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ENERGY NORTH NATURAL GAS, INC. d/b/a National Grid NH Off Peak 2011 Summer Cost of Gas Filing

Filed Tariff Sheets

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Proposed Twenty-Fifth Revised Page 3 Check Sheet

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II RATE SCHEDULES

		Winter	Period			Sur	nmer Period	
	Delivery <u>Charge</u>	Cost of Gas Rate <u>Page 87</u>	LDAC Page 94	Total <u>Rate</u>	Delivery <u>Charge</u>	Cost Gas F <u>Page</u>	Rate LDAC	Total <u>Rate</u>
Residential Non Heating - R-1								
Customer Charge per Month per Meter All therms	\$ 11.86 \$ 0.1567	\$ 0.8348	\$ 0.0693	\$ 11.86 \$ 1.0607	\$ 11.86 \$ 0.1567	\$ 0.7	7326 \$ 0.0693	\$ 11.86 \$ 0.9586
Residential Heating - R-3 Customer Charge per Month per Meter	\$ 17.16			\$ 17.16	\$ 17.16			\$ 17.16
Size of the first block Therms in the first block per month at	100 therms \$ 0.2714	\$ \$ 0.8348	\$ 0.0693	\$ 1 1754	20 therms \$ 0.2714		7326 \$ 0.0693	\$ 1.0733
All therms over the first block per month at	\$ 0.2243		\$ 0.0693		\$ 0.2243		7326 \$ 0.0693	
Residential Heating - R-4								
Customer Charge per Month per Meter Size of the first block	\$ 6.86 100 therms			\$ 6.86	\$ 6.86 20 therms			\$ 6.86
Therms in the first block per month at	\$ 0.1086	\$ 0.8348	\$ 0.0693	\$ 1.0126	\$ 0.1086	\$ 0.7	7326 \$ 0.0693	
All therms over the first block per month at	\$ 0.0897	\$ 0.8348	\$ 0.0693	\$ 0.9937	\$ 0.0897	\$ 0.7	7326 \$ 0.0693	\$ 0.8916
Commercial/Industrial - G-41 Customer Charge per Month per Meter	\$ 40.37			\$ 40.37	\$ 40.37			\$ 40.37
Size of the first block	5 40.37 100 therms	5		φ 40.3 <i>1</i>	3 40.37 20 therms	;		ቅ 40. 37
Therms in the first block per month at		\$ 0.8362			\$ 0.3222		7365 \$ 0.0474	
All therms over the first block per month at	\$ 0.2095	\$ 0.8362	\$ 0.0474	\$ 1.0930	\$ 0.2095	\$ 0.7	7365 \$ 0.0474	\$ 0.9934
Commercial/Industrial - G-42 Customer Charge per Month per Meter	\$ 121.11			\$ 121.11	\$ 121.11			\$ 121.11
Size of the first block	1000 therms	6		φ 121.11	400 therms	;		φ 121.11
Therms in the first block per month at	\$ 0.3011		\$ 0.0474		\$ 0.3011		7365 \$ 0.0474	
All therms over the first block per month at	\$ 0.1989	\$ 0.8362	\$ 0.0474	\$ 1.0824	\$ 0.1989	\$ 0.7	7365 \$ 0.0474	\$ 0.9828
Commercial/Industrial - G-43	¢ 540.77			¢ 540 77	¢ E40.77			¢ 540 77
Customer Charge per Month per Meter All therms over the first block per month at	\$ 519.77 \$ 0.1849	\$ 0.8362	\$ 0.0474	\$ 519.77 \$ 1.0684	\$ 519.77 \$ 0.0846	\$ 0.7	7365 \$ 0.0474	\$ 519.77 \$ 0.8685
Commercial/Industrial - G-51 Customer Charge per Month per Meter	\$ 40.37			\$ 40.37	\$ 40.37			\$ 40.37
Size of the first block	100 therms		¢ 0.0474	¢ 4 0544	100 therms			¢ 0.0454
Therms in the first block per month at All therms over the first block per month at	\$ 0.1724 \$ 0.1113		\$ 0.0474 \$ 0.0474		\$ 0.1724 \$ 0.1113	, .	7256 \$ 0.0474 7256 \$ 0.0474	
Commercial/Industrial - G-52 Customer Charge per Month per Meter	\$ 121.11			\$ 121.11	\$ 121.11			\$ 121.11
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at All therms over the first block per month at	\$ 0.1667 \$ 0.1131	\$ 0.8314 \$ 0.8314			\$ 0.1225 \$ 0.0705		7256 \$ 0.0474 7256 \$ 0.0474	
Commercial/Industrial - G-53 Customer Charge per Month per Meter	\$ 534.91			\$ 534.91	\$ 534.91			\$ 534.91
All therms over the first block per month at		\$ 0.8314	\$ 0.0474		\$ 0.0569	\$ 0.7	7256 \$ 0.0474	
Commercial/Industrial - G-54								
Customer Charge per Month per Meter All therms over the first block per month at	\$ 534.91 \$ 0.0411	¢ 0 0014	¢ 0.0474	\$ 534.91 \$ 0.0108	\$ 534.91	¢ 0-	7256 \$ 0.0474	\$ 534.91 \$ 0.7052
An menns over the first block per month at	\$ 0.0411	\$ 0.8314	φ 0.0474	\$ 0.9198	\$ 0.0222	φ 0.1	1200 \$ 0.0474	\$ 0.7952

Anticipated Cost of Gas

PERIOD COVERED: SUMMER PERIOD, MAY 1, 2011 THROUGH OCTOBER 31, 2011 (REFER TO TEXT IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)		(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS			
Purchased Gas:			
Demand Costs:	\$	5,012,821	
Supply Costs:		9,072,210	
Storage Gas:			
Demand, Capacity:	\$	-	
Commodity Costs:		-	
Produced Gas:	\$	58,036	
Hedged Contract (Savings)/Loss	\$	281,261	
Unadjusted Anticipated Cost of Gas			\$ 14,424,328
Adjustments:			
Prior Period (Over)/Under Recovery (as of October 31, 2010)	\$	(463,417)	
Interest Drier Deried Adjustmente		(9,617)	
Prior Period Adjustments Broker Revenues		-	
Refunds from Suppliers		-	
Fuel Financing		-	
Transportation CGA Revenues		-	
Interruptible Sales Margin		-	
Capacity Release Margin		-	
Hedging Costs		-	
Fixed Price Option Administrative Costs Fotal Adjustments		-	(473,034
Fotal Anticipated Direct Cost of Gas			\$ 13,951,294
Anticipated Indirect Cost of Gas			
Norking Capital:			
Total Anticipated Direct Cost of Gas 05/01/11 - 10/31/11)	\$	14,424,328	
Working Capital Rate	Ψ	0.0391	
Prime Rate		3.25%	
Working Capital Percentage	-	0.127%	
Working Capital	\$	18,332	
Plus: Working Capital Reconciliation (Acct 142.40)		(12,092)	
Total Working Capital Allowance			\$ 6,240
Bad Debt:	*	44.46.4.65	
Total Anticipated Direct Cost of Gas 05/01/11 - 10/31/11) Less: Refunds	\$	14,424,328 -	
Plus: Total Working Capital		6,240	
Plus: Prior Period (Over)/Under Recovery	¢	(463,417)	
Subtotal	\$	13,967,150	
Bad Debt Percentage		<u>2.50%</u>	
Bad Debt Allowance	\$	349,179	
Plus: Bad Debt Reconciliation (Acct 175.54)			
Total Bad Debt Allowance			349,179
Production and Storage Capacity			-
Miscellaneous Overhead (05/01/11 - 10/31/11)	\$	13,170	
Times Summer Sales	Ŧ	19,796	
Divided by Total Sales		102,885	
Miscellaneous Overhead			2,534
Fotal Anticipated Indirect Cost of Gas			\$ 357,952
Total Cost of Gas			\$ 14,309,246
ied: March 15, 2011			Issued By:
ective: May 1, 2011			[Titlo: N

Daniel G. Saad Title: Vice President, Gas Operations

CALCULATION OF FIRM SALES COST OF GAS RATE PERIOD COVERED: SUMMER PERIOD, MAY 1, 2011 THROUGH OCTOBER 31, 2011 (Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)			(Col 2)	(Col 3)	
Total Anticipated Direct Cost of Gas Projected Prorated Sales (05/01/11 - 10/31/11) Direct Cost of Gas Rate		\$	13,951,294 19,531,283	\$	0.7143	per therm
Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Total Direct Cost of Gas Rate		\$ 	5,012,821 9,411,507 (473,034) 13,951,294	\$ \$	0.4819 (0.0242)	per therm per therm per therm per therm
Total Anticipated Indirect Cost of Gas Projected Prorated Sales (05/01/11 - 10/31/11) Indirect Cost of Gas		\$	357,952 19,531,283	\$	0.0183	per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/10				\$	0.7326	per therm
RESIDENTIAL COST OF GAS RATE - 05/01/10		COG	sr	\$	0.7326	/therm
	Maximu	m (COG	i + 25%)	\$	0.9158	
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/10		COG	sl	\$	0.7256	/therm
Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate \$ Commodity Cost of Gas Rate \$	1.00861 0.2496 0.4819 (0.0242) 0.0183	m (COG	i + 25%)	\$	0.9070	
COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10		COG	sh	\$	0.7365	/therm
Average Demand Cost of Gas Rate Effective 05/01/11 \$ 'Times: High Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate \$ Commodity Cost of Gas Rate \$	1.00861 0.2605 0.4819 (0.0242) 0.0183		s + 25%)	\$	0.9206	

\$

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Rate Case Expense/Temporary Rate Reconciliation (RDE) Factor Calculation

Rate Case Expense Factors for Resdential Customers	
Rate Case Expense	

	Ŧ	
Temporary Rate Reconciliation - DG 10-017 Sipulation per Settlement Argument - DG 10-017 Reconciliation DG 08-009 and Merger Incentive DG 06-707		950,274 (7,776) (143,593)
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$	798,905
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres) Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	1	59,287,373 95,361,249 54,648,622
Total Volumes		,,
Rate Case Expense Factor	\$	0.0052

Residential Non Heating Rates - R-1	¢0.0525	
Energy Efficiency Charge	\$0.0525	
Demand Side Management Charge Conservation Charge (CCx)	0.0000	\$0.0525
Relief Holder and pond at Gas Street, Concord, NH	0.0000	\$0.0525
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)	0.0000	0.0000
Interruptible Transportation Margin Credit (ITMC)		0.0000
DG 06-107 Merger Emergency Response Incentive		0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0116
LDAC		\$0.0693 per therm
		•••••
Residential Heating Rates - R-3, R-4		
Energy Efficiency Charge	\$0.0525	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0525
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
DG 06-107 Merger Emergency Response Incentive		0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0116
LDAC		\$0.0693 per therm
Commercial/Industrial Low Annual Use Rates - G-41, G-51		
Energy Efficiency Charge	\$0.0306	
Demand Side Management Charge	0.0000	* ••••••
Conservation Charge (CCx)	0.0000	\$0.0306
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	0.0000
Environmental Surcharge (ES)		0.0000
DG 06-107 Merger Emergency Response Incentive Gas Restructuring Expense Factor (GREF)		0.0000 0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0032
LDAC		\$0.0474 per therm
		volotit per merm
Commercial/Industrial Medium Annual Use Rates - G-42, G-52		
Energy Efficiency Charge	\$0.0306	
Demand Side Management Charge	0.0000	
Conservation Charge (CCx)		\$0.0306
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)		0.0000
DG 06-107 Merger Emergency Response Incentive		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0116
LDAC		\$0.0474 per therm
Osmunasial/Industrial Lange Annual Use Dates - 0.40, 0.50, 0.54		
Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54	¢0,0206	
Energy Efficiency Charge Demand Side Management Charge	\$0.0306 0.0000	
Conservation Charge (CCx)	0.0000	\$0.0306
Relief Holder and pond at Gas Street, Concord, NH	0.0000	φ0.0300
Manufactured Gas Plants	0.0000	
Environmental Surcharge (ES)	0.0000	0.0000
DG 06-107 Merger Emergency Response Incentive		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0052
Residential Low Income Assistance Program (RLIAP)		0.0116
LDAC		\$0.0474 per therm
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Issued: March 15, 2011 Effective: May 1, 2011

Issued By:_____ Daniel G. Saad Title: Vice President, Gas Operations

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65	Fourth Revised
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89	Second Revised
90	Original
91	Second Revised
92	Third Second Revised
93	Original
94	Third Second Revised

Issued: February 18, 2011 March 15, 2011 Effective: March 1, 2011 May 1, 2011 Issued By:_______ Nickolas Stavropoulos Daniel G. Saad Title: President Vice President, Gas Operations

NHPUC NO. 6 - GAS NATIONAL GRID NH

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II RATE SCHEDULES

		Winter	Period		Summer Period
	Delivery <u>Charge</u>	Cost of Gas Rate <u>Page 87</u>	LDAC <u>Page 94</u>	Total <u>Rate</u>	Cost of Delivery Gas Rate LDAC Total <u>Charge Page 87</u> <u>Page 94 Rate</u>
Residential Non Heating - R-1 Customer Charge per Month per Meter All Therms	\$ 11.86 \$ 0.1567	\$ 0.8348	\$ 0.0693	\$ 11.86 \$ 1.0607	\$ 10.99 \$ 10.99 \$ 11.86 \$ 11.86 \$ 0.1567 \$ 0.0693 \$ 0.9586 \$ 0.1695 \$ 0.7084 \$ 0.0410 \$ 0.9189
Residential Heating - R-3 Customer Charge per Month per Meter Size of the first block	\$ 17.16 100 therms			\$ 17.16	\$ 15.78 \$ 15.78 \$ 17.16 \$ 17.16 20 therms \$ 17.16 \$
Therms in the first block per month at		\$ 0.8348			\$ 0.2714 \$ 0.7326 \$ 0.0693 \$ 1.0733 \$ 0.2774 \$ 0.7084 \$ 0.0404 \$ 1.0262
All therms over the first block per month at	\$ 0.2243	\$ 0.8348	\$ 0.0693	\$ 1.1283	\$ 0.2243 \$ 0.7326 \$ 0.0693 \$ 1.0262 \$ 0.2091 \$ 0.7084 \$ 0.0404 \$ 0.9579
Residential Heating - R-4 Customer Charge per Month per Meter Size of the first block	\$ 6.86 100 therms			\$ 6.86	\$ 6.31 \$ 6.31 \$ 6.86 \$ 6.86 20 therms \$ \$ \$
Therms in the first block per month at	\$ 0.1086	\$ 0.8348	\$ 0.0693	\$ 1.0126	\$ 0.1086 \$ 0.7326 \$ 0.0693 \$ 0.9105 \$ 0.1110 \$ 0.7084 \$ 0.0404 \$ 0.8598
All therms over the first block per month at Commercial/Industrial - G-41	\$ 0.0897	\$ 0.8348	\$ 0.0693	\$ 0.9937	\$ 0.0897 \$ 0.7326 \$ 0.0693 \$ 0.8916 \$ 0.0836 \$ 0.7084 \$ 0.0404 \$ 0.8324 \$ 39.45 \$ 39.45
Customer Charge per Month per Meter Size of the first block	\$ 40.37 100 therms			\$ 40.37	\$ 40.37 \$ 40.37 20 therms
Therms in the first block per month at		\$ 0.8362	\$ 0.0474	\$ 1.2057	\$ 0.3222 \$ 0.7365 \$ 0.0474 \$ 1.1061 \$ 0.3344 \$ 0.7087 \$ 0.0194 \$ 1.0625
All therms over the first block per month at	\$ 0.2095	\$ 0.8362	\$ 0.0474	\$ 1.0930	\$ 0.2095 \$ 0.7365 \$ 0.0474 \$ 0.9934 \$ 0.2175 \$ 0.7087 \$ 0.0194 \$ 0.9456
Commercial/Industrial - G-42 Customer Charge per Month per Meter Size of the first block	\$ 121.11 1000 therms			\$ 121.11	\$ 112.73 \$ 112.73 \$ 121.11 \$ 121.11 400 therms \$ 121.11
Therms in the first block per month at	\$ 0.3011	\$ 0.8362	\$ 0.0474	\$ 1.1846	\$ 0.3011 \$ 0.7365 \$ 0.0474 \$ 1.0850 \$ 0.2971 \$ 0.7087 \$ 0.0194 \$ 1.0252
All therms over the first block per month at	\$ 0.1989	\$ 0.8362	\$ 0.0474	\$ 1.0824	\$ 0.1989 \$ 0.7365 \$ 0.0474 \$ 0.9828 \$ 0.1962 \$ 0.7087 \$ 0.0194 \$ 0.9243 \$ 0.7047
<u>Commercial/Industrial - G-43</u> Customer Charge per Month per Meter All therms over the first block per month at <u>Commercial/Industrial - G-51</u>	\$ 519.77 \$ 0.1849	\$ 0.8362	\$ 0.0474	\$ 519.77 \$ 1.0684	\$ 473.45 \$ 473.45 \$ 519.77 \$ 519.77 \$ 0.0846 \$ 0.7365 \$ 0.0474 \$ 0.8685 \$ 0.0819 \$ 0.7087 \$ 0.0194 \$ 0.8100 \$ 39.45 \$ 39.45 \$ 39.45
Customer Charge per Month per Meter Size of the first block	\$ 40.37 100 therms			\$ 40.37	\$ 40.37 \$ 40.37 100 therms
Therms in the first block per month at		\$ 0.8314			\$ 0.1724 \$ 0.7256 \$ 0.0474 \$ 0.9454 \$ 0.2168 \$ 0.7077 \$ 0.0194 \$ 0.9439
All therms over the first block per month at	\$ 0.1113	\$ 0.8314	\$ 0.0474	\$ 0.9900	\$ 0.1113 \$ 0.7256 \$ 0.0474 \$ 0.8843 \$ 0.1400 \$ 0.7077 \$ 0.0194 \$ 0.8671 \$ 110 72
Commercial/Industrial - G-52 Customer Charge per Month per Meter Size of the first block	\$ 121.11 1000 therms			\$ 121.11	\$ 112.73 \$ 112.73 \$ 121.11 \$ 121.11 1000 therms \$ 121.11
Therms in the first block per month at		\$ 0.8314	\$ 0.0474	\$ 1.0454	\$ 0.1225 \$ 0.7256 \$ 0.0474 \$ 0.8955 \$ 0.1244 \$ 0.7077 \$ 0.0194 \$ 0.8515
All therms over the first block per month at	\$ 0.1131	\$ 0.8314	\$ 0.0474	\$ 0.9918	\$ 0.0705 \$ 0.7256 \$ 0.0474 \$ 0.8435 \$ 0.0716 \$ 0.7077 \$ 0.0194 \$ 0.7987
Commercial/Industrial - G-53 Customer Charge per Month per Meter	\$ 534.91			\$ 534.91	\$ 484.72 \$ 484.72 \$ 534.91 \$ 534.91
All therms over the first block per month at Commercial/Industrial - G-54		\$ 0.8314	\$ 0.0474		\$ 0.0569 \$ 0.7256 \$ 0.0474 \$ 0.8299 \$ 0.0585 \$ 0.7077 \$ 0.0194 \$ 0.7856 \$ 484.72 \$ 484.72
Customer Charge per Month per Meter All therms over the first block per month at	\$ 534.91 \$ 0.0411	\$ 0.8314	\$ 0.0474	\$ 534.91 \$ 0.9198	\$ 534.91 \$ 534.91 \$ 0.0222 \$ 0.7256 \$ 0.0474 \$ 0.7952 \$ 0.0216 \$ 0.7077 \$ 0.0194 \$ 0.7487

Issued: February 18, 2011 March 15, 2011 Effective: March 1, 2011 May 1, 2011

Proposed Fourth Third Revised Page 86 Superseding Third Second Page 86

Anticipated Cost of Gas

PERIOD COVERED: SUMMER PERIOD, MAY 1, 2011 THROUGH OCTOBER 31, 2011 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2010 THROUGH APRIL 30, 2011 (REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

(Col 1) ANTICIPATED DIRECT COST OF GAS	(Col 2)	(Col 3)		(Col 2)		(Col 3)
Purchased Gas:						
Demand Costs:	\$ 8,314,931		\$	5,012,821		
Supply Costs:	\$ 39,083,750			9,072,210		
Storage Gas:						
Demand, Capacity:	<u> </u>			-		
Commodity Costs:	7,649,468			-		
Produced Gas:	1,255,498			58,036		
Hedged Contract Savings Hedge Underground Storage Contract (Savings)/Loss	<u> </u>			281,261 -		
Unadjusted Anticipated Cost of Gas		\$ 63,627,308			\$	14,424,328
Adjustments:						
Prior Period (Over)/Under Recovery (as of May 1, 2010 October 31, 2010) Interest	\$2,985,736 		\$	(463,417) (9,617)		
Prior Period Adjustments				-		
Broker Revenues	(754,779)			_		
Refunds from Suppliers	(104,110)			-		
Fuel Financing	130,835			-		
Transportation CGA Revenues	(31,147)			-		
Interruptible Sales Margin				-		
Capacity Release and Off System Sales Margin	(730,714)			-		
Hedging Costs				-		
Fixed Price Option Administrative Costs	40,691			-		
Total Adjustments		1,741,780				(473,034
Total Anticipated Direct Cost of Gas		\$ <u>65,369,088</u>			\$	13,951,294
Anticipated Indirect Cost of Gas						
Working Capital:						
Total anticipated Direct Cost of Gas (11/01/2010 - 4/30/2011)(5/01/11 - 10/31/11)	\$ 63,627,308		\$	14,424,328		
Working Capital Rate	10.18			0.0391		
Prime Rate	3.25%			3.25%		
Working Capital Percentage	<u>0.091%</u>			<u>0.127%</u>		
Working Capital	57,674		\$	18,332		
Plus: Working Capital Reconciliation (Acct 142.20) (Acct 142.40)	<u> (481,137</u>)			(12,092)		
Total Working Capital Allowance		\$ <u>(423,463)</u>			\$	6,240
Bad Debt:						
Total anticipated Direct Cost of Gas (11/01/2010 - 4/30/2011)(5/01/11 - 10/31/11) Less: Refunds	\$ 63,627,308		\$	14,424,328		
Plus: Total Working Capital	- (423,463)			6,240		
Plus: Prior Period (Over)/Under Recovery	2,985,736			(463,417)		
Subtotal	\$ 66,189,582		\$	13,967,150		
Bad Debt Percentage	2.40%			2.50%		
Bad Debt Allowance	<u></u>		\$	349,179		
Plus: Bad Debt Reconciliation (Acct 175.52) (Acct 175.54)	<u>(20,082</u>)		Ψ	-		
Total Bad Debt Allowance		1,568,468				349,179
Production and Storage Capacity		<u> </u>				-
Miscellaneous Overhead (11/01/2010 - 4/30/2011) (5/01/11 - 10/31/11)	¢ 05004		\$	10 170		
Times Summer Winter Sales	\$25,381 		Ф	13,170 19,796		
Divided by Total Sales	<u> </u>			102,885		
Miscellaneous Overhead		20 100				0 504
Miscellaneous Overnead Total Anticipated Indirect Cost of Gas		<u>20,100</u> <u>\$2,914,492</u>			\$	2,534 357,952
Total Cost of Gas		\$ <u>68,283,580</u>			\$	14,309,246
		<u>* 00,200,000</u>			<u>¥</u>	1,000,240
ued: February 18, 2011 March 15, 2011		Issued By:				
ective: March 1, 2011 May 1, 2011		•		avropoulos [

Title: President Vice President, Gas Operations

Proposed Twenty-Second Twenty-First Revised Page 87 Superseding Twenty-First Twentieth Page 87

CALCULATION OF FIRM SALES COST OF GAS RATE PERIOD COVERED: SUMMER PERIOD, MAY 1, 2011 THROUGH OCTOBER 31, 2011 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2010 THROUGH APRIL 30, 2011

	xt in Section 16 Cost		, 2011					
(Col 1)		(Col 2)	(Col-3)	(Col 2)		(Col 3)	
				\$	13,951,294		. ,	
Total Anticipated Direct Cost of Gas Projected Prorated Sales (05/01/11 - 10/31/2011) (11/01/10 - 04/30/11)		\$ <u>65,369,088</u> <u>83,071,582</u>		φ	19,531,283			
Direct Cost of Gas Rate		00,071,002	0.7869		10,001,200	\$	0 7143	per therm
								por diomi
Demand Cost of Gas Rate		\$ <u>9,370,456</u>	0.1128	\$	5,012,821		0.2567	
Commodity Cost of Gas Rate		54,256,852	0.6531		9,411,507	\$	0.4819	
Adjustment Cost of Gas Rate		1,741,780	0.0210		(473,034)	-	(0.0242)	
Total Direct Cost of Gas Rate		\$ <u>65,369,088</u>	0.7869	\$	13,951,294	\$	0.7143	
Total Anticipated Indirect Cost of Gas		\$ 2,914,492		\$	357,952			
Projected Prorated Sales (05/01/11 - 10/31/2011) (11/01/10 - 04/30/11)		83,071,582		Ψ	19,531,283			
Indirect Cost of Gas		00,01 1,002	\$0.0351		10,001,200	\$	0.0192	per therm
indirect cost of bas			φ 0.0001			φ	0.0105	per merni
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/11						\$	0.7326	per Therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/10			\$ 0.8220					
				000		-	0 7000	<i>k</i>
RESIDENTIAL COST OF GAS RATE - 05/01/10				COGsr		\$	0.7326	/therm
RESIDENTIAL COST OF GAS RATE - 11/01/10				COGsr		\$	0.8220	/therm
Change in rate due to change in under/over recovery						\$		per therm
RESIDENTIAL COST OF GAS RATE - 12/01/2010				COGsr		\$	0.7659	
				00051		-		
Change in rate due to change in under/over recovery						\$		per therm
RESIDENTIAL COST OF GAS RATE - 01/01/2011				COGsr		\$	0.7890	
Change in rate due to change in under/over recovery						\$		
RESIDENTIAL COST OF GAS RATE - 2/1/2011				COGsr		\$	0.8098	
Change in rate due to change in under/over recovery						\$	0.0250	per therm
RESIDENTIAL COST OF GAS RATE - 3/1/2011				COGsr		\$	0.8348	/therm
			Maximum	(COG + 2	25%)	\$	1.0275	\$ 0.9158
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/10				COGsl		\$	0.7256	/therm
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/10				COGsl		\$	0.8186	/therm
Change in rate due to change in under/over recovery						\$	(0.0561)	/therm
COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/2010				COGsl		\$	0.7625	
Change in rate due to change in under/over recovery				00031		\$	0.0231	
change in rate due to change in under/over recovery							0.0201	nuci m
COM/IND LOW WINTED LISE COST OF CAS DATE 01/01/2011				COCal		-	0 7956	/theorem
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/2011				COGsl		\$	0.7856	
Change in rate due to change in under/over recovery						\$ \$	0.0208	/therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011				COGsi COGsi		\$ \$ \$	0.0208 0.8064	/therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery				COGsl		\$ \$ \$	0.0208 0.8064 0.0250	/therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011						\$ \$ \$	0.0208 0.8064	/therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011				COGsl		\$ \$ \$	0.0208 0.8064 0.0250 0.8314	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery	\$0.1128	\$ 0.2567	Maximum	COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011	\$ <u>0.1128</u> 	\$ 0.2567 0.9641	Maximum	COGsl COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011				COGsl COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer)	0.9641	0.9641 1.0086		COGsl COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor	<u> </u>	0.9641 1.0086		COGsl COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor	<u> </u>	0.9641 1.0086 \$ 0.2496		COGsl COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate	<u> </u>	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242)	-)	COGsl COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER-USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER-USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 41/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsl COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242)	-	COGsl COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314	/therm /therm /therm /therm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsI COGsI (COG +)	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233	Atherm Atherm Atherm Atherm \$ 0.9070
Change in rate due to change in under/over recovery COM/IND LOW WINTER-USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER-USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 41/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsl COGsl	25%)	\$ \$ \$	0.0208 0.8064 0.0250 0.8314	Atherm Atherm Atherm Atherm \$ 0.9070
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Common Low WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsI (COG +)	25%)	\$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365	Atherm Atherm Atherm Atherm \$ 0.9070
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Common Low WINTER USE COST OF GAS RATE - 3/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsI COGsI (COG +)	25%)	\$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.8234	Atherm Atherm Atherm Atherm \$ 0.9070 /therm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjusted Demand Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/IND LOW Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsI (COG + 2 COGsh COGsh	25%)	\$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561)	Atherm Atherm Atherm Atherm \$ 0.9070 \$ 0.9070
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Common Low WINTER USE COST OF GAS RATE - 3/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsI (COG +)	25%)	\$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.8234	Atherm Atherm Atherm Atherm \$ 0.9070 \$ 0.9070
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjusted Demand Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/IND LOW Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsI (COG + 2 COGsh COGsh	25%)	\$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231	Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjusted Demand Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/IND LOW Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/10 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsI (COG + 2 COGsh COGsh	25%)	\$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.8234 (0.0561) 0.7673	Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsh COGsh COGsh COGsh COGsh	25%)	\$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231	Atherm Atherm Atherm Atherm \$ 0.9070 \$ 0.9070 Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Ratio (Summer) Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Indirect Cost of Gas Rate Indirect Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsh COGsh COGsh COGsh COGsh	25%)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7904	Atherm Atherm Atherm Atherm \$ 0.9070 \$ 0.9070 Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Cost of Gas Rate Effective 11/01/10 05/01/2011 Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Indirect Cost of Gas Rate Indirect Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/10 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2010 Change in rate due to change in under/over recovery	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsh COGsh COGsh COGsh COGsh	25%)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7904 0.0208	Atherm Atherm Atherm Atherm \$ 0.9070 \$ 0.9070 Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Cost of Gas Rate Effective 11/01/10 05/01/2011 Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Indirect Cost of Gas Rate Indirect Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsh COGsh COGsh COGsh COGsh COGsh	25%)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7904 0.0208 0.8112 0.0250	Atherm Atherm Atherm Atherm (Nonconstruction) Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Cost of Gas Rate Effective 11/01/10 05/01/2011 Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/10 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183	-	COGsh COGsh COGsh COGsh COGsh	25%)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7294 0.0208 0.8112	Atherm Atherm Atherm Atherm (Nonconstruction) Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjusted Demand Cost of Gas Rate Indirect Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011		0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183 \$ 0.7256 	-	COGsh COGsh COGsh COGsh COGsh COGsh		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7904 0.0208 0.8112 0.0250	Atherm Atherm Atherm Atherm (Nonconstruction) (Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjusted Demand Cost of Gas Rate Indirect Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011		0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183 \$ 0.7256 	-	COGsh COGsh COGsh COGsh COGsh COGsh COGsh		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7994 0.0208 0.8112 0.0250 0.8362	Atherm Atherm Atherm Atherm (Nonconstruction) (Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Ratio (Summer) Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011	\$ 0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351 \$ 0.8186	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183 \$ 0.7256 		COGsh COGsh COGsh COGsh COGsh COGsh COGsh		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7994 0.0208 0.8112 0.0250 0.8362	Atherm Atherm Atherm Atherm (Nonconstruction) (Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Average Demand Cost of Gas Rate Effective 11/01/10 05/01/2011 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjusted Demand Cost of Gas Rate Indirect Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011		0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183 \$ 0.7256 \$ 0.7256 \$ 0.2567 1.0063 1.0086		COGsh COGsh COGsh COGsh COGsh COGsh COGsh		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7994 0.0208 0.8112 0.0250 0.8362	Atherm Atherm Atherm Atherm (Nonconstruction) (Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjusted Demand Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0210 0.0351 \$ 0.8186 \$ 0.8186 \$ 0.8186 \$ 0.8186 \$ 0.8186	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183 \$ 0.7256 \$ 0.7256 \$ 0.2567 1.0063 1.0086 \$ 0.2605	Maximum	COGsh COGsh COGsh COGsh COGsh COGsh COGsh		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7994 0.0208 0.8112 0.0250 0.8362	Atherm Atherm Atherm Atherm (Nonconstruction) (Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Ratio (Summer) Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011	0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0240 0.0351 \$ 0.8186 \$ 0.8186 \$ 0.8186 \$ 0.1128 1.0063 \$ \$ 0.1142 \$ 0.6531	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183 \$ 0.7256		COGsh COGsh COGsh COGsh COGsh COGsh COGsh		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7994 0.0208 0.8112 0.0250 0.8362	Atherm Atherm Atherm Atherm (Nonconstruction) (Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COMIND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COMIND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Ratio (Summer) Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjusted Demand Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate COMIND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 01/01/2011 Change in rate due to chang	\$ 0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0240 0.0351 \$ 0.8186	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183 \$ 0.7256	Maximum Minimum Maximum	COGsh COGsh COGsh COGsh COGsh COGsh COGsh		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7994 0.0208 0.8112 0.0250 0.8362	Atherm Atherm Atherm Atherm (Nonconstruction) (Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm
Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2011 Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Indirect Cost of Gas Rate COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/10 COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/10 Com/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 12/01/2010 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 2/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011 Change in rate due to change in under/over recovery COM/IND HIGH WINTER USE COST OF GAS RATE - 3/01/2011	\$ 0.9641 1.0063 \$ 0.1094 \$ 0.6531 0.0240 0.0351 \$ 0.8186	0.9641 1.0086 \$ 0.2496 \$ 0.4819 (0.0242) 0.0183 \$ 0.7256 \$ 0.72566 \$ 0.72566 \$ 0.72566 \$ 0.72566 \$ 0.72566 \$ 0.72566	Maximum Minimum Maximum	COGsh COGsh COGsh COGsh COGsh COGsh COGsh		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.0208 0.8064 0.0250 0.8314 1.0233 0.7365 0.7365 0.8234 (0.0561) 0.7673 0.0231 0.7994 0.0208 0.8112 0.0250 0.8362	Atherm Atherm Atherm Atherm (Nonconstruction) (Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm Atherm

Issued: February 18, 2011 March 15, 2011 Effective: March 1, 2011 May 1, 2011

Nickolas Stavropoulos Daniel G. Saad Title: President Vice President, Gas Operations

Issued in compliance with NHPUC Order No. 25,161 dated October 29, 2010 in Docket No. DG 10-230.

Rate Case Expense/Temporary Rate Reconciliation (RDE) Factor Calculation

Rate Case Expense Factors for Resdential Customers		
Rate Case Expense	\$ -	\$
Temporary Rate Reconciliation - DG 10-017 Sipulation per Settlement Argument - DG 10-017 Reconciliation DG 08-009 and Merger Incentive DG 06-707	\$ 950,274 (7,776) (143,593)	
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ 798,905	<u> </u>
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)	59,287,373	<u> </u>
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	95,361,249	97,732,153
	154,648,622	— 158,020,633
Total Volumes		
Rate Case Expense Factor	\$ 0.0052	\$

Local Distribution Adjustment Charge Calculation

Residential Non Heating Rates - R-1	#0.0505		* 0.0505		
Energy Efficiency Charge Demand Side Management Charge	\$0.0525 0.0000		\$0.0525 0.0000		
Conservation Charge (CCx)	0.0000	\$0.0525	0.0000	\$0.0525	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0000		0.0000		
Environmental Surcharge (ES)		0.0000		0.0000	
Interruptible Transportation Margin Credit (ITMC)		0.0000		0.0000	
Rate Case Expense Factor (RCEF) Residential Low Income Assistance Program (RLIAP)		0.0000 0.0116		0.0052 0.0116	
LDAC	-	\$0.0641	-		per therm
Residential Heating Rates - R-3, R-4					
Energy Efficiency Charge	\$0.0525		\$0.0525		
Demand Side Management Charge	0.0000	* • • • • • •	0.0000	* •• • • • • • •	
Conservation Charge (CCx) Relief Holder and pond at Gas Street, Concord, NH	0.0000	\$0.0525	0 0000	\$0.0525	
Manufactured Gas Plants	0.0000 0.0000		0.0000 0.0000		
Environmental Surcharge (ES)	0.0000	0.0000	0.0000	0.0000	
Interruptible Transportation Margin Credit (ITMC)		0.0000		0.0000	
Rate Case Expense Factor (RCEF)		0.0000		0.0052	
Residential Low Income Assistance Program (RLIAP)	_	0.0116	-	0.0116	_
LDAC		\$0.0641		\$0.0693	per therm
Commercial/Industrial Low Annual Use Rates - G-41	G-51				
Energy Efficiency Charge	<u>\$0.0306</u>		\$0.0306		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0306		\$0.0306	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0000		0.0000		
Environmental Surcharge (ES) Interruptible Transportation Margin Credit (ITMC)		0.0000 0.0000		0.0000 0.0000	
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	
Rate Case Expense Factor (RCEF)		0.0000		0.0052	
Residential Low Income Assistance Program (RLIAP)		0.0116		0.0116	
LDAC	-	\$0.04 <u>22</u>	-	\$0.0474	per therm
Commercial/Industrial Medium Annual Use Rates - G	42 6 52				
Energy Efficiency Charge	\$0.0306		\$0.0306		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0306		\$0.0306	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0000		0.0000		
Environmental Surcharge (ES)		0.0000		0.0000	
Interruptible Transportation Margin Credit (ITMC) Gas Restructuring Expense Factor (GREF)		0.0000		0.0000 0.0000	
Rate Case Expense Factor (RCEF)		0.0000 0.0000		0.0000	
Residential Low Income Assistance Program (RLIAP)		0.0000		0.0002	
LDAC	-	\$0.0422	-		per therm
Commercial/Industrial Large Annual Use Rates - G-4 Energy Efficiency Charge	<u>3, G-53, G-54</u> \$0.0306	<u>+</u>	\$0.0306		
Demand Side Management Charge	0.0000	-	0.0000		
Conservation Charge (CCx)		\$0.0306		\$0.0306	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0000	0.0000	0.0000	0 0000	
Environmental Surcharge (ES) Interruptible Transportation Margin Credit (ITMC)		0.0000		0.0000 0.0000	
Gas Restructuring Expense Factor (GREF)		0.0000 0.0000		0.0000	
Rate Case Expense Factor (RCEF)		0.0000		0.0000	
Rale Gase Expense Faciol (RUFE)		0.0000			
,		0.0116		0.0116	
Residential Low Income Assistance Program (RLIAP)	-	0.0116 \$0.0422		0.0116 \$0.0474	per therm
Residential Low Income Assistance Program (RLIAP)	-		Issued By:		per therm

Issued: November 8, 2010 March 15, 2011 Effective: November 1, 2010 May 1, 2011

Issued By:_______ Nickolas Stavropoulos Daniel G. Saad Title: President Vice President, Gas Operations

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