

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

Filed Tariff Sheets

Seventeenth Revised Page 1
Check Sheet

Sixteenth Revised Page 3
Check Sheet (Cont'd)

Sixteenth Revised Page 76
Firm Rate Schedules

Fourth Revised Page 86
Anticipated Cost of Gas

Fifteenth Revised Page 87
Calculation of Firm Sales Cost of Gas Rate

CHECK SHEET

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

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

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Richard H. Leehr
Title: President

CHECK SHEET (Cont'd)

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<u>Page</u>	<u>Revision</u>
61	First Revised
62	Original
63	First Revised
64	Original
65	First Revised
66	Original
67	First Revised
68	Original
69	First Revised
70	Original
71	First Revised
72	Original
73	Original
74	Original
75	Original
76	Sixteenth Revised
77	Original
78	Original
79	Original
80	Original
81	Original
82	Original
83	Original
84	Original
85	Original
86	Fourth Revised
87	Fifteenth Revised
88	Second Revised
89	Second Revised
90	Original
91	Second Revised
92	Second Revised
93	Original
94	Second Revised

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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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

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President

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

Fourth Revised Page 86
Superseding Third Revised Page 86

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
Maximum (COG + 25%)		\$ 0.6795
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2014		
COGsl		\$ 0.5377 /therm

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

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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