

State of New Hampshire
Public Utilities Commission
Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities
Report of Proposed Rate Changes - Permanent plus Step Increase
Docket No. DG 14-180

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities

Tariff No. 8

Date Effective: July 1, 2015

Line	Rate Class	Effect of Proposed Change	Average Number of Customers	Distribution Revenue		Proposed Permanent Change in Distribution Revenue	Distribution Revenue		Percent Permanent Change in Distribution Revenue
				Under Temporary Rates	Under Permanent Rates		Under Proposed Permanent Rates	Under Proposed Permanent Rates	
1	R-1 - Residential Non-Heating	Increase	3,657	\$ 780,989	\$ 58,654	\$ 58,654	\$ 839,644	\$ 58,654	7.51%
2	R-3 - Residential Heating	Increase	67,087	\$ 31,902,142	\$ 2,393,044	\$ 2,393,044	\$ 34,295,185	\$ 2,393,044	7.50%
3	R-4 - Low Income Residential Heat	Increase	4,835	\$ 2,191,425	\$ 164,499	\$ 164,499	\$ 2,355,924	\$ 164,499	7.51%
4	G-41 - C&I Low Annual, High Winter	Increase	7,803	\$ 9,622,278	\$ 265,896	\$ 265,896	\$ 9,888,175	\$ 265,896	2.76%
5	G-42 - C&I Medium Annual, High Winter	Increase	1,567	\$ 10,996,166	\$ 35,030	\$ 35,030	\$ 11,031,196	\$ 35,030	0.32%
6	G-43 - C&I High Annual, High Winter	Increase	44	\$ 2,159,082	\$ 258	\$ 258	\$ 2,159,340	\$ 258	0.01%
7	G-51 - C&I Low Annual, Low Winter	Increase	1,294	\$ 1,298,739	\$ 92,872	\$ 92,872	\$ 1,391,611	\$ 92,872	7.15%
8	G-52 - C&I Medium Annual, Low Winter	Increase	312	\$ 1,544,651	\$ 15,540	\$ 15,540	\$ 1,560,191	\$ 15,540	1.01%
9	G-53 - C&I High Annual, Load Factor <90%	Increase	38	\$ 1,297,402	\$ 6,951	\$ 6,951	\$ 1,304,353	\$ 6,951	0.54%
10	G-54 - C&I High Annual, Load Factor >90%	Increase	22	\$ 809,262	\$ 73,181	\$ 73,181	\$ 882,442	\$ 73,181	9.04%
11	Total Distribution Revenues		86,659	\$ 62,602,136	\$ 3,105,925	\$ 3,105,925	\$ 65,708,061	\$ 3,105,925	4.96%
12	GL - Outdoor Gas Lighting	Increase	1	\$ 143	\$ 7	\$ 7	\$ 150	\$ 7	4.96%
13	Total						\$ 3,105,932		
12	less: Permanent Increase per Settlement Attachment RATES-1, Line 63, Column L						\$ 3,107,437		
13	Difference						\$ (1,505)		

Signed By: _____

Title: Director, Rates and Regulatory

State of New Hampshire
Public Utilities Commission
Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a/ Liberty Utilities
Report of Proposed Rate Changes - Permanent plus Step Increase
Docket No. DG 14-180

Tariff No. 8

Date Effective: July 1, 2015

Line	Rate Class	Effect of Proposed Change	Average Number of Customers	Distribution Revenue Under Temporary Rates	Proposed Permanent plus Step Distribution Revenue	Distribution Revenue Under Proposed Permanent plus Step Distribution Rates	Proposed Permanent plus Step Distribution Revenue	Percent Permanent plus Step Change in Distribution Revenue
1	R-1 - Residential Non-Heating	Increase	3,657	\$ 780,989	\$ 82,934	\$ 863,923	\$ 82,934	10.62%
2	R-3 - Residential Heating	Increase	67,087	\$ 31,902,142	\$ 3,384,734	\$ 35,286,875	\$ 3,384,734	10.61%
3	R-4 - Low Income Residential Heat	Increase	4,835	\$ 2,191,425	\$ 232,624	\$ 2,424,049	\$ 232,624	10.62%
4	G-41 - C&I Low Annual, High Winter	Increase	7,803	\$ 9,622,278	\$ 551,816	\$ 10,174,094	\$ 551,816	5.73%
5	G-42 - C&I Medium Annual, High Winter	Increase	1,567	\$ 10,996,166	\$ 353,994	\$ 11,350,160	\$ 353,994	3.22%
6	G-43 - C&I High Annual, High Winter	Increase	44	\$ 2,159,082	\$ 62,695	\$ 2,221,776	\$ 62,695	2.90%
7	G-51 - C&I Low Annual, Low Winter	Increase	1,294	\$ 1,298,739	\$ 133,112	\$ 1,431,851	\$ 133,112	10.25%
8	G-52 - C&I Medium Annual, Low Winter	Increase	312	\$ 1,544,651	\$ 60,653	\$ 1,605,304	\$ 60,653	3.93%
9	G-53 - C&I High Annual, Load Factor <90%	Increase	38	\$ 1,297,402	\$ 44,666	\$ 1,342,068	\$ 44,666	3.44%
10	G-54 - C&I High Annual, Load Factor >90%	Increase	22	\$ 809,262	\$ 98,698	\$ 907,960	\$ 98,698	12.20%
11	Totals		86,659	\$ 62,602,136	\$ 5,005,925	\$ 67,608,061	\$ 5,005,925	8.00%
12	less: Step Increase per Settlement Attachment RATES-1, Line 106, Column L						\$ 1,900,000	
13	Difference						\$ 3,105,925	
14	GL - Outdoor Gas Lighting	Increase	1	\$ 143	\$ 11	\$ 154	\$ 11	8.00%
15	System Total Revenue Increase						\$ 3,105,936	
16	less: Permanent Increase per Settlement Attachment RATES-1, Line 63, Column L						\$ 3,107,437	
17	Difference						\$ (1,501)	

Signed By: _____

Title: Director, Rates and Regulatory

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Docket No. DG 14-180
Calculation of Recoupment Amount

	(A)	(B)
1. Settlement Permanent Rate Increase	\$10,500,000	
2. Temporary Rate Increase	<u>\$7,394,075</u>	
3. Annual Recoupment		\$3,105,925
4. divided by: TY Weather Normal Deliveries (th)*		<u>155,315,222</u>
5. Recoupment per Therm		\$0.0200
6. times: Actual/Estimated Nov-Jun Deliveries (th)**		<u>148,647,450</u>
7. Recoupment		<u><u>\$2,972,949</u></u>

* Test Year Delivery data from initial filing Schedule Rates-2, p.6

** Time Difference is number of months that Temporary Rates were in effect.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Rate Case Expense
Docket No. DG 14-180

<u>Purpose</u>	<u>Provider</u>	<u>Amount</u>
Revenue Requirement	HSG Group	\$ 145,000
Marginal Cost Study	Concentric	71,162
Rate Design	Concentric	31,341
Decoupling	Concentric	55,031
Functional Cost of Service Study	Concentric	12,844
Return on Equity	Sussex	45,199
Legal	Nixon Peabody	20,425
Legal Notice	Union Leader Corp.	601
Court Reporter	Patnaude	473
Copying	Copy Express	1,891
OCA Consultant	Ben Johnson	<u>14,506</u>
Total		<u>\$ 398,473</u>

Liberty Utilities (Energy North Natural Gas) Corp. d/b/a Liberty Utilities
Local Distribution Adjustment Charge (LDAC) increase due to Rate Case Expense and Recoupment
For LDAC effective July 1, 2015 - October 31, 2015
Docket No. DG 14-180

1	Rate Case Expense	\$398,473
2	Recoupment	<u>\$2,972,949</u>
3		\$3,371,422
4		
5	Budgeted July 2015 - December 2016 Sales (therms)	232,663,667
6	July 2015 - October 2015 LDAC rate increase per therm	\$0.0145
7		
8	<u>Residential</u>	
9	LDAC rate per therm November 2014 - June 2015	\$0.0772
10	LDAC rate per therm July 2015 - October 2015	\$0.0917
11		
12	<u>Commercial/Industrial</u>	
13	LDAC rate per therm November 2014 - June 2015	\$0.0628
14	LDAC rate per therm July 2015 - October 2015	\$0.0773

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Rate Design Analysis and Calculations
Docket No. DG 14-180

Line	Residential				Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total	Explanation	
	Non Heat R-1	Heat R-3	Low Income Heat R-4	Total Heat R-3, R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)			(L)
1	A. Proforma Normalized Calendar Month Revenues at 7/1/2014 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		\$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		\$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		\$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		\$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		\$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		\$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		\$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				\$1,159,697									\$1,159,697	
12													\$0,0074	
13		\$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		21,881	407,421	26,102	433,523	47,434	9,352	264	7,700	1,844	229	132	522,360	Company Records
17		22,000	397,627	31,917	429,544	46,197	9,449	269	7,830	1,903	230	137	517,557	Company Records
18		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		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		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		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		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		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		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		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	Settlement Base Rates with R-4 Discount included Before Step Adjustment													
28		\$14.75	\$21.34	\$8.54	\$21.34	\$46.71	\$140.13	\$601.38	\$46.71	\$140.13	\$618.89	\$618.89		OCA Rate Sheet, Col J
29														
30		\$0.1950	\$0.3375	\$0.1350	\$0.3375	\$0.3830	\$0.3483	\$0.2140	\$0.2308	\$0.1982	\$0.1385	\$0.0529		OCA Rate Sheet, Col J
31		\$0.1950	\$0.2793	\$0.1117	\$0.2793	\$0.2573	\$0.2320	\$0.2140	\$0.1500	\$0.1321	\$0.1385	\$0.0529		OCA Rate Sheet, Col J
32														
33		\$0.1950	\$0.3375	\$0.1350	\$0.3375	\$0.3830	\$0.3483	\$0.0979	\$0.2308	\$0.1436	\$0.0665	\$0.0287		OCA Rate Sheet, Col J
34		\$0.1950	\$0.2793	\$0.1117	\$0.2793	\$0.2573	\$0.2320	\$0.0979	\$0.1500	\$0.0816	\$0.0665	\$0.0287		OCA Rate Sheet, Col J
35	Low Income Discount and RLIAP Calculation													
36				\$1,238,122										Line 28 * Line 18
37				\$739,407										Line 30 * Line 21
38				\$171,256										Line 31 * Line 22
39				\$149,561										Line 33 * Line 24
40				\$57,423										Line 34 * Line 25
41				\$2,355,769										Σ Line 37 to Line 43
42				\$60.00%										Rate Design Input: Docket DG 10-47
43				\$1,413,462										Line 46 x Line 44
44				\$0.0091										Line 47 / Line 26 (Truncated to 4 decimals)
45		\$8,981	\$485,262	\$31,422	\$516,684	\$175,235	\$279,304	\$89,498	\$35,564	\$66,298	\$84,444	\$157,454	\$1,413,462	Line 26 * Line 48 Col (L)
46													\$0.0017	Line 48 - Line 12
47	Base Rates Before Step Adjustment Revenue Proof													
48														
49														
50														
51														
52														
53														
54		\$322,741	\$8,694,360	\$222,910	\$8,917,269	\$2,215,652	\$1,310,561	\$158,903	\$359,659	\$258,418	\$141,992	\$81,981	\$13,767,178	Line 16 * Line 28
55		\$324,494	\$8,485,353	\$272,571	\$8,757,924	\$2,157,853	\$1,324,097	\$161,568	\$365,733	\$266,639	\$142,218	\$84,682	\$13,585,207	Line 17 * Line 28
56														
57		\$139,695	\$14,221,977	\$364,253	\$14,586,230	\$4,815,754	\$6,828,086	\$1,614,924	\$444,403	\$727,951	\$775,437	\$479,274	\$30,411,753	Line 30 x Line 21 + Line 22 x Line 31
58		\$52,735	\$2,894,383	\$82,789	\$2,977,172	\$699,117	\$1,568,644	\$223,982	\$221,852	\$307,211	\$244,729	\$236,530	\$6,531,972	Line 35 x Line 22 + Line 23 x Line 36
59														
60														
61		\$839,665	\$34,296,072	\$942,523	\$35,238,596	\$9,888,376	\$11,031,387	\$2,159,377	\$1,391,647	\$1,560,219	\$1,304,376	\$882,467	\$64,296,111	Σ Line 54 to Line 58
62		\$848,646	\$34,781,335	\$973,945	\$35,755,280	\$10,063,612	\$11,310,691	\$2,248,874	\$1,427,210	\$1,626,517	\$1,388,820	\$1,039,921	\$65,709,572	Line 49 + Line 61
63		\$150,920	\$6,161,962	\$423,394	\$6,585,357	\$1,402,607	\$1,334,003	\$255,309	\$246,304	\$198,011	\$160,213	\$168,789	\$10,501,512	Line 62 - Line 10
64		21.91%	21.90%		21.90%	16.53%	13.76%	13.41%	21.50%	14.54%	14.00%	23.65%	\$19.02%	Line 63 / Line 10

Line	Residential				Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total (L)	Explanation (M)	
	Non Heat R-1	Heat R-3	Low Income Heat R-4	Total Heat R-3, R-4	Low Annual G-41	Medium Annual G-42	High Annual G-43	Low Annual G-51	Medium Annual G-52	High Annual G-53	High Annual G-54			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)			
	(X)													
65	Settlement Base Rates with R-4 Discount included With Step Adjustment													
66	Settlement Step Adjustment											\$1,900,000	Settlement	
67	Step Adjustment Adjustment Factor (Step Adjustment / Settlement revenues)											0.02892	Line 66 / Line 62	
68	Settlement Step Adjustment Base Rates													
69	Monthly Customer Charge	\$15.18	\$21.96	\$8.79	\$21.96	\$48.06	\$144.18	\$618.77	\$48.06	\$144.18	\$636.79	\$636.79	Line 28 x (1+ Line 67)	
70	Winter Period Variable Rates													
71	Head Block	\$0.2006	\$0.3473	\$0.1389	\$0.3473	\$0.3941	\$0.3584	\$0.2202	\$0.2375	\$0.2039	\$0.1425	\$0.0544	Line 30 x (1+ Line 67)	
72	Tail Block	\$0.2006	\$0.2874	\$0.1149	\$0.2874	\$0.2647	\$0.2387	\$0.2202	\$0.1543	\$0.1359	\$0.1425	\$0.0544	Line 31 x (1+ Line 67)	
73	Summer Period Variable Rates													
74	Head Block	\$0.2006	\$0.3473	\$0.1389	\$0.3473	\$0.3941	\$0.3584	\$0.1007	\$0.2375	\$0.1478	\$0.0684	\$0.0295	Line 33 x (1+ Line 67)	
75	Tail Block	\$0.2006	\$0.2874	\$0.1149	\$0.2874	\$0.2647	\$0.2387	\$0.1007	\$0.1543	\$0.0840	\$0.0684	\$0.0295	Line 34 x (1+ Line 67)	
76	Low Income Discount and RLIAP Calculation													
77	Base Revenues before Low Income Discount													
78	Monthly Customer Charge			\$1,273,923									Line 69 x Line 18	
79	Winter Period Variable Rates													
80	Head Block			\$760,787									Line 71 x Line 20	
81	Tail Block			\$176,208									Line 72 x Line 21	
82	Summer Period Variable Rates													
83	Head Block			\$153,885									Line 74 x Line 23	
84	Tail Block			\$59,083									Line 75 x Line 24	
85	Total Base Revenue before Low Income Discount			\$2,423,887									Line 78 to Line 84	
86														
87	Low Income Discount % of Distribution Rates													
88	Total Low Income Revenue Shortfall			\$1,454,332	\$1,454,332								Rate Design Input: Docket DG 10-47 Line 88	
89	Low Income RLIAP (\$/therm)												Line 88 / Line 26	
90	RLIAP Revenues	\$9,240	\$499,294	\$32,331	\$531,624	\$180,302	\$287,380	\$92,085	\$36,592	\$68,215	\$86,886	\$162,006	Line 26 x Line 89 Line 89 - Line 48	
91	Increase in RLIAP Rate												\$0.0003	
92	Base Rates With Step Adjustment Revenue Proof													
93														
94	Customer Charge Revenues													
95	Winter	\$332,073	\$8,945,758	\$229,355	\$9,175,113	\$2,279,718	\$1,348,456	\$163,498	\$370,059	\$265,891	\$146,098	\$84,351	Line 69 x Line 16	
96	Summer	\$333,877	\$8,730,708	\$280,453	\$9,011,161	\$2,220,248	\$1,362,383	\$166,239	\$376,308	\$274,349	\$146,330	\$87,131	Line 69 x Line 17	
97	Delivery Quantity Revenues													
98	Winter	\$143,734	\$14,633,207	\$374,786	\$15,007,992	\$4,955,002	\$7,025,521	\$1,661,618	\$457,253	\$749,000	\$797,859	\$493,133	Line 71 x Line 21 + Line 22 Line 72	
99	Summer	\$54,260	\$2,978,074	\$85,183	\$3,063,258	\$719,332	\$1,614,001	\$230,460	\$228,266	\$316,094	\$251,806	\$243,369	Line 74 x Line 24 + Line 25 Line 75	
100														
101	Total Base Revenues											\$66,155,240	Line 95 to Line 99	
102	Total Base plus RLIAP Revenues	\$873,185	\$35,787,041	\$1,002,107	\$36,789,148	\$10,354,602	\$11,637,741	\$2,313,901	\$1,468,478	\$1,673,548	\$1,428,978	\$1,069,990	Line 90 + Line 102	
103												\$67,609,572		
104	Increase in Base Revenues, R-4 revenues at R-3 rates (Compared to Revenues at 7/1/2014 Rates)											\$12,401,512	Line 102 - Line 10 + Line 88	
105	Percent Increase in Base Revenues, R-4 revenues at R-3	25.44%	25.43%	25.43%	25.43%	19.90%	17.05%	16.69%	25.02%	17.85%	17.30%	27.23%	22.46%	Line 104 / Line 10
106	Increase in Base Revenues, R-4 revenues at R-3 rates (Compared to Revenues at Settlement Rates before Step)											\$1,900,000	Line 104 - Line 63	

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Soft Off Process: Current vs Proposed Plan
Docket No. DG 14-180
October 15, 2014 (Rev. May 11, 2015)

Executive Summary

In response to Staff's request, Liberty Utilities (EnergyNorth Natural Gas) Corp. has evaluated its "soft off" process in an effort to reduce the number of occupant accounts and corresponding unaccounted-for gas. A soft off process allows an account to be terminated and final billed following a customer request without physically terminating service to the premises. The following proposal outlines Liberty Utilities' current process, proposed plan, as well as the incremental costs of the proposed process.

A. Current Soft Off Process

The attached Table 1 outlines Liberty Utilities' current process. Today, all gas customers who request termination of their account are eligible for a soft off rather than a meter shut off.

When a customer calls Liberty Utilities to terminate an account, the Company reads the meter, renders a final bill and takes the account out of the customer's name. If a new customer calls in to take over responsibility of the account, the account is put in the new customer's name.

However, if no new customer calls in, the following steps are taken:

- Once the terminated account shows a cumulative total of over 13 ccf of gas use, an "occupant account" is created and the occupant is notified in writing to activate the account.
- If the new customer does not respond within ten days, a meter shut off order is generated and the meter is shut off. Between November 1 and March 31, no shut off notice is generated.

B. Proposed Soft Off Process

Table 1 also outlines Liberty Utilities' proposed soft off plan. Key changes to the soft off process include:

- Eligibility: This process would only apply to residential customers with outside meters and no removal of any gas appliance.
- Soft Off: For eligible customers, the meter will be left on for up to thirty days after the requested account termination.

- Shut off: If no new customer calls to take responsibility for the account within 30 days of the initial account termination call, a meter shut off order will be generated and implemented.
- Timing: Meter shut offs would occur year round and not be limited to April 1 – October 31.

For customers who are not eligible for a soft off, a service order will be generated for a meter shut off. If a new customer or landlord is immediately willing to transfer the account into their name before the service order is implemented, the service order will be cancelled.

Table 1
Liberty Utilities
Soft Off Process: Current vs Proposed Plan

Plan	Current	Proposed
Criteria: Eligible Customers	All customers	Residential customers (heating and non-heating) with: a) Outside meters b) No removal of any gas appliance
Criteria: Ineligible Customers	None	<ol style="list-style-type: none"> 1. All commercial customers 2. Residential customers that: <ol style="list-style-type: none"> a) Have inside meters b) Are removing at least 1 appliance c) Indicate gas will be off for extended period d) Indicate premise will be demolished
Soft Close Process	<p>The soft close process begins with:</p> <ol style="list-style-type: none"> 1. A customer calls Customer Service to terminate account. 2. The CSR generates a move in service order 3. Order generates request for an automated meter read 4. AMR uploaded into billing system for final bill. 5. Account is taken out of customer name. 6. Once the terminated account shows over 13 ccf, we send a letter requesting that the new customer call to activate account in their name. 7. If no new customer calls in 10 days after letter sent: <ul style="list-style-type: none"> • April 1 – Oct 31: a shut off (hard close) order is generated. • Nov 1 – Mar 31: no shut off (hard close) notice is generated 	<p>For eligible customers, the soft close process begins with:</p> <ol style="list-style-type: none"> 1. A customer calls Customer Service to terminate account. 2. If there is no new customer or auto-transfer, the CSR will ask for the new customer or landlord contact information from customer moving out. CSR will attempt to make contact with new customer or landlord. 3. The CSR generates a move in (vacant) service order and a hard close service order up to 30 days out. 4. Order generates request for an automated meter read 5. AMR uploaded into billing system for final bill. 6. Account is taken out of customer name. 7. If no new customer calls within 30 days after initial call to terminate account, shut off (hard close) order will be worked.

Plan	Current	Proposed
<p>Hard Close Process (Customer ineligible for soft close)</p>	<p>See above process description.</p>	<p>For customers ineligible for soft close:</p> <ol style="list-style-type: none"> 1. A customer calls Customer Service to terminate account. 2. If there is no new customer, landlord or auto-transfer on the system, CSR will ask for new customer (if known) or landlord contact data. 3. The CSR generates a Move In Vacant Off order to read and hard close the meter. Customer's mailing address and good contact telephone number will be obtained. 4. Customer moving out will be advised that they will be responsible for providing access to the meter on the scheduled appointment date. If there is no access on the scheduled date, either by the customer or landlord, the Meter Service Representative will obtain a meter read. If no AMR read is possible, the final read will be estimated and the customer will be final billed. 5. CSR will attempt to contact new customer/landlord to see if they want account transferred into their name or if they want service off. <ol style="list-style-type: none"> a) If no, service will be turned off based upon the Move In Vacant service order. b) If yes, CSR will cancel Move In Vacant service order and issue a Move In order to transfer service into the new customer/landlord's name. c) CSR will offer Auto Transfer Program 6. The Move In order generates request for an automated meter read. AMR Uploaded into billing system for final bill. 7. Account is taken out of customer name.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Scope for Targeted Audit
Docket No. DG 14-180

The following represents areas for review during the course of a targeted audit but does not limit the scope of the audit should the independent consultant, chosen by the Commission following a competitive bid process, determine a review of related areas is appropriate. In its review, the consultant shall consider the results of the Company's Meter-to-Cash audit that is currently being conducted.

A. Effectiveness and Efficiency of Account Creation and Management

1. Management of customer requests for new service
 - a. Timely transfer of information from the sales department
 - b. Confirmation of customer identity, proof of residency
 - c. Credit checks, processes to determine deposit requirements
 - d. Identification of previous outstanding accounts
 - e. Establishment of appropriate customer rate classification

B. Effectiveness and Efficiency of Meter Data Management

1. Effectiveness and efficiency of Meter readings (gas and electric)
 - a. Collection, measurement and validation of customer usage data
 - b. Automated, manual, and mobile meter readings
2. Storage and delivery of usage data to Customer Information System
3. Accuracy and reliability of meter readings
4. Storage and retention of meter usage data

C. Effectiveness and Efficiency of Billing processes

1. Monthly invoices (20 gas cycles, 20 electric cycles)
2. Clean up of meter data to identify:
 - a. High, low, zero, negative readings
 - b. Non-readings; vacant with use reading; meter off with usage
3. Preparation, validation and distribution of customer bills:
 - a. Upload of data to Fiserv (third party) for billing processing
 - b. Rejections / exceptions received from Fiserv for cleansing
 - c. Validation of invoices for accuracy and completeness
 - d. Generation and transmittal of bills by Fiserv
4. Calculating and monitoring deposits, interest and late payment charges
5. Estimated vs actual billings
6. Verifying the appropriate rates are applied to customer usage

7. Verifying proration calculations
8. Transmittal of bills in a timely manner
 - a. Paper bills
 - b. Online bills and electronic delivery
9. Bill presentment
10. Processes for determining bills on hold; off cycle billings; final billings
11. Handling of bills with exceptions

D. Effectiveness and Efficiency of Payments and Collections Processes

1. Receipt and processing of customer payments
2. Management of late payments, overdue accounts and hardship cases
3. Timely disposition of credit balances on current and former customer accounts
4. Disconnections / termination of services
5. Processing of adjustments

E. Effectiveness and Efficiency of Call Center

F. Effectiveness and Efficiency Vendor relationships

1. Measuring and monitoring vendor performance
2. Change management
3. Incident / problem management
4. Communication processes with vendors

G. Effectiveness and Efficiency of Corporate Services / IT Support and Service

H. Effectiveness and Efficiency Staffing

1. Appropriateness of staffing levels within:
 - a. Billing groups
 - b. Credit and collections groups
 - c. Account initiation and management groups
 - d. Call center

I. Accounting

1. Policies and procedures
2. Accounting systems
3. Data collection
4. External & internal controls
5. Reporting Structure

J. Business planning

1. Budget Process
 - a. Operating expenses
 - b. Capital expenditures

K. Property Records

1. Plant accounting procedures
2. Work order procedures
3. Continuing property records

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Temporary Base Rates - Residential Non-Heating Rate R-1
4
5

6 November 1 - April 30
7 Residential Non-Heating (R-1)

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9	15	22	26	29	28	32	152
10 Avg TY Normal Usage (Therms)							
11 <u>7/1/2015</u>							
12 Winter:							
13 Cust. Chg \$15.18	\$15.18	\$15.18	\$15.18	\$15.18	\$15.18	\$15.18	\$91.08
14 Headblock \$0.2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15 Tailblock \$0.2006	\$3.01	\$4.41	\$5.22	\$5.82	\$5.62	\$6.42	\$30.49
16 HB Threshold -							
17							
18 Summer:							
19 Cust. Chg \$15.18							
20 Headblock \$0.2006							
21 Tailblock \$0.2006							
22 HB Threshold -							
23							
24 Total Base Rate Amount	\$18.19	\$19.59	\$20.40	\$21.00	\$20.80	\$21.60	\$121.57
25							
26 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.6455	\$0.9389
27 COG amount	\$17.45	\$25.59	\$27.82	\$26.79	\$24.42	\$20.66	\$142.72
28							
29 LDAC	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	0.1011
30 LDAC amount	\$1.52	\$2.22	\$2.63	\$2.93	\$2.83	\$3.24	\$15.37
31							
32 Total Bill	\$37.15	\$47.40	\$50.84	\$50.72	\$48.05	\$45.49	\$279.66

34 November 1 - April 30
35 Residential Non-Heating (R-1)

36 TEMPORARY RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37	15	22	26	29	28	32	152
38 Avg TY Normal Usage (Therms)							
39							
40 Winter: <u>12/1/2014</u>							
41 Cust. Chg \$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$82.32
42 Headblock \$0.1813	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
43 Tailblock \$0.1813	\$2.72	\$3.99	\$4.71	\$5.26	\$5.08	\$5.80	\$27.56
44 HB Threshold -							
45							
46 Summer:							
47 Cust. Chg \$13.72							
48 Headblock \$0.1813							
49 Tailblock \$0.1813							
50 HB Threshold -							
51							
52 Total Base Rate Amount	\$16.44	\$17.71	\$18.43	\$18.98	\$18.80	\$19.52	\$109.88
53							
54 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.6455	\$0.9389
55 COG amount	\$17.45	\$25.59	\$27.82	\$26.79	\$24.42	\$20.66	\$142.72
56							
57 LDAC	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	0.0772
58 LDAC amount	\$1.16	\$1.70	\$2.01	\$2.24	\$2.16	\$2.47	\$11.73
59							
60 Total Bill	\$35.04	\$44.99	\$48.26	\$48.01	\$45.38	\$42.65	\$264.33

62 DIFFERENCE:

63 Total Bill	\$2.11	\$2.41	\$2.58	\$2.71	\$2.67	\$2.84	\$15.33
64 % Change	6.02%	5.36%	5.35%	5.65%	5.88%	6.66%	5.80%
65							
66 Base Rate	\$1.75	\$1.88	\$1.96	\$2.02	\$2.00	\$2.08	\$11.69
67 % Change	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%
68							
69 COG & LDAC	\$0.36	\$0.53	\$0.62	\$0.69	\$0.67	\$0.76	\$3.63
70 % Change	1.93%	1.93%	2.08%	2.39%	2.52%	3.31%	2.55%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
22	17	11	10	9	11	80	232
\$15.18	\$15.18	\$15.18	\$15.18	\$15.18	\$15.18	\$91.08	\$182.16
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.41	\$3.41	\$2.21	\$2.01	\$1.81	\$2.21	\$16.05	\$46.54
\$19.59	\$18.59	\$17.39	\$17.19	\$16.99	\$17.39	\$107.13	\$228.70
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.7211
\$6.76	\$5.22	\$3.38	\$3.07	\$2.77	\$3.38	\$24.58	\$167.30
\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011
\$2.22	\$1.72	\$1.11	\$1.01	\$0.91	\$1.11	\$8.09	\$23.46
\$28.58	\$25.53	\$21.88	\$21.27	\$20.66	\$21.88	\$139.80	\$419.46

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
22	17	11	10	9	11	80	232
\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$82.32	\$164.64
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3.99	\$3.08	\$1.99	\$1.81	\$1.63	\$1.99	\$14.50	\$42.06
\$17.71	\$16.80	\$15.71	\$15.53	\$15.35	\$15.71	\$96.82	\$206.70
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.7211
\$6.76	\$5.22	\$3.38	\$3.07	\$2.77	\$3.38	\$24.58	\$167.30
\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772
\$1.70	\$1.31	\$0.85	\$0.77	\$0.69	\$0.85	\$6.18	\$17.91
\$26.17	\$23.34	\$19.94	\$19.38	\$18.81	\$19.94	\$127.58	\$391.92

\$2.41	\$2.19	\$1.94	\$1.89	\$1.85	\$1.94	\$12.22	\$27.54
9.21%	9.40%	9.70%	9.76%	9.83%	9.70%	9.57%	7.03%
\$1.88	\$1.79	\$1.67	\$1.65	\$1.63	\$1.67	\$10.30	\$22.00
10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%
\$0.53	\$0.41	\$0.26	\$0.24	\$0.22	\$0.26	\$1.91	\$5.54
6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	2.99%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Temporary Base Rates - Residential Heating Rate R-3
4
5
6 November 1 - April 30
7 Residential Heating (R-3)

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	46	96	121	137	128	98	626
10 <u>7/1/2015</u>							
11 Winter:							
12 Cust. Chg	\$21.96	\$21.96	\$21.96	\$21.96	\$21.96	\$21.96	\$131.76
13 Headblock	\$0.3473	\$15.98	\$33.34	\$34.73	\$34.73	\$34.04	\$187.54
14 Tailblock	\$0.2874	\$0.00	\$0.00	\$6.04	\$10.63	\$8.05	\$24.72
15 HB Threshold	100						
16 Summer:							
17 Cust. Chg	\$21.96						
18 Headblock	\$0.3473						
19 Tailblock	\$0.2874						
20 HB Threshold	20						
21 Total Base Rate Amount	\$37.94	\$55.30	\$62.73	\$67.32	\$64.74	\$56.00	\$344.02
22 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.8722	\$0.9877
23 COG amount	\$53.50	\$111.65	\$129.46	\$126.57	\$111.64	\$85.48	\$618.30
24 LDAC	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	0.1011
25 LDAC amount	\$4.65	\$9.71	\$12.23	\$13.85	\$12.94	\$9.91	\$63.29
26 Total Bill	\$96.08	\$176.65	\$204.42	\$207.75	\$189.32	\$151.38	\$1,025.60

34 November 1 - April 30
35 Residential Heating (R-3)

36 TEMPORARY RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	46	96	121	137	128	98	626
38 <u>12/1/2014</u>							
39 Winter:							
40 Cust. Chg	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$119.10
41 Headblock	\$0.3140	14.44	30.14	31.40	31.40	30.77	\$169.56
42 Tailblock	\$0.2594	\$0.00	\$0.00	\$5.45	\$9.60	\$7.26	\$22.31
43 HB Threshold	100						
44 Summer:							
45 Cust. Chg	\$19.85						
46 Headblock	\$0.3140						
47 Tailblock	\$0.2594						
48 HB Threshold	20						
49 Total Base Rate Amount	\$34.29	\$49.99	\$56.70	\$60.85	\$58.51	\$50.62	\$310.97
50 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.6455	\$0.9522
51 COG amount	\$53.50	\$111.65	\$129.46	\$126.57	\$111.64	\$63.26	\$596.08
52 LDAC	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	0.0772
53 LDAC amount	\$3.55	\$7.41	\$9.34	\$10.58	\$9.88	\$7.57	\$48.33
54 Total Bill	\$91.34	\$169.05	\$195.50	\$198.00	\$180.04	\$121.45	\$955.37

62 DIFFERENCE:

63 Total Bill	\$4.74	\$7.60	\$8.92	\$9.75	\$9.28	\$29.93	\$70.23
64 % Change	5.19%	4.50%	4.56%	4.92%	5.16%	24.65%	7.35%
65 Base Rate	\$3.64	\$5.31	\$6.03	\$6.48	\$6.22	\$5.37	\$33.05
66 % Change	10.62%	10.61%	10.63%	10.64%	10.64%	10.61%	10.63%
67 COG & LDAC	\$1.10	\$2.29	\$2.89	\$3.27	\$3.06	\$24.56	\$37.18
68 % Change	1.93%	1.93%	2.08%	2.39%	2.52%	34.68%	6.24%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	147	773
\$21.96	\$21.96	\$21.96	\$21.96	\$21.96	\$21.96	\$131.76	\$263.52
\$6.95	\$6.95	\$5.90	\$5.21	\$4.86	\$6.95	\$36.81	\$224.36
\$9.20	\$2.01	\$0.00	\$0.00	\$0.00	\$0.57	\$11.78	\$36.50
\$38.10	\$30.92	\$27.86	\$27.17	\$26.82	\$29.48	\$180.36	\$524.38
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.8583
\$15.98	\$8.30	\$5.22	\$4.61	\$4.30	\$6.76	\$45.17	\$663.47
\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011
\$5.26	\$2.73	\$1.72	\$1.52	\$1.42	\$2.22	\$14.86	\$78.15
\$59.34	\$41.94	\$34.81	\$33.30	\$32.54	\$38.47	\$240.39	\$1,265.99

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	147	773
\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$119.10	\$238.20
\$6.28	\$6.28	\$5.34	\$4.71	\$4.40	\$6.28	\$33.28	\$202.84
\$8.30	\$1.82	\$0.00	\$0.00	\$0.00	\$0.52	\$10.64	\$32.94
\$34.43	\$27.95	\$25.19	\$24.56	\$24.25	\$26.65	\$163.02	\$473.99
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.8296
\$15.98	\$8.30	\$5.22	\$4.61	\$4.30	\$6.76	\$45.17	\$641.25
\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772
\$4.01	\$2.08	\$1.31	\$1.16	\$1.08	\$1.70	\$11.35	\$59.68
\$54.42	\$38.33	\$31.72	\$30.33	\$29.63	\$35.11	\$219.54	\$1,174.92

\$4.91	\$3.62	\$3.08	\$2.97	\$2.91	\$3.36	\$20.85	\$91.08
9.03%	9.44%	9.72%	9.79%	9.82%	9.56%	9.50%	7.75%
\$3.67	\$2.97	\$2.68	\$2.61	\$2.58	\$2.83	\$17.34	\$50.39
10.66%	10.63%	10.62%	10.63%	10.63%	10.63%	10.64%	10.63%
\$1.24	\$0.65	\$0.41	\$0.36	\$0.33	\$0.53	\$3.51	\$40.69
6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	5.81%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Temporary Base Rates - Commercial Rate G-41
4
5
6 November 1 - April 30
7 Commercial Rate (G-41)

PROPOSED RATES		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)		99	261	353	422	397	295	1,827
Winter: 7/1/2015								
Cust. Chg	\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$288.36
Headblock	\$0.3941	\$39.02	\$39.41	\$39.41	\$39.41	\$39.41	\$39.41	\$236.07
Tailblock	\$0.2647	\$0.00	\$42.62	\$66.97	\$85.23	\$78.62	\$51.62	\$325.05
HB Threshold	100							
Summer:								
Cust. Chg	\$48.06							
Headblock	\$0.3941							
Tailblock	\$0.2647							
HB Threshold	20							
Total Base Rate Amount		\$87.08	\$130.09	\$154.44	\$172.70	\$166.09	\$139.09	\$849.48
COG Rate - (Seasonal)		\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9466
COG amount		\$115.49	\$304.48	\$378.95	\$391.41	\$347.69	\$191.48	\$1,729.50
LDAC		\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
LDAC amount		\$8.58	\$22.63	\$30.61	\$36.59	\$34.42	\$25.58	\$158.40
Total Bill		\$211.15	\$457.20	\$563.99	\$600.70	\$548.20	\$356.15	\$2,737.38

34 November 1 - April 30
35 Commercial Rate (G-41)

TEMPORARY RATES		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)		99	261	353	422	397	295	1,827
Winter: 12/1/2014								
Cust. Chg	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$280.26
Headblock	\$0.3727	36.90	37.27	37.27	37.27	37.27	37.27	\$223.25
Tailblock	\$0.2424	\$0.00	\$39.03	\$61.33	\$78.05	\$71.99	\$47.27	\$297.67
HB Threshold	100							
Summer:								
Cust. Chg	\$46.71							
Headblock	\$0.3727							
Tailblock	\$0.2424							
HB Threshold	20							
Total Base Rate Amount		\$83.61	\$123.01	\$145.31	\$162.03	\$155.97	\$131.25	\$801.17
COG Rate - (Seasonal)		\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9466
COG amount		\$115.49	\$304.48	\$378.95	\$391.41	\$347.69	\$191.48	\$1,729.50
LDAC		\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
LDAC amount		\$6.22	\$16.39	\$22.17	\$26.50	\$24.93	\$18.53	\$114.74
Total Bill		\$205.32	\$443.88	\$546.42	\$579.94	\$528.60	\$341.26	\$2,645.41

62 DIFFERENCE:

Total Bill	\$5.83	\$13.32	\$17.57	\$20.76	\$19.60	\$14.89	\$91.97
% Change	2.84%	3.00%	3.22%	3.58%	3.71%	4.36%	3.48%
Base Rate	\$3.47	\$7.08	\$9.13	\$10.67	\$10.11	\$7.84	\$48.30
% Change	4.15%	5.76%	6.28%	6.59%	6.48%	5.97%	6.03%
COG & LDAC	\$2.37	\$6.24	\$8.44	\$10.09	\$9.49	\$7.05	\$43.67
% Change	1.94%	1.94%	2.10%	2.41%	2.55%	3.36%	2.52%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
148	41	35	33	18	42	317	2,144
\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$288.36	\$576.72
\$7.88	\$7.88	\$7.88	\$7.88	\$7.09	\$7.88	\$46.50	\$282.57
\$33.88	\$5.56	\$3.97	\$3.44	\$0.00	\$5.82	\$52.68	\$377.73
\$89.82	\$61.50	\$59.91	\$59.38	\$55.15	\$61.77	\$387.54	\$1,237.02
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8541
\$47.51	\$13.16	\$11.24	\$10.59	\$5.78	\$13.48	\$101.76	\$1,831.26
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$12.83	\$3.55	\$3.03	\$2.86	\$1.56	\$3.64	\$27.48	\$185.88
\$150.16	\$78.22	\$74.18	\$72.84	\$62.49	\$78.89	\$516.78	\$3,254.16

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
148	41	35	33	18	42	317	2,144
\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$280.26	\$560.52
\$7.45	\$7.45	\$7.45	\$7.45	\$6.71	\$7.45	\$43.98	\$267.23
\$31.03	\$5.09	\$3.64	\$3.15	\$0.00	\$5.33	\$48.24	\$345.90
\$85.19	\$59.25	\$57.80	\$57.32	\$53.42	\$59.50	\$372.48	\$1,173.65
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8541
\$47.51	\$13.16	\$11.24	\$10.59	\$5.78	\$13.48	\$101.76	\$1,831.26
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$9.29	\$2.57	\$2.20	\$2.07	\$1.13	\$2.64	\$19.91	\$134.64
\$141.99	\$74.99	\$71.23	\$69.98	\$60.33	\$75.62	\$494.14	\$3,139.55

\$8.17	\$3.23	\$2.95	\$2.86	\$2.17	\$3.27	\$22.64	\$114.61
5.75%	4.30%	4.14%	4.08%	3.59%	4.33%	4.58%	3.65%
\$4.63	\$2.25	\$2.11	\$2.07	\$1.74	\$2.27	\$15.06	\$63.37
5.44%	3.79%	3.65%	3.61%	3.25%	3.81%	4.04%	5.40%
\$3.54	\$0.98	\$0.84	\$0.79	\$0.43	\$1.00	\$7.58	\$51.24
6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	2.61%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Temporary Base Rates - Commercial Rate G-42
4
5
6 November 1 - April 30
7 C&I High Winter Use Medium G-42

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	829	1,717	2,290	2,623	2,619	1,932	12,010
10 <u>7/1/2015</u>							
11 Winter:							
12 Cust. Chg \$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08
13 Headblock \$0.3584	\$297.11	\$358.40	\$358.40	\$358.40	\$358.40	\$358.40	\$2,089.11
14 Tailblock \$0.2387	\$0.00	\$171.15	\$307.92	\$387.41	\$386.46	\$222.47	\$1,475.40
15 HB Threshold 1,000							
16 Summer:							
17 Cust. Chg \$144.18							
18 Headblock \$0.3584							
19 Tailblock \$0.2387							
20 HB Threshold 400							
21 Total Base Rate Amount	\$441.29	\$673.73	\$810.50	\$889.99	\$889.04	\$725.05	\$4,429.60
22 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.8758	\$0.9864
23 COG amount	\$967.11	\$2,003.05	\$2,458.32	\$2,432.83	\$2,293.72	\$1,692.05	\$11,847.08
24 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
25 LDAC amount	\$71.87	\$148.86	\$198.54	\$227.41	\$227.07	\$167.50	\$1,041.27
26 Total Bill	\$1,480.28	\$2,825.64	\$3,467.36	\$3,550.24	\$3,409.82	\$2,584.60	\$17,317.94

34 November 1 - April 30
35 C&I High Winter Use Medium G-42

36 TEMPORARY RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	829	1,717	2,290	2,623	2,619	1,932	12,010
38 <u>12/1/2014</u>							
39 Winter:							
40 Cust. Chg \$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78
41 Headblock \$0.3483	\$288.74	\$348.30	\$348.30	\$348.30	\$348.30	\$348.30	\$2,030.24
42 Tailblock \$0.2302	\$0.00	\$165.05	\$296.96	\$373.61	\$372.69	\$214.55	\$1,422.87
43 HB Threshold 1,000							
44 Summer:							
45 Cust. Chg \$140.13							
46 Headblock \$0.3483							
47 Tailblock \$0.2302							
48 HB Threshold 400							
49 Total Base Rate Amount	\$428.87	\$653.48	\$785.39	\$862.04	\$861.12	\$702.98	\$4,293.89
50 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9500
51 COG amount	\$967.11	\$2,003.05	\$2,458.32	\$2,432.83	\$2,293.72	\$1,254.06	\$11,409.09
52 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
53 LDAC amount	\$52.06	\$107.83	\$143.81	\$164.72	\$164.47	\$121.33	\$754.23
54 Total Bill	\$1,448.04	\$2,764.36	\$3,387.52	\$3,459.60	\$3,319.32	\$2,078.37	\$16,457.21

62 DIFFERENCE:

63 Total Bill	\$32.24	\$61.28	\$79.85	\$90.64	\$90.51	\$506.23	\$860.73
64 % Change	2.23%	2.22%	2.36%	2.62%	2.73%	24.36%	5.23%
65 Base Rate	\$12.42	\$20.24	\$25.12	\$27.95	\$27.91	\$22.07	\$135.71
66 % Change	2.90%	3.10%	3.20%	3.24%	3.24%	3.14%	3.16%
67 COG & LDAC	\$19.81	\$41.04	\$54.73	\$62.69	\$62.59	\$484.16	\$725.02
68 % Change	2.05%	2.05%	2.23%	2.58%	2.73%	38.61%	6.35%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,217	562	286	535	254	400	3,254	15,264
\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08	\$1,730.16
\$143.36	\$143.36	\$102.50	\$143.36	\$91.03	\$143.36	\$766.98	\$2,856.09
\$195.02	\$38.67	\$0.00	\$32.22	\$0.00	\$0.00	\$265.91	\$1,741.32
\$482.56	\$326.21	\$246.68	\$319.76	\$235.21	\$287.54	\$1,897.97	\$6,327.57
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8446
\$390.66	\$180.40	\$91.81	\$171.74	\$81.53	\$128.40	\$1,044.53	\$12,891.61
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$105.51	\$48.73	\$24.80	\$46.38	\$22.02	\$34.68	\$282.12	\$1,323.39
\$978.73	\$555.34	\$363.28	\$537.88	\$338.77	\$450.62	\$3,224.62	\$20,542.57

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,217	562	286	535	254	400	3,254	15,264
\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78	\$1,681.56
\$139.32	\$139.32	\$99.61	\$139.32	\$88.47	\$139.32	\$745.36	\$2,775.60
\$188.07	\$37.29	\$0.00	\$31.08	\$0.00	\$0.00	\$256.44	\$1,679.31
\$467.52	\$316.74	\$239.74	\$310.53	\$228.60	\$279.45	\$1,842.58	\$6,136.47
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8159
\$390.66	\$180.40	\$91.81	\$171.74	\$81.53	\$128.40	\$1,044.53	\$12,453.63
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$76.43	\$35.29	\$17.96	\$33.60	\$15.95	\$25.12	\$204.35	\$958.58
\$934.61	\$532.44	\$349.51	\$515.86	\$326.08	\$432.97	\$3,091.47	\$19,548.68

\$44.12	\$22.90	\$13.77	\$22.02	\$12.69	\$17.65	\$133.15	\$993.89
4.72%	4.30%	3.94%	4.27%	3.89%	4.08%	4.31%	5.08%
\$15.03	\$9.47	\$6.94	\$9.24	\$6.62	\$8.09	\$55.38	\$191.09
3.22%	2.99%	2.89%	2.97%	2.89%	2.89%	3.01%	3.11%
\$29.09	\$13.43	\$6.84	\$12.79	\$6.07	\$9.56	\$77.77	\$802.79
7.45%	7.45%	7.45%	7.45%	7.45%	7.45%	7.45%	6.45%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Temporary Base Rates - Commercial Rate G-52
4
5
6 November 1 - April 30
7 Commercial Rate (G-52)

PROPOSED RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
Winter: 7/1/2015							
Cust. Chg	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08
Headblock	\$0.2309	\$230.90	\$230.90	\$230.90	\$230.90	\$230.90	\$1,385.40
Tailblock	\$0.1359	\$16.72	\$89.01	\$117.15	\$100.97	\$140.79	\$591.03
HB Threshold	1,000						
Summer:							
Cust. Chg	\$144.18						
Headblock	\$0.1478						
Tailblock	\$0.0840						
HB Threshold	1,000						
Total Base Rate Amount	\$391.80	\$464.09	\$492.23	\$476.05	\$515.87	\$501.47	\$2,841.51
COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
LDAC amount	\$97.36	\$143.49	\$161.44	\$151.12	\$176.52	\$167.33	\$897.26
Total Bill	\$1,767.58	\$2,491.64	\$2,600.01	\$2,194.65	\$2,418.11	\$1,867.14	\$13,339.12

34 November 1 - April 30
35 Commercial Rate (G-52)

TEMPORARY RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
Winter: 12/1/2014							
Cust. Chg	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78
Headblock	\$0.1929	\$192.90	\$192.90	\$192.90	\$192.90	\$192.90	\$1,157.40
Tailblock	\$0.1309	\$16.10	\$85.74	\$112.84	\$97.26	\$135.61	\$569.28
HB Threshold	1,000						
Summer:							
Cust. Chg	\$140.13						
Headblock	\$0.1417						
Tailblock	\$0.0816						
HB Threshold	1,000						
Total Base Rate Amount	\$349.13	\$418.77	\$445.87	\$430.29	\$468.64	\$454.77	\$2,567.46
COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
LDAC amount	\$70.52	\$103.93	\$116.93	\$109.46	\$127.86	\$121.20	\$649.92
Total Bill	\$1,698.08	\$2,406.76	\$2,509.15	\$2,107.23	\$2,322.22	\$1,774.31	\$12,817.74

62 DIFFERENCE:

Total Bill	\$69.50	\$84.88	\$90.86	\$87.42	\$95.89	\$92.83	\$521.39
% Change	4.09%	3.53%	3.62%	4.15%	4.13%	5.23%	4.07%
Base Rate	\$42.67	\$45.33	\$46.36	\$45.77	\$47.23	\$46.70	\$274.05
% Change	12.22%	10.82%	10.40%	10.64%	10.08%	10.27%	10.67%
COG & LDAC	\$26.84	\$39.55	\$44.50	\$41.66	\$48.66	\$46.13	\$247.34
% Change	1.99%	1.99%	2.16%	2.48%	2.63%	3.50%	2.58%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$144.18	\$865.08	\$1,730.16
\$147.80	\$134.79	\$124.45	\$122.97	\$113.81	\$142.48	\$786.30	\$2,171.70
\$22.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.85	\$613.88
\$314.83	\$278.97	\$268.63	\$267.15	\$257.99	\$286.66	\$1,674.22	\$4,515.73
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$110.28	\$79.07	\$73.00	\$72.13	\$66.76	\$83.58	\$484.83	\$1,382.08
\$772.11	\$606.84	\$571.33	\$566.25	\$534.80	\$633.22	\$3,684.55	\$17,023.67

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78	\$1,681.56
\$141.70	\$129.23	\$119.31	\$117.89	\$109.11	\$136.60	\$753.84	\$1,911.24
\$22.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.20	\$591.48
\$304.03	\$269.36	\$259.44	\$258.02	\$249.24	\$276.73	\$1,616.82	\$4,184.28
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$79.88	\$57.27	\$52.88	\$52.25	\$48.36	\$60.54	\$351.18	\$1,001.09
\$730.91	\$575.43	\$542.02	\$537.24	\$507.65	\$600.25	\$3,493.49	\$16,311.23

\$41.20	\$31.41	\$29.31	\$29.01	\$27.15	\$32.97	\$191.05	\$712.44
5.64%	5.46%	5.41%	5.40%	5.35%	5.49%	5.47%	4.37%
\$10.80	\$9.61	\$9.19	\$9.13	\$8.75	\$9.93	\$57.40	\$331.45
3.55%	3.57%	3.54%	3.54%	3.51%	3.59%	3.55%	7.92%
\$30.40	\$21.80	\$20.12	\$19.88	\$18.40	\$23.04	\$133.65	\$380.99
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.14%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step) v. Temporary Base Rates - Commercial Rate G-54
4
5
6 November 1 - April 30
7 Commercial Rate (G-54)

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	69,278	71,749	48,281	65,346	42,522	63,410	360,586
12 Winter: 7/1/2015							
13 Cust. Chg \$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$3,820.74
14 Headblock \$0.0544	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15 Tailblock \$0.0544	\$61.09	\$90.03	\$101.29	\$94.82	\$110.76	\$104.99	\$562.99
16 HB Threshold 0							
18 Summer:							
19 Cust. Chg \$636.79							
20 Headblock \$0.0295							
21 Tailblock \$0.0295							
22 HB Threshold 0							
24 Total Base Rate Amount	\$697.88	\$726.82	\$738.08	\$731.61	\$747.55	\$741.78	\$4,383.73
26 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384
27 COG amount	\$78,866.08	\$81,679.06	\$54,963.09	\$74,389.89	\$48,407.04	\$72,185.94	\$410,491.10
29 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
30 LDAC amount	\$6,006.40	\$6,220.64	\$4,185.96	\$5,665.50	\$3,686.66	\$5,497.65	\$31,262.81
32 Total Bill	\$85,570.36	\$88,626.52	\$59,887.14	\$80,786.99	\$52,841.25	\$78,425.37	\$446,137.63

34 November 1 - April 30
35 Commercial Rate (G-54)

36 TEMPORARY RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
38 Avg TY Normal Usage (Therms)	69,278	71,749	48,281	65,346	42,522	63,410	360,586
40 Winter: 12/1/2014							
41 Cust. Chg \$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$3,713.34
42 Headblock \$0.0475	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43 Tailblock \$0.0475	\$53.34	\$78.61	\$88.45	\$82.79	\$96.71	\$91.68	\$491.58
44 HB Threshold 0							
46 Summer:							
47 Cust. Chg \$618.89							
48 Headblock \$0.0257							
49 Tailblock \$0.0257							
50 HB Threshold 0							
52 Total Base Rate Amount	\$672.23	\$697.50	\$707.34	\$701.68	\$715.60	\$710.57	\$4,204.92
54 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384
55 COG amount	\$78,866.08	\$81,679.06	\$54,963.09	\$74,389.89	\$48,407.04	\$72,185.94	\$410,491.10
57 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
58 LDAC amount	\$4,350.66	\$4,505.84	\$3,032.05	\$4,103.73	\$2,670.38	\$3,982.15	\$22,644.80
60 Total Bill	\$83,888.97	\$86,882.40	\$58,702.47	\$79,195.30	\$51,793.03	\$76,878.66	\$437,340.82

62 DIFFERENCE:

63 Total Bill	\$1,681.39	\$1,744.12	\$1,184.66	\$1,591.70	\$1,048.22	\$1,546.72	\$8,796.81
64 % Change	2.00%	2.01%	2.02%	2.01%	2.02%	2.01%	2.01%
66 Base Rate	\$25.65	\$29.32	\$30.75	\$29.93	\$31.95	\$31.22	\$178.81
67 % Change	3.82%	4.20%	4.35%	4.26%	4.46%	4.39%	4.25%
69 COG & LDAC	\$1,655.74	\$1,714.80	\$1,153.92	\$1,561.77	\$1,016.28	\$1,515.50	\$8,618.01
70 % Change	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
69,552	59	81,579	155,027	74,826	70,200	451,243	811,829
\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$636.79	\$3,820.74	\$7,641.48
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$37.52	\$26.90	\$24.84	\$24.54	\$22.72	\$28.44	\$164.96	\$727.95
\$674.31	\$663.69	\$661.63	\$661.33	\$659.51	\$665.23	\$3,985.70	\$8,369.43
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6573
\$18,973.79	\$16.10	\$22,254.75	\$42,291.37	\$20,412.53	\$19,150.56	\$123,099.09	\$533,590.19
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$6,030.16	\$5.12	\$7,072.90	\$13,440.84	\$6,487.41	\$6,086.34	\$39,122.77	\$70,385.57
\$25,678.26	\$684.90	\$29,989.28	\$56,393.54	\$27,559.45	\$25,902.13	\$166,207.56	\$612,345.20

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
69,552	59	81,579	155,027	74,826	70,200	451,243	811,829
\$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$3,713.34	\$7,426.68
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$32.69	\$23.44	\$21.64	\$21.38	\$19.79	\$24.77	\$143.71	\$635.29
\$651.58	\$642.33	\$640.53	\$640.27	\$638.68	\$643.66	\$3,857.05	\$8,061.97
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6573
\$18,973.79	\$16.10	\$22,254.75	\$42,291.37	\$20,412.53	\$19,150.56	\$123,099.09	\$533,590.19
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$4,367.87	\$3.71	\$5,123.16	\$9,735.70	\$4,699.07	\$4,408.56	\$28,338.06	\$50,982.86
\$23,993.23	\$662.13	\$28,018.44	\$52,667.33	\$25,750.28	\$24,202.78	\$155,294.21	\$592,635.03

\$1,685.03	\$22.78	\$1,970.84	\$3,726.21	\$1,809.17	\$1,699.34	\$10,913.36	\$19,710.17
7.02%	3.44%	7.03%	7.07%	7.03%	7.02%	7.03%	3.33%
\$22.73	\$21.37	\$21.10	\$21.06	\$20.83	\$21.56	\$128.65	\$307.46
3.49%	3.33%	3.29%	3.29%	3.26%	3.35%	3.34%	3.81%
\$1,662.29	\$1.41	\$1,949.74	\$3,705.15	\$1,788.34	\$1,677.78	\$10,784.71	\$19,402.71
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.32%

NOTE: Proposed Settlement Rates (incl. Step) eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. Temporary Base Rates - Residential Non-Heating Rate R-1
4
5

6 November 1 - April 30
7 Residential Non-Heating (R-1)

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	15	22	26	29	28	32	152
10 <u>7/1/2015</u>							
11 Winter:							
12 Cust. Chg \$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$91.44
13 Headblock \$0.2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14 Tailblock \$0.2014	\$3.02	\$4.43	\$5.24	\$5.84	\$5.64	\$6.44	\$30.61
15 HB Threshold -							
16 Summer:							
17 Cust. Chg \$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$91.44
18 Headblock \$0.2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19 Tailblock \$0.2014	\$3.02	\$4.43	\$5.24	\$5.84	\$5.64	\$6.44	\$30.61
20 HB Threshold -							
21 Total Base Rate Amount	\$18.26	\$19.67	\$20.48	\$21.08	\$20.88	\$21.68	\$122.05
22 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.6455	\$0.9389
23 COG amount	\$17.45	\$25.59	\$27.82	\$26.79	\$24.42	\$20.66	\$142.72
24 LDAC	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	0.1011
25 LDAC amount	\$1.52	\$2.22	\$2.63	\$2.93	\$2.83	\$3.24	\$15.37
26 Total Bill	\$37.22	\$47.48	\$50.92	\$50.81	\$48.13	\$45.58	\$280.14

34 November 1 - April 30
35 Residential Non-Heating (R-1)

36 TEMPORARY RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	15	22	26	29	28	32	152
38 <u>12/1/2014</u>							
39 Winter:							
40 Cust. Chg \$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$82.32
41 Headblock \$0.1813	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
42 Tailblock \$0.1813	\$2.72	\$3.99	\$4.71	\$5.26	\$5.08	\$5.80	\$27.56
43 HB Threshold -							
44 Summer:							
45 Cust. Chg \$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$82.32
46 Headblock \$0.1813	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47 Tailblock \$0.1813	\$2.72	\$3.99	\$4.71	\$5.26	\$5.08	\$5.80	\$27.56
48 HB Threshold -							
49 Total Base Rate Amount	\$16.44	\$17.71	\$18.43	\$18.98	\$18.80	\$19.52	\$109.88
50 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.6455	\$0.9389
51 COG amount	\$17.45	\$25.59	\$27.82	\$26.79	\$24.42	\$20.66	\$142.72
52 LDAC	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	0.0772
53 LDAC amount	\$1.16	\$1.70	\$2.01	\$2.24	\$2.16	\$2.47	\$11.73
54 Total Bill	\$35.04	\$44.99	\$48.26	\$48.01	\$45.38	\$42.65	\$264.33

62 DIFFERENCE:

63 Total Bill	\$2.18	\$2.49	\$2.66	\$2.80	\$2.75	\$2.93	\$15.81
64 % Change	6.22%	5.53%	5.52%	5.82%	6.06%	6.87%	5.98%
65 Base Rate	\$1.82	\$1.96	\$2.04	\$2.10	\$2.08	\$2.16	\$12.18
66 % Change	11.08%						
67 COG & LDAC	\$0.36	\$0.53	\$0.62	\$0.69	\$0.67	\$0.76	\$3.63
68 % Change	1.93%	1.93%	2.08%	2.39%	2.52%	3.31%	2.55%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
22	17	11	10	9	11	80	232
\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$15.24	\$91.44	\$182.88
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$4.43	\$3.42	\$2.22	\$2.01	\$1.81	\$2.22	\$16.11	\$46.72
\$19.67	\$18.66	\$17.46	\$17.25	\$17.05	\$17.46	\$107.55	\$229.60
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.7211
\$6.76	\$5.22	\$3.38	\$3.07	\$2.77	\$3.38	\$24.58	\$167.30
\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011
\$2.22	\$1.72	\$1.11	\$1.01	\$0.91	\$1.11	\$8.09	\$23.46
\$28.66	\$25.61	\$21.95	\$21.34	\$20.73	\$21.95	\$140.22	\$420.36

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
22	17	11	10	9	11	80	232
\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$13.72	\$82.32	\$164.64
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3.99	\$3.08	\$1.99	\$1.81	\$1.63	\$1.99	\$14.50	\$42.06
\$17.71	\$16.80	\$15.71	\$15.53	\$15.35	\$15.71	\$96.82	\$206.70
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.7211
\$6.76	\$5.22	\$3.38	\$3.07	\$2.77	\$3.38	\$24.58	\$167.30
\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772
\$1.70	\$1.31	\$0.85	\$0.77	\$0.69	\$0.85	\$6.18	\$17.91
\$26.17	\$23.34	\$19.94	\$19.38	\$18.81	\$19.94	\$127.58	\$391.92

\$2.49	\$2.27	\$2.00	\$1.96	\$1.92	\$2.00	\$12.64	\$28.45
9.51%	9.72%	10.05%	10.11%	10.18%	10.05%	9.91%	7.26%
\$1.96	\$1.86	\$1.74	\$1.72	\$1.70	\$1.74	\$10.73	\$22.90
11.08%	11.08%	11.08%	11.08%	11.08%	11.08%	11.08%	11.08%
\$0.53	\$0.41	\$0.26	\$0.24	\$0.22	\$0.26	\$1.91	\$5.54
6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	2.99%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. Temporary Base Rates - Residential Heating Rate R-3
4
5

6 November 1 - April 30
7 Residential Heating (R-3)

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	46	96	121	137	128	98	626
10 <u>7/1/2015</u>							
11 Winter:							
12 Cust. Chg \$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$132.24
13 Headblock \$0.3486	\$16.04	\$33.47	\$34.86	\$34.86	\$34.86	\$34.16	\$188.24
14 Tailblock \$0.2885	\$0.00	\$0.00	\$6.06	\$10.67	\$8.08	\$0.00	\$24.81
15 HB Threshold 100							
16 Summer:							
17 Cust. Chg \$22.04							
18 Headblock \$0.3486							
19 Tailblock \$0.2885							
20 HB Threshold 20							
21 Total Base Rate Amount	\$38.08	\$55.51	\$62.96	\$67.57	\$64.98	\$56.20	\$345.30
22 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.8722	\$0.9877
23 COG amount	\$53.50	\$111.65	\$129.46	\$126.57	\$111.64	\$85.48	\$618.30
24 LDAC	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	0.1011
25 LDAC amount	\$4.65	\$9.71	\$12.23	\$13.85	\$12.94	\$9.91	\$63.29
26 Total Bill	\$96.22	\$176.86	\$204.65	\$208.00	\$189.56	\$151.59	\$1,026.88

34 November 1 - April 30
35 Residential Heating (R-3)

36 TEMPORARY RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	46	96	121	137	128	98	626
38 <u>12/1/2014</u>							
39 Winter:							
40 Cust. Chg \$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$119.10
41 Headblock \$0.3140	14.44	30.14	31.40	31.40	31.40	30.77	\$169.56
42 Tailblock \$0.2594	\$0.00	\$0.00	\$5.45	\$9.60	\$7.26	\$0.00	\$22.31
43 HB Threshold 100							
44 Summer:							
45 Cust. Chg \$19.85							
46 Headblock \$0.3140							
47 Tailblock \$0.2594							
48 HB Threshold 20							
49 Total Base Rate Amount	\$34.29	\$49.99	\$56.70	\$60.85	\$58.51	\$50.62	\$310.97
50 COG Rate - (Seasonal)	\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.6455	\$0.9522
51 COG amount	\$53.50	\$111.65	\$129.46	\$126.57	\$111.64	\$63.26	\$596.08
52 LDAC	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	0.0772
53 LDAC amount	\$3.55	\$7.41	\$9.34	\$10.58	\$9.88	\$7.57	\$48.33
54 Total Bill	\$91.34	\$169.05	\$195.50	\$198.00	\$180.04	\$121.45	\$955.37

62 DIFFERENCE:

63 Total Bill	\$4.88	\$7.81	\$9.15	\$10.00	\$9.52	\$30.14	\$71.50
64 % Change	5.34%	4.62%	4.68%	5.05%	5.29%	24.82%	7.48%
65 Base Rate	\$3.78	\$5.51	\$6.26	\$6.73	\$6.46	\$5.58	\$34.33
66 % Change	11.03%	11.02%	11.04%	11.05%	11.05%	11.02%	11.04%
67 COG & LDAC	\$1.10	\$2.29	\$2.89	\$3.27	\$3.06	\$24.56	\$37.18
68 % Change	1.93%	1.93%	2.08%	2.39%	2.52%	34.68%	6.24%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	147	773
\$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$22.04	\$132.24	\$264.48
\$6.97	\$6.97	\$5.93	\$5.23	\$4.88	\$6.97	\$36.95	\$225.20
\$9.23	\$2.02	\$0.00	\$0.00	\$0.00	\$0.58	\$11.83	\$36.64
\$38.24	\$31.03	\$27.97	\$27.27	\$26.92	\$29.59	\$181.02	\$526.32
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.8583
\$15.98	\$8.30	\$5.22	\$4.61	\$4.30	\$6.76	\$45.17	\$663.47
\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011	\$0.1011
\$5.26	\$2.73	\$1.72	\$1.52	\$1.42	\$2.22	\$14.86	\$78.15
\$59.48	\$42.06	\$34.91	\$33.40	\$32.64	\$38.57	\$241.05	\$1,267.93

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	147	773
\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$119.10	\$238.20
\$6.28	\$6.28	\$5.34	\$4.71	\$4.40	\$6.28	\$33.28	\$202.84
\$8.30	\$1.82	\$0.00	\$0.00	\$0.00	\$0.52	\$10.64	\$32.94
\$34.43	\$27.95	\$25.19	\$24.56	\$24.25	\$26.65	\$163.02	\$473.99
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.8296
\$15.98	\$8.30	\$5.22	\$4.61	\$4.30	\$6.76	\$45.17	\$641.25
\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772
\$4.01	\$2.08	\$1.31	\$1.16	\$1.08	\$1.70	\$11.35	\$59.68
\$54.42	\$38.33	\$31.72	\$30.33	\$29.63	\$35.11	\$219.54	\$1,174.92

\$5.06	\$3.73	\$3.18	\$3.07	\$3.01	\$3.47	\$21.51	\$93.02
9.29%	9.73%	10.04%	10.11%	10.16%	9.87%	9.80%	7.92%
\$3.81	\$3.09	\$2.78	\$2.71	\$2.67	\$2.94	\$18.00	\$52.33
11.03%	11.04%	11.03%	11.03%	11.03%	11.03%	11.04%	11.04%
\$1.24	\$0.65	\$0.41	\$0.36	\$0.33	\$0.53	\$3.51	\$40.69
6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	6.22%	5.81%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. Temporary Base Rates - Commercial Rate G-41
4
5
6 November 1 - April 30
7 Commercial Rate (G-41)

PROPOSED RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)	99	261	353	422	397	295	1,827
Winter: 7/1/2015							
Cust. Chg \$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$289.44
Headblock \$0.3956	\$39.16	\$39.56	\$39.56	\$39.56	\$39.56	\$39.56	\$236.96
Tailblock \$0.2657	\$0.00	\$42.78	\$67.22	\$85.56	\$78.91	\$51.81	\$326.28
HB Threshold 100							
Summer:							
Cust. Chg \$48.24							
Headblock \$0.3956							
Tailblock \$0.2657							
HB Threshold 20							
Total Base Rate Amount	\$87.40	\$130.58	\$155.02	\$173.36	\$166.71	\$139.61	\$852.68
COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9466
COG amount	\$115.49	\$304.48	\$378.95	\$391.41	\$347.69	\$191.48	\$1,729.50
LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
LDAC amount	\$8.58	\$22.63	\$30.61	\$36.59	\$34.42	\$25.58	\$158.40
Total Bill	\$211.48	\$457.69	\$564.57	\$601.35	\$548.83	\$356.67	\$2,740.59

34 November 1 - April 30
35 Commercial Rate (G-41)

TEMPORARY RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)	99	261	353	422	397	295	1,827
Winter: 12/1/2014							
Cust. Chg \$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$280.26
Headblock \$0.3727	36.90	37.27	37.27	37.27	37.27	37.27	\$223.25
Tailblock \$0.2424	\$0.00	\$39.03	\$61.33	\$78.05	\$71.99	\$47.27	\$297.67
HB Threshold 100							
Summer:							
Cust. Chg \$46.71							
Headblock \$0.3727							
Tailblock \$0.2424							
HB Threshold 20							
Total Base Rate Amount	\$83.61	\$123.01	\$145.31	\$162.03	\$155.97	\$131.25	\$801.17
COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9466
COG amount	\$115.49	\$304.48	\$378.95	\$391.41	\$347.69	\$191.48	\$1,729.50
LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
LDAC amount	\$6.22	\$16.39	\$22.17	\$26.50	\$24.93	\$18.53	\$114.74
Total Bill	\$205.32	\$443.88	\$546.42	\$579.94	\$528.60	\$341.26	\$2,645.41

62 DIFFERENCE:

Total Bill	\$6.16	\$13.81	\$18.15	\$21.41	\$20.23	\$15.41	\$95.17
% Change	3.00%	3.11%	3.32%	3.69%	3.83%	4.52%	3.60%
Base Rate	\$3.80	\$7.57	\$9.71	\$11.32	\$10.74	\$8.36	\$51.51
% Change	4.54%	6.16%	6.69%	6.99%	6.89%	6.37%	6.43%
COG & LDAC	\$2.37	\$6.24	\$8.44	\$10.09	\$9.49	\$7.05	\$43.67
% Change	1.94%	1.94%	2.10%	2.41%	2.55%	3.36%	2.52%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
148	41	35	33	18	42	317	2,144
\$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$48.24	\$289.44	\$578.88
\$7.91	\$7.91	\$7.91	\$7.91	\$7.12	\$7.91	\$46.68	\$283.65
\$34.01	\$5.58	\$3.99	\$3.45	\$0.00	\$5.85	\$52.87	\$379.15
\$90.16	\$61.73	\$60.14	\$59.61	\$55.36	\$62.00	\$389.00	\$1,241.68
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8541
\$47.51	\$13.16	\$11.24	\$10.59	\$5.78	\$13.48	\$101.76	\$1,831.26
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$12.83	\$3.55	\$3.03	\$2.86	\$1.56	\$3.64	\$27.48	\$185.88
\$150.50	\$78.45	\$74.41	\$73.06	\$62.70	\$79.12	\$518.24	\$3,258.82

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
148	41	35	33	18	42	317	2,144
\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$280.26	\$560.52
\$7.45	\$7.45	\$7.45	\$7.45	\$6.71	\$7.45	\$43.98	\$267.23
\$31.03	\$5.09	\$3.64	\$3.15	\$0.00	\$5.33	\$48.24	\$345.90
\$85.19	\$59.25	\$57.80	\$57.32	\$53.42	\$59.50	\$372.48	\$1,173.65
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8541
\$47.51	\$13.16	\$11.24	\$10.59	\$5.78	\$13.48	\$101.76	\$1,831.26
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$9.29	\$2.57	\$2.20	\$2.07	\$1.13	\$2.64	\$19.91	\$134.64
\$141.99	\$74.99	\$71.23	\$69.98	\$60.33	\$75.62	\$494.14	\$3,139.55

\$8.51	\$3.46	\$3.17	\$3.08	\$2.37	\$3.50	\$24.10	\$119.27
5.99%	4.61%	4.46%	4.40%	3.93%	4.63%	4.88%	3.80%
\$4.97	\$2.48	\$2.34	\$2.29	\$1.94	\$2.50	\$16.52	\$68.03
5.83%	4.18%	4.04%	4.00%	3.64%	4.20%	4.43%	5.80%
\$3.54	\$0.98	\$0.84	\$0.79	\$0.43	\$1.00	\$7.58	\$51.24
6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	2.61%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. Temporary Base Rates - Commercial Rate G-42
4
5

6 November 1 - April 30
7 C&I High Winter Use Medium G-42

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	829	1,717	2,290	2,623	2,619	1,932	12,010
10 <u>7/1/2015</u>							
11 Winter:							
12 Cust. Chg \$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38
13 Headblock \$0.3598	\$298.27	\$359.80	\$359.80	\$359.80	\$359.80	\$359.80	\$2,097.27
14 Tailblock \$0.2396	\$0.00	\$171.79	\$309.08	\$388.87	\$387.91	\$223.31	\$1,480.97
15 HB Threshold 1,000							
16 Summer:							
17 Cust. Chg \$144.73							
18 Headblock \$0.3598							
19 Tailblock \$0.2396							
20 HB Threshold 400							
21 Total Base Rate Amount	\$443.00	\$676.32	\$813.61	\$893.40	\$892.44	\$727.84	\$4,446.62
22 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.8758	\$0.9864
23 COG amount	\$967.11	\$2,003.05	\$2,458.32	\$2,432.83	\$2,293.72	\$1,692.05	\$11,847.08
24 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	0.0867
25 LDAC amount	\$71.87	\$148.86	\$198.54	\$227.41	\$227.07	\$167.50	\$1,041.27
26 Total Bill	\$1,481.99	\$2,828.24	\$3,470.47	\$3,553.65	\$3,413.23	\$2,587.39	\$17,334.97

34 November 1 - April 30
35 C&I High Winter Use Medium G-42

36 TEMPORARY RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	829	1,717	2,290	2,623	2,619	1,932	12,010
38 <u>12/1/2014</u>							
39 Winter:							
40 Cust. Chg \$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78
41 Headblock \$0.3483	\$288.74	\$348.30	\$348.30	\$348.30	\$348.30	\$348.30	\$2,030.24
42 Tailblock \$0.2302	\$0.00	\$165.05	\$296.96	\$373.61	\$372.69	\$214.55	\$1,422.87
43 HB Threshold 1,000							
44 Summer:							
45 Cust. Chg \$140.13							
46 Headblock \$0.3483							
47 Tailblock \$0.2302							
48 HB Threshold 400							
49 Total Base Rate Amount	\$428.87	\$653.48	\$785.39	\$862.04	\$861.12	\$702.98	\$4,293.89
50 COG Rate - (Seasonal)	\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.6491	\$0.9500
51 COG amount	\$967.11	\$2,003.05	\$2,458.32	\$2,432.83	\$2,293.72	\$1,254.06	\$11,409.09
52 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
53 LDAC amount	\$52.06	\$107.83	\$143.81	\$164.72	\$164.47	\$121.33	\$754.23
54 Total Bill	\$1,448.04	\$2,764.36	\$3,387.52	\$3,459.60	\$3,319.32	\$2,078.37	\$16,457.21

62 DIFFERENCE:

63 Total Bill	\$33.95	\$63.88	\$82.96	\$94.05	\$93.91	\$509.02	\$877.76
64 % Change	2.34%	2.31%	2.45%	2.72%	2.83%	24.49%	5.33%
65 Base Rate	\$14.13	\$22.84	\$28.23	\$31.36	\$31.32	\$24.86	\$152.73
66 % Change	3.30%	3.50%	3.59%	3.64%	3.64%	3.54%	3.56%
67 COG & LDAC	\$19.81	\$41.04	\$54.73	\$62.69	\$62.59	\$484.16	\$725.02
68 % Change	2.05%	2.05%	2.23%	2.58%	2.73%	38.61%	6.35%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,217	562	286	535	254	400	3,254	15,264
\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38	\$1,736.76
\$143.92	\$143.92	\$102.90	\$143.92	\$91.39	\$143.92	\$769.97	\$2,867.25
\$195.75	\$38.82	\$0.00	\$32.35	\$0.00	\$0.00	\$266.91	\$1,747.88
\$484.40	\$327.47	\$247.63	\$321.00	\$236.12	\$288.65	\$1,905.27	\$6,351.89
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8446
\$390.66	\$180.40	\$91.81	\$171.74	\$81.53	\$128.40	\$1,044.53	\$12,891.61
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$105.51	\$48.73	\$24.80	\$46.38	\$22.02	\$34.68	\$282.12	\$1,323.39
\$980.57	\$556.59	\$364.24	\$539.12	\$339.68	\$451.73	\$3,231.92	\$20,566.89

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,217	562	286	535	254	400	3,254	15,264
\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78	\$1,681.56
\$139.32	\$139.32	\$99.61	\$139.32	\$88.47	\$139.32	\$745.36	\$2,775.60
\$188.07	\$37.29	\$0.00	\$31.08	\$0.00	\$0.00	\$256.44	\$1,679.31
\$467.52	\$316.74	\$239.74	\$310.53	\$228.60	\$279.45	\$1,842.58	\$6,136.47
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8159
\$390.66	\$180.40	\$91.81	\$171.74	\$81.53	\$128.40	\$1,044.53	\$12,453.63
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$76.43	\$35.29	\$17.96	\$33.60	\$15.95	\$25.12	\$204.35	\$958.58
\$934.61	\$532.44	\$349.51	\$515.86	\$326.08	\$432.97	\$3,091.47	\$19,548.68

\$45.97	\$24.15	\$14.72	\$23.26	\$13.59	\$18.76	\$140.45	\$1,018.21
4.92%	4.54%	4.21%	4.51%	4.17%	4.33%	4.54%	5.21%
\$16.88	\$10.72	\$7.89	\$10.47	\$7.52	\$9.20	\$62.68	\$215.42
3.61%	3.39%	3.29%	3.37%	3.29%	3.29%	3.40%	3.51%
\$29.09	\$13.43	\$6.84	\$12.79	\$6.07	\$9.56	\$77.77	\$802.79
7.45%	7.45%	7.45%	7.45%	7.45%	7.45%	7.45%	6.45%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. Temporary Base Rates - Commercial Rate G-52
4
5
6 November 1 - April 30
7 Commercial Rate (G-52)

PROPOSED RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
Winter: 7/1/2015							
Cust. Chg \$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38
Headblock \$0.2384	\$238.40	\$238.40	\$238.40	\$238.40	\$238.40	\$238.40	\$1,430.40
Tailblock \$0.1364	\$16.78	\$89.34	\$117.58	\$101.35	\$141.31	\$126.85	\$593.20
HB Threshold 1,000							
Summer:							
Cust. Chg \$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38
Headblock \$0.1484	\$148.40	\$135.34	\$124.95	\$123.47	\$114.27	\$143.06	\$789.49
Tailblock \$0.0843	\$22.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.93
HB Threshold 1,000							
Total Base Rate Amount	\$399.91	\$472.47	\$500.71	\$484.48	\$524.44	\$509.98	\$2,891.98
COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.867
LDAC amount	\$97.36	\$143.49	\$161.44	\$151.12	\$176.52	\$167.33	\$897.26
Total Bill	\$1,775.69	\$2,500.01	\$2,608.49	\$2,203.07	\$2,426.68	\$1,875.65	\$13,389.60

34 November 1 - April 30
35 Commercial Rate (G-52)

TEMPORARY RATES							
	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Avg TY Normal Usage (Therms)	1,123	1,655	1,862	1,743	2,036	1,930	10,349
Winter: 12/1/2014							
Cust. Chg \$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78
Headblock \$0.1929	\$192.90	\$192.90	\$192.90	\$192.90	\$192.90	\$192.90	\$1,157.40
Tailblock \$0.1309	\$16.10	\$85.74	\$112.84	\$97.26	\$135.61	\$121.74	\$569.28
HB Threshold 1,000							
Summer:							
Cust. Chg \$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78
Headblock \$0.1417	\$141.70	\$129.23	\$119.31	\$117.89	\$109.11	\$136.60	\$753.84
Tailblock \$0.0816	\$22.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.20
HB Threshold 1,000							
Total Base Rate Amount	\$349.13	\$418.77	\$445.87	\$430.29	\$468.64	\$454.77	\$2,567.46
COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.0453	\$0.8993	\$0.8476	\$0.6209	\$0.9277
COG amount	\$1,278.42	\$1,884.05	\$1,946.35	\$1,567.48	\$1,725.71	\$1,198.34	\$9,600.35
LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.628
LDAC amount	\$70.52	\$103.93	\$116.93	\$109.46	\$127.86	\$121.20	\$649.92
Total Bill	\$1,698.08	\$2,406.76	\$2,509.15	\$2,107.23	\$2,322.22	\$1,774.31	\$12,817.74

62 DIFFERENCE:

Total Bill	\$77.62	\$93.26	\$99.34	\$95.84	\$104.46	\$101.34	\$571.86
% Change	4.57%	3.87%	3.96%	4.55%	4.50%	5.71%	4.46%
Base Rate	\$50.78	\$53.70	\$54.84	\$54.19	\$55.80	\$55.22	\$324.52
% Change	14.54%	12.82%	12.30%	12.59%	11.91%	12.14%	9.28%
COG & LDAC	\$26.84	\$39.55	\$44.50	\$41.66	\$48.66	\$46.13	\$247.34
% Change	1.99%	1.99%	2.16%	2.48%	2.63%	3.50%	2.58%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$144.73	\$868.38	\$1,736.76
\$148.40	\$135.34	\$124.95	\$123.47	\$114.27	\$143.06	\$789.49	\$2,219.89
\$22.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.93	\$616.13
\$316.06	\$280.07	\$269.68	\$268.20	\$259.00	\$287.79	\$1,680.80	\$4,572.78
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.867
\$110.28	\$79.07	\$73.00	\$72.13	\$66.76	\$83.58	\$484.83	\$1,382.08
\$773.34	\$607.93	\$572.38	\$567.30	\$535.81	\$634.35	\$3,691.12	\$17,080.72

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,272	912	842	832	770	964	5,592	15,941
\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78	\$1,681.56
\$141.70	\$129.23	\$119.31	\$117.89	\$109.11	\$136.60	\$753.84	\$1,911.24
\$22.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.20	\$591.48
\$304.03	\$269.36	\$259.44	\$258.02	\$249.24	\$276.73	\$1,616.82	\$4,184.28
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6979
\$347.00	\$248.79	\$229.70	\$226.97	\$210.06	\$262.98	\$1,525.50	\$11,125.85
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.628
\$79.88	\$57.27	\$52.88	\$52.25	\$48.36	\$60.54	\$351.18	\$1,001.09
\$730.91	\$575.43	\$542.02	\$537.24	\$507.65	\$600.25	\$3,493.49	\$16,311.23

\$42.44	\$32.51	\$30.37	\$30.06	\$28.16	\$34.10	\$197.63	\$769.49
5.81%	5.65%	5.60%	5.60%	5.55%	5.68%	5.66%	4.72%
\$12.03	\$10.71	\$10.24	\$10.17	\$9.76	\$11.06	\$63.98	\$388.50
3.96%	3.98%	3.95%	3.94%	3.92%	4.00%	3.96%	9.28%
\$30.40	\$21.80	\$20.12	\$19.88	\$18.40	\$23.04	\$133.65	\$380.99
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.14%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1
2 Docket No. DG 14-180 General Rate Case
3 Annual Bill Comparisons - Permanent (incl. Step & CIBS) v. Temporary Base Rates - Commercial Rate G-54
4
5
6 November 1 - April 30
7 Commercial Rate (G-54)

8 PROPOSED RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
9 Avg TY Normal Usage (Therms)	69,278	71,749	48,281	65,346	42,522	63,410	360,586
12 Winter: 7/1/2015							
13 Cust. Chg \$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$3,835.26
14 Headblock \$0.0546	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15 Tailblock \$0.0546	\$61.32	\$90.36	\$101.67	\$95.17	\$111.17	\$105.38	\$565.06
16 HB Threshold 0							
18 Summer:							
19 Cust. Chg \$639.21							
20 Headblock \$0.0296							
21 Tailblock \$0.0296							
22 HB Threshold 0							
24 Total Base Rate Amount	\$700.53	\$729.57	\$740.88	\$734.38	\$750.38	\$744.59	\$4,400.32
26 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384
27 COG amount	\$78,866.08	\$81,679.06	\$54,963.09	\$74,389.89	\$48,407.04	\$72,185.94	\$410,491.10
29 LDAC	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
30 LDAC amount	\$6,006.40	\$6,220.64	\$4,185.96	\$5,665.50	\$3,686.66	\$5,497.65	\$31,262.81
32 Total Bill	\$85,573.00	\$88,629.27	\$59,889.93	\$80,789.76	\$52,844.08	\$78,428.18	\$446,154.22

34 November 1 - April 30
35 Commercial Rate (G-54)

36 TEMPORARY RATES	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
37 Avg TY Normal Usage (Therms)	69,278	71,749	48,281	65,346	42,522	63,410	360,586
40 Winter: 12/1/2014							
41 Cust. Chg \$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$3,713.34
42 Headblock \$0.0475	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43 Tailblock \$0.0475	\$53.34	\$78.61	\$88.45	\$82.79	\$96.71	\$91.68	\$491.58
44 HB Threshold 0							
46 Summer:							
47 Cust. Chg \$618.89							
48 Headblock \$0.0257							
49 Tailblock \$0.0257							
50 HB Threshold 0							
52 Total Base Rate Amount	\$672.23	\$697.50	\$707.34	\$701.68	\$715.60	\$710.57	\$4,204.92
54 COG Rate - (Seasonal)	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384	\$1.1384
55 COG amount	\$78,866.08	\$81,679.06	\$54,963.09	\$74,389.89	\$48,407.04	\$72,185.94	\$410,491.10
57 LDAC	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
58 LDAC amount	\$4,350.66	\$4,505.84	\$3,032.05	\$4,103.73	\$2,670.38	\$3,982.15	\$22,644.80
60 Total Bill	\$83,888.97	\$86,882.40	\$58,702.47	\$79,195.30	\$51,793.03	\$76,878.66	\$437,340.82

62 DIFFERENCE:

63 Total Bill	\$1,684.04	\$1,746.87	\$1,187.46	\$1,594.46	\$1,051.05	\$1,549.52	\$8,813.40
64 % Change	2.01%	2.01%	2.02%	2.01%	2.03%	2.02%	2.02%
66 Base Rate	\$28.29	\$32.07	\$33.54	\$32.70	\$34.78	\$34.02	\$195.40
67 % Change	4.21%	4.60%	4.74%	4.66%	4.86%	4.79%	4.65%
69 COG & LDAC	\$1,655.74	\$1,714.80	\$1,153.92	\$1,561.77	\$1,016.28	\$1,515.50	\$8,618.01
70 % Change	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
69,552	59	81,579	155,027	74,826	70,200	451,243	811,829
\$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$639.21	\$3,835.26	\$7,670.52
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$37.65	\$27.00	\$24.92	\$24.63	\$22.79	\$28.53	\$165.52	\$730.58
\$676.86	\$666.21	\$664.13	\$663.84	\$662.00	\$667.74	\$4,000.78	\$8,401.10
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6573
\$18,973.79	\$16.10	\$22,254.75	\$42,291.37	\$20,412.53	\$19,150.56	\$123,099.09	\$533,590.19
\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867	\$0.0867
\$6,030.16	\$5.12	\$7,072.90	\$13,440.84	\$6,487.41	\$6,086.34	\$39,122.77	\$70,385.57
\$25,680.81	\$687.42	\$29,991.78	\$56,396.04	\$27,561.95	\$25,904.64	\$166,222.64	\$612,376.87

May 1 - October 31

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
69,552	59	81,579	155,027	74,826	70,200	451,243	811,829
\$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$618.89	\$3,713.34	\$7,426.68
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$32.69	\$23.44	\$21.64	\$21.38	\$19.79	\$24.77	\$143.71	\$635.29
\$651.58	\$642.33	\$640.53	\$640.27	\$638.68	\$643.66	\$3,857.05	\$8,061.97
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.6573
\$18,973.79	\$16.10	\$22,254.75	\$42,291.37	\$20,412.53	\$19,150.56	\$123,099.09	\$533,590.19
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$4,367.87	\$3.71	\$5,123.16	\$9,735.70	\$4,699.07	\$4,408.56	\$28,338.06	\$50,982.86
\$23,993.23	\$662.13	\$28,018.44	\$52,667.33	\$25,750.28	\$24,202.78	\$155,294.21	\$592,635.03

\$1,687.57	\$25.29	\$1,973.34	\$3,728.71	\$1,811.66	\$1,701.86	\$10,928.44	\$19,741.84
7.03%	3.82%	7.04%	7.08%	7.04%	7.03%	7.04%	3.33%
\$25.28	\$23.88	\$23.60	\$23.56	\$23.32	\$24.08	\$143.73	\$339.13
3.88%	3.72%	3.69%	3.68%	3.65%	3.74%	3.73%	4.21%
\$1,662.29	\$1.41	\$1,949.74	\$3,705.15	\$1,788.34	\$1,677.78	\$10,784.71	\$19,402.71
7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	3.32%

NOTE: Proposed Settlement Rates w/CIBS eff. 7/1/2015, Temporary Rates eff. 12/1/2014 (N.H.P.U.C. No. 7 - Gas, 20th Revised Pg. 76), Proposed LDAC eff. 7/1/2015, and COG & Present LDAC eff. 4/1/2015 (N.H.P.U.C. No. 7 - Gas, 24th Revised Pg. 76)