

Per Books Data														
Customer Count - Actual Number of Bills		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	12 Month Average
1	R-1	3,605	3,702	3,708	3,605	3,705	3,881	3,399	3,595	3,838	3,868	3,603	3,371	3,657
2	R-3	65,175	67,481	66,283	66,257	67,576	68,093	61,937	69,292	73,465	72,776	64,878	61,834	67,087
3	R-4	6,524	7,072	5,387	5,082	4,991	4,959	4,427	540	3,881	4,391	5,131	5,635	4,835
4	Total Residential	75,304	78,254	75,379	74,944	76,272	76,933	69,762	73,428	81,184	81,035	73,612	70,840	75,579
5														
6	G-41	8,009	8,032	7,894	7,603	7,751	7,818	7,099	7,520	8,351	8,360	7,697	7,498	7,803
7	G-42	1,577	1,614	1,603	1,577	1,601	1,613	1,441	1,500	1,637	1,678	1,484	1,477	1,567
8	G-43	35	46	45	33	43	49	53	50	51	47	37	44	44
9	G-51	1,311	1,333	1,332	1,297	1,342	1,335	1,191	1,239	1,366	1,328	1,266	1,190	1,294
10	G-52	310	320	324	319	323	324	293	304	326	316	302	286	312
11	G-53	39	38	38	37	38	41	38	40	39	39	36	36	38
12	G-54	19	26	21	21	22	24	24	23	23	24	24	21	22
13	Total C/I	11,300	11,407	11,257	10,886	11,119	11,203	10,140	10,675	11,793	11,792	10,845	10,552	11,081
14														
15	Total	86,604	89,662	86,636	85,830	87,391	88,136	79,902	84,103	92,977	92,827	84,458	81,391	86,660

Per Books Data														
Actual - Therms billed		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16	R-1	99,380	73,275	54,174	42,837	36,279	39,952	43,385	70,390	119,901	155,500	152,717	140,428	1,028,219
17	R-3	6,131,573	3,028,542	1,687,306	1,153,027	1,030,381	1,117,787	1,399,035	3,612,680	7,609,843	10,480,839	9,980,203	9,140,930	56,372,145
18	R-4	634,235	445,965	153,397	90,246	76,381	80,686	96,813	29,839	325,072	524,806	672,117	733,037	3,862,595
19	Total Residential	6,865,188	3,547,782	1,894,877	1,286,110	1,143,041	1,238,425	1,539,233	3,712,909	8,054,816	11,161,146	10,805,037	10,014,395	61,262,959
20														
21	G-41	2,256,451	940,391	476,163	271,936	249,773	269,199	395,916	1,062,747	2,664,617	4,097,960	4,033,060	3,833,127	20,551,341
22	G-42	3,748,602	2,009,485	970,176	656,434	588,647	715,153	1,049,264	1,994,971	4,179,047	5,859,629	5,372,121	5,279,478	32,423,007
23	G-43	1,203,468	831,456	441,734	303,704	233,811	261,172	420,291	760,652	1,245,368	1,570,716	1,641,628	1,348,865	10,262,866
24	G-51	405,573	288,781	238,597	208,117	204,541	208,250	203,690	272,263	439,351	534,839	534,315	506,755	4,045,072
25	G-52	723,909	581,539	498,631	453,078	433,577	594,052	309,126	556,873	769,726	879,845	866,671	845,089	7,512,116
26	G-53	945,372	795,825	681,882	600,335	575,688	659,852	609,648	758,764	856,413	972,361	1,046,964	970,114	9,473,218
27	G-54	1,418,433	1,394,863	1,421,193	1,385,533	1,434,903	1,374,906	1,481,977	1,652,225	1,595,363	1,486,798	1,386,608	1,184,663	17,217,465
28	Total C/I	10,701,808	6,842,340	4,728,376	3,879,137	3,720,940	4,082,585	4,469,913	7,058,495	11,749,885	15,402,148	14,881,367	13,968,090	101,485,083
29														
30	Total	17,566,996	10,390,122	6,623,253	5,165,247	4,863,981	5,321,010	6,009,146	10,771,404	19,804,701	26,563,294	25,686,404	23,982,485	162,748,043

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Test Year Ending March 31, 2014
Summary of Revenue Proof

Attachment RATES-1
Docket No. DG 14-180
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Per Books Data

Actual - Base Revenue (Margin)	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1 R-1	\$58,869	\$55,904	\$52,929	\$49,996	\$50,334	\$53,031	\$47,782	\$54,440	\$65,222	\$71,245	\$67,613	\$62,872	\$690,238
2 R-3	\$2,744,866	\$1,974,751	\$1,578,809	\$1,453,803	\$1,451,776	\$1,481,467	\$1,440,816	\$2,123,778	\$3,275,136	\$3,949,846	\$3,670,566	\$3,412,291	\$28,557,904
3 R-4	\$112,042	\$96,132	\$53,040	\$44,838	\$42,924	\$43,199	\$40,928	\$6,840	\$61,409	\$85,108	\$105,217	\$115,090	\$806,768
4 Total Residential	\$2,915,778	\$2,126,787	\$1,684,778	\$1,548,636	\$1,545,034	\$1,577,697	\$1,529,526	\$2,185,058	\$3,401,766	\$4,106,200	\$3,843,396	\$3,590,253	\$30,054,910
5													
6 G-41	\$874,479	\$568,984	\$431,975	\$374,065	\$376,405	\$383,721	\$382,785	\$558,584	\$982,004	\$1,296,736	\$1,250,279	\$1,196,414	\$8,676,434
7 G-42	\$1,091,630	\$703,753	\$434,059	\$357,121	\$345,445	\$374,406	\$426,350	\$658,448	\$1,195,226	\$1,552,536	\$1,411,552	\$1,390,746	\$9,941,273
8 G-43	\$250,381	\$175,925	\$61,348	\$47,353	\$42,672	\$44,393	\$61,941	\$95,772	\$258,396	\$322,900	\$327,290	\$276,244	\$1,964,613
9 G-51	\$104,829	\$91,923	\$85,664	\$80,496	\$82,184	\$82,418	\$75,770	\$86,303	\$111,663	\$120,976	\$118,198	\$111,543	\$1,151,966
10 G-52	\$135,836	\$113,072	\$88,860	\$84,177	\$83,336	\$95,053	\$70,269	\$96,812	\$143,380	\$155,643	\$151,721	\$146,360	\$1,364,519
11 G-53	\$134,863	\$114,983	\$59,707	\$54,458	\$53,975	\$56,286	\$55,303	\$65,453	\$124,245	\$138,284	\$146,041	\$136,494	\$1,140,091
12 G-54	\$68,906	\$69,330	\$42,973	\$42,411	\$44,014	\$44,816	\$46,309	\$49,453	\$76,528	\$74,982	\$70,641	\$60,611	\$690,972
13 Total C/I	\$2,660,923	\$1,837,970	\$1,204,587	\$1,040,082	\$1,028,031	\$1,081,092	\$1,118,727	\$1,610,825	\$2,891,442	\$3,662,056	\$3,475,722	\$3,318,411	\$24,929,868
14													
15 Total	\$5,576,701	\$3,964,757	\$2,889,364	\$2,588,718	\$2,573,065	\$2,658,789	\$2,648,253	\$3,795,883	\$6,293,208	\$7,768,256	\$7,319,118	\$6,908,664	\$54,984,777

Calculated

Calculated - Base Revenue (Margin)	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16 R-1	\$58,871	\$55,900	\$52,959	\$50,174	\$50,338	\$53,032	\$47,781	\$54,435	\$65,222	\$71,245	\$67,614	\$62,873	\$690,444
17 R-3	\$2,746,196	\$1,977,334	\$1,580,701	\$1,458,563	\$1,451,306	\$1,481,508	\$1,440,824	\$2,123,777	\$3,275,137	\$3,949,846	\$3,670,566	\$3,412,291	\$28,568,049
18 R-4	\$112,005	\$96,167	\$53,109	\$45,008	\$42,935	\$43,150	\$40,928	\$6,840	\$61,410	\$85,109	\$105,218	\$115,089	\$806,968
19 Total Residential	\$2,917,072	\$2,129,401	\$1,686,769	\$1,553,745	\$1,544,579	\$1,577,690	\$1,529,533	\$2,185,052	\$3,401,769	\$4,106,200	\$3,843,398	\$3,590,253	\$30,065,461
20													
21 G-41	\$874,434	\$567,323	\$432,046	\$375,265	\$376,435	\$383,722	\$382,788	\$558,586	\$982,004	\$1,296,735	\$1,250,278	\$1,196,415	\$8,676,031
22 G-42	\$1,091,615	\$702,623	\$434,057	\$358,278	\$345,474	\$374,407	\$426,350	\$658,445	\$1,192,734	\$1,552,535	\$1,411,552	\$1,390,746	\$9,938,816
23 G-43	\$247,448	\$175,912	\$61,346	\$42,556	\$42,672	\$48,236	\$64,066	\$97,949	\$259,978	\$322,899	\$327,290	\$276,245	\$1,966,597
24 G-51	\$104,830	\$91,915	\$85,664	\$80,757	\$82,194	\$82,419	\$75,770	\$86,302	\$111,663	\$120,975	\$118,198	\$111,543	\$1,152,230
25 G-52	\$135,836	\$113,442	\$88,866	\$84,439	\$83,341	\$95,052	\$70,270	\$96,813	\$143,380	\$155,644	\$151,720	\$146,360	\$1,365,163
26 G-53	\$134,860	\$115,086	\$59,706	\$54,726	\$53,974	\$60,169	\$55,862	\$66,014	\$124,787	\$138,283	\$146,041	\$136,494	\$1,146,002
27 G-54	\$68,905	\$71,798	\$42,972	\$42,601	\$44,001	\$43,862	\$46,308	\$49,453	\$79,020	\$74,980	\$70,642	\$60,611	\$695,153
28 Total C/I	\$2,657,928	\$1,838,099	\$1,204,657	\$1,038,622	\$1,028,091	\$1,087,867	\$1,121,414	\$1,613,562	\$2,893,566	\$3,662,051	\$3,475,721	\$3,318,414	\$24,939,992
29													
30 Total	\$5,575,000	\$3,967,500	\$2,891,426	\$2,592,367	\$2,572,670	\$2,665,557	\$2,650,947	\$3,798,614	\$6,295,335	\$7,768,251	\$7,319,119	\$6,908,667	\$55,005,453

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Test Year Ending March 31, 2014
Summary of Revenue Proof

Attachment RATES-1
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Calculated														
Calculated to Actual Difference - Base Revenue (Margin)		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1	R-1	(\$2)	(\$4)	\$30	\$178	\$4	\$1	(\$1)	(\$5)	\$0	(\$0)	\$1	\$1	\$203
2	R-3	\$1,330	\$2,583	\$1,892	\$4,760	(\$470)	\$41	\$8	(\$1)	\$1	(\$0)	\$0	(\$0)	\$10,145
3	R-4	(\$37)	\$35	\$69	\$170	\$11	(\$49)	\$0	(\$0)	\$1	\$1	\$1	(\$1)	\$200
4	Total Residential	\$1,291	\$2,614	\$1,991	\$5,109	(\$455)	(\$7)	\$7	(\$6)	\$3	\$0	\$2	\$0	\$10,548
5														
6	G-41	(\$45)	(\$1,661)	\$71	\$1,200	\$30	\$1	\$3	\$2	(\$0)	(\$1)	(\$1)	\$1	(\$403)
7	G-42	(\$15)	(\$1,130)	(\$2)	\$1,157	\$29	\$1	\$0	(\$3)	(\$2,492)	(\$1)	(\$0)	\$0	(\$2,457)
8	G-43	(\$2,933)	(\$13)	(\$2)	(\$4,797)	\$0	\$3,843	\$2,125	\$2,177	\$1,582	(\$1)	\$0	\$1	\$1,984
9	G-51	\$1	(\$8)	\$0	\$261	\$10	\$1	(\$0)	(\$1)	(\$0)	(\$1)	\$0	\$0	\$264
10	G-52	\$0	\$370	\$6	\$262	\$5	(\$1)	\$1	\$1	\$0	\$1	(\$1)	\$0	\$644
11	G-53	(\$3)	\$103	(\$1)	\$268	(\$1)	\$3,883	\$559	\$561	\$542	(\$1)	\$0	\$0	\$5,911
12	G-54	(\$1)	\$2,468	(\$1)	\$190	(\$13)	(\$954)	(\$1)	\$0	\$2,492	(\$2)	\$1	\$0	\$4,181
13	Total C/I	(\$2,995)	\$129	\$70	(\$1,460)	\$60	\$6,775	\$2,687	\$2,737	\$2,124	(\$5)	(\$1)	\$3	\$10,124
14														
15	Total	(\$1,704)	\$2,743	\$2,062	\$3,649	(\$395)	\$6,768	\$2,694	\$2,731	\$2,127	(\$5)	\$1	\$3	\$20,672

Calculated														
Actual to Calculated Pct Diff - Base Revenue (Margin)		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16	R-1	0.0%	0.0%	0.1%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17	R-3	0.0%	0.1%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18	R-4	0.0%	0.0%	0.1%	0.4%	0.0%	-0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
19	Total Residential	0.0%	0.1%	0.1%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20														
21	G-41	0.0%	-0.3%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
22	G-42	0.0%	-0.2%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	-0.2%	0.0%	0.0%	0.0%	0.0%
23	G-43	-1.2%	0.0%	0.0%	-11.3%	0.0%	8.0%	3.3%	2.2%	0.6%	0.0%	0.0%	0.0%	0.1%
24	G-51	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
25	G-52	0.0%	0.3%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
26	G-53	0.0%	0.1%	0.0%	0.5%	0.0%	6.5%	1.0%	0.8%	0.4%	0.0%	0.0%	0.0%	0.5%
27	G-54	0.0%	3.4%	0.0%	0.4%	0.0%	-2.2%	0.0%	0.0%	3.2%	0.0%	0.0%	0.0%	0.6%
28	Total C/I	-0.1%	0.0%	0.0%	-0.1%	0.0%	0.6%	0.2%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%
29														
30	Total	0.0%	0.1%	0.1%	0.1%	0.0%	0.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%

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Per Books Data													
Actual - Therms billed	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1 R-1	99,380	73,275	54,174	42,837	36,279	39,952	43,385	70,390	119,901	155,500	152,717	140,428	1,028,219
2 R-3	6,131,573	3,028,542	1,687,306	1,153,027	1,030,381	1,117,787	1,399,035	3,612,680	7,609,843	10,480,839	9,980,203	9,140,930	56,372,145
3 R-4	634,235	445,965	153,397	90,246	76,381	80,686	96,813	29,839	325,072	524,806	672,117	733,037	3,862,595
4 Total Residential	6,865,188	3,547,782	1,894,877	1,286,110	1,143,041	1,238,425	1,539,233	3,712,909	8,054,816	11,161,146	10,805,037	10,014,395	61,262,959
5													
6 G-41	2,256,451	940,391	476,163	271,936	249,773	269,199	395,916	1,062,747	2,664,617	4,097,960	4,033,060	3,833,127	20,551,341
7 G-42	3,748,602	2,009,485	970,176	656,434	588,647	715,153	1,049,264	1,994,971	4,179,047	5,859,629	5,372,121	5,279,478	32,423,007
8 G-43	1,203,468	831,456	441,734	303,704	233,811	261,172	420,291	760,652	1,245,368	1,570,716	1,641,628	1,348,865	10,262,866
9 G-51	405,573	288,781	238,597	208,117	204,541	208,250	203,690	272,263	439,351	534,839	534,315	506,755	4,045,072
10 G-52	723,909	581,539	498,631	453,078	433,577	594,052	309,126	556,873	769,726	879,845	866,671	845,089	7,512,116
11 G-53	945,372	795,825	681,882	600,335	575,688	659,852	609,648	758,764	856,413	972,361	1,046,964	970,114	9,473,218
12 G-54	1,418,433	1,394,863	1,421,193	1,385,533	1,434,903	1,374,906	1,481,977	1,652,225	1,595,363	1,486,798	1,386,608	1,184,663	17,217,465
13 Total C/I	10,701,808	6,842,340	4,728,376	3,879,137	3,720,940	4,082,585	4,469,913	7,058,495	11,749,885	15,402,148	14,881,367	13,968,090	101,485,083
14													
15 Total	17,566,996	10,390,122	6,623,253	5,165,247	4,863,981	5,321,010	6,009,146	10,771,404	19,804,701	26,563,294	25,686,404	23,982,485	162,748,043

Calculated													
Calendarization Adjustment - Therms	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16 R-1	(26,975)	(26,059)	(16,266)	(7,176)	1,715	1,891	21,888	38,004	24,471	9,953	(12,005)	(7,688)	1,754
17 R-3	(2,482,567)	(1,335,291)	(587,337)	(168,087)	40,647	140,471	1,297,401	2,583,524	1,832,275	499,970	(802,535)	(721,880)	296,590
18 R-4	(184,031)	(241,120)	(59,891)	(15,141)	1,976	8,166	(7,213)	17,865	113,456	119,137	4,344	35,657	(206,797)
19 Total Residential	(2,693,572)	(1,602,470)	(663,495)	(190,405)	44,338	150,528	1,312,076	2,639,393	1,970,202	629,060	(810,197)	(693,911)	91,547
20													
21 G-41	(1,009,072)	(436,974)	(189,563)	(36,495)	9,013	61,716	384,947	945,212	836,947	266,915	(255,089)	(509,289)	68,267
22 G-42	(1,431,137)	(955,899)	(340,624)	(94,746)	59,752	162,762	658,255	1,416,566	1,053,656	166,188	(253,437)	(280,923)	160,412
23 G-43	(357,298)	(376,653)	(152,943)	(61,769)	12,814	76,982	246,730	388,804	233,905	154,597	(208,929)	89,509	45,750
24 G-51	(115,708)	(90,955)	(62,973)	(21,700)	1,560	(758)	77,114	136,380	73,715	39,174	(34,329)	3,070	4,590
25 G-52	(170,288)	(174,668)	(123,520)	(52,695)	76,116	(130,722)	180,330	222,905	103,051	57,722	(44,185)	36,332	(19,623)
26 G-53	(202,438)	(239,257)	(177,492)	(69,267)	39,565	(19,308)	206,078	220,084	111,656	112,466	(78,624)	116,770	20,232
27 G-54	(193,633)	(313,560)	(310,098)	(110,408)	(30,089)	59,848	416,258	362,073	59,866	55,001	(153,931)	315,859	157,186
28 Total C/I	(3,479,575)	(2,587,967)	(1,357,213)	(447,079)	168,731	210,520	2,169,712	3,692,024	2,472,796	852,063	(1,028,525)	(228,672)	436,814
29													
30 Total	(6,173,147)	(4,190,438)	(2,020,708)	(637,484)	213,069	361,049	3,481,787	6,331,417	4,442,998	1,481,123	(1,838,722)	(922,583)	528,361

Calculated														
Calendar Month - Therms		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1	R-1	72,405	47,216	37,908	35,661	37,994	41,843	65,273	108,394	144,372	165,454	140,712	132,740	1,029,972
2	R-3	3,649,006	1,693,251	1,099,969	984,940	1,071,028	1,258,258	2,696,436	6,196,204	9,442,118	10,980,809	9,177,667	8,419,050	56,668,736
3	R-4	450,204	204,845	93,506	75,105	78,357	88,852	89,600	47,704	438,528	643,943	676,461	768,694	3,655,798
4	Total Residential	4,171,616	1,945,312	1,231,382	1,095,705	1,187,379	1,388,953	2,851,309	6,352,302	10,025,018	11,790,206	9,994,840	9,320,484	61,354,506
5														
6	G-41	1,247,379	503,417	286,600	235,441	258,786	330,916	780,864	2,007,959	3,501,564	4,364,875	3,777,970	3,323,838	20,619,608
7	G-42	2,317,465	1,053,586	629,552	561,688	648,399	877,915	1,707,519	3,411,537	5,232,703	6,025,816	5,118,684	4,998,554	32,583,419
8	G-43	846,170	454,803	288,791	241,935	246,625	338,154	667,021	1,149,456	1,479,273	1,725,313	1,432,699	1,438,374	10,308,615
9	G-51	289,865	197,826	175,624	186,417	206,101	207,492	280,804	408,643	513,065	574,013	499,987	509,825	4,049,662
10	G-52	553,621	406,871	375,111	400,383	509,693	463,330	489,456	779,778	872,776	937,568	822,485	881,421	7,492,493
11	G-53	742,934	556,568	504,390	531,068	615,253	640,545	815,726	978,848	968,069	1,084,827	968,340	1,086,884	9,493,450
12	G-54	1,224,800	1,081,303	1,111,095	1,275,125	1,404,814	1,434,754	1,898,235	2,014,298	1,655,229	1,541,799	1,232,677	1,500,522	17,374,651
13	Total C/I	7,222,233	4,254,373	3,371,163	3,432,058	3,889,671	4,293,105	6,639,625	10,750,519	14,222,681	16,254,211	13,852,842	13,739,418	101,921,898
14														
15	Total	11,393,849	6,199,684	4,602,545	4,527,763	5,077,050	5,682,058	9,490,933	17,102,821	24,247,699	28,044,417	23,847,682	23,059,902	163,276,404

Calculated												
Headblock Volume Allocator	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14
16 R-1	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
17 R-3	78.9257%	57.2966%	63.7081%	78.8516%	83.6457%	79.5214%	67.2556%	90.1339%	74.0612%	59.9265%	59.9265%	58.9974%
18 R-4	78.5183%	54.1357%	65.2434%	83.1868%	85.4013%	83.8399%	70.8744%	91.9896%	83.2606%	68.8764%	68.8764%	66.5344%
19												
20												
21 G-41	27.0609%	20.0253%	17.6410%	20.6572%	21.0919%	21.1082%	18.3905%	36.6878%	24.8381%	18.0112%	18.0535%	17.4048%
22 G-42	37.6695%	40.1858%	41.9371%	47.3903%	49.1799%	42.6405%	35.7072%	49.7365%	34.8593%	27.0180%	26.9313%	26.4487%
23 G-43	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
24 G-51	23.3443%	30.9543%	31.1596%	32.6036%	32.7533%	32.8686%	31.7822%	26.9478%	22.6332%	18.9913%	18.8426%	18.0899%
25 G-52	38.9748%	51.4948%	51.7291%	53.7840%	54.5158%	44.1307%	74.9530%	44.9627%	37.3817%	32.9969%	32.8489%	31.5253%
26 G-53	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27 G-54	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

		Calculated												
Calendar Month Headblock - Therms		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	2,880,004	970,175	700,769	776,641	895,869	1,000,584	1,813,505	5,584,878	6,992,941	6,580,418	5,499,858	4,967,017	38,662,660
3	R-4	353,492	110,894	61,006	62,477	66,918	74,493	63,503	43,882	365,121	443,525	465,922	511,446	2,622,680
4	Total Residential	3,233,497	1,081,069	761,776	839,118	962,787	1,075,077	1,877,008	5,628,761	7,358,062	7,023,943	5,965,780	5,478,462	41,285,341
5														
6	G-41	337,551	100,811	50,559	48,635	54,583	69,850	143,604	736,676	869,723	786,165	682,057	578,509	4,458,724
7	G-42	872,977	423,392	264,016	266,186	318,882	374,347	609,707	1,696,781	1,824,081	1,628,057	1,378,531	1,322,052	10,979,009
8	G-43	0	0	0	0	0	0	0	0	0	0	0	0	0
9	G-51	67,667	61,235	54,724	60,779	67,505	68,200	89,246	110,120	116,123	109,013	94,210	92,227	991,049
10	G-52	215,773	209,517	194,042	215,342	277,863	204,471	366,862	350,609	326,259	309,368	270,178	277,871	3,218,154
11	G-53	0	0	0	0	0	0	0	0	0	0	0	0	0
12	G-54	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total C/I	1,493,968	794,956	563,340	590,942	718,833	716,868	1,209,419	2,894,186	3,136,187	2,832,604	2,424,975	2,270,659	19,646,937
14														
15	Total	4,727,464	1,876,025	1,325,116	1,430,060	1,681,619	1,791,946	3,086,427	8,522,947	10,494,249	9,856,547	8,390,755	7,749,121	60,932,277

		Calculated												
Calendar Month Tailblock - Therms		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16	R-1	72,405	47,216	37,908	35,661	37,994	41,843	65,273	108,394	144,372	165,454	140,712	132,740	1,029,972
17	R-3	769,002	723,076	399,199	208,299	175,159	257,674	882,931	611,326	2,449,177	4,400,391	3,677,810	3,452,034	18,006,076
18	R-4	96,712	93,951	32,499	12,628	11,439	14,359	26,096	3,821	73,407	200,418	210,539	257,248	1,033,117
19	Total Residential	938,119	864,242	469,607	256,587	224,592	313,876	974,300	723,541	2,666,956	4,766,263	4,029,061	3,842,022	20,069,165
20														
21	G-41	909,827	402,606	236,041	186,806	204,203	261,065	637,259	1,271,283	2,631,841	3,578,709	3,095,914	2,745,329	16,160,884
22	G-42	1,444,488	630,193	365,536	295,502	329,517	503,568	1,097,812	1,714,756	3,408,622	4,397,759	3,740,153	3,676,502	21,604,410
23	G-43	846,170	454,803	288,791	241,935	246,625	338,154	667,021	1,149,456	1,479,273	1,725,313	1,432,699	1,438,374	10,308,615
24	G-51	222,198	136,590	120,900	125,638	138,596	139,292	191,559	298,523	396,942	465,000	405,776	417,598	3,058,612
25	G-52	337,848	197,353	181,069	185,041	231,830	258,859	122,594	429,169	546,518	628,199	552,308	603,550	4,274,339
26	G-53	742,934	556,568	504,390	531,068	615,253	640,545	815,726	978,848	968,069	1,084,827	968,340	1,086,884	9,493,450
27	G-54	1,224,800	1,081,303	1,111,095	1,275,125	1,404,814	1,434,754	1,898,235	2,014,298	1,655,229	1,541,799	1,232,677	1,500,522	17,374,651
28	Total C/I	5,728,265	3,459,417	2,807,823	2,841,116	3,170,838	3,576,237	5,430,205	7,856,333	11,086,494	13,421,607	11,427,867	11,468,759	82,274,961
29														
30	Total	6,666,384	4,323,659	3,277,429	3,097,703	3,395,430	3,890,113	6,404,506	8,579,874	13,753,450	18,187,870	15,456,927	15,310,781	102,344,126

Calculated														
Weather Normalization Headblock Adj- Therms		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	89,346	0	45,471	0	0	(26,843)	0	(565,873)	0	0	0	0	(457,900)
3	R-4	11,800	0	5,564	0	0	(1,713)	0	(4,352)	0	0	0	0	11,298
4	Total Residential	101,146	0	51,034	0	0	(28,556)	0	(570,225)	0	0	0	0	(446,601)
5														
6	G-41	0	0	0	0	0	0	0	0	0	0	0	0	0
7	G-42	0	0	5,767	0	0	(8,955)	0	0	0	0	0	0	(3,187)
8	G-43	0	0	0	0	0	0	0	0	0	0	0	0	0
9	G-51	0	0	0	0	0	0	0	0	0	0	0	0	0
10	G-52	0	450	0	0	0	(1,443)	0	0	0	0	0	0	(994)
11	G-53	0	0	0	0	0	0	0	0	0	0	0	0	0
12	G-54	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total C/I	0	450	5,767	0	0	(10,398)	0	0	0	0	0	0	(4,181)
14														
15	Total	101,146	450	56,802	0	0	(38,954)	0	(570,225)	0	0	0	0	(450,782)

		Calculated												
Weather Normalization Tailblock Adj - Therms		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16	R-1	1,242	1,276	696	0	0	(437)	3,006	(8,034)	(7,962)	(6,707)	(8,864)	(17,367)	(43,151)
17	R-3	0	84,446	0	0	0	0	169,057	0	(626,179)	(522,989)	(679,870)	(1,313,273)	(2,888,808)
18	R-4	0	12,479	0	0	0	0	2,145	0	(28,574)	(30,596)	(49,759)	(120,054)	(214,359)
19	Total Residential	1,242	98,202	696	0	0	(437)	174,208	(8,034)	(662,714)	(560,292)	(738,493)	(1,450,695)	(3,146,318)
20														
21	G-41	33,418	31,768	16,545	0	0	(9,596)	53,734	(194,412)	(243,710)	(217,375)	(292,132)	(542,466)	(1,364,228)
22	G-42	57,934	56,462	9,511	0	0	(21,805)	112,171	(312,871)	(347,105)	(285,643)	(378,206)	(779,982)	(1,889,536)
23	G-43	21,327	19,687	4,925	0	0	(4,396)	30,336	(90,061)	(85,228)	(74,980)	(97,310)	(198,667)	(474,368)
24	G-51	3,381	89	0	0	0	(1,747)	10,028	(25,212)	(23,328)	(19,871)	(27,102)	(58,049)	(141,811)
25	G-52	4,353	0	0	0	0	(659)	6,934	(39,491)	(30,607)	(25,926)	(36,079)	(84,982)	(206,456)
26	G-53	5,890	0	0	0	0	(6,299)	22,889	(43,523)	(28,672)	(27,360)	(40,068)	(97,343)	(214,485)
27	G-54	1,550	8	0	0	0	(26)	36,138	(68,760)	(15,011)	(1,980)	(153)	(24,965)	(73,198)
28	Total C/I	127,852	108,013	30,980	0	0	(44,528)	272,231	(774,330)	(773,662)	(653,134)	(871,050)	(1,786,454)	(4,364,082)
29														
30	Total	129,094	206,215	31,676	0	0	(44,966)	446,438	(782,364)	(1,436,376)	(1,213,426)	(1,609,542)	(3,237,149)	(7,510,400)

		Calculated												
Calendar Month Weather Normal Headblock - Therms		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1	R-1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	R-3	2,969,350	970,175	746,240	776,641	895,869	973,741	1,813,505	5,019,006	6,992,941	6,580,418	5,499,858	4,967,017	38,204,761
3	R-4	365,292	110,894	66,570	62,477	66,918	72,780	63,503	39,530	365,121	443,525	465,922	511,446	2,633,979
4	Total Residential	3,334,642	1,081,069	812,810	839,118	962,787	1,046,521	1,877,008	5,058,536	7,358,062	7,023,943	5,965,780	5,478,462	40,838,740
5														
6	G-41	337,551	100,811	50,559	48,635	54,583	69,850	143,604	736,676	869,723	786,165	682,057	578,509	4,458,724
7	G-42	872,977	423,392	269,783	266,186	318,882	365,393	609,707	1,696,781	1,824,081	1,628,057	1,378,531	1,322,052	10,975,822
8	G-43	0	0	0	0	0	0	0	0	0	0	0	0	0
9	G-51	67,667	61,235	54,724	60,779	67,505	68,200	89,246	110,120	116,123	109,013	94,210	92,227	991,049
10	G-52	215,773	209,967	194,042	215,342	277,863	203,028	366,862	350,609	326,259	309,368	270,178	277,871	3,217,160
11	G-53	0	0	0	0	0	0	0	0	0	0	0	0	0
12	G-54	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total C/I	1,493,968	795,406	569,108	590,942	718,833	706,470	1,209,419	2,894,186	3,136,187	2,832,604	2,424,975	2,270,659	19,642,756
14														
15	Total	4,828,610	1,876,475	1,381,918	1,430,060	1,681,619	1,752,992	3,086,427	7,952,722	10,494,249	9,856,547	8,390,755	7,749,121	60,481,495

		Calculated												
Calendar Month Weather Normal Tailblock - Therms		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16	R-1	73,648	48,492	38,604	35,661	37,994	41,406	68,279	100,360	136,410	158,747	131,847	115,373	986,821
17	R-3	769,002	807,522	399,199	208,299	175,159	257,674	1,051,988	611,326	1,822,998	3,877,402	2,997,940	2,138,760	15,117,268
18	R-4	96,712	106,430	32,499	12,628	11,439	14,359	28,241	3,821	44,833	169,822	160,780	137,194	818,758
19	Total Residential	939,361	962,444	470,302	256,587	224,592	313,438	1,148,508	715,507	2,004,242	4,205,971	3,290,568	2,391,327	16,922,848
20														
21	G-41	943,245	434,374	252,586	186,806	204,203	251,469	690,993	1,076,870	2,388,131	3,361,335	2,803,781	2,202,863	14,796,656
22	G-42	1,502,422	686,655	375,047	295,502	329,517	481,763	1,209,983	1,401,885	3,061,517	4,112,116	3,361,947	2,896,520	19,714,874
23	G-43	867,497	474,490	293,716	241,935	246,625	333,757	697,357	1,059,395	1,394,046	1,650,333	1,335,389	1,239,707	9,834,247
24	G-51	225,579	136,679	120,900	125,638	138,596	137,546	201,587	273,311	373,614	445,130	378,674	359,548	2,916,801
25	G-52	342,201	197,353	181,069	185,041	231,830	258,200	129,529	389,678	515,910	602,274	516,229	518,568	4,067,882
26	G-53	748,824	556,568	504,390	531,068	615,253	634,246	838,615	935,324	939,397	1,057,467	928,272	989,542	9,278,965
27	G-54	1,226,350	1,081,311	1,111,095	1,275,125	1,404,814	1,434,728	1,934,373	1,945,539	1,640,218	1,539,819	1,232,524	1,475,557	17,301,454
28	Total C/I	5,856,117	3,567,430	2,838,803	2,841,116	3,170,838	3,531,709	5,702,436	7,082,003	10,312,832	12,768,473	10,556,817	9,682,305	77,910,879
29														
30	Total	6,795,479	4,529,874	3,309,105	3,097,703	3,395,430	3,845,147	6,850,944	7,797,510	12,317,074	16,974,444	13,847,385	12,073,633	94,833,727

		Calculated												
Calendar Month Weather Normal														
Total - Therms		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1	R-1	73,648	48,492	38,604	35,661	37,994	41,406	68,279	100,360	136,410	158,747	131,847	115,373	986,821
2	R-3	3,738,352	1,777,697	1,145,439	984,940	1,071,028	1,231,415	2,865,493	5,630,332	8,815,939	10,457,820	8,497,798	7,105,777	53,322,029
3	R-4	462,004	217,324	99,070	75,105	78,357	87,139	91,745	43,352	409,954	613,347	626,702	648,640	3,452,737
4	Total Residential	4,274,004	2,043,513	1,283,112	1,095,705	1,187,379	1,359,959	3,025,516	5,774,043	9,362,304	11,229,914	9,256,347	7,869,790	57,761,587
5														
6	G-41	1,280,797	535,184	303,145	235,441	258,786	321,320	834,597	1,813,547	3,257,854	4,147,500	3,485,838	2,781,372	19,255,380
7	G-42	2,375,399	1,110,047	644,830	561,688	648,399	847,155	1,819,690	3,098,666	4,885,598	5,740,173	4,740,478	4,218,572	30,690,696
8	G-43	867,497	474,490	293,716	241,935	246,625	333,757	697,357	1,059,395	1,394,046	1,650,333	1,335,389	1,239,707	9,834,247
9	G-51	293,246	197,914	175,624	186,417	206,101	205,745	290,833	383,431	489,737	554,142	472,884	451,775	3,907,851
10	G-52	557,973	407,320	375,111	400,383	509,693	461,228	496,390	740,287	842,169	911,642	786,407	796,439	7,285,042
11	G-53	748,824	556,568	504,390	531,068	615,253	634,246	838,615	935,324	939,397	1,057,467	928,272	989,542	9,278,965
12	G-54	1,226,350	1,081,311	1,111,095	1,275,125	1,404,814	1,434,728	1,934,373	1,945,539	1,640,218	1,539,819	1,232,524	1,475,557	17,301,454
13	Total C/I	7,350,085	4,362,835	3,407,910	3,432,058	3,889,671	4,238,179	6,911,855	9,976,189	13,449,019	15,601,077	12,981,792	11,952,964	97,553,635
14														
15	Total	11,624,089	6,406,349	4,691,023	4,527,763	5,077,050	5,598,139	9,937,371	15,750,232	22,811,323	26,830,991	22,238,140	19,822,754	155,315,222

Per Books Data													
Actual - Base Revenue (Margin)	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1 R-1	\$58,869	\$55,904	\$52,929	\$49,996	\$50,334	\$53,031	\$47,782	\$54,440	\$65,222	\$71,245	\$67,613	\$62,872	\$690,238
2 R-3	\$2,744,866	\$1,974,751	\$1,578,809	\$1,453,803	\$1,451,776	\$1,481,467	\$1,440,816	\$2,123,778	\$3,275,136	\$3,949,846	\$3,670,566	\$3,412,291	\$28,557,904
3 R-4	\$112,042	\$96,132	\$53,040	\$44,838	\$42,924	\$43,199	\$40,928	\$6,840	\$61,409	\$85,108	\$105,217	\$115,090	\$806,768
4 Total Residential	\$2,915,778	\$2,126,787	\$1,684,778	\$1,548,636	\$1,545,034	\$1,577,697	\$1,529,526	\$2,185,058	\$3,401,766	\$4,106,200	\$3,843,396	\$3,590,253	\$30,054,910
5													
6 G-41	\$874,479	\$568,984	\$431,975	\$374,065	\$376,405	\$383,721	\$382,785	\$558,584	\$982,004	\$1,296,736	\$1,250,279	\$1,196,414	\$8,676,434
7 G-42	\$1,091,630	\$703,753	\$434,059	\$357,121	\$345,445	\$374,406	\$426,350	\$658,448	\$1,195,226	\$1,552,536	\$1,411,552	\$1,390,746	\$9,941,273
8 G-43	\$250,381	\$175,925	\$61,348	\$47,353	\$42,672	\$44,393	\$61,941	\$95,772	\$258,396	\$322,900	\$327,290	\$276,244	\$1,964,613
9 G-51	\$104,829	\$91,923	\$85,664	\$80,496	\$82,184	\$82,418	\$75,770	\$86,303	\$111,663	\$120,976	\$118,198	\$111,543	\$1,151,966
10 G-52	\$135,836	\$113,072	\$88,860	\$84,177	\$83,336	\$95,053	\$70,269	\$96,812	\$143,380	\$155,643	\$151,721	\$146,360	\$1,364,519
11 G-53	\$134,863	\$114,983	\$59,707	\$54,458	\$53,975	\$56,286	\$55,303	\$65,453	\$124,245	\$138,284	\$146,041	\$136,494	\$1,140,091
12 G-54	\$68,906	\$69,330	\$42,973	\$42,411	\$44,014	\$44,816	\$46,309	\$49,453	\$76,528	\$74,982	\$70,641	\$60,611	\$690,972
13 Total C/I	\$2,660,923	\$1,837,970	\$1,204,587	\$1,040,082	\$1,028,031	\$1,081,092	\$1,118,727	\$1,610,825	\$2,891,442	\$3,662,056	\$3,475,722	\$3,318,411	\$24,929,868
14													
15 Total	\$5,576,701	\$3,964,757	\$2,889,364	\$2,588,718	\$2,573,065	\$2,658,789	\$2,648,253	\$3,795,883	\$6,293,208	\$7,768,256	\$7,319,118	\$6,908,664	\$54,984,777

Calculated													
Calendar Month Base Revenue Adjustment	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16 R-1	(\$4,266)	(\$4,126)	(\$2,542)	(\$962)	\$276	\$302	\$3,477	\$6,034	\$3,888	\$1,582	(\$1,908)	(\$1,222)	\$534
17 R-3	(\$653,822)	(\$377,292)	(\$149,171)	(\$39,830)	\$10,414	\$37,309	\$336,742	\$757,882	\$484,557	\$128,031	(\$191,787)	(\$184,465)	\$158,567
18 R-4	(\$19,403)	(\$26,541)	(\$6,134)	(\$1,440)	\$221	\$824	(\$753)	\$2,100	\$12,485	\$12,524	\$950	\$3,847	(\$21,320)
19 Total Residential	(\$677,491)	(\$407,959)	(\$157,846)	(\$42,232)	\$10,911	\$38,435	\$339,466	\$766,015	\$500,931	\$142,136	(\$192,744)	(\$181,840)	\$137,781
20													
21 G-41	(\$246,119)	(\$123,879)	(\$44,045)	(\$7,227)	\$2,150	\$14,643	\$90,194	\$260,117	\$203,275	\$62,845	(\$54,470)	(\$117,083)	\$40,401
22 G-42	(\$343,778)	(\$251,400)	(\$84,537)	(\$22,593)	\$14,947	\$39,548	\$158,237	\$389,604	\$250,182	\$37,598	(\$54,020)	(\$64,154)	\$69,635
23 G-43	(\$74,250)	(\$113,097)	(\$13,240)	(\$9,096)	\$1,100	\$10,447	\$23,295	\$146,351	\$45,902	\$25,193	(\$39,174)	\$16,783	\$20,214
24 G-51	(\$14,685)	(\$11,635)	(\$8,291)	(\$2,606)	\$217	(\$109)	\$10,213	\$17,365	\$9,366	\$4,956	(\$4,105)	\$455	\$1,142
25 G-52	(\$23,027)	(\$34,026)	(\$12,353)	(\$5,029)	\$7,369	(\$11,407)	\$20,101	\$48,974	\$14,557	\$7,587	(\$5,616)	\$4,955	\$12,085
26 G-53	(\$24,315)	(\$62,776)	(\$10,190)	(\$3,728)	\$2,282	\$2,768	\$12,449	\$74,300	\$14,027	\$13,574	(\$9,490)	\$14,094	\$22,995
27 G-54	(\$8,037)	(\$31,182)	(\$6,947)	(\$2,293)	(\$690)	\$394	\$9,366	\$46,802	\$4,989	\$2,293	(\$6,419)	\$13,171	\$21,447
28 Total C/I	(\$734,209)	(\$627,995)	(\$179,602)	(\$52,572)	\$27,375	\$56,283	\$323,855	\$983,512	\$542,298	\$154,047	(\$173,295)	(\$131,779)	\$187,919
29													
30 Total	(\$1,411,700)	(\$1,035,954)	(\$337,448)	(\$94,805)	\$38,286	\$94,718	\$663,321	\$1,749,528	\$1,043,229	\$296,183	(\$366,039)	(\$313,619)	\$325,700

		Calculated												
Calendar Month Base Revenues (Margin)		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1	R-1	\$54,604	\$51,778	\$50,387	\$49,034	\$50,610	\$53,333	\$51,259	\$60,474	\$69,110	\$72,827	\$65,706	\$61,651	\$690,772
2	R-3	\$2,091,044	\$1,597,458	\$1,429,638	\$1,413,972	\$1,462,190	\$1,518,775	\$1,777,558	\$2,881,660	\$3,759,693	\$4,077,877	\$3,478,779	\$3,227,826	\$28,716,470
3	R-4	\$92,639	\$69,592	\$46,907	\$43,398	\$43,145	\$44,023	\$40,175	\$8,940	\$73,894	\$97,632	\$106,168	\$118,936	\$785,448
4	Total Residential	\$2,238,287	\$1,718,828	\$1,526,931	\$1,506,404	\$1,555,945	\$1,616,132	\$1,868,992	\$2,951,074	\$3,902,697	\$4,248,336	\$3,650,652	\$3,408,412	\$30,192,691
5														
6	G-41	\$628,361	\$445,105	\$387,931	\$366,839	\$378,555	\$398,364	\$472,980	\$818,700	\$1,185,279	\$1,359,582	\$1,195,809	\$1,079,331	\$8,716,835
7	G-42	\$747,852	\$452,353	\$349,522	\$334,528	\$360,392	\$413,954	\$584,587	\$1,048,052	\$1,445,408	\$1,590,135	\$1,357,533	\$1,326,591	\$10,010,907
8	G-43	\$176,131	\$62,828	\$48,108	\$38,257	\$43,772	\$54,840	\$85,236	\$242,122	\$304,298	\$348,093	\$288,116	\$293,027	\$1,984,828
9	G-51	\$90,144	\$80,288	\$77,373	\$77,890	\$82,401	\$82,309	\$85,984	\$103,668	\$121,029	\$125,932	\$114,093	\$111,998	\$1,153,109
10	G-52	\$112,809	\$79,046	\$76,507	\$79,148	\$90,705	\$83,645	\$90,370	\$145,787	\$157,937	\$163,230	\$146,105	\$151,314	\$1,376,604
11	G-53	\$110,548	\$52,207	\$49,518	\$50,730	\$56,257	\$59,054	\$67,752	\$139,753	\$138,272	\$151,858	\$136,551	\$150,588	\$1,163,086
12	G-54	\$60,869	\$38,147	\$36,026	\$40,117	\$43,324	\$45,210	\$55,674	\$96,255	\$81,517	\$77,275	\$64,222	\$73,782	\$712,419
13	Total C/I	\$1,926,714	\$1,209,975	\$1,024,985	\$987,509	\$1,055,406	\$1,137,375	\$1,442,583	\$2,594,337	\$3,433,740	\$3,816,104	\$3,302,427	\$3,186,632	\$25,117,787
14														
15	Total	\$4,165,000	\$2,928,803	\$2,551,916	\$2,493,913	\$2,611,351	\$2,753,507	\$3,311,575	\$5,545,411	\$7,336,438	\$8,064,439	\$6,953,079	\$6,595,044	\$55,310,477

		Calculated												
Calendar Month Weather Normal Base Revenue Adjustment		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16	R-1	\$197	\$202	\$110	\$0	\$0	(\$70)	\$478	(\$1,277)	(\$1,265)	(\$1,066)	(\$1,409)	(\$2,760)	(\$6,859)
17	R-3	\$24,472	\$19,110	\$12,454	\$0	\$0	(\$7,387)	\$38,443	(\$155,728)	(\$142,393)	(\$118,928)	(\$154,602)	(\$298,638)	(\$783,197)
18	R-4	\$1,293	\$1,129	\$610	\$0	\$0	(\$189)	\$195	(\$479)	(\$2,600)	(\$2,784)	(\$4,528)	(\$10,925)	(\$18,278)
19	Total Residential	\$25,962	\$20,441	\$13,174	\$0	\$0	(\$7,645)	\$39,116	(\$157,484)	(\$146,258)	(\$122,778)	(\$160,539)	(\$312,323)	(\$808,334)
20														
21	G-41	\$7,065	\$6,716	\$3,498	\$0	\$0	(\$2,039)	\$11,418	(\$41,313)	(\$51,788)	(\$46,192)	(\$62,078)	(\$115,274)	(\$289,988)
22	G-42	\$11,627	\$11,332	\$3,661	\$0	\$0	(\$7,132)	\$22,625	(\$63,106)	(\$70,011)	(\$57,614)	(\$76,284)	(\$157,322)	(\$382,225)
23	G-43	\$3,980	\$1,681	\$421	\$0	\$0	(\$377)	\$2,603	(\$16,886)	(\$15,980)	(\$14,059)	(\$18,246)	(\$37,250)	(\$94,114)
24	G-51	\$380	\$10	\$0	\$0	\$0	(\$197)	\$1,132	(\$2,846)	(\$2,634)	(\$2,243)	(\$3,060)	(\$6,554)	(\$16,013)
25	G-52	\$497	\$56	\$0	\$0	\$0	(\$226)	\$496	(\$4,530)	(\$3,511)	(\$2,974)	(\$4,138)	(\$9,747)	(\$24,078)
26	G-53	\$707	\$0	\$0	\$0	\$0	(\$363)	\$1,321	(\$5,253)	(\$3,461)	(\$3,302)	(\$4,836)	(\$11,749)	(\$26,937)
27	G-54	\$64	\$0	\$0	\$0	\$0	(\$1)	\$813	(\$2,867)	(\$626)	(\$83)	(\$6)	(\$1,041)	(\$3,746)
28	Total C/I	\$24,320	\$19,795	\$7,579	\$0	\$0	(\$10,336)	\$40,408	(\$136,802)	(\$148,011)	(\$126,467)	(\$168,648)	(\$338,938)	(\$837,101)
29														
30	Total	\$50,281	\$40,236	\$20,753	\$0	\$0	(\$17,981)	\$79,524	(\$294,286)	(\$294,269)	(\$249,245)	(\$329,187)	(\$651,261)	(\$1,645,434)

		Calculated												
Calendar Month Weather Normal Base Revenues (Margin)		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1	R-1	\$54,800	\$51,980	\$50,497	\$49,034	\$50,610	\$53,264	\$51,737	\$59,197	\$67,845	\$71,761	\$64,297	\$58,891	\$683,913
2	R-3	\$2,115,516	\$1,616,569	\$1,442,092	\$1,413,972	\$1,462,190	\$1,511,388	\$1,816,002	\$2,725,932	\$3,617,300	\$3,958,949	\$3,324,177	\$2,929,187	\$27,933,273
3	R-4	\$93,932	\$70,721	\$47,516	\$43,398	\$43,145	\$43,835	\$40,370	\$8,461	\$71,294	\$94,848	\$101,639	\$108,011	\$767,171
4	Total Residential	\$2,264,248	\$1,739,269	\$1,540,106	\$1,506,404	\$1,555,945	\$1,608,486	\$1,908,108	\$2,793,590	\$3,756,439	\$4,125,558	\$3,490,113	\$3,096,090	\$29,384,357
5														
6	G-41	\$635,425	\$451,821	\$391,428	\$366,839	\$378,555	\$396,324	\$484,398	\$777,388	\$1,133,491	\$1,313,389	\$1,133,731	\$964,057	\$8,426,846
7	G-42	\$759,479	\$463,685	\$353,183	\$334,528	\$360,392	\$406,822	\$607,212	\$984,946	\$1,375,397	\$1,532,520	\$1,281,249	\$1,169,269	\$9,628,682
8	G-43	\$180,111	\$64,509	\$48,529	\$38,257	\$43,772	\$54,463	\$87,839	\$225,236	\$288,317	\$334,034	\$269,870	\$255,777	\$1,890,713
9	G-51	\$90,523	\$80,298	\$77,373	\$77,890	\$82,401	\$82,112	\$87,116	\$100,821	\$118,396	\$123,689	\$111,033	\$105,444	\$1,137,096
10	G-52	\$113,306	\$79,102	\$76,507	\$79,148	\$90,705	\$83,419	\$90,866	\$141,257	\$154,426	\$160,256	\$141,967	\$141,567	\$1,352,526
11	G-53	\$111,255	\$52,207	\$49,518	\$50,730	\$56,257	\$58,690	\$69,073	\$134,500	\$134,811	\$148,555	\$131,715	\$138,839	\$1,136,149
12	G-54	\$60,933	\$38,148	\$36,026	\$40,117	\$43,324	\$45,209	\$56,487	\$93,388	\$80,891	\$77,192	\$64,216	\$72,741	\$708,672
13	Total C/I	\$1,951,034	\$1,229,769	\$1,032,564	\$987,509	\$1,055,406	\$1,127,040	\$1,482,990	\$2,457,535	\$3,285,729	\$3,689,636	\$3,133,778	\$2,847,694	\$24,280,686
14														
15	Total	\$4,215,282	\$2,969,039	\$2,572,670	\$2,493,913	\$2,611,351	\$2,735,526	\$3,391,099	\$5,251,126	\$7,042,168	\$7,815,195	\$6,623,892	\$5,943,784	\$53,665,043

		Calculated												
Calendar Month Weather Normal Base Rev Adj at Current Rates		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16	R-1	\$594	\$564	\$548	\$288	\$297	\$313	\$306	\$352	\$405	\$430	\$384	\$351	\$4,832
17	R-3	\$23,866	\$18,426	\$16,493	\$8,900	\$9,202	\$9,506	\$11,369	\$17,010	\$22,521	\$24,620	\$20,683	\$18,240	\$200,837
18	R-4	\$1,057	\$805	\$543	\$253	\$252	\$256	\$236	\$51	\$433	\$571	\$612	\$652	\$5,722
19	Total Residential	\$25,516	\$19,794	\$17,584	\$9,442	\$9,751	\$10,076	\$11,911	\$17,414	\$23,360	\$25,621	\$21,679	\$19,243	\$211,391
20														
21	G-41	\$7,083	\$5,020	\$4,340	\$2,241	\$2,312	\$2,421	\$2,960	\$4,753	\$6,932	\$8,032	\$6,933	\$5,895	\$58,923
22	G-42	\$8,568	\$5,214	\$3,960	\$2,104	\$2,267	\$2,563	\$3,841	\$6,201	\$8,706	\$9,731	\$8,133	\$7,415	\$68,702
23	G-43	\$2,024	\$694	\$525	\$230	\$264	\$328	\$523	\$1,437	\$1,840	\$2,133	\$1,724	\$1,633	\$13,355
24	G-51	\$1,012	\$894	\$861	\$479	\$507	\$505	\$537	\$622	\$731	\$764	\$685	\$651	\$8,246
25	G-52	\$1,221	\$887	\$858	\$510	\$587	\$541	\$584	\$857	\$939	\$975	\$864	\$861	\$9,683
26	G-53	\$1,211	\$615	\$582	\$338	\$375	\$391	\$464	\$789	\$791	\$871	\$772	\$814	\$8,014
27	G-54	\$602	\$479	\$457	\$326	\$354	\$367	\$468	\$465	\$406	\$389	\$326	\$365	\$5,006
28	Total C/I	\$21,722	\$13,802	\$11,583	\$6,228	\$6,666	\$7,116	\$9,378	\$15,125	\$20,344	\$22,894	\$19,437	\$17,633	\$171,929
29														
30	Total	\$47,238	\$33,597	\$29,168	\$15,669	\$16,417	\$17,192	\$21,288	\$32,539	\$43,704	\$48,515	\$41,117	\$36,876	\$383,320

		Calculated												
Calendar Month Weather Normal Base Revenues at Current Rates		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
1	R-1	\$55,394	\$52,543	\$51,045	\$49,322	\$50,908	\$53,577	\$52,043	\$59,549	\$68,250	\$72,191	\$64,681	\$59,242	\$688,745
2	R-3	\$2,139,381	\$1,634,994	\$1,458,585	\$1,422,872	\$1,471,391	\$1,520,894	\$1,827,370	\$2,742,942	\$3,639,822	\$3,983,570	\$3,344,860	\$2,947,427	\$28,134,110
3	R-4	\$94,989	\$71,526	\$48,060	\$43,651	\$43,397	\$44,091	\$40,606	\$8,512	\$71,727	\$95,419	\$102,251	\$108,663	\$772,893
4	Total Residential	\$2,289,764	\$1,759,064	\$1,557,690	\$1,515,846	\$1,565,696	\$1,618,562	\$1,920,019	\$2,811,004	\$3,779,799	\$4,151,179	\$3,511,793	\$3,115,333	\$29,595,748
5														
6	G-41	\$642,508	\$456,841	\$395,769	\$369,079	\$380,868	\$398,746	\$487,358	\$782,141	\$1,140,423	\$1,321,422	\$1,140,664	\$969,952	\$8,485,770
7	G-42	\$768,048	\$468,899	\$357,143	\$336,632	\$362,659	\$409,385	\$611,053	\$991,147	\$1,384,103	\$1,542,251	\$1,289,381	\$1,176,684	\$9,697,385
8	G-43	\$182,135	\$65,203	\$49,054	\$38,487	\$44,036	\$54,790	\$88,362	\$226,673	\$290,158	\$336,167	\$271,594	\$257,410	\$1,904,068
9	G-51	\$91,535	\$81,192	\$78,233	\$78,369	\$82,908	\$82,617	\$87,653	\$101,443	\$119,126	\$124,452	\$111,718	\$106,095	\$1,145,342
10	G-52	\$114,527	\$79,988	\$77,365	\$79,659	\$91,291	\$83,959	\$91,450	\$142,114	\$155,365	\$161,231	\$142,830	\$142,428	\$1,362,209
11	G-53	\$112,466	\$52,822	\$50,100	\$51,068	\$56,632	\$59,082	\$69,537	\$135,289	\$135,602	\$149,426	\$132,487	\$139,652	\$1,144,163
12	G-54	\$61,536	\$38,627	\$36,484	\$40,443	\$43,678	\$45,576	\$56,955	\$93,853	\$81,297	\$77,581	\$64,542	\$73,106	\$713,678
13	Total C/I	\$1,972,755	\$1,243,572	\$1,044,147	\$993,737	\$1,062,072	\$1,134,156	\$1,492,368	\$2,472,661	\$3,306,074	\$3,712,531	\$3,153,216	\$2,865,327	\$24,452,615
14														
15	Total	\$4,262,520	\$3,002,636	\$2,601,837	\$2,509,583	\$2,627,768	\$2,752,718	\$3,412,387	\$5,283,664	\$7,085,873	\$7,863,710	\$6,665,008	\$5,980,660	\$54,048,363

		Calculated												
Calendar Month Weather Normal Low-Inc Discount at Current Rates		Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Total
16	R-4 Cust	6,524	7,072	5,387	5,082	4,991	4,959	4,427	540	3,881	4,391	5,131	5,635	58,019
17	R-3 Cust Charge	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	\$17.51	
18	Customer Revenue at R-3 Rate	\$114,229	\$123,823	\$94,329	\$88,983	\$87,390	\$86,833	\$77,508	\$9,462	\$67,962	\$76,888	\$89,841	\$98,661	\$1,015,910
19														
20	R-4 Headblock Volume	365,292	110,894	66,570	62,477	66,918	72,780	63,503	39,530	365,121	443,525	465,922	511,446	2,633,979
21	R-3 Headblock Rate	\$0.2769	\$0.2769	\$0.2769	\$0.2769	\$0.2769	\$0.2769	\$0.2769	\$0.2769	\$0.2769	\$0.2769	\$0.2769	\$0.2769	
22	Headblock Revenue at R-3 Rate	\$101,149	\$30,707	\$18,433	\$17,300	\$18,530	\$20,153	\$17,584	\$10,946	\$101,102	\$122,812	\$129,014	\$141,619	\$729,349
23														
24	R-4 Tailblock Volume	96,712	106,430	32,499	12,628	11,439	14,359	28,241	3,821	44,833	169,822	160,780	137,194	818,758
25	R-3 Tailblock Rate	\$0.2288	\$0.2288	\$0.2288	\$0.2288	\$0.2288	\$0.2288	\$0.2288	\$0.2288	\$0.2288	\$0.2288	\$0.2288	\$0.2288	
26	Tailblock Revenue at R-3 Rate	\$22,128	\$24,351	\$7,436	\$2,889	\$2,617	\$3,285	\$6,462	\$874	\$10,258	\$38,855	\$36,787	\$31,390	\$187,332
27														
28	Base Revenue at R-3 Rate	\$237,506	\$178,881	\$120,198	\$109,173	\$108,537	\$110,271	\$101,554	\$21,282	\$179,322	\$238,555	\$255,641	\$271,670	\$1,932,591
29	Base Revenue at R-4 Rate	\$94,989	\$71,526	\$48,060	\$43,651	\$43,397	\$44,091	\$40,606	\$8,512	\$71,727	\$95,419	\$102,251	\$108,663	\$772,893
30	Low-Inc Base Rate Discount Rev	\$142,517	\$107,355	\$72,139	\$65,522	\$65,140	\$66,180	\$60,948	\$12,770	\$107,595	\$143,136	\$153,390	\$163,007	\$1,159,697

Current Base Distribution Rates - Effective July 1, 2014

Rate			Cur
R1	Customer Charge	CST	\$ 12.10
	LDAC Charge	LDAC	\$ 0.0290
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.1599
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1599
	Block Size Cutoff for First Block	BLOCKw	-
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2919
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.1599
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.1599
	Block Size Cutoff for First Block	BLOCKs	-
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5436
R3	Customer Charge	CST	\$ 17.51
	LDAC Charge	LDAC	\$ 0.0290
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.2769
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2288
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2919
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.2769
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.2288
	Block Size Cutoff for First Block	BLOCKs	20
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5436
R4	Customer Charge	CST	\$ 7.00
	LDAC Charge	LDAC	\$ 0.0290
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.1108
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.0915
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2919
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.1108
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.0915
	Block Size Cutoff for First Block	BLOCKs	20
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5436
41	Customer Charge	CST	\$ 41.19
	LDAC Charge	LDAC	\$ 0.0357
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.3287
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2138
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2935
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.3287
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.2138
	Block Size Cutoff for First Block	BLOCKs	20
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5456
42	Customer Charge	CST	\$ 123.58
	LDAC Charge	LDAC	\$ 0.0357
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.3072
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.2030
	Block Size Cutoff for First Block	BLOCKw	1,000
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2935
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.3072
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.2030
	Block Size Cutoff for First Block	BLOCKs	400
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5456

Current Base Distribution Rates - Effective July 1, 2014

Rate			Cur
43	Customer Charge	CST	\$ 530.36
	LDAC Charge	LDAC	\$ 0.0357
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.1887
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1887
	Block Size Cutoff for First Block	BLOCKw	-
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2935
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.0863
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.0863
	Block Size Cutoff for First Block	BLOCKs	-
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5456
51	Customer Charge	CST	\$ 41.19
	LDAC Charge	LDAC	\$ 0.0357
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.1759
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1136
	Block Size Cutoff for First Block	BLOCKw	100
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2809
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.1759
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.1136
	Block Size Cutoff for First Block	BLOCKs	100
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5377
52	Customer Charge	CST	\$ 123.58
	LDAC Charge	LDAC	\$ 0.0357
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.1701
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1154
	Block Size Cutoff for First Block	BLOCKw	1,000
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2809
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.1250
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.0720
	Block Size Cutoff for First Block	BLOCKs	1,000
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5377
53	Customer Charge	CST	\$ 545.81
	LDAC Charge	LDAC	\$ 0.0357
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.1214
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.1214
	Block Size Cutoff for First Block	BLOCKw	-
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2809
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.0581
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.0581
	Block Size Cutoff for First Block	BLOCKs	-
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5377
54	Customer Charge	CST	\$ 545.81
	LDAC Charge	LDAC	\$ 0.0357
	<u>Winter</u> Charge for 1st Therms	RATE1w	\$ 0.0419
	Energy Charge Charge for Therms over 1st	RATE2w	\$ 0.0419
	Block Size Cutoff for First Block	BLOCKw	-
	Cost of Gas Cost of Gas Rate	COGw	\$ 1.2809
	<u>Summer</u> Charge for 1st Therms	RATE1s	\$ 0.0227
	Energy Charge Charge for Therms over 1st	RATE2s	\$ 0.0227
	Block Size Cutoff for First Block	BLOCKs	-
	Cost of Gas Cost of Gas Rate	COGs	\$ 0.5377

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)			
		(X)													
1	A. Proforma Normalized Calendar Month Revenues at Current Rates														
2	Company Total Pro Forma Base Revenues (R-4 at R-3 rates)														
3	Company Total Base Revenues (R-4 at R-3 rates)														
4	Winter Customer Revenues	\$264,757	\$7,133,938	\$457,043	\$7,590,981	\$1,953,815	\$1,155,778	\$140,137	\$317,156	\$227,898	\$125,225	\$72,300	\$11,848,049	Company Records	
5	Winter Volumetric Revenues	\$114,550	\$11,664,064	\$746,934	\$12,410,998	\$4,043,294	\$5,995,836	\$1,423,999	\$337,214	\$630,598	\$679,697	\$379,614	\$26,015,801	Company Records	
6	Total Winter Base Revenues	\$379,307	\$18,798,002	\$1,203,977	\$20,001,979	\$5,997,109	\$7,151,614	\$1,564,137	\$654,370	\$858,496	\$804,923	\$451,915	\$37,863,850	Company Records	
7	Summer Customer Revenues	\$266,195	\$6,962,443	\$558,867	\$7,521,310	\$1,902,847	\$1,167,715	\$142,487	\$322,512	\$235,148	\$125,424	\$74,683	\$11,758,320	Company Records	
8	Summer Volumetric Revenues	\$43,243	\$2,373,665	\$169,747	\$2,543,412	\$585,814	\$1,378,056	\$197,444	\$168,460	\$268,566	\$213,816	\$187,081	\$5,585,891	Company Records	
9	Total Summer Base Revenues	\$309,438	\$9,336,108	\$728,614	\$10,064,721	\$2,488,660	\$2,545,771	\$339,931	\$490,973	\$503,713	\$339,240	\$261,764	\$17,344,211	Company Records	
10	Company Total Base Revenues	\$688,745	\$28,134,110	\$1,932,591	\$30,066,701	\$8,485,770	\$9,697,385	\$1,904,068	\$1,145,342	\$1,362,209	\$1,144,163	\$713,678	\$55,208,061	Line 9+ Line 6	
11	Revenue Shortfall R-4 revenues at R-4 , R-3 rates			\$1,159,697									\$1,159,697		
12	R-4 Shortfall Recovery Rate												\$0.0074		
13	Recovery of R-4 Revenue Shortfall	\$7,302	\$394,583	\$25,550	\$420,133	\$142,490	\$227,111	\$72,773	\$28,918	\$53,909	\$68,664	\$128,031	\$1,149,333		
14	B. Billing Determinants														
15	Customer Bill Count														
16	Winter Customers	21,881	407,421	26,102	433,523	47,434	9,352	264	7,700	1,844	229	132	522,360	Company Records	
17	Summer Customers	22,000	397,627	31,917	429,544	46,197	9,449	269	7,830	1,903	230	137	517,557	Company Records	
18	Total Customers	43,880	805,047	58,019	863,066	93,631	18,802	533	15,530	3,747	459	269	1,039,917	Line 17+ Line 16	
19	Delivery Quantities (Weather Normalized Calendarized)														
20	Total Winter Quantities	716,385	44,246,018	2,803,999	47,050,017	16,766,907	25,058,886	7,546,367	2,645,217	4,634,917	5,598,825	9,060,007	119,077,528	Company Records	
21	Head Block Winter Quantities	0	32,028,590	2,190,836	34,219,426	3,990,681	8,722,479	0	589,361	1,750,057	0	0	49,272,004	Company Records	
22	Tail Block Winter Quantities	716,385	12,217,428	613,163	12,830,591	12,776,226	16,336,407	7,546,367	2,055,855	2,884,860	5,598,825	9,060,007	69,805,524	Company Records	
23	Total Summer Quantities	270,436	9,076,011	648,739	9,724,749	2,488,473	5,631,809	2,287,881	1,262,634	2,650,125	3,680,139	8,241,446	36,237,694	Company Records	
24	Head Block Summer Quantities	0	6,176,171	443,143	6,619,314	468,043	2,253,343	0	401,688	1,467,103	0	0	11,209,491	Company Records	
25	Tail Block Summer Quantities	270,436	2,899,840	205,596	3,105,436	2,020,430	3,378,467	2,287,881	860,946	1,183,022	3,680,139	8,241,446	25,028,203	Company Records	
26	Total Quantities	986,821	53,322,029	3,452,737	56,774,766	19,255,380	30,690,696	9,834,247	3,907,851	7,285,042	9,278,965	17,301,454	155,315,222	Company Records	
27	C. CLASS REVENUE TARGETS														
28	Cost Study Results														
29	Total Delivery Service Marginal Costs				\$30,322,612	\$3,830,258	\$2,137,939	\$76,492	\$655,379	\$433,215	\$65,918	\$95,710	\$39,156,672	Marginal Annual Revenues from MCS	
30	Total Customer-related Marginal Costs	\$1,539,149			\$11,427,949	\$4,197,756	\$5,809,269	\$1,498,837	\$483,186	\$707,541	\$734,856	\$884,330	\$25,893,651	Marginal Annual Revenues from MCS	
31	Total Capacity-related Marginal Costs	\$149,928													
32	Total Class Marginal Costs	\$1,689,077			\$41,750,561	\$8,028,013	\$7,947,208	\$1,575,329	\$1,138,565	\$1,140,756	\$800,774	\$980,039	\$65,050,323	Line 30 + Line 31	
33															
34	Delivery Service Unit Costs - Marginal Unit Costs	1.712			0.735	0.417	0.259	0.160	0.291	0.157	0.086	0.057			
35	Customer Costs	\$35.08			\$35.13	\$40.91	\$113.71	\$143.54	\$42.20	\$115.62	\$143.54	\$355.41		Marginal Unit Costs from MCS	
36	Capacity-Related Costs	\$0.1519			\$0.2013	\$0.218	\$0.189	\$0.152	\$0.124	\$0.097	\$0.079	\$0.051		Marginal Unit Costs from MCS	
37															
38	Delivery Revenue Requirement												67,021,240	Functional Cost of Service Study	
39	Step Adjustment												2,649,554		
40	Total Revenue Requirement												69,670,794		
41	Difference: Revenue Requirement - Total Marginal Costs												4,620,471	Line 40 - Line 32	
42	Equiproportional Adjustment Factor												7.10%	Line 41 / Line 32	
43	Equi-proportional Adjustment Customer	109,325			2,153,790	272,060	151,856	5,433	46,551	30,771	4,682	6,798	2,781,267	Line 30 * Line 42	
44	Equi-proportional Adjustment Capacity-Related	10,649			811,718	298,163	412,628	106,461	34,320	50,256	52,196	62,813	1,839,205	Line 31 * Line 42	
45	Marginal Cost Constrained to Allowed Revenues	119,974			2,965,508	570,223	564,484	111,894	80,871	81,027	56,878	69,611	4,620,471	Line 32 + Line43	
46															
47	Delivery Service Revenue - Equi-Proportional Revenue Requirement														
48	Total Customer Marginal Costs	1,648,474			32,476,402	4,102,318	2,289,795	81,926	701,930	463,986	70,600	102,508	\$41,937,939	Line 30 + Line43	
49	Total Capacity-Related Marginal Costs	160,577			12,239,667	4,495,919	6,221,896	1,605,298	517,506	757,797	787,052	947,143	\$27,732,856	Line 31 + Line44	
50	Total	1,809,051			44,716,070	8,598,237	8,511,691	1,687,224	1,219,436	1,221,783	857,652	1,049,651	\$69,670,794	Line 48 + Line 49	
51															
52	Delivery Service Unit Costs - Equi-Proportional Revenue Requirement														
53	Customer Costs	\$37.57			\$37.63	\$43.81	\$121.79	\$153.74	\$45.20	\$123.83	\$153.74	\$380.65		Line 35 * Line 42	
54	Distribution Volumetric Costs	\$0.1627			\$0.2156	\$0.233	\$0.203	\$0.163	\$0.132	\$0.104	\$0.085	\$0.055		Line 36 * Line 42	

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)		
55	(X)												
56	Development of Class Revenue Target												
57	Proforma Total Revenues (Base Revenues at Current Rates)												
58	Base Proforma Revenues												
59	Winter Base Revenues	\$379,307	\$18,798,002	\$1,203,977	\$20,001,979	\$5,997,109	\$7,151,614	\$1,564,137	\$654,370	\$858,496	\$804,923	\$451,915	Line 6
60	Summer Base Revenues	\$309,438	\$9,336,108	\$728,614	\$10,064,721	\$2,488,660	\$2,545,771	\$339,931	\$490,973	\$503,713	\$339,240	\$261,764	Line 9
61	Total Proforma Revenues	\$688,745	\$28,134,110	\$1,932,591	\$30,066,701	\$8,485,770	\$9,697,385	\$1,904,068	\$1,145,342	\$1,362,209	\$1,144,163	\$713,678	Line 59 + Line 58
62	MCS Revenue Targets at Proposed Rates												
63	Customer-related Adjusted Marginal Costs	\$1,648,474			\$32,476,402	\$4,102,318	\$2,289,795	\$81,926	\$701,930	\$463,986	\$70,600	\$102,508	Line 48
64	Capacity-related Adjusted Marginal Costs	\$160,577			\$12,239,667	\$4,495,919	\$6,221,896	\$1,605,298	\$517,506	\$757,797	\$787,052	\$947,143	Line 49
65	Total Adjusted Marginal Costs	\$1,809,051			\$44,716,070	\$8,598,237	\$8,511,691	\$1,687,224	\$1,219,436	\$1,221,783	\$857,652	\$1,049,651	Line 62 + Line 63
66	Proforma base Revenues												
67	Total Potential increase (decrease) in Base Revenues	\$1,120,306			\$14,649,369	\$112,467	(\$1,185,693)	(\$216,845)	\$74,094	(\$140,426)	(\$286,511)	\$335,972	Line 50 - Line 60
68	Total Potential Increase (Line 66) as a % of (Current Base	162.66%			48.72%	1.33%	-12.23%	-11.39%	6.47%	-10.31%	-25.04%	47.08%	Line 66 / Line 60
69	Capped Revenue Targets: Target Revenues at 120.0% of total	\$905,260	\$36,978,387	\$2,540,122	\$39,518,509.37	\$11,153,368	\$12,745,868	\$2,502,634	\$1,505,394	\$1,790,434	\$1,503,844	\$938,031	Line 50 - Line 60
70	Company increase: 26.2%												Line 66 / Line 60
71	First Step Total Base revenues: No cap	\$1,809,051			\$44,716,070	\$8,598,237	\$8,511,691	\$1,687,224	\$1,219,436	\$1,221,783	\$857,652	\$1,049,651	Line 64
72	Total Base revenues: Cap on Total Increase at: 120% of	\$905,260			\$39,518,509	\$8,598,237	\$8,511,691	\$1,687,224	\$1,219,436	\$1,221,783	\$857,652	\$938,031	MIN(Line 69, Line 68)
73	Company average % increase												
74	Cap 120%	31.44%			31.44%	1.33%	-12.23%	-11.39%	6.47%	-10.31%	-25.04%	31.44%	(Line 70 - Line 60) / Line 60
75	Assign Revenue increases to Eliminate Decreases	\$0			\$0	\$0	\$1,185,693	\$216,845	\$0	\$140,426	\$286,511	\$0	\$1,829,474
76	First Step Increase in Base Revenues with Cap	\$216,515			\$9,451,809	\$112,467	-\$1,185,693	-\$216,845	\$74,094	-\$140,426	-\$286,511	\$224,353	Line 70 - Line 60
77	Combined % Increase from Elimination of decrease and	31.44%			31.44%	1.33%	0.00%	0.00%	6.47%	0.00%	0.00%	31.44%	
78	Increase at Cap												
79	First Step Shortfall after elimination of decreases and												
80	application of Cap												\$4,383,496
81	Test Year Base Revenues, Classes below 120% x increase,	\$0			\$0	\$8,485,770	\$9,697,385	\$1,904,068	\$1,145,342	\$1,362,209	\$1,144,163	\$0	Line 66 - Line 73
82	with overall Company increase of 26.2%												
83	Remaining Shortfall Allocation Factor	0.00%			0	35.75%	40.85%	8.02%	4.82%	5.74%	4.82%	0.00%	If: Line 71 < CAP x Line 67, Col (L), Line 10, otherwise, \$0
84	Allocation of First Step Shortfall prior to Cap at Second Step	\$0			\$0	\$1,566,933.72	\$1,790,664	\$351,594	\$211,492	\$251,538	\$211,275	\$0	Line 76, Col (n) / Line 76, Col (L)
85	Combined First and Second step increase, before second	31.4%			31.4%	19.8%	18.5%	18.5%	24.9%	18.5%	18.5%	31.4%	Line 77 x Line 75, Col (L)
86	step cap												(Line 73 + Line 78) / Line 60
87	Second Round Total Base Revenues, No Cap on Allocation	\$905,260			\$39,518,509	\$10,165,170	\$11,488,048	\$2,255,663	\$1,430,929	\$1,613,746	\$1,355,438	\$938,031	Line 78 + Line 70
88	of First Step Shortfall on Total Increase at: 120% of Company												
89	average % increase												
90	Second Step Increase in Base Revenues with Cap	\$905,260			\$39,518,509	\$10,165,170	\$11,488,048	\$2,255,663	\$1,430,929	\$1,613,746	\$1,355,438	\$938,031	Min of Line 80, Line 68
91	Second Step Shortfall Due to Cap												Line 64 Col (L) - Line 81 Col (L)
92	Test Year Base Revenues, Classes below 120% x increase	\$0			\$0	\$8,485,770	\$9,697,385	\$1,904,068	\$1,145,342	\$1,362,209	\$1,144,163	\$0	If: Line 68 > Line 81, Line 10, otherwise, \$0
93	overall Company increase of 26.2%												
94	Allocation of Second Step Shortfall	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Line 83 x Line 83, Col (L)
95													
96	Total Base revenues: Cap on Total Increase at: 120% of	\$905,260	\$0	\$0	\$39,518,509	\$10,165,170	\$11,488,048	\$2,255,663	\$1,430,929	\$1,613,746	\$1,355,438	\$938,031	Line 81 + Line
97	Company average % increase	31.4%			31.4%	19.8%	18.5%	18.5%	24.9%	18.5%	18.5%	31.4%	Line 87 / Line - 1
98													
99	FINAL BASE REVENUE TARGET	\$905,260	\$0	\$0	\$39,518,509	\$10,165,170	\$11,488,048	\$2,255,663	\$1,430,929	\$1,613,746	\$1,355,438	\$938,031	Line 87

Line	(X)	Residential				Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor			Company Total	Explanation
		Non Heat	Heat	Low Income	Total Heat	Low Annual	Medium Annual	High Annual	Low Annual	Medium Annual	High Annual		
		R-1	R-3	Heat	R-3, R-4	G-41	G-42	G-43	G-51	G-52	G-53		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(M)
91	D. RATE DESIGN												
92	Current Customer charge	\$12.10			\$17.51	\$41.19	\$123.58	\$530.36	\$41.19	\$123.58	\$545.81	\$545.81	Company tariffs
93	Calculated increase	31.44%			31.44%	26.20%	26.20%	26.20%	26.20%	26.20%	26.20%	31.44%	Rate design Input
94	Marginal Cost Considerations: Current customer charge vs MCS customer costs	31.44%			31.44%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	Rate design Input
95	Consistency Consideration										-\$15.45		Rate design Input
96	Proposed Customer Charge	\$15.90			\$23.01	\$45.31	\$135.94	\$583.40	\$45.31	\$135.94	\$583.40	\$600.39	Line 92 x (1 + Line 93)
97	Proposed Customer charge as a % of MCS unit costs	42.3%			61.2%	103.4%	111.6%	379.5%	100.2%	109.8%	379.5%	157.7%	Line 96 / Line 53
98	Customer Charge Revenue, Proposed Customer Charge												
99	Winter Period Customer Revenues	\$347,987			\$9,977,292	\$2,149,197	\$1,271,356	\$154,151	\$348,872	\$250,688	\$133,849	\$79,530	Line 96 * Line 16
100	Summer Period Customer Revenues	<u>\$349,876</u>			<u>\$9,885,719</u>	<u>\$2,093,131</u>	<u>\$1,284,486</u>	<u>\$156,736</u>	<u>\$354,763</u>	<u>\$258,662</u>	<u>\$134,061</u>	<u>\$82,151</u>	Line 96 * Line 17
101	Total Customer Charge revenue	\$697,863			\$19,863,011	\$4,242,328	\$2,555,842	\$310,887	\$703,635	\$509,350	\$267,910	\$161,682	Line 99 + Line 100
102	Remaining Revenues	\$207,397			\$19,655,498	\$5,922,842	\$8,932,206	\$1,944,775	\$727,294	\$1,104,396	\$1,087,528	\$776,350	Line 90- Line 101
103	Total Volumetric Revenue Requirement	\$207,397			\$19,655,498	\$5,922,842	\$8,932,206	\$1,944,775	\$727,294	\$1,104,396	\$1,087,528	\$776,350	Line 102
104	Target Ratio of Winter to Summer Average Volumetric Rate									1.36			Rate design Input
105	% Volumetric Winter Season Rev Req							87.8%		70.4%	76.0%	67.0%	1 - Line 106
106	% Volumetric Summer Season Rev Req							12.2%		29.6%	24.0%	33.0%	1/(Line 20 / Line 23) x Line 104 + 1] or (1- Line 105)
107	Winter Period Volumetric Rev Req							\$1,707,513		\$777,513	\$826,521	\$520,154	Line 103 x Line 105
108	Summer Period Volumetric Rev Req							\$237,263		\$326,884	\$261,007	\$256,195	Line 103 x Line 106
109	Annual Average Volumetric Rate	\$0.2102			\$0.3462	\$0.3076	\$0.2910	\$0.1978	\$0.1861		\$0.1172	\$0.0449	Line 103) / (Line 20 + Line 23)
110	Annual Average Head Block Rate				\$0.3638	\$0.4097	\$0.3695		\$0.2518				(Line 103 - Line 111 x (Line 25 + Line 22)) / (Line 21 + Line 24)
111	Annual Average Tail Block Rate				\$0.3012	\$0.2768	\$0.2474		\$0.1638				Line 109 x Line 114
112	Winter Period Average Volumetric rate							\$0.2263		\$0.1678	\$0.1476	\$0.0574	Line 107 / Line 20
113	Summer Period Average Volumetric rate							\$0.1037		\$0.1233	\$0.0709	\$0.0311	Line 108 / Line 23
114	Winter Period Tail Block Rate % of Average Rate				87%	90%	85%		88.0%	84%			Rate design Input
115	Summer Period Tail Block Rate % of Average Rate				87%	90%	85%		88.0%	70%			Line 114
116	Winter Period Tail Block rate									\$0.1409			Line 114 * Line 112
117	Summer Period Tail Block rate									\$0.0863			Line 115 * Line 113
118	Base Rates with R-4 Discount included												
119	Monthly Customer Charge	\$15.90	\$23.01	\$9.21	\$23.01	\$45.31	\$135.94	\$583.40	\$45.31	\$135.94	\$583.40	\$600.39	Line 96
120	Winter Period Variable Rates												
121	Head Block	\$0.2102	\$0.3638	\$0.1455	\$0.3638	\$0.4097	\$0.3695	\$0.2263	\$0.2518	\$0.2120	\$0.1476	\$0.0574	Line 110 or: (Line 107 - Line 116 x Line 22) / Line 21
122	Tail Block	\$0.2102	\$0.3012	\$0.1205	\$0.3012	\$0.2768	\$0.2474	\$0.2263	\$0.1638	\$0.1409	\$0.1476	\$0.0574	Line 116
123	Summer Period Variable Rates												
124	Head Block	\$0.2102	\$0.3638	\$0.1455	\$0.3638	\$0.4097	\$0.3695	\$0.1037	\$0.2518	\$0.1532	\$0.0709	\$0.0311	Line 110
125	Tail Block	\$0.2102	\$0.3012	\$0.1205	\$0.3012	\$0.2768	\$0.2474	\$0.1037	\$0.1638	\$0.0863	\$0.0709	\$0.0311	Line 113

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)		
126	(X)													
127	Low Income Discount and RLIAP Calculation													
128	Base Revenues before Low Income Discount													Line 119 * Line 18
129	Monthly Customer Charge			\$1,335,273										Line 121 * Line 21
130	Winter Period Variable Rates													Line 122 * Line 22
131	Head Block			\$796,946										
132	Tail Block			\$184,682										
133	Summer Period Variable Rates													Line 124 * Line 24
134	Head Block			\$161,199										Line 125 * Line 25
135	Tail Block			\$61,924										
136	Total Base Revenue before Low Income Discount			\$2,540,024									\$2,540,024	Σ Line 128 to Line 134
137	Low Income Discount % of Distribution Rates			60.00%										Rate Design Input: Docket DG 10-47
138	Total Low Income Revenue Shortfall			\$1,524,015	\$1,524,015								\$1,524,015	Line 137 x Line 135
139	Low Income RLIAP (\$/therm)												\$0.0098	Line 138 / Line 26 (Truncated to 4 decimals)
140	RLIAP Revenues	\$9,683	\$523,217	\$33,880	\$557,097	\$188,941	\$301,149	\$96,498	\$38,345	\$71,484	\$91,049	\$169,769	\$1,524,015	Line 26 * Line 139 Col (L)
141	Increase in RLIAP Rate												\$0.0024	Line 139 - Line 12
142	Base Rates Revenue Proof													
143														
144	Customer Charge Revenues													
145	Winter	\$347,987	\$9,376,573	\$240,288	\$9,616,861	\$2,149,197	\$1,271,356	\$154,151	\$348,872	\$250,688	\$133,849	\$79,530	\$14,352,490	Line 16 * Line 119
146	Summer	\$349,876	\$9,151,166	\$293,821	\$9,444,987	\$2,093,131	\$1,284,486	\$156,736	\$354,763	\$258,662	\$134,061	\$82,151	\$14,158,855	Line 17 * Line 119
147	Delivery Quantities													
148	Winter	\$150,560	\$15,330,663	\$392,651	\$15,723,314	\$5,171,773	\$7,263,921	\$1,707,513	\$485,128	\$777,513	\$826,521	\$520,154	\$32,626,398	Line 121 x Line 21 + Line 22 x Line 122
149	Summer	\$56,837	\$3,120,083	\$89,249	\$3,209,333	\$751,069	\$1,668,285	\$237,263	\$242,165	\$326,884	\$261,007	\$256,195	\$7,009,038	Line 126 x Line 22 + Line 23 x Line 127
150														
151														
152	Total Base Revenues	\$905,260	\$36,978,485	\$1,016,010	\$37,994,495	\$10,165,170	\$11,488,048	\$2,255,663	\$1,430,929	\$1,613,746	\$1,355,438	\$938,031	\$68,146,780	Σ Line 145 to Line 149
153	Total Base plus RLIAP Revenues	\$914,943	\$37,501,702	\$1,049,889	\$38,551,591	\$10,354,112	\$11,789,197	\$2,352,160	\$1,469,274	\$1,685,230	\$1,446,487	\$1,107,800	\$69,670,794	Line 140 + Line 152
154	Truncation Difference Compared to Revenue Requirement													
155	Base Revenues plus Low Income RLIAP Revenues													\$0 Line 153 - Line 50
156	Class Rate Impact Calculations													
157	Increase in Base Revenues, R-4 revenues at R-4 rates	\$216,515	\$8,844,375	\$607,434	\$9,451,809	\$1,679,401	\$1,790,664	\$351,594	\$285,586	\$251,538	\$211,275	\$224,353	\$14,462,734	Line 153 - Line 10
158	Percent Increase in Base Revenues, R-4 revenues at R-4 rates	31.44%	31.44%		31.44%	19.79%	18.47%	18.47%	24.93%	18.47%	18.47%	31.44%	26.20%	Line 157 / Line 60
159	Increase in Base Revenues, R-4 Revenues at R-3 Rates	\$216,515	\$8,844,375	\$243,117	\$7,927,794	\$1,679,401	\$1,790,664	\$351,594	\$285,586	\$251,538	\$211,275	\$224,353	\$12,938,719	Line 152 - Line 10
160	Increase in R-4 Shortfall Recovery	\$2,381	\$128,634	\$8,329	\$136,963	\$46,452	\$74,038	\$23,724	\$9,427	\$17,574	\$22,385	\$41,738	\$374,682	Line 140 Line 13
161	Change in R-4 Discount			-\$364,317									-\$364,317	-(Line 138 - Line 11)
162	Net Increase	\$218,895	\$8,973,009	-\$112,871	\$8,064,757	\$1,725,852	\$1,864,702	\$375,318	\$295,014	\$269,112	\$233,659	\$266,091	\$12,949,084	Σ Line 159 to Line 161
		31.45%	31.45%	-14.14%	26.45%	20.00%	18.79%	18.99%	25.12%	19.00%	19.27%	31.61%		Line 162 / (Σ Line 10, - Line 11, Line 13)

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Indirect Gas Costs Analysis

Docket No. DG 14-180
Attachment Rates-6
Page 1 of 1

Line	Description	Residential			Commercial and Industrial: Low Load			Commercial and Industrial: High Load Factor				Company Total	Explanation
		Non Heat R-1 (A)	Heat R-3 (B)	Low Income Heat R-4 (C)	Low Annual G-41 (E)	Medium Annual G-42 (F)	High Annual G-43 (G)	Low Annual G-51 (H)	Medium Annual G-52 (I)	High Annual G-53 (J)	High Annual G-54 (K)		
1	LP and LNG Costs											\$ 1,078,860	FCOS
2	Winter Sales Volumes	716,385	44,246,018	2,803,999	12,817,429	11,522,989	1,240,238	1,742,702	1,462,613	313,157	16,488	76,882,018	Company Records
3	Unit Cost in COGC											\$ 0.01400	Line 2 / Line 1
4	Class Revenues	\$ 10,029	\$ 619,444	\$ 39,256	\$ 179,444	\$ 161,322	\$ 17,363	\$ 24,398	\$ 20,477	\$ 4,384	\$ 231	\$ 1,076,348	Line 2 x Line 3
5													
6	Bad Debt Costs											\$ 12,922	FCOS
7	Annual Sales Volumes	986,821	53,322,029	3,452,737	14,394,984	13,781,344	1,645,228	2,564,807	2,256,322	468,401	23,237	92,895,910	Company Records
8	Unit Cost in COGC											\$ 0.00010	Line 7 / Line 6
9	Class Revenues	\$ 99	\$ 5,332	\$ 345	\$ 1,439	\$ 1,378	\$ 165	\$ 256	\$ 226	\$ 47	\$ 2	\$ 9,290	Line 7 x Line 8
10													
11	Gas Working Capital											\$ -	FCOS
12	Annual Sales Volumes	986,821	986,821	986,821	986,821	986,821	986,821	986,821	986,821	986,821	986,821	9,868,210	Company Records
13	Unit Cost in COGC											\$ -	Line 12 / Line 11
14	Class Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 12 x Line 13
15													
16	Other A&G and Misc.											\$ 544,850	FCOS
17	Annual Sales Volumes	986,821	986,821	986,821	986,821	986,821	986,821	986,821	986,821	986,821	986,821	9,868,210	Company Records
18	Unit Cost in COGC											\$ 0.05520	Line 17 / Line 16
19	Class Revenues	\$ 54,473	\$ 54,473	\$ 54,473	\$ 54,473	\$ 54,473	\$ 54,473	\$ 54,473	\$ 54,473	\$ 54,473	\$ 54,473	\$ 544,725	Line 17 x Line 18
20													
21	Total Indirect Costs	\$ 64,601	\$ 679,249	\$ 94,074	\$ 235,356	\$ 217,172	\$ 72,000	\$ 79,127	\$ 75,175	\$ 58,904	\$ 54,706	\$ 1,630,363	Σ Lines 4,9,14,19
22													
23	Total from FCOS											\$ 1,636,632	FCOS
24	Variance												
25	\$s											\$ (6,269)	Line 21 - Line 23
26	%											-0.38%	Line 25 / Line 23

	Currently effective			Rate case		
	2014 Summer COG Filing	2013-2014 Winter COG Filing		Summer	Winter	
31	LP and LNG Costs	\$ -	\$ 1,980,428		\$ 1,078,860	
32	Bad Debt Costs	11,563	55,511	2,228	10,694	\$ 12,922
33	Gas Working Capital					
34	Other A&G and Misc.	2,270	10,900	13,170	93,924	\$ 544,850
35	Total Indirect Costs	\$ 13,833	\$ 2,046,839	\$ 96,152	\$ 1,540,480	
36						
37	Volumes	16,013,891	76,882,018	92,895,910	16,013,891	76,882,018
38	Indirect Gas Rate	\$ 0.0009	\$ 0.0266	\$ 0.0060	\$ 0.0200	

COG Adder for Rate Case	
Summer	Winter
\$ 0.0051	\$ (0.0066)

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Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$1.2919	\$0.5436	Cost of Gas	\$1.2853	\$0.5487
LDAC	\$0.0290		LDAC	\$0.0314	
Customer charge	\$12.10		Customer charge	\$15.90	
Sales rate			Sales rate		
First Block Size	0	0	First Block Size	0	0
Block 1	\$0.1599	\$0.1599	Block 1	\$0.2102	\$0.2102
Block 2	\$0.1599	\$0.1599	Block 2	\$0.2102	\$0.2102

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$12.10	\$0.00	\$12.10	\$12.10	\$0.00	\$12.10	\$15.90	\$0.00	\$15.90	\$15.90	\$0.00	\$15.90	\$3.80	31.4%	\$3.80	31.4%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2	\$12.42	\$2.64	\$15.06	\$12.42	\$1.15	\$13.57	\$16.32	\$2.63	\$18.96	\$16.32	\$1.16	\$17.48	\$3.90	25.9%	\$3.92	28.9%	\$7.5308	\$6.7825	\$9.4788	\$8.7422
4	\$12.74	\$5.28	\$18.02	\$12.74	\$2.29	\$15.03	\$16.74	\$5.27	\$22.01	\$16.74	\$2.32	\$19.06	\$3.99	22.1%	\$4.03	26.8%	\$4.5058	\$3.7575	\$5.5028	\$4.7662
6	\$13.06	\$7.93	\$20.98	\$13.06	\$3.44	\$16.50	\$17.16	\$7.90	\$25.07	\$17.16	\$3.48	\$20.65	\$4.08	19.4%	\$4.15	25.2%	\$3.4975	\$2.7492	\$4.1775	\$3.4409
8	\$13.38	\$10.57	\$23.95	\$13.38	\$4.58	\$17.96	\$17.59	\$10.53	\$28.12	\$17.59	\$4.64	\$22.23	\$4.17	17.4%	\$4.27	23.8%	\$2.9933	\$2.2450	\$3.5149	\$2.7783
10	\$13.70	\$13.21	\$26.91	\$13.70	\$5.73	\$19.43	\$18.01	\$13.17	\$31.17	\$18.01	\$5.80	\$23.81	\$4.26	15.8%	\$4.38	22.6%	\$2.6908	\$1.9425	\$3.1173	\$2.3807
15	\$14.50	\$19.81	\$34.31	\$14.50	\$8.59	\$23.09	\$19.06	\$19.75	\$38.81	\$19.06	\$8.70	\$27.76	\$4.49	13.1%	\$4.67	20.2%	\$2.2875	\$1.5392	\$2.5871	\$1.8505
20	\$15.30	\$26.42	\$41.72	\$15.30	\$11.45	\$26.75	\$20.11	\$26.33	\$46.44	\$20.11	\$11.60	\$31.71	\$4.73	11.3%	\$4.96	18.5%	\$2.0858	\$1.3375	\$2.3221	\$1.5855
25	\$16.10	\$33.02	\$49.12	\$16.10	\$14.32	\$30.41	\$21.16	\$32.92	\$54.08	\$21.16	\$14.50	\$35.66	\$4.96	10.1%	\$5.25	17.3%	\$1.9648	\$1.2165	\$2.1630	\$1.4264
30	\$16.90	\$39.63	\$56.52	\$16.90	\$17.18	\$34.08	\$22.21	\$39.50	\$61.71	\$22.21	\$17.40	\$39.61	\$5.19	9.2%	\$5.54	16.2%	\$1.8841	\$1.1358	\$2.0570	\$1.3204
35	\$17.70	\$46.23	\$63.93	\$17.70	\$20.04	\$37.74	\$23.26	\$46.08	\$69.34	\$23.26	\$20.30	\$43.56	\$5.42	8.5%	\$5.83	15.4%	\$1.8265	\$1.0782	\$1.9813	\$1.2447
40	\$18.50	\$52.84	\$71.33	\$18.50	\$22.90	\$41.40	\$24.31	\$52.67	\$76.98	\$24.31	\$23.20	\$47.51	\$5.65	7.9%	\$6.11	14.8%	\$1.7833	\$1.0350	\$1.9245	\$1.1879
45	\$19.30	\$59.44	\$78.74	\$19.30	\$25.77	\$45.06	\$25.36	\$59.25	\$84.61	\$25.36	\$26.11	\$51.47	\$5.88	7.5%	\$6.40	14.2%	\$1.7497	\$1.0014	\$1.8803	\$1.1437
50	\$20.10	\$66.05	\$86.14	\$20.10	\$28.63	\$48.73	\$26.41	\$65.84	\$92.25	\$26.41	\$29.01	\$55.42	\$6.11	7.1%	\$6.69	13.7%	\$1.7228	\$0.9745	\$1.8450	\$1.1084
60	\$21.69	\$79.25	\$100.95	\$21.69	\$34.36	\$56.05	\$28.51	\$79.00	\$107.52	\$28.51	\$34.81	\$63.32	\$6.57	6.5%	\$7.27	13.0%	\$1.6825	\$0.9342	\$1.7919	\$1.0553
70	\$23.29	\$92.46	\$115.76	\$23.29	\$40.08	\$63.38	\$30.62	\$92.17	\$122.79	\$30.62	\$40.61	\$71.22	\$7.03	6.1%	\$7.85	12.4%	\$1.6537	\$0.9054	\$1.7541	\$1.0175
80	\$24.89	\$105.67	\$130.56	\$24.89	\$45.81	\$70.70	\$32.72	\$105.34	\$138.05	\$32.72	\$46.41	\$79.13	\$7.49	5.7%	\$8.43	11.9%	\$1.6321	\$0.8838	\$1.7257	\$0.9891
90	\$26.49	\$118.88	\$145.37	\$26.49	\$51.53	\$78.03	\$34.82	\$118.50	\$153.32	\$34.82	\$52.21	\$87.03	\$7.95	5.5%	\$9.00	11.5%	\$1.6152	\$0.8669	\$1.7036	\$0.9670
100	\$28.09	\$132.09	\$160.18	\$28.09	\$57.26	\$85.35	\$36.92	\$131.67	\$168.59	\$36.92	\$58.01	\$94.93	\$8.41	5.3%	\$9.58	11.2%	\$1.6018	\$0.8535	\$1.6859	\$0.9493
200	\$44.08	\$264.18	\$308.26	\$44.08	\$114.52	\$158.60	\$57.94	\$263.34	\$321.28	\$57.94	\$116.02	\$173.96	\$13.02	4.2%	\$15.36	9.7%	\$1.5413	\$0.7930	\$1.6064	\$0.8698
percentiles																				
8	\$13.38	\$10.57	\$23.95				\$17.59	\$10.53	\$28.12				\$4.17	17.4%					\$3.5149	
20	\$15.30	\$26.42	\$41.72				\$20.11	\$26.33	\$46.44				\$4.73	11.3%					\$2.3221	
30	\$16.90	\$39.63	\$56.52				\$22.21	\$39.50	\$61.71				\$5.19	9.2%					\$2.0570	
5				\$12.90	\$2.86	\$15.76				\$16.95	\$2.90	\$19.86			\$4.09	26.0%				\$3.9710
11				\$13.86	\$6.30	\$20.16				\$18.22	\$6.38	\$24.60			\$4.44	22.0%				\$2.2361
26				\$15.30	\$11.45	\$26.75				\$20.11	\$11.60	\$31.71			\$4.96	18.5%				\$1.5855

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.2919	\$0.5436	Cost of Gas			\$1.2853	\$0.5487
LDAC			\$0.0290		LDAC			\$0.0314	
Customer charge			\$17.51		Customer charge			\$23.01	
Sales rate					Sales rate				
First Block Size				100 20	First Block Size			100 20	
Block 1			\$0.2769	\$0.2769	Block 1			\$0.3638	\$0.3638
Block 2			\$0.2288	\$0.2288	Block 2			\$0.3012	\$0.3012

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1	0	\$17.51	\$0.00	\$17.51	\$17.51	\$0.00	\$17.51	\$23.01	\$0.00	\$23.01	\$23.01	\$0.00	\$23.01	\$5.50	31.4%	\$5.50	31.4%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2	10	\$20.28	\$13.21	\$33.49	\$20.28	\$5.73	\$26.01	\$26.65	\$13.17	\$39.82	\$26.65	\$5.80	\$32.45	\$6.33	18.9%	\$6.45	24.8%	\$3.3488	\$2.6005	\$3.9819	\$3.2453
3	25	\$24.43	\$33.02	\$57.46	\$24.19	\$14.32	\$38.51	\$32.11	\$32.92	\$65.03	\$31.80	\$14.50	\$46.30	\$7.57	13.2%	\$7.79	20.2%	\$2.2982	\$1.5403	\$2.6011	\$1.8519
4	50	\$31.36	\$66.05	\$97.40	\$29.91	\$28.63	\$58.54	\$41.20	\$65.84	\$107.04	\$39.33	\$29.01	\$68.33	\$9.64	9.9%	\$9.79	16.7%	\$1.9480	\$1.1708	\$2.1408	\$1.3666
5	75	\$38.28	\$99.07	\$137.35	\$35.63	\$42.95	\$78.58	\$50.30	\$98.75	\$149.05	\$46.86	\$43.51	\$90.36	\$11.71	8.5%	\$11.79	15.0%	\$1.8313	\$1.0477	\$1.9873	\$1.2049
6	100	\$45.20	\$132.09	\$177.29	\$41.35	\$57.26	\$98.61	\$59.39	\$131.67	\$191.06	\$54.39	\$58.01	\$112.40	\$13.77	7.8%	\$13.78	14.0%	\$1.7729	\$0.9861	\$1.9106	\$1.1240
7	125	\$50.92	\$165.11	\$216.03	\$47.07	\$71.58	\$118.65	\$66.92	\$164.59	\$231.51	\$61.92	\$72.51	\$134.43	\$15.48	7.2%	\$15.78	13.3%	\$1.7283	\$0.9492	\$1.8521	\$1.0754
8	150	\$56.64	\$198.14	\$254.78	\$52.79	\$85.89	\$138.68	\$74.45	\$197.51	\$271.96	\$69.45	\$87.02	\$156.46	\$17.18	6.7%	\$17.78	12.8%	\$1.6985	\$0.9245	\$1.8130	\$1.0431
9	175	\$62.36	\$231.16	\$293.52	\$58.51	\$100.21	\$158.72	\$81.98	\$230.42	\$312.41	\$76.97	\$101.52	\$178.49	\$18.89	6.4%	\$19.78	12.5%	\$1.6772	\$0.9070	\$1.7852	\$1.0200
10	200	\$68.08	\$264.18	\$332.26	\$64.23	\$114.52	\$178.75	\$89.51	\$263.34	\$352.85	\$84.50	\$116.02	\$200.53	\$20.59	6.2%	\$21.78	12.2%	\$1.6613	\$0.8938	\$1.7643	\$1.0026
11	225	\$73.80	\$297.20	\$371.00	\$69.95	\$128.84	\$198.79	\$97.04	\$296.26	\$393.30	\$92.03	\$130.53	\$222.56	\$22.30	6.0%	\$23.77	12.0%	\$1.6489	\$0.8835	\$1.7480	\$0.9892
12	250	\$79.52	\$330.23	\$409.75	\$75.67	\$143.15	\$218.82	\$104.57	\$329.18	\$433.75	\$99.56	\$145.03	\$244.59	\$24.00	5.9%	\$25.77	11.8%	\$1.6390	\$0.8753	\$1.7350	\$0.9784
13	275	\$85.24	\$363.25	\$448.49	\$81.39	\$157.47	\$238.86	\$112.10	\$362.10	\$474.20	\$107.09	\$159.53	\$266.63	\$25.71	5.7%	\$27.77	11.6%	\$1.6309	\$0.8686	\$1.7243	\$0.9695
14	300	\$90.96	\$396.27	\$487.23	\$87.11	\$171.78	\$258.89	\$119.63	\$395.01	\$514.64	\$114.62	\$174.03	\$288.66	\$27.41	5.6%	\$29.77	11.5%	\$1.6241	\$0.8630	\$1.7155	\$0.9622
15	350	\$102.40	\$462.32	\$564.72	\$98.55	\$200.41	\$298.96	\$134.69	\$460.85	\$595.54	\$129.68	\$203.04	\$332.72	\$30.82	5.5%	\$33.76	11.3%	\$1.6135	\$0.8542	\$1.7015	\$0.9506
16	400	\$113.84	\$528.36	\$642.20	\$109.99	\$229.04	\$339.03	\$149.75	\$526.68	\$676.43	\$144.74	\$232.04	\$376.79	\$34.23	5.3%	\$37.76	11.1%	\$1.6055	\$0.8476	\$1.6911	\$0.9420
17	450	\$125.28	\$594.41	\$719.69	\$121.43	\$257.67	\$379.10	\$164.81	\$592.52	\$757.33	\$159.80	\$261.05	\$420.85	\$37.64	5.2%	\$41.75	11.0%	\$1.5993	\$0.8424	\$1.6830	\$0.9352
18	500	\$136.72	\$660.45	\$797.17	\$132.87	\$286.30	\$419.17	\$179.87	\$658.36	\$838.23	\$174.86	\$290.06	\$464.92	\$41.06	5.2%	\$45.75	10.9%	\$1.5943	\$0.8383	\$1.6765	\$0.9298
19	750	\$193.92	\$990.68	\$1,184.60	\$190.07	\$429.45	\$619.52	\$255.17	\$987.53	\$1,242.70	\$250.16	\$435.08	\$685.25	\$58.11	4.9%	\$65.72	10.6%	\$1.5795	\$0.8260	\$1.6569	\$0.9137
20	1000	\$251.12	\$1,320.90	\$1,572.02	\$247.27	\$572.60	\$819.87	\$330.47	\$1,316.71	\$1,647.18	\$325.46	\$580.11	\$905.57	\$75.16	4.8%	\$85.70	10.5%	\$1.5720	\$0.8199	\$1.6472	\$0.9056
36	Estimated Bill Percentiles																				
37	Winter - 25%	\$34.12	\$79.25	\$113.38				\$44.84	\$79.00	\$123.84				\$10.47	9.2%					\$2.0641	
39	Winter - 50%	\$45.20	\$132.09	\$177.29				\$59.39	\$131.67	\$191.06				\$13.77	7.8%					\$1.9106	
41	Winter - 75%	\$62.36	\$231.16	\$293.52				\$81.98	\$230.42	\$312.41				\$18.89	6.4%					\$1.7852	
43	Summer - 25%				\$20.83	\$6.87	\$27.70				\$27.38	\$6.96	\$34.34			\$6.64	24.0%				\$2.8617
45	Summer - 50%				\$23.05	\$11.45	\$34.50				\$30.29	\$11.60	\$41.89			\$7.39	21.4%				\$2.0946
47	Summer - 75%				\$25.34	\$17.18	\$42.51				\$33.30	\$17.40	\$50.71			\$8.19	19.3%				\$1.6902

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

Line

1	Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
2	Cost of Gas	\$1.2919	\$0.5436	Cost of Gas	\$1.2853	\$0.5487
3	LDAC	\$0.0290		LDAC	\$0.0314	
4	Customer charge	\$7.00		Customer charge	\$9.21	
5	Sales rate			Sales rate		
6	First Block Size	100	20	First Block Size	100	20
7	Block 1	\$0.1108	\$0.1108	Block 1	\$0.1455	\$0.1455
8	Block 2	\$0.0915	\$0.0915	Block 2	\$0.1205	\$0.1205

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
13	0	\$7.00	\$0.00	\$7.00	\$7.00	\$0.00	\$7.00	\$9.21	\$0.00	\$9.21	\$9.21	\$0.00	\$9.21	\$2.21	31.5%	\$2.21	31.5%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
14	10	\$8.11	\$13.21	\$21.32	\$8.11	\$5.73	\$13.83	\$10.66	\$13.17	\$23.83	\$10.66	\$5.80	\$16.46	\$2.51	11.8%	\$2.63	19.0%	\$2.1317	\$1.3834	\$2.3828	\$1.6462
15	25	\$9.77	\$33.02	\$42.79	\$9.67	\$14.32	\$23.99	\$12.84	\$32.92	\$45.76	\$12.72	\$14.50	\$27.22	\$2.97	6.9%	\$3.23	13.5%	\$1.7117	\$0.9595	\$1.8304	\$1.0888
16	50	\$12.54	\$66.05	\$78.59	\$11.96	\$28.63	\$40.59	\$16.48	\$65.84	\$82.32	\$15.73	\$29.01	\$44.74	\$3.73	4.7%	\$4.14	10.2%	\$1.5717	\$0.8118	\$1.6463	\$0.8947
17	75	\$15.31	\$99.07	\$114.38	\$14.25	\$42.95	\$57.19	\$20.12	\$98.75	\$118.87	\$18.74	\$43.51	\$62.25	\$4.49	3.9%	\$5.06	8.8%	\$1.5250	\$0.7626	\$1.5850	\$0.8300
18	100	\$18.08	\$132.09	\$150.17	\$16.54	\$57.26	\$73.80	\$23.76	\$131.67	\$155.43	\$21.75	\$58.01	\$79.77	\$5.26	3.5%	\$5.97	8.1%	\$1.5017	\$0.7380	\$1.5543	\$0.7977
19	125	\$20.37	\$165.11	\$185.48	\$18.82	\$71.58	\$90.40	\$26.77	\$164.59	\$191.36	\$24.77	\$72.51	\$97.28	\$5.88	3.2%	\$6.88	7.6%	\$1.4838	\$0.7232	\$1.5309	\$0.7782
20	150	\$22.66	\$198.14	\$220.79	\$21.11	\$85.89	\$107.00	\$29.78	\$197.51	\$227.29	\$27.78	\$87.02	\$114.79	\$6.50	2.9%	\$7.79	7.3%	\$1.4719	\$0.7133	\$1.5152	\$0.7653
21	175	\$24.94	\$231.16	\$256.10	\$23.40	\$100.21	\$123.60	\$32.79	\$230.42	\$263.22	\$30.79	\$101.52	\$132.31	\$7.12	2.8%	\$8.71	7.0%	\$1.4634	\$0.7063	\$1.5041	\$0.7561
22	200	\$27.23	\$264.18	\$291.41	\$25.69	\$114.52	\$140.21	\$35.80	\$263.34	\$299.15	\$33.80	\$116.02	\$149.82	\$7.74	2.7%	\$9.62	6.9%	\$1.4571	\$0.7010	\$1.4957	\$0.7491
23	225	\$29.52	\$297.20	\$326.72	\$27.97	\$128.84	\$156.81	\$38.82	\$296.26	\$335.08	\$36.81	\$130.53	\$167.34	\$8.36	2.6%	\$10.53	6.7%	\$1.4521	\$0.6969	\$1.4892	\$0.7437
24	250	\$31.81	\$330.23	\$362.03	\$30.26	\$143.15	\$173.41	\$41.83	\$329.18	\$371.01	\$39.83	\$145.03	\$184.85	\$8.98	2.5%	\$11.44	6.6%	\$1.4481	\$0.6936	\$1.4840	\$0.7394
25	275	\$34.09	\$363.25	\$397.34	\$32.55	\$157.47	\$190.01	\$44.84	\$362.10	\$406.94	\$42.84	\$159.53	\$202.37	\$9.60	2.4%	\$12.36	6.5%	\$1.4449	\$0.6910	\$1.4798	\$0.7359
26	300	\$36.38	\$396.27	\$432.65	\$34.84	\$171.78	\$206.62	\$47.85	\$395.01	\$442.87	\$45.85	\$174.03	\$219.88	\$10.22	2.4%	\$13.27	6.4%	\$1.4422	\$0.6887	\$1.4762	\$0.7329
27	350	\$40.96	\$462.32	\$503.27	\$39.41	\$200.41	\$239.82	\$53.88	\$460.85	\$514.73	\$51.87	\$203.04	\$254.91	\$11.46	2.3%	\$15.09	6.3%	\$1.4379	\$0.6852	\$1.4706	\$0.7283
28	400	\$45.53	\$528.36	\$573.89	\$43.99	\$229.04	\$273.03	\$59.90	\$526.68	\$586.58	\$57.90	\$232.04	\$289.94	\$12.69	2.2%	\$16.92	6.2%	\$1.4347	\$0.6826	\$1.4665	\$0.7249
29	450	\$50.11	\$594.41	\$644.51	\$48.56	\$257.67	\$306.23	\$65.92	\$592.52	\$658.44	\$63.92	\$261.05	\$324.97	\$13.93	2.2%	\$18.74	6.1%	\$1.4322	\$0.6805	\$1.4632	\$0.7222
30	500	\$54.68	\$660.45	\$715.13	\$53.14	\$286.30	\$339.44	\$71.95	\$658.36	\$730.30	\$69.95	\$290.06	\$360.00	\$15.17	2.1%	\$20.57	6.1%	\$1.4303	\$0.6789	\$1.4606	\$0.7200
31	750	\$77.56	\$990.68	\$1,068.23	\$76.01	\$429.45	\$505.46	\$102.07	\$987.53	\$1,089.60	\$100.06	\$435.08	\$535.15	\$21.37	2.0%	\$29.69	5.9%	\$1.4243	\$0.6739	\$1.4528	\$0.7135
32	1000	\$100.43	\$1,320.90	\$1,421.33	\$98.89	\$572.60	\$671.49	\$132.19	\$1,316.71	\$1,448.90	\$130.18	\$580.11	\$710.30	\$27.57	1.9%	\$38.81	5.8%	\$1.4213	\$0.6715	\$1.4489	\$0.7103

Estimated Bill Percentiles

33	Winter - 25%	70	\$14.76	\$92.46	\$107.22				\$19.39	\$92.17	\$111.56				\$4.34	4.0%				\$1.5937	
34	Winter - 50%	100	\$18.08	\$132.09	\$150.17				\$23.76	\$131.67	\$155.43				\$5.26	3.5%				\$1.5543	
35	Winter - 75%	150	\$22.66	\$198.14	\$220.79				\$29.78	\$197.51	\$227.29				\$6.50	2.9%				\$1.5152	
36	Summer - 25%	14				\$8.55	\$8.02	\$16.57				\$11.24	\$8.12	\$19.36			\$2.80	16.9%			\$1.3832
37	Summer - 50%	25				\$9.67	\$14.32	\$23.99				\$12.72	\$14.50	\$27.22			\$3.23	13.5%			\$1.0888
38	Summer - 75%	40				\$11.05	\$22.90	\$33.95				\$14.53	\$23.20	\$37.73			\$3.78	11.1%			\$0.9432

Estimated Bill Percentiles per 2010 MCS

Line

2
3
4
5
6
7
8

11		
12		Use per
13		Month
14		(therms)
15		0
16		10
17		25
18		50
19		75
20		100
21		150
22		200
23		250
24		300
25		350
26		400
27		500
28		600
29		700
30		800
31		900
32		1000
33		1250
34		1500
35		
36	Estimated Bill Percentiles	
37	Winter - 25%	70
39	Winter - 50%	200
41	Winter - 75%	500
43	Summer - 25%	0
45	Summer - 50%	8
47	Summer - 75%	45

0321

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

Line

Present Rates			Winter	Summer	Proposed Rates			Winter	Summer
Cost of Gas			\$1.2935	\$0.5456	Cost of Gas			\$1.2869	\$0.5507
LDAC			\$0.0357		LDAC			\$0.0381	
Customer charge			\$123.58		Customer charge			\$135.94	
Sales rate					Sales rate				
First Block Size			1000	400	First Block Size			1000	400
Block 1			\$0.3072	\$0.3072	Block 1			\$0.3695	\$0.3695
Block 2			\$0.2030	\$0.2030	Block 2			\$0.2474	\$0.2474

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$124	\$0	\$124	\$124	\$0	\$124	\$136	\$0	\$136	\$136	\$0	\$136	\$12.36	10.0%	\$12.36	10.0%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$127	\$13	\$140	\$127	\$6	\$132	\$140	\$13	\$153	\$140	\$6	\$146	\$12.94	9.2%	\$13.06	9.9%	\$13.9944	\$13.2465	\$15.2883	\$14.5521
25	\$131	\$33	\$164	\$131	\$15	\$146	\$145	\$33	\$178	\$145	\$15	\$160	\$13.81	8.4%	\$14.10	9.7%	\$6.5796	\$5.8317	\$7.1320	\$6.3958
50	\$139	\$66	\$205	\$139	\$29	\$168	\$154	\$66	\$221	\$154	\$29	\$184	\$15.26	7.4%	\$15.85	9.4%	\$4.1080	\$3.3601	\$4.4132	\$3.6770
75	\$147	\$100	\$246	\$147	\$44	\$190	\$164	\$99	\$263	\$164	\$44	\$208	\$16.71	6.8%	\$17.59	9.2%	\$3.2841	\$2.5362	\$3.5070	\$2.7708
100	\$154	\$133	\$287	\$154	\$58	\$212	\$173	\$133	\$305	\$173	\$59	\$232	\$18.16	6.3%	\$19.33	9.1%	\$2.8722	\$2.1243	\$3.0538	\$2.3176
150	\$170	\$199	\$369	\$170	\$87	\$257	\$191	\$199	\$390	\$191	\$88	\$280	\$21.07	5.7%	\$22.82	8.9%	\$2.4603	\$1.7124	\$2.6007	\$1.8645
200	\$185	\$266	\$451	\$185	\$116	\$301	\$210	\$265	\$475	\$210	\$118	\$328	\$23.97	5.3%	\$26.31	8.7%	\$2.2543	\$1.5064	\$2.3742	\$1.6380
250	\$200	\$332	\$533	\$200	\$145	\$346	\$228	\$331	\$560	\$228	\$147	\$376	\$26.87	5.0%	\$29.80	8.6%	\$2.1307	\$1.3828	\$2.2382	\$1.5020
300	\$216	\$399	\$615	\$216	\$174	\$390	\$247	\$398	\$644	\$247	\$177	\$423	\$29.78	4.8%	\$33.29	8.5%	\$2.0483	\$1.3004	\$2.1476	\$1.4114
350	\$231	\$465	\$696	\$231	\$203	\$435	\$265	\$464	\$729	\$265	\$206	\$471	\$32.68	4.7%	\$36.78	8.5%	\$1.9895	\$1.2416	\$2.0829	\$1.3467
400	\$246	\$532	\$778	\$246	\$233	\$479	\$284	\$530	\$814	\$284	\$236	\$519	\$35.58	4.6%	\$40.26	8.4%	\$1.9454	\$1.1975	\$2.0343	\$1.2981
500	\$277	\$665	\$942	\$267	\$291	\$557	\$321	\$663	\$983	\$308	\$294	\$603	\$41.39	4.4%	\$45.45	8.2%	\$1.8836	\$1.1148	\$1.9663	\$1.2057
750	\$354	\$997	\$1,351	\$318	\$436	\$753	\$413	\$994	\$1,407	\$370	\$442	\$812	\$55.91	4.1%	\$58.43	7.8%	\$1.8012	\$1.0046	\$1.8757	\$1.0826
1000	\$431	\$1,329	\$1,760	\$368	\$581	\$950	\$505	\$1,325	\$1,830	\$432	\$589	\$1,021	\$70.43	4.0%	\$71.40	7.5%	\$1.7600	\$0.9496	\$1.8304	\$1.0210
1500	\$532	\$1,994	\$2,526	\$470	\$872	\$1,342	\$629	\$1,988	\$2,617	\$556	\$883	\$1,439	\$90.52	3.6%	\$97.35	7.3%	\$1.6841	\$0.8945	\$1.7444	\$0.9594
2000	\$634	\$2,658	\$3,292	\$571	\$1,163	\$1,734	\$753	\$2,650	\$3,403	\$680	\$1,178	\$1,857	\$110.62	3.4%	\$123.30	7.1%	\$1.6461	\$0.8669	\$1.7014	\$0.9286
3000	\$837	\$3,988	\$4,824	\$774	\$1,744	\$2,518	\$1,000	\$3,975	\$4,975	\$927	\$1,766	\$2,693	\$150.82	3.1%	\$175.19	7.0%	\$1.6081	\$0.8394	\$1.6584	\$0.8978
4000	\$1,040	\$5,317	\$6,357	\$977	\$2,325	\$3,302	\$1,248	\$5,300	\$6,548	\$1,174	\$2,355	\$3,530	\$191.01	3.0%	\$227.09	6.9%	\$1.5891	\$0.8256	\$1.6369	\$0.8824
5000	\$1,243	\$6,646	\$7,889	\$1,180	\$2,907	\$4,087	\$1,495	\$6,625	\$8,120	\$1,422	\$2,944	\$4,366	\$231.21	2.9%	\$278.99	6.8%	\$1.5778	\$0.8174	\$1.6240	\$0.8731

36 Estimated Bill Percentiles

37 Winter - 25%	1300	\$492	\$1,728	\$2,220			\$580	\$1,723	\$2,302				\$82.48	3.7%					\$1.7709	
39 Winter - 50%	2000	\$634	\$2,658	\$3,292			\$753	\$2,650	\$3,403				\$110.62	3.4%					\$1.7014	
41 Winter - 75%	3500	\$938	\$4,652	\$5,590			\$1,124	\$4,638	\$5,761				\$170.92	3.1%					\$1.6461	
43 Summer - 25%	45				\$137	\$26	\$164			\$153	\$26	\$179			\$15.50	9.5%			\$3.9791	
45 Summer - 50%	350				\$231	\$203	\$435			\$265	\$206	\$471			\$36.78	8.5%			\$1.3467	
47 Summer - 75%	750				\$318	\$436	\$753			\$370	\$442	\$812			\$58.43	7.8%			\$1.0826	

Estimated Bill Percentiles per 2010 MCS

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0323

Liberty Utilities (EnergyNorth Natural Gas) Corp.

COMPARATIVE MONTHLY BILLING UNDER PRESENT AND PROPOSED RATES
RATE G-51 : COMMERCIAL/INDUSTRIAL - LOW ANNUAL USE, LOW WINTER USE

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Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$1.2809	\$0.5377	Cost of Gas	\$1.2743	\$0.5428
LDAC	\$0.0357		LDAC	\$0.0381	
Customer charge	\$41.19		Customer charge	\$45.31	
Sales rate			Sales rate		
First Block Size	100	100	First Block Size	100	100
Block 1	\$0.1759	\$0.1759	Block 1	\$0.2518	\$0.2518
Block 2	\$0.1136	\$0.1136	Block 2	\$0.1638	\$0.1638

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
0	\$41	\$0	\$41	\$41	\$0	\$41	\$45	\$0	\$45	\$45	\$0	\$45	\$4.12	10.0%	\$4.12	10.0%	\$0.0000	\$0.0000	\$0.0000	\$0.0000
10	\$43	\$13	\$56	\$43	\$6	\$49	\$48	\$13	\$61	\$48	\$6	\$54	\$4.84	8.6%	\$4.95	10.2%	\$5.6115	\$4.8683	\$6.0952	\$5.3637
25	\$46	\$33	\$79	\$46	\$14	\$60	\$52	\$33	\$84	\$52	\$15	\$66	\$5.91	7.5%	\$6.21	10.4%	\$3.1401	\$2.3969	\$3.3766	\$2.6451
50	\$50	\$66	\$116	\$50	\$29	\$79	\$58	\$66	\$124	\$58	\$29	\$87	\$7.71	6.7%	\$8.29	10.5%	\$2.3163	\$1.5731	\$2.4704	\$1.7389
75	\$54	\$99	\$153	\$54	\$43	\$97	\$64	\$98	\$163	\$64	\$44	\$108	\$9.50	6.2%	\$10.38	10.7%	\$2.0417	\$1.2985	\$2.1684	\$1.4369
100	\$59	\$132	\$190	\$59	\$57	\$116	\$70	\$131	\$202	\$70	\$58	\$129	\$11.29	5.9%	\$12.46	10.7%	\$1.9044	\$1.1612	\$2.0173	\$1.2858
150	\$64	\$197	\$262	\$64	\$86	\$150	\$79	\$197	\$276	\$79	\$87	\$166	\$13.59	5.2%	\$15.35	10.2%	\$1.7463	\$1.0031	\$1.8370	\$1.1055
200	\$70	\$263	\$333	\$70	\$115	\$185	\$87	\$262	\$349	\$87	\$116	\$203	\$15.89	4.8%	\$18.23	9.9%	\$1.6673	\$0.9241	\$1.7468	\$1.0153
250	\$76	\$329	\$405	\$76	\$143	\$219	\$95	\$328	\$423	\$95	\$145	\$240	\$18.19	4.5%	\$21.12	9.6%	\$1.6199	\$0.8767	\$1.6927	\$0.9612
300	\$82	\$395	\$476	\$82	\$172	\$254	\$103	\$394	\$497	\$103	\$174	\$278	\$20.49	4.3%	\$24.00	9.5%	\$1.5883	\$0.8451	\$1.6566	\$0.9251
350	\$87	\$461	\$548	\$87	\$201	\$288	\$111	\$459	\$571	\$111	\$203	\$315	\$22.79	4.2%	\$26.89	9.3%	\$1.5657	\$0.8225	\$1.6308	\$0.8993
400	\$93	\$527	\$620	\$93	\$229	\$322	\$120	\$525	\$645	\$120	\$232	\$352	\$25.09	4.1%	\$29.77	9.2%	\$1.5488	\$0.8056	\$1.6115	\$0.8800
500	\$104	\$658	\$763	\$104	\$287	\$391	\$136	\$656	\$792	\$136	\$290	\$426	\$29.69	3.9%	\$35.54	9.1%	\$1.5250	\$0.7818	\$1.5844	\$0.8529
600	\$116	\$790	\$906	\$116	\$344	\$460	\$152	\$787	\$940	\$152	\$349	\$501	\$34.29	3.8%	\$41.31	9.0%	\$1.5092	\$0.7660	\$1.5664	\$0.8349
700	\$127	\$922	\$1,049	\$127	\$401	\$528	\$169	\$919	\$1,087	\$169	\$407	\$575	\$38.89	3.7%	\$47.08	8.9%	\$1.4979	\$0.7547	\$1.5535	\$0.8220
800	\$138	\$1,053	\$1,192	\$138	\$459	\$597	\$185	\$1,050	\$1,235	\$185	\$465	\$650	\$43.49	3.6%	\$52.85	8.9%	\$1.4895	\$0.7463	\$1.5438	\$0.8123
900	\$150	\$1,185	\$1,335	\$150	\$516	\$666	\$202	\$1,181	\$1,383	\$202	\$523	\$724	\$48.09	3.6%	\$58.62	8.8%	\$1.4829	\$0.7397	\$1.5363	\$0.8048
1000	\$161	\$1,317	\$1,478	\$161	\$573	\$734	\$218	\$1,312	\$1,530	\$218	\$581	\$799	\$52.69	3.6%	\$64.39	8.8%	\$1.4776	\$0.7344	\$1.5303	\$0.7988
1250	\$189	\$1,646	\$1,835	\$189	\$717	\$906	\$259	\$1,641	\$1,899	\$259	\$726	\$985	\$64.18	3.5%	\$78.81	8.7%	\$1.4681	\$0.7249	\$1.5195	\$0.7880
1500	\$218	\$1,975	\$2,193	\$218	\$860	\$1,078	\$300	\$1,969	\$2,268	\$300	\$871	\$1,171	\$75.68	3.5%	\$93.23	8.6%	\$1.4618	\$0.7186	\$1.5123	\$0.7808
percentiles																				
45	\$49	\$59	\$108				\$57	\$59	\$116				\$7.35	6.8%					\$2.5711	
175	\$67	\$230	\$298				\$83	\$230	\$312				\$14.74	5.0%					\$1.7854	
450	\$99	\$592	\$691				\$128	\$591	\$718				\$27.39	4.0%					\$1.5964	
6				\$42	\$3	\$46				\$47	\$3	\$50			\$4.62	10.1%				\$8.3843
60				\$52	\$34	\$86				\$60	\$35	\$95			\$9.13	10.6%				\$1.5879
250				\$76	\$143	\$219				\$95	\$145	\$240			\$21.12	9.6%				\$0.9612

Estimated Bill Percentiles per 2010 MCS

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12		Use per
13		Month
14		(therms)
15		200
16		300
17		400
18		500
19		600
20		700
21		800
22		900
23		1000
24		1100
25		1200
26		1300
27		1400
28		1500
29		1750
30		2000
31		2500
32		3000
33		4000
34		5000
35		
36	Estimated Bill Percentiles	
37	Winter - 25%	1040
39	Winter - 50%	2000
41	Winter - 75%	3500
43	Summer - 25%	700
45	Summer - 50%	1040
47	Summer - 75%	2000

0325

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

Line

1	Present Rates	Winter	Summer	Proposed Rates	Winter	Summer
2	Cost of Gas	\$1.2809	\$0.5377	Cost of Gas	\$1.2743	\$0.5428
3	LDAC	\$0.0357		LDAC	\$0.0381	
4	Customer charge	\$545.81		Customer charge	\$583.40	
5	Sales rate			Sales rate		
6	First Block Size	0	0	First Block Size	0	0
7	Block 1	\$0.1214	\$0.0581	Block 1	\$0.1476	\$0.0709
8	Block 2	\$0.1214	\$0.0581	Block 2	\$0.1476	\$0.0709

Line	Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
		Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
		Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
15	1,000	\$667	\$1,317	\$1,984	\$604	\$573	\$1,177	\$731	\$1,312	\$2,043	\$654	\$581	\$1,235	\$59.62	3.0%	\$57.92	4.9%	\$1.9838	\$1.1773	\$2.0434	\$1.2352
16	2,500	\$849	\$3,292	\$4,141	\$691	\$1,434	\$2,125	\$952	\$3,281	\$4,233	\$761	\$1,452	\$2,213	\$92.68	2.2%	\$88.42	4.2%	\$1.6563	\$0.8498	\$1.6934	\$0.8852
17	5,000	\$1,153	\$6,583	\$7,736	\$836	\$2,867	\$3,703	\$1,322	\$6,562	\$7,884	\$938	\$2,905	\$3,843	\$147.77	1.9%	\$139.26	3.8%	\$1.5472	\$0.7407	\$1.5767	\$0.7685
18	7,500	\$1,456	\$9,875	\$11,331	\$982	\$4,301	\$5,282	\$1,691	\$9,843	\$11,534	\$1,115	\$4,357	\$5,472	\$202.86	1.8%	\$190.10	3.6%	\$1.5108	\$0.7043	\$1.5378	\$0.7296
19	10,000	\$1,760	\$13,166	\$14,926	\$1,127	\$5,734	\$6,861	\$2,060	\$13,124	\$15,184	\$1,293	\$5,809	\$7,102	\$257.95	1.7%	\$240.94	3.5%	\$5.0000	\$0.6861	\$1.5184	\$0.7102
20	12,500	\$2,063	\$16,458	\$18,521	\$1,272	\$7,168	\$8,440	\$2,429	\$16,405	\$18,834	\$1,470	\$7,261	\$8,731	\$313.04	1.7%	\$291.78	3.5%	\$1.4817	\$0.6752	\$1.5067	\$0.6985
21	15,000	\$2,367	\$19,749	\$22,116	\$1,417	\$8,601	\$10,018	\$2,798	\$19,686	\$22,484	\$1,647	\$8,714	\$10,361	\$368.13	1.7%	\$342.62	3.4%	\$1.4744	\$0.6679	\$1.4989	\$0.6907
22	20,000	\$2,974	\$26,332	\$29,306	\$1,708	\$11,468	\$13,176	\$3,536	\$26,248	\$29,784	\$2,002	\$11,618	\$13,620	\$478.31	1.6%	\$444.29	3.4%	\$1.4653	\$0.6588	\$1.4892	\$0.6810
23	25,000	\$3,581	\$32,915	\$36,496	\$1,998	\$14,335	\$16,333	\$4,274	\$32,810	\$37,084	\$2,356	\$14,523	\$16,879	\$588.50	1.6%	\$545.97	3.3%	\$1.4598	\$5.0000	\$1.4834	\$0.6752
24	30,000	\$4,188	\$39,498	\$43,686	\$2,289	\$17,202	\$19,491	\$5,012	\$39,372	\$44,384	\$2,711	\$17,427	\$20,138	\$698.68	1.6%	\$647.65	3.3%	\$1.4562	\$0.6497	\$1.4795	\$0.6713
25	35,000	\$4,795	\$46,081	\$50,876	\$2,579	\$20,069	\$22,648	\$5,750	\$45,934	\$51,685	\$3,066	\$20,332	\$23,398	\$808.86	1.6%	\$749.33	3.3%	\$1.4536	\$0.6471	\$1.4767	\$0.6685
26	40,000	\$5,402	\$52,664	\$58,066	\$2,870	\$22,936	\$25,806	\$6,488	\$52,496	\$58,985	\$3,420	\$23,236	\$26,657	\$919.04	1.6%	\$851.00	3.3%	\$1.4516	\$0.6451	\$1.4746	\$0.6664
27	45,000	\$6,009	\$59,247	\$65,256	\$3,160	\$25,803	\$28,963	\$7,226	\$59,059	\$66,285	\$3,775	\$26,141	\$29,916	\$1,029.22	1.6%	\$952.68	3.3%	\$1.4501	\$0.6436	\$1.4730	\$0.6648
28	50,000	\$6,616	\$65,830	\$72,446	\$3,451	\$28,670	\$32,121	\$7,965	\$65,621	\$73,585	\$4,130	\$29,046	\$33,175	\$1,139.41	1.6%	\$1,054.36	3.3%	\$1.4489	\$0.6424	\$1.4717	\$0.6635
29	55,000	\$7,223	\$72,413	\$79,636	\$3,741	\$31,537	\$35,278	\$8,703	\$72,183	\$80,885	\$4,484	\$31,950	\$36,434	\$1,249.59	1.6%	\$1,156.03	3.3%	\$1.4479	\$0.6414	\$1.4706	\$0.6624
30	60,000	\$7,830	\$78,996	\$86,826	\$4,032	\$34,404	\$38,436	\$9,441	\$78,745	\$88,186	\$4,839	\$34,855	\$39,694	\$1,359.77	1.6%	\$1,257.71	3.3%	\$1.4471	\$0.6406	\$1.4698	\$0.6616
31	75,000	\$9,651	\$98,745	\$108,396	\$4,903	\$43,005	\$47,908	\$11,655	\$98,431	\$110,086	\$5,903	\$43,568	\$49,471	\$1,690.32	1.6%	\$1,562.74	3.3%	\$1.4453	\$0.6388	\$1.4678	\$0.6596
32	100,000	\$12,686	\$131,660	\$144,346	\$6,356	\$57,340	\$63,696	\$15,346	\$131,241	\$146,587	\$7,676	\$58,091	\$65,767	\$2,241.23	1.6%	\$2,071.13	3.3%	\$1.4435	\$0.6370	\$1.4659	\$0.6577
33	150,000	\$18,756	\$197,490	\$216,246	\$9,261	\$86,010	\$95,271	\$22,727	\$196,862	\$219,589	\$11,222	\$87,137	\$98,359	\$3,343.05	1.5%	\$3,087.90	3.2%	\$1.4416	\$0.6351	\$1.4639	\$0.6557
34	200,000	\$24,826	\$263,320	\$288,146	\$12,166	\$114,680	\$126,846	\$30,108	\$262,482	\$292,591	\$14,768	\$116,182	\$130,950	\$4,444.87	1.5%	\$4,104.67	3.2%	\$1.4407	\$0.6342	\$1.4630	\$0.6548
36	Estimated Bill Percentiles																				
37	Winter - 25%	10,000	\$1,760	\$13,166	\$14,926			\$2,060	\$13,124	\$15,184				\$257.95	1.7%					\$1.5184	
39	Winter - 50%	15,000	\$2,367	\$19,749	\$22,116			\$2,798	\$19,686	\$22,484				\$368.13	1.7%					\$1.4989	
41	Winter - 75%	30,000	\$4,188	\$39,498	\$43,686			\$5,012	\$39,372	\$44,384				\$698.68	1.6%					\$1.4795	
43	Summer - 25%	5,000				\$836	\$2,867	\$3,703			\$938	\$2,905	\$3,843			\$139.26	3.8%				\$0.7685
45	Summer - 50%	15,000				\$1,417	\$8,601	\$10,018			\$1,647	\$8,714	\$10,361			\$342.62	3.4%				\$0.6907
47	Summer - 75%	20,000				\$1,708	\$11,468	\$13,176			\$2,002	\$11,618	\$13,620			\$444.29	3.4%				\$0.6810

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.

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

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Present Rates			Proposed Rates		
	Winter	Summer		Winter	Summer
Cost of Gas	\$1.2809	\$0.5377	Cost of Gas	\$1.2743	\$0.5428
LDAC	\$0.0357		LDAC	\$0.0381	
Customer charge	\$545.81		Customer charge	\$600.39	
Sales rate			Sales rate		
First Block Size	0	0	First Block Size	0	0
Block 1	\$0.0419	\$0.0227	Block 1	\$0.0574	\$0.0311
Block 2	\$0.0419	\$0.0227	Block 2	\$0.0574	\$0.0311

Use per Month (therms)	Monthly Bills at Present Rates						Monthly Bills at Proposed Rates						Change in Monthly Bill				Unit Costs			
	Winter			Summer			Winter			Summer			Winter		Summer		Current		Proposed	
	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	Base Rates	COG / LDAC	TOTAL	\$	%	\$	%	Winter	Summer	Winter	Summer
1,000	\$588	\$1,317	\$1,904	\$569	\$573	\$1,142	\$658	\$1,312	\$1,970	\$631	\$581	\$1,212	\$65.91	3.5%	\$70.48	6.2%	\$1.9043	\$1.1419	\$1.9702	\$1.2124
2,500	\$651	\$3,292	\$3,942	\$603	\$1,434	\$2,036	\$744	\$3,281	\$4,025	\$678	\$1,452	\$2,130	\$82.89	2.1%	\$94.33	4.6%	\$1.5768	\$0.8144	\$1.6100	\$0.8522
5,000	\$755	\$6,583	\$7,338	\$659	\$2,867	\$3,526	\$887	\$6,562	\$7,450	\$756	\$2,905	\$3,660	\$111.20	1.5%	\$134.07	3.8%	\$1.4677	\$0.7053	\$1.4899	\$0.7321
7,500	\$860	\$9,875	\$10,735	\$716	\$4,301	\$5,017	\$1,031	\$9,843	\$10,874	\$834	\$4,357	\$5,190	\$139.51	1.3%	\$173.82	3.5%	\$1.4313	\$0.6689	\$1.4499	\$0.6921
10,000	\$965	\$13,166	\$14,131	\$773	\$5,734	\$6,507	\$1,175	\$13,124	\$14,299	\$911	\$5,809	\$6,720	\$167.83	1.2%	\$213.57	3.3%	\$1.4131	\$0.6507	\$1.4299	\$0.6720
12,500	\$1,070	\$16,458	\$17,527	\$830	\$7,168	\$7,997	\$1,318	\$16,405	\$17,723	\$989	\$7,261	\$8,250	\$196.14	1.1%	\$253.31	3.2%	\$1.4022	\$0.6398	\$1.4179	\$0.6600
15,000	\$1,174	\$19,749	\$20,923	\$886	\$8,601	\$9,487	\$1,462	\$19,686	\$21,148	\$1,067	\$8,714	\$9,780	\$224.45	1.1%	\$293.06	3.1%	\$1.3949	\$0.6325	\$1.4099	\$0.6520
20,000	\$1,384	\$26,332	\$27,716	\$1,000	\$11,468	\$12,468	\$1,749	\$26,248	\$27,997	\$1,222	\$11,618	\$12,840	\$281.07	1.0%	\$372.55	3.0%	\$1.3858	\$0.6234	\$1.3998	\$0.6420
25,000	\$1,593	\$32,915	\$34,508	\$1,113	\$14,335	\$15,448	\$2,036	\$32,810	\$34,846	\$1,378	\$14,523	\$15,900	\$337.69	1.0%	\$452.05	2.9%	\$1.3803	\$0.6179	\$1.3938	\$0.6360
30,000	\$1,803	\$39,498	\$41,301	\$1,227	\$17,202	\$18,429	\$2,323	\$39,372	\$41,695	\$1,533	\$17,427	\$18,960	\$394.32	1.0%	\$531.54	2.9%	\$1.3767	\$0.6143	\$1.3898	\$0.6320
35,000	\$2,012	\$46,081	\$48,093	\$1,340	\$20,069	\$21,409	\$2,610	\$45,934	\$48,544	\$1,688	\$20,332	\$22,020	\$450.94	0.9%	\$611.03	2.9%	\$1.3741	\$0.6117	\$1.3870	\$0.6292
40,000	\$2,222	\$52,664	\$54,886	\$1,454	\$22,936	\$24,390	\$2,897	\$52,496	\$55,393	\$1,844	\$23,236	\$25,080	\$507.56	0.9%	\$690.53	2.8%	\$1.3721	\$0.6097	\$1.3848	\$0.6270
45,000	\$2,431	\$59,247	\$61,678	\$1,567	\$25,803	\$27,370	\$3,184	\$59,059	\$62,242	\$1,999	\$26,141	\$28,140	\$564.18	0.9%	\$770.02	2.8%	\$1.3706	\$0.6082	\$1.3832	\$0.6253
50,000	\$2,641	\$65,830	\$68,471	\$1,681	\$28,670	\$30,351	\$3,471	\$65,621	\$69,092	\$2,155	\$29,046	\$31,200	\$620.81	0.9%	\$849.51	2.8%	\$1.3694	\$0.6070	\$1.3818	\$0.6240
55,000	\$2,850	\$72,413	\$75,263	\$1,794	\$31,537	\$33,331	\$3,758	\$72,183	\$75,941	\$2,310	\$31,950	\$34,260	\$677.43	0.9%	\$929.00	2.8%	\$1.3684	\$0.6060	\$1.3807	\$0.6229
60,000	\$3,060	\$78,996	\$82,056	\$1,908	\$34,404	\$36,312	\$4,045	\$78,745	\$82,790	\$2,466	\$34,855	\$37,320	\$734.05	0.9%	\$1,008.50	2.8%	\$1.3676	\$0.6052	\$1.3798	\$0.6220
75,000	\$3,688	\$98,745	\$102,433	\$2,248	\$43,005	\$45,253	\$4,906	\$98,431	\$103,337	\$2,932	\$43,568	\$46,500	\$903.92	0.9%	\$1,246.98	2.8%	\$1.3658	\$0.6034	\$1.3778	\$0.6200
100,000	\$4,736	\$131,660	\$136,396	\$2,816	\$57,340	\$60,156	\$6,342	\$131,241	\$137,583	\$3,709	\$58,091	\$61,800	\$1,187.03	0.9%	\$1,644.44	2.7%	\$1.3640	\$0.6016	\$1.3758	\$0.6180
150,000	\$6,831	\$197,490	\$204,321	\$3,951	\$86,010	\$89,961	\$9,212	\$196,862	\$206,074	\$5,263	\$87,137	\$92,400	\$1,753.26	0.9%	\$2,439.37	2.7%	\$1.3621	\$0.5997	\$1.3738	\$0.6160
200,000	\$8,926	\$263,320	\$272,246	\$5,086	\$114,680	\$119,766	\$12,083	\$262,482	\$274,565	\$6,818	\$116,182	\$123,000	\$2,319.49	0.9%	\$3,234.30	2.7%	\$1.3612	\$0.5988	\$1.3728	\$0.6150

Estimated Bill Percentiles

Winter - 25%	4,000	\$713	\$5,266	\$5,980				\$830	\$5,250	\$6,080				\$99.88	1.7%					\$1.5199	
Winter - 50%	30,000	\$1,803	\$39,498	\$41,301				\$2,323	\$39,372	\$41,695				\$394.32	1.0%					\$1.3898	
Winter - 75%	100,000	\$4,736	\$131,660	\$136,396				\$6,342	\$131,241	\$137,583				\$1,187.03	0.9%					\$1.3758	
Summer - 25%	15,000				\$886	\$8,601	\$9,487				\$1,067	\$8,714	\$9,780			\$293.06	3.1%			\$0.6520	
Summer - 50%	50,000				\$1,681	\$28,670	\$30,351				\$2,155	\$29,046	\$31,200			\$849.51	2.8%			\$0.6240	
Summer - 75%	80,000				\$2,362	\$45,872	\$48,234				\$3,087	\$46,473	\$49,560			\$1,326.47	2.8%			\$0.6195	

Estimated Bill Percentiles per 2010 MCS

Liberty Utilities (EnergyNorth Natural Gas) Corp.
RDM Revenue per Customer

Docket No. DG 14-180
Attachment Rates-10
Page 1 of 1

Line		Residential				Commercial and Industrial: Low Load Factor			Commercial and Industrial: High Load Factor				Total C&I (L)	Company Total (M)	Explanation (N)
		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)			
1	Customer Bill Count														
2															
3	Winter Customers	21,881	407,421	26,102	433,523	47,434	9,352	264	7,700	1,844	229	66,824	522,360	Att RATES-5, Line 16	
4	Summer Customers	22,000	397,627	31,917	429,544	46,197	9,449	269	7,830	1,903	230	65,877	517,557	Att RATES-5, Line 17	
5	Total Customers	43,880	805,047	58,019	863,066	93,631	18,802	533	15,530	3,747	0	132,701	1,039,917	Exh NEGC-6, Line 18	
6	Base Rates Revenues														
7	Sales														
8	Customer Charge Revenues														
9	Winter	\$347,987	\$9,376,573	\$240,288	\$9,616,861	\$2,149,197	\$1,271,356	\$154,151	\$348,872	\$250,688	\$133,849	\$79,530	\$4,387,642	\$14,352,490 Att RATES-5, Line 145	
10	Summer	\$349,876	\$9,151,166	\$293,821	\$9,444,987	\$2,093,131	\$1,284,486	\$156,736	\$354,763	\$258,662	\$134,061	\$82,151	\$4,363,992	\$14,158,855 Att RATES-5, Line 146	
11	Delivery Quantities														
12	Winter	\$150,560	\$15,330,663	\$392,651	\$15,723,314	\$5,171,773	\$7,263,921	\$1,707,513	\$485,128	\$777,513	\$826,521	\$520,154	\$16,752,523	\$32,626,398 Att RATES-5, Line 148	
13	Summer	\$56,837	\$3,120,083	\$89,249	\$3,209,333	\$751,069	\$1,668,285	\$237,263	\$242,165	\$326,884	\$261,007	\$256,195	\$3,742,868	\$ 7,009,038 Att RATES-5, Line 149	
14	Plus Low Income Discount			\$1,524,015	\$1,524,015									\$ 1,524,015 Att RATES-5, Line 138	
15															
16	Total Base Revenues (Incl'd LI Discount)	\$905,260	\$36,978,485	\$2,540,024	\$39,518,509	\$10,165,170	\$11,488,048	\$2,255,663	\$1,430,929	\$1,613,746	\$1,355,438	\$938,031	\$29,247,025	\$69,670,794 ∑ lines 8 to 15	
17	Winter (Excl'd LI Discount)	\$498,547	\$24,707,236	\$632,939	\$25,340,175	\$7,320,970	\$8,535,276	\$1,861,664	\$834,000	\$1,028,200	\$960,370	\$599,685	\$21,140,165	\$46,978,887 Line 9 + Line 12	
18	Summer (Excl'd LI Discount)	\$406,713	\$12,271,249	\$383,071	\$12,654,320	\$2,844,201	\$2,952,772	\$393,999	\$596,929	\$585,546	\$395,068	\$338,347	\$8,106,860	\$21,167,893 Line 10 + Line 13	
19	Total Base Revenues (Excl'd LI Discount)	\$905,260	\$36,978,485	\$1,016,010	\$37,994,495	\$10,165,170	\$11,488,048	\$2,255,663	\$1,430,929	\$1,613,746	\$1,355,438	\$938,031	\$29,247,025	\$ 1,524,015 ∑ lines 17 to 18	
19	Less Low Income Discount	\$0	\$0	\$1,524,015	\$1,524,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,524,015 Line 14	
20	Total Base Revenues (Incl'd LI Discount Ties to Ln 16)	\$905,260	\$36,978,485	\$2,540,024	\$39,518,509	\$10,165,170	\$11,488,048	\$2,255,663	\$1,430,929	\$1,613,746	\$1,355,438	\$938,031	\$29,247,025	\$69,670,794 ∑ lines 19 to 19	
21	Revenue per Customer														
21	Winter Base Revenues (Excl'd LI Discount)	\$498,547			\$25,340,175							\$21,140,165		line 17	
22	Summer Base Revenues (Excl'd LI Discount)	\$406,713			\$12,654,320							\$8,106,860		line 18	
23	Average Customers														
24	Winter	3,647			72,254							11,137		line 3 / 6	
25	Summer	3,667			71,591							10,979		line 4 / 6	
26	RDM Target Revenue per customer														
27	Winter	\$136.71			\$350.71							\$1,898.13		Line 21 / Line 24	
28	Summer	\$110.92			\$176.76							\$738.36		Line 22 / Line 25	
29	Company Total Delivery Quantities														
30	Company Total Winter Delivery Quantities	716,385	44,246,018	2,803,999	47,050,017	16,766,907	25,058,886	7,546,367	2,645,217	4,634,917	5,598,825	9,060,007	9,060,007	119,077,528 Exh NEGC-6, Line 20	
31	Head block	0	32,028,590	2,190,836	34,219,426	3,990,681	8,722,479	0	589,361	1,750,057	0	0	0	49,272,004 Exh NEGC-6, Line 21	
32	Tail Block	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	9,060,007	69,805,524 Exh NEGC-6, Line 22	
33	Company Total Summer Delivery Quantities	270,436	9,076,011	648,739	9,724,749	2,488,473	5,631,809	2,287,881	1,262,634	2,650,125	3,680,139	8,241,446	8,241,446	36,237,694 Exh NEGC-6, Line 23	
34	Head block	0	6,176,171	443,143	6,619,314	468,043	2,253,343	0	401,688	1,467,103	0	0	0	11,209,491 Exh NEGC-6, Line 24	
35	Tail Block	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	8,241,446	25,028,203 Exh NEGC-6, Line 25	
36	Company Total Delivery Quantities	986,821	53,322,029	3,452,737	56,774,766	19,255,380	30,690,696	9,834,247	3,907,851	7,285,042	9,278,965	17,301,454	17,301,454	155,315,222 Exh NEGC-6, Line 26	

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James D. Simpson
Senior Vice President

Mr. Simpson has over 35 years of experience with regulatory relations, regulated pricing and business strategy. Since joining Concentric in 2005, he has been responsible for projects related to rates, decoupling mechanisms, capital and O&M tracker mechanisms, incentive ratemaking, marginal cost studies, cost of service adjustments, service quality measures, and demand forecasts. Prior to joining Concentric, Mr. Simpson held senior executive positions at a natural gas utility and an entrepreneurial company providing a proprietary service to generating companies. Mr. Simpson also held staff and director level positions at the Wisconsin Public Service Commission and the Massachusetts Department of Public Utilities; he has an M.S. in Economics from the University of Wisconsin and a B.A. in Economics from the University of Minnesota.

REPRESENTATIVE PROJECT EXPERIENCE

Regulatory Affairs

Representative engagements and responsibilities include:

- Designed rates and prepared testimony for Northeast electric and gas utilities
- Prepared rate consolidation studies and testimony for Northeast gas utilities
- Prepared decoupling and cost tracking mechanisms and testimony for Northeast electric and gas utilities
- Prepared marginal cost studies and testimony for Northeast electric and gas utilities
- Prepared forecasts of gas demand for Northeast gas utilities
- Prepared assessment of forecast methodology and forecast accuracy for Northeast utilities
- Served as primary rate design witness for Bay State Gas Company, Northern Utilities (Maine and New Hampshire) and Granite State Gas Transmission on issues including rate reclassification, restructuring, market competitiveness, and earnings stability
- Prepared strategic assessment of PBR options for South Central utility
- Prepared validation of sales forecast and analysis of declining use per customer for Northeast gas utility
- Prepared rate design for Mid Atlantic utility rate increase filing

Business Strategy and Operations

Representative engagements and responsibilities include:

- Held position of Chief Operating Officer for a major New England gas company, responsible for all regulated business activities including Gas Supply, Operations, Engineering, Marketing and Sales, and Planning
- Developed marketing plan and developed and implemented sales strategies
- Developed brand awareness strategy; created coordinated electronic and physical marketing materials; created and implemented a trade publication strategy. Simplified and shortened sales process; focused on prospective client decision making and understanding of company value proposition
- Implemented new Optimal Growth strategy to identify opportunities and track investments
- Led team that created plan to align company structure and culture with new competition-based growth and customer-focus strategy. Led organization during implementation of new strategy, structure, and culture

Contract Negotiations

Representative engagements and responsibilities include:

- Successfully negotiated contract for first new North America operations site in four years
- Persuaded state regulators to reverse established regulatory policies in conflict with company strategy
- Successfully negotiated unique contract with largest customer on company's system, reversing ten years of unproductive discussions
- Directed negotiation of groundbreaking labor contract that allowed company to use outside contractors, reduce the union work force by 10%
- Negotiated agreement with pipeline for short term incremental capacity at significant savings
- Negotiated company's commitment to conduct residential customer choice pilot program that provided stakeholders with residential unbundling experience

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2005 – Present)

Senior Vice President

Vice President

Assistant Vice President

Executive Advisor

Separation Technologies, Inc. (2001 – 2004)

Vice President, Business Development

Bay State Gas Company (1982 – 2000)

Senior Vice President, Large Customer Sales and Regulatory Affairs (1999 – 2000)

Senior Vice President/COO of Regulated Utility Business (1996 – 1999)

Vice President, Market Analysis and Pricing (1993 – 1996)

Director/Manager of Rates (1982 – 1993)

Massachusetts Department of Public Utilities (1978 – 1982)

Director

Senior Analyst

Wisconsin Public Service Commission (1977 – 1978)

Senior Analyst

EDUCATION

M.S., Economics, University of Wisconsin

B.A., Economics, University of Minnesota, magna cum laude