

T **Liberty Utilities (EnergyNorth)**
vFiled **Temporary Rate Increase**
RR **Test Year Ended Mar. 31, 2014**
Schedule T

Docket No. DG 14-180
Attachment SEM/HSG-TEMP-1
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<i>Line 116</i>							
Line	Account	Test Year Ended Mar. 31, 2014	Ref.	Temporary Rate Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase
1	Revenue						
2	Operating revenue	157,972,955	<i>Line 39</i>	(101,879,820)	56,093,135	8,379,060	64,472,195
3	Other revenue	1,022,058			1,022,058		1,022,058
4	Revenue	158,995,014		(101,879,820)	57,115,193	8,379,060	65,494,253
5							
6	Operating Expenses						
7	O&M- Gas	100,621,978	<i>Line 44</i>	(101,635,073)	(1,013,094)		(1,013,094)
8	O&M- Distribution	9,455,735			9,455,735		9,455,735
9	Customer Accounting	4,766,598			4,766,598		4,766,598
10	Sales & New Business	588,814			588,814		588,814
11	Administrative And General	12,366,566	<i>Line 49</i>	2,002,385	14,368,951		14,368,951
12	Depreciation Expense	10,147,810	<i>Line 52</i>	(933,588)	9,520,228		9,520,228
13			<i>Line 65</i>	306,006			
14	General taxes	9,094,407	<i>Line 70</i>	(823,396)	8,271,011		8,271,011
15	Income taxes	3,162,166	<i>Line 107</i>	(62,506)	3,099,660	3,318,946	6,418,606
16	Operating expenses	150,204,073		(101,146,172)	49,057,901	3,318,946	52,376,847
17							
18	Utility Net Income	8,790,941		(733,649)	8,057,292	5,060,114	13,117,406
19	<i>Check</i>	<i>8,790,941</i>					
20							
21	Rate Base		<i>Line 82</i>		179,395,596		179,395,596
22							
23	Rate of Return on Rate Base				4.49%		7.31%
24							

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Line 116							
Line	Account	Test Year Ended Mar. 31, 2014	Ref.	Temporary Rate Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase
25	Adjustments						
26	<u>Operating revenue- Computed separately</u>						
27	Distribution- billed				Attachment RATES-1, page 2, line 15		54,984,777
28	Distribution- unbilled				Attachment RATES-3 page 1, line 30		325,700
29	Special contracts						782,658
30	Total Distribution revenue- Computed					Agrees to Line 2	56,093,135
31							
32	Cost of Gas (COG)						100,096,780
33	Local Distribution Adjustment Charge (LDAC)						4,327,051
34	Total COG/LDAC Revenue – Computed						104,423,831
35	Total Operating revenue- Computed						160,516,966
36	Operating revenue per books					From Line 2	157,972,955
37	Adjustment to Operating revenue						2,544,011
38	Remove COG/ LDAC revenue					From Line 34	(104,423,831)
39	Adjustment to Operating revenue	See also RR-3-05				To Line 2	(101,879,820)
40							
41	LPG Production				Account 717		(120,654)
42	Gas Supply				Account 804		(95,481,513)
43	Storage Gas				Account 808		(6,032,905)
44	Adjustment for Cost of Gas	See also RR-3-15				To Line 7	(101,635,073)
45							
46	<u>Amortize Pension / OPEB Valuation Allowance on Liberty Acquisition</u>						
47	Liberty Acquisition Deferred Debit	Portion of Account 182.6		21,625,753			
48	Average service life- years			10.80			
49	Annual amortization expense	See also RR-3-03		2,002,385			

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<i>Line 116</i>							
Line	Account	Test Year Ended Mar. 31, 2014	Ref.	Temporary Rate Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase
50	Adjustments (continued)						
51	Amortize Surplus Accumulated Depreciation (Order						
52	Annual Surplus Amortization per Order 25,202	<i>See also RR-3-11</i>		(933,588)			
53							
54	Monthly amount	<i>Line 52 / 12 months</i>		(77,799)			
55							
56	Acquisition			07/01/12			
57	End of Test Year			03/31/14			
58	Months			21			
59	Adjustment- Reduction in Depreciation Allowance	<i>Line 54 X Line 58</i>		1,633,779	<i>To Line 75</i>		
60							
61	<u>Amortize Costs to Achieve (Order 24,777)</u>						
62	Monthly amortization expense per Order	<i>Order 24,777</i>		34,100			
63	Annual amortization expense	<i>Line 62 X 12 months</i>		409,200			
64	Recorded in Historic Test Year	<i>Account 407</i>		103,194			
65	Adjustment to amortization expense	<i>See also RR-3-07</i>		306,006			
66							
67	<u>Property Taxes</u>						
68	Property tax expense based on Tax bills	<i>Detailed analysis at RR-3-14</i>		7,359,842			
69	Property tax expense, Historic Test Year	<i>Account 408-P</i>		8,183,238			
70	Adjustment to Property tax expense	<i>See also RR-3-14</i>		(823,396)			
71							

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Line	Account	Test Year Ended Mar. 31, 2014	Ref.	Temporary Rate Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase
72	Rate Base, 3/31/2014						
73	Utility plant			Accounts 303-398	365,570,861		
74	Depreciation Allowance			Account 108, Account 111	(130,977,997)		
75	Reduction in Depreciation Allowance			Line 59	1,633,779		
76	Materials and Supplies			13-month avg	9,620,327		
77	Prepayments			13-month avg	2,060,672		
78	Customer Deposits			13-month avg	(816,315)		
79	Cash Working Capital			Line 90	4,325,964		
80	Deferred Tax Asset- Current			Account 190.3	2,118,851		
81	Deferred Tax Liability- Non-Current			Account 283	(74,140,546)		
82					<u>179,395,596</u>		
83	<u>Cash Working Capital</u>						
84	Operating expenses, General taxes			Sum Line 8 thru Line 11, Line 14	37,451,108		
85	Less: Uncollectible accounts in Historic Test Year, Account 904			Account 904	(1,591,522)		
86	Less: Amortize Regulatory assets in Historic Test Year, Pension			Account 926.7	(545,480)		
87	Less: Amortize Regulatory assets in Historic Test Year, OPEB			Portion of Account 926.2	(229,243)		
88					<u>35,084,863</u>		
89	Cash Working Capital			45 days	<u>12.33%</u>		
90					<u>4,325,964</u>		

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<i>Line 116</i>							
Line	Account	Test Year Ended Mar. 31, 2014	Ref.	Temporary Rate Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase
91	Normalize Income Tax Expense						
92	Net income before adjustments			<i>Line 18</i>	8,790,941		
93	Add back: Income tax expense			<i>Line 15</i>	3,162,166		
94	Adjust Pension / OPEB amortization			<i>Line 11</i>	(2,002,385)		
95	Adjust Depreciation expense			<i>Sum Line 12, Line 13</i>	627,582		
96	Adjust Property taxes			<i>Line 14</i>	823,396		
97	Pre-tax operating income, adjusted		<i>Check=</i>	<i>11,156,952</i>	11,401,700		
98							
99	Rate base			<i>Line 21</i>	179,395,596		
100	Debt Portion			<i>Testimony of Hevert</i>	45.00%		
101	Debt Component				80,728,018		
102	Debt Cost			<i>Testimony of Hevert</i>	4.43%		
103	Synchronized Interest expense				3,576,251		
104	Pre-tax income				7,825,449		
105	Income tax rates	<i>Federal</i>		<i>34.00%</i>			
106		<i>New Hampshire</i>		<i>8.50%</i>	39.61%		
107	Income tax expense- Normalized				3,099,660		

Line 116							
Line	Account	Test Year Ended Mar. 31, 2014	Ref.	Temporary Rate Adjustments	Distribution Operating Income	Proposed Temporary Increase	With Proposed Temporary Increase
108							
109	Temporary Increase Revenue Deficiency						
110	Rate Base			Line 21	179,395,596		
111	Target Rate of Return on Rate Base				7.31%		
112	Operating income requirement				13,117,406		
113	Operating income at present rates			Line 18	8,057,292		
114	Operating income deficiency				5,060,114		
115	Gross-up for Income tax			From Line 106	1.6559		
116	Revenue deficiency				8,379,060		
117	Additional income tax expense			Line 116- Line 114	3,318,946		
118	Testimony of Hevert						
119	Target Rate of Return on Rate Base	Components			Cost		Weighted Cost
120	Common stock	55.00%			Docket DG-10-017	9.67%	5.32%
121	Long-term debt	45.00%			Line 102	4.43%	1.99%
122		100.00%					7.31%
123							
124	% Increase						
125	Proposed temporary increase			Line 2	8,379,060		
126	Distribution revenue			Line 4	57,115,193		14.7%
127	Total revenue			Line 4	158,995,014		5.3%
128	Temporary / Permanent					62.3%	
129							

Line	(X)	Residential				Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total (L)	Explanation (M)
		Non Heat R-1 (A)	Heat R-3 (B)	Low Income Heat R-4 (C)	Total Heat R-3, R-4 (D)	Low Annual G-41 (E)	Medium Annual G-42 (F)	High Annual G-43 (G)	Low Annual G-51 (H)	Medium Annual G-52 (I)	High Annual G-53 (J)	High Annual G-54 (K)		
1	A. Proforma Normalized Calendar Month Revenues at Current Rates													
2	Company Total Pro Forma Base Revenues (R-4 at R-3 rates)													
3	Company Total Base Revenues (R-4 at R-3 rates)													
4	Winter Customer Revenues	\$264,757	\$7,133,938	\$457,043	\$7,590,981	\$1,953,815	\$1,155,778	\$140,137	\$317,156	\$227,898	\$125,225	\$72,300	\$11,848,049	Company Records
5	Winter Volumetric Revenues	\$114,550	\$11,664,064	\$746,934	\$12,410,998	\$4,043,294	\$5,995,836	\$1,423,999	\$337,214	\$630,598	\$679,697	\$379,614	\$26,015,801	Company Records
6	Winter Total Base Revenues	\$379,307	\$18,798,002	\$1,203,977	\$20,001,979	\$5,997,109	\$7,151,614	\$1,564,137	\$654,370	\$858,496	\$804,923	\$451,915	\$37,863,850	Company Records
7	Summer Customer Revenues	\$266,195	\$6,962,443	\$558,867	\$7,521,310	\$1,902,847	\$1,167,715	\$142,487	\$322,512	\$235,148	\$125,424	\$74,683	\$11,758,320	Company Records
8	Summer Volumetric Revenues	\$43,243	\$2,373,665	\$169,747	\$2,543,412	\$585,814	\$1,378,056	\$197,444	\$168,460	\$268,566	\$213,816	\$187,081	\$5,585,891	Company Records
9	Summer Base Revenues	\$309,438	\$9,336,108	\$728,614	\$10,064,721	\$2,488,660	\$2,545,771	\$339,931	\$490,973	\$503,713	\$339,240	\$261,764	\$17,344,211	Company Records
10	Company Total Base Revenues	\$688,745	\$28,134,110	\$1,932,591	\$30,066,701	\$8,485,770	\$9,697,385	\$1,904,068	\$1,145,342	\$1,362,209	\$1,144,163	\$713,678	\$55,208,061	Line 9+ Line 6
11	Revenue Shortfall R-4 revenues at R-4, R-3 rates			\$1,159,697									\$1,159,697	
12	R-4 Shortfall Recovery Rate												\$0.0074	
13	Recovery of R-4 Revenue Shortfall	\$7,302	\$394,583	\$25,550	\$420,133	\$142,490	\$227,111	\$72,773	\$28,918	\$53,909	\$68,664	\$128,031	\$1,149,333	
14	B. Billing Determinants													
15	Customer Bill Count													
16	Winter Customers	21,881	407,421	26,102	433,523	47,434	9,352	264	7,700	1,844	229	132	522,360	Company Records
17	Summer Customers	22,000	397,627	31,917	429,544	46,197	9,449	269	7,830	1,903	230	137	517,557	Company Records
18	Total Customers	43,880	805,047	58,019	863,066	93,631	18,802	533	15,530	3,747	459	269	1,039,917	Line 17+ Line 16
19	Delivery Quantities (Weather Normalized Calendarized)													
20	Total Winter Quantities	716,385	44,246,018	2,803,999	47,050,017	16,766,907	25,058,886	7,546,367	2,645,217	4,634,917	5,598,825	9,060,007	119,077,528	Company Records
21	Head Block Winter Quantities	0	32,028,590	2,190,836	34,219,426	3,990,681	8,722,479	0	589,361	1,750,057	0	0	49,272,004	Company Records
22	Tail Block Winter Quantities	716,385	12,217,428	613,163	12,830,591	12,776,226	16,336,407	7,546,367	2,055,855	2,884,860	5,598,825	9,060,007	69,805,524	Company Records
23	Total Summer Quantities	270,436	9,076,011	648,739	9,724,749	2,488,473	5,631,809	2,287,881	1,262,634	2,650,125	3,680,139	8,241,446	36,237,694	Company Records
24	Head Block Summer Quantities	0	6,176,171	443,143	6,619,314	468,043	2,253,343	0	401,688	1,467,103	0	0	11,209,491	Company Records
25	Tail Block Summer Quantities	270,436	2,899,840	205,596	3,105,436	2,020,430	3,378,467	2,287,881	860,946	1,183,022	3,680,139	8,241,446	25,028,203	Company Records
26	Total Quantities	986,821	53,322,029	3,452,737	56,774,766	19,255,380	30,690,696	9,834,247	3,907,851	7,285,042	9,278,965	17,301,454	155,315,222	Company Records
27	Current Base Rates with R-4 Discount included													
28	Monthly Customer Charge	\$12.10	\$17.51	\$7.00		\$41.19	\$123.58	\$530.36	\$41.19	\$123.58	\$545.81	\$545.81		Company Tariffs
29	Winter Period Variable Rates													
30	Head Block	\$0.1599	\$0.2769	\$0.1108		\$0.3287	\$0.3072	\$0.1887	\$0.1759	\$0.1701	\$0.1214	\$0.0419		Company Tariffs
31	Tail Block	\$0.1599	\$0.2288	\$0.0915		\$0.2138	\$0.2030	\$0.1887	\$0.1136	\$0.1154	\$0.1214	\$0.0419		Company Tariffs
32	Summer Period Variable Rates													
33	Head Block	\$0.1599	\$0.2769	\$0.1108		\$0.3287	\$0.3072	\$0.0863	\$0.1759	\$0.1250	\$0.0581	\$0.0227		Company Tariffs
34	Tail Block	\$0.1599	\$0.2288	\$0.0915		\$0.2138	\$0.2030	\$0.0863	\$0.1136	\$0.0720	\$0.0581	\$0.0227		Company Tariffs
35	Temporary Rates: Revenue Requirement increase												\$8,379,060	
36	% increase Revenue requirement												15.177240%	Line 35 / Line 10
37	Temporary Rates Revenue Target	\$793,277	\$32,404,092	\$2,225,905	\$34,629,996	\$9,773,675	\$11,169,180	\$2,193,053	\$1,319,174	\$1,568,954	\$1,317,815	\$821,995	\$63,587,121	(1 + Line 36) x Line 10
38	Temporary Base Rates with R-4 Discount included													
39	Monthly Customer Charge	\$13.94	\$20.17	\$8.06		\$47.44	\$142.34	\$610.85	\$47.44	\$142.34	\$628.65	\$628.65		(1 + Line 36) x Line 28
40	Winter Period Variable Rates													
41	Head Block	\$0.1842	\$0.3189	\$0.1276		\$0.3786	\$0.3538	\$0.2173	\$0.2026	\$0.1959	\$0.1398	\$0.0483		(1 + Line 36) x Line 30
42	Tail Block	\$0.1842	\$0.2635	\$0.1054		\$0.2462	\$0.2338	\$0.2173	\$0.1308	\$0.1329	\$0.1398	\$0.0483		(1 + Line 36) x Line 31
43	Summer Period Variable Rates													
44	Head Block	\$0.1842	\$0.3189	\$0.1276		\$0.3786	\$0.3538	\$0.0994	\$0.2026	\$0.1440	\$0.0669	\$0.0261		(1 + Line 36) x Line 33
45	Tail Block	\$0.1842	\$0.2635	\$0.1054		\$0.2462	\$0.2338	\$0.0994	\$0.1308	\$0.0829	\$0.0669	\$0.0261		(1 + Line 36) x Line 34

Line	(X)	Residential				Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total (L)	Explanation (M)
		Non Heat R-1 (A)	Heat R-3 (B)	Low Income Heat R-4 (C)	Total Heat R-3, R-4 (D)	Low Annual G-41 (E)	Medium Annual G-42 (F)	High Annual G-43 (G)	Low Annual G-51 (H)	Medium Annual G-52 (I)	High Annual G-53 (J)	High Annual G-54 (K)		
46	Low Income Discount and RLIAP Calculation													
47	Base Revenues before Low Income Discount													
48	Monthly Customer Charge			\$1,170,097										Line 39 * Line 18
49	Winter Period Variable Rates													
50	Head Block			\$698,714										Line 41 * Line 21
51	Tail Block			\$161,584										Line 42 * Line 22
52	Summer Period Variable Rates													
53	Head Block			\$141,330										Line 44 * Line 24
54	Tail Block			\$54,180										Line 45 * Line 25
55	Total Base Revenue before Low Income Discount			\$2,225,905									\$2,225,905	Σ Line 48 to Line 54
56	Low Income Discount % of Distribution Rates			60.00%										Rate Design Input: Docket DG 10-47
57	Total Low Income Revenue Shortfall			\$1,335,543	\$1,335,543								\$1,335,543	Line 56 x Line 55
58	Low Income RLIAP (\$/therm)												\$0.0085	Line 57 / Line 26 (Truncated to 4 decimals)
59	RLIAP Revenues	\$8,388	\$453,237	\$29,348	\$482,586	\$163,671	\$260,871	\$83,591	\$33,217	\$61,923	\$78,871	\$147,062	\$1,320,179	Line 26 * Line 58 Col (L)
60	Increase in RLIAP Rate												\$0.0011	Line 58 - Line 12
61	Base Rates Revenue Proof													
62	Customer Charge Revenues													
63	Winter	\$304,940	\$8,216,673	\$210,444	\$8,427,117	\$2,250,351	\$1,331,193	\$161,406	\$365,291	\$262,487	\$144,231	\$83,274	\$13,330,290	Line 16 * Line 39
64	Summer	\$306,596	\$8,019,149	\$257,328	\$8,276,477	\$2,191,646	\$1,344,942	\$164,113	\$371,461	\$270,836	\$144,460	\$86,018	\$13,156,549	Line 17 * Line 39
65	Delivery Quantities													
66	Winter	\$131,936	\$13,434,347	\$344,206	\$13,778,553	\$4,656,954	\$6,905,839	\$1,640,123	\$388,394	\$726,305	\$782,857	\$437,229	\$29,448,189	Line 41 x Line 21 + Line 22 x Line 42
67	Summer	\$49,806	\$2,733,922	\$78,219	\$2,812,141	\$674,724	\$1,587,206	\$227,411	\$194,028	\$309,326	\$246,267	\$215,475	\$6,316,385	Line 44 x Line 24 + Line 25 x Line 45
68	Total Base Revenues	\$793,277	\$32,404,092	\$890,197	\$33,294,289	\$9,773,675	\$11,169,180	\$2,193,053	\$1,319,174	\$1,568,954	\$1,317,815	\$821,995	\$62,251,413	Σ Line 63 to Line 67
69	Total Base plus RLIAP Revenues	\$801,665	\$32,857,329	\$919,545	\$33,776,874	\$9,937,346	\$11,430,051	\$2,276,644	\$1,352,391	\$1,630,877	\$1,396,687	\$969,058	\$63,571,593	Line 59 + Line 68
70	Truncation Difference Compared to Revenue Requirement													
71	Base Revenues plus Low Income RLIAP Revenues												-\$15,528	Line 69 - Line 37
72	Class Rate Impact Calculations													
73	Increase in Base Revenues, R-4 revenues at R-4 rates	\$104,532	\$4,269,981	\$293,149	\$4,563,131	\$1,287,906	\$1,471,795	\$288,985	\$173,831	\$206,746	\$173,652	\$108,317	\$8,378,895	Line 69 - Line 10
74	Percent Increase in Base Revenues, R-4 revenues at R-4 rates	15.18%	15.18%		15.18%	15.18%	15.18%	15.18%	15.18%	15.18%	15.18%	15.18%	15.18%	Line 73 / Line 10
75	Increase in Base Revenues, R-4 Revenues at R-3 Rate	\$104,532	\$4,269,981	\$117,304	\$3,227,588	\$1,287,906	\$1,471,795	\$288,985	\$173,831	\$206,746	\$173,652	\$108,317	\$7,043,352	Line 68 - Line 10
76	Increase in R-4 Shortfall Recovery	\$1,086	\$58,654	\$3,798	\$62,452	\$21,181	\$33,760	\$10,818	\$4,299	\$8,014	\$10,207	\$19,032	\$170,847	Line 59 Line 13
77	Change in R-4 Discount			-\$175,845									-\$175,845	-(Line 57 - Line 11)
78	Net Increase	\$105,618	\$4,328,636	-\$54,743	\$3,290,040	\$1,309,087	\$1,505,555	\$299,803	\$178,130	\$214,759	\$183,859	\$127,348	\$7,038,354	Σ Line 75 to Line 77
		15.17%	15.17%	-6.86%	10.79%	15.17%	15.17%	15.17%	15.17%	15.17%	15.16%	15.13%		Line 78 / (Σ Line 10, - Line 11, Line 13)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE R-1 : RESIDENTIAL NON-HEATING

Line

Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$1.2919	\$0.5436	Cost of Gas	\$1.2919	\$0.5436
LDAC	\$0.0290		LDAC	\$0.0301	
Customer charge	\$12.10		Customer charge	\$13.94	
Sales rate			Sales rate		
First Block Size	0	0	First Block Size	0	0
Block 1	\$0.1599	\$0.1599	Block 1	\$0.1842	\$0.1842
Block 2	\$0.1599	\$0.1599	Block 2	\$0.1842	\$0.1842

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$12.10	\$0.00	\$12.10	\$12.10	\$0.00	\$12.10	\$13.94	\$0.00	\$13.94	\$13.94	\$0.00	\$13.94	\$1.84	15.2%	\$1.84	15.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2	\$12.42	\$2.64	\$15.06	\$12.42	\$1.15	\$13.57	\$14.30	\$2.64	\$16.95	\$14.30	\$1.15	\$15.45	\$1.89	12.5%	\$1.89	13.9%	\$7.5308	\$6.7825	\$8.4744	\$7.7261
4	\$12.74	\$5.28	\$18.02	\$12.74	\$2.29	\$15.03	\$14.67	\$5.29	\$19.96	\$14.67	\$2.29	\$16.97	\$1.94	10.8%	\$1.94	12.9%	\$4.5058	\$3.7575	\$4.9903	\$4.2420
6	\$13.06	\$7.93	\$20.98	\$13.06	\$3.44	\$16.50	\$15.04	\$7.93	\$22.97	\$15.04	\$3.44	\$18.48	\$1.99	9.5%	\$1.99	12.1%	\$3.4975	\$2.7492	\$3.8289	\$3.0806
8	\$13.38	\$10.57	\$23.95	\$13.38	\$4.58	\$17.96	\$15.41	\$10.58	\$25.99	\$15.41	\$4.59	\$20.00	\$2.04	8.5%	\$2.04	11.4%	\$2.9933	\$2.2450	\$3.2482	\$2.4999
10	\$13.70	\$13.21	\$26.91	\$13.70	\$5.73	\$19.43	\$15.78	\$13.22	\$29.00	\$15.78	\$5.74	\$21.52	\$2.09	7.8%	\$2.09	10.8%	\$2.6908	\$1.9425	\$2.8998	\$2.1515
15	\$14.50	\$19.81	\$34.31	\$14.50	\$8.59	\$23.09	\$16.70	\$19.83	\$36.53	\$16.70	\$8.61	\$25.30	\$2.22	6.5%	\$2.22	9.6%	\$2.2875	\$1.5392	\$2.4353	\$1.6870
20	\$15.30	\$26.42	\$41.72	\$15.30	\$11.45	\$26.75	\$17.62	\$26.44	\$44.06	\$17.62	\$11.47	\$29.09	\$2.34	5.6%	\$2.34	8.8%	\$2.0858	\$1.3375	\$2.2030	\$1.4547
25	\$16.10	\$33.02	\$49.12	\$16.10	\$14.32	\$30.41	\$18.54	\$33.05	\$51.59	\$18.54	\$14.34	\$32.88	\$2.47	5.0%	\$2.47	8.1%	\$1.9648	\$1.2165	\$2.0636	\$1.3153
30	\$16.90	\$39.63	\$56.52	\$16.90	\$17.18	\$34.08	\$19.46	\$39.66	\$59.12	\$19.46	\$17.21	\$36.67	\$2.60	4.6%	\$2.60	7.6%	\$1.8841	\$1.1358	\$1.9707	\$1.2224
35	\$17.70	\$46.23	\$63.93	\$17.70	\$20.04	\$37.74	\$20.38	\$46.27	\$66.65	\$20.38	\$20.08	\$40.46	\$2.72	4.3%	\$2.72	7.2%	\$1.8265	\$1.0782	\$1.9044	\$1.1561
40	\$18.50	\$52.84	\$71.33	\$18.50	\$22.90	\$41.40	\$21.30	\$52.88	\$74.18	\$21.30	\$22.95	\$44.25	\$2.85	4.0%	\$2.85	6.9%	\$1.7833	\$1.0350	\$1.8546	\$1.1063
45	\$19.30	\$59.44	\$78.74	\$19.30	\$25.77	\$45.06	\$22.22	\$59.49	\$81.71	\$22.22	\$25.82	\$48.04	\$2.98	3.8%	\$2.98	6.6%	\$1.7497	\$1.0014	\$1.8159	\$1.0676
50	\$20.10	\$66.05	\$86.14	\$20.10	\$28.63	\$48.73	\$23.14	\$66.10	\$89.24	\$23.14	\$28.69	\$51.83	\$3.10	3.6%	\$3.10	6.4%	\$1.7228	\$0.9745	\$1.7849	\$1.0366
60	\$21.69	\$79.25	\$100.95	\$21.69	\$34.36	\$56.05	\$24.99	\$79.32	\$104.31	\$24.99	\$34.42	\$59.41	\$3.36	3.3%	\$3.36	6.0%	\$1.6825	\$0.9342	\$1.7384	\$0.9901
70	\$23.29	\$92.46	\$115.76	\$23.29	\$40.08	\$63.38	\$26.83	\$92.54	\$119.37	\$26.83	\$40.16	\$66.99	\$3.61	3.1%	\$3.61	5.7%	\$1.6537	\$0.9054	\$1.7053	\$0.9570
80	\$24.89	\$105.67	\$130.56	\$24.89	\$45.81	\$70.70	\$28.67	\$105.76	\$134.43	\$28.67	\$45.90	\$74.57	\$3.87	3.0%	\$3.87	5.5%	\$1.6321	\$0.8838	\$1.6804	\$0.9321
90	\$26.49	\$118.88	\$145.37	\$26.49	\$51.53	\$78.03	\$30.51	\$118.98	\$149.49	\$30.51	\$51.63	\$82.14	\$4.12	2.8%	\$4.12	5.3%	\$1.6152	\$0.8669	\$1.6610	\$0.9127
100	\$28.09	\$132.09	\$160.18	\$28.09	\$57.26	\$85.35	\$32.35	\$132.20	\$164.55	\$32.35	\$57.37	\$89.72	\$4.37	2.7%	\$4.37	5.1%	\$1.6018	\$0.8535	\$1.6455	\$0.8972
200	\$44.08	\$264.18	\$308.26	\$44.08	\$114.52	\$158.60	\$50.77	\$264.40	\$315.17	\$50.77	\$114.74	\$165.51	\$6.91	2.2%	\$6.91	4.4%	\$1.5413	\$0.7930	\$1.5759	\$0.8276

Percentiles																				
8	\$13.38	\$10.57	\$23.95				\$15.41	\$10.58	\$25.99				\$2.04	8.5%					\$3.2482	
20	\$15.30	\$26.42	\$41.72				\$17.62	\$26.44	\$44.06				\$2.34	5.6%					\$2.2030	
30	\$16.90	\$39.63	\$56.52				\$19.46	\$39.66	\$59.12				\$2.60	4.6%					\$1.9707	
5				\$12.90	\$2.86	\$15.76				\$14.86	\$2.87	\$17.73			\$1.96	12.5%				\$3.5452
11				\$13.86	\$6.30	\$20.16				\$15.96	\$6.31	\$22.27			\$2.12	10.5%				\$2.0248
25				\$15.30	\$11.45	\$26.75				\$17.62	\$11.47	\$29.09			\$2.34	8.8%				\$1.4547

Estimated Bill Percentiles

Winter - 25%	8	\$13.38	\$10.57	\$23.95				\$15.41	\$10.58	\$25.99				\$2.04	8.5%					\$3.2482	
Winter - 50%	20	\$15.30	\$26.42	\$41.72				\$17.62	\$26.44	\$44.06				\$2.34	5.6%					\$2.2030	
Winter - 75%	30	\$16.90	\$39.63	\$56.52				\$19.46	\$39.66	\$59.12				\$2.60	4.6%					\$1.9707	
Summer - 25%	5				\$12.90	\$2.86	\$15.76				\$14.86	\$2.87	\$17.73			\$1.96	12.5%			\$3.5452	
Summer - 50%	11				\$13.86	\$6.30	\$20.16				\$15.96	\$6.31	\$22.27			\$2.12	10.5%			\$2.0248	
Summer - 75%	20				\$15.30	\$11.45	\$26.75				\$17.62	\$11.47	\$29.09			\$2.34	8.8%			\$1.4547	

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE R-3 : RESIDENTIAL HEATING

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Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$1.2919	\$0.5436	Cost of Gas	\$1.2919	\$0.5436
LDAC	\$0.0290		LDAC	\$0.0301	
Customer charge	\$17.51		Customer charge	\$20.17	
Sales rate			Sales rate		
First Block Size	100	20	First Block Size	100	20
Block 1	\$0.2769	\$0.2769	Block 1	\$0.3189	\$0.3189
Block 2	\$0.2288	\$0.2288	Block 2	\$0.2635	\$0.2635

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$17.51	\$0.00	\$17.51	\$17.51	\$0.00	\$17.51	\$20.17	\$0.00	\$20.17	\$20.17	\$0.00	\$20.17	\$2.66	15.2%	\$2.66	15.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$20.28	\$13.21	\$33.49	\$20.28	\$5.73	\$26.01	\$23.36	\$13.22	\$36.58	\$23.36	\$5.74	\$29.09	\$3.09	9.2%	\$3.09	11.9%	\$3.3488	\$2.6005	\$3.6577	\$2.9094
25	\$24.43	\$33.02	\$57.46	\$24.19	\$14.32	\$38.51	\$28.14	\$33.05	\$61.19	\$27.86	\$14.34	\$42.21	\$3.74	6.5%	\$3.70	9.6%	\$2.2982	\$1.5403	\$2.4476	\$1.6882
50	\$31.36	\$66.05	\$97.40	\$29.91	\$28.63	\$58.54	\$36.11	\$66.10	\$102.21	\$34.45	\$28.69	\$63.14	\$4.81	4.9%	\$4.59	7.8%	\$1.9480	\$1.1708	\$2.0443	\$1.2627
75	\$38.28	\$99.07	\$137.35	\$35.63	\$42.95	\$78.58	\$44.09	\$99.15	\$143.24	\$41.04	\$43.03	\$84.07	\$5.89	4.3%	\$5.49	7.0%	\$1.8313	\$1.0477	\$1.9098	\$1.1209
100	\$45.20	\$132.09	\$177.29	\$41.35	\$57.26	\$98.61	\$52.06	\$132.20	\$184.26	\$47.63	\$57.37	\$105.00	\$6.97	3.9%	\$6.39	6.5%	\$1.7729	\$0.9861	\$1.8426	\$1.0500
125	\$50.92	\$165.11	\$216.03	\$47.07	\$71.58	\$118.65	\$58.65	\$165.25	\$223.90	\$54.22	\$71.71	\$125.93	\$7.87	3.6%	\$7.28	6.1%	\$1.7283	\$0.9492	\$1.7912	\$1.0074
150	\$56.64	\$198.14	\$254.78	\$52.79	\$85.89	\$138.68	\$65.24	\$198.30	\$263.54	\$60.80	\$86.06	\$146.86	\$8.76	3.4%	\$8.18	5.9%	\$1.6985	\$0.9245	\$1.7569	\$0.9791
175	\$62.36	\$231.16	\$293.52	\$58.51	\$100.21	\$158.72	\$71.82	\$231.35	\$303.17	\$67.39	\$100.40	\$167.79	\$9.66	3.3%	\$9.07	5.7%	\$1.6772	\$0.9070	\$1.7324	\$0.9588
200	\$68.08	\$264.18	\$332.26	\$64.23	\$114.52	\$178.75	\$78.41	\$264.40	\$342.81	\$73.98	\$114.74	\$188.72	\$10.55	3.2%	\$9.97	5.6%	\$1.6613	\$0.8938	\$1.7141	\$0.9436
225	\$73.80	\$297.20	\$371.00	\$69.95	\$128.84	\$198.79	\$85.00	\$297.45	\$382.45	\$80.57	\$129.08	\$209.65	\$11.45	3.1%	\$10.86	5.5%	\$1.6489	\$0.8835	\$1.6998	\$0.9318
250	\$79.52	\$330.23	\$409.75	\$75.67	\$143.15	\$218.82	\$91.59	\$330.50	\$422.09	\$87.16	\$143.43	\$230.58	\$12.34	3.0%	\$11.76	5.4%	\$1.6390	\$0.8753	\$1.6884	\$0.9223
275	\$85.24	\$363.25	\$448.49	\$81.39	\$157.47	\$238.86	\$98.18	\$363.55	\$461.73	\$93.75	\$157.77	\$251.51	\$13.24	3.0%	\$12.66	5.3%	\$1.6309	\$0.8686	\$1.6790	\$0.9146
300	\$90.96	\$396.27	\$487.23	\$87.11	\$171.78	\$258.89	\$104.77	\$396.60	\$501.37	\$100.33	\$172.11	\$272.44	\$14.14	2.9%	\$13.55	5.2%	\$1.6241	\$0.8630	\$1.6712	\$0.9081
350	\$102.40	\$462.32	\$564.72	\$98.55	\$200.41	\$298.96	\$117.94	\$462.70	\$580.64	\$113.51	\$200.80	\$314.30	\$15.93	2.8%	\$15.34	5.1%	\$1.6135	\$0.8542	\$1.6590	\$0.8980
400	\$113.84	\$528.36	\$642.20	\$109.99	\$229.04	\$339.03	\$131.12	\$528.80	\$659.92	\$126.69	\$229.48	\$356.17	\$17.72	2.8%	\$17.13	5.1%	\$1.6055	\$0.8476	\$1.6498	\$0.8904
450	\$125.28	\$594.41	\$719.69	\$121.43	\$257.67	\$379.10	\$144.29	\$594.90	\$739.19	\$139.86	\$258.17	\$398.03	\$19.51	2.7%	\$18.93	5.0%	\$1.5993	\$0.8424	\$1.6427	\$0.8845
500	\$136.72	\$660.45	\$797.17	\$132.87	\$286.30	\$419.17	\$157.47	\$661.00	\$818.47	\$153.04	\$286.85	\$439.89	\$21.30	2.7%	\$20.72	4.9%	\$1.5943	\$0.8383	\$1.6369	\$0.8798
750	\$193.92	\$990.68	\$1,184.60	\$190.07	\$429.45	\$619.52	\$223.35	\$991.50	\$1,214.85	\$218.92	\$430.28	\$649.19	\$30.26	2.6%	\$29.67	4.8%	\$1.5795	\$0.8260	\$1.6198	\$0.8656
1000	\$251.12	\$1,320.90	\$1,572.02	\$247.27	\$572.60	\$819.87	\$289.23	\$1,322.00	\$1,611.23	\$284.80	\$573.70	\$858.50	\$39.21	2.5%	\$38.63	4.7%	\$1.5720	\$0.8199	\$1.6112	\$0.8585

Percentiles																				
60	\$34.12	\$79.25	\$113.38				\$39.30	\$79.32	\$118.62				\$5.25	4.6%					\$1.9771	
100	\$45.20	\$132.09	\$177.29				\$52.06	\$132.20	\$184.26				\$6.97	3.9%					\$1.8426	
175	\$62.36	\$231.16	\$293.52				\$71.82	\$231.35	\$303.17				\$9.66	3.3%					\$1.7324	
12				\$20.83	\$6.87	\$27.70				\$23.99	\$6.88	\$30.88			\$3.18	11.5%				\$2.5733
20				\$23.05	\$11.45	\$34.50				\$26.55	\$11.47	\$38.02			\$3.52	10.2%				\$1.9010
30				\$25.34	\$17.18	\$42.51				\$29.18	\$17.21	\$46.39			\$3.88	9.1%				\$1.5464

36 Estimated Bill Percentiles

37 Winter - 25%	60	\$34.12	\$79.25	\$113.38				\$39.30	\$79.32	\$118.62				\$5.25	4.6%					\$1.9771	
39 Winter - 50%	100	\$45.20	\$132.09	\$177.29				\$52.06	\$132.20	\$184.26				\$6.97	3.9%					\$1.8426	
41 Winter - 75%	175	\$62.36	\$231.16	\$293.52				\$71.82	\$231.35	\$303.17				\$9.66	3.3%					\$1.7324	
43 Summer - 25%	12				\$20.83	\$6.87	\$27.70				\$23.99	\$6.88	\$30.88			\$3.18	11.5%			\$2.5733	
45 Summer - 50%	20				\$23.05	\$11.45	\$34.50				\$26.55	\$11.47	\$38.02			\$3.52	10.2%			\$1.9010	
47 Summer - 75%	30				\$25.34	\$17.18	\$42.51				\$29.18	\$17.21	\$46.39			\$3.88	9.1%			\$1.5464	

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE R-4 : LOW INCOME RESIDENTIAL HEATING

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Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$1.2919	\$0.5436	Cost of Gas	\$1.2919	\$0.5436
LDAC	\$0.0290		LDAC	\$0.0301	
Customer charge	\$7.00		Customer charge	\$8.06	
Sales rate			Sales rate		
First Block Size	100	20	First Block Size	100	20
Block 1	\$0.1108	\$0.1108	Block 1	\$0.1276	\$0.1276
Block 2	\$0.0915	\$0.0915	Block 2	\$0.1054	\$0.1054

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Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$7.00	\$0.00	\$7.00	\$7.00	\$0.00	\$7.00	\$8.06	\$0.00	\$8.06	\$8.06	\$0.00	\$8.06	\$1.06	15.2%	\$1.06	15.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$8.11	\$13.21	\$21.32	\$8.11	\$5.73	\$13.83	\$9.34	\$13.22	\$22.56	\$9.34	\$5.74	\$15.08	\$1.24	5.8%	\$1.24	9.0%	\$2.1317	\$1.3834	\$2.2559	\$1.5076
25	\$9.77	\$33.02	\$42.79	\$9.67	\$14.32	\$23.99	\$11.25	\$33.05	\$44.30	\$11.14	\$14.34	\$25.48	\$1.51	3.5%	\$1.50	6.2%	\$1.7117	\$0.9595	\$1.7721	\$1.0194
50	\$12.54	\$66.05	\$78.59	\$11.96	\$28.63	\$40.59	\$14.44	\$66.10	\$80.54	\$13.78	\$28.69	\$42.46	\$1.96	2.5%	\$1.87	4.6%	\$1.5717	\$0.8118	\$1.6109	\$0.8492
75	\$15.31	\$99.07	\$114.38	\$14.25	\$42.95	\$57.19	\$17.63	\$99.15	\$116.78	\$16.41	\$43.03	\$59.44	\$2.41	2.1%	\$2.25	3.9%	\$1.5250	\$0.7626	\$1.5571	\$0.7925
100	\$18.08	\$132.09	\$150.17	\$16.54	\$57.26	\$73.80	\$20.82	\$132.20	\$153.02	\$19.05	\$57.37	\$76.42	\$2.85	1.9%	\$2.62	3.5%	\$1.5017	\$0.7380	\$1.5302	\$0.7642
125	\$20.37	\$165.11	\$185.48	\$18.82	\$71.58	\$90.40	\$23.46	\$165.25	\$188.71	\$21.68	\$71.71	\$93.39	\$3.23	1.7%	\$2.99	3.3%	\$1.4838	\$0.7232	\$1.5097	\$0.7471
150	\$22.66	\$198.14	\$220.79	\$21.11	\$85.89	\$107.00	\$26.09	\$198.30	\$224.39	\$24.32	\$86.06	\$110.37	\$3.60	1.6%	\$3.37	3.1%	\$1.4719	\$0.7133	\$1.4960	\$0.7358
175	\$24.94	\$231.16	\$256.10	\$23.40	\$100.21	\$123.60	\$28.73	\$231.35	\$260.08	\$26.95	\$100.40	\$127.35	\$3.98	1.6%	\$3.74	3.0%	\$1.4634	\$0.7063	\$1.4862	\$0.7257
200	\$27.23	\$264.18	\$291.41	\$25.69	\$114.52	\$140.21	\$31.36	\$264.40	\$295.76	\$29.58	\$114.74	\$144.32	\$4.35	1.5%	\$4.12	2.9%	\$1.4571	\$0.7010	\$1.4788	\$0.7216
225	\$29.52	\$297.20	\$326.72	\$27.97	\$128.84	\$156.81	\$34.00	\$297.45	\$331.45	\$32.22	\$129.08	\$161.30	\$4.73	1.4%	\$4.49	2.9%	\$1.4521	\$0.6969	\$1.4731	\$0.7169
250	\$31.81	\$330.23	\$362.03	\$30.26	\$143.15	\$173.41	\$36.63	\$330.50	\$367.13	\$34.85	\$143.43	\$178.28	\$5.10	1.4%	\$4.87	2.8%	\$1.4481	\$0.6936	\$1.4685	\$0.7131
275	\$34.09	\$363.25	\$397.34	\$32.55	\$157.47	\$190.01	\$39.27	\$363.55	\$402.82	\$37.49	\$157.77	\$195.26	\$5.48	1.4%	\$5.24	2.8%	\$1.4449	\$0.6910	\$1.4648	\$0.7100
300	\$36.38	\$396.27	\$432.65	\$34.84	\$171.78	\$206.62	\$41.90	\$396.60	\$438.50	\$40.12	\$172.11	\$212.23	\$5.85	1.4%	\$5.62	2.7%	\$1.4422	\$0.6887	\$1.4617	\$0.7074
350	\$40.96	\$462.32	\$503.27	\$39.41	\$200.41	\$239.82	\$47.17	\$462.70	\$509.87	\$45.39	\$200.80	\$246.19	\$6.60	1.3%	\$6.37	2.7%	\$1.4379	\$0.6852	\$1.4568	\$0.7034
400	\$45.53	\$528.36	\$573.89	\$43.99	\$229.04	\$273.03	\$52.44	\$528.80	\$581.24	\$50.66	\$229.48	\$280.14	\$7.35	1.3%	\$7.12	2.6%	\$1.4347	\$0.6826	\$1.4531	\$0.7004
450	\$50.11	\$594.41	\$644.51	\$48.56	\$257.67	\$306.23	\$57.71	\$594.90	\$652.61	\$55.93	\$258.17	\$314.10	\$8.10	1.3%	\$7.87	2.6%	\$1.4322	\$0.6805	\$1.4502	\$0.6980
500	\$54.68	\$660.45	\$715.13	\$53.14	\$286.30	\$339.44	\$62.98	\$661.00	\$723.98	\$61.20	\$286.85	\$348.05	\$8.85	1.2%	\$8.61	2.5%	\$1.4303	\$0.6789	\$1.4480	\$0.6961
750	\$77.56	\$990.68	\$1,068.23	\$76.01	\$429.45	\$505.46	\$89.33	\$991.50	\$1,080.83	\$87.55	\$430.28	\$517.82	\$12.60	1.2%	\$12.36	2.4%	\$1.4243	\$0.6739	\$1.4411	\$0.6904
1000	\$100.43	\$1,320.90	\$1,421.33	\$98.89	\$572.60	\$671.49	\$115.67	\$1,322.00	\$1,437.67	\$113.89	\$573.70	\$687.59	\$16.34	1.1%	\$16.11	2.4%	\$1.4213	\$0.6715	\$1.4377	\$0.6876

Estimated Bill Percentiles

33 Winter - 25%	70	\$14.76	\$92.46	\$107.22				\$17.00	\$92.54	\$109.54				\$2.32	2.2%					\$1.5648	
34 Winter - 50%	100	\$18.08	\$132.09	\$150.17				\$20.82	\$132.20	\$153.02				\$2.85	1.9%					\$1.5302	
35 Winter - 75%	150	\$22.66	\$198.14	\$220.79				\$26.09	\$198.30	\$224.39				\$3.60	1.6%					\$1.4960	
36 Summer - 25%	14				\$8.55	\$8.02	\$16.57				\$9.85	\$8.03	\$17.88			\$1.31	7.9%			\$1.2772	
37 Summer - 50%	25				\$9.67	\$14.32	\$23.99				\$11.14	\$14.34	\$25.48			\$1.50	6.2%			\$1.0194	
38 Summer - 75%	40				\$11.05	\$22.90	\$33.95				\$12.72	\$22.95	\$35.67			\$1.72	5.1%			\$0.8918	

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE G-41 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, HIGH WINTER USE

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.2935	\$0.5456	Cost of Gas			\$1.2935	\$0.5456
LDAC			\$0.0357		LDAC			\$0.0368	
Customer charge			\$41.19		Customer charge			\$47.44	
Sales rate					Sales rate				
First Block Size			100	20	First Block Size			100	20
Block 1			\$0.3287	\$0.3287	Block 1			\$0.3786	\$0.3786
Block 2			\$0.2138	\$0.2138	Block 2			\$0.2462	\$0.2462

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
15	0	\$41	\$0	\$41	\$41	\$0	\$41	\$47	\$0	\$47	\$47	\$0	\$47	\$6.25	15.2%	\$6.25	15.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
16	10	\$44	\$13	\$58	\$44	\$6	\$50	\$51	\$13	\$65	\$51	\$6	\$57	\$6.76	11.7%	\$6.76	13.4%	\$5.7769	\$5.0290	\$6.4530	\$5.7051
17	25	\$49	\$33	\$83	\$49	\$15	\$63	\$57	\$33	\$90	\$56	\$15	\$71	\$7.53	9.1%	\$7.44	11.7%	\$3.3055	\$2.5346	\$3.6065	\$2.8322
18	50	\$58	\$66	\$124	\$54	\$29	\$83	\$66	\$67	\$133	\$62	\$29	\$92	\$8.80	7.1%	\$8.28	9.9%	\$2.4817	\$1.6649	\$2.6577	\$1.8304
19	75	\$66	\$100	\$166	\$60	\$44	\$103	\$76	\$100	\$176	\$69	\$44	\$112	\$10.08	6.1%	\$9.12	8.8%	\$2.2071	\$1.3749	\$2.3414	\$1.4965
20	100	\$74	\$133	\$207	\$65	\$58	\$123	\$85	\$133	\$218	\$75	\$58	\$133	\$11.35	5.5%	\$9.96	8.1%	\$2.0698	\$1.2300	\$2.1833	\$1.3295
21	150	\$85	\$199	\$284	\$76	\$87	\$163	\$98	\$200	\$297	\$87	\$87	\$174	\$13.03	4.6%	\$11.63	7.1%	\$1.8942	\$1.0850	\$1.9811	\$1.1626
22	200	\$95	\$266	\$361	\$86	\$116	\$203	\$110	\$266	\$376	\$99	\$116	\$216	\$13.31	4.1%	\$13.31	6.6%	\$1.8064	\$1.0125	\$1.8799	\$1.0791
23	250	\$106	\$332	\$438	\$97	\$145	\$242	\$122	\$333	\$455	\$112	\$146	\$257	\$16.38	3.7%	\$14.99	6.2%	\$1.7537	\$0.9691	\$1.8193	\$1.0290
24	300	\$117	\$399	\$516	\$108	\$174	\$282	\$135	\$399	\$534	\$124	\$175	\$299	\$18.06	3.5%	\$16.66	5.9%	\$1.7186	\$0.9401	\$1.7788	\$0.9956
25	350	\$128	\$465	\$593	\$118	\$203	\$322	\$147	\$466	\$612	\$136	\$204	\$340	\$19.74	3.3%	\$18.34	5.7%	\$1.6935	\$0.9194	\$1.7499	\$0.9718
26	400	\$138	\$532	\$670	\$129	\$233	\$362	\$159	\$532	\$691	\$149	\$233	\$382	\$21.41	3.2%	\$20.02	5.5%	\$1.6747	\$0.9038	\$1.7282	\$0.9539
27	500	\$160	\$665	\$824	\$150	\$291	\$441	\$184	\$665	\$849	\$173	\$291	\$464	\$24.77	3.0%	\$23.37	5.3%	\$1.6484	\$0.8821	\$1.6979	\$0.9288
28	600	\$181	\$798	\$978	\$172	\$349	\$521	\$208	\$798	\$1,007	\$198	\$349	\$547	\$28.12	2.9%	\$26.73	5.1%	\$1.6308	\$0.8676	\$1.6777	\$0.9121
29	700	\$202	\$930	\$1,133	\$193	\$407	\$600	\$233	\$931	\$1,164	\$222	\$408	\$630	\$31.48	2.8%	\$30.08	5.0%	\$1.6183	\$0.8572	\$1.6632	\$0.9002
30	800	\$224	\$1,063	\$1,287	\$215	\$465	\$680	\$258	\$1,064	\$1,322	\$247	\$466	\$713	\$34.83	2.7%	\$33.44	4.9%	\$1.6089	\$0.8495	\$1.6524	\$0.8913
31	900	\$245	\$1,196	\$1,441	\$236	\$523	\$759	\$282	\$1,197	\$1,480	\$272	\$524	\$796	\$38.19	2.6%	\$36.79	4.8%	\$1.6015	\$0.8434	\$1.6440	\$0.8843
32	1000	\$266	\$1,329	\$1,596	\$257	\$581	\$839	\$307	\$1,330	\$1,637	\$296	\$582	\$879	\$41.54	2.6%	\$40.15	4.8%	\$1.5957	\$0.8386	\$1.6372	\$0.8787
33	1250	\$320	\$1,662	\$1,981	\$311	\$727	\$1,037	\$368	\$1,663	\$2,031	\$358	\$728	\$1,086	\$49.93	2.5%	\$48.54	4.7%	\$1.5851	\$0.8299	\$1.6251	\$0.8687
34	1500	\$373	\$1,994	\$2,367	\$364	\$872	\$1,236	\$430	\$1,995	\$2,425	\$419	\$874	\$1,293	\$58.32	2.5%	\$56.92	4.6%	\$1.5781	\$0.8241	\$1.6170	\$0.8620
36	Estimated Bill Percentiles																				
37	Winter - 25%	70	\$64	\$93	\$157				\$74	\$93	\$167				\$9.82	6.2%				\$2.3866	
39	Winter - 50%	200	\$95	\$266	\$361				\$110	\$266	\$376				\$14.71	4.1%				\$1.8799	
41	Winter - 75%	500	\$160	\$665	\$824				\$184	\$665	\$849				\$24.77	3.0%				\$1.6979	
43	Summer - 25%	0			\$41	\$0	\$41				\$47	\$0	\$47			\$6.25	15.2%				\$0.0000
45	Summer - 50%	8			\$44	\$5	\$48				\$50	\$5	\$55			\$6.66	13.7%				\$6.8912
47	Summer - 75%	45			\$53	\$26	\$79				\$61	\$26	\$87			\$8.11	10.2%				\$1.9417

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE G-42 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, HIGH WINTER USE

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.2935	\$0.5456	Cost of Gas			\$1.2935	\$0.5456
LDAC			\$0.0357		LDAC			\$0.0368	
Customer charge			\$123.58		Customer charge			\$142.34	
Sales rate					Sales rate				
First Block Size			1000	400	First Block Size			1000	400
Block 1			\$0.3072	\$0.3072	Block 1			\$0.3538	\$0.3538
Block 2			\$0.2030	\$0.2030	Block 2			\$0.2338	\$0.2338

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1	0	\$124	\$0	\$124	\$124	\$0	\$124	\$142	\$0	\$142	\$142	\$0	\$142	\$18.76	15.2%	\$18.76	15.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2	10	\$127	\$13	\$140	\$127	\$6	\$132	\$146	\$13	\$159	\$146	\$6	\$152	\$19.23	13.7%	\$19.23	14.5%	\$13.9944	\$13.2465	\$15.9177	\$15.1698
3	25	\$131	\$33	\$164	\$131	\$15	\$146	\$151	\$33	\$184	\$151	\$15	\$166	\$19.95	12.1%	\$19.95	13.7%	\$6.5796	\$5.8317	\$7.3776	\$6.6297
4	50	\$139	\$66	\$205	\$139	\$29	\$168	\$160	\$67	\$227	\$160	\$29	\$189	\$21.14	10.3%	\$21.14	12.6%	\$4.1080	\$3.3601	\$4.5308	\$3.7829
5	75	\$147	\$100	\$246	\$147	\$44	\$190	\$169	\$100	\$269	\$169	\$44	\$213	\$22.34	9.1%	\$22.34	11.7%	\$3.2841	\$2.5362	\$3.5819	\$2.8340
6	100	\$154	\$133	\$287	\$154	\$58	\$212	\$178	\$133	\$311	\$178	\$58	\$236	\$23.53	8.2%	\$23.53	11.1%	\$2.8722	\$2.1243	\$3.1075	\$2.3596
7	150	\$170	\$199	\$369	\$170	\$87	\$257	\$195	\$200	\$395	\$195	\$87	\$283	\$25.91	7.0%	\$25.91	10.1%	\$2.4603	\$1.7124	\$2.6330	\$1.8851
8	200	\$185	\$266	\$451	\$185	\$116	\$301	\$213	\$266	\$479	\$213	\$116	\$330	\$28.30	6.3%	\$28.30	9.4%	\$2.2543	\$1.5064	\$2.3958	\$1.6479
9	250	\$200	\$332	\$533	\$200	\$145	\$346	\$231	\$333	\$563	\$231	\$146	\$376	\$30.69	5.8%	\$30.69	8.9%	\$2.1307	\$1.3828	\$2.2535	\$1.5056
10	300	\$216	\$399	\$615	\$216	\$174	\$390	\$248	\$399	\$648	\$248	\$175	\$423	\$33.07	5.4%	\$33.07	8.5%	\$2.0483	\$1.3004	\$2.1586	\$1.4107
11	350	\$231	\$465	\$696	\$231	\$203	\$435	\$266	\$466	\$732	\$266	\$204	\$470	\$35.46	5.1%	\$35.46	8.2%	\$1.9895	\$1.2416	\$2.0908	\$1.3429
12	400	\$246	\$532	\$778	\$246	\$233	\$479	\$284	\$532	\$816	\$284	\$233	\$517	\$37.85	4.9%	\$37.85	7.9%	\$1.9454	\$1.1975	\$2.0400	\$1.2921
13	500	\$277	\$665	\$942	\$267	\$291	\$557	\$319	\$665	\$984	\$307	\$291	\$598	\$42.62	4.5%	\$41.04	7.4%	\$1.8836	\$1.1148	\$1.9688	\$1.1969
14	750	\$354	\$997	\$1,351	\$318	\$436	\$753	\$408	\$998	\$1,405	\$366	\$437	\$802	\$54.55	4.0%	\$49.01	6.5%	\$1.8012	\$1.0046	\$1.8739	\$1.0700
15	1000	\$431	\$1,329	\$1,760	\$368	\$581	\$950	\$496	\$1,330	\$1,826	\$424	\$582	\$1,007	\$66.48	3.8%	\$56.99	6.0%	\$1.7600	\$0.9496	\$1.8265	\$1.0066
16	1500	\$532	\$1,994	\$2,526	\$470	\$872	\$1,342	\$613	\$1,995	\$2,609	\$541	\$874	\$1,415	\$82.44	3.3%	\$72.95	5.4%	\$1.6841	\$0.8945	\$1.7390	\$0.9431
17	2000	\$634	\$2,658	\$3,292	\$571	\$1,163	\$1,734	\$730	\$2,661	\$3,391	\$658	\$1,165	\$1,823	\$98.39	3.0%	\$88.90	5.1%	\$1.6461	\$0.8669	\$1.6953	\$0.9114
18	3000	\$837	\$3,988	\$4,824	\$774	\$1,744	\$2,518	\$964	\$3,991	\$4,955	\$892	\$1,747	\$2,639	\$130.30	2.7%	\$120.81	4.8%	\$1.6081	\$0.8394	\$1.6516	\$0.8797
19	4000	\$1,040	\$5,317	\$6,357	\$977	\$2,325	\$3,302	\$1,198	\$5,321	\$6,519	\$1,126	\$2,330	\$3,455	\$162.21	2.6%	\$152.72	4.6%	\$1.5891	\$0.8256	\$1.6297	\$0.8638
20	5000	\$1,243	\$6,646	\$7,889	\$1,180	\$2,907	\$4,087	\$1,431	\$6,652	\$8,083	\$1,359	\$2,912	\$4,271	\$194.12	2.5%	\$184.63	4.5%	\$1.5778	\$0.8174	\$1.6166	\$0.8543
Estimated Bill Percentiles																					
21	Winter - 25%	1300	\$492	\$1,728	\$2,220			\$566	\$1,729	\$2,296				\$76.05	3.4%					\$1.7659	
22	Winter - 50%	2000	\$634	\$2,658	\$3,292			\$730	\$2,661	\$3,391				\$98.39	3.0%					\$1.6953	
23	Winter - 75%	3500	\$938	\$4,652	\$5,590			\$1,081	\$4,656	\$5,737				\$146.26	2.6%					\$1.6391	
24	Summer - 25%	45				\$137	\$26	\$164			\$158	\$26	\$184			\$20.90	12.8%				\$4.0992
25	Summer - 50%	350				\$231	\$203	\$435			\$266	\$204	\$470			\$35.46	8.2%				\$1.3429
26	Summer - 75%	750				\$318	\$436	\$753			\$366	\$437	\$802			\$49.01	6.5%				\$1.0700

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE G-43 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, HIGH WINTER USE

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.2935	\$0.5456	Cost of Gas			\$1.2935	\$0.5456
LDAC			\$0.0357		LDAC			\$0.0368	
Customer charge			\$530.36		Customer charge			\$610.85	
Sales rate					Sales rate				
First Block Size			0	0	First Block Size			0	0
Block 1			\$0.1887	\$0.0863	Block 1			\$0.2173	\$0.0994
Block 2			\$0.1887	\$0.0863	Block 2			\$0.2173	\$0.0994

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
200	\$568	\$266	\$834	\$548	\$116	\$664	\$654	\$266	\$920	\$631	\$116	\$747	\$86.44	10.4%	\$83.33	12.6%	\$4.1697	\$3.3194	\$4.6019	\$3.7361
500	\$625	\$665	\$1,289	\$574	\$291	\$864	\$720	\$665	\$1,385	\$661	\$291	\$952	\$95.36	7.4%	\$87.59	10.1%	\$2.5786	\$1.7283	\$2.7693	\$1.9035
1,000	\$719	\$1,329	\$2,048	\$617	\$581	\$1,198	\$828	\$1,330	\$2,158	\$710	\$582	\$1,293	\$110.23	5.4%	\$94.69	7.9%	\$2.0483	\$1.1980	\$2.1585	\$1.2927
1,250	\$766	\$1,662	\$2,428	\$638	\$727	\$1,365	\$883	\$1,663	\$2,545	\$735	\$728	\$1,463	\$117.67	4.8%	\$98.24	7.2%	\$1.9422	\$1.0919	\$2.0363	\$1.1705
1,500	\$813	\$1,994	\$2,807	\$660	\$872	\$1,532	\$937	\$1,995	\$2,932	\$760	\$874	\$1,634	\$125.10	4.5%	\$101.79	6.6%	\$1.8715	\$1.0212	\$1.9549	\$1.0890
1,750	\$861	\$2,326	\$3,187	\$681	\$1,017	\$1,699	\$991	\$2,328	\$3,319	\$785	\$1,019	\$1,804	\$132.54	4.2%	\$105.34	6.2%	\$1.8210	\$0.9707	\$1.8967	\$1.0309
2,000	\$908	\$2,658	\$3,566	\$703	\$1,163	\$1,866	\$1,046	\$2,661	\$3,706	\$810	\$1,165	\$1,974	\$139.97	3.9%	\$108.89	5.8%	\$1.7831	\$0.9328	\$1.8531	\$0.9872
2,500	\$1,002	\$3,323	\$4,325	\$746	\$1,453	\$2,199	\$1,154	\$3,326	\$4,480	\$859	\$1,456	\$2,315	\$154.84	3.6%	\$115.99	5.3%	\$1.7300	\$0.8797	\$1.7920	\$0.9261
3,000	\$1,096	\$3,988	\$5,084	\$789	\$1,744	\$2,533	\$1,263	\$3,991	\$5,254	\$909	\$1,747	\$2,656	\$169.71	3.3%	\$123.09	4.9%	\$1.6947	\$0.8444	\$1.7513	\$0.8854
3,500	\$1,191	\$4,652	\$5,843	\$832	\$2,035	\$2,867	\$1,372	\$4,656	\$6,028	\$959	\$2,038	\$2,997	\$184.58	3.2%	\$130.19	4.5%	\$1.6694	\$0.8191	\$1.7222	\$0.8563
4,000	\$1,285	\$5,317	\$6,602	\$876	\$2,325	\$3,201	\$1,480	\$5,321	\$6,801	\$1,008	\$2,330	\$3,338	\$199.45	3.0%	\$137.29	4.3%	\$1.6505	\$0.8002	\$1.7004	\$0.8345
4,500	\$1,380	\$5,981	\$7,361	\$919	\$2,616	\$3,535	\$1,589	\$5,986	\$7,575	\$1,058	\$2,621	\$3,679	\$214.32	2.9%	\$144.38	4.1%	\$1.6358	\$0.7855	\$1.6834	\$0.8175
5,000	\$1,474	\$6,646	\$8,120	\$962	\$2,907	\$3,868	\$1,698	\$6,652	\$8,349	\$1,108	\$2,912	\$4,020	\$229.19	2.8%	\$151.48	3.9%	\$1.6240	\$0.7737	\$1.6698	\$0.8040
6,000	\$1,663	\$7,975	\$9,638	\$1,048	\$3,488	\$4,536	\$1,915	\$7,982	\$9,897	\$1,207	\$3,494	\$4,702	\$258.93	2.7%	\$165.68	3.7%	\$1.6063	\$0.7560	\$1.6494	\$0.7836
7,000	\$1,851	\$9,304	\$11,156	\$1,134	\$4,069	\$5,204	\$2,132	\$9,312	\$11,444	\$1,307	\$4,077	\$5,383	\$288.67	2.6%	\$179.88	3.5%	\$1.5937	\$0.7434	\$1.6349	\$0.7691
8,000	\$2,040	\$10,634	\$12,674	\$1,221	\$4,650	\$5,871	\$2,350	\$10,642	\$12,992	\$1,406	\$4,659	\$6,065	\$318.41	2.5%	\$194.08	3.3%	\$1.5842	\$0.7339	\$1.6240	\$0.7582
9,000	\$2,229	\$11,963	\$14,191	\$1,307	\$5,232	\$6,539	\$2,567	\$11,973	\$14,540	\$1,505	\$5,242	\$6,747	\$348.15	2.5%	\$208.28	3.2%	\$1.5768	\$0.7265	\$1.6155	\$0.7497
10,000	\$2,417	\$13,292	\$15,709	\$1,393	\$5,813	\$7,206	\$2,784	\$13,303	\$16,087	\$1,605	\$5,824	\$7,429	\$377.89	2.4%	\$222.47	3.1%	\$1.5709	\$0.7206	\$1.6087	\$0.7429
15,000	\$3,361	\$19,938	\$23,299	\$1,825	\$8,720	\$10,544	\$3,871	\$19,955	\$23,825	\$2,102	\$8,736	\$10,838	\$526.59	2.3%	\$293.46	2.8%	\$1.5533	\$0.7030	\$1.5884	\$0.7225
20,000	\$4,304	\$26,584	\$30,888	\$2,256	\$11,626	\$13,882	\$4,958	\$26,606	\$31,564	\$2,599	\$11,648	\$14,247	\$675.28	2.2%	\$364.45	2.6%	\$1.5444	\$0.6941	\$1.5782	\$0.7123
Percentiles																				
9,000	\$2,229	\$11,963	\$14,191				\$2,567	\$11,973	\$14,540				\$348.15	2.5%					\$1.6155	
15,000	\$3,361	\$19,938	\$23,299				\$3,871	\$19,955	\$23,825				\$526.59	2.3%					\$1.5884	
25,000	\$5,248	\$33,230	\$38,478				\$6,044	\$33,258	\$39,302				\$823.98	2.1%					\$1.5721	
450				\$569	\$262	\$831				\$656	\$262	\$918			\$86.88	10.5%				\$2.0393
3,500				\$832	\$2,035	\$2,867				\$959	\$2,038	\$2,997			\$130.19	4.5%				\$0.8563
10,000				\$1,393	\$5,813	\$7,206				\$1,605	\$5,824	\$7,429			\$222.47	3.1%				\$0.7429

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE G-41 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, LOW WINTER USE

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.2809	\$0.5377	Cost of Gas			\$1.2809	\$0.5377
LDAC			\$0.0357		LDAC			\$0.0368	
Customer charge			\$41.19		Customer charge			\$47.44	
Sales rate					Sales rate				
First Block Size			100	100	First Block Size			100	100
Block 1			\$0.1759	\$0.1759	Block 1			\$0.2026	\$0.2026
Block 2			\$0.1136	\$0.1136	Block 2			\$0.1308	\$0.1308

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
15	0	\$41	\$0	\$41	\$41	\$0	\$41	\$47	\$0	\$47	\$47	\$0	\$47	\$6.25	15.2%	\$6.25	15.2%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
16	10	\$43	\$13	\$56	\$43	\$6	\$49	\$49	\$13	\$63	\$49	\$6	\$55	\$6.53	11.6%	\$6.53	13.4%	\$5.6115	\$4.8683	\$6.2644	\$5.5212
17	25	\$46	\$33	\$79	\$46	\$14	\$60	\$53	\$33	\$85	\$53	\$14	\$67	\$6.95	8.8%	\$6.95	11.6%	\$3.1401	\$2.3969	\$3.4180	\$2.6748
18	50	\$50	\$66	\$116	\$50	\$29	\$79	\$58	\$66	\$123	\$58	\$29	\$86	\$7.64	6.6%	\$7.64	9.7%	\$2.3163	\$1.5731	\$2.4691	\$1.7259
19	75	\$54	\$99	\$153	\$54	\$43	\$97	\$63	\$99	\$161	\$63	\$43	\$106	\$8.34	5.4%	\$8.34	8.6%	\$2.0417	\$1.2985	\$2.1529	\$1.4097
20	100	\$59	\$132	\$190	\$59	\$57	\$116	\$68	\$132	\$199	\$68	\$57	\$125	\$9.03	4.7%	\$9.03	7.8%	\$1.9044	\$1.1612	\$1.9947	\$1.2515
21	150	\$64	\$197	\$262	\$64	\$86	\$150	\$74	\$198	\$272	\$74	\$86	\$160	\$9.95	3.8%	\$9.95	6.6%	\$1.7463	\$1.0031	\$1.8127	\$1.0695
22	200	\$70	\$263	\$333	\$70	\$115	\$185	\$81	\$264	\$344	\$81	\$115	\$196	\$10.87	3.3%	\$10.87	5.9%	\$1.6673	\$0.9241	\$1.7216	\$0.9784
23	250	\$76	\$329	\$405	\$76	\$143	\$219	\$87	\$329	\$417	\$87	\$144	\$231	\$11.78	2.9%	\$11.78	5.4%	\$1.6199	\$0.8767	\$1.6670	\$0.9238
24	300	\$82	\$395	\$476	\$82	\$172	\$254	\$94	\$395	\$489	\$94	\$172	\$266	\$12.70	2.7%	\$12.70	5.0%	\$1.5883	\$0.8451	\$1.6306	\$0.8874
25	350	\$87	\$461	\$548	\$87	\$201	\$288	\$100	\$461	\$562	\$100	\$201	\$301	\$13.62	2.5%	\$13.62	4.7%	\$1.5657	\$0.8225	\$1.6046	\$0.8614
26	400	\$93	\$527	\$620	\$93	\$229	\$322	\$107	\$527	\$634	\$107	\$230	\$337	\$14.53	2.3%	\$14.53	4.5%	\$1.5488	\$0.8056	\$1.5851	\$0.8419
27	500	\$104	\$658	\$763	\$104	\$287	\$391	\$120	\$659	\$779	\$120	\$287	\$407	\$16.37	2.1%	\$16.37	4.2%	\$1.5250	\$0.7818	\$1.5578	\$0.8146
28	600	\$116	\$790	\$906	\$116	\$344	\$460	\$133	\$791	\$924	\$133	\$345	\$478	\$18.20	2.0%	\$18.20	4.0%	\$1.5092	\$0.7660	\$1.5396	\$0.7964
29	700	\$127	\$922	\$1,049	\$127	\$401	\$528	\$146	\$922	\$1,069	\$146	\$402	\$548	\$20.04	1.9%	\$20.04	3.8%	\$1.4979	\$0.7547	\$1.5266	\$0.7834
30	800	\$138	\$1,053	\$1,192	\$138	\$459	\$597	\$159	\$1,054	\$1,213	\$159	\$460	\$619	\$21.87	1.8%	\$21.87	3.7%	\$1.4895	\$0.7463	\$1.5168	\$0.7736
31	900	\$150	\$1,185	\$1,335	\$150	\$516	\$666	\$172	\$1,186	\$1,358	\$172	\$517	\$689	\$23.70	1.8%	\$23.70	3.6%	\$1.4829	\$0.7397	\$1.5092	\$0.7660
32	1000	\$161	\$1,317	\$1,478	\$161	\$573	\$734	\$185	\$1,318	\$1,503	\$185	\$575	\$760	\$25.54	1.7%	\$25.54	3.5%	\$1.4776	\$0.7344	\$1.5032	\$0.7600
33	1250	\$189	\$1,646	\$1,835	\$189	\$717	\$906	\$218	\$1,647	\$1,865	\$218	\$718	\$936	\$30.12	1.6%	\$30.12	3.3%	\$1.4681	\$0.7249	\$1.4922	\$0.7490
34	1500	\$218	\$1,975	\$2,193	\$218	\$860	\$1,078	\$251	\$1,977	\$2,227	\$251	\$862	\$1,113	\$34.71	1.6%	\$34.71	3.2%	\$1.4618	\$0.7186	\$1.4850	\$0.7418

Estimated Bill Percentiles

37	Winter - 25%	45	\$49	\$59	\$108				\$57	\$59	\$116				\$7.50	6.9%					\$2.5746	
39	Winter - 50%	175	\$67	\$230	\$298				\$78	\$231	\$308				\$10.41	3.5%					\$1.7606	
41	Winter - 75%	450	\$99	\$592	\$691				\$113	\$593	\$706				\$15.45	2.2%					\$1.5699	
43	Summer - 25%	6				\$42	\$3	\$46				\$49	\$3	\$52			\$6.42	14.0%			\$8.6840	
45	Summer - 50%	60				\$52	\$34	\$86				\$60	\$34	\$94			\$7.92	9.2%			\$1.5678	
47	Summer - 75%	250				\$76	\$143	\$219				\$87	\$144	\$231			\$11.78	5.4%			\$0.9238	

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE G-52 : COMMERCIAL/INDUSTRIAL - MEDIUM ANNUAL USE, LOW WINTER USE

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.2809	\$0.5377	Cost of Gas			\$1.2809	\$0.5377
LDAC			\$0.0357		LDAC			\$0.0368	
Customer charge			\$123.58		Customer charge			\$142.34	
Sales rate					Sales rate				
First Block Size			1000	1000	First Block Size			1000	1000
Block 1			\$0.1701	\$0.1250	Block 1			\$0.1959	\$0.1440
Block 2			\$0.1154	\$0.0720	Block 2			\$0.1329	\$0.0829

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
15	200	\$158	\$263	\$421	\$149	\$115	\$263	\$182	\$264	\$445	\$171	\$115	\$286	\$24.14	5.7%	\$22.77	8.6%	\$2.1046	\$1.3163	\$2.2253	\$1.4302
16	300	\$175	\$395	\$570	\$161	\$172	\$333	\$201	\$395	\$596	\$186	\$172	\$358	\$26.83	4.7%	\$24.78	7.4%	\$1.8986	\$1.1103	\$1.9881	\$1.1929
17	400	\$192	\$527	\$718	\$174	\$229	\$403	\$221	\$527	\$748	\$200	\$230	\$430	\$29.52	4.1%	\$26.78	6.6%	\$1.7957	\$1.0074	\$1.8695	\$1.0743
18	500	\$209	\$658	\$867	\$186	\$287	\$473	\$240	\$659	\$899	\$214	\$287	\$502	\$32.21	3.7%	\$28.79	6.1%	\$1.7339	\$0.9456	\$1.7983	\$1.0031
19	600	\$226	\$790	\$1,016	\$199	\$344	\$543	\$260	\$791	\$1,051	\$229	\$345	\$573	\$34.91	3.4%	\$30.80	5.7%	\$1.6927	\$0.9044	\$1.7508	\$0.9557
20	700	\$243	\$922	\$1,164	\$211	\$401	\$612	\$279	\$922	\$1,202	\$243	\$402	\$645	\$37.60	3.2%	\$32.81	5.4%	\$1.6632	\$0.8749	\$1.7170	\$0.9218
21	800	\$260	\$1,053	\$1,313	\$224	\$459	\$682	\$299	\$1,054	\$1,353	\$258	\$460	\$717	\$40.29	3.1%	\$34.81	5.1%	\$1.6412	\$0.8529	\$1.6915	\$0.8964
22	900	\$277	\$1,185	\$1,462	\$236	\$516	\$752	\$319	\$1,186	\$1,505	\$272	\$517	\$789	\$42.98	2.9%	\$36.82	4.9%	\$1.6240	\$0.8357	\$1.6718	\$0.8766
23	1000	\$294	\$1,317	\$1,610	\$249	\$573	\$822	\$338	\$1,318	\$1,656	\$286	\$575	\$861	\$45.67	2.8%	\$38.83	4.7%	\$1.6103	\$0.8220	\$1.6560	\$0.8608
24	1100	\$305	\$1,448	\$1,753	\$256	\$631	\$887	\$352	\$1,449	\$1,801	\$295	\$632	\$927	\$47.53	2.7%	\$40.03	4.5%	\$1.5941	\$0.8059	\$1.6373	\$0.8423
25	1200	\$317	\$1,580	\$1,897	\$263	\$688	\$951	\$365	\$1,581	\$1,946	\$303	\$689	\$992	\$49.40	2.6%	\$41.23	4.3%	\$1.5806	\$0.7926	\$1.6217	\$0.8269
26	1300	\$328	\$1,712	\$2,040	\$270	\$745	\$1,016	\$378	\$1,713	\$2,091	\$311	\$747	\$1,058	\$51.26	2.5%	\$42.44	4.2%	\$1.5691	\$0.7812	\$1.6086	\$0.8139
27	1400	\$340	\$1,843	\$2,183	\$277	\$803	\$1,080	\$391	\$1,845	\$2,236	\$319	\$804	\$1,124	\$53.12	2.4%	\$43.64	4.0%	\$1.5593	\$0.7715	\$1.5973	\$0.8027
28	1500	\$351	\$1,975	\$2,326	\$285	\$860	\$1,145	\$405	\$1,977	\$2,381	\$328	\$862	\$1,190	\$54.98	2.4%	\$44.84	3.9%	\$1.5509	\$0.7631	\$1.5875	\$0.7930
29	1750	\$380	\$2,304	\$2,684	\$303	\$1,003	\$1,306	\$438	\$2,306	\$2,744	\$349	\$1,005	\$1,354	\$59.63	2.2%	\$47.85	3.7%	\$1.5339	\$0.7463	\$1.5680	\$0.7736
30	2000	\$409	\$2,633	\$3,042	\$321	\$1,147	\$1,467	\$471	\$2,635	\$3,107	\$369	\$1,149	\$1,518	\$64.29	2.1%	\$50.86	3.5%	\$1.5211	\$0.7337	\$1.5533	\$0.7591
31	2500	\$467	\$3,292	\$3,758	\$357	\$1,434	\$1,790	\$538	\$3,294	\$3,832	\$411	\$1,436	\$1,847	\$73.59	2.0%	\$56.87	3.2%	\$1.5033	\$0.7160	\$1.5327	\$0.7388
32	3000	\$524	\$3,950	\$4,474	\$393	\$1,720	\$2,113	\$604	\$3,953	\$4,557	\$452	\$1,724	\$2,176	\$82.90	1.9%	\$62.88	3.0%	\$1.4914	\$0.7043	\$1.5191	\$0.7252
33	4000	\$640	\$5,266	\$5,906	\$465	\$2,294	\$2,758	\$737	\$5,271	\$6,008	\$535	\$2,298	\$2,833	\$101.52	1.7%	\$74.91	2.7%	\$1.4766	\$0.6895	\$1.5019	\$0.7083
34	5000	\$755	\$6,583	\$7,338	\$537	\$2,867	\$3,404	\$870	\$6,589	\$7,458	\$618	\$2,873	\$3,491	\$120.13	1.6%	\$86.94	2.6%	\$1.4677	\$0.6807	\$1.4917	\$0.6981
36	Estimated Bill Percentiles																				
37	Winter - 25%	1040	\$298	\$1,369	\$1,668			\$344	\$1,370	\$1,714				\$46.42	2.8%					\$1.6481	
39	Winter - 50%	2000	\$409	\$2,633	\$3,042			\$471	\$2,635	\$3,107				\$64.29	2.1%					\$1.5533	
41	Winter - 75%	3500	\$582	\$4,608	\$5,190			\$671	\$4,612	\$5,282				\$92.21	1.8%					\$1.5093	
43	Summer - 25%	700				\$211	\$401	\$612			\$243	\$402	\$645			\$32.81	5.4%				\$0.9218
45	Summer - 50%	1040				\$251	\$596	\$848			\$290	\$597	\$887			\$39.31	4.6%				\$0.8530
47	Summer - 75%	2000				\$321	\$1,147	\$1,467			\$369	\$1,149	\$1,518			\$50.86	3.5%				\$0.7591

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE G-53 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, LOAD FACTOR LESS THAN 90%

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Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.2809	\$0.5377	Cost of Gas			\$1.2809	\$0.5377
LDAC			\$0.0357		LDAC			\$0.0368	
Customer charge			\$545.81		Customer charge			\$628.65	
Sales rate					Sales rate				
First Block Size			0	0	First Block Size			0	0
Block 1			\$0.1214	\$0.0581	Block 1			\$0.1398	\$0.0669
Block 2			\$0.1214	\$0.0581	Block 2			\$0.1398	\$0.0669

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1,000	\$667	\$1,317	\$1,984	\$604	\$573	\$1,177	\$768	\$1,318	\$2,086	\$696	\$575	\$1,270	\$102.36	5.2%	\$92.76	7.9%	\$1.9838	\$1.1773	\$2.0862	\$1.2701
2,500	\$849	\$3,292	\$4,141	\$691	\$1,434	\$2,125	\$978	\$3,294	\$4,272	\$796	\$1,436	\$2,232	\$131.65	3.2%	\$107.63	5.1%	\$1.6563	\$0.8498	\$1.7090	\$0.8929
5,000	\$1,153	\$6,583	\$7,736	\$836	\$2,867	\$3,703	\$1,328	\$6,589	\$7,916	\$963	\$2,873	\$3,836	\$180.46	2.3%	\$132.43	3.6%	\$1.5472	\$0.7407	\$1.5833	\$0.7671
7,500	\$1,456	\$9,875	\$11,331	\$982	\$4,301	\$5,282	\$1,677	\$9,883	\$11,560	\$1,131	\$4,309	\$5,439	\$229.28	2.0%	\$157.22	3.0%	\$1.5108	\$0.7043	\$1.5413	\$0.7252
10,000	\$1,760	\$13,166	\$14,926	\$1,127	\$5,734	\$6,861	\$2,027	\$13,177	\$15,204	\$1,298	\$5,745	\$7,043	\$278.09	1.9%	\$182.02	2.7%	\$5.0000	\$0.6861	\$1.5204	\$0.7043
12,500	\$2,063	\$16,458	\$18,521	\$1,272	\$7,168	\$8,440	\$2,376	\$16,471	\$18,848	\$1,465	\$7,181	\$8,646	\$326.90	1.8%	\$206.81	2.5%	\$1.4817	\$0.6752	\$1.5078	\$0.6917
15,000	\$2,367	\$19,749	\$22,116	\$1,417	\$8,601	\$10,018	\$2,726	\$19,766	\$22,492	\$1,632	\$8,618	\$10,250	\$375.72	1.7%	\$231.61	2.3%	\$1.4744	\$0.6679	\$1.4994	\$0.6833
20,000	\$2,974	\$26,332	\$29,306	\$1,708	\$11,468	\$13,176	\$3,425	\$26,354	\$29,779	\$1,967	\$11,490	\$13,457	\$473.34	1.6%	\$281.20	2.1%	\$1.4653	\$0.6588	\$1.4890	\$0.6729
25,000	\$3,581	\$32,915	\$36,496	\$1,998	\$14,335	\$16,333	\$4,124	\$32,943	\$37,067	\$2,302	\$14,363	\$16,664	\$570.97	1.6%	\$330.79	2.0%	\$1.4598	\$5.0000	\$1.4827	\$0.6666
30,000	\$4,188	\$39,498	\$43,686	\$2,289	\$17,202	\$19,491	\$4,823	\$39,531	\$44,354	\$2,636	\$17,235	\$19,871	\$668.59	1.5%	\$380.38	2.0%	\$1.4562	\$0.6497	\$1.4785	\$0.6624
35,000	\$4,795	\$46,081	\$50,876	\$2,579	\$20,069	\$22,648	\$5,523	\$46,120	\$51,642	\$2,971	\$20,108	\$23,078	\$766.22	1.5%	\$429.97	1.9%	\$1.4536	\$0.6471	\$1.4755	\$0.6594
40,000	\$5,402	\$52,664	\$58,066	\$2,870	\$22,936	\$25,806	\$6,222	\$52,708	\$58,930	\$3,305	\$22,980	\$26,285	\$863.85	1.5%	\$479.56	1.9%	\$1.4516	\$0.6451	\$1.4732	\$0.6571
45,000	\$6,009	\$59,247	\$65,256	\$3,160	\$25,803	\$28,963	\$6,921	\$59,297	\$66,217	\$3,640	\$25,853	\$29,492	\$961.47	1.5%	\$529.15	1.8%	\$1.4501	\$0.6436	\$1.4715	\$0.6554
50,000	\$6,616	\$65,830	\$72,446	\$3,451	\$28,670	\$32,121	\$7,620	\$65,885	\$73,505	\$3,975	\$28,725	\$32,700	\$1,059.10	1.5%	\$578.74	1.8%	\$1.4489	\$0.6424	\$1.4701	\$0.6540
55,000	\$7,223	\$72,413	\$79,636	\$3,741	\$31,537	\$35,278	\$8,319	\$72,474	\$80,793	\$4,309	\$31,598	\$35,907	\$1,156.72	1.5%	\$628.33	1.8%	\$1.4479	\$0.6414	\$1.4690	\$0.6528
60,000	\$7,830	\$78,996	\$86,826	\$4,032	\$34,404	\$38,436	\$9,018	\$79,062	\$88,080	\$4,644	\$34,470	\$39,114	\$1,254.35	1.4%	\$677.92	1.8%	\$1.4471	\$0.6406	\$1.4680	\$0.6519
75,000	\$9,651	\$98,745	\$108,396	\$4,903	\$43,005	\$47,908	\$11,116	\$98,828	\$109,943	\$5,647	\$43,088	\$48,735	\$1,547.23	1.4%	\$826.69	1.7%	\$1.4453	\$0.6388	\$1.4659	\$0.6498
100,000	\$12,686	\$131,660	\$144,346	\$6,356	\$57,340	\$63,696	\$14,611	\$131,770	\$146,381	\$7,320	\$57,450	\$64,770	\$2,035.36	1.4%	\$1,074.64	1.7%	\$1.4435	\$0.6370	\$1.4638	\$0.6477
150,000	\$18,756	\$197,490	\$216,246	\$9,261	\$86,010	\$95,271	\$21,602	\$197,655	\$219,257	\$10,666	\$86,175	\$96,841	\$3,011.61	1.4%	\$1,570.54	1.6%	\$1.4416	\$0.6351	\$1.4617	\$0.6456
200,000	\$24,826	\$263,320	\$288,146	\$12,166	\$114,680	\$126,846	\$28,594	\$263,540	\$292,134	\$14,012	\$114,900	\$128,912	\$3,987.87	1.4%	\$2,066.43	1.6%	\$1.4407	\$0.6342	\$1.4607	\$0.6446

36 Estimated Bill Percentiles

37 Winter - 25%	10,000	\$1,760	\$13,166	\$14,926				\$2,027	\$13,177	\$15,204				\$278.09	1.9%					\$1.5204	
39 Winter - 50%	15,000	\$2,367	\$19,749	\$22,116				\$2,726	\$19,766	\$22,492				\$375.72	1.7%					\$1.4994	
41 Winter - 75%	30,000	\$4,188	\$39,498	\$43,686				\$4,823	\$39,531	\$44,354				\$668.59	1.5%					\$1.4785	
43 Summer - 25%	5,000				\$836	\$2,867	\$3,703				\$963	\$2,873	\$3,836			\$132.43	3.6%			\$0.7671	
45 Summer - 50%	15,000				\$1,417	\$8,601	\$10,018				\$1,632	\$8,618	\$10,250			\$231.61	2.3%			\$0.6833	
47 Summer - 75%	20,000				\$1,708	\$11,468	\$13,176				\$1,967	\$11,490	\$13,457			\$281.20	2.1%			\$0.6729	

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE G-54 : COMMERCIAL/INDUSTRIAL - HIGH ANNUAL USE, LOAD FACTOR GREATER THAN 90%

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.2809	\$0.5377	Cost of Gas			\$1.2809	\$0.5377
LDAC			\$0.0357		LDAC			\$0.0368	
Customer charge			\$545.81		Customer charge			\$628.65	
Sales rate					Sales rate				
First Block Size			0	0	First Block Size			0	0
Block 1			\$0.0419	\$0.0227	Block 1			\$0.0483	\$0.0261
Block 2			\$0.0419	\$0.0227	Block 2			\$0.0483	\$0.0261

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1,000	\$588	\$1,317	\$1,904	\$569	\$573	\$1,142	\$677	\$1,318	\$1,995	\$655	\$575	\$1,229	\$90.30	4.7%	\$87.38	7.7%	\$1.9043	\$1.1419	\$1.9946	\$1.2293
2,500	\$651	\$3,292	\$3,942	\$603	\$1,434	\$2,036	\$749	\$3,294	\$4,044	\$694	\$1,436	\$2,130	\$101.49	2.6%	\$94.20	4.6%	\$1.5768	\$0.8144	\$1.6174	\$0.8521
5,000	\$755	\$6,583	\$7,338	\$659	\$2,867	\$3,526	\$870	\$6,589	\$7,458	\$759	\$2,873	\$3,632	\$120.14	1.6%	\$105.57	3.0%	\$1.4677	\$0.7053	\$1.4917	\$0.7264
7,500	\$860	\$9,875	\$10,735	\$716	\$4,301	\$5,017	\$991	\$9,883	\$10,873	\$825	\$4,309	\$5,133	\$138.78	1.3%	\$116.93	2.3%	\$1.4313	\$0.6689	\$1.4498	\$0.6845
10,000	\$965	\$13,166	\$14,131	\$773	\$5,734	\$6,507	\$1,111	\$13,177	\$14,288	\$890	\$5,745	\$6,635	\$157.43	1.1%	\$128.29	2.0%	\$1.4131	\$0.6507	\$1.4288	\$0.6635
12,500	\$1,070	\$16,458	\$17,527	\$830	\$7,168	\$7,997	\$1,232	\$16,471	\$17,703	\$955	\$7,181	\$8,137	\$176.08	1.0%	\$139.65	1.7%	\$1.4022	\$0.6398	\$1.4163	\$0.6509
15,000	\$1,174	\$19,749	\$20,923	\$886	\$8,601	\$9,487	\$1,353	\$19,766	\$21,118	\$1,021	\$8,618	\$9,638	\$194.73	0.9%	\$151.02	1.6%	\$1.3949	\$0.6325	\$1.4079	\$0.6426
20,000	\$1,384	\$26,332	\$27,716	\$1,000	\$11,468	\$12,468	\$1,594	\$26,354	\$27,948	\$1,152	\$11,490	\$12,642	\$232.02	0.8%	\$173.74	1.4%	\$1.3858	\$0.6234	\$1.3974	\$0.6321
25,000	\$1,593	\$32,915	\$34,508	\$1,113	\$14,335	\$15,448	\$1,835	\$32,943	\$34,778	\$1,282	\$14,363	\$15,645	\$269.32	0.8%	\$196.47	1.3%	\$1.3803	\$0.6179	\$1.3911	\$0.6258
30,000	\$1,803	\$39,498	\$41,301	\$1,227	\$17,202	\$18,429	\$2,076	\$39,531	\$41,607	\$1,413	\$17,235	\$18,648	\$306.62	0.7%	\$219.20	1.2%	\$1.3767	\$0.6143	\$1.3869	\$0.6216
35,000	\$2,012	\$46,081	\$48,093	\$1,340	\$20,069	\$21,409	\$2,318	\$46,120	\$48,437	\$1,544	\$20,108	\$21,651	\$343.91	0.7%	\$241.92	1.1%	\$1.3741	\$0.6117	\$1.3839	\$0.6186
40,000	\$2,222	\$52,664	\$54,886	\$1,454	\$22,936	\$24,390	\$2,559	\$52,708	\$55,267	\$1,674	\$22,980	\$24,654	\$381.21	0.7%	\$264.65	1.1%	\$1.3721	\$0.6097	\$1.3817	\$0.6164
45,000	\$2,431	\$59,247	\$61,678	\$1,567	\$25,803	\$27,370	\$2,800	\$59,297	\$62,097	\$1,805	\$25,853	\$27,658	\$418.51	0.7%	\$287.37	1.0%	\$1.3706	\$0.6082	\$1.3799	\$0.6146
50,000	\$2,641	\$65,830	\$68,471	\$1,681	\$28,670	\$30,351	\$3,042	\$65,885	\$68,927	\$1,936	\$28,725	\$30,661	\$455.80	0.7%	\$310.10	1.0%	\$1.3694	\$0.6070	\$1.3785	\$0.6132
55,000	\$2,850	\$72,413	\$75,263	\$1,794	\$31,537	\$33,331	\$3,283	\$72,474	\$75,756	\$2,067	\$31,598	\$33,664	\$493.10	0.7%	\$332.83	1.0%	\$1.3684	\$0.6060	\$1.3774	\$0.6121
60,000	\$3,060	\$78,996	\$82,056	\$1,908	\$34,404	\$36,312	\$3,524	\$79,062	\$82,586	\$2,197	\$34,470	\$36,667	\$530.39	0.6%	\$355.55	1.0%	\$1.3676	\$0.6052	\$1.3764	\$0.6111
75,000	\$3,688	\$98,745	\$102,433	\$2,248	\$43,005	\$45,253	\$4,248	\$98,828	\$103,076	\$2,590	\$43,088	\$45,677	\$642.28	0.6%	\$423.73	0.9%	\$1.3658	\$0.6034	\$1.3743	\$0.6090
100,000	\$4,736	\$131,660	\$136,396	\$2,816	\$57,340	\$60,156	\$5,455	\$131,770	\$137,225	\$3,243	\$57,450	\$60,693	\$828.77	0.6%	\$537.36	0.9%	\$1.3640	\$0.6016	\$1.3722	\$0.6069
150,000	\$6,831	\$197,490	\$204,321	\$3,951	\$86,010	\$89,961	\$7,868	\$197,655	\$205,523	\$4,550	\$86,175	\$90,725	\$1,201.73	0.6%	\$764.62	0.8%	\$1.3621	\$0.5997	\$1.3702	\$0.6048
200,000	\$8,926	\$263,320	\$272,246	\$5,086	\$114,680	\$119,766	\$10,281	\$263,540	\$273,821	\$5,858	\$114,900	\$120,758	\$1,574.69	0.6%	\$991.89	0.8%	\$1.3612	\$0.5988	\$1.3691	\$0.6038
Percentiles																				
4,000	\$713	\$5,266	\$5,980				\$822	\$5,271	\$6,092				\$112.68	1.9%					\$1.5231	
30,000	\$1,803	\$39,498	\$41,301				\$2,076	\$39,531	\$41,607				\$306.62	0.7%					\$1.3869	
100,000	\$4,736	\$131,660	\$136,396				\$5,455	\$131,770	\$137,225				\$828.77	0.6%					\$1.3722	
15,000				\$886	\$8,601	\$9,487				\$1,021	\$8,618	\$9,638			\$151.02	1.6%				\$0.6426
50,000				\$1,681	\$28,670	\$30,351				\$1,936	\$28,725	\$30,661			\$310.10	1.0%				\$0.6132
80,000				\$2,362	\$45,872	\$48,234				\$2,720	\$45,960	\$48,680			\$446.46	0.9%				\$0.6085

Estimated Bill Percentiles per 2010 MCS

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Twentieth Revised Page 1
Superseding Nineteenth Revised Page 1

CHECK SHEET

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 2
Superseding Second Revised Page 2

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The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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55	Third Revised
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57	Third Revised
58	Original
59	Third Revised
60	Original

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Eighteenth Revised Page 3
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The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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94	Second Revised

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 55
Superseding Second Revised Page 55

II. RATE SCHEDULES
Residential Non Heating Rate: Classification No. R-1

Availability

This rate is available to all residential customers who do not have gas space heating equipment, who consume less than 80% of their normal usage in the six winter months of November through April and whose usage does not exceed 100 therms in any winter month. Available for use which is separately metered and billed for each dwelling unit. Availability is limited to use in locations served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.4647 per day or \$13.94 per 30 day month

Winter Period: All therms per 30 day month at \$0.1842 per therm

Summer Period: All therms per 30 day month at \$0.1842 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with The New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the New Hampshire Public Utilities Commission.

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 56
Superseding Second Revised Page 56

II. RATE SCHEDULES
Residential Heating Rate: Classification No. R-3

Availability

This rate is for all residential use for those domestic customers who use gas as the principal household heating fuel. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.6723 per day or \$20.17 per 30 day month
Winter Period: First 100* therms per 30 day month at \$0.3189 per therm
All over 100 therms per 30 day month at \$0.2635 per therm
Summer Period: First 20* therms per 30 day month at \$0.3189 per therm
All over 20 therms per 30 day month at \$0.2635 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the New Hampshire Public Utilities Commission.

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

II. RATE SCHEDULES
Low Income Residential Heating Rate: Classification No. R-4

Availability

This rate is for residential use for those domestic customers who use gas as the principal household heating fuel if any member of the household qualifies for a benefit through one of the programs listed below, subject to the qualification period described under the "Terms and Conditions" of this rate. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company facilities are adequate.

Qualified Programs:

- a. Low Income Home Energy Assistance Program (LIHEAP)
- b. Electric Assistance Program (EAP)
- c. Supplemental Security Income Program
- d. Women, Infants and Children Program
- e. Commodity Surplus Foods Program (for women, infants and children)
- f. Elderly Commodity Surplus Foods Program
- g. Temporary Aid to Needy Families Program
- h. Housing Choice Voucher Program (also known as Section 8)
- i. Head Start Program
- j. Aid to the Permanently and Totally Disabled Program
- k. Aid to the Needy Blind Program
- l. Old Age Assistance Program
- m. Food Stamps Program
- n. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.2687 per day or \$8.06 per 30 day month
Winter Period: First 100* therms per 30 day month at \$0.1276 per therm
All over 100 therms per 30 day month at \$0.1054 per therm
Summer Period: First 20* therms per 30 day month at \$0.1276 per therm
All over 20 therms per 30 day month at \$0.1054 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 59
Superseding Second Revised Page 59

II. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, High Winter Use, Rate Classification G-41

Availability

This rate is available for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage less than or equal to 10,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$1.5813 per day or \$47.44 per 30 day month
Winter Period: First 100* therms per 30 day month at \$0.3786 per therm
All over 100 therms per 30 day month at \$0.2462 per therm
Summer Period: First 20* therms per 30 day month at \$0.3786 per therm
All over 20 therms per 30 day month at \$0.2462 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 61
Superseding Second Revised Page 61

II. RATE SCHEDULES

Commercial/Industrial Service: Medium Annual Use, High Winter Use, Rate Classification G-42

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 10,000 therms and less than or equal to 100,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$4.7447 per day or \$142.34 per 30 day month
Winter Period: First 1000* therms per 30 day month at \$0.3538 per therm
All over 1000 therms per 30 day month at \$0.2338 per therm
Summer Period: First 400* therms per 30 day month at \$0.3538 per therm
All over 400 therms per 30 day month at \$0.2338 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 63
Superseding Second Revised Page 63

II. RATE SCHEDULES

Commercial/Industrial Service: High Annual Use, High Winter Use, Rate Classification G-43

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

Customer Charge Per Meter: \$20.3617 per day or \$610.85 per 30 day month

Winter Period: All therms per 30 day month at \$0.2173 per therm

Summer Period: All therms per 30 day month at \$0.0994 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 65
Superseding Second Revised Page 65

II. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, Low Winter Use, Rate Classification G-51

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage less than or equal to 10,000 therms and a Winter Period usage less than 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$1.5813 per day or \$47.44 per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.2026 per therm
All over 100 therms per 30 day month at \$0.1308 per therm

Summer Period: First 100* therms per 30 day month at \$0.2026 per therm
All over 100 therms per 30 day month at \$0.1308 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is made in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 67
Superseding Second Revised page 67

II. RATE SCHEDULES
Commercial/Industrial Service
Medium Annual Use, Low Winter Use
Rate Classification G-52

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 10,000 therms and less than or equal to 100,000 therms and a Winter Period usage less than 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

Customer Charge Per Meter: \$4.7447 per day or \$142.34 per 30 day month
Winter Period: First 1000* therms per 30 day month at \$0.1959 per therm
All over 1000 therms per 30 day month at \$0.1329 per therm
Summer Period: First 1000* therms per 30 day month at \$0.1440 per therm
All over 1000 therms per 30 day month at \$0.0829 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 69
Superseding Second Revised Page 69

II. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Less Than 90%
Rate Classification G-53

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage less than 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge ;

Customer Charge Per Meter: \$20.9550 per day or \$628.65 per 30 day month
Winter Period: All therms per 30 day month at \$0.1398 per therm
Summer Period: All therms per 30 day month at \$0.0669 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

third Revised Page 71
Superseding Second Revised Page 71

II. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Greater Than 90%
Rate Classification G-54

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage greater than or equal to 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$20.9550 per day or \$628.65 per 30 day month
Winter Period:	All therms per 30 day month at \$0.0483 per therm
Summer Period:	All therms per 30 day month at \$0.0261 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Eighteenth Revised Page 76
Superseding Seventeenth Revised Page 76

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 87</u>	<u>LDAC Page 94</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 87</u>	<u>LDAC Page 94</u>	<u>Total Rate</u>
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$ 13.94			\$ 13.94	\$ 13.94			\$ 13.94
All therms	\$ 0.1842	\$ 1.2919	\$ 0.0290	\$ 1.5051	\$ 0.1842	\$ 0.5436	\$ 0.0290	\$ 0.7568
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$ 20.17			\$ 20.17	\$ 20.17			\$ 20.17
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3189	\$ 1.2919	\$ 0.0290	\$ 1.6398	\$ 0.3189	\$ 0.5436	\$ 0.0290	\$ 0.8915
All therms over the first block per month at	\$ 0.2635	\$ 1.2919	\$ 0.0290	\$ 1.5844	\$ 0.2635	\$ 0.5436	\$ 0.0290	\$ 0.8361
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$ 8.06			\$ 8.06	\$ 8.06			\$ 8.06
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1276	\$ 1.2919	\$ 0.0290	\$ 1.4485	\$ 0.1276	\$ 0.5436	\$ 0.0290	\$ 0.7002
All therms over the first block per month at	\$ 0.1054	\$ 1.2919	\$ 0.0290	\$ 1.4263	\$ 0.1054	\$ 0.5436	\$ 0.0290	\$ 0.6780
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$ 47.44			\$ 47.44	\$ 47.44			\$ 47.44
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3786	\$ 1.2935	\$ 0.0357	\$ 1.7078	\$ 0.3786	\$ 0.5456	\$ 0.0357	\$ 0.9599
All therms over the first block per month at	\$ 0.2462	\$ 1.2935	\$ 0.0357	\$ 1.5754	\$ 0.2462	\$ 0.5456	\$ 0.0357	\$ 0.8275
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$ 142.34			\$ 142.34	\$ 142.34			\$ 142.34
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3538	\$ 1.2935	\$ 0.0357	\$ 1.6830	\$ 0.3538	\$ 0.5456	\$ 0.0357	\$ 0.9351
All therms over the first block per month at	\$ 0.2338	\$ 1.2935	\$ 0.0357	\$ 1.5630	\$ 0.2338	\$ 0.5456	\$ 0.0357	\$ 0.8151
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$ 610.85			\$ 610.85	\$ 610.85			\$ 610.85
All therms over the first block per month at	\$ 0.2173	\$ 1.2935	\$ 0.0357	\$ 1.5465	\$ 0.0994	\$ 0.5456	\$ 0.0357	\$ 0.6807
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$ 47.44			\$ 47.44	\$ 47.44			\$ 47.44
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2026	\$ 1.2809	\$ 0.0357	\$ 1.5192	\$ 0.2026	\$ 0.5377	\$ 0.0357	\$ 0.7760
All therms over the first block per month at	\$ 0.1308	\$ 1.2809	\$ 0.0357	\$ 1.4474	\$ 0.1308	\$ 0.5377	\$ 0.0357	\$ 0.7042
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$ 142.34			\$ 142.34	\$ 142.34			\$ 142.34
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1959	\$ 1.2809	\$ 0.0357	\$ 1.5125	\$ 0.1440	\$ 0.5377	\$ 0.0357	\$ 0.7174
All therms over the first block per month at	\$ 0.1329	\$ 1.2809	\$ 0.0357	\$ 1.4495	\$ 0.0829	\$ 0.5377	\$ 0.0357	\$ 0.6563
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$ 628.65			\$ 628.65	\$ 628.65			\$ 628.65
All therms over the first block per month at	\$ 0.1398	\$ 1.2809	\$ 0.0357	\$ 1.4564	\$ 0.0669	\$ 0.5377	\$ 0.0357	\$ 0.6403
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$ 628.65			\$ 628.65	\$ 628.65			\$ 628.65
All therms over the first block per month at	\$ 0.0483	\$ 1.2809	\$ 0.0357	\$ 1.3649	\$ 0.0261	\$ 0.5377	\$ 0.0357	\$ 0.5995

Dated: August 1, 2014
Effective: September 1, 2014

Issued by: /s/ Daniel G. Saad
Daniel G. Saad
Title: President

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Nineteenth~~Twentieth Revised Page 1
Superseding ~~Eighteenth~~Nineteenth Revised Page 1

CHECK SHEET

The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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3	Seventeenth <u>Eighteenth</u> Revised
4	Second Revised
5	Second Revised
6	Original
7	Original
8	Original
9	Original
10	Second Revised
11	First Revised
12	First Revised
12.1	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original
27	Original
28	Original
29	Original
30	Original

Dated: ~~July 9, 2014~~August 1, 2014
Effective: ~~July 1, 2014~~September 1, 2014
~~Leehr~~Daniel G. Saad

Issued by: /s/ ~~Richard H. Lee~~Richard H. Saad
~~Richard H.~~

Title: President

~~Issued in compliance with NHPUC Order No. 25,684 dated, June 27, 2014 in Docket No. DG 14-041.~~

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Third~~~~Second~~ Revised Page 2
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The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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47	Original
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51	Original
52	Original
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54	Original
55	Third Second Revised
56	Third Second Revised
57	Third Second Revised
58	Original
59	Third Second Revised
60	Original

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G. Saad
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~~H. Leech~~ Title: President

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Seventeenth~~ Eighteenth Revised Page 3
Superseding ~~Sixteenth~~ Seventeenth Revised Page 3

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The title page and pages 1-94 inclusive of this tariff are effective as of the date shown on the individual tariff pages.

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67	Third <u>Second</u> Revised
68	Original
69	Third <u>Second</u> Revised
70	Original
71	Third <u>Second</u> Revised
72	Original
73	Original
74	Original
75	Original
76	Seventeenth <u>Eighteenth</u> Revised
77	Original
78	Original
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80	Original
81	Original
82	Original
83	Original
84	Original
85	Original
86	Fourth Revised
87	Fifteenth Revised
88	Second Revised
89	Second Revised
90	Original
91	Second Revised
92	Second Revised
93	Original
94	Second Revised

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~^{Third} Revised Page 55
Superseding ~~Second~~^{First} Revised Page 55

II. RATE SCHEDULES

Residential Non Heating Rate: Classification No. R-1

Availability

This rate is available to all residential customers who do not have gas space heating equipment, who consume less than 80% of their normal usage in the six winter months of November through April and whose usage does not exceed 100 therms in any winter month. Available for use which is separately metered and billed for each dwelling unit. Availability is limited to use in locations served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.~~4033-4647~~ per day or \$~~12-40~~^{13.94} per 30 day month

Winter Period: All therms per 30 day month at \$0.~~1599-1842~~ per therm

Summer Period: All therms per 30 day month at \$0.~~1599-1842~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with The New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the New Hampshire Public Utilities Commission.

Dated: ~~July 9, 2014~~^{August 1, 2014}
Effective: ~~July 1, 2014~~^{September 1, 2014}

Issued by: /s/ ~~Richard H. Leach~~^{Daniel}
~~G. Saad~~
~~Richard H. Leach~~^{Daniel}
~~G. Saad~~ Title: President

| ~~Issued in compliance with NHPUC Order No. 25,684 dated June 27, 2014 in Docket No. DG 14-041.~~

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~^{Third} Revised Page 56
Superseding ~~Second-First~~ Revised Page 56

II. RATE SCHEDULES

Residential Heating Rate: Classification No. R-3

Availability

This rate is for all residential use for those domestic customers who use gas as the principal household heating fuel. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company's facilities are adequate.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$0.~~5837-6723~~ per day or \$~~17.51-20.17~~ per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.~~2769-3189~~ per therm
All over 100 therms per 30 day month at \$0.~~2288-2635~~ per therm

Summer Period: First 20* therms per 30 day month at \$0.~~2769-3189~~ per therm
All over 20 therms per 30 day month at \$0.~~2288-2635~~ per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Terms and Conditions

Eligibility shall be determined based on the reasonable discretion of the Company subject to verification of heating usage.

Meters are read and bills are presented monthly. In the event a meter reader is unable to obtain a meter reading, an estimated bill will be rendered to the customer.

Amounts not paid prior to the due date; normally the next following meter reading date and a date not less than twenty-five (25) days from the date the bill is mailed - are subject to a late payment charge of one and one-half percent (1½%) per month on the unpaid balance - equivalent to an eighteen percent (18%) annual rate. There is a \$15.00 charge for each bad check tendered for payment.

A customer must give at least four (4) days' notice before discontinuance of service and is responsible for all charges through the end of the notice period.

Service under this rate is subject to the rules and regulations and the published tariff, terms and conditions presently effective, or as filed from time to time, with the New Hampshire Public Utilities Commission.

Dated: ~~July 9, 2014~~ August 1, 2014
Effective: ~~July 1, 2014~~ September 1, 2014

Issued by: /s/ ~~Richard H. Leehr~~ Daniel G. Saad

~~Richard H. Leehr~~ Daniel G. Saad
Title: President

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~ Third Revised Page 57
Superseding ~~Second~~ First Revised Page 57

II. RATE SCHEDULES
Low Income Residential Heating Rate: Classification No. R-4

Availability

This rate is for residential use for those domestic customers who use gas as the principal household heating fuel if any member of the household qualifies for a benefit through one of the programs listed below, subject to the qualification period described under the "Terms and Conditions" of this rate. Availability is limited to use in domestic locations which are separately metered and billed and which are served by the Company's mains and for which the Company facilities are adequate.

Qualified Programs:

- a. Low Income Home Energy Assistance Program (LIHEAP)
- b. Electric Assistance Program (EAP)
- c. Supplemental Security Income Program
- d. Women, Infants and Children Program
- e. Commodity Surplus Foods Program (for women, infants and children)
- f. Elderly Commodity Surplus Foods Program
- g. Temporary Aid to Needy Families Program
- h. Housing Choice Voucher Program (also known as Section 8)
- i. Head Start Program
- j. Aid to the Permanently and Totally Disabled Program
- k. Aid to the Needy Blind Program
- l. Old Age Assistance Program
- m. Food Stamps Program
- n. Any successor program of a-m

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter:	\$0. 2333-2687 per day or \$ 7-008.06 per 30 day month
Winter Period:	First 100* therms per 30 day month at \$0. 1108-1276 per therm All over 100 therms per 30 day month at \$0. 0915-1054 per therm
Summer Period:	First 20* therms per 30 day month at \$0. 1108-1276 per therm All over 20 therms per 30 day month at \$0. 0915-1054 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Cost of Gas Charge

All gas delivered under this rate is subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: ~~July 9, 2014~~ August 1, 2014
Effective: ~~July 1, 2014~~ September 1, 2014

Issued by: ~~/s/ Richard H. Leehr~~ Daniel G. Saad

~~Richard H. Leehr~~ Daniel G. Saad
Title: President

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~^{Third} Revised Page 59
Superseding ~~Second~~^{First} Revised Page 59

II. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, High Winter Use, Rate Classification G-41

Availability

This rate is available for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage less than or equal to 10,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~1,373~~^{1,581} per day or \$~~41,194~~^{7,44} per 30 day month

Winter Period: First 100* therms per 30 day month at \$~~0.3287~~^{0.3786} per therm
All over 100 therms per 30 day month at \$~~0.2138~~^{0.2462} per therm

Summer Period: First 20* therms per 30 day month at \$~~0.3287~~^{0.3786} per therm
All over 20 therms per 30 day month at \$~~0.2138~~^{0.2462} per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: ~~July 9, 2014~~^{August 1, 2014}
Effective: ~~July 1, 2014~~^{September 1, 2014}

Issued by: /s/ ~~Richard H. Leehr~~^{Daniel}
G. Saad

~~Richard H. Leehr~~^{Daniel}
G. Saad Title: President

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~ Third Revised Page 61
Superseding ~~Second~~ First Revised Page 61

II. RATE SCHEDULES

Commercial/Industrial Service: Medium Annual Use, High Winter Use, Rate Classification G-42

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 10,000 therms and less than or equal to 100,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~4.11~~934.7447 per day or \$~~123.58~~142.34 per 30 day month

Winter Period: First 1000* therms per 30 day month at \$0.~~3072~~3538 per therm
All over 1000 therms per 30 day month at \$0.~~2030~~2338 per therm

Summer Period: First 400* therms per 30 day month at \$0.~~3072~~3538 per therm
All over 400 therms per 30 day month at \$0.~~2030~~2338 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: ~~July 9, 2014~~August 1, 2014
Effective: ~~July 1, 2014~~September 1, 2014

Issued by: /s/ ~~Richard H. Leehr~~Daniel
G. Saad

~~Richard H. Leehr~~Daniel
G. Saad Title: President

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~^{Third} Revised Page 63
Superseding ~~Second~~^{First} Revised Page 63

II. RATE SCHEDULES

Commercial/Industrial Service: High Annual Use, High Winter Use, Rate Classification G-43

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms and a Winter Period usage greater than or equal to 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

Customer Charge Per Meter: \$~~17.6787~~^{20.3617} per day or \$~~530.3661~~^{0.85} per 30 day month

Winter Period: All therms per 30 day month at \$0.~~1887~~²¹⁷³ per therm

Summer Period: All therms per 30 day month at \$0.~~0863~~⁰⁹⁹⁴ per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

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Effective: ~~July 1, 2014~~^{September 1, 2014}

Issued by: /s/ ~~Richard H. Leehr~~^{Daniel}
~~G. Saad~~

~~Richard H. Leehr~~^{Daniel}
~~G. Saad~~ Title: President

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~ Third Revised Page 65
Superseding ~~Second~~ First Revised Page 65

II. RATE SCHEDULES

Commercial/Industrial Service: Low Annual Use, Low Winter Use, Rate Classification G-51

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage less than or equal to 10,000 therms and a Winter Period usage less than 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~1,373~~1,581 per day or \$~~41,194~~7.44 per 30 day month

Winter Period: First 100* therms per 30 day month at \$0.~~1759~~2026 per therm
All over 100 therms per 30 day month at \$0.~~1136~~1308 per therm

Summer Period: First 100* therms per 30 day month at \$0.~~1759~~2026 per therm
All over 100 therms per 30 day month at \$0.~~1136~~1308 per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charges presented above are exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is made in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00

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G. Saad

~~Richard H. Leehr~~Daniel
G. Saad Title: President

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~^{Third} Revised Page 67
Superseding ~~Second~~^{First} Revised page 67

II. RATE SCHEDULES
Commercial/Industrial Service
Medium Annual Use, Low Winter Use
Rate Classification G-52

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 10,000 therms and less than or equal to 100,000 therms and a Winter Period usage less than 67% of annual usage as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a thermal content of nominally one (1) therm in each one hundred (100) cubic feet. Should the customer's consumption fail to meet the availability requirements for this rate, the customer's service will be transferred to the otherwise applicable tariff as described under the terms and conditions of this tariff.

Delivery Charge

Customer Charge Per Meter: \$~~4.11~~^{934.7447} per day or \$~~123.58~~^{142.34} per 30 day month
Winter Period: First 1000* therms per 30 day month at \$0.~~1701~~¹⁹⁵⁹ per therm
All over 1000 therms per 30 day month at \$0.~~1154~~¹³²⁹ per therm
Summer Period: First 1000* therms per 30 day month at \$0.~~1250~~¹⁴⁴⁰ per therm
All over 1000 therms per 30 day month at \$0.~~0720~~^{.0829} per therm

* The number of therms billed in the first block will be calculated by multiplying the therms in the first block of the rate by a fraction the numerator of which is the number of days in the billing period and the denominator of which is 30.

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: ~~July 9, 2014~~^{August 1, 2014}
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~~G. Saad~~
~~Richard H. Leehr~~^{Daniel}
~~G. Saad~~ Title: President

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~ Third Revised Page 69
Superseding ~~Second~~ First Revised Page 69

II. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Less Than 90%
Rate Classification G-53

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage less than 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge ;

Customer Charge Per Meter: \$~~18.19~~37~~20.95~~50 per day or \$~~545.81~~628.65 per 30 day month
Winter Period: All therms per 30 day month at \$~~0.1214~~1.398 per therm
Summer Period: All therms per 30 day month at \$~~0.0581~~.0669 per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: ~~July 9, 2014~~August 1, 2014
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G. Saad

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N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

~~Second~~^{third} Revised Page 71
Superseding ~~Second~~^{First} Revised Page 71

II. RATE SCHEDULES
Commercial/Industrial Service
High Annual Use, Load Factor Greater Than 90%
Rate Classification G-54

Availability

This rate is for commercial, industrial and public authority customers in locations served by the Company's mains and for which the Company's facilities are adequate. A customer receiving service under this rate must have annual usage greater than 100,000 therms, a Winter Period usage less than 67% of annual usage, and a 12 month average usage greater than or equal to 90% of the average usage of December, January and February as determined by the Company's records and procedures.

Character of Service

Natural gas or equivalent will be supplied at a heat content value of nominally one (1) therm in each one hundred (100) cubic feet.

Delivery Charge

Customer Charge Per Meter: \$~~18.19~~^{3720.95} per day or \$~~545.81~~^{628.65} per 30 day month
Winter Period: All therms per 30 day month at \$~~0.0419~~^{.0483} per therm
Summer Period: All therms per 30 day month at \$~~0.0227~~^{.0261} per therm

The above rates shall be adjusted to reflect the recovery of all applicable taxes. The Winter Period shall be the months of November through April inclusive. The Summer Period shall be the months of May through October inclusive.

Supplier Charges

If the customer purchases its gas from a third party, supplier charges will be as agreed upon between the customer and the third party supplier and will be billed directly by the third party supplier. If the customer does not purchase its gas from a third party, the gas supplied by the Company will be subject to a per therm cost of gas rate. The cost of gas rate is not included in the delivery charge presented above. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and cost of gas rates.

Other Charges for Delivery Service

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Clause (LDAC), as in effect from time to time and on file with the New Hampshire Public Utilities Commission (NHPUC). The delivery charge presented above is exclusive of these charges. Refer to Page 76 of this Tariff for firm rate schedules which present both the delivery charge and the LDAC rates.

Meter Account Charge

When the Company establishes or re-establishes a gas service account for a customer at a meter location, a meter account charge is incurred in addition to all other charges. The meter account charge is \$20.00 when the visit to the meter location is scheduled at the mutual convenience of the Company and the customer. Otherwise, the charge is \$30.00.

Dated: ~~July 9, 2014~~^{August 1, 2014}
Effective: ~~July 1, 2014~~^{September 1, 2014}

Issued by: /s/ ~~Richard H. Leech~~^{Daniel}
~~G. Saad~~
~~Richard H. Leech~~^{Daniel}
~~G. Saad~~ Title: President

~~Issued in compliance with NHPUC Order No. 25,684 dated June 27, 2014 in Docket No. DG 14-041.~~

N.H.P.U.C. No. 7 - GAS
LIBERTY UTILITIES

Seventeenth~~Eighteenth~~ Revised Page 76
Superseding Seventeenth~~Sixteenth~~ Revised Page 76

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
Residential Non Heating - R-1	\$ 13.94			\$ 13.94	\$ 13.94			\$ 13.94
Customer Charge per Month per Meter	\$ 12.10			\$ 12.10	\$ 12.10			\$ 12.10
All Therms	\$ 0.1842	\$ 1.2919	\$ 0.0290	\$ 1.5051	\$ 0.1842	\$ 0.5436	\$ 0.0290	\$ 0.7568
	\$ 0.1599	\$ 1.2919	\$ 0.0290	\$ 1.4808	\$ 0.1599	\$ 0.5436	\$ 0.0290	\$ 0.7325
Residential Heating - R-3	\$ 20.17			\$ 20.17	\$ 20.17			\$ 20.17
Customer Charge per Month per Meter	\$ 17.54			\$ 17.54	\$ 17.54			\$ 17.54
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3189	\$ 1.2919	\$ 0.0290	\$ 1.6398	\$ 0.3189	\$ 0.5436	\$ 0.0290	\$ 0.8915
	\$ 0.2769	\$ 1.2919	\$ 0.0290	\$ 1.5978	\$ 0.2769	\$ 0.5436	\$ 0.0290	\$ 0.8495
All therms over the first block per month at	\$ 0.2635	\$ 1.2919	\$ 0.0290	\$ 1.5844	\$ 0.2635	\$ 0.5436	\$ 0.0290	\$ 0.8361
	\$ 0.2288	\$ 1.2919	\$ 0.0290	\$ 1.5497	\$ 0.2288	\$ 0.5436	\$ 0.0290	\$ 0.8014
Residential Heating - R-4	\$ 8.06			\$ 8.06	\$ 8.06			\$ 8.06
Customer Charge per Month per Meter	\$ 7.00			\$ 7.00	\$ 7.00			\$ 7.00
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1276	\$ 1.2919	\$ 0.0290	\$ 1.4485	\$ 0.1276	\$ 0.5436	\$ 0.0290	\$ 0.7002
	\$ 0.1108	\$ 1.2919	\$ 0.0290	\$ 1.4317	\$ 0.1108	\$ 0.5436	\$ 0.0290	\$ 0.6834
All therms over the first block per month at	\$ 0.1054	\$ 1.2919	\$ 0.0290	\$ 1.4263	\$ 0.1054	\$ 0.5436	\$ 0.0290	\$ 0.6780
	\$ 0.0915	\$ 1.2919	\$ 0.0290	\$ 1.4124	\$ 0.0915	\$ 0.5436	\$ 0.0290	\$ 0.6641
Commercial/Industrial - G-41	\$ 47.44			\$ 47.44	\$ 47.44			\$ 47.44
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3786	\$ 1.2935	\$ 0.0357	\$ 1.7078	\$ 0.3786	\$ 0.5456	\$ 0.0357	\$ 0.9599
	\$ 0.3287	\$ 1.2935	\$ 0.0357	\$ 1.6679	\$ 0.3287	\$ 0.5456	\$ 0.0357	\$ 0.9100
All therms over the first block per month at	\$ 0.2462	\$ 1.2935	\$ 0.0357	\$ 1.5754	\$ 0.2462	\$ 0.5456	\$ 0.0357	\$ 0.8275
	\$ 0.2138	\$ 1.2935	\$ 0.0357	\$ 1.5430	\$ 0.2138	\$ 0.5456	\$ 0.0357	\$ 0.7951
Commercial/Industrial - G-42	\$ 142.34			\$ 142.34	\$ 142.34			\$ 142.34
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3538	\$ 1.2935	\$ 0.0357	\$ 1.6830	\$ 0.3538	\$ 0.5456	\$ 0.0357	\$ 0.9351
	\$ 0.3072	\$ 1.2935	\$ 0.0357	\$ 1.6364	\$ 0.3072	\$ 0.5456	\$ 0.0357	\$ 0.8885
All therms over the first block per month at	\$ 0.2338	\$ 1.2935	\$ 0.0357	\$ 1.5630	\$ 0.2338	\$ 0.5456	\$ 0.0357	\$ 0.8151
	\$ 0.2030	\$ 1.2935	\$ 0.0357	\$ 1.5322	\$ 0.2030	\$ 0.5456	\$ 0.0357	\$ 0.7843
Commercial/Industrial - G-43	\$ 610.85			\$ 610.85	\$ 610.85			\$ 610.85
Customer Charge per Month per Meter	\$ 530.36			\$ 530.36	\$ 530.36			\$ 530.36
All therms over the first block per month at	\$ 0.2173	\$ 1.2935	\$ 0.0357	\$ 1.5465	\$ 0.0994	\$ 0.5456	\$ 0.0357	\$ 0.6807
	\$ 0.1887	\$ 1.2935	\$ 0.0357	\$ 1.5179	\$ 0.0863	\$ 0.5456	\$ 0.0357	\$ 0.6676
Commercial/Industrial - G-51	\$ 47.44			\$ 47.44	\$ 47.44			\$ 47.44
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.2026	\$ 1.2809	\$ 0.0357	\$ 1.5192	\$ 0.2026	\$ 0.5377	\$ 0.0357	\$ 0.7760
	\$ 0.1759	\$ 1.2809	\$ 0.0357	\$ 1.4925	\$ 0.1759	\$ 0.5377	\$ 0.0357	\$ 0.7493
All therms over the first block per month at	\$ 0.1308	\$ 1.2809	\$ 0.0357	\$ 1.4474	\$ 0.1308	\$ 0.5377	\$ 0.0357	\$ 0.7042
	\$ 0.1136	\$ 1.2809	\$ 0.0357	\$ 1.4302	\$ 0.1136	\$ 0.5377	\$ 0.0357	\$ 0.6870
Commercial/Industrial - G-52	\$ 142.34			\$ 142.34	\$ 142.34			\$ 142.34
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1959	\$ 1.2809	\$ 0.0357	\$ 1.5125	\$ 0.1440	\$ 0.5377	\$ 0.0357	\$ 0.7174
	\$ 0.1701	\$ 1.2809	\$ 0.0357	\$ 1.4867	\$ 0.1250	\$ 0.5377	\$ 0.0357	\$ 0.6984
All therms over the first block per month at	\$ 0.1329	\$ 1.2809	\$ 0.0357	\$ 1.4495	\$ 0.0829	\$ 0.5377	\$ 0.0357	\$ 0.6563
	\$ 0.1154	\$ 1.2809	\$ 0.0357	\$ 1.4320	\$ 0.0720	\$ 0.5377	\$ 0.0357	\$ 0.6454
Commercial/Industrial - G-53	\$ 628.65			\$ 628.65	\$ 628.65			\$ 628.65
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.1398	\$ 1.2809	\$ 0.0357	\$ 1.4564	\$ 0.0669	\$ 0.5377	\$ 0.0357	\$ 0.6403
	\$ 0.1214	\$ 1.2809	\$ 0.0357	\$ 1.4380	\$ 0.0581	\$ 0.5377	\$ 0.0357	\$ 0.6315
Commercial/Industrial - G-54	\$ 628.65			\$ 628.65	\$ 628.65			\$ 628.65
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.0483	\$ 1.2809	\$ 0.0357	\$ 1.3649	\$ 0.0261	\$ 0.5377	\$ 0.0357	\$ 0.5995
	\$ 0.0419	\$ 1.2809	\$ 0.0357	\$ 1.3585	\$ 0.0227	\$ 0.5377	\$ 0.0357	\$ 0.5961

Issued by: /s/ Richard H. LeehrDaniel
G. Saad

Dated: July 9, 2014August 1, 2014
Effective: July 1, 2014September 1, 2014

Richard H. LeehrDaniel
G. Saad

Title: President

~~Issued in compliance with NHPUC Order No. 25,684 dated June 27, 2014 in Docket No. DG 14-041.~~

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