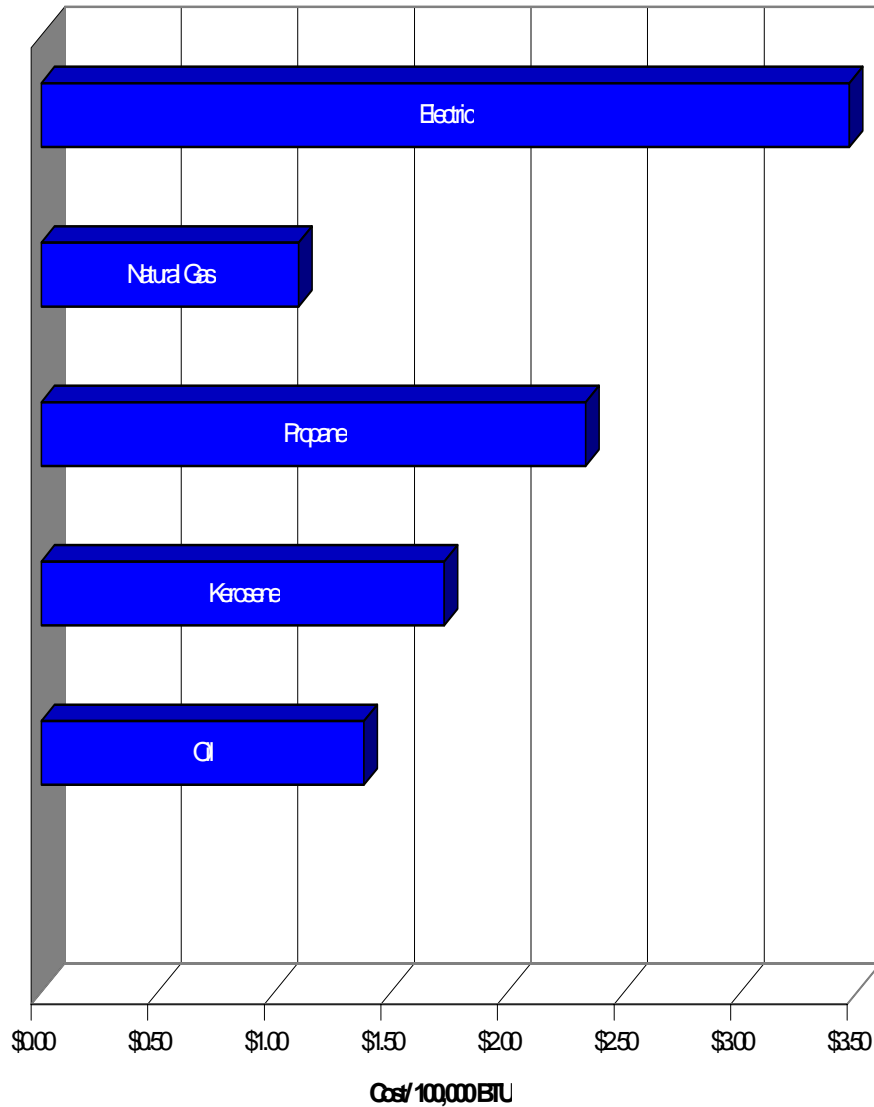


NH Fuel Cost Comparison April, 2003



Fuel Type	Oil	Kerosene	Propane	Natural Gas ³	Electric
Cost per Unit	\$1.528 per gallon	\$1.853 per gallon	\$1.700 ¹ per gallon	\$0.8832 per therm	\$0.118242 ² per Kwh
Btu per Unit	138,000 per gallon	134,000 per gallon	91,000 per gallon	100,000 per therm	3,412 per Kwh
Heating System Efficiency	80%	80%	80%	80%	100%
Cost per 100,000 Btu	\$1.38	\$1.73	\$2.34	\$1.10	\$3.47

¹ Propane average based on 900 to 1000 gallons annual consumption.

² Calculation basis revised as of 12/02 and includes prices for five providers. For providers with a tier pricing structure, the rate used in calculating this non-weighted average is the "All over...kWh" tier. Monthly customer charge is not included in the average.

³ Natural Gas rate is the most recent Residential Heating net rate for KeySpan Natural Gas. Rate effective February 1, 2003 -April 30, 2003. Monthly customer charge is not included in the rate, but

distribution charges, cost of gas, and local distribution charge adjustment charges are included.

Rate is for the first 100 therms..

⁴A therm equals 100,000 Btu (British Thermal Units)
