

**Liberty Utilities (EnergyNorth Natural Gas) Corp.
Off Peak 2014 Summer Cost of Gas Filing**

Filed Tariff Sheets

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Dated: March 17, 2014
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Title: President

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II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$ 12.03			\$ 12.03	\$ 12.03			\$ 12.03
All therms	\$ 0.1589	\$ 1.2919	\$ 0.0290	\$ 1.4798	\$ 0.1589	\$ 0.5436	\$ 0.0290	\$ 0.7315
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$ 17.40			\$ 17.40	\$ 17.40			\$ 17.40
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2752	\$ 1.2919	\$ 0.0290	\$ 1.5961	\$ 0.2752	\$ 0.5436	\$ 0.0290	\$ 0.8478
All therms over the first block per month at	\$ 0.2274	\$ 1.2919	\$ 0.0290	\$ 1.5483	\$ 0.2274	\$ 0.5436	\$ 0.0290	\$ 0.8000
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$ 6.96			\$ 6.96	\$ 6.96			\$ 6.96
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1101	\$ 1.2919	\$ 0.0290	\$ 1.4310	\$ 0.1101	\$ 0.5436	\$ 0.0290	\$ 0.6827
All therms over the first block per month at	\$ 0.0910	\$ 1.2919	\$ 0.0290	\$ 1.4119	\$ 0.0910	\$ 0.5436	\$ 0.0290	\$ 0.6636
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$ 40.94			\$ 40.94	\$ 40.94			\$ 40.94
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3267	\$ 1.2935	\$ 0.0357	\$ 1.6559	\$ 0.3267	\$ 0.5456	\$ 0.0357	\$ 0.9080
All therms over the first block per month at	\$ 0.2125	\$ 1.2935	\$ 0.0357	\$ 1.5417	\$ 0.2125	\$ 0.5456	\$ 0.0357	\$ 0.7938
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$ 122.81			\$ 122.81	\$ 122.81			\$ 122.81
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3053	\$ 1.2935	\$ 0.0357	\$ 1.6345	\$ 0.3053	\$ 0.5456	\$ 0.0357	\$ 0.8866
All therms over the first block per month at	\$ 0.2017	\$ 1.2935	\$ 0.0357	\$ 1.5309	\$ 0.2017	\$ 0.5456	\$ 0.0357	\$ 0.7830
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$ 527.08			\$ 527.08	\$ 527.08			\$ 527.08
All therms over the first block per month at	\$ 0.1875	\$ 1.2935	\$ 0.0357	\$ 1.5167	\$ 0.0858	\$ 0.5456	\$ 0.0357	\$ 0.6671
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$ 40.94			\$ 40.94	\$ 40.94			\$ 40.94
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1748	\$ 1.2809	\$ 0.0357	\$ 1.4914	\$ 0.1748	\$ 0.5377	\$ 0.0357	\$ 0.7482
All therms over the first block per month at	\$ 0.1129	\$ 1.2809	\$ 0.0357	\$ 1.4295	\$ 0.1129	\$ 0.5377	\$ 0.0357	\$ 0.6863
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$ 122.81			\$ 122.81	\$ 122.81			\$ 122.81
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1691	\$ 1.2809	\$ 0.0357	\$ 1.4857	\$ 0.1242	\$ 0.5377	\$ 0.0357	\$ 0.6976
All therms over the first block per month at	\$ 0.1147	\$ 1.2809	\$ 0.0357	\$ 1.4313	\$ 0.0715	\$ 0.5377	\$ 0.0357	\$ 0.6449
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$ 542.43			\$ 542.43	\$ 542.43			\$ 542.43
All therms over the first block per month at	\$ 0.1207	\$ 1.2809	\$ 0.0357	\$ 1.4373	\$ 0.0577	\$ 0.5377	\$ 0.0357	\$ 0.6311
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$ 542.43			\$ 542.43	\$ 542.43			\$ 542.43
All therms over the first block per month at	\$ 0.0417	\$ 1.2809	\$ 0.0357	\$ 1.3583	\$ 0.0225	\$ 0.5377	\$ 0.0357	\$ 0.5959

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Title:

Richard H. Leehr
President

Anticipated Cost of Gas

PERIOD COVERED: SUMMER PERIOD, MAY 1, 2014 THROUGH OCTOBER 31, 2014
(REFER TO TEXT IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	\$ 3,627,974	
Supply Costs:	7,856,640	
Storage Gas:		
Demand, Capacity:	\$ -	
Commodity Costs:	-	
Produced Gas:	\$ 204,753	
Hedged Contract (Savings)/Loss	<u>\$ (97,909)</u>	
Unadjusted Anticipated Cost of Gas		\$11,591,457
Adjustments:		
Prior Period (Over)/Under Recovery (as of October 31, 2013)	\$ (1,146,406)	
Interest	(27,251)	
Prior Period Adjustments	-	
Broker Revenues	-	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	-	
Interruptible Sales Margin	-	
Capacity Release Margin	-	
Hedging Costs	50,495	
Fixed Price Option Administrative Costs	-	
Total Adjustments	<u>(1,123,162)</u>	
Total Anticipated Direct Cost of Gas		\$10,468,295
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 05/01/14 - 10/31/14)	\$ 11,591,457	
Working Capital Rate - Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	0.127%	
Working Capital	\$ 14,731	
Plus: Working Capital Reconciliation (Acct 1163-1424)	<u>(554)</u>	
Total Working Capital Allowance		\$ 14,177
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 05/01/14 - 10/31/14)	\$ 11,591,457	
Less: Refunds	-	
Plus: Total Working Capital	14,177	
Plus: Prior Period (Over)/Under Recovery	<u>(1,146,406)</u>	
Subtotal	\$ 10,459,228	
Bad Debt Percentage	<u>1.98%</u>	
Bad Debt Allowance	\$ 207,093	
Plus: Bad Debt Reconciliation (Acct 1163-1754)	<u>-</u>	
Total Bad Debt Allowance		207,093
Production and Storage Capacity		-
Miscellaneous Overhead (05/01/14 - 10/31/14)	\$ 13,170	
Times Summer Sales	20,377	
Divided by Total Sales	<u>95,802</u>	
Miscellaneous Overhead		<u>2,801</u>
Total Anticipated Indirect Cost of Gas		\$ 224,071
Total Cost of Gas		<u>\$10,692,366</u>

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CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2014 THROUGH OCTOBER 31, 2014
 (Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 10,468,295	
Projected Prorated Sales (05/01/14 - 10/31/14)	19,670,156	
Direct Cost of Gas Rate		\$ 0.5322 per therm
Demand Cost of Gas Rate	\$ 3,627,974	\$ 0.1844 per therm
Commodity Cost of Gas Rate	7,963,483	\$ 0.4049 per therm
Adjustment Cost of Gas Rate	<u>(1,123,162)</u>	<u>\$ (0.0571) per therm</u>
Total Direct Cost of Gas Rate	\$ 10,468,295	\$ 0.5322 per therm
Total Anticipated Indirect Cost of Gas	\$ 224,071	
Projected Prorated Sales (05/01/14 - 10/31/14)	19,670,156	
Indirect Cost of Gas		\$ 0.0114 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/14		\$ 0.5436 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/2014	COGsr	\$ 0.5436 /therm
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Maximum (COG + 25%) \$ 0.6795

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2014	COGsl	\$ 0.5377 /therm
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Average Demand Cost of Gas Rate Effective 05/01/14	\$ 0.1844		
Times: Low Winter Use Ratio (Summer)	0.9622	Maximum (COG + 25%)	\$ 0.6721
Times: Correction Factor	<u>1.0059</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1785		
Commodity Cost of Gas Rate	\$ 0.4049		
Adjustment Cost of Gas Rate	\$ (0.0571)		
Indirect Cost of Gas Rate	<u>\$ 0.0114</u>		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.5377		

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2014	COGsh	\$ 0.5456 /therm
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Average Demand Cost of Gas Rate Effective 05/01/14	\$ 0.1844		
Times: High Winter Use Ratio (Summer)	1.0050	Maximum (COG + 25%)	\$ 0.6820
Times: Correction Factor	<u>1.0059</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1864		
Commodity Cost of Gas Rate	\$ 0.4049		
Adjustment Cost of Gas Rate	\$ (0.0571)		
Indirect Cost of Gas Rate	<u>\$ 0.0114</u>		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.5456		

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92	Second Revised
93	Original
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II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 12.03			\$ 12.03	\$ 12.03			\$ 12.03
All Therms	\$ 0.1589	\$ 1.2919	\$ 0.0290	\$ 1.4798	\$ 0.1589	\$ 0.5436	\$ 0.0290	\$ 0.7315
					\$ 0.1589	\$ 0.6640	\$ 0.0258	\$ 0.8487
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 17.40			\$ 17.40	\$ 17.40			\$ 17.40
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2752	\$ 1.2919	\$ 0.0290	\$ 1.5961	\$ 0.2752	\$ 0.5436	\$ 0.0290	\$ 0.8478
					\$ 0.2752	\$ 0.6640	\$ 0.0258	\$ 0.9650
All therms over the first block per month at	\$ 0.2274	\$ 1.2919	\$ 0.0290	\$ 1.5483	\$ 0.2274	\$ 0.5436	\$ 0.0290	\$ 0.8000
					\$ 0.2274	\$ 0.6640	\$ 0.0258	\$ 0.9172
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 6.96			\$ 6.96	\$ 6.96			\$ 6.96
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1101	\$ 1.2919	\$ 0.0290	\$ 1.4310	\$ 0.1101	\$ 0.5436	\$ 0.0290	\$ 0.6827
					\$ 0.1101	\$ 0.6640	\$ 0.0258	\$ 0.7999
All therms over the first block per month at	\$ 0.0910	\$ 1.2919	\$ 0.0290	\$ 1.4119	\$ 0.0910	\$ 0.5436	\$ 0.0290	\$ 0.6636
					\$ 0.0910	\$ 0.6640	\$ 0.0258	\$ 0.7808
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 40.94			\$ 40.94	\$ 40.94			\$ 40.94
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3267	\$ 1.2935	\$ 0.0357	\$ 1.6559	\$ 0.3267	\$ 0.5456	\$ 0.0357	\$ 0.9080
					\$ 0.3267	\$ 0.6667	\$ 0.0187	\$ 1.0424
All therms over the first block per month at	\$ 0.2125	\$ 1.2935	\$ 0.0357	\$ 1.5417	\$ 0.2125	\$ 0.5456	\$ 0.0357	\$ 0.7938
					\$ 0.2125	\$ 0.6667	\$ 0.0187	\$ 0.8979
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 122.81			\$ 122.81	\$ 122.81			\$ 122.81
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3053	\$ 1.2935	\$ 0.0357	\$ 1.6345	\$ 0.3053	\$ 0.5456	\$ 0.0357	\$ 0.8866
					\$ 0.3053	\$ 0.6667	\$ 0.0187	\$ 0.9907
All therms over the first block per month at	\$ 0.2017	\$ 1.2935	\$ 0.0357	\$ 1.5309	\$ 0.2017	\$ 0.5456	\$ 0.0357	\$ 0.7830
					\$ 0.2017	\$ 0.6667	\$ 0.0187	\$ 0.8874
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 527.08			\$ 527.08	\$ 527.08			\$ 527.08
All therms over the first block per month at	\$ 0.1875	\$ 1.2935	\$ 0.0357	\$ 1.5167	\$ 0.0858	\$ 0.5456	\$ 0.0357	\$ 0.6671
					\$ 0.0858	\$ 0.6667	\$ 0.0187	\$ 0.7742
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 40.94			\$ 40.94	\$ 40.94			\$ 40.94
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1748	\$ 1.2809	\$ 0.0357	\$ 1.4914	\$ 0.1748	\$ 0.5377	\$ 0.0357	\$ 0.7482
					\$ 0.1748	\$ 0.6569	\$ 0.0187	\$ 0.8504
All therms over the first block per month at	\$ 0.1129	\$ 1.2809	\$ 0.0357	\$ 1.4295	\$ 0.1129	\$ 0.5377	\$ 0.0357	\$ 0.6863
					\$ 0.1129	\$ 0.6569	\$ 0.0187	\$ 0.7885
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 122.81			\$ 122.81	\$ 122.81			\$ 122.81
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1691	\$ 1.2809	\$ 0.0357	\$ 1.4857	\$ 0.1242	\$ 0.5377	\$ 0.0357	\$ 0.6976
					\$ 0.1242	\$ 0.6569	\$ 0.0187	\$ 0.7998
All therms over the first block per month at	\$ 0.1147	\$ 1.2809	\$ 0.0357	\$ 1.4313	\$ 0.0715	\$ 0.5377	\$ 0.0357	\$ 0.6449
					\$ 0.0715	\$ 0.6569	\$ 0.0187	\$ 0.7474
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 542.43			\$ 542.43	\$ 542.43			\$ 542.43
All therms over the first block per month at	\$ 0.1207	\$ 1.2809	\$ 0.0357	\$ 1.4373	\$ 0.0577	\$ 0.5377	\$ 0.0357	\$ 0.6311
					\$ 0.0577	\$ 0.6569	\$ 0.0187	\$ 0.7333
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 542.43			\$ 542.43	\$ 542.43			\$ 542.43
All therms over the first block per month at	\$ 0.0417	\$ 1.2809	\$ 0.0357	\$ 1.3583	\$ 0.0225	\$ 0.5377	\$ 0.0357	\$ 0.5959
					\$ 0.0225	\$ 0.6569	\$ 0.0187	\$ 0.6984

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Anticipated Cost of Gas
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2014 THROUGH OCTOBER 31, 2014
~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014~~
 (REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS				
Purchased Gas:				
Demand Costs:	\$ 9,177,351		\$ 3,627,974	
Supply Costs:	\$ 40,933,156		7,856,640	
Storage Gas:				
Demand, Capacity:	1,048,770		-	
Commodity Costs:	9,264,012		-	
Produced Gas:				
	1,649,458		204,753	
Hedged Contract Savings				
	567,867		(97,909)	
	<u> </u>		<u> </u>	
Unadjusted Anticipated Cost of Gas		\$ 62,640,614		\$ 11,591,457
Adjustments:				
Prior Period (Over)/Under Recovery (as of May 31, 2013 October 31, 2013)	\$ 5,118,679		\$ (1,146,406)	
Interest	122,093		(27,251)	
Prior Period Adjustments	<u> </u>		<u> </u>	
Broker Revenues	(773,129)		-	
Refunds from Suppliers	<u> </u>		<u> </u>	
Fuel Financing	<u> </u>		<u> </u>	
Transportation CGA Revenues	(93,514)		-	
Interruptible Sales Margin	<u> </u>		<u> </u>	
Capacity Release and Off System Sales Margin	(3,018,069)		-	
Hedging Costs	197,835		50,495	
Fixed Price Option Administrative Costs	45,956		-	
Total Adjustments		1,508,954		(1,123,162)
		<u> </u>		<u> </u>
Total Anticipated Direct Cost of Gas		\$ 64,239,568		\$ 10,468,295
Anticipated Indirect Cost of Gas				
Working Capital:				
Total anticipated Direct Cost of Gas (11/01/2013 - 04/30/2014)(05/01/14 - 10/31/14)	\$ 62,640,614		\$ 11,591,457	
Working Capital Rate	0.0391		0.0391	
Prime Rate	3.25%		3.25%	
Working Capital Percentage	0.127%		0.127%	
Working Capital	79,609		\$ 14,731	
Plus: Working Capital Reconciliation (Acct 142-20)(Acct 1163-1424)	11,247		(554)	
	<u> </u>		<u> </u>	
Total Working Capital Allowance		\$ 90,856		\$ 14,177
Bad Debt:				
Total anticipated Direct Cost of Gas (11/01/2013 - 04/30/2014)(05/01/14 - 10/31/14)	\$ 62,640,614		\$ 11,591,457	
Less: Refunds	-		-	
Plus: Total Working Capital	90,856		14,177	
Plus: Prior Period (Over)/Under Recovery	5,118,679		(1,146,406)	
Subtotal	\$ 67,850,149		\$ 10,459,228	
	<u> </u>		<u> </u>	
Bad Debt Percentage	1.98%		1.98%	
Bad Debt Allowance	1,343,433		\$ 207,093	
Plus: Bad Debt Reconciliation (Acct 475-52)(Acct 1163-1754)	50,789		-	
	<u> </u>		<u> </u>	
Total Bad Debt Allowance		1,394,222		207,093
Production and Storage Capacity				
	<u> </u>		<u> </u>	
Miscellaneous Overhead (11/01/2013 - 04/30/2014)(05/01/14 - 10/31/14)	\$ 13,170		\$ 13,170	
Times Summer Winter Sales	75,425		20,377	
Divided by Total Sales	95,802		95,802	
	<u> </u>		<u> </u>	
Miscellaneous Overhead		<u>10,369</u>		<u>2,801</u>
Total Anticipated Indirect Cost of Gas		\$ 3,475,875		\$ 224,071
		<u> </u>		<u> </u>
Total Cost of Gas		\$ 67,715,442		\$ 10,692,366

Dated: ~~May 3, 2013~~ March 17, 2014

Issued by: _____

Effective: ~~May 1, 2013~~ May 1, 2014

Title: Richard H. Lehr
President

Issued in compliance with NHPUC Order No. ___ dated April __, 2014 in Docket DG 14-___.
~~Issued in compliance with NHPUC Order No. 25,591 dated October 31, 2013 in Docket DG 13-251.~~

CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: SUMMER PERIOD, MAY 1, 2014 THROUGH OCTOBER 31, 2014
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014
(Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col-2)	(Col-3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 64,239,567		\$ 10,468,295	
Projected Prorated Sales (05/01/14 - 10/31/14) (11/01/13 - 04/30/14)	76,131,660		19,670,156	
Direct Cost of Gas Rate		0.8438		\$ 0.5322 per therm
Demand Cost of Gas Rate	\$ 10,226,121	0.1343	\$ 3,627,974	\$ 0.1844
Commodity Cost of Gas Rate	52,414,493	0.6885	7,963,483	\$ 0.4049
Adjustment Cost of Gas Rate	1,598,954	0.0210	(1,123,162)	\$ (0.0571)
Total Direct Cost of Gas Rate	\$ 64,239,567	0.8438	\$ 10,468,295	\$ 0.5322
Total Anticipated Indirect Cost of Gas	\$ 3,475,875		\$ 224,071	
Projected Prorated Sales (05/01/14 - 10/31/14) (11/01/13 - 04/30/14)	76,131,660		19,670,156	
Indirect Cost of Gas		\$ 0.0457		\$ 0.0114 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/14				\$ 0.5436 per Therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/13		\$ 0.8895		

RESIDENTIAL COST OF GAS RATE - 05/01/2014	COGsr	\$ 0.5436 /therm
RESIDENTIAL COST OF GAS RATE - 11/01/13	COGsr	\$ 0.8895 /therm
Change in rate due to change in under/over recovery		\$ - /therm
RESIDENTIAL COST OF GAS RATE - 12/01/2013	COGsr	\$ 0.8895 /therm
Change in Rate due to change in under/over recovery		\$ -0.1301 per therm
RESIDENTIAL COST OF GAS RATE - 01/01/2014	COGsr	\$ 1.0196 /therm
Change in Rate due to change in under/over recovery		\$ -0.0923 per therm
RESIDENTIAL COST OF GAS RATE - 2/1/2014	COGsr	\$ 1.1119 /therm
Change in Rate due to change in under/over recovery		\$ -0.1800 per therm
RESIDENTIAL COST OF GAS RATE - 3/1/2014	COGsr	\$ 1.2919 /therm

Maximum (COG + 25%) +\$.18 \$ 1.2919 \$ 0.6795

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2014	COGsl	\$ 0.5377 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 11/01/13	COGsl	\$ 0.8807 /therm
Change in rate due to change in under/over recovery		\$ - /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/2013	COGsl	\$ 0.8807 /therm
Change in Rate due to change in under/over recovery		\$ -0.1301 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/2014	COGsl	\$ 1.0108 /therm
Change in Rate due to change in under/over recovery		\$ -0.0901 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2014	COGsl	\$ 1.1009 /therm
Change in Rate due to change in under/over recovery		\$ -0.1800 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2014	COGsl	\$ 1.2809 /therm

Average Demand Cost of Gas Rate Effective 11/01/13 05/01/2014	\$ 0.1343	\$ 0.1416	Maximum	(COG + 25%) +\$.18	\$ 1.2809	\$ 0.6721
Times: Low Winter Use Ratio (Summer)	0.9336	0.9622				
Times: Correction Factor	1.0006	1.0059				
Adjusted Demand Cost of Gas Rate	\$ 0.1255	\$ 0.1371				
Commodity Cost of Gas Rate	\$ 0.6885	\$ 0.6825				
Adjustment Cost of Gas Rate	0.0210	0.0211				
Indirect Cost of Gas Rate	0.0457	0.0457				
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.8807	\$ 0.8864				

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2014	COGsh	\$ 0.5456 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 12/01/2013	COGsh	\$ 0.8908 /therm
Change in rate due to change in under/over recovery		\$ - /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 01/01/2014	COGsh	\$ 0.8908 /therm
Change in Rate due to change in under/over recovery		\$ -0.1301 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 2/01/2014	COGsh	\$ 1.0209 /therm
Change in Rate due to change in under/over recovery		\$ -0.0926 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 3/01/2014	COGsh	\$ 1.1135 /therm
Change in Rate due to change in under/over recovery		\$ -0.1800 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 4/01/2014	COGsh	\$ 1.2935 /therm

Average Demand Cost of Gas Rate Effective 11/01/13 05/01/2014	\$ 0.1343	\$ 0.1416	Maximum	(COG + 25%) +\$.18	\$ 1.2935	\$ 0.6820
Times: High Winter Use Ratio (Summer)	1.0087	1.0050				
Times: Correction Factor	1.0006	1.0059				
Adjusted Demand Cost of Gas Rate	\$ 0.1356	\$ 0.1431				
Commodity Cost of Gas Rate	\$ 0.6885	\$ 0.6825	Minimum			
Adjustment Cost of Gas Rate	0.0210	0.0211	Maximum			
Indirect Cost of Gas Rate	0.0457	0.0457				
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.8908	\$ 0.8924				

Dated: July 22, 2013 March 17, 2014

Issued by: _____

Effective: August 1, 2013 May 1, 2014

Title: Richard H. Leehr
President

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