

NEW HAMPSHIRE GAS CORPORATION

PETITION FOR INCREASE IN RATES

DOCKET NO. DG 09-038

March 31, 2009

FILING REQUIREMENTS DATA AND SCHEDULES

New Hampshire Gas Corporation
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PUC Reg. No.

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New Hampshire Gas Corporation
Docket: DG 09-038
Income Statement
For the First and Last Month of the Test Year
January 31, 2008 & December 31, 2008

PUC 1604.01 (a) (1) a

	<u>January 31, 2008</u>	<u>December 31, 2008</u>
1 Operating Revenues		
2		
3 Sales and Service	\$ 469,029.04	\$ 444,254.96
4		
5 Operating Expenses		
6		
7 Natural Gas purchased	324,538.19	152,997.56
8 Other Operating expenses	70,784.29	54,802.02
9 Maintenance	9,316.93	9,166.03
10 Depreciation and amortization	13,250.77	13,399.32
11 Other taxes	<u>(4,103.16)</u>	<u>8,540.07</u>
12		
13 Total Operating Expenses	413,787.02	238,905.00
14		
15 Operating Income	<hr/> 55,242.02	<hr/> 205,349.96
16		
17 Other (Income)	(10,420.04)	(15,773.74)
18 Other Deductions	6,049.21	10,416.64
19 Interest Charges, Net	278.66	14.43
20		
21 Income Before Taxes	<hr/> 59,334.19	<hr/> 210,692.63
22		
23 Income Taxes	24,045.00	85,383.00
24		
25 Income Before Extraordinary Item	<hr/> 35,289.19	<hr/> 125,309.63
26		
27 Extraordinary (Gain)\Loss - net of tax		
28		
29 Net Income	<hr/> <hr/> \$ 35,289.19	<hr/> <hr/> \$ 125,309.63

New Hampshire Gas Corporation
Docket: DG 09-038
Balance Sheet
For the First and Last Month of the Test Year
January 31, 2008 & December 31, 2008

PUC 1604.01 (a) (1) a

	<u>January 31, 2008</u>	<u>December 31, 2008</u>
1 Assets		
2 Current Assets		
3 Cash and cash equivalents	\$ 415,377.40	\$ 236,056.21
4 Special deposits	0.00	0.00
5 Temporary Investments		
6 Accounts Receivable, net	480,707.51	479,070.18
7 Note Receivable		
8 Fuel		
9 Materials and Supplies	224,508.11	296,647.03
10 Accumulated Deferred Income Taxes		
11 Prepayments & other current assets	64,635.35	87,958.44
12		
13 Total Current Assets	1,185,228.37	1,099,731.86
14		
15 Utility Plant, at Original Cost		
16		
17 Natural Gas	3,392,932.07	3,650,935.32
18 Other		
19		
20 Utility Plant in Service	3,392,932.07	3,650,935.32
21 Less accumulated depreciation	1,189,531.47	1,198,347.93
22		
23 Net Utility Plant in Service	2,203,400.60	2,452,587.39
24 Construction work in progress	69,696.64	(0.02)
25		
26 Total Utility Plant	2,273,097.24	2,452,587.37
27		
28 Other Property and Investments, Net		
29		
30 Regulatory and Other Assets		
31 Unfunded future income taxes		
32 Deferred Income Taxes		
33 Environmental remediation costs		
34 Other	330,585.99	229,260.27
35		
36 Total regulatory assets	330,585.99	229,260.27
37		
38 Goodwill, net		
39 Other	0.00	0.00
40 Total Other Assets	0.00	0.00
41		
42 Total Regulatory and Other Assets	330,585.99	229,260.27
43		
44 Total Assets	\$ 3,788,911.60	\$ 3,781,579.50

New Hampshire Gas Corporation
Docket: DG 09-038
Balance Sheet
For the First and Last Month of the Test Year
January 31, 2008 & December 31, 2008

PUC 1604.01 (a) (1) a

	<u>January 31, 2008</u>	<u>December 31, 2008</u>
1 Liabilities		
2 Current Liabilities		
3 Current portion of long-term debt		
4 Current portion of preferred stock of subsidiary		
5 Notes Payable		
6 Accounts payable and accrued liabilities	391,928.81	362,975.92
7 Interest accrued		
8 Taxes accrued	44,762.10	8,975.10
9 Accumulated deferred income tax, net		
10 Other	56,877.20	70,140.20
11		
12 Total Current Liabilities	493,568.11	442,091.22
13		
14 Regulatory and Other Liabilities		
15 Regulatory Liabilities		
16 Deferred Income Taxes	132,826.00	130,476.00
17 Unfunded Future Income Taxes		
18 Gain Sale Generation Assets		
19 Pension Benefit		
20 Other		
21		
22 Total Regulatory Liabilities	132,826.00	130,476.00
23		
24 Other Liabilities		
25 Deferred Income Taxes	5,578.90	72,694.90
26 Nuclear Plant Obligations		
27 Other post retirement benefits		
28 Asset Retirement Obligation		
29 Environmental remediation costs		
30 Other	0.00	0.00
31		
32 Total Other Liabilities	5,578.90	72,694.90
33		
34 Company-obligated mandatory redeemable preferred securities		
35 Preferred stock of subsidiary subject to mandatory redemption requirements		
36 Long Term Debt		
37		
38 Total Liabilities	631,973.01	645,262.12
39		
40 Commitments		
41 Preferred Stock of Subsidiary		
42 Preferred stock redeemable solely at the option of subsidiary		
43 Preferred stock subject to mandatory redemption requirements		
44 Trust Preferred stock subject to mandatory redemption requirements		
45		
46 Common Stock Equity		
47 Common stock (\$.01 par value)	0.25	0.25
48 Capital in excess of par value	3,579,979.69	3,579,979.69
49 Retained Earnings	(423,041.35)	(443,662.56)
50 Accumulated other comprehensive income		
51 Deferred Compensation		
52 Treasury Stock		
53		
54 Total Common Stock Equity	3,156,938.59	3,136,317.38
55		
56 Total Liabilities and Stockholders Equity	\$ 3,788,911.60	\$ 3,781,579.50

New Hampshire Gas Corporation
Docket: DG 09-038
Income Statement
For the Test Year
January 1, 2008 through December 31, 2008

PUC 1604.01 (a) (1) b

		<u>YE 12/31/2008</u>
1 Operating Revenues		
2		
3 Sales and Service	\$	3,321,641.17
4		
5 Operating Expenses		
6		
7 Natural Gas purchased		2,324,215.65
8 Other Operating expenses		724,069.36
9 Maintenance		84,576.82
10 Depreciation and amortization		155,664.23
11 Other taxes		<u>66,572.95</u>
12		
13 Total Operating Expenses		3,355,099.01
14		
15 Operating Income		<u>(33,457.84)</u>
16		
17 Other (Income)		(145,815.10)
18 Other Deductions		86,083.05
19 Interest Charges, Net		1,612.23
20		
21 Income Before Taxes		<u>24,661.98</u>
22		
23 Income Taxes		9,994.00
24		
25 Income Before Extraordinary Item		<u>14,667.98</u>
26		
27 Extraordinary (Gain)\Loss - net of tax		
28		
29 Net Income	\$	<u><u>14,667.98</u></u>

New Hampshire Gas Corporation
Docket: DG 09-038
Balance Sheet
For the Test Year
December 31, 2008

PUC 1604.01 (a) (1) b

1 Assets	<u>December 31, 2008</u>
2 Current Assets	
3 Cash and cash equivalents	\$ 236,056.21
4 Special deposits	0.00
5 Temporary Investments	
6 Accounts Receivable, net	479,070.18
7 Note Receivable	
8 Fuel	
9 Materials and Supplies	296,647.03
10 Accumulated Deferred Income Taxes	
11 Prepayments & other current assets	87,958.44
12	
13 Total Current Assets	<hr/> 1,099,731.86
14	
15 Utility Plant, at Original Cost	
16	
17 Natural Gas	3,650,935.32
18 Other	
19	
20 Utility Plant in Service	<hr/> 3,650,935.32
21 Less accumulated depreciation	1,198,347.93
22	
23 Net Utility Plant in Service	<hr/> 2,452,587.39
24 Construction work in progress	(0.02)
25	
26 Total Utility Plant	<hr/> 2,452,587.37
27	
28 Other Property and Investments, Net	
29	
30 Regulatory and Other Assets	
31 Unfunded future income taxes	
32 Deferred Income Taxes	
33 Environmental remediation costs	
34 Other	229,260.27
35	
36 Total regulatory assets	<hr/> 229,260.27
37	
38 Goodwill, net	
39 Other	0.00
40 Total Other Assets	<hr/> 0.00
41	
42 Total Regulatory and Other Assets	<hr/> 229,260.27
43	
44 Total Assets	<hr/> \$ 3,781,579.50 <hr/>

New Hampshire Gas Corporation
Docket: DG 09-038
Balance Sheet
For the Test Year
December 31, 2008

PUC 1604.01 (a) (1) b

Liabilities

December 31, 2008

1 *Current Liabilities*

2	Current portion of long-term debt	
3	Current portion of preferred stock of subsidiary	
4	Notes Payable	
5	Accounts payable and accrued liabilities	362,975.92
6	Interest accrued	
7	Taxes accrued	8,975.10
8	Accumulated deferred income tax, net	
9	Other	70,140.20
10		
11	Total Current Liabilities	442,091.22

13 *Regulatory and Other Liabilities*

14 *Regulatory Liabilities*

15	Deferred Income Taxes	130,476.00
16	Unfunded Future Income Taxes	
17	Gain Sale Generation Assets	
18	Pension Benefit	
19	Other	
20		
21	Total Regulatory Liabilities	130,476.00

23 *Other Liabilities*

24	Deferred Income Taxes	72,694.90
25	Nuclear Plant Obligations	
26	Other post retirement benefits	
27	Asset Retirement Obligation	
28	Environmental remediation costs	
29	Other	0.00
30		
31	Total Other Liabilities	72,694.90

33	Company-obligated mandatory redeemable preferred securities	
34	Preferred stock of subsidiary subject to mandatory redemption requirements	
35	Long Term Debt	

37	Total Liabilities	645,262.12
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39 *Commitments*

40 *Preferred Stock of Subsidiary*

41	Preferred stock redeemable solely at the option of subsidiary	
42	Preferred stock subject to mandatory redemption requirements	
43	Trust Preferred stock subject to mandatory redemption requirements	
44		

45 *Common Stock Equity*

46	Common stock (\$.01 par value)	0.25
47	Capital in excess of par value	3,579,979.69
48	Retained Earnings	(443,662.56)
49	Accumulated other comprehensive income	
50	Deferred Compensation	
51	Treasury Stock	
52		
53	Total Common Stock Equity	3,136,317.38

55	<i>Total Liabilities and Stockholders Equity</i>	<u>\$ 3,781,579.50</u>
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New Hampshire Gas Corporation
Docket: DG 09-038
Income Statement
For the 12 Months Prior to Test Year
January 1, 2007 through December 31, 2007

PUC 1604.01 (a) (1) c

		<u>YE 12/31/2007</u>
1 Operating Revenues		
2		
3 Sales and Service	\$	3,150,240.75
4		
5 Operating Expenses		
6		
7 Natural Gas purchased		2,059,349.75
8 Other Operating expenses		700,699.07
9 Maintenance		102,142.04
10 Depreciation and amortization		137,671.37
11 Other taxes		<u>83,757.81</u>
12		
13 Total Operating Expenses		3,083,620.04
14		
15 Operating Income		<u>66,620.71</u>
16		
17 Other (Income)		(129,686.66)
18 Other Deductions		81,674.54
19 Interest Charges, Net		2,571.34
20		
21 Income Before Taxes		<u>112,061.49</u>
22		
23 Income Taxes		45,413.00
24		
25 Income Before Extraordinary Item		<u>66,648.49</u>
26		
27 Extraordinary (Gain)\Loss - net of tax		
28		
29 Net Income	\$	<u><u>66,648.49</u></u>

New Hampshire Gas Corporation
Docket: DG 09-038
Balance Sheet
For the 12 Months Prior to Test Year
December 31, 2007

PUC 1604.01 (a) (1) c

1 Assets	<u>12/31/2007</u>
2 Current Assets	
3 Cash and cash equivalents	\$ 284,551.47
4 Special deposits	0.00
5 Temporary Investments	
6 Accounts Receivable, net	491,285.66
7 Note Receivable	
8 Fuel	
9 Materials and Supplies	251,880.61
10 Accumulated Deferred Income Taxes	
11 Prepayments & other current assets	72,373.47
12	
13 Total Current Assets	<hr/> 1,100,091.21
14	
15 Utility Plant, at Original Cost	
16	
17 Natural Gas	3,392,932.07
18 Other	
19	
20 Utility Plant in Service	<hr/> 3,392,932.07
21 Less accumulated depreciation	1,176,280.70
22	
23 Net Utility Plant in Service	<hr/> 2,216,651.37
24 Construction work in progress	75,556.09
25	
26 Total Utility Plant	<hr/> 2,292,207.46
27	
28 Other Property and Investments, Net	
29	
30 Regulatory and Other Assets	
31 Unfunded future income taxes	
32 Deferred Income Taxes	
33 Environmental remediation costs	
34 Other	281,229.86
35	
36	<hr/> 281,229.86
37 Goodwill, net	
38 Other	0.00
39 Total Other Assets	<hr/> 0.00
40	
41 Total Regulatory and Other Assets	<hr/> 281,229.86
42	
43 Total Assets	<u><u>\$ 3,673,528.53</u></u>

New Hampshire Gas Corporation
Docket: DG 09-038
Balance Sheet
For the 12 Months Prior to Test Year
December 31, 2007

PUC 1604.01 (a) (1) c

<i>Liabilities</i>	<u>12/31/2007</u>
1 <i>Current Liabilities</i>	
2 Current portion of long-term debt	
3 Notes Payable	
4 Accounts payable and accrued liabilities	336,279.93
5 Interest accrued	
6 Taxes accrued	41,825.10
7 Accumulated deferred income tax, net	
8 Other	56,477.20
9	
10 Total Current Liabilities	<hr/> 434,582.23
11	
12 <i>Regulatory and Other Liabilities</i>	
13 <i>Regulatory Liabilities</i>	
14 Deferred Income Taxes	112,492.00
15 Unfunded Future Income Taxes	
16 Gain Sale Generation Assets	
17 Pension Benefit	
18 Other	
19 Total Regulatory Liabilities	<hr/> 112,492.00
20	
21 <i>Other Liabilities</i>	
22 Deferred Income Taxes	4,804.90
23 Other post retirement benefits	
24 Asset Retirement Obligation	
25 Environmental remediation costs	
26 Other	0.00
27	
28 Total Other Liabilities	<hr/> 4,804.90
29	
30 Company-obligated mandatory redeemable preferred securities	
31 Preferred stock of subsidiary subject to mandatory redemption requirements	
32 Long Term Debt	
33	
34 Total Liabilities	<hr/> 551,879.13
35	
36 <i>Commitments</i>	
37 <i>Preferred Stock of Subsidiary</i>	
38 Preferred stock redeemable solely at the option of subsidiary	
39 Preferred stock subject to mandatory redemption requirements	
40 Trust Preferred stock subject to mandatory redemption requirements	
41	
42 <i>Common Stock Equity</i>	
43 Common stock (\$.01 par value)	0.25
44 Capital in excess of par value	3,579,979.69
45 Retained Earnings	(458,330.54)
46 Accumulated other comprehensive income	
47 Deferred Compensation	
48 Treasury Stock	
49 Total Common Stock Equity	<hr/> 3,121,649.40
50	
51 <i>Total Liabilities and Stockholders Equity</i>	<u>\$ 3,673,528.53</u>

New Hampshire Gas Corporation
Docket: DG 09-038
Federal Income Tax Reconciliation
For the Test Year
January 1, 2008 through December 31, 2008

PUC 1604.01 (a) (3)

		Federal		
	Sch M	Current FIT Expense	Deferred FIT Expense	% Flow Thru
1 Income Before Taxes	24,661			
2 Preferred Stock Dividends	0			
3				
4 <u>Book Income Before Income Taxes</u>	24,661			
5				
6 <u>SIT Expense</u>	2,096			
7				
8 <u>Book Income Before Federal Income Taxes</u>	22,565	7,898		35.000%
9				
10 <u>Permanent Differences</u>	0	0		0.000%
11				
12 <u>Partial Flowthru Differences</u>				
13	Book Depreciation	155,664		
14	Tax Depreciation	(324,147)		
15 Net Depreciation Difference		(168,483)	(58,969)	58,969
16				0
17 <u>Deferred Differences</u>				0
18 Deferred Revenues -NHPUC Rate Case	51,971	18,190	(18,190)	0
19 State Income Taxes Deferred	(422)	(148)	148	0
20 <u>Other</u>	0	0	0	0
21	51,549	18,042	(18,042)	
22				0
23 <u>Other Adjustments</u>				
24 2007 Provision to Return Adjustment		(31,293)	31,293	0
25 Total Other Adjustments	0	(31,293)	31,293	0
26				
27 Total M-1's and tax effects	(94,369)	(64,322)	72,220	0
28				
29				
30 Total Federal Income Tax		Total Fed Tax	Current Tax	Deferred Tax
		\$ 7,898	\$ (64,322)	\$ 72,220

New Hampshire Gas Corporation**PUC 1604.01 (a) (4)****Docket: DG 09-038****Computation of State and Federal Income Tax Factors****For the Test Year****January 1, 2008 through December 31, 2008**

The following formula calculates the required increment of revenue needed to produce a given increment of net operating income:

1		R=	$\frac{1}{(1-(STR+(FTR \times (1-STR)))}$	
2				
3	Where:			
4		STR =	New Hampshire State Tax Rate	=8.5%
5		FTR =	Federal Tax Rate	= 35%
6				
7	Therefore:	R=	$\frac{1}{(1-(.085+ (.35 \times (1-.085)))}$	
8				
9				
10	Or	R=	$\frac{1}{(1-(.085+ (.32025))}$	
11				
12				
13	Or	R=	$\frac{1}{(1-.40525)}$	
14				
15				
16	Or	R=	$\frac{1}{0.59475}$	
17				
18				
19	Or	R=	<u>1.6814</u>	

New Hampshire Gas Corporation

PUC 1604.01 (a) (5)

Docket: DG 09-038

Charitable Donations

For the Test Year

January 1, 2008 through December 31, 2008

<u>Donee</u>	<u>Amount</u>
1 Professional Firefighters of Keene	\$ 250
2 NH Trooper Association	150
3 Keene Police Association	115
4 Keene Public Works	100
5 Keene H.S. Project Graduation	100
6 Muscular Dystrophy Association	100
7 VFW	95
8 NH State Assoc. of Letter Carriers	95
9 Big Brother/Big Sister	95
10 Dig Safe	60
11	
12 Total Charitable Contributions	<u>\$ 1,160</u>

New Hampshire Gas Corporation
Docket: DG 09-038
Advertising Expenses
For the Test Year
January 1, 2008 through December 31, 2008

PUC 1604.01 (a) (6)

	<u>Amount</u>
1 <u>Selling and Advertising-Account 913.000</u>	
2 Keene Sentinel - Help Wanted	\$ 394
3 Keene Sentinel - Help Wanted	374
4 Keene Sentinel - Help Wanted	<u>158</u>
5	
6 Total 913.000	<u>\$ 926</u>
7	
8 <u>General Advertising-Account 930.100</u>	
9 Keene Sentinel - Legal Notice	\$ 101
10 Keene Sentinel - Legal Notice	<u>117</u>
11	
12 Total 913.000	<u>\$ 218</u>
13	
14 Total Advertising Expenses 2008	<u>\$ 1,144</u>

New Hampshire Gas Corporation
Docket: DG 09-038
Contruction Budget
For the Year Following the Test Year
January 1, 2008 through December 31, 2008

PUC 1604.01 (a) (8)

**2009
Budget**

1	DISTRIBUTION	Major Projects:		
2		New Growth (G)	\$	28,600
3		Cast & Wrought Iron Main Replacement Program (I)		150,000
4		Wrought Iron Service Insertions (I)		52,800
5		Meter Replacements & Change-Out Program (I)		13,600
6		Sub-Total		<u>245,000</u>
7				
8	FACILITIES & EQUIPMENT	Replacement Equipment & Tools (I)		<u>30,000</u>
9		Sub-Total		<u>30,000</u>
10				
11		TOTAL CAPITAL INVESTMENT PLAN	\$	<u><u>275,000</u></u>

New Hampshire Gas Corporation
Docket: DG 09-038
Company Chart of Accounts

PUC 1604.01 (a) (9)

	<u>Acct. No.</u>	<u>Description</u>	<u>Type</u>
1	131.000	CASH-OPERATIONS ACCT	Cash and Cash Equivalent
2	131.100	PAYROLL ACCT-CASH	Cash and Cash Equivalent
3	135.100	WORKING FUNDS-PETTY CASH	Cash and Cash Equivalent
4	134.100	DEPOSIT-CITY OF KEENE LC	Cash and Cash Equivalent
5	142.100	A/R-CUSTOMERS-UTIL SVCS	Accounts Receivable
6	228.400	BAD DEBT RESERVE	Bad Debt Reserve
7	151.000	PROPANE GAS INVENTORY	Inventory
8	154.000	PLANT MTRLS & OPRTING SUPPLIES	Inventory
9	156.000	OTHER MATERIALS & SUPPLIES	Inventory
10	165.100	PREPAID INSURANCE	Prepays
11	165.300	PREPAID COMPUTER MAINTENANCE	Prepays
12	165.500	PREPAID PENSIONS & BENEFITS	Prepays
13	165.600	PREPAID PROPERTY TAXES	Prepays
14	165.700	PREPAID GAS IN TANKS	Prepays
15	165.900	PREPAID RENT	Prepays
16	165.910	PREPAID OTHER	Prepays
17	173.000	ACCRUED UTILITY REVENUES	Regulatory Asset
18	105.000	PLANT HELD FOR FUTURE USE	Asset
19	106.000	CWIP-IN SERVICE	Fixed Asset
20	319.000	GAS MIXING EQUIPMENT	Fixed Asset
21	364.100	PLANT-LAND & RIGHTS	Fixed Asset
22	376.010	NEW MAIN -PLASTIC	Fixed Asset
23	376.020	DIST. MAIN - STEEL	Fixed Asset
24	376.030	DIST. MAIN - IRON	Fixed Asset
25	378.000	DIST M&R EQUIP-GENERAL	Fixed Asset
26	380.000	SERVICES-NEW	Fixed Asset
27	381.100	METERS-PRIOR 4/97	Fixed Asset
28	381.200	METERS - NEW	Fixed Asset
29	387.000	DIST SYSTEM -OTHER	Fixed Asset
30	390.000	STRUCTURES & IMPROVEMENTS	Fixed Asset
31	391.100	OFFICE FURNITURE & EQUIPMENT	Fixed Asset
32	391.200	COMPUTERS & PERIPHERALS	Fixed Asset
33	392.100	TRANSPORTATION EQUIPMENT	Fixed Asset
34	394.000	TOOLS & SHOP EQUIPMENT	Fixed Asset
35	396.000	POWER OPERATED EQUIPMENT	Fixed Asset
36	397.000	COMMUNICATIONS EQUIPMENT	Fixed Asset
37	398.000	MISCELLANEOUS EQUIPMENT	Fixed Asset
38	108.000	ACCUM. PROV DEPRECIATION-GP	Fixed Asset
39	108.500	ACCUM DEPREC-COST OF REMOVAL	Fixed Asset
40	107.000	CONSTRUCTION WORK IN PROGRESS	Fixed Asset
41	107.500	RETIREMENT WORK IN PROGRESS	Fixed Asset
42	183.200	OTHER PRELIMINARY EXPENSE	Deferred Asset
43	186.101	REGULATORY EXP-DEFERRED	Deferred Asset
44	186.102	REGULATORY REVENUES DEFERRED	Deferred Asset
45	191.100	CGA-PRIOR WINTER	Deferred Asset
46	191.200	DEF. DEBIT-CGA SUMMER 98	Deferred Asset
47	191.300	CGA-CURRENT WINTER	Deferred Asset

New Hampshire Gas Corporation
Docket: DG 09-038
Company Chart of Accounts

PUC 1604.01 (a) (9)

	<u>Acct. No.</u>	<u>Description</u>	<u>Type</u>
48	191.400	CGA-CURRENT SUMMER	Deferred Asset
49			
50	232.100	A/P- GENERAL	Accounts Payable
51	232.400	A/P - Child Support	Accounts Payable
52	232.602	A/P - Employee Stock Purchase Plan	Accounts Payable
53	234.020	A/P - EEMC	Accounts Payable
54	234.025	A/P - NYSEG	Accounts Payable
55	234.030	A/P - Berkshire Gas	Accounts Payable
56	234.035	A/P - CNG	Accounts Payable
57	234.040	A/P - SCG	Accounts Payable
58	224.000	A/P FIT	Taxes Payable
59	224.100	A/P State Income Tax	Taxes Payable
60	235.000	CUSTOMER DEPOSITS	Current Liability
61	235.100	UNDELIVERABLE CUSTOMER DEPOSIT	Current Liability
62	235.101	CUSTOMER DEPOSIT - KONOVER	Current Liability
63	242.100	ACCRUED - PAYROLL	Current Liability
64	242.500	ACCRUED - MISCELLANEOUS	Current Liability
65	283.100	DEFERRED INC TAX LIAB - OTHER	Deferred Income Tax
66	283.200	DEFERRED INC TAX LIAB - DEPRE	Deferred Income Tax
67	283.300	DEFERRED INC TAX LIAB - STATE	Deferred Income Tax
68	252.000	CONSTRUCTION ADVANCES	Other Liability
69	201.100	COMMON STOCK ISSUED	Equity
70	211.000	PAID IN CAPITAL-EEE	Equity
71	216.000	RETAINED EARNINGS	Equity
72			
73	480.100	RESIDENTIAL SALES - DELIVERY	Income
74	480.500	RESIDENTIAL - GAS COST	Income
75	481.100	COMMERCIAL SALES - DELIVERY	Income
76	481.500	COMMERCIAL - GAS COST	Income
77	487.000	FORFEITED DISCOUNTS	Income
78	488.000	MISC SERVICE REVENUES	Income
79	488.100	RATE CASE RECOVERY	Income
80	488.101	DEFERRED REVENUES RATE CASE	Income
81	495.000	ACCRUED GAS REVENUES	Income
82	805.000	PURCHASED GAS	Gas Costs
83	805.100	GAS COST ADJ-RESIDENTIAL	Gas Costs
84	805.110	GAS COST ADJ-COMMERCIAL	Gas Costs
85	733.000	GAS MIXING EXPENSES	Expense
86	733.010	TRAINING - PLANT OPERATIONS	Expense
87	735.000	MISC PRODUCTION EXP	Expense
88	812.000	GAS USED OTHER - SHOP	Expense
89	871.100	OPERATIONS SUP & ENG	Expense
90	874.000	MAINS & SERVICES EXP	Expense
91	878.000	METER & HOUSE REGULATOR EXP	Expense
92	879.000	CUSTOMER INSTALLATIONS EXPENSE	Expense
93	879.100	SHOP TOOLS EXPENSE	Expense
94	880.010	RADIO/PAGERS/CELL PHN EXPENSE	Expense

New Hampshire Gas Corporation
Docket: DG 09-038
Company Chart of Accounts

PUC 1604.01 (a) (9)

	<u>Acct. No.</u>	<u>Description</u>	<u>Type</u>
95	880.020	VEHICLE EXPENSES	Expense
96	880.030	SHOP EXPENSE - HEAT & LIGHTS	Expense
97	880.040	TRAINING - DISTRIB. OPERATIONS	Expense
98	881.000	RENT - SHOP	Expense
99	902.000	METER READING EXPENSES	Expense
100	903.000	CUST RECORDS & COLLECTION EXP	Expense
101	904.000	UNCOLLECTABLE ACCOUNTS EXP	Expense
102	908.000	CUSTOMER ASSISTANCE EXP	Expense
103	912.000	SELLING & DEMONSTRATING EXP	Expense
104	913.000	ADVERTISING EXPENSE	Expense
105	920.000	ADMIN & GENERAL SALARIES EXP	Expense
106	921.002	OFFICE SUPPLIES & EXPENSES	Expense
107	921.010	OFFICE EXP-HEAT & LIGHTS	Expense
108	921.020	TELEPHONE & GENERAL COMM EXP	Expense
109	921.030	POSTAGE & INTERNET EXP	Expense
110	923.100	OUTSIDE SERVICES - PAYROLL	Expense
111	923.200	OUTSIDE SERVICES - TAXES	Expense
112	923.300	OUTSIDE SERVICES - LEGAL	Expense
113	923.400	OUTSIDE SERVICES - ACCT & MGT	Expense
114	923.401	EEMC ALLOCATED EXPENSES	Expense
115	923.402	RATE CASE EXPENSE	Expense
116	923.500	OUTSIDE SERVICES - TEMP HELP	Expense
117	923.900	OUTSIDE SERVICES - OTHER	Expense
118	924.000	PROPERTY INSURANCE EXP	Expense
119	925.000	INJURIES & DAMAGES EXP	Expense
120	926.010	EMPLOYEE BENEFITS	Expense
121	926.020	EMPLOYEE BENEFITS-401K MATCH	Expense
122	928.000	REGULATORY COMMISSION EXPENSE	Expense
123	930.100	GENERAL ADVERTISING EXPENSE	Expense
124	930.210	DUES & MEMBERSHIPS (COMPANY)	Expense
125	930.220	TRAINING - OFFICE OPERATIONS	Expense
126	930.290	MISC GENERAL EXPENSES	Expense
127	930.300	DONATIONS	Expense
128	931.000	RENT-GENERAL OFFICE	Expense
129	886.000	MAINTENANCE OF STRUCTURES	Expense
130	887.000	MAINTENANCE OF MAINS	Expense
131	892.000	MAINTENANCE - SERVICES	Expense
132	893.000	MAINT OF METERS & HOUSE REGS	Expense
133	894.100	MAINTENANCE OF OTHER EQUIPMENT	Expense
134	932.100	MAINT OF GENERAL PLANT	Expense
135	403.000	DEPRECIATION EXPENSE	Depreciation
136	408.110	PROPERTY TAXES EXP-LOCAL	Other Taxes
137	408.111	PROP TAXES STATE	Other Taxes
138	408.120	PAYROLL TAXES - EMPLOYER	Other Taxes
139	408.130	BUSINESS ENTERPRISE TAXES	Other Taxes
140	416.000	COST OF GOODS SOLD-JOBGING	Jobbing
141	417.100	NON-CHARGABLE RENTAL WATER HTR	Jobbing

New Hampshire Gas Corporation
Docket: DG 09-038
Company Chart of Accounts

PUC 1604.01 (a) (9)

	<u>Acct. No.</u>	<u>Description</u>	<u>Type</u>
142	417.101	OTHER NON-CHARGABLE SERVICES	Jobbing
143	417.102	TRAINING - CUSTOMER SERVICES	Jobbing
144	417.103	NON-UTILITY PROPERTY EXPENSE	Jobbing
145	417.200	ABANDON PROJECTS	Jobbing
146	415.000	REVENUE - JOBBING	Jobbing
147	416.001	OTHER INCOME-DISCOUNTS	Jobbing
148	417.000	REVENUE - NON-UTILITY OPERATIONS	Jobbing
149	419.001	INTEREST INC ON CGA U/C	Interest Income
150	419.002	INTEREST INCOME - SPECIAL DEP.	Interest Income
151	419.100	AFDC	Interest Income
152	431.100	INTEREST-CGA OVER/UNDER COL.	Interest Expense
153	431.200	INTEREST - CUSTOMER DEPOSITS	Interest Expense
154	409.110	FEDERAL INCOME TAX EXP	Current Income Tax Expense
155	409.111	STATE INCOME TAX EXP	Current Income Tax Expense
156	410.101	DEFERRED FIT EXP	Deferred Income Tax Expense
157	410.102	DEFERRED STATE INCOME TAX EXP	Deferred Income Tax Expense

New Hampshire Gas Corporation

PUC 1604.01 (a) (11)

Docket: DG 09-038

Memberships, Fees, Dues and Donations

For the Test Year

January 1, 2008 through December 31, 2008

1 No Memberships, Fees, Dues and Donations over \$1,000

2

3 Total Account 930.210- Dues and Memberships (Company)

\$ 829

New Hampshire Gas Corporation

PUC 1604.01 (a) (14)

Docket: DG 09-038

**List of Officers & Directors and Their Compensation
For the Test Year**

January 1, 2008 through December 31, 2008

Officers				
1	<u>Office</u>	<u>Compensation</u>	<u>Name</u>	<u>Residence</u>
2	President	0	Robert M. Alessio	Dalton, MA
3	Secretary	0	Robert D. Kump	New Gloucester, ME
4	Treasurer	0	Karen L. Zink	Pittsfield, MA
5				
6	Directors			
7	<u>Office</u>	<u>Compensation</u>	<u>Name</u>	<u>Residence</u>
8	Director	0	Robert M. Alessio	Dalton, MA
9	Director	0	Robert D. Kump	New Gloucester, ME
10	Director	0	Karen L. Zink	Pittsfield, MA

New Hampshire Gas Corporation**PUC 1604.01 (a) (16)****Docket: DG 09-038****Payments for Contractual Services in Test Year Greater Than \$10,000****For the Test Year****January 1, 2008 through December 31, 2008**

<u>Payee</u>	<u>Amount</u>	<u>Purpose</u>
1 Keene Gas Corp.	\$ 2,101,260	Gas purchased for resale
2 Anthem BC & BS	86,103	Health Insurance
3 Polypipe	75,323	Materials
4 Energy East Management Corp.	56,486	Management fees, insurance, taxes
5 Berkshire Gas	49,827	Management fees
6 Keats, Inc.	45,032	Back Hoe
7 F.W. Webb Co.	42,552	Materials
8 City of Keene	29,692	Real estate taxes
9 32 Central Square Realty	22,400	Rent-Office
10 Cold River Materials	19,995	Materials - Dirt/Sand/Tar
11 Frans of Keene	19,029	Gasoline/Diesel
12 Arlington Paving Co.	18,578	Paving/Sweeping
13 Perry A. Kiritsy	16,555	Rent for Shop
14 PPI Gas Distribution	14,643	Materials
15 Masiello Employment Svcs, Inc.	13,869	Temporary Employment
16 Premier Supply Group	12,659	Materials
17 Masiello Insurance	11,986	Insurance
18 The Granite Group	11,866	Materials
19 Dresser - Meters	11,345	Meters
20 Gulf Oil Ltd	11,333	Gasoline

New Hampshire Gas Corporation
Docket: DG 09-038
Non Utility Operations
For the Test Year
January 1, 2008 through December 31, 2008

PUC 1604.01 (a) (17)

ASSETS ALLOCATED

	<u>Amount</u>
1 Jobbing Materials & Supplies Inventory Ac.156.000	
2 Balance 1/1/2008	\$ 72,116
3 Balance 12/31/2008	83,370
4 Average balance in Inventory	<u>\$ 77,743</u>
5	
6 COSTS CHARGED AND ALLOCATED	
7 Cost of Goods Sold - Jobbing	\$ 64,002
8 Non-chargeable Rental Water Heater	3,328
9 Other Non-chargeable Services	17,095
10 Training- Customer Services	<u>1,658</u>
11 Total Non Utility Costs	<u><u>\$ 86,083</u></u>

New Hampshire Gas Corporation
Docket: DG 09-038
Income Statements and Balance Sheets
For the Previous Three Years
2005-2007

PUC 1604.01 (a) (18)

	<u>12/31/2007</u>	<u>12/31/2006</u>	<u>12/31/2005</u>
1 Operating Revenues			
2			
3 Sales and Service	\$ 3,150,240.75	\$ 2,502,440.17	\$ 2,387,420.87
4			
5 Operating Expenses			
6			
7 Natural Gas purchased	2,059,349.75	1,664,268.40	1,443,552.03
8 Other Operating expenses	700,699.07	662,918.24	603,910.48
9 Maintenance	102,142.04	108,779.81	88,720.62
10 Depreciation and amortization	137,671.37	122,615.74	107,456.42
11 Other taxes	<u>83,757.81</u>	<u>74,873.29</u>	<u>73,717.85</u>
12			
13 Total Operating Expenses	3,083,620.04	2,633,455.48	2,317,357.40
14			
15 Operating Income	66,620.71	(131,015.31)	70,063.47
16			
17 Other (Income)	(129,686.66)	(175,818.36)	(191,062.53)
18 Other Deductions	81,674.54	137,084.19	146,133.55
19 Interest Charges, Net	2,571.34	1,835.33	2,353.22
20			
21 Income Before Taxes	112,061.49	(94,116.47)	112,639.23
22			
23 Income Taxes	45,413.00	(38,140.00)	44,180.00
24			
25 Income Before Extraordinary Item	66,648.49	(55,976.47)	68,459.23
26			
27 Extraordinary (Gain)\Loss - net of tax			
28			
29 Net Income(Loss)	<u>\$ 66,648.49</u>	<u>\$ (55,976.47)</u>	<u>\$ 68,459.23</u>

New Hampshire Gas Corporation
Docket: DG 09-038
Income Statements and Balance Sheets
For the Previous Three Years
2006-2008

PUC 1604.01 (a) (18)

	<u>12/31/2007</u>	<u>12/31/2006</u>	<u>12/31/2005</u>
1 Assets			
2 Current Assets			
3 Cash and cash equivalents	\$ 284,551.47	\$ 183,218.45	\$ 161,471.65
4 Special deposits	0.00	66,887.04	65,741.47
5 Temporary Investments			
6 Accounts Receivable, net	491,285.66	341,519.44	464,809.77
7 Note Receivable			
8 Fuel			
9 Materials and Supplies	251,880.61	252,788.81	230,387.11
10 Accumulated Deferred Income Taxes			
11 Prepayments & other current assets	72,373.47	110,575.72	65,681.29
12			
13 Total Current Assets	1,100,091.21	954,989.46	988,091.29
14			
15 Utility Plant, at Original Cost			
16			
17 Natural Gas	3,392,932.07	3,151,122.53	2,980,628.35
18 Other			
19			
20 Utility Plant in Service	3,392,932.07	3,151,122.53	2,980,628.35
21 Less accumulated depreciation	1,176,280.70	1,045,977.20	943,410.49
22			
23 Net Utility Plant in Service	2,216,651.37	2,105,145.33	2,037,217.86
24 Construction work in progress	75,556.09	30,985.04	501.59
25			
26 Total Utility Plant	2,292,207.46	2,136,130.37	2,037,719.45
27			
28 Other Property and Investments, Net			
29			
30 Regulatory and Other Assets			
31 Unfunded future income taxes			
32 Deferred Income Taxes			
33 Environmental remediation costs			
34 Other	281,229.86	271,734.26	305,232.13
35			
36	281,229.86	271,734.26	305,232.13
37			
38 Goodwill, net			
39 Other	0.00	0.00	0.00
40 Total Other Assets	0.00	0.00	0.00
41			
42 Total Regulatory and Other Assets	281,229.86	271,734.26	305,232.13
43			
44 Total Assets	\$ 3,673,528.53	\$ 3,362,854.09	\$ 3,331,042.87

New Hampshire Gas Corporation
Docket: DG 09-038
Income Statements and Balance Sheets
For the Previous Three Years
2006-2008

PUC 1604.01 (a) (18)

	<u>12/31/2007</u>	<u>12/31/2006</u>	<u>12/31/2005</u>
1 Liabilities			
2 Current Liabilities			
3 Current portion of long-term debt			
4 Current portion of preferred stock of subsidiary			
5 Notes Payable			
6 Accounts payable and accrued liabilities	336,279.93	269,081.96	325,908.18
7 Interest accrued			
8 Taxes accrued	41,825.10	(47,741.90)	(8,785.90)
9 Accumulated deferred income tax, net			
10 Other	56,477.20	43,104.22	37,605.74
11			
12 Total Current Liabilities	434,582.23	264,444.28	354,728.02
13			
14 Regulatory and Other Liabilities			
15 Regulatory Liabilities			
16 Deferred Income Taxes	112,492.00		
17 Unfunded Future Income Taxes			
18 Gain Sale Generation Assets			
19 Pension Benefit			
20 Other			
21			
22 Total Regulatory Liabilities	112,492.00		
23			
24 Other Liabilities			
25 Deferred Income Taxes	4,804.90	143,408.90	153,035.90
26 Nuclear Plant Obligations			
27 Other post retirement benefits			
28 Asset Retirement Obligation			
29 Environmental remediation costs			
30 Other	0.00	0.00	12,301.57
31			
32 Total Other Liabilities	4,804.90	143,408.90	165,337.47
33			
34 Company-obligated mandatory redeemable preferred securities			
35 Preferred stock of subsidiary subject to mandatory redemption requirements			
36 Long Term Debt			
37			
38 Total Liabilities	551,879.13	407,853.18	520,065.49
39			
40 Commitments			
41 Preferred Stock of Subsidiary			
42 Preferred stock redeemable solely at the option of subsidiary			
43 Preferred stock subject to mandatory redemption requirements			
44 Trust Preferred stock subject to mandatory redemption requirements			
45			
46 Common Stock Equity			
47 Common stock (\$.01 par value)	0.25	0.25	0.25
48 Capital in excess of par value	3,579,979.69	3,479,979.69	3,279,979.69
49 Retained Earnings	(458,330.54)	(524,979.03)	(469,002.56)
50 Accumulated other comprehensive income			
51 Deferred Compensation			
52 Treasury Stock			
53			
54 Total Common Stock Equity	3,121,649.40	2,955,000.91	2,810,977.38
55			
56 Total Liabilities and Stockholders Equity	\$ 3,673,528.53	\$ 3,362,854.09	\$ 3,331,042.87

New Hampshire Gas Corporation
Docket: DG 09-038
Income Statements - Quarterly- Prior 5 Years
2004

PUC 1604.01 (a) (19)
1 of 5

	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2004</u>
1 Operating Revenues					
2					
3 Sales and Service	\$ 877,820.01	\$ 405,888.08	\$ 255,741.79	\$ 668,973.24	\$ 2,208,423.12
4					
5 Operating Expenses					
6					
7 Natural Gas purchased	501,011.26	211,926.31	94,038.52	244,647.66	1,051,623.75
8 Other Operating expenses	168,200.86	151,705.47	143,408.49	183,304.92	646,619.74
9 Maintenance	27,256.35	23,635.52	20,364.56	35,075.61	106,332.04
10 Depreciation and amortization	22,884.68	21,677.97	25,359.49	25,923.70	95,845.84
11 Other taxes	<u>16,940.08</u>	<u>17,574.85</u>	<u>18,870.88</u>	<u>18,847.62</u>	<u>72,233.43</u>
12					
13 Total Operating Expenses	736,293.23	426,520.12	302,041.94	507,799.51	1,972,654.80
14					
15 Operating Income	<u>141,526.78</u>	<u>(20,632.04)</u>	<u>(46,300.15)</u>	<u>161,173.73</u>	<u>235,768.32</u>
16					
17 Other (Income)	(42,195.66)	(34,628.72)	(30,684.16)	(54,309.85)	(161,818.39)
18 Other Deductions	28,737.96	29,105.01	22,679.13	37,073.23	117,595.33
19 Interest Charges, Net	3,060.43	48.05	12.53	(239.71)	2,881.30
20					
21 Income Before Taxes	<u>151,924.05</u>	<u>(15,156.38)</u>	<u>(38,307.65)</u>	<u>178,650.06</u>	<u>277,110.08</u>
22					
23 Income Taxes	53,173.00	(5,304.00)	(13,408.00)	62,528.00	96,989.00
24					
25 Income Before Extraordinary Item	<u>98,751.05</u>	<u>(9,852.38)</u>	<u>(24,899.65)</u>	<u>116,122.06</u>	<u>180,121.08</u>
26					
27 Extraordinary (Gain)\Loss - net of tax					
28					
29 Net Income	<u><u>\$ 98,751.05</u></u>	<u><u>\$ (9,852.38)</u></u>	<u><u>\$ (24,899.65)</u></u>	<u><u>\$ 116,122.06</u></u>	<u><u>\$ 180,121.08</u></u>

New Hampshire Gas Corporation
Docket: DG 09-038
Income Statements - Quarterly- Prior 5 Years
2005

PUC 1604.01 (a) (19)
2 of 5

	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2005</u>
1 Operating Revenues					
2					
3 Sales and Service	\$ 892,588.09	\$ 371,383.00	\$ 245,766.73	\$ 877,683.05	\$ 2,387,420.87
4					
5 Operating Expenses					
6					
7 Natural Gas purchased	620,763.33	327,037.32	141,489.74	354,261.64	1,443,552.03
8 Other Operating expenses	163,231.50	148,849.49	141,895.63	149,933.86	603,910.48
9 Maintenance	16,383.66	17,299.04	29,109.14	25,928.78	88,720.62
10 Depreciation and amortization	22,331.40	28,165.21	29,768.24	27,191.57	107,456.42
11 Other taxes	<u>19,144.28</u>	<u>17,537.77</u>	<u>18,735.53</u>	<u>18,300.27</u>	<u>73,717.85</u>
12					
13 Total Operating Expenses	841,854.17	538,888.83	360,998.28	575,616.12	2,317,357.40
14					
15 Operating Income	<u>50,733.92</u>	<u>(167,505.83)</u>	<u>(115,231.55)</u>	<u>302,066.93</u>	<u>70,063.47</u>
16					
17 Other (Income)	(42,729.41)	(36,870.15)	(44,888.70)	(66,574.27)	(191,062.53)
18 Other Deductions	33,531.06	33,721.78	23,992.95	54,887.76	146,133.55
19 Interest Charges, Net	103.87	517.16	1,199.02	533.17	2,353.22
20					
21 Income Before Taxes	<u>59,828.40</u>	<u>(164,874.62)</u>	<u>(95,534.82)</u>	<u>313,220.27</u>	<u>112,639.23</u>
22					
23 Income Taxes	24,257.00	(66,827.00)	(38,715.00)	125,465.00	44,180.00
24					
25 Income Before Extraordinary Item	<u>35,571.40</u>	<u>(98,047.62)</u>	<u>(56,819.82)</u>	<u>187,755.27</u>	<u>68,459.23</u>
26					
27 Extraordinary (Gain)\Loss - net of tax					
28					
29 Net Income	<u><u>\$ 35,571.40</u></u>	<u><u>\$ (98,047.62)</u></u>	<u><u>\$ (56,819.82)</u></u>	<u><u>\$ 187,755.27</u></u>	<u><u>\$ 68,459.23</u></u>

New Hampshire Gas Corporation
Docket: DG 09-038
Income Statements - Quarterly- Prior 5 Years
2006

PUC 1604.01 (a) (19)
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	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2006</u>
1 Operating Revenues					
2					
3 Sales and Service	\$ 1,053,773.67	\$ 390,467.61	\$ 314,058.97	\$ 744,139.92	\$ 2,502,440.17
4					
5 Operating Expenses					
6					
7 Natural Gas purchased	779,678.49	362,366.84	178,574.45	343,648.62	1,664,268.40
8 Other Operating expenses	176,516.47	168,325.28	164,619.86	153,456.63	662,918.24
9 Maintenance	21,726.48	22,859.08	27,428.75	36,765.50	108,779.81
10 Depreciation and amortization	28,901.34	30,711.71	31,289.97	31,712.72	122,615.74
11 Other taxes	<u>18,770.99</u>	<u>17,539.95</u>	<u>18,571.48</u>	<u>19,990.87</u>	<u>74,873.29</u>
12					
13 Total Operating Expenses	1,025,593.77	601,802.86	420,484.51	585,574.34	2,633,455.48
14					
15 Operating Income	<u>28,179.90</u>	<u>(211,335.25)</u>	<u>(106,425.54)</u>	<u>158,565.58</u>	<u>(131,015.31)</u>
16					
17 Other (Income)	(45,171.55)	(49,057.16)	(37,247.17)	(44,342.48)	(175,818.36)
18 Other Deductions	24,624.13	46,093.64	38,462.00	27,904.42	137,084.19
19 Interest Charges, Net	235.64	735.33	994.93	(130.57)	1,835.33
20					
21 Income Before Taxes	<u>48,491.68</u>	<u>(209,107.06)</u>	<u>(108,635.30)</u>	<u>175,134.21</u>	<u>(94,116.47)</u>
22					
23 Income Taxes	19,651.00	(84,740.00)	(43,918.00)	70,867.00	(38,140.00)
24					
25 Income Before Extraordinary Item	<u>28,840.68</u>	<u>(124,367.06)</u>	<u>(64,717.30)</u>	<u>104,267.21</u>	<u>(55,976.47)</u>
26					
27 Extraordinary (Gain)\Loss - net of tax					
28					
29 Net Income	<u>\$ 28,840.68</u>	<u>\$ (124,367.06)</u>	<u>\$ (64,717.30)</u>	<u>\$ 104,267.21</u>	<u>\$ (55,976.47)</u>

New Hampshire Gas Corporation
Docket: DG 09-038
Income Statements - Quarterly- Prior 5 Years
2007

PUC 1604.01 (a) (19)
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	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2007</u>
1 Operating Revenues					
2					
3 Sales and Service	\$ 1,329,225.57	\$ 557,093.11	\$ 281,537.52	\$ 982,384.55	\$ 3,150,240.75
4					
5 Operating Expenses					
6					
7 Natural Gas purchased	901,367.53	533,180.17	177,334.05	447,468.00	2,059,349.75
8 Other Operating expenses	189,693.77	209,134.62	160,376.58	141,494.10	700,699.07
9 Maintenance	30,891.26	22,139.41	24,205.04	24,906.33	102,142.04
10 Depreciation and amortization	32,418.78	35,175.95	35,640.02	34,436.62	137,671.37
11 Other taxes	<u>8,931.99</u>	<u>17,191.69</u>	<u>17,139.89</u>	<u>40,494.24</u>	<u>83,757.81</u>
12					
13 Total Operating Expenses	1,163,303.33	816,821.84	414,695.58	688,799.29	3,083,620.04
14					
15 Operating Income	<u>165,922.24</u>	<u>(259,728.73)</u>	<u>(133,158.06)</u>	<u>293,585.26</u>	<u>66,620.71</u>
16					
17 Other (Income)	(33,440.13)	(19,076.32)	(23,403.92)	(53,766.29)	(129,686.66)
18 Other Deductions	20,610.00	11,877.91	15,110.68	34,075.95	81,674.54
19 Interest Charges, Net	188.26	268.42	1,636.71	477.95	2,571.34
20					
21 Income Before Taxes	<u>178,564.11</u>	<u>(252,798.74)</u>	<u>(126,501.53)</u>	<u>312,797.65</u>	<u>112,061.49</u>
22					
23 Income Taxes	72,363.00	(103,504.00)	(50,207.00)	126,761.00	45,413.00
24					
25 Income Before Extraordinary Item	<u>106,201.11</u>	<u>(149,294.74)</u>	<u>(76,294.53)</u>	<u>186,036.65</u>	<u>66,648.49</u>
26					
27 Extraordinary (Gain)\Loss - net of tax					
28					
29 Net Income	<u><u>\$ 106,201.11</u></u>	<u><u>\$ (149,294.74)</u></u>	<u><u>\$ (76,294.53)</u></u>	<u><u>\$ 186,036.65</u></u>	<u><u>\$ 66,648.49</u></u>

New Hampshire Gas Corporation
Docket: DG 09-038
Income Statements - Quarterly- Prior 5 Years
2008

PUC 1604.01 (a) (19)
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	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2008</u>
1 Operating Revenues					
2					
3 Sales and Service	\$ 1,350,939.92	\$ 551,571.00	\$ 393,811.21	\$ 1,025,319.04	\$ 3,321,641.17
4					
5 Operating Expenses					
6					
7 Natural Gas purchased	969,247.27	556,443.12	308,994.55	489,530.71	2,324,215.65
8 Other Operating expenses	181,833.81	191,946.31	176,822.68	173,466.56	724,069.36
9 Maintenance	23,764.81	20,615.75	16,030.45	24,165.81	84,576.82
10 Depreciation and amortization	39,219.07	38,157.74	38,722.81	39,564.61	155,664.23
11 Other taxes	<u>7,721.09</u>	<u>18,460.85</u>	<u>19,960.73</u>	<u>20,430.28</u>	<u>66,572.95</u>
12					
13 Total Operating Expenses	1,221,786.05	825,623.77	560,531.22	747,157.97	3,355,099.01
14					
15 Operating Income	<u>129,153.87</u>	<u>(274,052.77)</u>	<u>(166,720.01)</u>	<u>278,161.07</u>	<u>(33,457.84)</u>
16					
17 Other (Income)	(29,265.34)	(19,255.96)	(43,253.27)	(54,040.53)	(145,815.10)
18 Other Deductions	17,789.55	11,443.01	24,424.07	32,426.42	86,083.05
19 Interest Charges, Net	295.34	388.37	578.99	349.53	1,612.23
20					
21 Income Before Taxes	<u>140,334.32</u>	<u>(266,628.19)</u>	<u>(148,469.80)</u>	<u>299,425.65</u>	<u>24,661.98</u>
22					
23 Income Taxes	56,870.00	(108,050.00)	(60,168.00)	121,342.00	9,994.00
24					
25 Income Before Extraordinary Item	<u>83,464.32</u>	<u>(158,578.19)</u>	<u>(88,301.80)</u>	<u>178,083.65</u>	<u>14,667.98</u>
26					
27 Extraordinary (Gain)\Loss - net of tax					
28					
29 Net Income	<u>\$ 83,464.32</u>	<u>\$ (158,578.19)</u>	<u>\$ (88,301.80)</u>	<u>\$ 178,083.65</u>	<u>\$ 14,667.98</u>

New Hampshire Gas Corporation**PUC 1604.01 (a) (20)****Docket: DG 09-038****Sales Volumes (DTH) - Quarterly- Prior 5 Years**

1	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2004</u>
2 2004 Dth					
3 Residential	16,980	7,481	2,706	6,410	33,577
4 Commercial	<u>33,667</u>	<u>14,761</u>	<u>6,827</u>	<u>13,603</u>	<u>68,858</u>
5 Total	50,647	22,242	9,533	20,013	102,435
6					
7	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2005</u>
8 2005 Dth					
9 Residential	15,567	7,923	2,684	6,446	32,620
10 Commercial	<u>34,285</u>	<u>16,751</u>	<u>7,218</u>	<u>16,468</u>	<u>74,722</u>
11 Total	49,852	24,674	9,902	22,914	107,342
12					
13	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2006</u>
14 2006 Dth					
15 Residential	14,136	6,984	2,406	5,449	28,975
16 Commercial	<u>40,481</u>	<u>21,879</u>	<u>9,829</u>	<u>16,957</u>	<u>89,146</u>
17 Total	54,617	28,863	12,235	22,406	118,121
18					
19	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2007</u>
20 2007 Dth					
21 Residential	14,058	7,655	2,415	6,276	30,404
22 Commercial	<u>44,310</u>	<u>25,254</u>	<u>10,311</u>	<u>20,057</u>	<u>99,932</u>
23 Total	58,368	32,909	12,726	26,333	130,336
24					
25	<u>1Q</u>	<u>2Q</u>	<u>3Q</u>	<u>4Q</u>	<u>2008</u>
26 2008 Dth					
27 Residential	13,751	6,891	2,308	6,544	29,494
28 Commercial	<u>43,825</u>	<u>21,635</u>	<u>9,838</u>	<u>19,466</u>	<u>94,764</u>
29 Total	57,576	28,526	12,146	26,010	124,258

New Hampshire Gas Corporation**PUC 1604.01 (a) (21)****Docket: DG 09-038****Projected External Capital Requirements
For the Two Years Following the Test Year
January 1, 2009 through December 31, 2010**

	2009 Budget	2010 Budget
1 DISTRIBUTION		
2 Major Projects:		
3 New Growth (G)	\$ 28,600	\$ 29,172
4 Cast & Wrought Iron Main Replacement Program (I)	150,000	153,000
5 Wrought Iron Service Insertions (I)	52,800	53,856
6 Meter Replacements & Change-Out Program (I)	13,600	13,872
7 Sub-Total	245,000	249,900
8 FACILITIES & EQUIPMENT		
9 Replacement Equipment & Tools (I)	30,000	30,600
10 Sub-Total	30,000	30,600
11 Vehicle	-	-
12 TOTAL CAPITAL INVESTMENT PLAN	<u>\$ 275,000</u>	<u>\$ 280,500</u>

13

14 Capital requirements are funded exclusively by internally generated funds

15 and equity infusion from the utility's parent company, Energy East Inc.

New Hampshire Gas Corporation**PUC 1604.01 (a) (22)****Docket: DG 09-038****Capital Budgets and Sources and Uses of Funds for 2009 and 2010****For the Two Years Following the Test Year****January 1, 2009 through December 31, 2010**

	2009		2010	
	Budget		Budget	
1 DISTRIBUTION				
2 Major Projects:				
3 New Growth (G)	\$	28,600	\$	29,172
4 Cast & Wrought Iron Main Replacement Program (I)		150,000		153,000
5 Wrought Iron Service Insertions (I)		52,800		53,856
6 Meter Replacements & Change-Out Program (I)		13,600		13,872
7 Sub-Total		245,000		249,900
8 FACILITIES & EQUIPMENT				
9 Replacement Equipment & Tools (I)		30,000		30,600
10 Sub-Total		30,000		30,600
11 Vehicle		-		-
12 TOTAL CAPITAL INVESTMENT PLAN	\$	275,000	\$	280,500
13				
14 Less: Funds generated by depreciation expense		155,000		160,000
15				
16 Funds needed by Parent equity infusion	\$	120,000	\$	120,500

New Hampshire Gas Corporation

PUC 1604.01 (a) (26)

Docket: DG 09-038

Attestation

Certificate of Official - Parent Company Costs

In lieu of filing duplicate copies of documentation required by PUC 1604.02(a)(5), (6), (11), (16) and (17), I the undersigned officer of New Hampshire Gas Corporation, do certify, based on my personal knowledge, information, and belief that: (1) the cost and revenue statements and supporting data submitted, which purport to reflect the books and records of New Hampshire Gas Company, do in fact set forth the results shown by such books and records and that all differences between the books and test year data and any changes in the manner of recording an item on the utility's books during the test year have been expressly noted, and; (2) the proper amounts have been allocated to the Company from affiliates and that these amounts have been included in the Company's cost of service. Payments to the Company's parent company, Energy East, Inc. totaled \$56,486 and the payments were for insurance, taxes and management fees, and were included in the test year cost of service.

March 30, 2009

Karen L. Zink
Karen L. Zink, Treasurer, New Hampshire Gas Corporation

I, Karen L. Zink, Treasurer, New Hampshire Gas Company being first duly sworn, hereby depose and say that I have read the foregoing Attestation and the facts alleged therein are true to the best of my knowledge and belief.

Dated: March 30, 2009

Karen L. Zink

STATE OF MASSACHUSETTS
BERKSHIRE COUNTY

Sworn and subscribed before me this 30 day of March, 2009.

Cheryl Clark
Cheryl Clark, Notary Public
My Commission Expires: 1-17-14

