

Tariff Page Changes

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**Liberty Utilities (EnergyNorth Natural Gas) Corp.
Peak 2014 - 2015 Winter Cost of Gas Filing**

Filed Tariff Sheets

Proposed Twenty-First Revised Page 1
Check Sheet

Proposed Third Revised Page 2
Check Sheet (Cont'd)

Proposed Nineteenth Revised Page 3
Check Sheet (Cont'd)

Proposed Third Revised Page 5
Check Sheet (Cont'd)

Proposed First Revised Page 38
General Terms and Conditions

Proposed Nineteenth Revised Page 76
Firm Rate Schedules

Proposed Fifth Revised Page 86
Anticipated Cost of Gas

Proposed Seventeenth Revised Page 87
Calculation of Firm Sales Cost of Gas Rate

Proposed Third Revised Page 88
Calculation of Fixed Winter Period Cost of Gas Rate

Proposed Third Revised Page 89
Calculation of Firm Transportation Cost of Gas Rate

Proposed Third Revised Page 91
Environmental Surcharge - Manufactured Gas Plants

Proposed Third Revised Page 92
Rate Case Expense

Proposed Third Revised Page 94
Local Distribution Adjustment Charge Calculation

Proposed Third Revised Page 155
Attachment B - Schedule of Administrative Fees and Charges

Proposed Third Revised Page 156
Attachment C - Capacity Allocators

CHECK SHEET

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

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

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CHECK SHEET (Cont'd)

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<u>Page</u>	<u>Revision</u>
31	Original
32	Original
33	Original
34	Original
35	Original
36	Original
37	Original
38	First Revised
39	Original
40	Original
41	Original
42	Original
43	Original
44	Original
45	Original
46	Original
47	Original
48	Original
49	Original
50	Original
51	Original
52	Original
53	Original
54	Original
55	Second Revised
56	Second Revised
57	Second Revised
58	Original
59	Second Revised
60	Original

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I. GENERAL TERMS AND CONDITIONS

17 - FIXED PRICE OPTION PROGRAM

- 17(A) Fixed Price Option Program. An alternative to the traditional Winter Period cost of gas pricing mechanism may be elected by a residential customer (rates R-1, R-3 or R-4) pursuant to the Company's Fixed Price Option Program (the "Program"). The Company may offer up to 50% of its weather normalized firm sales for the prior Winter Period under the Program. The cost of gas rate offered under the Program will remain fixed for all Winter Period deliveries commencing November 1 and ending April 30. The Company shall submit to the New Hampshire Public Utilities Commission on or before September 1 of each year a copy of the fixed price option computation. Once elected, customers must remain on the Program for the duration of the Winter Period, unless service is terminated. There are no maximum or minimum usage levels. No sign up fees apply.

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II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$ 12.10			\$ 12.10	\$ 12.10			\$ 12.10
All therms	\$ 0.1599	\$ 1.2225	\$ 0.0769	\$ 1.4593	\$ 0.1599	\$ 0.3936	\$ 0.0290	\$ 0.5825
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$ 17.51			\$ 17.51	\$ 17.51			\$ 17.51
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2769	\$ 1.2225	\$ 0.0769	\$ 1.5763	\$ 0.2769	\$ 0.3936	\$ 0.0290	\$ 0.6995
All therms over the first block per month at	\$ 0.2288	\$ 1.2225	\$ 0.0769	\$ 1.5282	\$ 0.2288	\$ 0.3936	\$ 0.0290	\$ 0.6514
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$ 7.00			\$ 7.00	\$ 7.00			\$ 7.00
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1108	\$ 1.2225	\$ 0.0769	\$ 1.4102	\$ 0.1108	\$ 0.3936	\$ 0.0290	\$ 0.5334
All therms over the first block per month at	\$ 0.0915	\$ 1.2225	\$ 0.0769	\$ 1.3909	\$ 0.0915	\$ 0.3936	\$ 0.0290	\$ 0.5141
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3287	\$ 1.2248	\$ 0.0628	\$ 1.6163	\$ 0.3287	\$ 0.3956	\$ 0.0357	\$ 0.7600
All therms over the first block per month at	\$ 0.2138	\$ 1.2248	\$ 0.0628	\$ 1.5014	\$ 0.2138	\$ 0.3956	\$ 0.0357	\$ 0.6451
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3072	\$ 1.2248	\$ 0.0628	\$ 1.5948	\$ 0.3072	\$ 0.3956	\$ 0.0357	\$ 0.7385
All therms over the first block per month at	\$ 0.2030	\$ 1.2248	\$ 0.0628	\$ 1.4906	\$ 0.2030	\$ 0.3956	\$ 0.0357	\$ 0.6343
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$ 530.36			\$ 530.36	\$ 530.36			\$ 530.36
All therms over the first block per month at	\$ 0.1887	\$ 1.2248	\$ 0.0628	\$ 1.4763	\$ 0.0863	\$ 0.3956	\$ 0.0357	\$ 0.5176
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1759	\$ 1.2068	\$ 0.0628	\$ 1.4455	\$ 0.1759	\$ 0.3877	\$ 0.0357	\$ 0.5993
All therms over the first block per month at	\$ 0.1136	\$ 1.2068	\$ 0.0628	\$ 1.3832	\$ 0.1136	\$ 0.3877	\$ 0.0357	\$ 0.5370
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1701	\$ 1.2068	\$ 0.0628	\$ 1.4397	\$ 0.1250	\$ 0.3877	\$ 0.0357	\$ 0.5484
All therms over the first block per month at	\$ 0.1154	\$ 1.2068	\$ 0.0628	\$ 1.3850	\$ 0.0720	\$ 0.3877	\$ 0.0357	\$ 0.4954
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.1214	\$ 1.2068	\$ 0.0628	\$ 1.3910	\$ 0.0581	\$ 0.3877	\$ 0.0357	\$ 0.4815
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.0419	\$ 1.2068	\$ 0.0628	\$ 1.3115	\$ 0.0227	\$ 0.3877	\$ 0.0357	\$ 0.4461

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Daniel G. Saad
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Anticipated Cost of Gas

PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015
(REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	\$ 8,590,051	
Supply Costs:	55,657,311	
Storage Gas:		
Demand, Capacity:	\$ 1,006,209	
Commodity Costs:	7,630,253	
Produced Gas:	5,182,397	
Hedged Contract (Saving)/Loss	193,505	
Hedge Underground Storage Contract (Saving)/Loss	<u>-</u>	
Unadjusted Anticipated Cost of Gas		\$ 78,259,727
Adjustments:		
Prior Period (Over)/Under Recovery (as of 05/01/14)	\$ 14,889,808	
Interest	324,039	
Prior Period Adjustments	-	
Broker Revenues	(1,099,927)	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	(353,484)	
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(2,674,599)	
Hedging Costs	197,835	
Fixed Price Option Administrative Costs	<u>50,689</u>	
Total Adjustments		<u>11,334,362</u>
Total Anticipated Direct Cost of Gas		\$ 89,594,088
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15	\$ 78,259,727	
Working Capital Rate: Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	<u>0.127%</u>	
Working Capital	\$ 99,459	
Plus: Working Capital Reconciliation (Acct 142.20)	<u>34,381</u>	
Total Working Capital Allowance		133,840
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15	\$ 78,259,727	
Less: Refunds	-	
Plus: Total Working Capital	133,840	
Plus: Prior Period (Over)/Under Recovery	<u>14,889,808</u>	
Subtotal	\$ 93,283,375	
Bad Debt Percentage	<u>1.98%</u>	
Bad Debt Allowance	\$ 1,847,011	
Plus: Bad Debt Reconciliation (Acct 175.52)	<u>(511,857)</u>	
Total Bad Debt Allowance		\$ 1,335,154
Production and Storage Capacity		\$ 1,980,428
Miscellaneous Overhead (11/01/14 - 04/30/15)	\$ 13,170	
Times Winter Sales	75,950	
Divided by Total Sales	<u>95,853</u>	
Miscellaneous Overhead		<u>10,435</u>
Total Anticipated Indirect Cost of Gas		\$ 3,459,857
Total Cost of Gas		<u>\$ 93,053,946</u>

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CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015
 (Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 89,594,088	
Projected Prorated Sales (11/01/14 - 04/30/15)	76,121,808	
Direct Cost of Gas Rate		\$ 1.1770 per therm
Demand Cost of Gas Rate	\$ 9,596,261	\$ 0.1261 per therm
Commodity Cost of Gas Rate	68,663,466	\$ 0.9020 per therm
Adjustment Cost of Gas Rate	11,334,362	\$ 0.1489 per therm
Total Direct Cost of Gas Rate	\$ 89,594,088	\$ 1.1770 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,459,857	
Projected Prorated Sales (11/01/14 - 04/30/15)	76,121,808	
Indirect Cost of Gas		\$ 0.0455 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/14		\$ 1.2225 per therm
RESIDENTIAL COST OF GAS RATE - 11/01/14		COGwr \$ 1.2225 /therm

Maximum (COG + 25%) \$ 1.5281

C&I LOW WINTER USE COST OF GAS RATE - 11/01/14		COGwl \$ 1.2068 /therm
---	--	-------------------------------

Average Demand Cost of Gas Rate Effective 11/01/14	\$ 0.1261		
Times: Low Winter Use Ratio (Winter)	0.8808	Maximum (COG + 25%)	\$ 1.5085
Times: Correction Factor	0.9935		
Adjusted Demand Cost of Gas Rate	\$ 0.1104		
Commodity Cost of Gas Rate	\$ 0.9020		
Adjustment Cost of Gas Rate	\$ 0.1489		
Indirect Cost of Gas Rate	\$ 0.0455		
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 1.2068		

C&I HIGH WINTER USE COST OF GAS RATE - 11/01/14		COGwh \$ 1.2248 /therm
--	--	-------------------------------

Average Demand Cost of Gas Rate Effective 11/01/14	\$ 0.1261		
Times: High Winter Use Ratio (Winter)	1.0248	Maximum (COG + 25%)	\$ 1.5310
Times: Correction Factor	0.9935		
Adjusted Demand Cost of Gas Rate	\$ 0.1284		
Commodity Cost of Gas Rate	\$ 0.9020		
Adjustment Cost of Gas Rate	\$ 0.1489		
Indirect Cost of Gas Rate	\$ 0.0455		
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 1.2248		

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II. RATE SCHEDULES
CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015
(Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 89,594,088	
Projected Prorated Sales (11/01/14 - 04/30/15)	76,121,808	
Direct Cost of Gas Rate		\$ 1.1770 per therm
Demand Cost of Gas Rate	\$ 9,596,261	\$ 0.1261 per therm
Commodity Cost of Gas Rate	68,663,466	\$ 0.9020 per therm
Adjustment Cost of Gas Rate	<u>11,334,362</u>	<u>\$ 0.1489 per therm</u>
Total Direct Cost of Gas Rate	\$ 89,594,088	\$ 1.1770 per therm
Total Anticipated Indirect Cost of Gas	\$ 3,459,857	
Projected Prorated Sales (11/01/14 - 04/30/15)	76,121,808	
Indirect Cost of Gas		\$ 0.0455 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/14)		\$ 1.2225
FPO Risk Premium		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/14)		\$ 1.2425
RESIDENTIAL COST OF GAS RATE - 11/01/14	COGwr	\$ 1.2425 /therm

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II. RATE SCHEDULES
Calculation of Firm Transportation Cost of Gas Rate
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015
(Refer to text in Section 16(Q) Firm Transportation Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:			
PROPANE	\$ 1,588,502		
LNG	<u>3,593,895</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	5,182,397		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	<u>9.9%</u>		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 513,057</u>		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	75,950,443	62.3%	
FIRM TRANSPORTATION SUBJECT TO FTG	<u>45,907,017</u>	<u>37.7%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	121,857,459	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	37.7%	x	\$ 513,057 = \$ 193,283
PRIOR (OVER) OR UNDER COLLECTION			<u>159,393</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 352,676
PROJECTED FIRM TRANSPORTATION THROUGHPUT			45,907,017
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			\$0.0077

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Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

Required annual Environmental increase	\$995,500
DG 10-17 Base Rate Revision Collections	(\$78,892)
Environmental Subtotal	\$916,608
Overall Annual Net Increase to Rates	\$916,608
Estimated weather normalized firm therms billed for the twelve months ended 10/31/15 - sales and transportation	166,523,068 therms
Surcharge per therm	<u>\$0.0055</u> per therm
<u>Total Environmental Surcharge</u>	<u><u>\$0.0055</u></u>

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Rate Case Expense/Temporary Rate Reconciliation (RDE) Factor Calculation

Rate Case Expense Factors for Residential Customers

Rate Case Expense (Balance 07/31/14)	\$ (123,489)
Temporary Rate Reconciliation - DG 10-017	-
Stipulation per Settlement Argument - DG 10-017	-
Reconciliation DG 08-009 and Merger Incentive DG 06-707	-
	<hr/>
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ (123,489)
Off-peak 2013 Rate Case Expense Factor	\$ -
Off-peak 2013 Projected Volumes (Aug-Oct)	-
Off-peak 2013 Rate Case Expense Projected Collection (Aug-Oct)	-
Off-peak 2013 Rate Case Expense Projected Interest (Aug-Oct)	-
	<hr/>
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable	(123,489)
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)	-
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	-
	<hr/>
Total Volumes	-
Rate Case Expense Factor	\$ -

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Local Distribution Adjustment Charge Calculation

	<u>Sales</u>	<u>Transportation</u>
	<u>Customers</u>	<u>Customers</u>
<u>Residential Non Heating Rates - R-1</u>		
Energy Efficiency Charge	\$0.0646	
Demand Side Management Charge	<u>0.0000</u>	
Conservation Charge (CCx)		\$0.0646
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	<u>0.0055</u>	
Environmental Surcharge (ES)		0.0055
Interruptible Transportation Margin Credit (ITMC)		0.0000
Cost Allowance Adjustment Factor		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		<u>0.0071</u>
LDAC	\$0.0772	per therm
<u>Residential Heating Rates - R-3, R-4</u>		
Energy Efficiency Charge	\$0.0646	
Demand Side Management Charge	<u>0.0000</u>	
Conservation Charge (CCx)		\$0.0646
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	<u>0.0055</u>	
Environmental Surcharge (ES)		0.0055
Cost Allowance Adjustment Factor		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		<u>0.0071</u>
LDAC	\$0.0772	per therm
<u>Commercial/Industrial Low Annual Use Rates - G-41, G-51</u>		
Energy Efficiency Charge	\$0.0502	
Demand Side Management Charge	<u>0.0000</u>	
Conservation Charge (CCx)		\$0.0502
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	<u>0.0055</u>	
Environmental Surcharge (ES)		0.0055
Cost Allowance Adjustment Factor		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		<u>0.0071</u>
LDAC	\$0.0628	\$0.0628 per therm
<u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52</u>		
Energy Efficiency Charge	\$0.0502	
Demand Side Management Charge	<u>0.0000</u>	
Conservation Charge (CCx)		\$0.0502
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	<u>0.0055</u>	
Environmental Surcharge (ES)		0.0055
Cost Allowance Adjustment Factor		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		<u>0.0071</u>
LDAC	\$0.0628	\$0.0628 per therm
<u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54</u>		
Energy Efficiency Charge	\$0.0502	
Demand Side Management Charge	<u>0.0000</u>	
Conservation Charge (CCx)		\$0.0502
Relief Holder and pond at Gas Street, Concord, NH	0.0000	
Manufactured Gas Plants	<u>0.0055</u>	
Environmental Surcharge (ES)		0.0055
Cost Allowance Adjustment Factor		0.0000
Gas Restructuring Expense Factor (GREF)		0.0000
Rate Case Expense Factor (RCEF)		0.0000
Residential Low Income Assistance Program (RLIAP)		<u>0.0071</u>
LDAC	\$0.0628	\$0.0628 per therm

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III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS
LIBERTY UTILITIES

Proposed Third Revised Page 155
Superseding Second Revised Page 155

ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.21 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15% of the Proceeds from the Marketing of Capacity for Mitigation. Capacity for Mitigation.
III.	Peaking Demand Charge	\$ 20.31 MMBTU of Peak MDQ
IV.	Company Allowance Calculation (per Schedule 25)	
		175,305,100 Total Sendout - Therms Jul-2013 - Jun-2014
		<u>170,154,449</u> Total Throughput - Therms Jul-2013 - Jun-2014
		5,150,651 Variance (Sendout - Throughput)
	Company Allowance Percentage 2013-14	2.9% Variance / Total Sendout

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III DELIVERY TERMS AND CONDITIONS

**NHPUC NO. 7 - GAS
LIBERTY UTILITIES**

**Proposed Third Revised Page 156
Superseding Second Revised Page 156**

ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	53.0%	21.0%	26.0%	100.0%
G-51	Low Annual /Low Winter Use	77.4%	10.3%	12.3%	100.0%
G-42	Medium Annual / High Winter	53.0%	21.0%	26.0%	100.0%
G-52	High Annual / Low Winter Use	77.4%	10.3%	12.3%	100.0%
G-43	High Annual / High Winter	53.0%	21.0%	26.0%	100.0%
G-53	High Annual / Load Factor < 90%	77.4%	10.3%	12.3%	100.0%
G-54	High Annual / Load Factor < 90%	77.4%	10.3%	12.3%	100.0%

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<u>Page</u>	<u>Revision</u>
31	Original
32	Original
33	Original
34	Original
35	Original
36	Original
37	Original
38	Original <u>First Revised</u>
39	Original
40	Original
41	Original
42	Original
43	Original
44	Original
45	Original
46	Original
47	Original
48	Original
49	Original
50	Original
51	Original
52	Original
53	Original
54	Original
55	Second Revised
56	Second Revised
57	Second Revised
58	Original
59	Second Revised
60	Original

Dated: ~~July 9, 2014~~ September 2, 2014
Effective: ~~July 1, 2014~~ November 1, 2014

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

Issued in compliance with NHPUC Order No. 25, ~~xxx684~~ dated ~~October~~ June 2xx7, 2014 in Docket No. DG 14-~~xxx041~~.

I. GENERAL TERMS AND CONDITIONS

17 - FIXED PRICE OPTION PROGRAM

- 17(A) Fixed Price Option Program. An alternative to the traditional Winter Period cost of gas pricing mechanism may be elected by ~~the residential~~ customer (rates R-1, R-3 or R-4) pursuant to the Company's Fixed Price Option Program (the "Program"). The Company may offer up to 50% of its weather normalized firm sales for the prior Winter Period under the Program. The cost of gas rate offered under the Program will remain fixed for all Winter Period deliveries commencing November 1 and ending April 30. The Company shall submit to the New Hampshire Public Utilities Commission on or before September 1 of each year a copy of the fixed price option computation. Once elected, customers must remain on the Program for the duration of the Winter Period, unless service is terminated. There are no maximum or minimum usage levels. No sign up fees apply.

Dated: ~~July 9, 2014~~September 2, 2014
Effective: ~~July 1, 2014~~November 1, 2014

Issued by: ~~/s/ Richard H. Lehr~~
Richard H. Lehr-Daniel
G. Saad
Title: President

Issued in compliance with NHPUC Order No. 25,~~xxx684~~ dated ~~October~~June 2xx7, 2014 in Docket No. DG 14-~~xx041~~

II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
Residential Non Heating - R-1								
Customer Charge per Month per Meter	\$ 12.10			\$ 12.10	\$ 12.10			\$ 12.10
All Therms	\$ 0.1599	\$ 1.2225	\$ 0.0769	\$ 1.4593	\$ 0.1599	\$ 0.3936	\$ 0.0290	\$ 0.5825
	\$ 0.1599	\$ 0.8399	\$ 0.0258	\$ 1.0256				
Residential Heating - R-3								
Customer Charge per Month per Meter	\$ 17.51			\$ 17.51	\$ 17.51			\$ 17.51
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2769	\$ 1.2225	\$ 0.0769	\$ 1.5763	\$ 0.2769	\$ 0.3936	\$ 0.0290	\$ 0.6995
	\$ 0.2752	\$ 0.8399	\$ 0.0258	\$ 1.1409				
All therms over the first block per month at	\$ 0.2288	\$ 1.2225	\$ 0.0769	\$ 1.5282	\$ 0.2288	\$ 0.3936	\$ 0.0290	\$ 0.6514
	\$ 0.2274	\$ 0.8399	\$ 0.0258	\$ 1.0931				
Residential Heating - R-4								
Customer Charge per Month per Meter	\$ 7.00			\$ 7.00	\$ 7.00			\$ 7.00
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1108	\$ 1.2225	\$ 0.0769	\$ 1.4102	\$ 0.1108	\$ 0.3936	\$ 0.0290	\$ 0.5334
	\$ 0.1101	\$ 0.8399	\$ 0.0258	\$ 0.9758				
All therms over the first block per month at	\$ 0.0915	\$ 1.2225	\$ 0.0769	\$ 1.3909	\$ 0.0915	\$ 0.3936	\$ 0.0290	\$ 0.5141
	\$ 0.0910	\$ 0.8399	\$ 0.0258	\$ 0.9567				
Commercial/Industrial - G-41								
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3287	\$ 1.2248	\$ 0.0628	\$ 1.6163	\$ 0.3287	\$ 0.3956	\$ 0.0357	\$ 0.7600
	\$ 0.3267	\$ 0.8420	\$ 0.0187	\$ 1.1874				
All therms over the first block per month at	\$ 0.2138	\$ 1.2248	\$ 0.0628	\$ 1.5014	\$ 0.2138	\$ 0.3956	\$ 0.0357	\$ 0.6451
	\$ 0.2125	\$ 0.8420	\$ 0.0187	\$ 1.0732				
Commercial/Industrial - G-42								
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3072	\$ 1.2248	\$ 0.0628	\$ 1.5948	\$ 0.3072	\$ 0.3956	\$ 0.0357	\$ 0.7385
	\$ 0.3053	\$ 0.8420	\$ 0.0187	\$ 1.1660				
All therms over the first block per month at	\$ 0.2030	\$ 1.2248	\$ 0.0628	\$ 1.4906	\$ 0.2030	\$ 0.3956	\$ 0.0357	\$ 0.6343
	\$ 0.2017	\$ 0.8420	\$ 0.0187	\$ 1.0624				
Commercial/Industrial - G-43								
Customer Charge per Month per Meter	\$ 530.36			\$ 530.36	\$ 530.36			\$ 530.36
All therms over the first block per month at	\$ 0.1887	\$ 1.2248	\$ 0.0628	\$ 1.4763	\$ 0.0863	\$ 0.3956	\$ 0.0357	\$ 0.5176
	\$ 0.1875	\$ 0.8420	\$ 0.0187	\$ 1.0482				
Commercial/Industrial - G-51								
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1759	\$ 1.2068	\$ 0.0628	\$ 1.4455	\$ 0.1759	\$ 0.3877	\$ 0.0357	\$ 0.5993
	\$ 0.1748	\$ 0.8339	\$ 0.0187	\$ 1.0274				
All therms over the first block per month at	\$ 0.1136	\$ 1.2068	\$ 0.0628	\$ 1.3832	\$ 0.1136	\$ 0.3877	\$ 0.0357	\$ 0.5370
	\$ 0.1129	\$ 0.8339	\$ 0.0187	\$ 0.9655				
Commercial/Industrial - G-52								
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1701	\$ 1.2068	\$ 0.0628	\$ 1.4397	\$ 0.1250	\$ 0.3877	\$ 0.0357	\$ 0.5484
	\$ 0.1694	\$ 0.8339	\$ 0.0187	\$ 1.0247				
All therms over the first block per month at	\$ 0.1154	\$ 1.2068	\$ 0.0628	\$ 1.3850	\$ 0.0720	\$ 0.3877	\$ 0.0357	\$ 0.4954
	\$ 0.1147	\$ 0.8339	\$ 0.0187	\$ 0.9673				
Commercial/Industrial - G-53								
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.1214	\$ 1.2068	\$ 0.0628	\$ 1.3910	\$ 0.0581	\$ 0.3877	\$ 0.0357	\$ 0.4815
	\$ 0.1207	\$ 0.8339	\$ 0.0187	\$ 0.9733				
Commercial/Industrial - G-54								
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.0419	\$ 1.2068	\$ 0.0628	\$ 1.3115	\$ 0.0227	\$ 0.3877	\$ 0.0357	\$ 0.4461
	\$ 0.0417	\$ 0.8339	\$ 0.0187	\$ 0.8943				

Dated: July 9, 2014 September 2, 2014

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

Issued by:

Daniel G. Saad
Richard H. Leehr
President

Title:

Anticipated Cost of Gas
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015
~~PERIOD COVERED: SUMMER PERIOD, MAY 1, 2014 THROUGH OCTOBER 31, 2014~~
(REFER TO TEXT ON IN SECTION 16 COST OF GAS CLAUSE)

	<u>(Col 2)</u>	<u>(Col 3)</u>	<u>(Col 2)</u>	<u>(Col 3)</u>
ANTICIPATED DIRECT COST OF GAS				
Purchased Gas:				
Demand Costs:	\$ 3,700,154		\$ 8,590,051	
Supply Costs:	\$ 7,397,739		55,657,311	
Storage Gas:				
Demand, Capacity:	_____		1,006,209	
Commodity Costs:	753,766		7,630,253	
Produced Gas:				
	59,329		5,182,397	
Hedged Contract Savings				
Hedge Underground Storage Contract (Savings)/Loss	89,214		193,505	
	_____		_____	
Unadjusted Anticipated Cost of Gas		\$ 12,000,199		\$ 78,259,727
Adjustments:				
Prior Period (Over)/Under Recovery (as of October 31, 2012 May 31, 2013)	\$ 50,793		\$ 14,889,808	
Interest	4,160		324,039	
Prior Period Adjustments	_____		-	
Broker Revenues	_____		(1,099,927)	
Refunds from Suppliers	_____		-	
Fuel Financing	_____		-	
Transportation CGA Revenues	_____		(353,484)	
Interruptible Sales Margin	_____		-	
Capacity Release and Off System Sales Margin	_____		(2,674,599)	
Hedging Costs	_____		197,835	
Fixed Price Option Administrative Costs	_____		50,689	
Total Adjustments		54,953		<u>11,334,362</u>
Total Anticipated Direct Cost of Gas		\$ 12,055,152		\$ 89,594,088
Anticipated Indirect Cost of Gas				
Working Capital:				
Total anticipated Direct Cost of Gas (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$ 12,000,198		\$ 78,259,727	
Working Capital Rate	0.0391		0.0391	
Prime Rate	3.25%		3.25%	
Working Capital Percentage	0.127%		0.127%	
Working Capital	15,251		\$ 99,459	
Plus: Working Capital Reconciliation (Acct 142.20)(Acct 142.40)	(1,523)		<u>34,381</u>	
Total Working Capital Allowance		\$ 13,727		\$ 133,840
Bad Debt:				
Total anticipated Direct Cost of Gas (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$ 12,000,198		\$ 78,259,727	
Less: Refunds	-		-	
Plus: Total Working Capital	13,727		133,840	
Plus: Prior Period (Over)/Under Recovery	50,793		14,889,808	
Subtotal	12,064,718		\$ 93,283,375	
Bad Debt Percentage	2.50%		1.98%	
Bad Debt Allowance	301,618		\$ 1,847,011	
Plus: Bad Debt Reconciliation (Acct 175.52)(Acct 175.54)	_____		<u>(511,857)</u>	
Total Bad Debt Allowance		301,618		1,335,154
Production and Storage Capacity				1,980,428
Miscellaneous Overhead (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$ 13,170		\$ 13,170	
Times Summer Winter Sales	18,258		75,950	
Divided by Total Sales	96.084		<u>95.853</u>	
Miscellaneous Overhead		2,503		<u>10,435</u>
Total Anticipated Indirect Cost of Gas		\$ 317,848		\$ 3,459,857
Total Cost of Gas		\$ 12,372,999		\$ 93,053,946

Dated: ~~May 3, 2014~~ September 2, 2014

Effective: ~~May 1, 2014~~ November 1, 2014

Issued by:

Daniel G. Saad
Richard H. Leehr
President

Title:

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx.
~~Issued in compliance with NHPUC Order No. 25,658 dated April 30, 2014 in Docket DG 14-076.~~

CALCULATION OF FIRM SALES COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015
PERIOD COVERED: - SUMMER PERIOD, MAY 1, 2014 THROUGH OCTOBER 31, 2014
(Refer to Text in Section 16 Cost of Gas Clause)

(Col 1)	(Col-2)	(Col-3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 12,055,154		\$ 89,594,088	
Projected Prorated Sales (11/01/13 - 04/30/14) (05/01/13 - 10/31/13)	18,378,342		76,121,808	
Direct Cost of Gas Rate		0.6559		\$ 1.1770 per therm
Demand Cost of Gas Rate	\$ 3,700,154	0.2013	\$ 9,596,261	\$ 0.1261
Commodity Cost of Gas Rate	8,300,048	0.4516	68,663,466	\$ 0.9020
Adjustment Cost of Gas Rate	64,953	0.0030	11,334,362	\$ 0.1489
Total Direct Cost of Gas Rate	\$ 12,055,152	0.6559	\$ 12,055,151	\$ 1.1770
Total Anticipated Indirect Cost of Gas	\$ 317,848		\$ 3,459,857	
Projected Prorated Sales (11/01/13 - 04/30/14) (05/01/13 - 10/31/13)	18,378,342		76,121,808	
Indirect Cost of Gas		0.0173		\$ 0.0455 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/14				\$ 1.2225 per Therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 5/01/13		0.6732		

RESIDENTIAL COST OF GAS RATE - 11/01/14	COGwr	\$ 1.2225 /therm
RESIDENTIAL COST OF GAS RATE - 05/01/2013	COGsr	\$ 0.6732 /therm
Change in rate due to change in under/over recovery		\$ 0.0359 per therm
RESIDENTIAL COST OF GAS RATE - 06/01/2013	COGsr	\$ 0.7091 /therm
Change in rate due to change in under/over recovery		\$ - per therm
RESIDENTIAL COST OF GAS RATE - 07/01/2013	COGsr	\$ 0.7091 /therm
Change in rate due to change in under/over recovery		\$ (0.0451) per therm
RESIDENTIAL COST OF GAS RATE - 08/01/2013	COGsr	\$ 0.6640 /therm

Maximum (COG + 25%) \$ 0.8415 \$ 1.5281

C&I LOW WINTER USE COST OF GAS RATE - 11/01/14	COGwl	\$ 1.2068 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2013	COGsl	\$ 0.6661 /therm
Change in rate due to change in under/over recovery		\$ 0.0359 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 06/01/2013	COGsl	\$ 0.7020 /therm
Change in Rate due to change in under/over recovery		\$ - /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 07/01/2013	COGsl	\$ 0.7020 /therm
Change in Rate due to change in under/over recovery		\$ (0.0451) /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 08/01/2013	COGsl	\$ 0.6569 /therm

Average Demand Cost of Gas Rate Effective 11/01/14 05/01/2013	\$ 0.2013	\$	0.1261	Maximum	(COG + 25%)	\$ 0.8326	\$ 1.5085
Times: Low Winter Use Ratio (Winter)	0.6595		0.8808				
Times: Correction Factor	1.0065		0.9935				
Adjusted Demand Cost of Gas Rate	\$ 0.1942	\$	0.1104				
Commodity Cost of Gas Rate	\$ 0.4516	\$	0.9020				
Adjustment Cost of Gas Rate	0.0030		0.1489				
Indirect Cost of Gas Rate	0.0176		0.0455				
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.6661	\$	1.2068				

C&I HIGH WINTER USE COST OF GAS RATE - 11/01/14	COGwh	\$ 1.2248 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2013	COGsh	\$ 0.6759 /therm
Change in rate due to change in under/over recovery		\$ 0.0359 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 06/01/2013	COGsh	\$ 0.7118 /therm
Change in Rate due to change in under/over recovery		\$ - /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 07/01/2013	COGsh	\$ 0.7118 /therm
Change in Rate due to change in under/over recovery		\$ (0.0451) /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 08/01/2013	COGsh	\$ 0.6667 /therm

Average Demand Cost of Gas Rate Effective 11/01/14 05/01/2013	\$ 0.2013	\$	0.1261	Maximum	(COG + 25%)	\$ 0.8449	\$ 1.5310
Times: High Winter Use Ratio (Winter)	1.0068		1.0248				
Times: Correction Factor	1.0065		0.9935				
Adjusted Demand Cost of Gas Rate	\$ 0.2040	\$	0.1284				
Commodity Cost of Gas Rate	\$ 0.4516	\$	0.9020	Minimum			
Adjustment Cost of Gas Rate	0.0030		0.1489	Maximum			
Indirect Cost of Gas Rate	0.0173		0.0455				
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.6759	\$	1.2248				

Dated: May 1, 2014 September 2, 2014
Effective: May 1, 2014 November 1, 2014

Issued by: Daniel G. Saad
Richard H. Leehr
President

Title:

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Issued in compliance with NHPUC Order No. 25,658 dated April 30, 2014 in Docket DG 14-076.

II. RATE SCHEDULES
CALCULATION OF FIXED WINTER PERIOD COST OF GAS RATE
PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015
PERIOD COVERED: ~~WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014~~
(Refer to Text in Section 17(A) Fixed Price Option Program)

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 48,820,141		\$ 89,594,088	
Projected Prorated Sales (11/01/2013 - 4/30/2014) (11/01/2014 - 4/30/2015)	<u>77,755,617</u>		76,121,808	
Direct Cost of Gas Rate		\$ 0.6279		\$ 1.1770 per therm
Demand Cost of Gas Rate	\$ 10,538,954	\$ 0.1355	\$ 9,596,261	\$ 0.1261
Commodity Cost of Gas Rate	37,985,679	\$ 0.4885	\$ 68,663,466	\$ 0.9020
Adjustment Cost of Gas Rate	<u>295,808</u>	<u>\$ 0.0038</u>	<u>\$ 11,334,362</u>	<u>\$ 0.1489</u>
Total Direct Cost of Gas Rate	\$ 48,820,141	\$ 0.6279	\$ 89,594,088	\$ 1.1770
Total Anticipated Indirect Cost of Gas	\$ 3,420,439		\$ 3,459,857	
Projected Prorated Sales (11/01/2013 - 4/30/2014) (11/01/2014 - 4/30/2015)	<u>77,755,617</u>		76,121,808	
Indirect Cost of Gas		\$ 0.0440		\$ 0.0455 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE NOVEMBER 1, 2014-2013		\$ 0.6719		\$ 1.2225
FPO Risk Premium		\$ 0.0200		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE NOVEMBER 1, 2014-2013		\$ 0.6919		\$ 1.2425

RESIDENTIAL COST OF GAS RATE - 11/01/14		COGwr	\$ 1.2425 /therm
RESIDENTIAL COST OF GAS RATE - 11/01/2013	-	COGwr	\$ 0.6919 /therm

C&I LOW WINTER USE COST OF GAS RATE - 11/01/2012	-	COGwr	\$ 0.6871 /therm
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Average Cost of Gas Rate Effective 11/01/2012-11/01/2013	\$ 0.1355
Times: Low Winter Use Ratio (Winter)	\$ 0.9585
Times: Correction Factor	\$ 1.0068
Adjusted Demand Cost of Gas Rate	\$ 0.1308
Commodity Cost of Gas Rate	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0440
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.6671
FPO Risk Premium	\$ 0.0200
	<u>\$ 0.6871</u>

C&I HIGH WINTER USE COST OF GAS RATE - 11/01/2012	-	COGwr	\$ 0.6936 /therm
--	---	--------------	-------------------------

Average Cost of Gas Rate Effective 11/01/2012-11/01/2013	\$ 0.1355
Times: High Winter Use Ratio (Winter)	\$ 1.0068
Times: Correction Factor	\$ 1.0068
Adjusted Demand Cost of Gas Rate	\$ 0.1373
-	
Commodity Cost of Gas Rate	\$ 0.4885
Adjustment Cost of Gas Rate	\$ 0.0038
Indirect Cost of Gas Rate	\$ 0.0440
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.6736
FPO Risk Premium	\$ 0.0200
	<u>\$ 0.6936</u>

Issued: November 8, 2013 September 2, 2014

Effective: November 1, 2013 November 1, 2014

Issued by: _____
Daniel G. Saad
Victor D. DeVecchio
Title: President

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx.
Issued in compliance with NHPUC Order No. 25,591 dated October 31, 2013 in Docket DG 13-251.

II. RATE SCHEDULES

Calculation of Firm Transportation Cost of Gas Rate
 PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2014 THROUGH APRIL 30, 2015
~~PERIOD COVERED: WINTER PERIOD, NOVEMBER 1, 2013 THROUGH APRIL 30, 2014~~
 (Refer to text in Section 16(Q) Firm Transportation Cost of Gas Clause)

(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:						
PROPANE	\$ _____			\$ 1,588,502		
LNG	<u>\$ 291,366</u>			<u>3,593,895</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	<u>291,366</u>			5,182,397		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	9.9%			9.9%		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 28,845</u>			<u>\$ 513,057</u>		
PROJECTED FIRM THROUGHPUT (THERMS):						
FIRM SALES	77,826,455	65.4%		75,950,443	62.3%	
FIRM TRANSPORTATION SUBJECT TO FTCC	41,120,858	<u>34.6%</u>		<u>45,907,017</u>	<u>37.7%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	118,947,313	100.0%		121,857,459	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	34.6%	28,845 =	\$ 9,972	37.7% x	\$ 513,057 =	\$ 193,283
PRIOR (OVER) OR UNDER COLLECTION			<u>(1,888)</u>			<u>159,393</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 8,084			\$ 352,676
PROJECTED FIRM TRANSPORTATION THROUGHPUT			41,120,858			45,907,017
FIRM TRANSPORTATION COST OF GAS ADJUSTMENT			\$0.0002			\$0.0077

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

Issued by: _____
 Daniel G. Saad
~~Victor D. DeVecchio~~
 Title: President

Environmental Surcharge - Manufactured Gas Plants

Manufactured Gas Plants

Required annual increase in rates	\$363,892	\$995,500
DG 10-17 Base Rate Revision Collections	-\$78,892	-\$78,892
Environmental Subtotal	\$285,000	\$916,608
Overall Annual Net Increase to Rates	\$285,000	\$916,608
Estimated weather normalized firm therms billed for the twelve months ended 10/31/15 10/31/14 - sales and transportation		
	460,018,819	166,523,068 therms
Surcharge per therm	<u>\$0.0018</u>	<u>\$0.0055</u> per therm
<u>Total Environmental Surcharge</u>	\$0.0018	\$0.0055

Issued: ~~November 8, 2013~~ September 2, 2014

Issued by: _____

Effective: ~~November 1, 2013~~ November 1, 2014

Daniel G. Saad
~~Victor D. DeVecchio~~
President

Title:

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

Rate Case Expense/Temporary Rate Reconciliation (RDE) Factor Calculation

Rate Case Expense Factors for Residential Customers

Rate Case Expense (Balance 07/31/13)	\$ (123,489)	\$ 21,389
Temporary Rate Reconciliation - DG 10-017	\$ -	-
Stipulation per Settlement Argument - DG 10-017	-	-
Reconciliation DG 08-009 and Merger Incentive DG 06-707	-	-
Total Rate Case Expense/Temporary Rate Reconciliation Recoverable	\$ (123,489)	\$ 21,389
Off-peak 2013 2012 Rate Case Expense Factor	0	0.0027
Off-peak 2013 2012 Projected Volumes (Aug-Oct)	-	15,469,181
Off-peak 2013 2012 Rate Case Expense Projected Collection (Aug-Oct)	-	41,767
Off-peak 2013 2012 Rate Case Expense Projected Interest (Aug-Oct)	-	6
Total Net Rate Case Expense/Temporary Rate Reconciliation Recoverable	(123,489)	(20,372)
Forecasted Annual Throughput Volumes for Residential Customer (A:VOLres)	-	-
Forecasted Annual Throughput Volumes for Commercial/Industrial Customer (A:VOLc&i)	-	-
Total Volumes	-	-
Rate Case Expense Factor	\$ -	\$ -

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Local Distribution Adjustment Charge Calculation

			<u>Sales Customers</u>		<u>Transportation Customers</u>
<u>Residential Non Heating Rates - R-1</u>					
Energy Efficiency Charge	\$0.0197		\$0.0646		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0197		\$0.0646	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0018		0.0055		
Environmental Surcharge (ES)		0.0018		0.0055	
Interruptible Transportation Margin Credit (ITMC)		0.0000		0.0000	
Cost Allowance Adjustment Factor		0.0000		0.0000	
Rate Case Expense Factor (RCEF)		0.0000		0.0000	
Residential Low Income Assistance Program (RLIAP)		0.0075		0.0071	
LDAC		\$0.0290		\$0.0772	per therm

<u>Residential Heating Rates - R-3, R-4</u>					
Energy Efficiency Charge	\$0.0197		\$0.0646		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0197		\$0.0646	
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0018		0.0055		
Environmental Surcharge (ES)		0.0018		0.0055	
Cost Allowance Adjustment Factor		0.0000		0.0000	
Rate Case Expense Factor (RCEF)		0.0000		0.0000	
Residential Low Income Assistance Program (RLIAP)		0.0075		0.0071	
LDAC		\$0.0290		\$0.0772	per therm

<u>Commercial/Industrial Low Annual Use Rates - G-41, G-51</u>					
Energy Efficiency Charge	\$0.0264		\$0.0502		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0264		\$0.0502	\$0.0264
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0018		0.0055		
Environmental Surcharge (ES)		0.0018		0.0055	0.0018
Cost Allowance Adjustment Factor		0.0000		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		0.0075		0.0071	0.0071
LDAC		\$0.0357		\$0.0628	\$0.0357
					\$0.0628 per therm

<u>Commercial/Industrial Medium Annual Use Rates - G-42, G-52</u>					
Energy Efficiency Charge	\$0.0264		\$0.0502		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0264		\$0.0502	\$0.0264
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0018		0.0055		
Environmental Surcharge (ES)		0.0018		0.0055	0.0018
Cost Allowance Adjustment Factor		0.0000		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		0.0075		0.0071	0.0071
LDAC		\$0.0357		\$0.0628	\$0.0357
					\$0.0628 per therm

<u>Commercial/Industrial Large Annual Use Rates - G-43, G-53, G-54</u>					
Energy Efficiency Charge	\$0.0264		\$0.0502		
Demand Side Management Charge	0.0000		0.0000		
Conservation Charge (CCx)		\$0.0264		\$0.0502	\$0.0264
Relief Holder and pond at Gas Street, Concord, NH	0.0000		0.0000		
Manufactured Gas Plants	0.0018		0.0055		
Environmental Surcharge (ES)		0.0018		0.0055	0.0018
Cost Allowance Adjustment Factor		0.0000		0.0000	0.0000
Gas Restructuring Expense Factor (GREF)		0.0000		0.0000	0.0000
Rate Case Expense Factor (RCEF)		0.0000		0.0000	0.0000
Residential Low Income Assistance Program (RLIAP)		0.0075		0.0071	0.0071
LDAC		\$0.0357		\$0.0628	\$0.0357
					\$0.0628 per therm

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III DELIVERY TERMS AND CONDITIONS

**NHPUC NO. 7 - GAS
LIBERTY UTILITIES**

**Proposed Second Third Revised Page 155
Superseding First Second Revised Page 155**

ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.21	\$0.21 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15%	15% of the Proceeds from the Marketing of Capacity for Mitigation.
III.	Peaking Demand Charge	\$21.00	20.31
IV.	Company Allowance Calculation (per Schedule 25)		
		453,858,340	175,305,100 Total Sendout - Therms Jul-2013 - Jun-2014
			Total Sendout - Therms Jul-2011 - Jun-2012
		<u>451,874,788</u>	<u>170,154,449</u> Total Throughput - Therms Jul-2013 - Jun-2014
			Total Throughput - Therms Jul-2011 - Jun-2012
		1,983,552	5,150,651 Variance (Sendout - Throughput)
Company Allowance Percentage 2013-14	2012-13	4.3%	2.9% Variance / Total Sendout

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**Proposed Second Third Revised Page 156
Superseding First Second Revised Page 156**

ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
G-41	Low Annual /High Winter Use	37% 53.0%	21% 21.0%	42% 26.0%	100.0%
G-51	Low Annual /Low Winter Use	54% 77.4%	15% 10.3%	31% 12.3%	100.0%
G-42	Medium Annual / High Winter	37% 53.0%	21% 21.0%	42% 26.0%	100.0%
G-52	High Annual / Low Winter Use	54% 77.4%	15% 10.3%	31% 12.3%	100.0%
G-43	High Annual / High Winter	37% 53.0%	21% 21.0%	42% 26.0%	100.0%
G-53	High Annual / Load Factor < 90%	54% 77.4%	15% 10.3%	31% 12.3%	100.0%
G-54	High Annual / Load Factor > 90%	54% 77.4%	15% 10.3%	31% 12.3%	100.0%

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