New England Gas Company

March 15, 2006

Ms. Mary L. Cottrell
Department Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, Massachusetts 02110

RE: D.T.E.06-GAF-O7 - 2006 Off-Peak Gas Adjustment Factor
2004 - 2006 Reconciliations

Dear ~~Secretary~~ Mary Cottrell:

New England Gas Company ("Company") hereby requests approval of its 2006 Off-Peak Gas Adjustment Factor ("GAF") for the North Attleboro Service Area. The proposed off-peak GAF is $1.1384 per therm for residential and commercial/industrial customers. The proposed factors will become effective on May 1, 2006, and will continue through October 31, 2006, unless the Department approves an interim change.

Attached GAF Schedules 1 through 7 provide the calculation of the proposed rate. GAF Schedule 1 shows a summary of gas cost calculation components which are detailed in GAF Schedule 2. GAF Schedules 3 and 4 provide monthly revenue and gas cost forecasts for the period based on the proposed rates. GAF Schedule 5 projects gas costs, sendout and sales based on a NYMEX strip of March 10, 2006. A detailed breakdown of the projected gas costs for the 12-month period May 2006 through April 2007 is provided on GAF Schedule 6. GAF Schedule 7 provides the Company's Bad Debt Expense Calculation for the May 2006-April 2007 forecasted period.

A bill impact analysis has been enclosed as a separate document, and includes impacts for all rate classes. The analysis in this document measures the impact of the proposed 2006 Off-Peak GAF of $1.1384 per therm to the rates in effect last year. This analysis shows that a residential heating customer with total consumption of 190 therms during the off-peak period of May 2006 through October 2006 will see an increase of $45 when compared to the rates in effect last year, or an increase of approximately 15.1 percent.

Also included with the filing are Reconciliation 2004-2005 and Reconciliation 2005-2006. Reconciliation 2004-2005 provides the Account 175.1 and 175.2 accumulated differences between gas cost revenues and the actual monthly gas costs incurred by the Company through October 2005. Reconciliation 2005-2006 shows the ending April 2006 Account 175.1 balance (which becomes the beginning balance for May 2006) as an over collection of $62,597. The same reconciliation shows the April 2006 Account 175.2 ending balance (which becomes the beginning balance for May 2006) as an over collection of $9,107. These balances are based on actual data through February 2006, with forecasted data for

100 Weybosset Street
Providence, RI 02903

www.negasco.com

March and April 2006. Supporting schedules providing the monthly details are included along with a monthly summary of the components reflected in the monthly gas costs that tie to the gas invoices. The Company will submit under separate and confidential cover to the Hearing Officer, copies of invoices not previously provided to the Department supporting the costs summarized herein. A Motion for Protective Treatment for these gas invoices accompanies that filing.

Please do not hesitate to contact me should you have any questions or concerns regarding this filing. I can be reached at 1-401-574-2212. Thank you for your consideration of this matter.

Sincerely,

Kevin F. Penders, Esq.
Manager of Regulatory

encl.

cc: George Yiankos (3 copies)
Carol Pieper (2 copies)
Robert Sydney, Esq.
Joseph Rogers, Esq.

NEW ENGLAND GAS COMPANY
NORTH ATTLEBORO GAS SERVICE AREA
May 2006 - April 2007

GAF Schedule 1

		BASE GAF
1)	$4,799,921	Base Commodity Cost of Sendout: Line 5 Sch.2
2)	$477,889	Demand Charges for Base Sendout: Line 8 Sch.2
3)	$193,405	DAO: Line 18 Sch.2
4)	$792,353	Supplemental Gas Costs: Line 23 Sch.2
5)	$56,886	Supplemental Margin Reallocation: Line 28 Sch.2
6)	$5,819,871	Base Gas Costs (L1+L2-L3+L4-L5)
7)	($62,597)	Base Reconciliation ESTIMATED April 30, 2006
8)	$691	Gas Acquisition Expense (Dkt D.T.E. 98-66)
9)	$5,757,965	Costs included in Base Revenues (L6+L7+L8)
10)	5,327,414	Forecast Annual Sales Volumes (May - Apr): Line 17a Sch. 2
11)	$1.0808	Cost recovery per therm (L9/L10)
12)	$0.0000	Per Unit Supplier Refund R-1: Sch.2 pg. 2
13)	$0.0000	Per Unit Supplier Refund R-2: Sch.2 pg.2
14)	$0.0417	Per Unit Base Working Capital Allow: Line 43, Sch.2
15)	$0.0159	Per Unit Bad Debt Factor: Line 53, Sch.2
16)	$0.0000	Per Unit Embedded Gas Cost (change per season)
17)	$1.1384	Base GAF (per therm) (L11-L12-L13+L14+L15-L16)

		SUPPLEMENTAL GAF
18)	$56,886	Supplemental Margin Reallocation: Line 28 Sch.2
19)	$193,405	Demand Charge Reallocation: Line 18 Sch.2
20)	$0	Inventory Finance Charge: NA
21)	$250,291	Supplemental Gas Costs (L18+L19+L20)
22)	($9,107)	Supplemental Reconciliation ESTIMATED April 30, 2005
23)	$241,184	Costs included in Supplemental revenues (L19+L20)
24)	4,155,004	Forecast Peak Season Firm Sales (therms): Line 17a - Line 16a, Sch.2
25)	$0.0580	Supplemental Cost Recovery (per therm) (L23/L24)
26)	$0.0010	Per Unit Supplemental Working Cap Allow: Line 64 Sch.2
27)	$1.1974	Net GAF (Peak Season) (L17+L25+L26)

FORM II
Cost of Gas Adjustment Filing for the N.E. Gas Co. - North Attleboro
Data Support

A) Base Commodity Cost Calculation	Forecast
1. Base Commodity Cost:	4,799,921
2. - Company Use	0
3. - Non-Firm Gas Costs :NA	0
4. - Commodity Cost of Injections:	0
5. = Base Commodity Cost of Firm (Line 1 minus lines 2-4)	4,799,921
B) Base Demand Charge Calculation	
6. Projected Base Demand Charges	477,889
7. - Base Demand Associated with Injections:	0
8. = Base Demand Associated with Sendout: (Line 6- Line 7)	477,889
C) PR Allocator Calculation	
9. Firm Off-Peak Base Sendout (therms)	1,209,987
10. Firm Peak Base Sendout (therms)	4,618,111
11. Line 9 divided by Line 10	26.20%
12. Off-Peak PR Allocator: Line 11 divided by 2 times 100	13.10%
13. Peak PR Allocator: 100 minus line 12	86.90%
D) Demand Charge Reallocation (DAO)	
14. Total Base Demand Charge: Line 6	477,889
15. Off-Peak Portion of Demand: (Line 14 * Line 12)	62,603
16a. Off-Peak Firm Sales Volume(therms)	1,172,410
16. Base GAF Formula Unitized Demand Charge:Line 15/Line 16a	0.0534
17a. Projected Volume of Annual Sales (therms)	5,327,414
17. Demand Charge Collected in Base GAF: Line 16 * Line 17a	284,484
18. DAO - Demand Charge Reallocation: Line 14 - Line 17	193,405
E) Supplemental Gas Costs (S)	
19. Total Gas Costs Sendout plus Injections:	6,070,162
20. - Base Commodity Cost: Line 5	4,799,921
21. - Base Demand Charges: Line 6	477,889
22. - Cost of Non-Firm Sales	0
23. = Supp. Gas Costs: (Line 19 - Line 20 thru Line 22)	792,353
F) Supplemental Margin Reallocation (SM)	
24. Supplemental Sendout Volumes (therms):	893,031
25. Commodity Cost: (Line 1 - Line 4)/(Line 9 + Line 10)	$0.8236
26. Unitized Total Supplemental Cost: Line 23/Line 24	$0.8873
27. Per unit Supplemental Margin: Line 26 - Line 25	$0.0637
28. Supplemental Margin Reallocation: Line 24 * Line 27	56,886

G) Base Gas Working Capital Allowance

29. Base Commodity Costs (line 5)	4,799,921
30. Base Demand Charge (line 8)	477,889
31. Demand Charge Reallocation (line 18)	193,405
32. Supplemental Gas Costs (line 23)	792,353
33. Supplemental Margin (line 28)	56,886
34. Non-core Gas Costs	0
35. Non-core Gas Cost Reallocation	0
36. Number of Days Lag	45.0
37. Base Working Cap Requirement (L29 + L30 - L31 + L32 - L33) x line 36/36	717,518
38. Cost of Debt	9.04%
39. Cost of Equity	11.78%
40. Effective Tax Rate	38.29%
41. Base Working Capital Reconciliation Adjustment	$20,289
42. Forecast Annual Sales Volume (line 17a. Sched 2)	5,327,414
43. Base Gas Wrkng Cap. Allow. (ln. 37 x (l. 38 + (l. 39/(1-l. 40))) + l. 41) / l. 42	$0.0417

H) Bad Debt Factor

43. Bad Debt (pursuant to Dkt D.T.E. 98-66)	76,367
44. Bad Debt Reconciliation	4,993
45. Days Lag	45.0
46. Bad Debt Working Capital Requirement (line 43 + line 44) x (line 45/365)	10,031
47. Cost of Debt	9.04%
48. Cost of Equity	11.78%
49. Effective Tax Rate	38.29%
50. Bad Debt Working Capital Reconciliation Adjustment	136
51. Forecast Annual Sales Volume (line 17a. Sched 2)	5,327,414
52. Bad Debt Wrkg Cap Allow (line 46 x (l. 47 + (l. 48/(1-l. 49))) + l. 50) / l. 51	$0.0006
53. Bad Debt Factor ((line 43 + line 44) / Line 51) + line 52	$0.0159

I) Supplemental Gas Working Capital Allowance

54. Supplemental Margin (line 28)	56,886
55. Demand Charge Reallocation (line 18)	193,405
56. Non-core Gas Cost Reallocation	0
57. Number of Days Lag	45.0
58. Supplemental Working Cap Requir. (sum line 54 thru 56) x line 57/365	30,858
59. Cost of Debt	9.04%
60. Cost of Equity	11.78%
61. Effective Tax Rate	38.29%
62. Supplemental Working Capital Reconciliation Adjustment	(4,562)
63. Forecast Peak Sales Volume (line 17a. - line 16)	4,155,004
64. Spplmntl Gas Wrkg Capit Allow (l. 58 x (l. 59 + (l. 60/(1-l. 61))) + l. 62) / l. 6	$0.0010

New England Gas Company - North Attleboro Gas Company
May 2006 GAF Factor Filing
Gas Adjustment Factor Revenues

FORM III

REVENUES APPLIED

	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	Total
FACTORS:													
Base Cost of Gas $/therm	1.0808	1.0808	1.0808	1.0808	1.0808	1.0808	1.0808	1.0808	1.0808	1.0808	1.0808	1.0808	
Base Working Capital	0.0417	0.0417	0.0417	0.0417	0.0417	0.0417	0.0417	0.0417	0.0417	0.0417	0.0417	0.0417	
Bad Debt Factor	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	0.0153	
Bad Debt Working Capital	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	
Supplemental Cost of Gas (net SWC)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0580	0.0580	0.0580	0.0580	0.0580	0.0580	
Supplemental Working Capital	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0010	0.0010	0.0010	0.0010	0.0010	
Composite GAF (Base + Suppl.) Billed	1.1384	1.1384	1.1384	1.1384	1.1384	1.1384	1.1388	1.1388	1.1388	1.1388	1.1388	1.1388	
Per Unit Refund Factor	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Effective. Base GAF (Base+refund) in c	1.1384	1.1384	1.1384	1.1384	1.1384	1.1384	1.0808	1.0808	1.0808	1.0808	1.0808	1.0808	
Effective GAF (Eff. Base + Suppl.)	1.1384	1.1384	1.1384	1.1384	1.1384	1.1384	1.1974	1.1974	1.1974	1.1974	1.1974	1.1974	
Firm Sales (therms)	349,070	212,980	146,590	138,720	156,360	168,690	384,550	639,980	884,229	805,275	864,600	576,370	5,327,414
REVENUES:													
175.1 Base Revenues	$377,275	$230,189	$158,434	$149,929	$168,994	$182,320	$415,622	$691,690	$955,675	$870,342	$934,460	$622,941	$5,757,869
175.2 Supplemental Revenues	$0	$0	$0	$0	$0	$0	$22,304	$37,119	$51,285	$46,706	$50,147	$33,429	$240,990
175.3 Bad Debt Revenues	$5,341	$3,259	$2,243	$2,122	$2,392	$2,581	$5,884	$9,792	$13,529	$12,321	$13,228	$8,818	$81,509
175.4 Base Gas Working Capital	$14,556	$8,881	$6,113	$5,785	$6,520	$7,034	$16,036	$26,687	$36,872	$33,580	$36,054	$24,035	$222,153
175.5 Supplemental Gas Working Cap	$0	$0	$0	$0	$0	$0	$385	$640	$884	$805	$865	$576	$4,155
175.6 Bad Debt Working Capital	$209	$128	$88	$83	$94	$101	$231	$384	$531	$483	$519	$346	$3,196
242.1 Refunds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Revenues	$397,381	$242,456	$166,878	$157,919	$178,000	$192,037	$460,460	$766,312	$1,058,776	$964,237	$1,035,272	$690,145	$6,309,874

FORM III

New England Gas Company - North Attleboro Gas Company
May 2006 GAF Factor Filing
PROJECTED ACCOUNT 175 BALANCES

Forecast based on 3/10/06 NYMEX	May-06 Forecast	Jun-06 Forecast	Jul-06 Forecast	Aug-06 Forecast	Sep-06 Forecast	Oct-06 Forecast	Nov-06 Forecast	Dec-06 Forecast	Jan-07 Forecast	Feb-07 Forecast	Mar-07 Forecast	Apr-07 Forecast	
ACCOUNT 175.1													
Base Account 175.1 Beg. Balance	(62,597)	(214,051)	(266,656)	(247,852)	(217,446)	(210,986)	(110,242)	(23,780)	88,754	113,663	37,664	(138,758)	
Plus Cost of 175.1 Allowable	226,700	179,061	178,871	181,812	176,770	284,085	502,509	804,018	979,941	793,862	758,359	431,479	5,497,467
Less Total Base Gas Rev. Applied	377,275	230,189	158,434	149,929	168,994	182,320	415,622	691,690	955,675	870,342	934,460	622,941	5,757,869
Prelim. 175.1 Ending Balance	(213,172)	(265,178)	(246,219)	(215,969)	(209,670)	(109,222)	(23,354)	88,548	113,021	37,184	(138,437)	(330,219)	
Month's Average Balance	(137,885)	(239,615)	(256,437)	(231,911)	(213,558)	(160,104)	(66,798)	32,384	100,888	75,424	(50,386)	(234,488)	
Interest Rate (Bank Boston Prime)	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	
Interest Applied	(878)	(1,477)	(1,633)	(1,477)	(1,316)	(1,020)	(425)	206	643	480	(321)	(1,494)	(8,713)
Base Account 175.1 End. Balance	(214,051)	(266,656)	(247,852)	(217,446)	(210,986)	(110,242)	(23,780)	88,754	113,663	37,664	(138,758)	(331,713)	
Under/(Over) recovery	(151,453)	(52,605)	18,803	30,406	6,460	100,745	86,462	112,534	24,909	(75,999)	(176,422)	(192,955)	
ACCOUNT 175.2													
Suppl. Account 175.2 Beg. Balance	(9,107)	(9,165)	(9,222)	(9,281)	(9,340)	(9,397)	(9,457)	37,768	113,784	228,382	336,030	361,340	
Plus Cost of 175.2 Allowable (Sch. 4)	0	0	0	0	0	0	69,439	112,653	164,797	152,562	73,243	0	572,695
Total Suppl. Gas Rev. Billed (Sch. 5)	0	0	0	0	0	0	22,304	37,119	51,285	46,706	50,147	33,429	240,990
Prelim. 175.2 Ending Balance	(9,107)	(9,165)	(9,222)	(9,281)	(9,340)	(9,397)	37,678	113,303	227,295	334,238	359,126	327,911	
Month's Average Balance	(9,107)	(9,165)	(9,222)	(9,281)	(9,340)	(9,397)	14,110	75,535	170,540	281,310	347,578	344,625	
Interest Rate (Bank Boston Prime)	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	
Interest Applied	(58)	(56)	(59)	(59)	(58)	(60)	90	481	1,086	1,792	2,214	2,195	7,509
Suppl. Account 175.2 End. Balance	(9,165)	(9,222)	(9,281)	(9,340)	(9,397)	(9,457)	37,768	113,784	228,382	336,030	361,340	330,106	
Under/(Over) recovery	(58)	(56)	(59)	(59)	(58)	(60)	47,225	76,016	114,598	107,648	25,310	(31,234)	
ACCOUNT 175.3													
Bad Debt Allow Account 175.3 Beg. Bal	4,993	2,529	1,535	1,553	1,728	1,570	2,576	3,909	5,680	6,592	6,219	3,484	
Plus Cost of 175.3 Allowable:	2,852	2,253	2,250	2,287	2,224	3,574	7,196	11,533	14,402	11,907	10,462	5,428	76,369
Total Bad Debt Allow Gas Rev. Billed	5,341	3,259	2,243	2,122	2,392	2,581	5,884	9,792	13,529	12,321	13,228	8,818	81,509
Prelim. 175.3 Ending Balance	2,505	1,523	1,543	1,718	1,560	2,563	3,888	5,650	6,553	6,179	3,453	94	
Month's Average Balance	3,749	2,026	1,539	1,635	1,644	2,066	3,232	4,779	6,117	6,385	4,836	1,789	
Interest Rate (Bank Boston Prime)	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	
Interest Applied	24	12	10	10	10	13	21	30	39	41	31	11	253
Bad Debt Allow Account 175.3 End. Bal	2,529	1,535	1,553	1,728	1,570	2,576	3,909	5,680	6,592	6,219	3,484	105	
Under/(Over) recovery	(2,465)	(993)	17	175	(158)	1,006	1,333	1,771	912	(373)	(2,735)	(3,379)	
ACCOUNT 175.4													
Base W/C Account 175.4 Beg. Balance	20,289	13,703	11,108	11,269	11,863	11,545	14,445	16,630	19,068	17,947	13,525	4,561	
Plus Cost of 175.4 Allowable:	7,862	6,210	6,203	6,305	6,130	9,852	18,122	29,011	35,634	29,058	27,033	14,964	196,384
Total Base W/C Gas Rev. Billed	14,556	8,881	6,113	5,785	6,520	7,034	16,036	26,687	36,872	33,580	36,054	24,035	222,153
Prelim. 175.4 Ending Balance	13,595	11,031	11,198	11,790	11,473	14,363	16,532	18,954	17,829	13,425	4,504	(4,510)	
Month's Average Balance	16,942	12,367	11,153	11,529	11,668	12,954	15,489	17,792	18,448	15,686	9,014	26	
Interest Rate (Bank Boston Prime)	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	
Interest Applied	108	76	71	73	72	83	99	113	118	100	57	0	970
Base W/C Account 175.4 End. Balance	13,703	11,108	11,269	11,863	11,545	14,445	16,630	19,068	17,947	13,525	4,561	(4,509)	
Under/(Over) recovery	(6,586)	(2,595)	161	594	(318)	2,900	2,185	2,437	(1,121)	(4,422)	(8,963)	(9,071)	

New England Gas Company - North Attleboro Gas Company
May 2006 GAF Factor Filing
PROJECTED ACCOUNT 175 BALANCES

Forecast based on 3/10/06 NYMEX	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	
ACCOUNT 175.5													
Supple W/C Account 175.5 Beg. Balanc	(4,562)	(4,591)	(4,619)	(4,649)	(4,678)	(4,707)	(4,737)	(3,434)	(1,310)	1,873	4,853	5,829	
Plus Cost of 175.5 Allowable:	0	0	0	0	0	0	1,713	2,779	4,066	3,764	1,807	0	14,128
Total Suppl W/C Gas Rev. Billed	0	0	0	0	0	0	385	640	884	805	865	576	4,155
Prelim. 175.5 Ending Balance	(4,562)	(4,591)	(4,619)	(4,649)	(4,678)	(4,707)	(3,409)	(1,295)	1,871	4,831	5,795	5,252	
Month's Average Balance	(4,562)	(4,591)	(4,619)	(4,649)	(4,678)	(4,707)	(4,073)	(2,365)	280	3,352	5,324	5,541	
Interest Rate (Bank Boston Prime)	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	
Interest Applied	(29)	(28)	(29)	(30)	(29)	(30)	(26)	(15)	2	21	34	35	(124)
Base W/C Account 175.5 End. Balance	(4,591)	(4,619)	(4,649)	(4,678)	(4,707)	(4,737)	(3,434)	(1,310)	1,873	4,853	5,829	5,288	
Under/(Over) recovery	(29)	(28)	(29)	(30)	(29)	(30)	1,303	2,124	3,183	2,980	976	(541)	
ACCOUNT 175.6													
Bad Debt W/C Allow Account 175.6 Be	136	26	(24)	(34)	(38)	(55)	(32)	(14)	2	(29)	(100)	(257)	
Plus Cost of 175.6 Allowable:	99	78	78	79	77	124	250	400	499	413	363	188	2,648
Total Bad Debt Allow Gas Rev. Billed	209	128	88	83	94	101	231	384	531	483	519	346	3,196
Prelim. 175.6 Ending Balance	26	(24)	(33)	(38)	(54)	(32)	(13)	2	(29)	(99)	(255)	(414)	
Month's Average Balance	81	1	(29)	(36)	(46)	(43)	(23)	(6)	(13)	(64)	(177)	(335)	
Interest Rate (Bank Boston Prime)	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	
Interest Applied	1	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(2)	(4)
Bad Debt Allow Account 175.6 End. Bal	26	(24)	(34)	(38)	(55)	(32)	(14)	2	(29)	(100)	(257)	(416)	
Under/(Over) recovery	(110)	(50)	(10)	(4)	(17)	22	19	16	(31)	(71)	(157)	(160)	
CUMULATIVE 175 BALANCE	(211,550)	(267,877)	(248,994)	(217,911)	(212,031)	(107,447)	31,079	225,977	368,428	398,191	236,200	(1,139)	
Under/(Over) recovery	(160,702)	(56,328)	18,884	31,082	5,881	104,584	138,526	194,899	142,450	29,764	(161,991)	(237,339)	

New England Gas Company - North Attleboro Service Area
May 2006 GAF Factor Filing
PROJECTED FIRM SENDOUT

PROJECTIONS	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	TOTALS
Gas Cost & Sendout Data:													
Total Sendout	243,880	175,137	170,559	170,462	161,763	288,186	545,760	821,446	998,278	827,431	701,332	406,908	5,511,142
less noncore sendout	0	0	0	0	0	0	0	0	0	0	0	0	0
Firm Sendout (Therms)	243,880	175,137	170,559	170,462	161,763	288,186	545,760	821,446	998,278	827,431	701,332	406,908	5,511,142
Base - Off-Peak	243,880	175,137	170,559	170,462	161,763	288,186							1,209,987
Base - Peak							437,480	645,780	741,302	589,533	587,121	406,908	3,408,124
Base - Total	243,880	175,137	170,559	170,462	161,763	288,186	437,480	645,780	741,302	589,533	587,121	406,908	4,618,111
													0
Supplemental Sendout:	0	0	0	0	0	0	108,280	175,666	256,976	237,898	114,211	0	893,031
													0
Firm Gas Costs													
Base Commodity	180,848	133,209	133,019	135,960	130,919	238,233	438,815	729,173	891,640	708,718	693,683	385,704	4,799,921
Base Demand	39,862	39,862	39,862	39,862	39,862	39,862	39,786	39,786	39,786	39,786	39,786	39,786	477,889
Supplemental	5,990	5,990	5,990	5,990	5,990	5,990	93,347	147,713	213,312	197,921	98,132	5,990	792,353
Firm Gas Cost	226,700	179,061	178,871	181,812	176,770	284,085	571,948	916,672	1,144,738	946,425	831,601	431,479	6,070,162
less noncore gas cost	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost	226,700	179,061	178,871	181,812	176,770	284,085	571,948	916,672	1,144,738	946,425	831,601	431,479	6,070,162
Costs Allocated for Recovery:													
Cost of Firm Gas Allowable (Base)	226,700	179,061	178,871	181,812	176,770	284,085							1,227,299
Total Base	226,700	179,061	178,871	181,812	176,770	284,085							1,227,299
Costs of firm Gas Allowable (Suppl.)													
Demand Charge Reallocation	0	0	0	0	0	0	42,499	68,948	100,861	93,373	44,827	0	350,509
Supplemental "Margin"	0	0	0	0	0	0	26,940	43,706	63,936	59,189	28,416	0	222,186
Total Supplemental	0	0	0	0	0	0	69,439	112,653	164,797	152,562	73,243	0	572,695
Total Firm Gas Costs	226,700	179,061	178,871	181,812	176,770	284,085							1,227,299
Firm Sales: (Therms)													
Firm Sales - Off-Peak	349,070	212,980	146,590	138,720	156,360	168,690							1,172,410
Firm Sales - Peak							384,550	639,980	884,229	805,275	864,600	576,370	4,155,004
													0
Firm Sales - Total	349,070	212,980	146,590	138,720	156,360	168,690	384,550	639,980	884,229	805,275	864,600	576,370	5,327,414
													0
Company Use (therms)	0	0	0	0	0	0	0	0	0	0	0	0	0
Company Use Costs	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Gas Costs for May 2006 GAF Filing
North Attleboro Gas Company

Fixed and Variable Gas Costs

North Attleboro Gas Company

	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Total
Fixed Pipeline	$47,122	$47,122	$47,122	$47,122	$47,122	$47,122	$47,046	$47,046	$47,046	$47,046	$47,046	$47,046	**$565,009**
Fixed Storage	$5,990	$5,990	$5,990	$5,990	$5,990	$5,990	$5,990	$5,990	$5,990	$5,990	$5,990	$5,990	**$71,875**
Fixed Supply	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**
Total Fixed	$53,112	$53,112	$53,112	$53,112	$53,112	$53,112	$53,035	$53,035	$53,035	$53,035	$53,035	$53,035	**$636,884**
Less Capacity Release	($7,260)	($7,260)	($7,260)	($7,260)	($7,260)	($7,260)	($7,260)	($7,260)	($7,260)	($7,260)	($7,260)	($7,260)	**($87,120)**
Net Fixed Charges	**$45,852**	**$45,852**	**$45,852**	**$45,852**	**$45,852**	**$45,852**	**$45,775**	**$45,775**	**$45,775**	**$45,775**	**$45,775**	**$45,775**	**$549,764**
Variable Supply	$180,848	$133,209	$133,019	$135,960	$130,919	$238,233	$438,815	$729,173	$891,640	$708,718	$693,683	$385,704	**$4,799,921**
Variable Storage	$0	$0	$0	$0	$0	$0	$87,358	$141,723	$207,322	$191,931	$92,143	$0	**$720,477**
Total Gas Costs	**$226,700**	**$179,061**	**$178,871**	**$181,812**	**$176,770**	**$284,085**	**$571,948**	**$916,672**	**$1,144,738**	**$946,425**	**$831,601**	**$431,479**	**$6,070,162**
Base Demand	$39,862	$39,862	$39,862	$39,862	$39,862	$39,862	$39,786	$39,786	$39,786	$39,786	$39,786	$39,786	**$477,889**
Base Commodity	$180,848	$133,209	$133,019	$135,960	$130,919	$238,233	$438,815	$729,173	$891,640	$708,718	$693,683	$385,704	**$4,799,921**
Supplemental	$5,990	$5,990	$5,990	$5,990	$5,990	$5,990	$93,347	$147,713	$213,312	$197,921	$98,132	$5,990	**$792,353**
Base Sendout	24,388	17,514	17,056	17,046	16,176	28,819	43,748	64,578	74,130	58,953	58,712	40,691	**461,811**
Supplemental Sendout	0	0	0	0	0	0	10,828	17,567	25,698	23,790	11,421	0	**89,303**
Average cost of Gas	9.296	10.224	10.487	10.666	10.928	9.858	10.480	11.159	11.467	11.438	11.857	10.604	**11.014**

Summary of Gas Costs for May 2006 GAF Filing
North Attleboro Gas Company

Fixed and Variable Gas Costs
May 2006 GAF Filing

NORTH ATTLEBORO GAS COMPANY
NORTH ATTLEBORO GAS COMPANY

Pipeline Demands Costs	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
TETCO STX DEMAND ZONE 3	$1,368	$1,368	$1,368	$1,368	$1,368	$1,368	$1,368	$1,368	$1,368	$1,368	$1,368	$1,368
TETCO ETX DEMAND ZONE 3	$254	$254	$254	$254	$254	$254	$254	$254	$254	$254	$254	$254
TETCO ELA DEMAND ZONE 3	$990	$990	$990	$990	$990	$990	$990	$990	$990	$990	$990	$990
TETCO WLA DEMAND ZONE 3	$644	$644	$644	$644	$644	$644	$644	$644	$644	$644	$644	$644
TETCO MARKET AREA DEMAND M3	$7,927	$7,927	$7,927	$7,927	$7,927	$7,927	$7,927	$7,927	$7,927	$7,927	$7,927	$7,927
TETCO STX DEMAND ZONE 2	$138	$138	$138	$138	$138	$138	$138	$138	$138	$138	$138	$138
TETCO ETX DEMAND ZONE 2	$24	$24	$24	$24	$24	$24	$24	$24	$24	$24	$24	$24
TETCO ELA DEMAND ZONE 2	$97	$97	$97	$97	$97	$97	$97	$97	$97	$97	$97	$97
TETCO WLA DEMAND ZONE 2	$62	$62	$62	$62	$62	$62	$62	$62	$62	$62	$62	$62
TETCO MARKET AREA DEMAND M2	$653	$653	$653	$653	$653	$653	$653	$653	$653	$653	$653	$653
TETCO CDS M3 DEMAND	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83
TETCI FTS DEMAND	$412	$412	$412	$412	$412	$412	$412	$412	$412	$412	$412	$412
ALGONQUIN FT-ES DEMAND (F1)	$2,663	$2,663	$2,663	$2,663	$2,663	$2,663	$2,587	$2,587	$2,587	$2,587	$2,587	$2,587
AGT IS (F2,F3) DEMAND	$2,192	$2,192	$2,192	$2,192	$2,192	$2,192	$2,192	$2,192	$2,192	$2,192	$2,192	$2,192
AGT AFT-1 DEMAND	$23,908	$23,908	$23,908	$23,908	$23,908	$23,908	$23,908	$23,908	$23,908	$23,908	$23,908	$23,908
CNG DEMAND	$341	$341	$341	$341	$341	$341	$341	$341	$341	$341	$341	$341
NATIONAL FUEL EFT DEMAND	$2,952	$2,952	$2,952	$2,952	$2,952	$2,952	$2,952	$2,952	$2,952	$2,952	$2,952	$2,952
TRANSCO DEMAND	$2,413	$2,413	$2,413	$2,413	$2,413	$2,413	$2,413	$2,413	$2,413	$2,413	$2,413	$2,413
Total Pipeline Demand Charges	**$47,122**	**$47,122**	**$47,122**	**$47,122**	**$47,122**	**$47,122**	**$47,046**	**$47,046**	**$47,046**	**$47,046**	**$47,046**	**$47,046**
Storage Demand Costs												
SS-1 TETCO DEMAND	$2,046	$2,046	$2,046	$2,046	$2,046	$2,046	$2,046	$2,046	$2,046	$2,046	$2,046	$2,046
SS-1 SPACE	$297	$297	$297	$297	$297	$297	$297	$297	$297	$297	$297	$297
FSS-1 STORAGE DEMAND	$14	$14	$14	$14	$14	$14	$14	$14	$14	$14	$14	$14
FSS-1 CAPACITY	$10	$10	$10	$10	$10	$10	$10	$10	$10	$10	$10	$10
GSS DEMAND	$188	$188	$188	$188	$188	$188	$188	$188	$188	$188	$188	$188
GSS CAPACITY	$134	$134	$134	$134	$134	$134	$134	$134	$134	$134	$134	$134
NF ESS DEMAND	$813	$813	$813	$813	$813	$813	$813	$813	$813	$813	$813	$813
NF ESS CAPACITY	$2,485	$2,485	$2,485	$2,485	$2,485	$2,485	$2,485	$2,485	$2,485	$2,485	$2,485	$2,485
Total Storage Demand Charges	**$5,990**	**$5,990**	**$5,990**	**$5,990**	**$5,990**	**$5,990**	**$5,990**	**$5,990**	**$5,990**	**$5,990**	**$5,990**	**$5,990**
Total Demand Charges	**$53,112**	**$53,112**	**$53,112**	**$53,112**	**$53,112**	**$53,112**	**$53,035**	**$53,035**	**$53,035**	**$53,035**	**$53,035**	**$53,035**

NORTH ATTLEBORO GAS COMPANY
May 2006 GAF Filing
NORMAL WEATHER SCENARIO
Total delivered to the City Gas Gas Supply Costs
North Attleboro Gas Costs

New Energy Associates, LLC Page 1
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	MAY 2006	JUN 2006	JUL 2006	AUG 2006	SEP 2006	OCT 2006	NOV 2006	DEC 2006	JAN 2007	FEB 2007	MAR 2007	APR 2007
NYMEX strip (3/10/06)	$6.849	$7.032	$7.215	$7.382	$7.502	$7.657	$8.787	$9.792	$10.482	$10.482	$10.282	$8.712
TETCO STX												
Purchased Mmbtu	4,960	4,800	4,960	4,960	4,800	4,960	4,800	4,960	4,960	4,480	4,960	4,800
Delivered $/Mmbtu	7.2713	7.4735	7.6757	7.8603	7.9929	8.1641	9.4128	10.8778	11.6660	11.6660	11.4375	9.3299
Delivered Cost	36,066	35,873	38,072	38,987	38,366	40,494	45,181	53,954	57,863	52,263	56,730	44,783
TETCO ELA												
Purchased Mmbtu	1,220	1,536	1,545	1,515	1,034	1,812	9,510	9,827	9,827	8,876	9,827	1,589
Delivered $/Mmbtu	7.7462	7.9463	8.1464	8.3290	8.4602	8.6296	9.8652	11.2746	12.0505	12.0505	11.8256	9.7832
Delivered Cost	9,450	12,203	12,585	12,620	8,751	15,633	93,818	110,796	118,420	106,960	116,210	15,543
TETCO WLA												
Purchased Mmbtu	0	0	0	0	0	0	5,220	5,394	5,394	4,872	5,394	0
Delivered $/Mmbtu	7.7346	7.9353	8.1360	8.3192	8.4508	8.6208	9.8603	11.2921	12.0716	12.0716	11.8457	9.7780
Delivered Cost	0	0	0	0	0	0	51,471	60,909	65,114	58,813	63,895	0
TETCO ETX												
Purchased Mmbtu	2,728	2,640	2,728	2,728	2,640	2,728	2,640	2,728	2,728	2,464	2,728	2,640
Delivered $/Mmbtu	7.3391	7.5392	7.7393	7.9219	8.0531	8.2226	9.4581	10.8788	11.6169	11.6169	11.3920	9.3615
Delivered Cost	20,021	19,904	21,113	21,611	21,260	22,431	24,969	29,677	31,691	28,624	31,077	24,714
TETCO M2 STX												
Delivered Mmbtu	496	448	496	496	448	496	480	496	496	448	496	480
Delivered $/Mmbtu	7.5682	7.7783	7.9883	8.1801	8.3178	8.4957	9.7930	11.3358	12.1560	12.1560	11.9183	9.7069
Delivered Cost	3,754	3,485	3,962	4,057	3,726	4,214	4,701	5,623	6,029	5,446	5,911	4,659
TETCO M2 ELA												
Delivered Mmbtu	0	0	0	0	0	0	1,050	0	1,085	0	0	0
Delivered $/Mmbtu	8.0582	8.2660	8.4738	8.6634	8.7997	8.9757	10.2587	11.7412	12.5481	12.5481	12.3142	10.1736
Delivered Cost	0	0	0	0	0	0	10,772	0	13,615	0	0	0
TETCO M2 WLA												
Purchased Mmbtu	0	0	0	0	0	0	0	0	589	0	0	0
Delivered $/Mmbtu	8.0470	8.2555	8.4640	8.6542	8.7909	8.9675	10.2548	11.7615	12.5725	12.5725	12.3374	10.1694
Delivered Cost	0	0	0	0	0	0	0	0	7,405	0	0	0
TETCO M2 ETX												
Delivered Mmbtu	279	252	279	279	252	279	270	279	279	252	279	270
Delivered $/Mmbtu	7.6204	7.8282	8.0359	8.2256	8.3618	8.5378	9.8209	11.2902	12.0971	12.0971	11.8632	9.7357
Delivered Cost	2,126	1,973	2,242	2,295	2,107	2,382	2,652	3,150	3,375	3,048	3,310	2,629

M3 Delivered												
Delivered Mmbtu	14,705	7,838	7,048	7,068	7,002	18,544	8,348	29,083	36,961	26,893	23,217	19,482
Delivered $/Mmbtu	7.4417	7.6259	7.8101	7.9781	8.0989	8.2549	10.1797	11.2636	11.9625	11.9625	11.7600	9.3166
Delivered Cost	109,431	59,772	55,045	56,389	56,708	153,078	84,980	327,581	442,149	321,711	273,033	181,505
NATIONAL FUEL												
Purchased Mmbtu	0	0	0	0	0	0	11,430	11,811	11,811	10,668	11,811	11,430
Delivered $/Mmbtu	7.8582	8.0477	8.2372	8.4102	8.5344	8.6949	10.5225	11.6403	12.3596	12.3596	12.1511	9.7874
Delivered Cost	0	0	0	0	0	0	120,272	137,484	145,979	131,852	143,516	111,870

	MAY 2006	JUN 2006	JUL 2006	AUG 2006	SEP 2006	OCT 2006	NOV 2006	DEC 2006	JAN 2007	FEB 2007	MAR 2007	APR 2007	Total
Total non-storage Gas Costs	$180,848	$133,209	$133,019	$135,960	$130,919	$238,233	$438,815	$729,173	$891,640	$708,718	$693,683	$385,704	$4,799,921
Non Storage Volumes	24,388	17,514	17,056	17,046	16,176	28,819	43,748	64,578	74,130	58,953	58,712	40,691	461,811
Avg $/Dth	$7.415	$7.606	$7.799	$7.976	$8.093	$8.267	$10.031	$11.291	$12.028	$12.022	$11.815	$9.479	$10.394

Summary of Gas Costs for May 2006 GAF Filing
North Attleboro Gas Company

Storage Inventory Costs

NORTH ATTLEBORO

Storage Contract ALL STORAGES	MAY 2006	JUN 2006	JUL 2006	AUG 2006	SEP 2006	OCT 2006	NOV 2006	DEC 2006	JAN 2007	FEB 2007	MAR 2007	APR 2007
Beginning Inv Vol	30,531	40,704	50,877	61,050	71,223	81,396	91,569	80,741	63,174	37,477	13,687	2,266
Vol Withdrawn	0	0	0	0	0	0	10,828	17,567	25,698	23,790	11,421	0
Vol Injected	10,173	10,173	10,173	10,173	10,173	10,173	0	0	0	0	0	12,757
Beginning Inv $	$236,792	$312,229	$389,605	$468,944	$550,084	$632,416	$716,512	$631,785	$494,330	$293,250	$107,098	$17,730
$ Withdrawn	$0	$0	$0	$0	$0	$0	$84,727	$137,455	$201,079	$186,152	$89,368	$0
$ Injected	$75,437	$77,376	$79,339	$81,139	$82,332	$84,096	$0	$0	$0	$0	$0	$120,922
Ending Vol	40,704	50,877	61,050	71,223	81,396	91,569	80,741	63,174	37,477	13,687	2,266	15,023
Ending $	$312,229	$389,605	$468,944	$550,084	$632,416	$716,512	$631,785	$494,330	$293,250	$107,098	$17,730	$138,653
Avg $/Mmbtu	$ 7.671	$ 7.658	$ 7.681	$ 7.723	$ 7.770	$ 7.825	$ 7.825	$ 7.825	$ 7.825	$ 7.825	$ 7.825	$ 9.229
Withdrawal charge	$0.029	$0.029	$0.029	$0.029	$0.029	$0.029	$0.029	$0.029	$0.029	$0.029	$0.029	$0.029
Withdrawal Fuel	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%	2.32%
Trans charge	$0.027	$0.027	$0.027	$0.027	$0.027	$0.027	$0.027	$0.027	$0.027	$0.027	$0.027	$0.027
Trans Fuel	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%
Delivered Cost	$7.910	$7.897	$7.921	$7.964	$8.011	$8.068	$8.068	$8.068	$8.068	$8.068	$8.068	$9.506
Delivered Cost Total	$0	$0	$0	$0	$0	$0	$87,358	$141,723	$207,322	$191,931	$92,143	$0

NEW ENGLAND GAS COMPANY
NORTH ATTLEBORO SERVICE AREA
BAD DEBT EXPENSE CALCUALTION
May 2006 - April 2007 (fcst)

Test Year Cost of Service Bad Debt Expense	$38,151
Test Year Gas Cost Revenue	$1,267,830
Total Test Year Sales and Transp. Revenue	$3,032,493
Bad Debt Assoc w/ gas costs (D.T.E. 98-66)	$15,950
Ratio of Bad Debt to Test Yr Gas Costs	1.2581%
May 06 - Apr 07 Fcst Gas Costs	$6,070,162
Fcsted Bad Debt assoc w/ Gas Costs	$76,367

New England Gas Company
North Attleboro Service Area

Proposed May '06 - Oct '06 Off-Peak GAF vs May '05 - Oct '05 Off-Peak GAF

Residential Heating

May - Oct Consumption	Off-Peak Season Smr '06	Smr '05	Difference	% Chg
140	$268	$235	$33	14.11%
149	$282	$247	$35	14.32%
160	$298	$260	$38	14.57%
171	$314	$274	$41	14.79%
181	$329	$286	$43	14.98%
190	$342	$297	$45	15.14%
199	$356	$309	$47	15.29%
210	$372	$322	$50	15.45%
220	$386	$334	$52	15.60%
229	$399	$345	$54	15.72%
242	$419	$361	$57	15.88%
251	$432	$372	$59	15.99%
258	$442	$381	$61	16.07%

Residential Non-heating

May - Oct Consumption	Off-Peak Season Smr '06	Smr '05	Difference	% Chg
58	$158	$144	$14	9.53%
63	$167	$152	$15	9.80%
66	$173	$157	$16	9.96%
71	$182	$165	$17	10.20%
75	$189	$171	$18	10.38%
78	$194	$175	$18	10.53%
83	$203	$183	$20	10.76%
88	$211	$190	$21	10.97%
90	$214	$193	$21	11.04%
96	$224	$201	$23	11.30%
100	$230	$206	$24	11.49%
104	$236	$211	$25	11.66%
109	$243	$218	$26	11.87%

New England Gas Company
North Attleboro Service Area

Proposed May '06 - Oct '06 Off-Peak GAF vs May '05 - Oct '05 Off-Peak GAF

Commercial: General Service G-0

May - Oct Consumption	Off-Peak Season Smr '06	Smr '05	Difference	% Chg
189	$372	$327	$45	13.69%
204	$394	$345	$48	13.99%
215	$410	$359	$51	14.20%
228	$438	$384	$54	14.08%
241	$457	$399	$57	14.30%
256	$478	$417	$61	14.54%
269	$497	$433	$64	14.72%
282	$515	$449	$67	14.90%
297	$537	$467	$70	15.09%
310	$556	$482	$73	15.24%
323	$574	$498	$77	15.38%
339	$597	$517	$80	15.55%
349	$611	$529	$83	15.65%

Commercial Service G-1

May - Oct Consumption	Off-Peak Season Smr '06	Smr '05	Difference	% Chg
1,095	$1,612	$1,352	$260	19.19%
1,174	$1,712	$1,434	$278	19.40%
1,250	$1,809	$1,513	$296	19.58%
1,330	$1,911	$1,596	$315	19.75%
1,409	$2,012	$1,678	$334	19.90%
1,487	$2,111	$1,758	$352	20.04%
1,564	$2,209	$1,838	$371	20.16%
1,641	$2,307	$1,918	$389	20.28%
1,720	$2,408	$2,000	$408	20.38%
1,798	$2,507	$2,081	$426	20.48%
1,878	$2,609	$2,164	$445	20.57%
1,955	$2,707	$2,243	$463	20.65%
2,034	$2,807	$2,325	$482	20.73%

New England Gas Company
North Attleboro Service Area

Proposed May '06 - Oct '06 Off-Peak GAF vs May '05 - Oct '05 Off-Peak GAF

Industrial G-2

May - Oct Consumption	Off-Peak Season Smr '06	Smr '05	Difference	% Chg
1,585	$2,445	$2,070	$376	18.15%
1,698	$2,598	$2,196	$402	18.33%
1,811	$2,751	$2,322	$429	18.49%
1,924	$2,904	$2,448	$456	18.63%
2,038	$3,058	$2,575	$483	18.75%
2,150	$3,210	$2,700	$510	18.87%
2,264	$3,364	$2,828	$537	18.98%
2,378	$3,518	$2,955	$564	19.07%
2,490	$3,670	$3,080	$590	19.16%
2,604	$3,824	$3,207	$617	19.24%
2,717	$3,977	$3,333	$644	19.32%
2,830	$4,130	$3,459	$671	19.39%
2,943	$4,283	$3,586	$698	19.45%

Industrial G-3

May - Oct Consumption	Off-Peak Season Smr '06	Smr '05	Difference	% Chg
9,855	$12,734	$10,398	$2,336	22.46%
10,557	$13,607	$11,105	$2,502	22.53%
11,262	$14,483	$11,814	$2,669	22.59%
11,965	$15,357	$12,522	$2,836	22.65%
12,670	$16,234	$13,231	$3,003	22.70%
13,373	$17,108	$13,939	$3,169	22.74%
14,077	$17,983	$14,647	$3,336	22.78%
14,781	$18,859	$15,356	$3,503	22.81%
15,485	$19,988	$16,318	$3,670	22.49%
16,189	$20,857	$17,020	$3,837	22.54%
16,892	$21,724	$17,721	$4,003	22.59%
17,597	$22,594	$18,424	$4,170	22.64%
18,300	$23,462	$19,125	$4,337	22.68%

New England Gas Company
North Attleboro Service Area

Proposed May '06 - Oct '06 Off-Peak GAF vs May '05 - Oct '05 Off-Peak GAF

Residential Heating Low Income

May - Oct Consumption	Off-Peak Season Smr '06	Smr '05	Difference	% Chg
140	$236	$203	$33	16.36%
149	$248	$213	$35	16.59%
160	$263	$225	$38	16.86%
171	$278	$237	$41	17.10%
181	$291	$248	$43	17.29%
190	$303	$258	$45	17.47%
199	$315	$268	$47	17.62%
210	$329	$280	$50	17.80%
220	$343	$290	$52	17.95%
229	$354	$300	$54	18.09%
242	$372	$314	$57	18.25%
251	$383	$324	$59	18.36%
258	$393	$331	$61	18.45%

Residential Non-heating - Low Income

May - Oct Consumption	Off-Peak Season Smr '06	Smr '05	Difference	% Chg
58	$135	$121	$14	11.33%
63	$143	$128	$15	11.64%
66	$148	$132	$16	11.81%
71	$156	$139	$17	12.09%
75	$162	$145	$18	12.29%
78	$167	$148	$18	12.45%
83	$175	$155	$20	12.71%
88	$182	$161	$21	12.95%
90	$185	$164	$21	13.03%
96	$194	$171	$23	13.31%
100	$199	$175	$24	13.52%
104	$204	$180	$25	13.71%
109	$211	$185	$26	13.95%

New England Gas Company
North Attleboro Service Area

	Nov-04 Actual	Dec-04 Actual	Jan-05 Actual	Feb-05 Actual	Mar-05 Actual	Apr-05 Actual	May-05 Actual	Jun-05 Actual	Jul-05 Actual	Aug-05 Actual	Sep-05 Actual	Oct-05 Actual	
ACCOUNT 175.1													
Base Account 175.1 Beg. Balance	194,163	270,589	272,169	149,582	(127,862)	(358,081)	(514,456)	(575,938)	(626,626)	(602,580)	(454,479)	(347,227)	
Plus Cost of 175.1 Allowable	391,006	545,223	727,840	464,471	488,234	318,911	251,986	158,878	155,486	267,714	234,506	468,284	4,472,539
													0
Less Total Base Gas Rev. Applied	315,519	544,827	851,365	741,961	717,304	473,229	310,705	206,607	128,187	116,729	125,089	139,002	4,670,523
Prelim. 175.1 Ending Balance	269,651	270,986	148,644	(127,908)	(356,932)	(512,399)	(573,174)	(623,668)	(599,327)	(451,596)	(345,062)	(17,944)	
Month's Average Balance	231,907	270,788	210,407	10,837	(242,397)	(435,240)	(543,815)	(599,803)	(612,976)	(527,088)	(399,770)	(182,586)	
Interest Rate (Bank of America Prime)	4.93%	5.15%	5.25%	5.49%	5.58%	5.75%	5.98%	6.00%	6.25%	6.44%	6.59%	6.75%	
Interest Applied	939	1,183	938	46	(1,149)	(2,057)	(2,764)	(2,958)	(3,254)	(2,883)	(2,165)	(1,047)	(15,171)
Base Account 175.1 End. Balance	270,589	272,169	149,582	(127,862)	(358,081)	(514,456)	(575,938)	(626,626)	(602,580)	(454,479)	(347,227)	(18,991)	
Under/(Over) recovery	76,426	1,580	(122,587)	(277,445)	(230,219)	(156,375)	(61,482)	(50,688)	24,046	148,102	107,252	328,236	
ACCOUNT 175.2													
Suppl. Account 175.2 Beg. Balance	(68,219)	(59,193)	72,054	192,991	273,941	203,992	111,414	82,063	82,468	82,905	83,359	83,810	
Plus Cost of 175.2 Allowable (Sch. 4)	37,589	158,567	163,084	146,530	70,375	0	0	0	0	0	0	0	576,145
													0
Total Suppl. Gas Rev. Billed (Sch. 5)	28,305	27,349	42,737	66,560	141,454	93,322	29,841	0	0	0	0	0	429,568
Prelim. 175.2 Ending Balance	(58,935)	72,026	192,401	272,960	202,862	110,670	81,573	82,063	82,468	82,905	83,359	83,810	
Month's Average Balance	(63,577)	6,417	132,227	232,975	238,402	157,331	96,493	82,063	82,468	82,905	83,359	83,810	
Interest Rate (Bank of America Prime)	4.93%	5.15%	5.25%	5.49%	5.58%	5.75%	5.98%	6.00%	6.25%	6.44%	6.59%	6.75%	
Interest Applied	(257)	28	590	981	1,130	744	490	405	438	453	452	480	5,933
Suppl. Account 175.2 End. Balance	(59,193)	72,054	192,991	273,941	203,992	111,414	82,063	82,468	82,905	83,359	83,810	84,291	
Under/(Over) recovery	9,026	131,246	120,937	80,950	(69,949)	(92,578)	(29,351)	405	438	453	452	480	
ACCOUNT 175.3													
Bad Debt Allow Account 175.3 Beg. Balance	2,808	4,014	5,752	5,830	3,664	761	(1,785)	(3,023)	(4,024)	(3,939)	(2,274)	(1,136)	
Plus Cost of 175.3 Allowable:	5,393	8,867	11,224	7,693	7,033	4,018	3,176	2,001	1,958	3,368	2,955	5,900	63,585
Total Bad Debt Allow Gas Rev. Billed	4,201	7,149	11,172	9,879	9,947	6,562	4,401	2,985	1,852	1,686	1,807	2,008	63,649
Prelim. 175.3 Ending Balance	4,000	5,731	5,804	3,644	751	(1,783)	(3,010)	(4,006)	(3,918)	(2,257)	(1,127)	2,755	
Month's Average Balance	3,404	4,872	5,778	4,737	2,207	(511)	(2,398)	(3,514)	(3,971)	(3,098)	(1,700)	810	
Interest Rate (Bank of America Prime)	4.93%	5.15%	5.25%	5.49%	5.58%	5.75%	5.98%	6.00%	6.25%	6.44%	6.59%	6.75%	
Interest Applied	14	21	26	20	10	(2)	(12)	(17)	(21)	(17)	(9)	5	17
Bad Debt Allow Account 175.3 End. Balance	4,014	5,752	5,830	3,664	761	(1,785)	(3,023)	(4,024)	(3,939)	(2,274)	(1,136)	2,760	
Under/(Over) recovery	1,206	1,739	78	(2,166)	(2,903)	(2,546)	(1,237)	(1,001)	85	1,665	1,138	3,896	
ACCOUNT 175.4													
Base W/C Account 175.4 Beg. Balance	11,752	15,347	18,033	19,246	13,265	6,371	2,321	1,123	(489)	339	5,474	9,199	
Plus Cost of 175.4 Allowable:	14,491	21,734	31,011	19,700	17,178	11,841	9,508	5,680	5,353	9,240	8,102	16,216	170,055
Total Base W/C Gas Rev. Billed	10,950	19,122	29,880	25,750	24,118	15,912	10,715	7,294	4,525	4,121	4,416	4,907	161,709
Prelim. 175.4 Ending Balance	15,293	17,960	19,163	13,196	6,324	2,301	1,114	(490)	339	5,458	9,160	20,508	
Month's Average Balance	13,522	16,654	18,598	16,221	9,795	4,336	1,718	316	(75)	2,898	7,317	14,854	
Interest Rate (Bank of America Prime)	4.93%	5.15%	5.25%	5.49%	5.58%	5.75%	5.98%	6.00%	6.25%	6.44%	6.59%	6.75%	
Interest Applied	55	73	83	68	46	20	9	2	(0)	16	40	85	496
Base W/C Account 175.4 End. Balance	15,347	18,033	19,246	13,265	6,371	2,321	1,123	(489)	339	5,474	9,199	20,594	
Under/(Over) recovery	3,595	2,685	1,213	(5,982)	(6,894)	(4,050)	(1,198)	(1,612)	827	5,135	3,725	11,394	

New England Gas Company
North Attleboro Service Area

	Nov-04 Actual	Dec-04 Actual	Jan-05 Actual	Feb-05 Actual	Mar-05 Actual	Apr-05 Actual	May-05 Actual	Jun-05 Actual	Jul-05 Actual	Aug-05 Actual	Sep-05 Actual	Oct-05 Actual	
ACCOUNT 175.5													
Supple W/C Account 175.5 Beg. Balance	(4,482)	(4,608)	(2,541)	(1,252)	115	(934)	(3,030)	(4,259)	(4,485)	(4,511)	(4,536)	(4,560)	
Plus Cost of 175.5 Allowable:	375	2,707	2,273	2,503	889	(809)	(802)	(205)	(2)	0	0	0	6,928
Total Suppl W/C Gas Rev. Billed	482	624	975	1,134	1,937	1,278	409	0	0	0	0	0	6,838
Prelim. 175.5 Ending Balance	(4,589)	(2,525)	(1,243)	118	(932)	(3,021)	(4,241)	(4,464)	(4,487)	(4,511)	(4,536)	(4,560)	
Month's Average Balance	(4,536)	(3,566)	(1,892)	(567)	(409)	(1,977)	(3,635)	(4,362)	(4,486)	(4,511)	(4,536)	(4,560)	
Interest Rate (Bank of America Prime)	4.93%	5.15%	5.25%	5.49%	5.58%	5.75%	5.98%	6.00%	6.25%	6.44%	6.59%	6.75%	
Interest Applied	(18)	(16)	(8)	(2)	(2)	(9)	(18)	(22)	(24)	(25)	(25)	(26)	(195)
Base W/C Account 175.4 End. Balance	(4,608)	(2,541)	(1,252)	115	(934)	(3,030)	(4,259)	(4,485)	(4,511)	(4,536)	(4,560)	(4,587)	
Under/(Over) recovery	(126)	2,067	1,289	1,367	(1,050)	(2,096)	(1,229)	(226)	(26)	(25)	(25)	(26)	
ACCOUNT 175.6													
Bad Debt W/C Allow Account 175.6 Beg. Bal:	(174)	(125)	(45)	(11)	(68)	(88)	(124)	(144)	(172)	(165)	(103)	(59)	
Plus Cost of 175.6 Allowable:	187	307	389	267	244	139	110	69	68	117	102	205	2,205
Total Bad Debt Allow Gas Rev. Billed	138	227	355	324	264	174	130	96	60	54	58	65	1,945
Prelim. 175.6 Ending Balance	(125)	(45)	(11)	(68)	(88)	(123)	(144)	(171)	(164)	(102)	(59)	80	
Month's Average Balance	(149)	(85)	(28)	(39)	(78)	(106)	(134)	(158)	(168)	(134)	(81)	11	
Interest Rate (Bank of America Prime)	4.93%	5.15%	5.25%	5.49%	5.58%	5.75%	5.98%	6.00%	6.25%	6.44%	6.59%	6.75%	
Interest Applied	(1)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(0)	0	(6)
Bad Debt Allow Account 175.6 End. Balance	(125)	(45)	(11)	(68)	(88)	(124)	(144)	(172)	(165)	(103)	(59)	80	
Under/(Over) recovery	49	80	34	(57)	(21)	(35)	(21)	(28)	7	62	44	140	
CUMULATIVE 175 BALANCE	226,025	365,422	366,387	163,055	(147,980)	(405,660)	(500,178)	(553,328)	(527,952)	(372,559)	(259,973)	84,147	
Under/(Over) recovery	90,177	139,397	965	(203,333)	(311,034)	(257,680)	(94,518)	(53,150)	25,377	155,393	112,586	344,120	

New England Gas Company - North Attleboro Service Area
2005-06 GAF Factor Filing
PROJECTED ACCOUNT 175 BALANCES

Forecast based on 3/10/06 NYMEX	Nov-05 Actual	Dec-05 Actual	Jan-06 Actual	Feb-06 Actual	Mar-06 Forecast	Apr-06 Forecast
ACCOUNT 175.1						
Base Account 175.1 Beg. Balance	(18,991)	272,508	591,824	624,094	575,006	231,843
Plus Cost of 175.1 Allowable	647,320	1,119,057	972,148	726,485	607,624	341,637
Less Total Base Gas Rev. Applied	356,523	802,357	943,615	779,013	953,349	636,597
Prelim. 175.1 Ending Balance	271,807	589,207	620,357	571,566	229,281	(63,117)
Month's Average Balance	126,408	430,858	606,090	597,830	402,144	84,363
Interest Rate (Bank Boston Prime)	6.75%	7.15%	7.26%	7.50%	7.50%	7.50%
Interest Applied	701	2,616	3,737	3,440	2,562	520
Base Account 175.1 End. Balance	272,508	591,824	624,094	575,006	231,843	(62,597)
Under/(Over) recovery	291,499	319,316	32,270	(49,088)	(343,163)	(294,440)
ACCOUNT 175.2						
Suppl. Account 175.2 Beg. Balance	84,291	71,404	(2,647)	(89,017)	(185,730)	(75,769)
Plus Cost of 175.2 Allowable (Sch. 4)	4,588	10,948	22,709	22,094	10,570	0
Total Suppl. Gas Rev. Billed (Sch. 5)	17,906	85,207	108,796	118,019	(100,221)	(66,923)
Prelim. 175.2 Ending Balance	70,973	(2,856)	(88,735)	(184,942)	(74,939)	(8,847)
Month's Average Balance	77,632	34,274	(45,691)	(136,979)	(130,334)	(42,308)
Interest Rate (Bank Boston Prime)	6.75%	7.15%	7.26%	7.50%	7.50%	7.50%
Interest Applied	431	208	(282)	(788)	(830)	(261)
Suppl. Account 175.2 End. Balance	71,404	(2,647)	(89,017)	(185,730)	(75,769)	(9,107)
Under/(Over) recovery	(12,887)	(74,051)	(86,369)	(96,713)	109,960	66,662
ACCOUNT 175.3						
Bad Debt Allow Account 175.3 Beg. Ba	2,760	7,615	8,548	11,054	10,122	7,495
Plus Cost of 175.3 Allowable:	9,845	12,017	15,625	9,485	7,572	4,308
Total Bad Debt Allow Gas Rev. Billed	5,019	11,133	13,178	10,478	10,255	6,848
Prelim. 175.3 Ending Balance	7,587	8,499	10,994	10,061	7,439	4,955
Month's Average Balance	5,173	8,057	9,771	10,558	8,780	6,225
Interest Rate (Bank Boston Prime)	6.75%	7.15%	7.26%	7.50%	7.50%	7.50%
Interest Applied	29	49	60	61	56	38
Bad Debt Allow Account 175.3 End. Ba	7,615	8,548	11,054	10,122	7,495	4,993
Under/(Over) recovery	4,855	932	2,507	(933)	(2,627)	(2,501)
ACCOUNT 175.4						
Base W/C Account 175.4 Beg. Balance	20,594	34,726	37,322	43,248	40,542	29,473
Plus Cost of 175.4 Allowable:	26,980	32,745	41,459	26,108	21,110	12,299
Total Base W/C Gas Rev. Billed	13,001	30,367	35,780	29,054	32,402	21,636
Prelim. 175.4 Ending Balance	34,573	37,104	43,000	40,302	29,251	20,136
Month's Average Balance	27,583	35,915	40,161	41,775	34,897	24,805
Interest Rate (Bank Boston Prime)	6.75%	7.15%	7.26%	7.50%	7.50%	7.50%
Interest Applied	153	218	248	240	222	153
Base W/C Account 175.4 End. Balance	34,726	37,322	43,248	40,542	29,473	20,289
Under/(Over) recovery	14,132	2,596	5,926	(2,705)	(11,069)	(9,184)

Forecast based on 3/10/06 NYMEX	Nov-05 Actual	Dec-05 Actual	Jan-06 Actual	Feb-06 Actual	Mar-06 Forecast	Apr-06 Forecast
ACCOUNT 175.5						
Supple W/C Account 175.5 Beg. Balan	(4,587)	(4,823)	(6,298)	(7,929)	(9,015)	(6,198)
Plus Cost of 175.5 Allowable:	159	380	788	766	367	0
Total Suppl W/C Gas Rev. Billed	369	1,821	2,375	1,803	(2,499)	(1,669)
Prelim. 175.5 Ending Balance	(4,797)	(6,264)	(7,886)	(8,966)	(6,149)	(4,529)
Month's Average Balance	(4,692)	(5,544)	(7,092)	(8,448)	(7,582)	(5,363)
Interest Rate (Bank Boston Prime)	6.75%	7.15%	7.26%	7.50%	7.50%	7.50%
Interest Applied	(26)	(34)	(44)	(49)	(48)	(33)
Base W/C Account 175.5 End. Balance	(4,823)	(6,298)	(7,929)	(9,015)	(6,198)	(4,562)
Under/(Over) recovery	(236)	(1,475)	(1,631)	(1,085)	2,817	1,636
ACCOUNT 175.6						
Bad Debt W/C Allow Account 175.6 Be	80	246	256	340	296	216
Plus Cost of 175.6 Allowable:	341	417	542	329	263	149
Total Bad Debt Allow Gas Rev. Billed	176	409	460	374	345	230
Prelim. 175.6 Ending Balance	245	254	338	294	214	135
Month's Average Balance	163	250	297	317	255	175
Interest Rate (Bank Boston Prime)	6.75%	7.15%	7.26%	7.50%	7.50%	7.50%
Interest Applied	1	2	2	2	2	1
Bad Debt Allow Account 175.6 End. Ba	246	256	340	296	216	136
Under/(Over) recovery	166	9	84	(43)	(80)	(80)
CUMULATIVE 175 BALANCE	381,676	629,003	581,789	**431,222**	187,060	(50,848)
Under/(Over) recovery	297,529	247,327	(47,214)	(150,568)	(244,161)	(237,908)