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**II RATE SCHEDULES**  
**FIRM RATE SCHEDULES**

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
<b><u>Residential Non Heating - R-1</u></b>								
Customer Charge per Month per Meter	\$11.97			\$ 11.97	\$ 11.97			\$ 11.97
All therms	\$ 0.1582	\$ 0.6719	\$ 0.0258	\$ 0.8559	\$ 0.1582	\$ 0.5403	\$ 0.0693	\$ 0.7678
<b><u>Residential Heating - R-3</u></b>								
Customer Charge per Month per Meter	\$17.31			\$ 17.31	\$ 17.31			\$ 17.31
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2739	\$ 0.6719	\$ 0.0258	\$ 0.9716	\$ 0.2739	\$ 0.5403	\$ 0.0693	\$ 0.8835
All therms over the first block per month at	\$ 0.2263	\$ 0.6719	\$ 0.0258	\$ 0.9240	\$ 0.2263	\$ 0.5403	\$ 0.0693	\$ 0.8359
<b><u>Residential Heating - R-4</u></b>								
Customer Charge per Month per Meter	\$6.92			\$ 6.92	\$ 6.92			\$ 6.92
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1096	\$ 0.6719	\$ 0.0258	\$ 0.8073	\$ 0.1096	\$ 0.5403	\$ 0.0693	\$ 0.7192
All therms over the first block per month at	\$ 0.0905	\$ 0.6719	\$ 0.0258	\$ 0.7882	\$ 0.0905	\$ 0.5403	\$ 0.0693	\$ 0.7001
<b><u>Commercial/Industrial - G-41</u></b>								
Customer Charge per Month per Meter	\$40.74			\$ 40.74	\$ 40.74			\$ 40.74
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3251	\$ 0.6736	\$ 0.0187	\$ 1.0174	\$ 0.3251	\$ 0.5411	\$ 0.0493	\$ 0.9155
All therms over the first block per month at	\$ 0.2114	\$ 0.6736	\$ 0.0187	\$ 0.9037	\$ 0.2114	\$ 0.5411	\$ 0.0493	\$ 0.8018
<b><u>Commercial/Industrial - G-42</u></b>								
Customer Charge per Month per Meter	\$122.22			\$ 122.22	\$ 122.22			\$ 122.22
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3038	\$ 0.6736	\$ 0.0187	\$ 0.9961	\$ 0.3038	\$ 0.5411	\$ 0.0493	\$ 0.8942
All therms over the first block per month at	\$ 0.2007	\$ 0.6736	\$ 0.0187	\$ 0.8930	\$ 0.2007	\$ 0.5411	\$ 0.0493	\$ 0.7911
<b><u>Commercial/Industrial - G-43</u></b>								
Customer Charge per Month per Meter	\$524.53			\$ 524.53	\$ 524.53			\$ 524.53
All therms over the first block per month at	\$ 0.1866	\$ 0.6736	\$ 0.0187	\$ 0.8789	\$ 0.0854	\$ 0.5411	\$ 0.0493	\$ 0.6758
<b><u>Commercial/Industrial - G-51</u></b>								
Customer Charge per Month per Meter	\$40.74			\$ 40.74	\$ 40.74			\$ 40.74
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1740	\$ 0.6671	\$ 0.0187	\$ 0.8598	\$ 0.1740	\$ 0.5388	\$ 0.0493	\$ 0.7621
All therms over the first block per month at	\$ 0.1123	\$ 0.6671	\$ 0.0187	\$ 0.7981	\$ 0.1123	\$ 0.5388	\$ 0.0493	\$ 0.7004
<b><u>Commercial/Industrial - G-52</u></b>								
Customer Charge per Month per Meter	\$122.22			\$ 122.22	\$ 122.22			\$ 122.22
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1683	\$ 0.6671	\$ 0.0187	\$ 0.8541	\$ 0.1236	\$ 0.5388	\$ 0.0493	\$ 0.7117
All therms over the first block per month at	\$ 0.1142	\$ 0.6671	\$ 0.0187	\$ 0.8000	\$ 0.0712	\$ 0.5388	\$ 0.0493	\$ 0.6593
<b><u>Commercial/Industrial - G-53</u></b>								
Customer Charge per Month per Meter	\$539.80			\$ 539.80	\$ 539.80			\$ 539.80
All therms over the first block per month at	\$ 0.1201	\$ 0.6671	\$ 0.0187	\$ 0.8059	\$ 0.0574	\$ 0.5388	\$ 0.0493	\$ 0.6455
<b><u>Commercial/Industrial - G-54</u></b>								
Customer Charge per Month per Meter	\$539.80			\$ 539.80	\$ 539.80			\$ 539.80
All therms over the first block per month at	\$ 0.0415	\$ 0.6671	\$ 0.0187	\$ 0.7273	\$ 0.0224	\$ 0.5388	\$ 0.0493	\$ 0.6105

Anticipated Cost of Gas

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013  
(REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
<b><u>ANTICIPATED DIRECT COST OF GAS</u></b>		
<b>Purchased Gas:</b>		
Demand Costs:	\$ 9,446,057	
Supply Costs:	26,630,667	
<b>Storage Gas:</b>		
Demand, Capacity:	\$ 1,092,898	
Commodity Costs:	9,121,704	
<b>Produced Gas:</b>	291,366	
<b>Hedged Contract (Saving)/Loss</b>	1,941,641	
<b>Hedge Underground Storage Contract (Saving)/Loss</b>	<u>-</u>	
<b>Unadjusted Anticipated Cost of Gas</b>		\$ 48,524,333
<b>Adjustments:</b>		
Prior Period (Over)/Under Recovery (as of 05/01/12)	\$ 1,606,569	
Interest	73,865	
Prior Period Adjustments	-	
Broker Revenues	(396,197)	
Refunds from Suppliers	-	
Fuel Financing	109,724	
Transportation CGA Revenues	(8,224)	
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(1,130,619)	
Hedging Costs	-	
Fixed Price Option Administrative Costs	<u>40,691</u>	
<b>Total Adjustments</b>		<u>295,808</u>
<b>Total Anticipated Direct Cost of Gas</b>		\$ 48,820,141
<b>Anticipated Indirect Cost of Gas</b>		
<b>Working Capital:</b>		
Total Unadjusted Anticipated Cost of Gas 11/01/12 - 04/30/13)	\$ 48,524,333	
Working Capital Rate: Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	<u>0.127%</u>	
Working Capital	\$ 61,669	
Plus: Working Capital Reconciliation (Acct 142.20)	<u>(541)</u>	
Total Working Capital Allowance		61,128
<b>Bad Debt:</b>		
Total Unadjusted Anticipated Cost of Gas 11/01/12 - 04/30/13)	\$ 48,524,333	
Less: Refunds	-	
Plus: Total Working Capital	61,128	
Plus: Prior Period (Over)/Under Recovery	<u>1,606,569</u>	
Subtotal	\$ 50,192,030	
Bad Debt Percentage	<u>2.50%</u>	
Bad Debt Allowance	\$ 1,254,801	
Plus: Bad Debt Reconciliation (Acct 175.52)	<u>113,348</u>	
Total Bad Debt Allowance		\$ 1,368,148
<b>Production and Storage Capacity</b>		\$ 1,980,428
Miscellaneous Overhead (11/01/12 - 04/30/13)	\$ 13,170	
Times Winter Sales	77,826	
Divided by Total Sales	<u>95,484</u>	
<b>Miscellaneous Overhead</b>		<u>10,735</u>
<b>Total Anticipated Indirect Cost of Gas</b>		\$ 3,420,439
<b>Total Cost of Gas</b>		<u>\$ 52,240,580</u>

CALCULATION OF FIRM SALES COST OF GAS RATE  
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013  
(Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 48,820,141	
Projected Prorated Sales (11/01/12 - 04/30/13)	77,755,617	
<b>Direct Cost of Gas Rate</b>		\$ 0.6279 per therm
<b>Demand Cost of Gas Rate</b>	\$ 10,538,954	\$ 0.1355 per therm
<b>Commodity Cost of Gas Rate</b>	37,985,379	\$ 0.4885 per therm
<b>Adjustment Cost of Gas Rate</b>	<u>295,808</u>	<u>\$ 0.0038</u> per therm
<b>Total Direct Cost of Gas Rate</b>	\$ 48,820,141	\$ 0.6279 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,420,439	
Projected Prorated Sales (11/01/12 - 04/30/13)	77,755,617	
<b>Indirect Cost of Gas</b>		\$ 0.0440 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/12</b>		<b>\$ 0.6719 per therm</b>
<b>RESIDENTIAL COST OF GAS RATE - 11/01/12</b>		
	<b>COGwr</b>	<b>\$ 0.6719 /therm</b>

Maximum (COG + 25%) \$ 0.8399

<b>COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12</b>	<b>COGwl</b>	<b>\$ 0.6671 /therm</b>
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Average Demand Cost of Gas Rate Effective 11/01/12	\$ 0.1355		
Times: Low Winter Use Ratio (Winter)	0.9585	Maximum (COG + 25%)	\$ 0.8339
Times: Correction Factor	<u>1.00680</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1308		
Commodity Cost of Gas Rate	\$ 0.4885		
Adjustment Cost of Gas Rate	\$ 0.0038		
Indirect Cost of Gas Rate	<u>\$ 0.0440</u>		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.6671		

<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/12</b>	<b>COGwh</b>	<b>\$ 0.6736 /therm</b>
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Average Demand Cost of Gas Rate Effective 11/01/12	\$ 0.1355		
Times: High Winter Use Ratio (Winter)	1.0068	Maximum (COG + 25%)	\$ 0.8420
Times: Correction Factor	<u>1.0068</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1373		
Commodity Cost of Gas Rate	\$ 0.4885		
Adjustment Cost of Gas Rate	\$ 0.0038		
Indirect Cost of Gas Rate	<u>\$ 0.0440</u>		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.6736		

**II. RATE SCHEDULES**  
**CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE**  
**PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013**  
**(Refer to Text in Section 17(A) Fixed Price Option Program)**

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 48,820,141	
Projected Prorated Sales (11/01/12 - 04/30/13)	77,755,617	
<b>Direct Cost of Gas Rate</b>		\$ 0.6279 per therm
<b>Demand Cost of Gas Rate</b>	\$ 10,538,954	\$ 0.1355 per therm
<b>Commodity Cost of Gas Rate</b>	37,985,379	\$ 0.4885 per therm
<b>Adjustment Cost of Gas Rate</b>	295,808	\$ 0.0038 per therm
<b>Total Direct Cost of Gas Rate</b>	\$ 48,820,141	\$ 0.6279 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,420,439	
Projected Prorated Sales (11/01/12 - 04/30/13)	77,755,617	
<b>Indirect Cost of Gas</b>		\$ 0.0440 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/12)</b>		<b>\$ 0.6719</b>
<b>FPO Risk Premium</b>		<b>\$ 0.0200</b>
<b>TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/12)</b>		<b>\$ 0.6919</b>

<b>RESIDENTIAL COST OF GAS RATE - 11/01/12</b>	<b>COGwr</b>	<b>\$ 0.6919 /therm</b>
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<b>COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12</b>	<b>COGwl</b>	<b>\$ 0.6871 /therm</b>
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Average Demand Cost of Gas Rate Effective (11/01/12)	\$ 0.1355
Times: Low Winter Use Ratio (Winter)	\$ 0.9585
Times: Correction Factor	1.0068
Adjusted Demand Cost of Gas Rate	\$ 0.1308
Commodity Cost of Gas Rate	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0440
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.6671
FPO Risk Premium	\$ 0.0200
	\$ 0.6871

<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/12</b>	<b>COGwh</b>	<b>\$ 0.6936 /therm</b>
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Average Demand Cost of Gas Rate Effective (11/01/12)	\$ 0.1355
Times: High Winter Use Ratio (Winter)	\$ 1.0068
Times: Correction Factor	1.0068
Adjusted Demand Cost of Gas Rate	\$ 0.1373
Commodity Cost of Gas Rate	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0440
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.6736
FPO Risk Premium	\$ 0.0200
	\$ 0.6936



II. RATE SCHEDULES

Calculation of Firm Transportation Cost of Gas Rate

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013

(Refer to text in Section 16(Q) Firm Transportation Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:			
PROPANE	\$ -		
LNG	<u>291,366</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	291,366		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	<u>9.9%</u>		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 28,845</u>		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	77,826,455	65.4%	
FIRM TRANSPORTATION SUBJECT TO FTCG	<u>41,120,858</u>	<u>34.6%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	118,947,312	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	34.6%	x	\$ 28,845 = \$ 9,972
PRIOR (OVER) OR UNDER COLLECTION			<u>(1,888)</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 8,084
PROJECTED FIRM TRANSPORTATION THROUGHPUT			41,120,858
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			\$0.0002

**Environmental Surcharge - Manufactured Gas Plants**

**Manufactured Gas Plants**

Required annual Environmental increase \$256,547

DG 10-17 Base Rate Revision Collections (\$78,892)

Environmental Subtotal \$177,655

Overall Annual Net Increase to Rates \$177,655

Estimated weather normalized firm therms billed for the  
twelve months ended 10/31/13 - sales and transportation 158,062,349 therms

Surcharge per therm \$0.0011 per therm

**Total Environmental Surcharge** \$0.0011

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

**Rate Case Expense Factors for Residential Customers**

Rate Case Expense (Balance 07/31/12)	\$	623,004
Temporary Rate Reconciliation - DG 10-017		-
Sipulation per Settlement Argument - DG 10-017		-
Reconciliation DG 08-009 and Merger Incentive DG 06-707		-
		<hr/>
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$	623,004
OffPeak 2012 Rate Case Expense Factor	\$	0.0116
OffPeak 2012 Projected Volumes (Aug-Oct)		16,967,216
OffPeak 2012 Rate Case Expense Projected Collection (Aug-Oct)		197,035
<u>OffPeak 2012 Rate Case Expense Projected Interest (Aug-Oct)</u>		<u>4,804</u>
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable		430,773
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)		57,541,620
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)		100,520,729
		158,062,349
Total Volumes		
<b>Rate Case Expense Factor</b>	\$	0.0027

**Local Distribution Adjustment Charge Calculation**

		<b><u>Sales Customers</u></b>	<b><u>Transportation Customers</u></b>
<b><u>Residential Non Heating Rates - R-1</u></b>			
Energy Efficiency Charge	\$0.0147		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0147	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0011		
Environmental Surcharge (ES)		0.0011	
Interruptible Transportation Margin Credit (ITMC)		0.0000	
Cost Allowance Adjustment Factor		0.0000	
Rate Case Expense Factor (RCEF)		0.0027	
Residential Low Income Assistance Program (RLIAP)		0.0073	
<b>LDAC</b>		<b>\$0.0258</b>	<b>per therm</b>
<b><u>Residential Heating Rates - R-3, R-4</u></b>			
Energy Efficiency Charge	\$0.0147		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0147	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0011		
Environmental Surcharge (ES)		0.0011	
Cost Allowance Adjustment Factor		0.0000	
Rate Case Expense Factor (RCEF)		0.0027	
Residential Low Income Assistance Program (RLIAP)		0.0073	
<b>LDAC</b>		<b>\$0.0258</b>	<b>per therm</b>
<b><u>Commercial/Industrial Low Annual Use Rates - G-41, G-51</u></b>			
Energy Efficiency Charge	\$0.0076		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0076	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0011		
Environmental Surcharge (ES)		0.0011	0.0011
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0027	0.0027
Residential Low Income Assistance Program (RLIAP)		0.0073	0.0073
<b>LDAC</b>		<b>\$0.0187</b>	<b>\$0.0187 per therm</b>
<b><u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52</u></b>			
Energy Efficiency Charge	\$0.0076		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0076	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0011		
Environmental Surcharge (ES)		0.0011	0.0011
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0027	0.0027
Residential Low Income Assistance Program (RLIAP)		0.0073	0.0073
<b>LDAC</b>		<b>\$0.0187</b>	<b>\$0.0187 per therm</b>
<b><u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54</u></b>			
Energy Efficiency Charge	\$0.0076		
Demand Side Management Charge	0.0000		
Conservation Charge (CCx)		\$0.0076	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000		
Manufactured Gas Plants	0.0011		
Environmental Surcharge (ES)		0.0011	0.0011
Cost Allowance Adjustment Factor		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0027	0.0027
Residential Low Income Assistance Program (RLIAP)		0.0073	0.0073
<b>LDAC</b>		<b>\$0.0187</b>	<b>\$0.0187 per therm</b>

### III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 – GAS  
LIBERTY UTILITIES

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#### ATTACHMENT B

#### Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.19 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15% of the Proceeds from the Marketing of Capacity for Mitigation. Capacity for Mitigation.
III.	Peaking Demand Charge	\$18.62 MMBTU of Peak MDQ.
IV.	Company Allowance Calculation (per Schedule 25)	
		138,409,150 Total Sendout - Therms Jul-2011 - Jun-2012
		<u>136,259,218</u> Total Throughput - Therms Jul-2011 - Jun-2012
		2,149,932 Variance (Sendout - Throughput)
	Company Allowance Percentage 2012-13	1.6% Variance / Total Sendout

### III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 – GAS  
LIBERTY UTILITIES

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#### ATTACHMENT C

#### CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	38.0%	21.0%	41.0%	100.0%
G-51	Low Annual /Low Winter Use	49.0%	17.0%	34.0%	100.0%
G-42	Medium Annual / High Winter	38.0%	21.0%	41.0%	100.0%
G-52	High Annual / Low Winter Use	49.0%	17.0%	34.0%	100.0%
G-43	High Annual / High Winter	38.0%	21.0%	41.0%	100.0%
G-53	High Annual / Load Factor < 90%	49.0%	17.0%	34.0%	100.0%
G-54	High Annual / Load Factor < 90%	49.0%	17.0%	34.0%	100.0%

**CHECK SHEET**

The title page and pages 1-91 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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**II RATE SCHEDULES  
FIRM RATE SCHEDULES**

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
<b><u>Residential Non Heating - R-1</u></b>								
Customer Charge per Month per Meter	\$ 11.97			\$ 11.97	\$ 11.97			\$ 11.97
All Therms	\$ 0.1582	\$ 0.6719	\$ 0.0258	\$ 0.8559	\$ 0.1582	\$ 0.5403	\$ 0.0693	\$ 0.7678
	<del>\$ 0.1582</del>	<del>\$ 0.7460</del>	<del>\$ 0.0693</del>	<del>\$ 0.9735</del>				
<b><u>Residential Heating - R-3</u></b>								
Customer Charge per Month per Meter	\$ 17.31			\$ 17.31	\$ 17.31			\$ 17.31
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2739	\$ 0.6719	\$ 0.0258	\$ 0.9716	\$ 0.2739	\$ 0.5403	\$ 0.0693	\$ 0.8835
	<del>\$ 0.2739</del>	<del>\$ 0.7460</del>	<del>\$ 0.0693</del>	<del>\$ 1.0892</del>				
All therms over the first block per month at	\$ 0.2263	\$ 0.6719	\$ 0.0258	\$ 0.9240	\$ 0.2263	\$ 0.5403	\$ 0.0693	\$ 0.8359
	<del>\$ 0.2263</del>	<del>\$ 0.7460</del>	<del>\$ 0.0693</del>	<del>\$ 1.0416</del>				
<b><u>Residential Heating - R-4</u></b>								
Customer Charge per Month per Meter	\$ 6.92			\$ 6.92	\$ 6.92			\$ 6.92
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1096	\$ 0.6719	\$ 0.0258	\$ 0.8073	\$ 0.1096	\$ 0.5403	\$ 0.0693	\$ 0.7192
	<del>\$ 0.1096</del>	<del>\$ 0.7460</del>	<del>\$ 0.0693</del>	<del>\$ 0.9240</del>				
All therms over the first block per month at	\$ 0.0905	\$ 0.6719	\$ 0.0258	\$ 0.7882	\$ 0.0905	\$ 0.5403	\$ 0.0693	\$ 0.7001
	<del>\$ 0.0905</del>	<del>\$ 0.7460</del>	<del>\$ 0.0693</del>	<del>\$ 0.9058</del>				
<b><u>Commercial/Industrial - G-41</u></b>								
Customer Charge per Month per Meter	\$ 40.74			\$ 40.74	\$ 40.74			\$ 40.74
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3251	\$ 0.6736	\$ 0.0187	\$ 1.0174	\$ 0.3251	\$ 0.5411	\$ 0.0493	\$ 0.9155
	<del>\$ 0.3251</del>	<del>\$ 0.7463</del>	<del>\$ 0.0493</del>	<del>\$ 1.1207</del>				
All therms over the first block per month at	\$ 0.2114	\$ 0.6736	\$ 0.0187	\$ 0.9037	\$ 0.2114	\$ 0.5411	\$ 0.0493	\$ 0.8018
	<del>\$ 0.2114</del>	<del>\$ 0.7463</del>	<del>\$ 0.0493</del>	<del>\$ 1.0070</del>				
<b><u>Commercial/Industrial - G-42</u></b>								
Customer Charge per Month per Meter	\$ 122.22			\$ 122.22	\$ 122.22			\$ 122.22
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3038	\$ 0.6736	\$ 0.0187	\$ 0.9961	\$ 0.3038	\$ 0.5411	\$ 0.0493	\$ 0.8942
	<del>\$ 0.3038</del>	<del>\$ 0.7463</del>	<del>\$ 0.0493</del>	<del>\$ 1.0994</del>				
All therms over the first block per month at	\$ 0.2007	\$ 0.6736	\$ 0.0187	\$ 0.8930	\$ 0.2007	\$ 0.5411	\$ 0.0493	\$ 0.7911
	<del>\$ 0.2007</del>	<del>\$ 0.7463</del>	<del>\$ 0.0493</del>	<del>\$ 0.9963</del>				
<b><u>Commercial/Industrial - G-43</u></b>								
Customer Charge per Month per Meter	\$ 524.53			\$ 524.53	\$ 524.53			\$ 524.53
All therms over the first block per month at	\$ 0.1866	\$ 0.6736	\$ 0.0187	\$ 0.8789	\$ 0.0854	\$ 0.5411	\$ 0.0493	\$ 0.6758
	<del>\$ 0.1866</del>	<del>\$ 0.7463</del>	<del>\$ 0.0493</del>	<del>\$ 0.9822</del>				
<b><u>Commercial/Industrial - G-51</u></b>								
Customer Charge per Month per Meter	\$ 40.74			\$ 40.74	\$ 40.74			\$ 40.74
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1740	\$ 0.6671	\$ 0.0187	\$ 0.8598	\$ 0.1740	\$ 0.5388	\$ 0.0493	\$ 0.7621
	<del>\$ 0.1740</del>	<del>\$ 0.7445</del>	<del>\$ 0.0493</del>	<del>\$ 0.9678</del>				
All therms over the first block per month at	\$ 0.1123	\$ 0.6671	\$ 0.0187	\$ 0.7981	\$ 0.1123	\$ 0.5388	\$ 0.0493	\$ 0.7004
	<del>\$ 0.1123</del>	<del>\$ 0.7445</del>	<del>\$ 0.0493</del>	<del>\$ 0.9061</del>				
<b><u>Commercial/Industrial - G-52</u></b>								
Customer Charge per Month per Meter	\$ 122.22			\$ 122.22	\$ 122.22			\$ 122.22
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1683	\$ 0.6671	\$ 0.0187	\$ 0.8541	\$ 0.1236	\$ 0.5388	\$ 0.0493	\$ 0.7117
	<del>\$ 0.1683</del>	<del>\$ 0.7445</del>	<del>\$ 0.0493</del>	<del>\$ 0.9621</del>				
All therms over the first block per month at	\$ 0.1142	\$ 0.6671	\$ 0.0187	\$ 0.8000	\$ 0.0712	\$ 0.5388	\$ 0.0493	\$ 0.6593
	<del>\$ 0.1142</del>	<del>\$ 0.7445</del>	<del>\$ 0.0493</del>	<del>\$ 0.9080</del>				
<b><u>Commercial/Industrial - G-53</u></b>								
Customer Charge per Month per Meter	\$ 539.80			\$ 539.80	\$ 539.80			\$ 539.80
All therms over the first block per month at	\$ 0.1201	\$ 0.6671	\$ 0.0187	\$ 0.8059	\$ 0.0574	\$ 0.5388	\$ 0.0493	\$ 0.6455
	<del>\$ 0.1201</del>	<del>\$ 0.7445</del>	<del>\$ 0.0493</del>	<del>\$ 0.9139</del>				
<b><u>Commercial/Industrial - G-54</u></b>								
Customer Charge per Month per Meter	\$ 539.80			\$ 539.80	\$ 539.80			\$ 539.80
All therms over the first block per month at	\$ 0.0415	\$ 0.6671	\$ 0.0187	\$ 0.7273	\$ 0.0224	\$ 0.5388	\$ 0.0493	\$ 0.6105
	<del>\$ 0.0415</del>	<del>\$ 0.7445</del>	<del>\$ 0.0493</del>	<del>\$ 0.8353</del>				

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**Anticipated Cost of Gas**  
**PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013**  
**PERIOD COVERED: ~~SUMMER PERIOD, MAY 1, 2012 THROUGH OCTOBER 31, 2012~~**  
(REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
<b>ANTICIPATED DIRECT COST OF GAS</b>				
<b>Purchased Gas:</b>				
Demand Costs:	\$ 4,129,301		\$ 9,446,057	
Supply Costs:	\$ 7,229,926		26,630,667	
<b>Storage Gas:</b>				
Demand, Capacity:	_____		1,092,898	
Commodity Costs:	_____		9,121,704	
<b>Produced Gas:</b>	_____42,000		291,366	
<b>Hedged Contract Savings</b>	_____435,532		1,941,641	
<b>Hedge Underground Storage Contract (Savings)/Loss</b>	_____		-	
<b>Unadjusted Anticipated Cost of Gas</b>		\$ 11,836,759		\$ 48,524,333
<b>Adjustments:</b>				
Prior Period (Over)/Under Recovery (as of May 1, 2011 - October 31, 2011)	\$ (412,104)		\$ 1,606,569	
Interest	(5,809)		73,865	
Prior Period Adjustments	_____		-	
Broker Revenues	_____		(396,197)	
Refunds from Suppliers	(742,917)		-	
Fuel Financing	_____		109,724	
Transportation CGA Revenues	_____		(8,224)	
Interruptible Sales Margin	_____		-	
Capacity Release and Off System Sales Margin	_____		(1,130,619)	
Hedging Costs	_____		-	
Fixed Price Option Administrative Costs	_____		40,691	
<b>Total Adjustments</b>		(1,160,830)		295,808
<b>Total Anticipated Direct Cost of Gas</b>		\$ 10,675,929		\$ 48,820,141
<b>Anticipated Indirect Cost of Gas</b>				
<b>Working Capital:</b>				
Total anticipated Direct Cost of Gas (05/01/2011 - 10/31/2011) (11/01/11 - 04/30/12)	\$ 11,836,759		\$ 48,524,333	
Working Capital Rate	0.0391		0.0391	
Prime Rate	3.25%		3.25%	
Working Capital Percentage	0.127%		0.127%	
Working Capital	15,043		\$ 61,669	
Plus: Working Capital Reconciliation (Acct 142.20) (Acct 142.40)	(1,055)		(541)	
<b>Total Working Capital Allowance</b>		\$ 13,988		\$ 61,128
<b>Bad Debt:</b>				
Total anticipated Direct Cost of Gas (05/01/2011 - 10/31/2011) (11/01/11 - 04/30/12)	\$ 11,836,759		\$ 48,524,333	
Less: Refunds	-		-	
Plus: Total Working Capital	13,988		61,128	
Plus: Prior Period (Over)/Under Recovery	(412,104)		1,606,569	
<b>Subtotal</b>	\$ 11,438,643		\$ 50,192,030	
Bad Debt Percentage	2.37%		2.50%	
Bad Debt Allowance	271,096		\$ 1,254,801	
Plus: Bad Debt Reconciliation (Acct 175.52) (Acct 175.54)	_____		113,348	
<b>Total Bad Debt Allowance</b>		271,096		1,368,148
<b>Production and Storage Capacity</b>				1,980,428
Miscellaneous Overhead (05/01/2011 - 10/31/2011) (11/01/11 - 04/30/12)	\$ 13,170		\$ 13,170	
Times Summer Winter Sales	22,654		77,826	
Divided by Total Sales	105,301		95,484	
<b>Miscellaneous Overhead</b>		2,833		10,735
<b>Total Anticipated Indirect Cost of Gas</b>		\$ 287,917		\$ 3,420,439
<b>Total Cost of Gas</b>		\$ 10,963,846		\$ 52,240,580

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**NHPUC NO. 7- GAS  
LIBERTY UTILITIES**

**Proposed Third Second Revised Page 87  
Superseding ~~Second First~~ Revised Page 87**

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013

PERIOD COVERED: ~~WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013~~

(Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 10,675,929		\$ 48,820,141	
Projected Prorated Sales (05/01/12 - 10/31/2012) (11/01/11 - 04/30/12)	21,419,124		77,755,617	
<b>Direct Cost of Gas Rate</b>		0.4984		\$ 0.6279 per therm
<b>Demand Cost of Gas Rate</b>	\$ 4,129,301	0.1928	\$ 10,538,954	\$ 0.1355
<b>Commodity Cost of Gas Rate</b>	7,707,458	0.3598	37,985,379	\$ 0.4885
<b>Adjustment Cost of Gas Rate</b>	(1,160,830)	(0.0542)	295,808	\$ 0.0038
<b>Total Direct Cost of Gas Rate</b>	\$ 10,675,929	0.4984	\$ 48,820,141	\$ 0.6279
Total Anticipated Indirect Cost of Gas	\$ 287,917		\$ 3,420,439	
Projected Prorated Sales (05/01/12 - 10/31/2012) (11/01/11 - 04/30/12)	21,419,124		77,755,617	
<b>Indirect Cost of Gas</b>		0.0134		\$ 0.0440 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/12</b>				\$ 0.6719 per Therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/11</b>		0.5118		

<b>RESIDENTIAL COST OF GAS RATE - 11/01/12</b>	<b>COGwr</b>	<b>\$ 0.6719 /therm</b>
<b>RESIDENTIAL COST OF GAS RATE - 05/01/13</b>	<b>COGsr</b>	<b>\$ 0.5118 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ (0.0377) per therm</b>
<b>RESIDENTIAL COST OF GAS RATE - 06/01/2012</b>	<b>COGsr</b>	<b>\$ 0.4741 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ (0.0046) per therm</b>
<b>RESIDENTIAL COST OF GAS RATE - 07/01/2012</b>	<b>COGsr</b>	<b>\$ 0.4695 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ 0.0515 per therm</b>
<b>RESIDENTIAL COST OF GAS RATE - 08/01/2012</b>	<b>COGsr</b>	<b>\$ 0.5210 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ 0.0193 per therm</b>
<b>RESIDENTIAL COST OF GAS RATE - 09/01/2012</b>	<b>COGsr</b>	<b>\$ 0.5403 /therm</b>

Maximum (COG + 25%) \$ 0.6398 \$ 0.8399

<b>COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12</b>	<b>COGwl</b>	<b>\$ 0.6671 /therm</b>
<b>COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/13</b>	<b>COGsl</b>	<b>\$ 0.5103 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ (0.0377) /therm</b>
<b>COM/IND LOW WINTER USE COST OF GAS RATE - 06/01/2012</b>	<b>COGsl</b>	<b>\$ 0.4726 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ (0.0046) /therm</b>
<b>COM/IND LOW WINTER USE COST OF GAS RATE - 07/01/2012</b>	<b>COGsl</b>	<b>\$ 0.4680 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ 0.0515 /therm</b>
<b>COM/IND LOW WINTER USE COST OF GAS RATE - 08/01/2012</b>	<b>COGsl</b>	<b>\$ 0.5195 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ 0.0193 /therm</b>
<b>COM/IND LOW WINTER USE COST OF GAS RATE - 09/01/2012</b>	<b>COGsl</b>	<b>\$ 0.5388 /therm</b>

Average Demand Cost of Gas Rate Effective 11/01/11-05/01/2012	\$ 0.1928	\$ 0.1355	Maximum	(COG + 25%)	\$ 0.6379	\$ 0.8339
Times: Low Winter Use Ratio (Winter)	0.9895	0.9585				
Times: Correction Factor	1.0026	1.0068				
Adjusted Demand Cost of Gas Rate	\$ 0.1913	\$ 0.1308				
Commodity Cost of Gas Rate	\$ 0.3598	\$ 0.4885				
Adjustment Cost of Gas Rate	(0.0542)	0.0038				
Indirect Cost of Gas Rate	0.0134	0.0440				
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.5193	\$ 0.6671				

<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/12</b>	<b>COGwh</b>	<b>\$ 0.6736 /therm</b>
<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/13</b>	<b>COGsh</b>	<b>\$ 0.5126 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ (0.0377) /therm</b>
<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 06/01/2012</b>	<b>COGsh</b>	<b>\$ 0.4749 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ (0.0046) /therm</b>
<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 07/01/2012</b>	<b>COGsh</b>	<b>\$ 0.4703 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ 0.0515 /therm</b>
<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 08/01/2012</b>	<b>COGsh</b>	<b>\$ 0.5218 /therm</b>
<b>Change in rate due to change in under/over recovery</b>		<b>\$ 0.0193 /therm</b>
<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 09/01/2012</b>	<b>COGsh</b>	<b>\$ 0.5411 /therm</b>

Average Demand Cost of Gas Rate Effective 11/01/11-05/01/2012	\$ 0.1928	\$ 0.1355	Maximum	(COG + 25%)	\$ 0.6408	\$ 0.8420
Times: High Winter Use Ratio (Winter)	1.0014	1.0068				
Times: Correction Factor	1.0026	1.0068				
Adjusted Demand Cost of Gas Rate	\$ 0.1936	\$ 0.1373				
Commodity Cost of Gas Rate	\$ 0.3598	\$ 0.4885	Minimum			
Adjustment Cost of Gas Rate	(0.0542)	0.0038	Maximum			
Indirect Cost of Gas Rate	0.0134	0.0440				
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.5126	\$ 0.6736				

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**II. RATE SCHEDULES**  
**CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE**  
**PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2012 THROUGH APRIL 30, 2013**  
**PERIOD COVERED: ~~WINTER PERIOD, NOVEMBER 1, 2011 THROUGH APRIL 30, 2012~~**  
(Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 61,876,339		\$ 48,820,141	
Projected Prorated Sales ( <del>11/01/2011 - 4/30/2012</del> ) (11/01/2012 - 4/30/2013)	<del>82,632,661</del>		77,755,617	
<b>Direct Cost of Gas Rate</b>		\$ 0.7488		\$ 0.6279 per therm
<b>Demand Cost of Gas Rate</b>	\$ 12,917,335	\$ 0.1563	\$ 10,538,954	\$ 0.1355
<b>Commodity Cost of Gas Rate</b>	46,765,733	0.5659	37,985,379	0.4885
<b>Adjustment Cost of Gas Rate</b>	2,193,271	0.0265	295,808	0.0038
<b>Total Direct Cost of Gas Rate</b>	\$ 61,876,339	\$ 0.7488	\$ 48,820,141	\$ 0.6279
Total Anticipated Indirect Cost of Gas	\$ 3,616,575		\$ 3,420,439	
Projected Prorated Sales ( <del>11/01/2011 - 4/30/2012</del> ) (11/01/2012 - 4/30/2013)	<del>82,632,661</del>		77,755,617	
<b>Indirect Cost of Gas</b>		\$ 0.0438		\$ 0.0440 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE NOVEMBER 1, 2011-2010</b>		\$ 0.7926		\$ 0.6719
<b>FPO Risk Premium</b>		0.0200		0.0200
<b>TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE NOVEMBER 1, 2011-2010</b>		\$ 0.8126		\$ 0.6919

<b>RESIDENTIAL COST OF GAS RATE - 11/01/12</b>		<b>COGwr</b>	<b>\$ 0.6919 /therm</b>
<b>RESIDENTIAL COST OF GAS RATE - 11/01/2011</b>	-	<b>COGwr</b>	<b>\$ 0.8126 /therm</b>

<b>COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/12</b>		<b>COGwl</b>	<b>\$ 0.6871 /therm</b>
<b>COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/2011</b>	-	<b>COGwr</b>	<b>\$ 0.8111 /therm</b>

Average Cost of Gas Rate Effective-11/01/2011-11/01/2012	\$ 0.1563	\$ 0.1355
Times: Low Winter Use Ratio (Winter)	\$ 0.9895	\$ 0.9585
Times: Correction Factor	\$ 1.0014	\$ 1.0068
Adjusted Demand Cost of Gas Rate	\$ 0.1549	\$ 0.1308
Commodity Cost of Gas Rate	\$ 0.5659	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0265	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0438	\$ 0.0440
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.7911	\$ 0.6671
FPO Risk Premium	\$ 0.0200	\$ 0.0200
	\$ 0.8111	\$ 0.6871

<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/12</b>		<b>COGwh</b>	<b>\$ 0.6936 /therm</b>
<b>COM/IND HIGH WINTER USE COST OF GAS RATE - 11/01/2011</b>	-	<b>COGwr</b>	<b>\$ 0.8129 /therm</b>

Average Cost of Gas Rate Effective-11/01/2011-11/01/2012	\$ 0.1563	\$ 0.1355
Times: High Winter Use Ratio (Winter)	\$ 1.0014	\$ 1.0068
Times: Correction Factor	\$ 1.0014	\$ 1.0068
Adjusted Demand Cost of Gas Rate	\$ 0.1567	\$ 0.1373
Commodity Cost of Gas Rate	\$ 0.5659	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0265	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0438	\$ 0.0440
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.7929	\$ 0.6736
FPO Risk Premium	\$ 0.0200	\$ 0.0200
	\$ 0.8129	\$ 0.6936

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(Col 1)	<del>(Col 2)</del>	<del>(Col 3)</del>	<del>(Col 4)</del>	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:						
PROPANE	\$ <u>          </u>			\$ -		
LNG	\$ <u><del>381,653</del></u>			<u>291,366</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	<u><del>381,653</del></u>			291,366		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	<u>9.9%</u>			<u>9.9%</u>		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u><del>\$ 37,784</del></u>			<u>\$ 28,845</u>		
PROJECTED FIRM THROUGHPUT (THERMS):						
FIRM SALES	<u><del>82,647,332</del></u>	<u>69.1%</u>		77,826,455	65.4%	
FIRM TRANSPORTATION SUBJECT TO FTCG	<u><del>36,930,101</del></u>	<u>30.9%</u>		<u>41,120,858</u>	<u>34.6%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	<u><del>119,577,433</del></u>	<u>100.0%</u>		118,947,312	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	<u>30.9%</u>	<u>37,784 = \$ <del>11,669</del></u>		34.6% x \$ 28,845 = \$ 9,972		
PRIOR (OVER) OR UNDER COLLECTION		<u><del>(10,838)</del></u>			<u>(1,888)</u>	
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS		<u><del>\$ 834</del></u>			\$ 8,084	
PROJECTED FIRM TRANSPORTATION THROUGHPUT		<u><del>36,930,101</del></u>			41,120,858	
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			<u>\$0.0000</u>			\$0.0002

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**Manufactured Gas Plants**

Required annual increase in rates	\$56,582	\$256,547
DG 10-17 Base Rate Revision Collections	<del>-\$78,892</del>	-\$78,892
Environmental Subtotal	<del>-\$22,310</del>	\$177,655
Overall Annual Net Increase to Rates	\$0	\$177,655

Estimated weather normalized firm therms billed for  
the twelve months ended 10/31/13 ~~10/31/12~~ - sales and  
transportation ~~163,588,592~~ 158,062,349 therms

Surcharge per therm ~~\$0.0000~~ \$0.0011 per therm

**Total Environmental Surcharge** ~~\$0.0000~~ \$0.0011

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

**Rate Case Expense Factors for Residential Customers**

Rate Case Expense	\$ 623,004	\$ <del>1,112,811</del>
Temporary Rate Reconciliation - DG 10-017	\$ -	<del>1,130,418</del>
Sipulation per Settlement Argument - DG 10-017	-	<del>(7,776)</del>
Reconciliation DG 08-009 and Merger Incentive DG 06-707	-	<del>(143,593.0)</del>
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ 623,004	\$ <del>2,091,860</del>
OffPeak 2011 Rate Case Expense Factor	0.011612706	<del>0.0052</del>
OffPeak 2011 Projected Volumes	16,967,216	<del>36,952,643</del>
OffPeak 2011 Rate Case Expense Collection	197,035	<del>192,154</del>
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable	425,969	<del>1,899,706</del>
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)	57,541,620	<del>61,976,058</del>
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	100,520,729	<del>101,612,535</del>
Total Volumes	158,062,349	<del>163,588,592</del>

<b>Rate Case Expense Factor</b>	\$ 0.0027	\$ <del>0.0116</del>
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**Local Distribution Adjustment Charge Calculation**

			<b><u>Sales Customers</u></b>	<b><u>Transportation Customers</u></b>	
<b><u>Residential Non Heating Rates - R-1</u></b>					
Energy Efficiency Charge	\$0.0498	\$0.0147			
Demand Side Management Charge	0.0000	0.0000			
Conservation Charge (CCx)		\$0.0498	\$0.0147		
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000			
Manufactured Gas Plants	0.0000	0.0011			
Environmental Surcharge (ES)	0.0000	0.0011			
Interruptible Transportation Margin Credit (ITMC)	0.0000	0.0000			
Cost Allowance Adjustment Factor	(0.0013)	0.0000			
Rate Case Expense Factor (RCEF)	0.0116	0.0027			
Residential Low Income Assistance Program (RLIAP)	0.0092	0.0073			
<b>LDAC</b>	<b>\$0.0693</b>	<b>\$0.0258</b>			<b>per therm</b>

<b><u>Residential Heating Rates - R-3, R-4</u></b>					
Energy Efficiency Charge	\$0.0498	\$0.0147			
Demand Side Management Charge	0.0000	0.0000			
Conservation Charge (CCx)		\$0.0498	\$0.0147		
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000			
Manufactured Gas Plants	0.0000	0.0011			
Environmental Surcharge (ES)	0.0000	0.0011			
Cost Allowance Adjustment Factor	(0.0013)	0.0000			
Rate Case Expense Factor (RCEF)	0.0116	0.0027			
Residential Low Income Assistance Program (RLIAP)	0.0092	0.0073			
<b>LDAC</b>	<b>\$0.0693</b>	<b>\$0.0258</b>			<b>per therm</b>

<b><u>Commercial/Industrial Low Annual Use Rates - G-41, G-51</u></b>					
Energy Efficiency Charge	\$0.0298	\$0.0076			
Demand Side Management Charge	0.0000	0.0000			
Conservation Charge (CCx)		\$0.0298	\$0.0076	\$0.0298	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000			
Manufactured Gas Plants	0.0000	0.0011			
Environmental Surcharge (ES)	0.0000	0.0011	0.0011	0.0000	0.0011
Cost Allowance Adjustment Factor	(0.0013)	0.0000	0.0000	0.0023	0.0000
Gas Restructuring Expense Factor (GREF)	0.0000	0.0000	0.0000	0.0000	0.0000
Rate Case Expense Factor (RCEF)	0.0116	0.0027	0.0027	0.0116	0.0027
Residential Low Income Assistance Program (RLIAP)	0.0092	0.0073	0.0073	0.0092	0.0073
<b>LDAC</b>	<b>\$0.0493</b>	<b>\$0.0187</b>	<b>\$0.0529</b>	<b>\$0.0187</b>	<b>per therm</b>

<b><u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52</u></b>					
Energy Efficiency Charge	\$0.0298	\$0.0076			
Demand Side Management Charge	0.0000	0.0000			
Conservation Charge (CCx)		\$0.0298	\$0.0076	\$0.0298	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000			
Manufactured Gas Plants	0.0000	0.0011			
Environmental Surcharge (ES)	0.0000	0.0011	0.0011	0.0000	0.0011
Cost Allowance Adjustment Factor	(0.0013)	0.0000	0.0000	0.0023	0.0000
Gas Restructuring Expense Factor (GREF)	0.0000	0.0000	0.0000	0.0000	0.0000
Rate Case Expense Factor (RCEF)	0.0116	0.0027	0.0027	0.0116	0.0027
Residential Low Income Assistance Program (RLIAP)	0.0092	0.0073	0.0073	0.0092	0.0073
<b>LDAC</b>	<b>\$0.0493</b>	<b>\$0.0187</b>	<b>\$0.0529</b>	<b>\$0.0187</b>	<b>per therm</b>

<b><u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54</u></b>					
Energy Efficiency Charge	\$0.0298	\$0.0076			
Demand Side Management Charge	0.0000	0.0000			
Conservation Charge (CCx)		\$0.0298	\$0.0076	\$0.0298	\$0.0076
Relief Holder and pond at Gas Street, Concord, NH	0.0000	0.0000			
Manufactured Gas Plants	0.0000	0.0011			
Environmental Surcharge (ES)	0.0000	0.0011	0.0011	0.0000	0.0011
Cost Allowance Adjustment Factor	(0.0013)	0.0000	0.0000	0.0023	0.0000
Gas Restructuring Expense Factor (GREF)	0.0000	0.0000	0.0000	0.0000	0.0000
Rate Case Expense Factor (RCEF)	0.0116	0.0027	0.0027	0.0116	0.0027
Residential Low Income Assistance Program (RLIAP)	0.0092	0.0073	0.0073	0.0092	0.0073
<b>LDAC</b>	<b>\$0.0493</b>	<b>\$0.0187</b>	<b>\$0.0529</b>	<b>\$0.0187</b>	<b>per therm</b>

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### III DELIVERY TERMS AND CONDITIONS

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#### ATTACHMENT B

#### Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	<del>\$0.22</del>	\$0.19 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	<del>15%</del>	15% of the Proceeds from the Marketing of Capacity for Mitigation.
III.	Peaking Demand Charge	<del>\$18.96</del>	\$18.62 MMBTU of Peak MDQ.
IV.	Company Allowance Calculation (per Schedule 25)		
		<del>157,306,800</del>	138,409,150 Total Sendout - Therms Jul-2011 - Jun-2012
		<del>155,168,138</del>	136,259,218 Total Throughput - Therms Jul-2011 - Jun-2012
		<del>2,138,662</del>	2,149,932 Variance (Sendout - Throughput)
Company Allowance Percentage 2012-13	<del>1.4%</del>		1.6% Variance / Total Sendout

### III DELIVERY TERMS AND CONDITIONS

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#### ATTACHMENT C

#### CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	<del>38%</del> 38.0%	<del>21%</del> 21.0%	<del>41%</del> 41.0%	100.0%
G-51	Low Annual /Low Winter Use	<del>52%</del> 49.0%	<del>16%</del> 17.0%	<del>32%</del> 34.0%	100.0%
G-42	Medium Annual / High Winter	<del>38%</del> 38.0%	<del>21%</del> 21.0%	<del>41%</del> 41.0%	100.0%
G-52	High Annual / Low Winter Use	<del>52%</del> 49.0%	<del>16%</del> 17.0%	<del>32%</del> 34.0%	100.0%
G-43	High Annual / High Winter	<del>38%</del> 38.0%	<del>21%</del> 21.0%	<del>41%</del> 41.0%	100.0%
G-53	High Annual / Load Factor < 90%	<del>52%</del> 49.0%	<del>16%</del> 17.0%	<del>32%</del> 34.0%	100.0%
G-54	High Annual / Load Factor > 90%	<del>52%</del> 49.0%	<del>16%</del> 17.0%	<del>32%</del> 34.0%	100.0%

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