$1,048	\$0	\$6,760
Cargill, Incorporated	\$48,822	\$183,217	\$196,820	\$196,676	\$151,848	\$54,369	\$0	\$831,752
Chevron Texaco Natural Gas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Colonial Energy Inc	\$113,874	\$0	\$59,053	\$0	\$0	\$5,440	\$0	\$178,367
Constellation Power Source Inc	\$0	\$0	\$60,222	\$16,987	\$0	\$646,415	\$0	\$723,624
Coral Energy Resources	\$60,554	\$0	\$0	\$0	\$0	\$0	\$0	\$60,554
Distrigas of Mass	\$692,199	\$591,621	\$18,201	\$244,458	\$279,414	\$143,514	\$0	\$1,969,408
Emera Energy	\$0	\$44,263	\$160,309	\$55,256	\$3,672	\$7,794	\$0	\$271,295
FedEx Trade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Husky	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Louis Dreyfus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Macguire Cook Inlet, LLC	\$0	\$0	\$93,839	\$64,083	\$51,273	\$0	\$0	\$209,195
MassPower	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nexen Marketing USA Inc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NJR Energy Services	\$1,085,037	\$1,386,332	\$1,085,223	\$934,705	\$861,726	\$889,505	\$0	\$6,242,529
Northeast Gas Marketing	\$238,024	\$314,758	\$249,875	\$222,111	\$198,392	\$213,005	\$0	\$1,436,164
Peoples Energy Wholesale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sempra	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sequent Energy Management, LP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Southwest Energy LP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tenaska Marketing Canada	\$62,266	\$0	\$0	\$0	\$0	\$5,055	\$0	\$67,321
Tenaska Marketing Ventures	\$113,462	\$150,961	\$121,071	\$97,119	\$94,417	\$95,418	\$0	\$672,447
TXU Portfolio Mgmt Co	\$0	\$78,282	\$0	\$0	\$0	\$0	\$0	\$78,282
UBS AG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Withdrawal Charges	\$126	\$17	\$15	\$14	\$15	\$10,461	\$0	\$10,648
Net Inventory Injections	(\$1,173,508)	(\$1,582,970)	(\$1,277,747)	(\$1,113,121)	(\$1,025,031)	(\$958,850)	\$0	(\$7,131,227)
Interruptible Costs	(\$40,305)	(\$64,209)	(\$31,641)	(\$27,817)	(\$26,771)	(\$59,104)	\$0	(\$249,846)
Net OBA Adj.	(\$55,490)	(\$94,701)	\$13,745	(\$52,256)	\$192,793	\$35,705	\$0	\$39,795
Transportation Commodity Company Managed	\$2,205	\$3,552	\$4,389	\$2,875	\$2,855	\$2,879	\$0	\$18,755
LNG Boiloff	(\$13,731)	(\$16,345)	(\$14,226)	(\$14,398)	(\$10,952)	(\$8,521)	\$0	(\$78,173)
LNG Other	\$6,723	\$8,075	\$4,215	\$0	\$4,376	\$5,972	\$0	\$29,361
Prior Period Adjustments	(\$1,713)	(\$800)	\$3,444	\$5,091	\$0	\$4	\$0	\$6,027
Off System Sales Adjustment	\$0	\$5,572	\$9,768	\$6,121	\$21,775	\$3,937	(\$6,582)	\$40,591
Company Use	\$0	\$36,267	\$0	\$0	\$0	\$0	\$0	\$36,267
Transportation Charges	(\$1,609)	(\$769)	(\$561)	(\$611)	(\$803)	(\$648)	\$0	(\$5,001)
Hedging Costs	(\$11,800)	(\$6,666)	\$39,045	(\$4,457)	\$49,242	\$483	\$0	\$65,846
Propane	\$30,271	(\$2,228)	\$331	\$3,854	\$3,572	\$310,997	\$0	\$346,796
	(\$63,326)	(\$1,837)	\$1,775	(\$762)	\$1,145	(\$47)	\$0	(\$63,052)
Total Commodity Costs	\$1,093,064	\$1,033,678	\$798,320	\$637,071	\$854,103	\$1,404,832	(\$6,582)	\$5,814,485

NORTHERN UTILITIES, INC.
NEW HAMPSHIRE DIVISION
COST OF GAS ADJUSTMENT RESULTS
May 2007 - October 2007

FORM III
Schedule 4
Page 2 of 2

Demand Costs

	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>End of Period Adjustments</u>	<u>Total Summer</u>
Forecasted Summer Demand Costs (DG07-033)	\$181,703	\$181,703	\$181,703	\$181,703	\$181,703	\$181,703	\$ -	\$1,090,217
Miscellaneous Overhead	\$5,881	\$3,489	\$3,978	\$3,183	\$4,207	\$8,099	\$ -	\$28,837
Total Demand Costs	\$187,584	\$185,192	\$185,681	\$184,886	\$185,910	\$189,802	\$0	\$1,119,054
Total Gas Costs	\$1,280,648	\$1,218,870	\$984,001	\$821,956	\$1,040,013	\$1,594,634	(\$6,582)	\$6,933,539

**NORTHERN UTILITIES
NEW HAMPSHIRE DIVISION
DEFERRED OFF-PEAK WORKING CAPITAL
ALLOWANCE ON PURCHASED GAS COSTS
Period Ending 10/31/2007**

OFF-PEAK PERIOD - Acct 182.21

	<u>BEGINNING</u> <u>BALANCE*</u>	<u>WKG CAP</u> <u>ALLOWANCE**</u>	<u>WORKING CAP</u> <u>PERCENTAGE</u>	<u>WORKING CAP</u> <u>COLLECTIONS</u>	<u>WKG CAP</u> <u>DEFERRED</u>	<u>ENDING</u> <u>BALANCE</u>	<u>AVE MONTHLY</u> <u>BALANCE</u>	<u>INTEREST</u> <u>RATE</u>	<u>INTEREST</u>	<u>ENDING BAL</u> <u>W/ INTEREST</u>
	A	B	C	D	E = B + D	F = A + E	G = (A + F) / 2	H	I = G * (H / 12)	J = F + I
December 2006	\$ (2,207)	0	0.1900%	0	0	(2,207)	(2,207)	8.25%	(15)	(2,222)
January 2007	\$ (2,222)	0	0.1900%	0	0	(2,222)	(2,222)	8.25%	(15)	(2,237)
February	\$ (2,237)	0	0.1900%	0	0	(2,237)	(2,237)	8.25%	(15)	(2,253)
March	\$ (2,253)	0	0.1900%	0	0	(2,253)	(2,253)	8.25%	(15)	(2,268)
April	\$ (2,268)	0	0.1900%	0	0	(2,268)	(2,268)	8.25%	(16)	(2,284)
May	\$ (2,284)	2,433	0.1900%	(1,134)	1,299	(985)	(1,634)	8.25%	(11)	(996)
June	\$ (996)	2,316	0.1900%	(2,020)	296	(700)	(848)	8.25%	(6)	(706)
July	\$ (706)	1,870	0.1900%	(1,595)	275	(431)	(569)	8.25%	(4)	(435)
August	\$ (435)	1,562	0.1900%	(1,392)	170	(266)	(351)	8.25%	(2)	(268)
September	\$ (268)	1,976	0.1900%	(1,559)	417	149	(59)	8.03%	(0)	149
October	\$ 149	3,030	0.1900%	(1,648)	1,382	1,531	840	7.74%	5	1,537
November	\$ 1,537	(13)	0.1900%	(1,505)	(1,517)	19	778	7.50%	5	24
December	\$ 24	0	0.1900%	0	0	24	24	7.33%	0	24

*Beginning Balance for December 2006 approved in DG07-033, get from tariff pg 39

** Working Capital Allowance Calculated by taking Eligible Gas Costs from Sch 4 and multiplying by Working Capital Percentage

**NORTHERN UTILITIES, INC
NEW HAMPSHIRE DIVISION
BAD DEBT EXPENSE
CALCULATION OF COLLECTION ALLOWANCE
Period Ending 10/31/2007**

OFF-PEAK PERIOD - Acct 182.22

All classes

	<u>BEG. BAL*</u>	<u>BAD DEBT ALLOWANCE**</u>	<u>% ALLOWED BAD DEBT</u>	<u>BAD DEBT COLLECTIONS Schedule 3</u>	<u>BAD DEBT DEFERRED BALANCE</u>	<u>ENDING BALANCE</u>	<u>AVE MO BALANCE</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>END BAL W/ INTEREST</u>
	A	B	C	D	E = B + D	F = A + E	G = (A + F) / 2	H	I = G * (H / 12)	J = F + I
December 2006	(5,155)	0	0.45%	0	0	(5,155)	(5,155)	8.25%	(35)	(5,190)
January 2007	(5,190)	0	0.45%	0	0	(5,190)	(5,190)	8.25%	(36)	(5,226)
February	(5,226)	0	0.45%	0	0	(5,226)	(5,226)	8.25%	(36)	(5,262)
March	(5,262)	0	0.45%	0	0	(5,262)	(5,262)	8.25%	(36)	(5,298)
April	(5,298)	0	0.45%	0	0	(5,298)	(5,298)	8.25%	(36)	(5,335)
May	(5,335)	5,774	0.45%	(2,754)	3,020	(2,315)	(3,825)	8.25%	(26)	(2,341)
June	(2,341)	5,495	0.45%	(4,906)	589	(1,752)	(2,046)	8.25%	(14)	(1,766)
July	(1,766)	4,436	0.45%	(3,874)	563	(1,203)	(1,485)	8.25%	(10)	(1,213)
August	(1,213)	3,706	0.45%	(3,381)	325	(888)	(1,051)	8.25%	(7)	(895)
September	(895)	4,689	0.45%	(3,785)	904	9	(443)	8.03%	(3)	6
October	6	7,189	0.45%	(4,001)	3,188	3,194	1,600	7.74%	10	3,204
November	3,204	(30)	0.45%	(3,654)	(3,684)	(480)	1,362	7.50%	9	(472)
December	(472)	0	0.45%	0	0	(472)	(472)	7.33%	(3)	(474)

*Beginning Balance for December 2006 approved in DG07-033, get from tariff pg 39

**Bad Debt Allowance Calc by multiplying Bad Debt % by Gas Cost on Sch 4 and Working Capital Allowance on Attachment A

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SALES VARIANCE ANALYSIS
SUMMER 2007

Attachment C
Page 1 of 2

	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>TOTAL</u>
Forecast Calendar Month Sales	201,967	118,680	136,536	108,798	143,544	278,760	988,285
Actual Sales	<u>212,272</u>	<u>139,689</u>	<u>113,934</u>	<u>99,427</u>	<u>152,968</u>	<u>228,435</u>	<u>946,725</u>
Difference	<u>10,305</u>	<u>21,009</u>	<u>(22,602)</u>	<u>(9,371)</u>	<u>9,424</u>	<u>(50,325)</u>	<u>(41,560)</u>
Add:							
Volume Variance due to Weather							
Normal Cal. Month Actual Sales	226,997	132,433	113,934	99,427	154,921	278,886	1,006,598
Actual Sales	<u>212,272</u>	<u>139,689</u>	<u>113,934</u>	<u>99,427</u>	<u>152,968</u>	<u>228,435</u>	<u>946,725</u>
Weather Variance	<u>14,725</u>	<u>(7,256)</u>	<u>-</u>	<u>-</u>	<u>1,953</u>	<u>50,451</u>	<u>59,873</u>
Total Variance Excluding Weather (excl weather effect)	<u>25,030</u>	<u>13,753</u>	<u>(22,602)</u>	<u>(9,371)</u>	<u>11,377</u>	<u>126</u>	<u>18,313</u>
Variance-difference due to meter count							(20,608)
-difference in load pattern							<u>38,921</u>
SALES							<u><u>18,313</u></u>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION
SALES VARIANCE ANALYSIS
 SUMMER 2007

	<u>NORMAL MMBtu</u>				<u>METERS</u>			
	<u>2007 Forecast</u>	<u>2007 Actual</u>	<u>Difference</u>	<u>% Difference</u>	<u>2007 Forecast</u>	<u>2007 Actual</u>	<u>Difference</u>	<u>% Difference</u>
Res Heat	322,817	374,079	51,262	15.9%	115,772	115,307	(465)	-0.4%
Res General	12,170	12,772	602	4.9%	11,046	10,627	(419)	-3.8%
Total Res	334,987	386,851	51,864	15.5%	126,818	125,934	(884)	-0.7%
G-40	124,803	158,422	33,619	26.9%	25,982	24,687	(1,295)	-5.0%
G-50	86,185	89,022	2,837	3.3%	6,593	6,057	(536)	-8.1%
G-41	143,148	162,807	19,659	13.7%	2,592	2,174	(418)	-16.1%
G-51	155,855	133,675	(22,180)	-14.2%	1,251	998	(253)	-20.2%
G-42	72,770	26,005	(46,765)	-64.3%	89	72	(17)	-19.1%
G-52	70,537	49,816	(20,721)	-29.4%	63	59	(4)	-6.3%
Total C & I	653,298	619,747	(33,551)	-5.1%	36,570	34,047	(2,523)	-6.9%
Total Company	988,285	1,006,598	18,313	1.9%	163,388	159,981	(3,407)	-2.1%

	<u>NORMAL AVERAGE USE</u>			<u>Change in Sales Due to Change In:</u>		<u>Total Chg MMBtu</u>	<u>% Difference</u>
	<u>2007 Forecast</u>	<u>2007 Actual</u>	<u>Difference</u>	<u>Meter Count</u>	<u>Load Pattern</u>		
Res Heat	2.79	3.24	0.46	(1,297)	52,559	51,262	15.88%
Res General	1.10	1.20	0.10	(462)	1,064	602	4.95%
Total Res	3.89	4.45	0.56	(3,439)	55,303	51,864	15.48%
G-40	4.80	6.42	1.61	(6,220)	39,839	33,619	26.94%
G-50	13.07	14.70	1.63	(7,007)	9,844	2,837	3.29%
G-41	55.23	74.89	19.66	(23,085)	42,744	19,659	13.73%
G-51	124.58	133.94	9.36	(31,520)	9,340	(22,180)	-14.23%
G-42	817.64	361.18	(456.46)	(13,900)	(32,865)	(46,765)	-64.26%
G-52	1,119.63	844.34	(275.30)	(4,479)	(16,242)	(20,721)	-29.38%
Total C & I	17.86	18.20	0.34	(45,072)	11,521	(33,551)	-5.14%
Total Company	6.05	6.29	0.24	(20,608)	38,921	18,313	1.85%