

## **Schedules**

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

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## **Summary**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
2 d/b/a Liberty Utilities  
3 Peak 2014 - 2015 Winter Cost of Gas Filing  
4 Summary

|   | Reference<br>(b)                | PK 14-15<br>Nov - Apr<br>(c) |
|---|---------------------------------|------------------------------|
| (a)   |                                 |                              |
| <b>Anticipated Direct Cost of Gas</b>             |                                 |                              |
| Purchased Gas:                                    |                                 |                              |
| Demand Costs:                                     | Sch. 5A, col (k), In 43         | \$ 8,363,976                 |
| Supply Costs                                      | Sch. 6, col (i), In 44          | 51,975,295                   |
| Storage Gas:                                      |                                 |                              |
| Demand, Capacity:                                 | Sch. 5A, col (k), In 58         | \$ 1,006,209                 |
| Commodity Costs:                                  | Sch. 6, col (i), In 47          | 7,630,253                    |
| Produced Gas:                                     | Sch. 6, col (i), In 53          | \$ 5,455,799                 |
| Hedge Contract (Savings)/Loss                     | Sch. 7, col (i), In 34          | \$ 132,716                   |
| Hedge Underground Storage Contract (Savings)/Loss | Sch. 16, col (e), In 172        | \$ -                         |
| <b>Total Unadjusted Cost of Gas</b>               |                                 | <u>\$ 74,564,248</u>         |
| <b>Adjustments:</b>                               |                                 |                              |
| Prior Period (Over)/Under Recovery)               | Sch. 3, col (c) In 28           | \$ 14,889,808                |
| Interest 10/31/14 - 04/30/15                      | Sch. 3, col (q) In 193          | 323,286                      |
| Prior Period Adjustments                          | Sch. 4, In 26 col (b)           | -                            |
| Refunds from Suppliers                            | Sch. 4, In 26 col (c)           | -                            |
| Broker Revenues                                   | Sch. 4, In 26 col (d)           | (1,099,927)                  |
| Fuel Financing                                    | Sch. 4, In 26 col (e)           | -                            |
| Transportation CGA Revenues                       | Sch. 4, In 26 col (f)           | (362,665)                    |
| Interruptible Sales Margin                        | Sch. 4, In 26 col (g)           | -                            |
| Capacity Release and Off System Sales Margins     | Sch. 4, In 26 col (h) + col (i) | (2,674,599)                  |
| Hedging Costs                                     | Sch. 4, In 26 col (j)           | 197,835                      |
| FPO Premium - Collection                          |                                 |                              |
| Fixed Price Option Administrative Costs           | Sch. 4, In 26 col (k)           | 50,689                       |
| <b>Total Adjustments</b>                          |                                 | <u>\$ 11,324,427</u>         |
| <b>Total Anticipated Direct Costs</b>             | Ins 23 + 40                     | <u>\$ 85,888,675</u>         |
| <b>Anticipated Indirect Cost of Gas</b>           |                                 |                              |
| <b>Working Capital</b>                            |                                 |                              |
| Total Unadjusted Anticipated Cost of Gas          | Ln 23                           | \$ 74,564,248                |
| Lead Lag Days / 365                               | DG 10-017, 14.27 / 365          | 0.0391                       |
| Prime Rate  |                                 | 3.25%                        |
| Working Capital Percentage                        | per GTC 16(f), In 47 * In 48    | 0.127%                       |
| Working Capital                                   | In 46 * In 49                   | 94,762                       |
| Plus: Working Capital Reconciliation              | Sch. 3, col (c), In 100         | 34,381                       |
| <b>Total Working Capital Allowance</b>            | Ins 50 + 51                     | <u>\$ 129,143</u>            |
| <b>Bad Debt</b>                                   |                                 |                              |
| Total Unadjusted Anticipated Cost of Gas          | In 23                           | \$ 74,564,248                |
| Less Refunds                                      | In 30                           | -                            |
| Plus Working Capital                              | In 53                           | 129,143                      |
| Plus Prior Period (Over) Under Recovery           | In 27                           | 14,889,808                   |
| Subtotal  |                                 | <u>\$ 89,583,200</u>         |
| Bad Debt Percentage                               | per GTC 16(f)                   | 1.16%                        |
| Bad Debt Allowance                                | In 60 * In 61                   | \$ 1,035,557                 |
| Prior Period Bad Debt Allowance                   | Sch. 3, col (c), In 181         | (511,857)                    |
| <b>Total Bad Debt Allowance</b>                   | Ins 63 + 64                     | <u>\$ 523,700</u>            |
| <b>Production and Storage Capacity</b>            | per GTC16(f)                    | <u>\$ 1,980,428</u>          |
| <b>Miscellaneous Overhead</b>                     | per GTC 16(f)                   | \$ 13,170                    |
| Sales Volume                                      | Sch. 10B, In 23/1000            | 75,950                       |
| Divided by Total Sales                            | Sch. 10B, In 23/1000            | 95,853                       |
| Ratio   |                                 | <u>79.24%</u>                |
| <b>Miscellaneous Overhead</b>                     | Ins 70 * 73                     | <u>\$ 10,435</u>             |
| <b>Total Anticipated Indirect Cost of Gas</b>     | Ins 53 + 66 + 68 + 75           | <u>\$ 2,643,707</u>          |
| <b>Total Cost of Gas</b>                          | Ins 42 + 77                     | <u>\$ 88,532,383</u>         |
| <b>Projected Forecast Sales (Therms)</b>          | Sch. 3, col (q), In 52          | <u>76,121,808</u>            |

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## **Schedule 1**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 d/b/a Liberty Utilities

3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Summary of Supply and Demand Forecast

5

6

7 For Month of:

8 (a)

(b)

| Peak Costs | May 14 - Oct 14 | Nov-14 | Dec-14 | Jan-15 | Feb-15 | Mar-15 | Apr-15 | May-15    | Peak Period |
|------------|-----------------|--------|--------|--------|--------|--------|--------|-----------|-------------|
| (c)        | (d)             | (e)    | (f)    | (g)    | (h)    | (i)    | (j)    | Nov - Apr |             |
| (c)        | (d)             | (e)    | (f)    | (g)    | (h)    | (i)    | (j)    | (k)       |             |

9 I. Gas Volumes (Therms)

10

11 A. Firm Demand Volumes

|                   |                 |   |           |            |            |            |            |            |           |            |
|-------------------|-----------------|---|-----------|------------|------------|------------|------------|------------|-----------|------------|
| 12 Firm Gas Sales | Sch. 10B, In 23 | - | 2,414,496 | 11,911,739 | 16,733,054 | 16,321,162 | 14,320,459 | 11,943,226 | 4,829,671 | 78,473,808 |
|-------------------|-----------------|---|-----------|------------|------------|------------|------------|------------|-----------|------------|

|                               |  |   |         |         |         |         |         |         |  |           |
|-------------------------------|--|---|---------|---------|---------|---------|---------|---------|--|-----------|
| 13 Lost Gas (Unaccounted for) |  | - | 115,690 | 196,329 | 235,136 | 196,512 | 173,473 | 103,928 |  | 1,021,068 |
|-------------------------------|--|---|---------|---------|---------|---------|---------|---------|--|-----------|

|                |  |   |        |        |        |        |        |        |  |         |
|----------------|--|---|--------|--------|--------|--------|--------|--------|--|---------|
| 14 Company Use |  | - | 30,946 | 52,516 | 62,897 | 52,565 | 46,402 | 27,800 |  | 273,125 |
|----------------|--|---|--------|--------|--------|--------|--------|--------|--|---------|

|                    |  |   |           |           |           |             |           |             |             |       |
|--------------------|--|---|-----------|-----------|-----------|-------------|-----------|-------------|-------------|-------|
| 15 Unbilled Therms |  | - | 6,477,150 | 3,177,603 | 1,338,947 | (1,217,765) | (987,768) | (3,955,596) | (4,829,671) | 2,899 |
|--------------------|--|---|-----------|-----------|-----------|-------------|-----------|-------------|-------------|-------|

16

|                       |               |   |           |            |            |            |            |           |  |            |
|-----------------------|---------------|---|-----------|------------|------------|------------|------------|-----------|--|------------|
| 17 Total Firm Volumes | Sch. 6, In 92 | - | 9,038,281 | 15,338,187 | 18,370,034 | 15,352,473 | 13,552,566 | 8,119,357 |  | 79,770,899 |
|-----------------------|---------------|---|-----------|------------|------------|------------|------------|-----------|--|------------|

18

19 B. Supply Volumes (Therms)

20 Pipeline Gas:

|                |               |   |         |         |         |         |         |         |  |           |
|----------------|---------------|---|---------|---------|---------|---------|---------|---------|--|-----------|
| 21 Dawn Supply | Sch. 6, In 63 | - | 694,856 | 933,968 | 961,173 | 840,409 | 953,431 | 898,739 |  | 5,282,577 |
|----------------|---------------|---|---------|---------|---------|---------|---------|---------|--|-----------|

|                   |               |   |         |         |         |         |         |         |  |           |
|-------------------|---------------|---|---------|---------|---------|---------|---------|---------|--|-----------|
| 22 Niagara Supply | Sch. 6, In 64 | - | 689,704 | 740,443 | 750,335 | 655,819 | 744,292 | 701,765 |  | 4,282,358 |
|-------------------|---------------|---|---------|---------|---------|---------|---------|---------|--|-----------|

|                        |               |   |           |           |           |           |           |           |  |            |
|------------------------|---------------|---|-----------|-----------|-----------|-----------|-----------|-----------|--|------------|
| 23 TGP Supply (Direct) | Sch. 6, In 65 | - | 5,030,346 | 3,214,961 | 3,257,912 | 2,848,386 | 3,231,671 | 4,110,233 |  | 21,693,509 |
|------------------------|---------------|---|-----------|-----------|-----------|-----------|-----------|-----------|--|------------|

|                               |               |   |   |           |           |           |   |   |  |            |
|-------------------------------|---------------|---|---|-----------|-----------|-----------|---|---|--|------------|
| 24 Dracut Supply 1 - Baseload | Sch. 6, In 66 | - | - | 2,833,266 | 4,784,937 | 3,138,027 | - | - |  | 10,756,230 |
|-------------------------------|---------------|---|---|-----------|-----------|-----------|---|---|--|------------|

|                            |               |   |           |         |        |         |           |           |  |           |
|----------------------------|---------------|---|-----------|---------|--------|---------|-----------|-----------|--|-----------|
| 25 Dracut Supply 2 - Swing | Sch. 6, In 67 | - | 1,300,647 | 397,759 | 13,953 | 645,314 | 2,024,504 | 1,996,698 |  | 6,378,875 |
|----------------------------|---------------|---|-----------|---------|--------|---------|-----------|-----------|--|-----------|

|                               |               |   |   |   |   |   |   |   |  |   |
|-------------------------------|---------------|---|---|---|---|---|---|---|--|---|
| 26 City Gate Delivered Supply | Sch. 6, In 68 | - | - | - | - | - | - | - |  | - |
|-------------------------------|---------------|---|---|---|---|---|---|---|--|---|

|              |               |   |        |         |         |         |        |   |  |           |
|--------------|---------------|---|--------|---------|---------|---------|--------|---|--|-----------|
| 27 LNG Truck | Sch. 6, In 69 | - | 20,610 | 454,363 | 666,620 | 697,089 | 67,663 | - |  | 1,906,345 |
|--------------|---------------|---|--------|---------|---------|---------|--------|---|--|-----------|

|                  |               |   |   |   |         |        |   |   |  |         |
|------------------|---------------|---|---|---|---------|--------|---|---|--|---------|
| 28 Propane Truck | Sch. 6, In 70 | - | - | - | 635,615 | 72,785 | - | - |  | 708,400 |
|------------------|---------------|---|---|---|---------|--------|---|---|--|---------|

|          |               |   |        |        |        |        |        |        |  |         |
|----------|---------------|---|--------|--------|--------|--------|--------|--------|--|---------|
| 29 PNGTS | Sch. 6, In 71 | - | 60,358 | 83,376 | 93,792 | 77,288 | 73,814 | 50,929 |  | 439,557 |
|----------|---------------|---|--------|--------|--------|--------|--------|--------|--|---------|

|                    |               |   |           |           |           |           |           |           |  |            |
|--------------------|---------------|---|-----------|-----------|-----------|-----------|-----------|-----------|--|------------|
| 30 TGP Supply (Z4) | Sch. 6, In 72 | - | 1,774,680 | 1,906,182 | 1,931,648 | 1,689,072 | 1,916,090 | 1,841,666 |  | 11,059,338 |
|--------------------|---------------|---|-----------|-----------|-----------|-----------|-----------|-----------|--|------------|

|                              |  |   |           |            |            |            |           |           |  |            |
|------------------------------|--|---|-----------|------------|------------|------------|-----------|-----------|--|------------|
| 31 Subtotal Pipeline Volumes |  | - | 9,571,201 | 10,564,318 | 13,095,984 | 10,664,191 | 9,011,465 | 9,600,030 |  | 62,507,188 |
|------------------------------|--|---|-----------|------------|------------|------------|-----------|-----------|--|------------|

32

33 Storage Gas:

|                |               |   |           |           |           |           |           |   |  |            |
|----------------|---------------|---|-----------|-----------|-----------|-----------|-----------|---|--|------------|
| 34 TGP Storage | Sch. 6, In 77 | - | 2,618,224 | 4,773,869 | 5,074,064 | 4,688,282 | 4,509,577 | - |  | 21,664,016 |
|----------------|---------------|---|-----------|-----------|-----------|-----------|-----------|---|--|------------|

35

36 Produced Gas:

|              |               |   |        |         |         |         |        |        |  |           |
|--------------|---------------|---|--------|---------|---------|---------|--------|--------|--|-----------|
| 37 LNG Vapor | Sch. 6, In 80 | - | 20,610 | 454,363 | 717,779 | 697,089 | 22,298 | 20,971 |  | 1,933,110 |
|--------------|---------------|---|--------|---------|---------|---------|--------|--------|--|-----------|

|            |               |   |   |   |         |        |        |   |  |         |
|------------|---------------|---|---|---|---------|--------|--------|---|--|---------|
| 38 Propane | Sch. 6, In 81 | - | - | - | 784,441 | 72,785 | 76,890 | - |  | 934,116 |
|------------|---------------|---|---|---|---------|--------|--------|---|--|---------|

|                          |  |   |        |         |           |         |        |        |  |           |
|--------------------------|--|---|--------|---------|-----------|---------|--------|--------|--|-----------|
| 39 Subtotal Produced Gas |  | - | 20,610 | 454,363 | 1,502,221 | 769,875 | 99,188 | 20,971 |  | 2,867,227 |
|--------------------------|--|---|--------|---------|-----------|---------|--------|--------|--|-----------|

40

41 Less - Gas Refill:

|              |               |   |          |           |           |           |          |   |  |             |
|--------------|---------------|---|----------|-----------|-----------|-----------|----------|---|--|-------------|
| 42 LNG Truck | Sch. 6, In 86 | - | (20,610) | (454,363) | (666,620) | (697,089) | (67,663) | - |  | (1,906,345) |
|--------------|---------------|---|----------|-----------|-----------|-----------|----------|---|--|-------------|

|            |               |   |   |   |           |          |   |   |  |           |
|------------|---------------|---|---|---|-----------|----------|---|---|--|-----------|
| 43 Propane | Sch. 6, In 87 | - | - | - | (635,615) | (72,785) | - | - |  | (708,400) |
|------------|---------------|---|---|---|-----------|----------|---|---|--|-----------|

|                       |               |   |             |   |   |   |   |             |  |             |
|-----------------------|---------------|---|-------------|---|---|---|---|-------------|--|-------------|
| 44 TGP Storage Refill | Sch. 6, In 88 | - | (3,151,143) | - | - | - | - | (1,501,643) |  | (4,652,786) |
|-----------------------|---------------|---|-------------|---|---|---|---|-------------|--|-------------|

|                     |  |   |             |           |             |           |          |             |  |             |
|---------------------|--|---|-------------|-----------|-------------|-----------|----------|-------------|--|-------------|
| 45 Subtotal Refills |  | - | (3,171,753) | (454,363) | (1,302,235) | (769,875) | (67,663) | (1,501,643) |  | (7,267,531) |
|---------------------|--|---|-------------|-----------|-------------|-----------|----------|-------------|--|-------------|

46

|                               |                       |   |           |            |            |            |            |           |  |            |
|-------------------------------|-----------------------|---|-----------|------------|------------|------------|------------|-----------|--|------------|
| 47 Total Firm Sendout Volumes | Ins 31 + 34 + 39 + 45 | - | 9,038,281 | 15,338,187 | 18,370,034 | 15,352,473 | 13,552,566 | 8,119,357 |  | 79,770,899 |
|-------------------------------|-----------------------|---|-----------|------------|------------|------------|------------|-----------|--|------------|

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 d/b/a Liberty Utilities

3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Summary of Supply and Demand Forecast

5

6

7 For Month of:

49 II. Gas Costs

50

51 A. Demand Costs

52 Supply

53 Niagara Supply Sch.5A, In 12

54 Subtotal Supply Demand

55 Less Capacity Credit

56 Net Pipeline Demand Costs

57

58 Pipeline:

59 Iroquois Gas Trans Service RTS 470-0 Sch.5A, In 16

60 Tenn Gas Pipeline 95346 Z5-Z6 Sch.5A, In 17

61 Tenn Gas Pipeline 2302 Z5-Z6 Sch.5A, In 18

62 Tenn Gas Pipeline 8587 Z0-Z6 Sch.5A, In 19

63 Tenn Gas Pipeline 8587 Z1-Z6 Sch.5A, In 20

64 Tenn Gas Pipeline 8587 Z4-Z6 Sch.5A, In 21

65 Tenn Gas Pipeline (Dracut) 42076 Z6-Z6 Sch.5A, In 22

66 Tenn Gas Pipeline (Concord Lateral) Z6-Z6 Sch.5A, In 23

67 Portland Natural Gas Trans Service Sch.5A, In 24

68 ANE (TransCanada via Union to Iroquois) Sch.5A, In 25

69 Tenn Gas Pipeline Z4-Z6 stg 632 Sch.5A, In 26

70 Tenn Gas Pipeline Z4-Z6 stg 11234 Sch.5A, In 27

71 Tenn Gas Pipeline Z5-Z6 stg 11234 Sch.5A, In 28

72 National Fuel FST 2358 Sch.5A, In 29

73 Subtotal Pipeline Demand

74 Less Capacity Credit

75 Net Pipeline Demand Costs

76

77 Peaking Supply:

78 Tenn Gas Pipeline (Concord Lateral) Z6-Z6 Sch.5A, In 34

79 Granite Ridge Demand Sch.5A, In 35

80 GDF Suez Demand NSB041 Sch.5A, In 36

81 Subtotal Peaking Demand

82 Less Capacity Credit

83 Net Peaking Supply Demand Costs

84

85 Storage:

86 Dominion - Demand Sch.5A, In 46

87 Dominion - Storage Sch.5A, In 47

88 Honeoye - Demand Sch.5A, In 48

89 National Fuel - Demand Sch.5A, In 49

90 National Fuel - Capacity Sch.5A, In 50

91 Tenn Gas Pipeline - Demand Sch.5A, In 51

92 Tenn Gas Pipeline - Capacity Sch.5A, In 52

93 Subtotal Storage Demand

94 Less Capacity Credit

95 Net Storage Demand Costs

96

97 Total Demand Charges

98 Total Capacity Credit

99 Net Demand Charges

100

101

|  | Peak Costs<br>May 14 - Oct 14 | Nov-14       | Dec-14       | Jan-15       | Feb-15       | Mar-15       | Apr-15       | May-15       | Peak Period<br>Nov - Apr |
|--|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------------|
| 53 Niagara Supply                            |                               |              |              |              |              |              |              |              |                          |
| 54 Subtotal Supply Demand                    |                               |              |              |              |              |              |              |              |                          |
| 55 Less Capacity Credit                      |                               |              |              |              |              |              |              |              |                          |
| 56 Net Pipeline Demand Costs                 |                               |              |              |              |              |              |              |              |                          |
| 59 Iroquois Gas Trans Service RTS 470-0      |                               |              |              |              |              |              |              |              |                          |
| 60 Tenn Gas Pipeline 95346 Z5-Z6             |                               |              |              |              |              |              |              |              |                          |
| 61 Tenn Gas Pipeline 2302 Z5-Z6              |                               |              |              |              |              |              |              |              |                          |
| 62 Tenn Gas Pipeline 8587 Z0-Z6              |                               |              |              |              |              |              |              |              |                          |
| 63 Tenn Gas Pipeline 8587 Z1-Z6              |                               |              |              |              |              |              |              |              |                          |
| 64 Tenn Gas Pipeline 8587 Z4-Z6              |                               |              |              |              |              |              |              |              |                          |
| 65 Tenn Gas Pipeline (Dracut) 42076 Z6-Z6    |                               |              |              |              |              |              |              |              |                          |
| 66 Tenn Gas Pipeline (Concord Lateral) Z6-Z6 |                               |              |              |              |              |              |              |              |                          |
| 67 Portland Natural Gas Trans Service        |                               |              |              |              |              |              |              |              |                          |
| 68 ANE (TransCanada via Union to Iroquois)   |                               |              |              |              |              |              |              |              |                          |
| 69 Tenn Gas Pipeline Z4-Z6 stg 632           |                               |              |              |              |              |              |              |              |                          |
| 70 Tenn Gas Pipeline Z4-Z6 stg 11234         |                               |              |              |              |              |              |              |              |                          |
| 71 Tenn Gas Pipeline Z5-Z6 stg 11234         |                               |              |              |              |              |              |              |              |                          |
| 72 National Fuel FST 2358                    |                               |              |              |              |              |              |              |              |                          |
| 73 Subtotal Pipeline Demand                  | \$ 1,348,007                  | \$ 1,371,772 | \$ 1,371,772 | \$ 1,371,772 | \$ 1,371,772 | \$ 1,371,772 | \$ 1,371,772 | \$ 1,371,772 | \$ 9,578,638             |
| 74 Less Capacity Credit                      | (467,598)                     | (338,026)    | (338,026)    | (338,026)    | (338,026)    | (338,026)    | (338,026)    | (338,026)    | (2,495,756)              |
| 75 Net Pipeline Demand Costs                 | \$ 880,409                    | \$ 1,033,746 | \$ 1,033,746 | \$ 1,033,746 | \$ 1,033,746 | \$ 1,033,746 | \$ 1,033,746 | \$ 1,033,746 | \$ 7,082,883             |
| 78 Tenn Gas Pipeline (Concord Lateral) Z6-Z6 |                               |              |              |              |              |              |              |              |                          |
| 79 Granite Ridge Demand                      |                               |              |              |              |              |              |              |              |                          |
| 80 GDF Suez Demand NSB041                    |                               |              |              |              |              |              |              |              |                          |
| 81 Subtotal Peaking Demand                   | \$ -                          | \$ -         | \$ 566,667   | \$ 566,667   | \$ 566,667   | \$ -         | \$ -         | \$ -         | \$ 1,700,000             |
| 82 Less Capacity Credit                      | -                             | -            | (139,636)    | (139,636)    | (139,636)    | -            | -            | -            | (418,907)                |
| 83 Net Peaking Supply Demand Costs           | \$ -                          | \$ -         | \$ 427,031   | \$ 427,031   | \$ 427,031   | \$ -         | \$ -         | \$ -         | \$ 1,281,093             |
| 86 Dominion - Demand                         |                               |              |              |              |              |              |              |              |                          |
| 87 Dominion - Storage                        |                               |              |              |              |              |              |              |              |                          |
| 88 Honeoye - Demand                          |                               |              |              |              |              |              |              |              |                          |
| 89 National Fuel - Demand                    |                               |              |              |              |              |              |              |              |                          |
| 90 National Fuel - Capacity                  |                               |              |              |              |              |              |              |              |                          |
| 91 Tenn Gas Pipeline - Demand                |                               |              |              |              |              |              |              |              |                          |
| 92 Tenn Gas Pipeline - Capacity              |                               |              |              |              |              |              |              |              |                          |
| 93 Subtotal Storage Demand                   | \$ 715,296                    | \$ 119,216   | \$ 119,216   | \$ 119,216   | \$ 119,216   | \$ 119,216   | \$ 119,216   | \$ 119,216   | \$ 1,430,592             |
| 94 Less Capacity Credit                      | (248,123)                     | (29,377)     | (29,377)     | (29,377)     | (29,377)     | (29,377)     | (29,377)     | (29,377)     | (424,383)                |
| 95 Net Storage Demand Costs                  | \$ 467,173                    | \$ 89,839    | \$ 89,839    | \$ 89,839    | \$ 89,839    | \$ 89,839    | \$ 89,839    | \$ 89,839    | \$ 1,006,209             |
| 97 Total Demand Charges                      | \$ 2,063,303                  | \$ 1,490,988 | \$ 2,057,655 | \$ 2,057,655 | \$ 2,057,655 | \$ 1,490,988 | \$ 1,490,988 | \$ 1,490,988 | \$ 12,709,231            |
| 98 Total Capacity Credit                     | (715,721)                     | (367,403)    | (507,039)    | (507,039)    | (507,039)    | (367,403)    | (367,403)    | (367,403)    | (3,339,045)              |
| 99 Net Demand Charges                        | \$ 1,347,583                  | \$ 1,123,585 | \$ 1,550,616 | \$ 1,550,616 | \$ 1,550,616 | \$ 1,123,585 | \$ 1,123,585 | \$ 1,123,585 | \$ 9,370,185             |

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 d/b/a Liberty Utilities

3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Summary of Supply and Demand Forecast

5

6

7 For Month of:

102 B. Commodity Costs

103 Pipeline:

|     |                            |               |
|-----|----------------------------|---------------|
| 104 | Dawn Supply                | Sch. 6, In 12 |
| 105 | Niagara Supply             | Sch. 6, In 13 |
| 106 | TGP Supply (Direct)        | Sch. 6, In 14 |
| 107 | Dracut Supply 1 - Baseload | Sch. 6, In 15 |
| 108 | Dracut Supply 2 - Swing    | Sch. 6, In 16 |
| 109 | City Gate Delivered Supply | Sch. 6, In 17 |
| 110 | LNG Truck                  | Sch. 6, In 18 |
| 111 | Propane Truck              | Sch. 6, In 19 |
| 112 | PNGTS                      | Sch. 6, In 20 |
| 113 | TGP Supply (Z4)            | Sch. 6, In 21 |

114 Subtotal Pipeline Commodity Costs

115

116 Storage:

|     |                           |               |
|-----|---------------------------|---------------|
| 117 | TGP Storage - Withdrawals | Sch. 6, In 47 |
|-----|---------------------------|---------------|

118

119 Produced Gas Costs:

|     |           |               |
|-----|-----------|---------------|
| 120 | LNG Vapor | Sch. 6, In 50 |
| 121 | Propane   | Sch. 6, In 51 |

122 Subtotal Produced Gas Costs

123

124 Less Storage Refills:

|     |                         |               |
|-----|-------------------------|---------------|
| 125 | LNG Truck               | Sch. 6, In 37 |
| 126 | Propane                 | Sch. 6, In 38 |
| 127 | TGP Storage Refill      | Sch. 6, In 39 |
| 128 | Storage Refill (Trans.) | Sch. 6, In 40 |

129 Subtotal Storage Refill

130

131 Total Supply Commodity Costs

132

133 C. Supply Volumetric Transportation Costs:

|     |                            |               |
|-----|----------------------------|---------------|
| 134 | Dawn Supply                | Sch. 6, In 26 |
| 135 | Niagara Supply             | Sch. 6, In 27 |
| 136 | TGP Supply (Direct)        | Sch. 6, In 28 |
| 137 | Dracut Supply 1 - Baseload | Sch. 6, In 29 |
| 138 | Dracut Supply 2 - Swing    | Sch. 6, In 30 |

139 Subtotal Pipeline Volumetric Trans. Costs

140

|     |                           |               |
|-----|---------------------------|---------------|
| 141 | TGP Storage - Withdrawals | Sch. 6, In 32 |
|-----|---------------------------|---------------|

142

143 Total Supply Volumetric Trans. Costs Ins 139 + 141

144

145 Total Commodity Gas & Trans. Costs Ins 131 + 143

146

147

|  |  | Peak Costs      |                |               |                |                |               |              |        | Peak Period    |
|--|--|-----------------|----------------|---------------|----------------|----------------|---------------|--------------|--------|----------------|
|  |  | May 14 - Oct 14 | Nov-14         | Dec-14        | Jan-15         | Feb-15         | Mar-15        | Apr-15       | May-15 | Nov - Apr      |
|  |  | \$ -            | \$ 4,905,596   | \$ 10,376,240 | \$ 15,910,923  | \$ 13,845,635  | \$ 8,261,384  | \$ 4,161,468 |        | \$ 57,461,246  |
|  |  | \$ -            | \$ 922,161     | \$ 1,681,398  | \$ 1,787,129   | \$ 1,651,253   | \$ 1,588,312  | \$ -         |        | \$ 7,630,253   |
|  |  | \$ -            | \$ 40,138      | \$ 806,633    | \$ 2,856,354   | \$ 1,530,759   | \$ 177,732    | \$ 44,182    |        | \$ 5,455,799   |
|  |  | \$ -            | \$ (1,496,959) | \$ (796,303)  | \$ (2,515,501) | \$ (1,529,852) | \$ (143,337)  | \$ (653,493) |        | \$ (7,135,445) |
|  |  | \$ -            | \$ 4,370,936   | \$ 12,067,969 | \$ 18,038,906  | \$ 15,497,795  | \$ 9,884,091  | \$ 3,552,157 |        | \$ 63,411,853  |
|  |  | \$ -            | \$ 255,872     | \$ 209,810    | \$ 238,871     | \$ 204,065     | \$ 191,594    | \$ 214,829   |        | \$ 1,315,041   |
|  |  | \$ -            | \$ 40,421      | \$ 73,700     | \$ 78,334      | \$ 72,379      | \$ 69,620     | \$ -         |        | \$ 334,453     |
|  |  | \$ -            | \$ 296,293     | \$ 283,510    | \$ 317,206     | \$ 276,443     | \$ 261,214    | \$ 214,829   |        | \$ 1,649,494   |
|  |  | \$ -            | \$ 4,667,229   | \$ 12,351,478 | \$ 18,356,111  | \$ 15,774,238  | \$ 10,145,304 | \$ 3,766,986 |        | \$ 65,061,347  |

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
2 d/b/a Liberty Utilities  
3 Peak 2014 - 2015 Winter Cost of Gas Filing  
4 Summary of Supply and Demand Forecast

|                 |   | Peak Costs         |              |              |               |               |               |               | Peak Period  |               |
|-----------------|---|--------------------|--------------|--------------|---------------|---------------|---------------|---------------|--------------|---------------|
| 7 For Month of: |   | May 14 - Oct 14    | Nov-14       | Dec-14       | Jan-15        | Feb-15        | Mar-15        | Apr-15        | May-15       | Nov - Apr     |
| 148             | <b>D. Supply and Demand Costs by Source</b> |                    |              |              |               |               |               |               |              |               |
| 149             |   |                    |              |              |               |               |               |               |              |               |
| 150             | <u>Purchased Gas Demand Costs</u>           |                    |              |              |               |               |               |               |              |               |
| 151             | Pipeline Gas Demand Costs                   | In 54 + 73         | \$ 1,348,007 | \$ 1,371,772 | \$ 1,371,772  | \$ 1,371,772  | \$ 1,371,772  | \$ 1,371,772  | \$ 1,371,772 | \$ 9,578,638  |
| 152             | Peaking Gas Demand Costs                    | In 81              | -            | -            | 566,667       | 566,667       | 566,667       | -             | -            | 1,700,000     |
| 153             | Subtotal Purchased Gas Demand Costs         |                    | \$ 1,348,007 | \$ 1,371,772 | \$ 1,938,439  | \$ 1,938,439  | \$ 1,938,439  | \$ 1,371,772  | \$ 1,371,772 | \$ 11,278,638 |
| 154             | Less Capacity Credit                        | In 55 + 74 + 82    | (467,598)    | (338,026)    | (477,662)     | (477,662)     | (477,662)     | (338,026)     | (338,026)    | (2,914,662)   |
| 155             | Net Purchased Gas Demand Costs              |                    | \$ 880,409   | \$ 1,033,746 | \$ 1,460,777  | \$ 1,460,777  | \$ 1,460,777  | \$ 1,033,746  | \$ 1,033,746 | \$ 8,363,976  |
| 156             |   |                    |              |              |               |               |               |               |              |               |
| 157             | <u>Storage Gas Demand Costs</u>             |                    |              |              |               |               |               |               |              |               |
| 158             | Storage Demand                              | In 93              | \$ 715,296   | \$ 119,216   | \$ 119,216    | \$ 119,216    | \$ 119,216    | \$ 119,216    | \$ 119,216   | \$ 1,430,592  |
| 159             | Less Capacity Credit                        | In 94              | (248,123)    | (29,377)     | (29,377)      | (29,377)      | (29,377)      | (29,377)      | (29,377)     | (424,383)     |
| 160             | Net Storage Demand Costs                    |                    | \$ 467,173   | \$ 89,839    | \$ 89,839     | \$ 89,839     | \$ 89,839     | \$ 89,839     | \$ 89,839    | \$ 1,006,209  |
| 161             |   |                    |              |              |               |               |               |               |              |               |
| 162             | <b>Total Demand Costs</b>                   | In 155 + 160       | \$ 1,347,583 | \$ 1,123,585 | \$ 1,550,616  | \$ 1,550,616  | \$ 1,550,616  | \$ 1,123,585  | \$ 1,123,585 | \$ 9,370,185  |
| 163             |   |                    |              |              |               |               |               |               |              |               |
| 164             | <u>Purchased Gas Supply</u>                 |                    |              |              |               |               |               |               |              |               |
| 165             | Commodity Costs                             | In 114             | \$ -         | \$ 4,905,596 | \$ 10,376,240 | \$ 15,910,923 | \$ 13,845,635 | \$ 8,261,384  | \$ 4,161,468 | \$ 57,461,246 |
| 166             | Less Storage Inj.(TGP Storage)              | In 127             |              |              |               |               |               |               |              |               |
| 167             | Less Storage Transportation                 | In 128             |              |              |               |               |               |               |              |               |
| 168             | Less LNG Truck                              | In 125             |              |              |               |               |               |               |              |               |
| 169             | Less Propane Truck                          | In 126             |              |              |               |               |               |               |              |               |
| 170             | Plus Transportation Costs                   | In 139             |              |              |               |               |               |               |              |               |
| 171             | Subtotal Purchased Gas Supply               |                    | \$ -         | \$ 3,664,509 | \$ 9,789,747  | \$ 13,634,293 | \$ 12,519,847 | \$ 8,309,641  | \$ 3,722,804 | \$ 51,640,842 |
| 172             |   |                    |              |              |               |               |               |               |              |               |
| 173             | <u>Storage Commodity Costs</u>              |                    |              |              |               |               |               |               |              |               |
| 174             | Commodity Costs                             | In 117             | \$ -         | \$ 922,161   | \$ 1,681,398  | \$ 1,787,129  | \$ 1,651,253  | \$ 1,588,312  | \$ -         | \$ 7,630,253  |
| 175             | Transportation Costs                        | In 141             | -            | 40,421       | 73,700        | 78,334        | 72,379        | 69,620        | -            | 334,453       |
| 176             | Subtotal Storage Commodity Costs            |                    | \$ -         | \$ 962,582   | \$ 1,755,098  | \$ 1,865,464  | \$ 1,723,632  | \$ 1,657,932  | \$ -         | \$ 7,964,706  |
| 177             |   |                    |              |              |               |               |               |               |              |               |
| 178             | <u>Produced Gas Commodity Costs</u>         | In 122             | \$ -         | \$ 40,138    | \$ 806,633    | \$ 2,856,354  | \$ 1,530,759  | \$ 177,732    | \$ 44,182    | \$ 5,455,799  |
| 179             |   |                    |              |              |               |               |               |               |              |               |
| 180             | <b>Subtotal Commodity Costs</b>             | In 171 + 176 + 178 | \$ -         | \$ 4,667,229 | \$ 12,351,478 | \$ 18,356,111 | \$ 15,774,238 | \$ 10,145,304 | \$ 3,766,986 | \$ 65,061,347 |
| 181             |   |                    |              |              |               |               |               |               |              |               |
| 182             | Hedge Contract (Savings)/Loss               | Sch 7, In 32       | \$ -         | \$ 21,597    | \$ 23,661     | \$ 23,424     | \$ 25,305     | \$ 26,873     | \$ 11,855    | \$ 132,716    |
| 183             |   |                    |              |              |               |               |               |               |              |               |
| 184             | <b>Total Commodity Costs</b>                | In 180 + 182       | \$ -         | \$ 4,688,826 | \$ 12,375,140 | \$ 18,379,536 | \$ 15,799,543 | \$ 10,172,177 | \$ 3,778,841 | \$ 65,194,063 |
| 185             |   |                    |              |              |               |               |               |               |              |               |
| 186             | <b>Total Demand Costs</b>                   | In 99              | \$ 1,347,583 | \$ 1,123,585 | \$ 1,550,616  | \$ 1,550,616  | \$ 1,550,616  | \$ 1,123,585  | \$ 1,123,585 | \$ 9,370,185  |
| 187             | <b>Total Supply Costs</b>                   | In 184             | -            | 4,688,826    | 12,375,140    | 18,379,536    | 15,799,543    | 10,172,177    | 3,778,841    | 65,194,063    |
| 188             |   |                    |              |              |               |               |               |               |              |               |
| 189             | <b>Total Direct Gas Costs</b>               | In 186 + 187       | \$ 1,347,583 | \$ 5,812,411 | \$ 13,925,756 | \$ 19,930,152 | \$ 17,350,159 | \$ 11,295,762 | \$ 4,902,426 | \$ 74,564,248 |
| 190             |   |                    |              |              |               |               |               |               |              |               |
| 191             |   |                    |              |              |               |               |               |               |              |               |

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## **Schedule 2**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2

3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Contracts Ranked on a per Unit Cost Basis

5

| 6 | Supplier | Contract | Contract Type | Contract Unit | Unit Dth (MDQ/ACQ) | Peak Period Cost per Unit Dth |
|---|----------|----------|---------------|---------------|--------------------|-------------------------------|
| 7 | (a)      | (b)      | (c)           | (d)           | (e)                | (f)                           |

8

9 Demand Costs

|    |   |                           |                |     |           |  |
|----|---|---------------------------|----------------|-----|-----------|--|
| 10 | Granite Ridge Demand                      |                           | Peaking        | MDQ | -         |  |
| 11 | Niagara Supply                            |                           | Supply         | MDQ | -         |  |
| 12 | Dominion - Capacity Reservation           | GSS 300076                | Storage        | ACQ | 102,700   |  |
| 13 | Tenn Gas Pipeline - Cap. Reservations     | FS-MA                     | Storage        | ACQ | 1,560,391 |  |
| 14 | National Fuel - Capacity Reservation      | FSS-1 2357                | Storage        | ACQ | 670,800   |  |
| 15 | Tenn Gas Pipeline - Demand                | FS-MA                     | Storage        | MDQ | 21,844    |  |
| 16 | Dominion - Demand                         | GSS 300076                | Storage        | MDQ | 934       |  |
| 17 | National Fuel - Demand                    | FSS-1 2357                | Storage        | MDQ | 6,098     |  |
| 18 | National Fuel                             | FST 2358                  | Transportation | MDQ | 6,098     |  |
| 19 | Tenn Gas Pipeline                         | 42076 FTA Z6-Z6           | Transportation | MDQ | 20,000    |  |
| 20 | Honeoye - Demand                          | SS-NY                     | Storage        | MDQ | 1,362     |  |
| 21 | Iroquois Gas Trans Service                | RTS 470-01                | Transportation | MDQ | 4,047     |  |
| 22 | Tenn Gas Pipeline                         | 2302 Z5-Z6                | Transportation | MDQ | 3,122     |  |
| 23 | Tenn Gas Pipeline                         | 95346 Z5-Z6               | Transportation | MDQ | 4,000     |  |
| 24 | Tenn Gas Pipeline (short haul)            | 11234 Z5-Z6(stg)          | Transportation | MDQ | 1,957     |  |
| 25 | Tenn Gas Pipeline (short haul)            | 11234 Z4-Z6(stg)          | Transportation | MDQ | 7,082     |  |
| 26 | Tenn Gas Pipeline (short haul)            | 8587 Z4-Z6                | Transportation | MDQ | 3,811     |  |
| 27 | Tenn Gas Pipeline (short haul)            | 632 Z4-Z6 (stg)           | Transportation | MDQ | 15,265    |  |
| 28 | Tenn Gas Pipeline (Concord Lateral) Z6-Z6 | 72694 Z6-Z6               | Transportation | MDQ | 30,000    |  |
| 29 | ANE (TransCanada via Union to Iroquois)   | Union Parkway to Iroquois | Transportation | MDQ | 4,047     |  |
| 30 | Tenn Gas Pipeline (long haul)             | 8587 Z1-Z6                | Transportation | MDQ | 14,561    |  |
| 31 | Tenn Gas Pipeline (long haul)             | 8587 Z0-Z6                | Transportation | MDQ | 7,035     |  |
| 32 | Portland Natural Gas Trans Service        | FT-1999-001               | Transportation | MDQ | 1,000     |  |
| 33 | GDF Suez Liquid Demand Charge             | NSB041                    | Peaking        | MDQ | 4,500     |  |

34

35 Supply Costs - Commodity

|    |                            |  |          |     |           |  |
|----|----------------------------|--|----------|-----|-----------|--|
| 36 | TGP Supply (Z4)            |  | Pipeline | Dkt | 1,105,934 |  |
| 37 | City Gate Delivered Supply |  | Pipeline | Dkt | -         |  |
| 38 | TGP Supply (Direct)        |  | Pipeline | Dkt | 2,169,351 |  |
| 39 | Niagara Supply             |  | Pipeline | Dkt | 428,236   |  |
| 40 | Dawn Supply                |  | Pipeline | Dkt | 528,258   |  |
| 41 | LNG Truck                  |  | Pipeline | Dkt | 190,635   |  |
| 42 | Dracut Supply 1 - Baseload |  | Pipeline | Dkt | 1,075,623 |  |
| 43 | PNGTS                      |  | Pipeline | Dkt | 43,956    |  |
| 44 | LNG Vapor (Storage)        |  | Produced | Dkt | 193,311   |  |
| 45 | Propane Truck              |  | Pipeline | Dkt | 70,840    |  |
| 46 | Propane                    |  | Produced | Dkt | 93,412    |  |
| 47 | TGP Storage                |  | Storage  | Dkt | 2,166,402 |  |
| 48 | Dracut Supply 2 - Swing    |  | Pipeline | Dkt | 637,887   |  |

49

50 Supply Costs - Volumetric Transportation

|    |                            |  |          |     |           |  |
|----|----------------------------|--|----------|-----|-----------|--|
| 51 | Dracut Supply 1 - Baseload |  | Pipeline | Dkt | 1,075,623 |  |
| 52 | Dracut Supply 2 - Swing    |  | Pipeline | Dkt | 637,887   |  |
| 53 | Niagara Supply             |  | Pipeline | Dkt | 428,236   |  |
| 54 | Dawn Supply                |  | Pipeline | Dkt | 528,258   |  |
| 55 | TGP Storage - Withdrawals  |  | Pipeline | Dkt | 2,166,402 |  |
| 56 | TGP Supply (Direct)        |  | Pipeline | Dkt | 2,169,351 |  |

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## **Schedule 3**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 d/b/a Liberty Utilities

3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 COG (Over)/Under Cumulative Recovery Balances and Interest Calculation

|     |  |                   |                         |                      |
|-----|--|-------------------|-------------------------|----------------------|
| 201 | Production & Storage and Misc Overhead     | In 14, col. (q)   | 1,990,863               | 1,990,863            |
| 202 |  |                   |                         |                      |
| 203 | Adjustments                                | In 19, col. (q)   | (11,727,419)            | (11,727,419)         |
| 204 | Interest Nov -Apr                          | In 46, col. (q)   | -                       | \$ 69,852            |
| 205 |  |                   |                         |                      |
| 206 |  |                   |                         |                      |
| 207 | Total Gas To Be Recovered                  |                   | \$ 87,556,253           | \$ 87,626,105        |
| 208 |  |                   |                         |                      |
| 209 | Forecast Gas Sales (Nov - Apr)             | In 52, col. (q)   | 76,121,808              | 76,121,808           |
| 210 |  |                   |                         |                      |
| 211 | Preliminary COG Rate                       | In. 207 / In. 209 | <u>\$1.1502</u>         | <u>\$1.1511</u>      |
| 212 |  |                   |                         |                      |
| 213 |  |                   |                         |                      |
|     |  |                   | <u>Working Capital</u>  | <u>Working</u>       |
|     |  |                   | <u>Rate without</u>     | <u>Capital Rate</u>  |
|     |  |                   | <u>Interest</u>         | <u>with Interest</u> |
| 214 | <b>Calculation of Working Capital Rate</b> |                   |                         |                      |
| 215 | (a)  | (b)               | (c)                     | (d)                  |
| 216 | (Over)/Under Recovery Balance              | In 78, col. (q)   | \$ 41,967               | \$ -41,967           |
| 217 |  |                   |                         |                      |
| 218 | Unadjusted Working Capital Forecast        | In 82, col. (q)   | 94,762                  | 94,762               |
| 219 |  |                   |                         |                      |
| 220 | Adjustments without interest               | In 88, col. (q)   | (7,586)                 | (7,586)              |
| 221 |  |                   |                         |                      |
| 222 | Interest Nov -Apr                          | In 117, col. (q)  | -                       | \$ 38                |
| 223 |  |                   |                         |                      |
| 224 | Total Gas To Be Recovered                  |                   | \$ 129,143              | \$ 129,182           |
| 225 |  |                   |                         |                      |
| 226 | Forecast Gas Sales (Nov - Apr)             | In 52, col. (q)   | 76,121,808              | 76,121,808           |
| 227 |  |                   |                         |                      |
| 228 | Preliminary Working Capital COG Rate       |                   | <u>\$0.0017</u>         | <u>\$0.0017</u>      |
| 229 |  |                   |                         |                      |
| 230 |  |                   |                         |                      |
|     |  |                   | <u>Bad Debt Rate</u>    | <u>Bad Debt Rate</u> |
|     |  |                   | <u>without interest</u> | <u>with interest</u> |
| 231 | <b>Calculation of Bad Debt Rate</b>        |                   |                         |                      |
| 232 | (a)  | (b)               | (c)                     | (d)                  |
| 233 | (Over)/Under Recovery Balance              | In 142, col. (q)  | \$ (392,847)            | \$ (392,847)         |
| 234 |  |                   |                         |                      |
| 235 | Unadjusted Bad Debt Forecast               | In 144, col. (q)  | 1,035,557               | 1,035,557            |
| 236 |  |                   |                         |                      |
| 237 | Adjustments without interest               | In 152, col. (q)  | (119,010)               | (119,010)            |
| 238 |  |                   |                         |                      |
| 239 | Interest Nov -Apr                          | In 179, col. (q)  | -                       | \$ 3,974             |
| 240 |  |                   |                         |                      |
| 241 | Total Gas To Be Recovered                  |                   | \$ 523,700              | \$ 527,675           |
| 242 |  |                   |                         |                      |
| 243 | Forecast Gas Sales (Nov - Apr)             | In 52, col. (q)   | 76,121,808              | 76,121,808           |
| 244 |  |                   |                         |                      |
| 245 | Preliminary Bad Debt COG Rate              |                   | <u>\$0.0069</u>         | <u>\$0.0069</u>      |

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## **Schedule 4**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2

3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Adjustments to Gas Costs

5

| 6  | Adjustments              | Prior Period | Refunds from | Broker         | Inventory | Transportation | Interruptible | Off System   | Capacity       | Net Option | Fixed Price    | Total          |
|----|--------------------------|--------------|--------------|----------------|-----------|----------------|---------------|--------------|----------------|------------|----------------|----------------|
| 7  | (a)                      | Adjustments  | Suppliers    | Revenue        | Finance   | CGA Revenues   | Sales Margin  | Sales Margin | Release        | Premiums   | Option         | Adjustments    |
| 8  |                          | (b)          | (c)          | (d)            | Charges   | (Schedule 17)  | (g)           | (h)          | (i)            | (j)        | Administrative | (m)            |
| 9  | May-14                   | \$ -         | \$ -         | \$0.00         | \$ -      | \$ -           |               |              |                | \$ -       | \$ -           | \$ (203,624)   |
| 10 | Jun-14                   | -            | -            | (23,720)       | -         | -              |               |              |                | -          | -              | (1,625,645)    |
| 11 | Jul-14 1/                | -            | -            | (36,056)       | -         | -              |               |              |                | -          | -              | (420,529)      |
| 12 | Aug-14 1/                | -            | -            | (604)          | -         | -              |               |              |                | -          | -              | (30,575)       |
| 13 | Sep-14 1/                | -            | -            | (667)          | -         | -              |               |              |                | -          | -              | (233,909)      |
| 14 | Oct-14 1/                | -            | -            | (30,234)       | -         | -              |               |              |                | -          | -              | (87,493)       |
| 15 | Nov-14 1/                | -            | -            | (26,420)       | -         | (39,834)       |               |              |                | 43,550     | 50,689         | 12,777         |
| 16 | Dec-14 1/                | -            | -            | (96,625)       | -         | (53,819)       |               |              |                | 40,790     | -              | (164,870)      |
| 17 | Jan-15 1/                | -            | -            | (60,516)       | -         | (66,601)       |               |              |                | 30,860     | -              | (126,673)      |
| 18 | Feb-15 1/                | -            | -            | (331,915)      | -         | (72,291)       |               |              |                | 31,110     | -              | (403,512)      |
| 19 | Mar-15 1/                | -            | -            | (365,464)      | -         | (68,827)       |               |              |                | 25,185     | -              | (424,314)      |
| 20 | Apr-15 1/                | -            | -            | (127,704)      | -         | (61,294)       |               |              |                | 26,340     | -              | (180,300)      |
| 21 |                          |              |              |                |           |                |               |              |                |            |                |                |
| 22 | Subtotal May 14 - Oct 14 | \$ -         | \$ -         | \$ (91,282)    | \$ -      | \$ -           | \$ -          | \$ (337,061) | \$ (2,173,432) | \$ -       | \$ -           | \$ (2,601,775) |
| 23 |                          |              |              |                |           |                |               |              |                |            |                |                |
| 24 | Subtotal Nov 14 - Apr 15 | \$ -         | \$ -         | \$ (1,008,645) | \$ -      | \$ (362,665)   | \$ -          | \$ -         | \$ (164,106)   | \$ 197,835 | \$ 50,689      | \$ (1,286,892) |
| 25 |                          |              |              |                |           |                |               |              |                |            |                |                |
| 26 | Total Peak Period        | \$ -         | \$ -         | \$ (1,099,927) | \$ -      | \$ (362,665)   | \$ -          | \$ (337,061) | \$ (2,337,538) | \$ 197,835 | \$ 50,689      | \$ (3,888,667) |
| 27 |                          |              |              |                |           |                |               |              |                |            |                |                |

1/ Estimates are based on prior years actual, except transportation revenue is calculated on Schedule 17.

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## **Schedule 5**

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1 **Liberty Utilities (EnergyNorth Natural Gas) Corp.**  
2 **d/b/a Liberty Utilities**  
3 **Peak 2014 - 2015 Winter Cost of Gas Filing**  
4 **Demand Costs**

|   | Peak<br>(b)           | Reference<br>(c)    | Peak Costs<br>May 14 - Oct 14<br>(d) | Nov-14<br>(e) | Dec-14<br>(f) | Jan-15<br>(g) | Feb-15<br>(h) | Mar-15<br>(i) | Apr-15<br>(j) | Peak<br>May -Apr<br>Total<br>(k) |
|---|-----------------------|---------------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------------------|
| 11 <b>Supply</b>                                      |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 12 Niagara Supply                                     | Sch 5B, In 9 *        | Sch 5C In 9 x days  |                                      |               |               |               |               |               |               |                                  |
| 13 Subtotal Supply Demand & Reservation Charges       |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 14  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 15 <b>Pipeline</b>                                    |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 16 Iroquois Gas Trans Service RTS 470-0               | Sch 5B, In 12 *       | Sch 5C In 12 x days |                                      |               |               |               |               |               |               |                                  |
| 17 Tenn Gas Pipeline 95346 Z5-Z6                      | Sch 5B, In 13 *       | Sch 5C In 14 x days |                                      |               |               |               |               |               |               |                                  |
| 18 Tenn Gas Pipeline 2302 Z5-Z6                       | Sch 5B, In 14 *       | Sch 5C In 16 x days |                                      |               |               |               |               |               |               |                                  |
| 19 Tenn Gas Pipeline 8587 Z0-Z6                       | Sch 5B, In 15 *       | Sch 5C In 18 x days |                                      |               |               |               |               |               |               |                                  |
| 20 Tenn Gas Pipeline 8587 Z1-Z6                       | Sch 5B, In 16 *       | Sch 5C In 20 x days |                                      |               |               |               |               |               |               |                                  |
| 21 Tenn Gas Pipeline 8587 Z4-Z6                       | Sch 5B, In 17 *       | Sch 5C In 22 x days |                                      |               |               |               |               |               |               |                                  |
| 22 Tenn Gas Pipeline (Dracut) 42076 Z6-Z6             | Sch 5B, In 18 *       | Sch 5C In 24 x days |                                      |               |               |               |               |               |               |                                  |
| 23 Portland Pipeline (Concord Lateral) Z6-Z6          | Sch 5B, In 19 *       | Sch 5C In 26 x days |                                      |               |               |               |               |               |               |                                  |
| 24 ANE (TransCanada via Union to Iroquois)            | Sch 5B, In 20 *       | Sch 5C In 28 x days |                                      |               |               |               |               |               |               |                                  |
| 25 Tenn Gas Pipeline 24-Z6 stg 632                    | peak                  | Sch 5B, In 21 *     | Sch 5C In 44 x days                  |               |               |               |               |               |               |                                  |
| 26 Tenn Gas Pipeline Z4-Z6 stg 11234                  | peak                  | Sch 5B, In 22 *     | Sch 5C In 30 x days                  |               |               |               |               |               |               |                                  |
| 27 Tenn Gas Pipeline Z5-Z6 stg 11234                  | peak                  | Sch 5B, In 23 *     | Sch 5C In 32 x days                  |               |               |               |               |               |               |                                  |
| 28 National Fuel FST 2358                             | peak                  | Sch 5B, In 24 *     | Sch 5C In 34 x days                  |               |               |               |               |               |               |                                  |
| 29  | peak                  | Sch 5B, In 25 *     | Sch 5C In 36 x days                  |               |               |               |               |               |               |                                  |
| 30  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 31 Subtotal Pipeline Demand Charges                   |                       |                     | \$ 1,348,007                         | \$ 1,371,772  | \$ 1,371,772  | \$ 1,371,772  | \$ 1,371,772  | \$ 1,371,772  | \$ 1,371,772  | \$ 9,578,638                     |
| 32  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 33 <b>Peaking Supply</b>                              |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 34 Tenn Gas Pipeline (Concord Lateral) Z6-Z6          | peak                  | Sch 5B, In 28 *     | Sch 5C In 26 x days                  |               |               |               |               |               |               |                                  |
| 35 Granite Ridge Demand                               | peak                  | Sch 5B, In 29 *     | Sch 5C In 47 x days                  |               |               |               |               |               |               |                                  |
| 36 GDF Suez Demand NSB041                             | peak                  | Per Contract        |                                      |               |               |               |               |               |               |                                  |
| 37 Subtotal Peaking Demand Charges                    |                       |                     | \$ -                                 | \$ -          | \$ 566,667    | \$ 566,667    | \$ 566,667    | \$ -          | \$ -          | \$ 1,700,000                     |
| 38  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 39 <b>Subtotal Supply, Pipeline &amp; Peaking</b>     | In 13 + In 31 + In 37 |                     | \$ 1,348,007                         | \$ 1,371,772  | \$ 1,938,439  | \$ 1,938,439  | \$ 1,938,439  | \$ 1,371,772  | \$ 1,371,772  | \$ 11,278,638                    |
| 40  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 41 Less Transportation Capacity Credit                |                       |                     | \$ (467,598)                         | \$ (338,026)  | \$ (477,662)  | \$ (477,662)  | \$ (477,662)  | \$ (338,026)  | \$ (338,026)  | \$ (2,914,662)                   |
| 42  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 43 <b>Total Supply, Pipeline &amp; Peaking Demand</b> |                       |                     | \$ 880,409                           | \$ 1,033,746  | \$ 1,460,777  | \$ 1,460,777  | \$ 1,460,777  | \$ 1,033,746  | \$ 1,033,746  | \$ 8,363,976                     |
| 44  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 45  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 46 Dominion - Demand                                  | peak                  | Sch 5B, In 33 *     | Sch 5C In 51 x days                  | \$ 10,333     | \$ 1,722      | \$ 1,722      | \$ 1,722      | \$ 1,722      | \$ 1,722      | \$ 20,665                        |
| 47 Dominion - Storage                                 | peak                  | Sch 5B, In 34 *     | Sch 5C In 52 x days                  | 8,935         | 1,489         | 1,489         | 1,489         | 1,489         | 1,489         | 17,870                           |
| 48 Honeoye - Demand                                   | peak                  | Sch 5B, In 35 *     | Sch 5C In 55 x days                  | 52,466        | 8,744         | 8,744         | 8,744         | 8,744         | 8,744         | 104,933                          |
| 49 National Fuel - Demand                             | peak                  | Sch 5B, In 37 *     | Sch 5C In 57 x days                  | 90,833        | 15,139        | 15,139        | 15,139        | 15,139        | 15,139        | 181,667                          |
| 50 National Fuel - Capacity                           | peak                  | Sch 5B, In 38 *     | Sch 5C In 58 x days                  | 153,345       | 25,557        | 25,557        | 25,557        | 25,557        | 25,557        | 306,690                          |
| 51 Tenn Gas Pipeline - Demand                         | peak                  | Sch 5B, In 39 *     | Sch 5C In 61 x days                  | 201,839       | 33,640        | 33,640        | 33,640        | 33,640        | 33,640        | 403,677                          |
| 52 Tenn Gas Pipeline - Capacity                       | peak                  | Sch 5B, In 40 *     | Sch 5C In 62 x days                  | 197,546       | 32,924        | 32,924        | 32,924        | 32,924        | 32,924        | 395,091                          |
| 53  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 54 <b>Subtotal Storage Demand Costs</b>               |                       |                     | \$ 715,296                           | \$ 119,216    | \$ 119,216    | \$ 119,216    | \$ 119,216    | \$ 119,216    | \$ 119,216    | \$ 1,430,592                     |
| 55  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 56 Less Transportation Capacity Credit                |                       |                     | \$ (248,123)                         | \$ (29,377)   | \$ (29,377)   | \$ (29,377)   | \$ (29,377)   | \$ (29,377)   | \$ (29,377)   | \$ (424,383)                     |
| 57  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 58 <b>Total Storage Demand Costs</b>                  | In 54 + In 56         |                     | \$ 467,173                           | \$ 89,839     | \$ 89,839     | \$ 89,839     | \$ 89,839     | \$ 89,839     | \$ 89,839     | \$ 1,006,209                     |
| 59  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 60 <b>Total Demand Charges</b>                        | In 39 + In 54         |                     | \$ 2,063,303                         | \$ 1,490,988  | \$ 2,057,655  | \$ 2,057,655  | \$ 2,057,655  | \$ 1,490,988  | \$ 1,490,988  | \$ 12,709,231                    |
| 61  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 62 Total Transportation Capacity Credit               | In 41 + In 56         |                     | \$ (715,721)                         | \$ (367,403)  | \$ (507,039)  | \$ (507,039)  | \$ (507,039)  | \$ (367,403)  | \$ (367,403)  | \$ (3,339,045)                   |
| 63  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 64 <b>Total Demand Charges less Cap. Cr.</b>          | In 60 + In 62         |                     | \$ 1,347,583                         | \$ 1,123,585  | \$ 1,550,616  | \$ 1,550,616  | \$ 1,550,616  | \$ 1,123,585  | \$ 1,123,585  | \$ 9,370,185                     |
| 65  |                       |                     |                                      |               |               |               |               |               |               |                                  |
| 66  |                       |                     |                                      |               |               |               |               |               |               |                                  |

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1 **Liberty Utilities (EnergyNorth Natural Gas) Corp.**  
2 **d/b/a Liberty Utilities**  
3 **Peak 2014 - 2015 Winter Cost of Gas Filing**  
4 **Demand Volumes**

|    |   | Peak | Reference                 | Nov-14    | Dec-14    | Jan-15    | Feb-15    | Mar-15    | Apr-15    |
|----|---|------|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
|    | (a)                                     | (b)  | (c)                       | (d)       | (e)       | (f)       | (g)       | (h)       | (i)       |
| 8  | <b>Supply</b>                           |      |                           |           |           |           |           |           |           |
| 9  | Niagara Supply                          |      |                           | 0         | 0         | 0         | 0         | 0         | 0         |
| 11 | <b>Pipeline</b>                         |      |                           |           |           |           |           |           |           |
| 12 | Iroquois Gas Trans Service              |      | RTS 470-01                | 4,047     | 4,047     | 4,047     | 4,047     | 4,047     | 4,047     |
| 13 | Tenn Gas Pipeline                       |      | 95346 Z5-Z6               | 4,000     | 4,000     | 4,000     | 4,000     | 4,000     | 4,000     |
| 14 | Tenn Gas Pipeline                       |      | 2302 Z5-Z6                | 3,122     | 3,122     | 3,122     | 3,122     | 3,122     | 3,122     |
| 15 | Tenn Gas Pipeline (long haul)           |      | 8587 Z0-Z6                | 7,035     | 7,035     | 7,035     | 7,035     | 7,035     | 7,035     |
| 16 | Tenn Gas Pipeline (long haul)           |      | 8587 Z1-Z6                | 14,561    | 14,561    | 14,561    | 14,561    | 14,561    | 14,561    |
| 17 | Tenn Gas Pipeline (short haul)          |      | 8587 Z4-Z6                | 3,811     | 3,811     | 3,811     | 3,811     | 3,811     | 3,811     |
| 18 | Tenn Gas Pipeline                       |      | 42076 FTA Z6-Z6           | 20,000    | 20,000    | 20,000    | 20,000    | 20,000    | 20,000    |
| 19 | Tenn Gas Pipeline (Concord Lateral)     |      | 72694 Z6-Z6               | 30,000    | 30,000    | 30,000    | 30,000    | 30,000    | 30,000    |
| 20 | Portland Natural Gas Trans Service      |      | FT-1999-001               | 1,000     | 1,000     | 1,000     | 1,000     | 1,000     | 1,000     |
| 21 | ANE (TransCanada via Union to Iroquois) |      | Union Parkway to Iroquois | 4,047     | 4,047     | 4,047     | 4,047     | 4,047     | 4,047     |
| 22 | Tenn Gas Pipeline (short haul)          | peak | 632 Z4-Z6 (stg)           | 15,265    | 15,265    | 15,265    | 15,265    | 15,265    | 15,265    |
| 23 | Tenn Gas Pipeline (short haul)          | peak | 11234 Z4-Z6(stg)          | 7,082     | 7,082     | 7,082     | 7,082     | 7,082     | 7,082     |
| 24 | Tenn Gas Pipeline (short haul)          | peak | 11234 Z5-Z6(stg)          | 1,957     | 1,957     | 1,957     | 1,957     | 1,957     | 1,957     |
| 25 | National Fuel                           | peak | FST 2358                  | 6,098     | 6,098     | 6,098     | 6,098     | 6,098     | 6,098     |
| 27 | <b>Peaking</b>                          |      |                           |           |           |           |           |           |           |
| 28 | Tenn Gas Pipeline (Concord Lateral)     | peak |                           | 0         | 0         | 0         | 0         | 0         | 0         |
| 29 | Granite Ridge Demand                    | peak |                           | 0         | 0         | 0         | 0         | 0         | 0         |
| 30 | GDF Suez Liquid Demand Charge           | peak | NSB041                    | 4,500     | 4,500     | 4,500     | 4,500     | 4,500     | 0         |
| 32 | <b>Storage</b>                          |      |                           |           |           |           |           |           |           |
| 33 | Dominion - Demand                       | peak | GSS 300076                | 934       | 934       | 934       | 934       | 934       | 934       |
| 34 | Dominion - Capacity Reservation         | peak | GSS 300076                | 102,700   | 102,700   | 102,700   | 102,700   | 102,700   | 102,700   |
| 35 | Honeoye - Demand                        | peak | SS-NY                     | 1,362     | 1,362     | 1,362     | 1,362     | 1,362     | 1,362     |
| 36 | Honeoye - Capacity                      | peak | SS-NY                     | 245,280   | 245,280   | 245,280   | 245,280   | 245,280   | 245,280   |
| 37 | National Fuel - Demand                  | peak | FSS-1 2357                | 6,098     | 6,098     | 6,098     | 6,098     | 6,098     | 6,098     |
| 38 | National Fuel - Capacity Reservation    | peak | FSS-1 2357                | 670,800   | 670,800   | 670,800   | 670,800   | 670,800   | 670,800   |
| 39 | Tenn Gas Pipeline - Demand              | peak | FS-MA                     | 21,844    | 21,844    | 21,844    | 21,844    | 21,844    | 21,844    |
| 40 | Tenn Gas Pipeline - Cap. Reservations   | peak | FS-MA                     | 1,560,391 | 1,560,391 | 1,560,391 | 1,560,391 | 1,560,391 | 1,560,391 |

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
2 d/b/a Liberty Utilities  
3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Demand Rates

| 5 |              |  |  | Nov-14<br>30 | Dec-14<br>31 | Jan-15<br>31 | Feb-15<br>28 | Mar-15<br>31 | Apr-15<br>30 | Nov - Apr<br>181 |
|---|--------------|--|--|--------------|--------------|--------------|--------------|--------------|--------------|------------------|
| 6 | Tariff Rates |  |  | Unit Rate    | Unit Rate    | Unit Rate    | Unit Rate    | Unit Rate    | Unit Rate    | Avg Rate         |

8 Supply

|   |                |  |  |  |  |  |  |  |  |  |
|---|----------------|--|--|--|--|--|--|--|--|--|
| 9 | Niagara Supply |  |  |  |  |  |  |  |  |  |
|---|----------------|--|--|--|--|--|--|--|--|--|

11 Pipeline

|    |                                 |                  |           |                           |          |          |          |          |          |          |          |
|----|---------------------------------|------------------|-----------|---------------------------|----------|----------|----------|----------|----------|----------|----------|
| 12 | Iroquois Gas Trans Service      | RTS 470-01       | \$6.5971  | First Revised Sheet No. 4 | \$0.2199 | \$0.2128 | \$0.2128 | \$0.2356 | \$0.2128 | \$0.2199 | \$0.2190 |
| 14 | Tenn Gas Pipeline               | 95346 Z5-Z6      | \$7.3560  | Sixth Rev Sheet No.14     | \$0.2452 | \$0.2373 | \$0.2373 | \$0.2627 | \$0.2373 | \$0.2452 | \$0.2442 |
| 16 | Tenn Gas Pipeline               | 2302 Z5-Z6       | \$7.3560  | Sixth Rev Sheet No.14     | \$0.2452 | \$0.2373 | \$0.2373 | \$0.2627 | \$0.2373 | \$0.2452 | \$0.2442 |
| 18 | Tenn Gas Pipeline               | 8587 Z0-Z6       | \$23.9133 | Sixth Rev Sheet No.14     | \$0.7971 | \$0.7714 | \$0.7714 | \$0.8540 | \$0.7714 | \$0.7971 | \$0.7937 |
| 20 | Tenn Gas Pipeline               | 8587 Z1-Z6       | \$21.2245 | Sixth Rev Sheet No.14     | \$0.7075 | \$0.6847 | \$0.6847 | \$0.7580 | \$0.6847 | \$0.7075 | \$0.7045 |
| 22 | Tenn Gas Pipeline               | 8587 Z4-Z6       | \$8.3778  | Sixth Rev Sheet No.14     | \$0.2793 | \$0.2703 | \$0.2703 | \$0.2992 | \$0.2703 | \$0.2793 | \$0.2781 |
| 24 | TGP Dracut                      | 42076 FTA Z6-Z6  | \$4.8698  | Sixth Rev Sheet No.14     | \$0.1623 | \$0.1571 | \$0.1571 | \$0.1739 | \$0.1571 | \$0.1623 | \$0.1616 |
| 26 | TGP Concord Lateral             | 72694 Z6-Z6      | \$12.1700 | Per contract              | \$0.4057 | \$0.3926 | \$0.3926 | \$0.4346 | \$0.3926 | \$0.4057 | \$0.4040 |
| 28 | Portland Natural Gas            | FT-1999-001      | \$40.2456 | Part 4.1 v.3.0.0          | \$1.3415 | \$1.2982 | \$1.2982 | \$1.4373 | \$1.2982 | \$1.3415 | \$1.3359 |
| 30 | Tenn Gas Pipeline               | 632 Z4-Z6 (stg)  | \$8.3778  | Sixth Rev Sheet No.14     | \$0.2793 | \$0.2703 | \$0.2703 | \$0.2992 | \$0.2703 | \$0.2793 | \$0.2781 |
| 32 | Tenn Gas Pipeline               | 11234 Z4-Z6(stg) | \$8.3778  | Sixth Rev Sheet No.14     | \$0.2793 | \$0.2703 | \$0.2703 | \$0.2992 | \$0.2703 | \$0.2793 | \$0.2781 |
| 34 | Tenn Gas Pipeline               | 11234 Z5-Z6(stg) | \$7.3560  | Sixth Rev Sheet No.14     | \$0.2452 | \$0.2373 | \$0.2373 | \$0.2627 | \$0.2373 | \$0.2452 | \$0.2442 |
| 36 | National Fuel                   | FST 2358         | \$3.7805  | 4.020 Version 7.0.0 Pg 1  | \$0.1260 | \$0.1220 | \$0.1220 | \$0.1350 | \$0.1220 | \$0.1260 | \$0.1255 |
| 38 | ANE Union Gas                   |                  | \$2.3820  |                           |          |          |          |          |          |          |          |
| 39 | TransCanada Pipelines Limited   |                  | \$9.24034 | Union Parkway to Iroquois |          |          |          |          |          |          |          |
| 40 | Delivery Pressure Demand Charge |                  | 0.4366    | Union Parkway to Iroquois |          |          |          |          |          |          |          |
| 41 | Sub Total Demand Charges        |                  | 12.0590   |                           |          |          |          |          |          |          |          |
| 42 | Conversion rate GJ to MMBTU     |                  | 1.0551    |                           |          |          |          |          |          |          |          |
| 43 | Conversion rate to US\$         |                  | 0.9184    | updated 8_18_14           |          |          |          |          |          |          |          |
| 44 | Demand Rate/US\$                |                  | \$13.8539 |                           | \$0.4618 | \$0.4469 | \$0.4469 | \$0.4948 | \$0.4469 | \$0.4618 | \$0.4598 |

46 Peaking

|    |                        |  |  |  |  |  |  |  |  |  |  |
|----|------------------------|--|--|--|--|--|--|--|--|--|--|
| 47 | Granite Ridge Demand   |  |  |  |  |  |  |  |  |  |  |
| 48 | GDF Suez Demand NSB041 |  |  |  |  |  |  |  |  |  |  |

50 Storage

|    |                           |            |          |                          |          |          |          |          |          |          |          |
|----|---------------------------|------------|----------|--------------------------|----------|----------|----------|----------|----------|----------|----------|
| 51 | Dominion - Demand         | GSS 300076 | \$1.8438 | Rec No 10.30 Ver 7.0.0   | \$0.0615 | \$0.0595 | \$0.0595 | \$0.0659 | \$0.0595 | \$0.0615 | \$0.0611 |
| 52 | Dominion - Capacity       | GSS 300076 | \$0.0145 | Rec No 10.30 Ver 7.0.0   | \$0.0005 | \$0.0005 | \$0.0005 | \$0.0005 | \$0.0005 | \$0.0005 | \$0.0005 |
| 53 |                           |            | \$1.8583 |                          | \$0.0619 | \$0.0599 | \$0.0599 | \$0.0664 | \$0.0599 | \$0.0619 | \$0.0616 |
| 55 | Honeoye - Demand          | SS-NY      | \$6.4187 | Sub 1st Rev Sheet No. 5  | \$0.2140 | \$0.2071 | \$0.2071 | \$0.2292 | \$0.2071 | \$0.2140 | \$0.2129 |
| 57 | National Fuel - Demand    | FSS-1 2357 | \$2.4826 | 4.020 Version 7.0.0 Pg 1 | \$0.0828 | \$0.0801 | \$0.0801 | \$0.0887 | \$0.0801 | \$0.0828 | \$0.0823 |
| 58 | National Fuel - Capacity  | FSS-1 2357 | \$0.0381 | 4.020 Version 7.0.0 Pg 1 | \$0.0013 | \$0.0012 | \$0.0012 | \$0.0014 | \$0.0012 | \$0.0013 | \$0.0013 |
| 59 |                           |            | \$2.5207 |                          | \$0.0840 | \$0.0813 | \$0.0813 | \$0.0900 | \$0.0813 | \$0.0840 | \$0.0836 |
| 61 | Tenn Gas Pipeline         | FS-MA      | \$1.5400 | Ninth Rev Sheet No.61    | \$0.0513 | \$0.0497 | \$0.0497 | \$0.0550 | \$0.0497 | \$0.0513 | \$0.0511 |
| 62 | Tenn Gas Pipeline - Space | FS-MA      | \$0.0211 | Ninth Rev Sheet No.61    | \$0.0007 | \$0.0007 | \$0.0007 | \$0.0008 | \$0.0007 | \$0.0007 | \$0.0007 |
| 63 |                           |            | \$1.5611 |                          | \$0.0520 | \$0.0504 | \$0.0504 | \$0.0558 | \$0.0504 | \$0.0520 | \$0.0518 |

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APPLICABLE TO SETTLING PARTIES PURSUANT TO THE MARCH 29, 2005, STIPULATION  
 IN DOCKET NOS. RP97-406, RP00-15, RP00-344 and RP00-632

(FOR RATES APPLICABLE TO SEVERED PARTIES IN THE ABOVE REFERENCED DOCKETS SEE TARIFF RECORD 10.31)

RATES APPLICABLE TO RATE SCHEDULES IN  
 FERC GAS TARIFF, VOLUME NO. 1  
 (\$ per DT)

| Rate<br>Schedule<br>(1) | Rate<br>Component<br>(2)          | Base<br>Tariff<br>Rate [1]<br>(3) | Current<br>Acct 858<br>Base<br>(4) | Current<br>EPCA<br>Base<br>(5) | TCRA [5]<br>Surcharge<br>(6) | EPCA [6]<br>Surcharge<br>(7) | Current<br>Rate [7]<br>(8) | FERC<br>ACA<br>(9) |
|-------------------------|-----------------------------------|-----------------------------------|------------------------------------|--------------------------------|------------------------------|------------------------------|----------------------------|--------------------|
| GSS [2], [4]            |                                   |                                   |                                    |                                |                              |                              |                            |                    |
|                         | Storage Demand                    | \$1.7984                          | \$0.0675                           | \$0.0019                       | (\$0.0057)                   | (\$0.0068)                   | \$1.8553                   | ✓ -                |
|                         | Storage Capacity                  | \$0.0145                          | -                                  | -                              | -                            | -                            | \$0.0145                   | ✓ -                |
|                         | Injection Charge                  | \$0.0154                          | -                                  | \$0.0123                       | \$0.0000                     | \$0.0016                     | \$0.0293                   | ✓ -                |
|                         | Withdrawal Charge                 | \$0.0154                          | -                                  | -                              | \$0.0000                     | \$0.0016                     | \$0.0170                   | ✓ [8]              |
|                         | GSS-TE Surcharge [3]              | -                                 | \$0.0046                           | -                              | \$0.0001                     | -                            | \$0.0047                   | -                  |
|                         | From Customers Balance            | \$0.6163                          | \$0.0148                           | \$0.0004                       | (\$0.0012)                   | \$0.0001                     | \$0.6304                   | [8]                |
| GSS-E [2], [4]          |                                   |                                   |                                    |                                |                              |                              |                            |                    |
|                         | Storage Demand                    | \$2.2113                          | \$0.0675                           | \$0.0019                       | (\$0.0057)                   | (\$0.0068)                   | \$2.2682                   | -                  |
|                         | Storage Capacity                  | \$0.0369                          | -                                  | -                              | -                            | -                            | \$0.0369                   | -                  |
|                         | Injection Charge                  | \$0.0154                          | -                                  | \$0.0123                       | \$0.0000                     | \$0.0016                     | \$0.0293                   | -                  |
|                         | Withdrawal Charge                 | \$0.0154                          | -                                  | -                              | \$0.0000                     | \$0.0016                     | \$0.0170                   | [8]                |
|                         | Authorized Overruns               | \$1.0657                          | \$0.0148                           | \$0.0004                       | (\$0.0012)                   | \$0.0001                     | \$1.0798                   | [8]                |
| ISS [2]                 |                                   |                                   |                                    |                                |                              |                              |                            |                    |
|                         | ISS Capacity                      | \$0.0736                          | \$0.0022                           | \$0.0001                       | (\$0.0002)                   | (\$0.0002)                   | \$0.0755                   | -                  |
|                         | Injection Charge                  | \$0.0154                          | -                                  | \$0.0123                       | \$0.0000                     | \$0.0016                     | \$0.0293                   | -                  |
|                         | Withdrawal Charge                 | \$0.0154                          | -                                  | -                              | \$0.0000                     | \$0.0016                     | \$0.0170                   | [8]                |
|                         | Authorized Overrun/from Cust. Bal | \$0.6163                          | \$0.0148                           | \$0.0004                       | (\$0.0012)                   | \$0.0001                     | \$0.6304                   | [8]                |
|                         | Excess Injection Charge           | \$0.2245                          | -                                  | \$0.0123                       | \$0.0000                     | \$0.0016                     | \$0.2384                   | -                  |

[1] The base tariff rate is the effective rate on file with the FERC, excluding adjustments approved by the Commission.  
 [2] Storage Service Fuel Retention Percentage is 2.28% plus Adders of 0.28% (RP00-632 S&A approved 9/13/01) totaling 2.56%.  
 [3] Applies to withdrawals made under Rate Schedule GSS, Section 5.1.G.  
 [4] Daily Capacity Release Rate for GSS per Dt is \$0.6134. Daily Capacity Release Rate for GSS-E per Dt is \$1.0628.  
 [5] 858 over/under from previous TCRA period.  
 [6] Electric over/under from previous EPCA period.  
 [7] The Current Rate shall be increased for the Annual Charge Adjustment (ACA) as applicable.  
 [8] The applicable ACA rate is set forth on the FERC website (<http://www.ferc.gov/industries/gas/annual-charges.asp>).

subject to an allowable variation of not more than one percent above or below the aggregate of said scheduled daily deliveries of said month.

The amount of gas in storage for Buyer's account at any time (exclusive of Buyer's share of cushion gas) shall be Buyer's Gas Storage Balance at that time and shall not exceed Buyer's Maximum Quantity Stored (MQS).

Seller shall be ready at all times to deliver to Buyer, and Buyer shall have the right at all times to receive from Seller, natural gas up to the MDWQ Seller is obligated to deliver to Buyer on that day.

Buyer's MQS, Buyer's MDWQ and Buyer's ADWQ shall be specified in the Gas Storage Agreement providing for service under this Rate Schedule.

### 3. RATE

Buyer shall pay Seller for each month of the year during the term of the Gas Storage Agreement a Demand Charge which shall be six dollars and forty one point eight seven cents per MMBTU (\$6.4187/MMBTU)\*\* multiplied by the ADWQ as provided for in the Gas Storage Agreement.

### 4. MINIMUM BILL

The Minimum Bill for each month shall consist of the Demand Charge for the ADWQ as defined in Article 3.

### 5. COMPRESSOR FUEL ALLOWANCE

Buyer will make available without charge to Seller such additional quantities of gas as needed by Seller for

\*\* The Demand Charge Rate set forth in individual service agreements shall be deemed to have been converted to a thermal billing basis utilizing a factor of 1022/MMBTU per 1 MCF as adjusted pursuant to Section III of the General Terms & Conditions, provided however, the total Maximum Quantity Stored in the field shall not exceed 4.8 BCF and provided that each Buyer shall receive its allowable share of same.

----- RATES (All in \$ Per Dth) -----

|  | Minimum  | Non-Settlement                             | Settlement Recourse Rates |                    |                    |                    |                    |
|--|----------|--|---------------------------|--------------------|--------------------|--------------------|--------------------|
|  |          | Recourse & Eastchester<br>Initial Rates 3/ | Effective 1/1/2003        | Effective 7/1/2004 | Effective 1/1/2005 | Effective 1/1/2006 | Effective 1/1/2007 |
| RTS DEMAND:                                  |          |  |                           |                    |                    |                    |                    |
| Zone 1                                       | \$0.0000 | \$7.5637                                   | \$7.5637                  | \$6.9586           | \$6.8514           | \$6.7788           | \$6.5971           |
| Zone 2                                       | \$0.0000 | \$6.4976                                   | \$6.4976                  | \$5.9778           | \$5.8857           | \$5.8233           | \$5.6673           |
| Inter-Zone                                   | \$0.0000 | \$12.7150                                  | \$12.7150                 | \$11.6978          | \$11.5177          | \$11.3956          | \$11.0902          |
| Zone 1 (MFV) 1/                              | \$0.0000 | \$5.3607                                   | \$5.3607                  | \$4.9318           | \$4.8559           | \$4.8044           | \$4.6757           |
| RTS COMMODITY:                               |          |  |                           |                    |                    |                    |                    |
| Zone 1                                       | \$0.0030 | \$0.0030                                   | \$0.0030                  | \$0.0030           | \$0.0030           | \$0.0030           | \$0.0030           |
| Zone 2                                       | \$0.0024 | \$0.0024                                   | \$0.0024                  | \$0.0024           | \$0.0024           | \$0.0024           | \$0.0024           |
| Inter-Zone                                   | \$0.0054 | \$0.0054                                   | \$0.0054                  | \$0.0054           | \$0.0054           | \$0.0054           | \$0.0054           |
| Zone 1 (MFV) 1/                              | \$0.0300 | \$0.1506                                   | \$0.1506                  | \$0.1386           | \$0.1364           | \$0.1350           | \$0.1314           |
| ITS COMMODITY:                               |          |  |                           |                    |                    |                    |                    |
| Zone 1                                       | \$0.0030 | \$0.2517                                   | \$0.2517                  | \$0.2318           | \$0.2283           | \$0.2259           | \$0.2199           |
| Zone 2                                       | \$0.0024 | \$0.2160                                   | \$0.2160                  | \$0.1989           | \$0.1959           | \$0.1938           | \$0.1887           |
| Inter-Zone                                   | \$0.0054 | \$0.4234                                   | \$0.4234                  | \$0.3900           | \$0.3840           | \$0.3800           | \$0.3700           |
| Zone 1 (MFV) 1/                              | \$0.0300 | \$0.3268                                   | \$0.3268                  | \$0.3007           | \$0.2960           | \$0.2929           | \$0.2850           |
| MAXIMUM VOLUMETRIC CAPACITY RELEASE RATE 4/: |          |  |                           |                    |                    |                    |                    |
| Zone 1                                       | \$0.0000 | \$0.2487                                   | \$0.2487                  | \$0.2288           | \$0.2253           | \$0.2229           | \$0.2169           |
| Zone 2                                       | \$0.0000 | \$0.2136                                   | \$0.2136                  | \$0.1965           | \$0.1935           | \$0.1915           | \$0.1863           |
| Inter-Zone                                   | \$0.0000 | \$0.4180                                   | \$0.4180                  | \$0.3846           | \$0.3787           | \$0.3746           | \$0.3646           |
| Zone 1 (MFV) 1/                              | \$0.0000 | \$0.1762                                   | \$0.1762                  | \$0.1621           | \$0.1596           | \$0.1580           | \$0.1537           |

\*\*SEE SHEET NO. 4A FOR ADJUSTMENTS TO RATES WHICH MAY BE APPLICABLE

(Footnotes continued on Sheet 4.01)

090R



To the extent applicable, the following adjustments apply:

ACA ADJUSTMENT:

Commodity 1/

MEASUREMENT VARIANCE/FUEL USE FACTOR:

|                                   |       |
|-----------------------------------|-------|
| Minimum                           | 0.00% |
| Maximum (Non-Eastchester Shipper) | 1.00% |
| Maximum (Eastchester Shipper)     | 4.50% |
| Maximum (Brookfield Shipper)      | 1.20% |

1/ The ACA ADJUSTMENT Commodity rate shall be the applicable FERC ACA unit charge incorporated by reference pursuant to Section 12.2 in the General Terms and Conditions of Transporter's FERC Gas Tariff.

**RATES FOR TRANSPORTATION SERVICES**

| Rate Sch.<br>(1) | Rate Component <sup>1/</sup><br>(2) |       | Base Rate<br>(3) | TSCA<br>(4) | TSCA Surch.<br>(5) | Current Rate <sup>2/</sup><br>(6) |
|------------------|-------------------------------------|-------|------------------|-------------|--------------------|-----------------------------------|
| <b>FT/FT-S</b>   |                                     |       |                  |             |                    |                                   |
|                  | Reservation                         | (Max) | \$3.7805         | -           | -                  | \$ 3.7805                         |
|                  |                                     | (Min) | 0.0000           | -           | -                  | \$0.0000                          |
|                  | Commodity                           | (Max) | 0.0135           | -           | -                  | \$0.0135 plus ACA <sup>3/</sup>   |
|                  |                                     | (Min) | 0.0135           | -           | -                  | \$0.0135 plus ACA <sup>3/</sup>   |
|                  | Overrun                             | (Max) | 0.1378           | -           | -                  | \$0.1378 plus ACA <sup>3/</sup>   |
|                  |                                     | (Min) | 0.0135           | -           | -                  | \$0.0135 plus ACA <sup>3/</sup>   |
|                  | Maximum Volumetric Rate             |       | 0.1378           | -           | -                  | \$0.1378 plus ACA <sup>3/</sup>   |
| <b>EFT</b>       |                                     |       |                  |             |                    |                                   |
|                  | Reservation                         | (Max) | 3.9653           | 0.0000      | (0.0001)           | \$3.9652                          |
|                  |                                     | (Min) | 0.0000           | 0.0000      | (0.0001)           | \$(0.0001)                        |
|                  | Commodity                           | (Max) | 0.0148           | 0.0000      | 0.0000             | \$0.0148 plus ACA <sup>3/</sup>   |
|                  |                                     | (Min) | 0.0148           | 0.0000      | 0.0000             | \$0.0148 plus ACA <sup>3/</sup>   |
|                  | Overrun                             | (Max) | 0.1452           | -           | -                  | \$0.1452 plus ACA <sup>3/</sup>   |
|                  |                                     | (Min) | 0.0148           | -           | -                  | \$0.0148 plus ACA <sup>3/</sup>   |
|                  | Maximum Volumetric Rate             |       | 0.1452           | 0.0000      | (0.0000)           | \$0.1452 plus ACA <sup>3/</sup>   |
| <b>FST</b>       |                                     |       |                  |             |                    |                                   |
|                  | Reservation                         | (Max) | 3.7805           | -           | -                  | \$ 3.7805                         |
|                  |                                     | (Min) | 0.0000           | -           | -                  | \$0.0000                          |
|                  | Commodity                           | (Max) | 0.0135           | -           | -                  | \$0.0135 plus ACA <sup>3/</sup>   |
|                  |                                     | (Min) | 0.0135           | -           | -                  | \$0.0135 plus ACA <sup>3/</sup>   |
|                  | Overrun                             | (Max) | 0.1378           | -           | -                  | \$0.1378 plus ACA <sup>3/</sup>   |
|                  |                                     | (Min) | 0.0135           | -           | -                  | \$0.0135 plus ACA <sup>3/</sup>   |
|                  | Maximum Volumetric Rate             |       | 0.1378           | -           | -                  | \$0.1378 plus ACA <sup>3/</sup>   |
| <b>IT</b>        |                                     |       |                  |             |                    |                                   |
|                  | Commodity                           | (Max) | \$0.1378         | -           | -                  | \$ 0.1378 plus ACA <sup>3/</sup>  |
|                  |                                     | (Min) | 0.0000           | -           | -                  | \$0.0000 plus ACA <sup>3/</sup>   |
|                  | Overrun                             | (Max) | 0.1378           | -           | -                  | \$0.1378 plus ACA <sup>3/</sup>   |
|                  |                                     | (Min) | 0.0000           | -           | -                  | \$0.0000 plus ACA <sup>3/</sup>   |

1/ The unit of measure for each rate component is the Dth unless otherwise indicated.

2/ All rates exclusive of Transportation Fuel and Company Use Retention and Transportation LAUF Retention. The Transportation Fuel and Company Use Retention for all applicable rate schedules is 0.42% and the Transportation LAUF Retention for all applicable rate schedules is 0.12%. Transporter may from time to time identify point pair transactions where the Transportation Fuel and Company Use Retention shall be zero ("Zero Fuel Point Pair Transactions"). Zero Fuel Point Pair Transactions will be assessed the applicable Transportation LAUF Retention.

3/ Pursuant to Section 19 of the General Terms and Conditions, the ACA unit charge, as revised annually and posted on the Commission's website, will be charged in addition to the specified rate.

RATES FOR PART 284 STORAGE SERVICES

| Rate Sch. (1)            | Rate Component (2)                      |                     | Rate (3)                     |
|--------------------------|---|---------------------|------------------------------|
| ESS                      | Demand                                  | (Max)               | \$2.5959                     |
|                          |   | (Min)               | 0.0000                       |
|                          | Capacity                                | (Max)               | 0.0404                       |
|                          |   | (Min)               | 0.0000                       |
|                          | Injection/Withdrawal                    | (Max)               | 0.0411 plus ACA <sup>3</sup> |
|                          |   | (Min)               | 0.0000                       |
|                          | Max. Volumetric Dem. Rate <sup>4</sup>  |                     | 0.0853 plus ACA <sup>3</sup> |
|                          | Max. Volumetric Cap. Rate <sup>5</sup>  |                     | 0.0013                       |
| Storage Balance Transfer | (Max) <sup>6</sup>                      | 3.8600              |                              |
|                          | (Min) <sup>6</sup>                      | 0.0000              |                              |
| ISS                      | Injection                               | (Max)               | 0.9923 plus ACA <sup>3</sup> |
|                          |   | (Min)               | 0.0000                       |
|                          | Storage Balance Transfer                | (Max) <sup>6</sup>  | 3.8600                       |
|                          |   | (Min) <sup>6/</sup> | 0.0000                       |
| FSS                      | Demand                                  | (Max)               | 2.4826                       |
|                          |   | (Min)               | 0.0000                       |
|                          | Capacity                                | (Max)               | 0.0381                       |
|                          |   | (Min)               | 0.0000                       |
|                          | Injection/Withdrawal                    | (Max)               | 0.0391 plus ACA <sup>3</sup> |
|                          |   | (Min)               | 0.0000                       |
|                          | Max. Volumetric Dem. Rate <sup>4/</sup> |                     | 0.0816 plus ACA <sup>3</sup> |
|                          | Max. Volumetric Cap. Rate <sup>5/</sup> |                     | 0.0013                       |
| Storage Balance Transfer | (Max) <sup>6</sup>                      | 3.8600              |                              |
|                          | (Min) <sup>6</sup>                      | 0.0000              |                              |

*0.0391  
 0.012  
 0.0403*

*0.012 - pay on both inj & wld*

- 1/ The unit of measure for each rate component is the Dth unless otherwise indicated.
- 2/ All rates exclusive of Storage Operating and LAUF Retention, where applicable. The Storage Operating and LAUF Retention for all applicable rate schedules is 1.19%.
- 3/ Pursuant to Section 19 of the General Terms and Conditions, the ACA unit charge, as revised annually and posted on the Commission's website, will be charged in addition to the specified rate.
- 4/ Assessed per dekatherm injected/withdrawn. Exclusive of Injection/Withdrawal charge.
- 5/ Assessed per dekatherm per day on storage balance.
- 6/ Rate per nomination.

Statement of Transportation Rates  
 (Rates per DTH)

| Rate Schedule | Rate Component                       | Base Rate         | ACA Unit Charge 2/ |
|---------------|--------------------------------------|-------------------|--------------------|
| FT            | Short Term Recourse Reservation Rate |                   |                    |
|               | -- Maximum                           | See Table 1 Below |                    |
|               | -- Minimum                           | \$00.0000         | -----              |
|               | Recourse Usage Rate                  |                   |                    |
|               | -- Maximum                           | \$00.0000         | 3/                 |
|               | -- Minimum                           | \$00.0000         | 3/                 |
| IT            | Recourse Usage Rate                  |                   |                    |
|               | -- Maximum                           | See Table 1 Below |                    |
|               | -- Minimum                           | \$00.0000         | 3/                 |
| PAL           | Usage Rate                           |                   |                    |
|               | -- Maximum                           | See Table 1 Below |                    |
|               | -- Minimum                           | \$00.0000         | 3/                 |

-- Table 1 --

The following maximum rates apply (by month, as applicable) to all service provided pursuant to: (a) Short Term FT service under Rate Schedule FT (i.e., firm service that has a term of less than one year); (b) IT Service under Rate Schedule IT; and (c) Park and Loan Service under Rate Schedule PAL.

| Month     | Rate Multiplier | Maximum Base Unit Rate 1/ (\$/Dth/day) | ACA Unit Charge 2/ |
|-----------|-----------------|--|--------------------|
| January   | 150%            | \$1.9847                               | 3/                 |
| February  | 150%            | \$1.9847                               | 3/                 |
| March     | 60%             | \$0.7939                               | 3/                 |
| April     | 60%             | \$0.7939                               | 3/                 |
| May       | 60%             | \$0.7939                               | 3/                 |
| June      | 100%            | \$1.3231                               | 3/                 |
| July      | 100%            | \$1.3231                               | 3/                 |
| August    | 100%            | \$1.3231                               | 3/                 |
| September | 60%             | \$0.7939                               | 3/                 |
| October   | 60%             | \$0.7939                               | 3/                 |
| November  | 150%            | \$1.9847                               | 3/                 |
| December  | 150%            | \$1.9847                               | 3/                 |

RATES PER DEKATHERM

COMMODITY RATES  
 RATE SCHEDULE FOR FT-A

Base Commodity Rates

| RECEIPT ZONE | DELIVERY ZONE |          |          |          |          |          |          |          |
|--------------|---------------|----------|----------|----------|----------|----------|----------|----------|
|              | 0             | L        | 1        | 2        | 3        | 4        | 5        | 6        |
| 0            | \$0.0032      |          | \$0.0115 | \$0.0177 | \$0.0219 | \$0.2751 | \$0.2625 | \$0.3124 |
| L            |               | \$0.0012 |          |          |          |          |          |          |
| 1            | \$0.0042      |          | \$0.0081 | \$0.0147 | \$0.0179 | \$0.2339 | \$0.2385 | \$0.2723 |
| 2            | \$0.0167      |          | \$0.0087 | \$0.0012 | \$0.0028 | \$0.0757 | \$0.1214 | \$0.1345 |
| 3            | \$0.0207      |          | \$0.0169 | \$0.0026 | \$0.0002 | \$0.1012 | \$0.1400 | \$0.1528 |
| 4            | \$0.0250      |          | \$0.0205 | \$0.0087 | \$0.0105 | \$0.0468 | \$0.0662 | \$0.1073 |
| 5            | \$0.0284      |          | \$0.0256 | \$0.0100 | \$0.0118 | \$0.0659 | \$0.0653 | \$0.0811 |
| 6            | \$0.0346      |          | \$0.0300 | \$0.0143 | \$0.0163 | \$0.1014 | \$0.0549 | \$0.0334 |

Minimum Commodity Rates 1/, 2/

| RECEIPT ZONE | DELIVERY ZONE |          |          |          |          |          |          |          |
|--------------|---------------|----------|----------|----------|----------|----------|----------|----------|
|              | 0             | L        | 1        | 2        | 3        | 4        | 5        | 6        |
| 0            | \$0.0050      |          | \$0.0133 | \$0.0195 | \$0.0237 | \$0.0268 | \$0.0302 | \$0.0364 |
| L            |               | \$0.0030 |          |          |          |          |          |          |
| 1            | \$0.0060      |          | \$0.0099 | \$0.0165 | \$0.0197 | \$0.0228 | \$0.0274 | \$0.0318 |
| 2            | \$0.0185      |          | \$0.0105 | \$0.0030 | \$0.0046 | \$0.0074 | \$0.0118 | \$0.0161 |
| 3            | \$0.0225      |          | \$0.0187 | \$0.0044 | \$0.0020 | \$0.0099 | \$0.0136 | \$0.0181 |
| 4            | \$0.0268      |          | \$0.0223 | \$0.0105 | \$0.0123 | \$0.0046 | \$0.0064 | \$0.0110 |
| 5            | \$0.0302      |          | \$0.0274 | \$0.0118 | \$0.0136 | \$0.0064 | \$0.0064 | \$0.0084 |
| 6            | \$0.0364      |          | \$0.0318 | \$0.0161 | \$0.0181 | \$0.0104 | \$0.0059 | \$0.0038 |

Maximum Commodity Rates 1/, 2/, 3/

| RECEIPT ZONE | DELIVERY ZONE |          |          |          |          |          |          |          |
|--------------|---------------|----------|----------|----------|----------|----------|----------|----------|
|              | 0             | L        | 1        | 2        | 3        | 4        | 5        | 6        |
| 0            | \$0.0050      |          | \$0.0133 | \$0.0195 | \$0.0237 | \$0.2769 | \$0.2643 | \$0.3142 |
| L            |               | \$0.0030 |          |          |          |          |          |          |
| 1            | \$0.0060      |          | \$0.0099 | \$0.0165 | \$0.0197 | \$0.2357 | \$0.2403 | \$0.2741 |
| 2            | \$0.0185      |          | \$0.0105 | \$0.0030 | \$0.0046 | \$0.0775 | \$0.1232 | \$0.1363 |
| 3            | \$0.0225      |          | \$0.0187 | \$0.0044 | \$0.0020 | \$0.1030 | \$0.1418 | \$0.1546 |
| 4            | \$0.0268      |          | \$0.0223 | \$0.0105 | \$0.0123 | \$0.0486 | \$0.0680 | \$0.1091 |
| 5            | \$0.0302      |          | \$0.0274 | \$0.0118 | \$0.0136 | \$0.0677 | \$0.0671 | \$0.0829 |
| 6            | \$0.0364      |          | \$0.0318 | \$0.0161 | \$0.0181 | \$0.1032 | \$0.0567 | \$0.0352 |

Notes:

- 1/ Includes a per Dth charge for (ACA) Annual Charge Adjustment of \$0.0018
- 2/ The applicable F&LR's and EPCR's, determined pursuant to Article XXXVII of the General Terms and Conditions, are listed on Sheet No. 32. For service that is rendered entirely by displacement and for gas scheduled and allocated for receipt at the Dracut, Massachusetts receipt point, Shipper shall render only the quantity of gas associated with Losses of 0.21%.
- 3/ Includes a per Dth charge for the PS/GHG Surcharge Adjustment per Article XXXVIII of the General Terms and Conditions of \$0.0000.



TRANSPORTATION RATES

(A) **Applicability**

The charges under this schedule shall be applicable to a Shipper who enters into a Transportation Service Contract with Union.

Applicable Points

Dawn as a receipt point: Dawn (TCPL), Dawn (Facilities), Dawn (Tecumseh), Dawn (Vector) and Dawn (TSLE).

Dawn as a delivery point: Dawn (Facilities).

(B) **Services**

Transportation Service under this rate schedule shall be for transportation on Union's Dawn - Trafalgar facilities.

(C) **Rates**

The identified rates represent maximum prices for service. These rates may change periodically. Multi-year prices may also be negotiated, which may be higher than the identified rates.

|   | Monthly Demand<br>Charge<br>(applied to daily<br>contract demand)<br><u>Rate/GJ</u> | Commodity and Fuel<br>Charges  |   |
|---|---|--|---|
|   |   | Fuel Ratio<br>%  | Commodity Charge<br><u>AND</u> <u>Rate/GJ</u> |
| <b><u>Firm Transportation (1)</u></b>                           |   |  |   |
| Dawn to Parkway   | \$2.420   |  |   |
| Dawn to Kirkwall  | \$2.042   |  |   |
| Kirkwall to Parkway   | \$0.378   |  |   |
| Parkway to Dawn   | n/a   |  |   |
|   |   | Monthly fuel rates and ratios shall be in<br>accordance with schedule "C". |   |
| <b><u>M12-X Firm Transportation</u></b>                         |   |  |   |
| Between Dawn, Kirkwall and Parkway                              | \$3.008   |  |   |
|   |   | Monthly fuel rates and ratios shall be in<br>accordance with schedule "C". |   |
| <b><u>Limited Firm/Interruptible<br/>Transportation (1)</u></b> |   |  |   |
| Dawn to Parkway – Maximum                                       | \$5.807   |  |   |
| Dawn to Kirkwall – Maximum                                      | \$5.807   |  |   |
|   |   | Monthly fuel rates and ratios shall be in<br>accordance with schedule "C". |   |
| Parkway (TCPL) to Parkway (Cons) (2)                            |   | 0.154%   |   |

**Authorized Overrun (3)**

Authorized overrun rates will be payable on all quantities in excess of Union's obligation on any day. The overrun charges payable will be calculated at the following rates. Overrun will be authorized at Union's sole discretion.

|                                    | If Union<br>supplies<br>fuel<br>Commodity<br>Charge<br><u>Rate/GJ</u> | Commodity and Fuel Charges   |  |
|------------------------------------|---|--|--|
|                                    |   | Fuel Ratio<br>%  | Commodity<br>Charge<br><u>AND</u> <u>Rate/GJ</u> |
| <b>Transportation Overrun</b>      |   |  |  |
| Dawn to Parkway                    |   |  | \$0.080  |
| Dawn to Kirkwall                   |   |  | \$0.067  |
| Kirkwall to Parkway                |   | Monthly fuel rates and ratios shall be in<br>accordance with schedule "C". | \$0.012  |
| Parkway to Dawn                    |   |  | \$0.080  |
| Parkway (TCPL) Overrun (4)         | n/a   | 0.652%   | n/a  |
| <b>M12-X Firm Transportation</b>   |   |  |  |
| Between Dawn, Kirkwall and Parkway |   | Monthly fuel rates and ratios shall be in<br>accordance with schedule "C". | \$0.099  |

## TRANSCANADA FUEL RATIOS

### November 2013

| Pressure Point | Pressure (%) |
|----------------|--------------|
| Chippawa       | 0.00         |
| Emerson 1      | 0.00         |
| Emerson 2      | 0.00         |
| Iroquois       | 0.00         |
| Niagara Falls  | 0.00         |

| Receipt            | Delivery | Min IT Bid Toll | Fuel Ratio (%) (with pressure) | Fuel Ratio (%) (without pressure) |
|--------------------|----------|-----------------|--------------------------------|-----------------------------------|
| Union Parkway Belt | Iroquois | 0.0000          | 0.38                           | 0.00                              |

### December 2013

| Pressure Point | Pressure (%) |
|----------------|--------------|
| Chippawa       | 0.00         |
| Emerson 1      | 0.00         |
| Emerson 2      | 0.00         |
| Iroquois       | 0.00         |
| Niagara Falls  | 0.00         |

| Receipt            | Delivery | Min IT Bid Toll | Fuel Ratio (%) (with pressure) | Fuel Ratio (%) (without pressure) |
|--------------------|----------|-----------------|--------------------------------|-----------------------------------|
| Union Parkway Belt | Iroquois | 0.0000          | 1.18                           | 0.00                              |

### January 2014

| Pressure Point | Pressure (%) |
|----------------|--------------|
| Chippawa       | 0.00         |
| Emerson 1      | 0.00         |
| Emerson 2      | 0.00         |
| Iroquois       | 0.00         |
| Niagara Falls  | 0.00         |

| Receipt            | Delivery | Min IT Bid Toll | Fuel Ratio (%) (with pressure) | Fuel Ratio (%) (without pressure) |
|--------------------|----------|-----------------|--------------------------------|-----------------------------------|
| Union Parkway Belt | Iroquois | 0.0000          | 0.88                           | 0.00                              |

### February 2014

| Pressure Point | Pressure (%) |
|----------------|--------------|
| Chippawa       | 0.00         |
| Emerson 1      | 0.00         |
| Emerson 2      | 0.00         |
| Iroquois       | 0.00         |
| Niagara Falls  | 0.00         |

| Receipt            | Delivery | Min IT Bid Toll | Fuel Ratio (%) (with pressure) | Fuel Ratio (%) (without pressure) |
|--------------------|----------|-----------------|--------------------------------|-----------------------------------|
| Union Parkway Belt | Iroquois | 0.0000          | 1.69                           | 0.00                              |

### March 2014

| Pressure Point | Pressure (%) |
|----------------|--------------|
| Chippawa       | 0.00         |
| Emerson 1      | 0.00         |
| Emerson 2      | 0.00         |
| Iroquois       | 0.00         |
| Niagara Falls  | 0.00         |

| Receipt            | Delivery | Min IT Bid Toll | Fuel Ratio (%) (with pressure) | Fuel Ratio (%) (without pressure) |
|--------------------|----------|-----------------|--------------------------------|-----------------------------------|
| Union Parkway Belt | Iroquois | 0.0000          | 1.35                           | 0.00                              |

### April 2014

| Pressure Point | Pressure (%) |
|----------------|--------------|
| Chippawa       | 0.00         |
| Emerson 1      | 0.00         |
| Emerson 2      | 0.00         |
| Iroquois       | 0.00         |
| Niagara Falls  | 0.00         |

| Receipt            | Delivery | Min IT Bid Toll | Fuel Ratio (%) (with pressure) | Fuel Ratio (%) (without pressure) |
|--------------------|----------|-----------------|--------------------------------|-----------------------------------|
| Union Parkway Belt | Iroquois | 0.0000          | 0.84                           | 0.00                              |


# Daily Currency Converter


All Bank of Canada exchange rates are indicative rates only, obtained from averages of transaction prices and price quotes from financial institutions. Please read our full **terms and conditions** for details.


Convert to and from Canadian dollars, using the latest noon rates.

## Currency Converter

**Amount:**

**From:**  



**To:**  

cash rate

**Answer:**

**Exchange Rate:**

**Summary:** On 18 August 2014, 1.00 Canadian Dollar(s) = 0.92 U.S. dollar(s), at an exchange rate of 0.9184 (using nominal rate).

<http://www.bankofcanada.ca/rates/exchange/daily-converter>



## **Schedule 6**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 2 d/b/a Liberty Utilities  
 3 Peak 2014 - 2015 Winter Cost of Gas Filing  
 4 Supply and Commodity Costs, Volumes and Rates

| 5  |   |                       |                |               |                |                |               |              |                |     |  |
|----|---|-----------------------|----------------|---------------|----------------|----------------|---------------|--------------|----------------|-----|--|
| 6  | For Month of:                           | Reference             | Nov-14         | Dec-14        | Jan-15         | Feb-15         | Mar-15        | Apr-15       | Peak           |     |  |
| 7  | (a)                                     | (b)                   | (c)            | (d)           | (e)            | (f)            | (g)           | (h)          | Nov- Apr       | (i) |  |
| 8  |   |                       |                |               |                |                |               |              |                |     |  |
| 9  | <b>Supply and Commodity Costs</b>       |                       |                |               |                |                |               |              |                |     |  |
| 10 |   |                       |                |               |                |                |               |              |                |     |  |
| 11 | <b>Pipeline Gas:</b>                    |                       |                |               |                |                |               |              |                |     |  |
| 12 | Dawn Supply                             | In 63 * In 102        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 13 | Niagara Supply                          | In 64 * In 107        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 14 | TGP Supply (Direct)                     | In 65 * In 123        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 15 | Dracut Supply 1 - Baseload              | In 66 * In 112        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 16 | Dracut Supply 2 - Swing                 | In 67 * In 117        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 17 | City Gate Delivered Supply              | In 68 * In 129        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 18 | LNG Truck                               | In 69 * In 131        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 19 | Propane Truck                           | In 70 * In 133        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 20 | PNGTS                                   | In 71 * In 138        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 21 | TGP Supply (Z4)                         | In 72 * In 143        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 22 |   |                       |                |               |                |                |               |              |                |     |  |
| 23 | Subtotal Pipeline Gas Costs             |                       | \$ 4,905,596   | \$ 10,376,240 | \$ 15,910,923  | \$ 13,845,635  | \$ 8,261,384  | \$ 4,161,468 | \$ 57,461,246  |     |  |
| 24 |   |                       |                |               |                |                |               |              |                |     |  |
| 25 | <b>Volumetric Transportation Costs</b>  |                       |                |               |                |                |               |              |                |     |  |
| 26 | Dawn Supply                             | In 63 * In 176        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 27 | Niagara Supply                          | In 64 * In 187        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 28 | TGP Supply (Direct)                     | In 65 * In 214        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 29 | Dracut Supply 1 - Baseload              | In 66 * In 235        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 30 | Dracut Supply 2 - Swing                 | In 67 * In 235        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 31 | City Gate Delivered Supply              | In 68 * In 235        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 32 | TGP Storage - Withdrawals               | In 77 * In 165        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 33 |   |                       |                |               |                |                |               |              |                |     |  |
| 34 | Total Volumetric Transportation Costs   |                       | \$ 296,293     | \$ 283,510    | \$ 317,206     | \$ 276,443     | \$ 261,214    | \$ 214,829   | \$ 1,649,494   |     |  |
| 35 |   |                       |                |               |                |                |               |              |                |     |  |
| 36 | <b>Less - Gas Refill:</b>               |                       |                |               |                |                |               |              |                |     |  |
| 37 | LNG Truck                               | In 86 * In 150        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 38 | Propane                                 | In 87 * In 151        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 39 | TGP Storage Refill                      | In 88 * In 121        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 40 | Storage Refill (Trans.)                 | In 88 * In 214        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 41 |   |                       |                |               |                |                |               |              |                |     |  |
| 42 | Subtotal Refills                        |                       | \$ (1,496,959) | \$ (796,303)  | \$ (2,515,501) | \$ (1,529,852) | \$ (143,337)  | \$ (653,493) | \$ (7,135,445) |     |  |
| 43 |   |                       |                |               |                |                |               |              |                |     |  |
| 44 | Total Supply & Pipeline Commodity Costs | In 23 + In 34 + In 42 | \$ 3,704,930   | \$ 9,863,447  | \$ 13,712,628  | \$ 12,592,225  | \$ 8,379,260  | \$ 3,722,804 | \$ 51,975,295  |     |  |
| 45 |   |                       |                |               |                |                |               |              |                |     |  |
| 46 | <b>Storage Gas:</b>                     |                       |                |               |                |                |               |              |                |     |  |
| 47 | TGP Storage - Withdrawals               | In 77 * In 157        | \$ 922,161     | \$ 1,681,398  | \$ 1,787,129   | \$ 1,651,253   | \$ 1,588,312  | \$ -         | \$ 7,630,253   |     |  |
| 48 |   |                       |                |               |                |                |               |              |                |     |  |
| 49 | <b>Produced Gas:</b>                    |                       |                |               |                |                |               |              |                |     |  |
| 50 | LNG Vapor                               | In 80 * In 145        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 51 | Propane                                 | In 81 * In 147        | [REDACTED]     |               |                |                |               |              |                |     |  |
| 52 |   |                       |                |               |                |                |               |              |                |     |  |
| 53 | Total Produced Gas                      | In 50 + In 51         | \$ 40,138      | \$ 806,633    | \$ 2,856,354   | \$ 1,530,759   | \$ 177,732    | \$ 44,182    | \$ 5,455,799   |     |  |
| 54 |   |                       |                |               |                |                |               |              |                |     |  |
| 55 |   |                       |                |               |                |                |               |              |                |     |  |
| 56 | Total Commodity Gas & Trans. Costs      | In 44 + In 47 + In 53 | \$ 4,667,229   | \$ 12,351,478 | \$ 18,356,111  | \$ 15,774,238  | \$ 10,145,304 | \$ 3,766,986 | \$ 65,061,347  |     |  |
| 57 |   |                       |                |               |                |                |               |              |                |     |  |
| 58 |   |                       |                |               |                |                |               |              |                |     |  |

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| 5  |                              |                  |                  |                   |                   |                   |                   |                  |                   |
|----|------------------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| 6  | For Month of:                | Reference        | Nov-14           | Dec-14            | Jan-15            | Feb-15            | Mar-15            | Apr-15           | Peak              |
| 7  | (a)                          | (b)              | (c)              | (d)               | (e)               | (f)               | (g)               | (h)              | Nov- Apr          |
| 8  |                              |                  |                  |                   |                   |                   |                   |                  | (i)               |
| 59 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 60 | <b>Volumes (Therms)</b>      |                  |                  |                   |                   |                   |                   |                  |                   |
| 61 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 62 | <b>Pipeline Gas:</b>         | See Schedule 11A |                  |                   |                   |                   |                   |                  |                   |
| 63 | Dawn Supply                  |                  | 694,856          | 933,968           | 961,173           | 840,409           | 953,431           | 898,739          | 5,282,577         |
| 64 | Niagara Supply               |                  | 689,704          | 740,443           | 750,335           | 655,819           | 744,292           | 701,765          | 4,282,358         |
| 65 | TGP Supply (Direct)          |                  | 5,030,346        | 3,214,961         | 3,257,912         | 2,848,386         | 3,231,671         | 4,110,233        | 21,693,509        |
| 66 | Dracut Supply 1 - Baseload   |                  | -                | 2,833,266         | 4,784,937         | 3,138,027         | -                 | -                | 10,756,230        |
| 67 | Dracut Supply 2 - Swing      |                  | 1,300,647        | 397,759           | 13,953            | 645,314           | 2,024,504         | 1,996,698        | 6,378,875         |
| 68 | City Gate Delivered Supply   |                  | -                | -                 | -                 | -                 | -                 | -                | -                 |
| 69 | LNG Truck                    |                  | 20,610           | 454,363           | 666,620           | 697,089           | 67,663            | -                | 1,906,345         |
| 70 | Propane Truck                |                  | -                | -                 | 635,615           | 72,785            | -                 | -                | 708,400           |
| 71 | PNGTS                        |                  | 60,358           | 83,376            | 93,792            | 77,288            | 73,814            | 50,929           | 439,557           |
| 72 | TGP Supply (Z4)              |                  | 1,774,680        | 1,906,182         | 1,931,648         | 1,689,072         | 1,916,090         | 1,841,666        | 11,059,338        |
| 73 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 74 | Subtotal Pipeline Volumes    |                  | 9,571,201        | 10,564,318        | 13,095,984        | 10,664,191        | 9,011,465         | 9,600,030        | 62,507,188        |
| 75 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 76 | <b>Storage Gas:</b>          |                  |                  |                   |                   |                   |                   |                  |                   |
| 77 | TGP Storage                  |                  | 2,618,224        | 4,773,869         | 5,074,064         | 4,688,282         | 4,509,577         | -                | 21,664,016        |
| 78 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 79 | <b>Produced Gas:</b>         |                  |                  |                   |                   |                   |                   |                  |                   |
| 80 | LNG Vapor                    |                  | 20,610           | 454,363           | 717,779           | 697,089           | 22,298            | 20,971           | 1,933,110         |
| 81 | Propane                      |                  | -                | -                 | 784,441           | 72,785            | 76,890            | -                | 934,116           |
| 82 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 83 | Subtotal Produced Gas        |                  | 20,610           | 454,363           | 1,502,221         | 769,875           | 99,188            | 20,971           | 2,867,227         |
| 84 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 85 | <b>Less - Gas Refill:</b>    |                  |                  |                   |                   |                   |                   |                  |                   |
| 86 | LNG Truck                    |                  | (20,610)         | (454,363)         | (666,620)         | (697,089)         | (67,663)          | -                | (1,906,345)       |
| 87 | Propane                      |                  | -                | -                 | (635,615)         | (72,785)          | -                 | -                | (708,400)         |
| 88 | TGP Storage Refill           |                  | (3,151,143)      | -                 | -                 | -                 | -                 | (1,501,643)      | (4,652,786)       |
| 89 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 90 | Subtotal Refills             |                  | (3,171,753)      | (454,363)         | (1,302,235)       | (769,875)         | (67,663)          | (1,501,643)      | (7,267,531)       |
| 91 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 92 | <b>Total Sendout Volumes</b> |                  | <b>9,038,281</b> | <b>15,338,187</b> | <b>18,370,034</b> | <b>15,352,473</b> | <b>13,552,566</b> | <b>8,119,357</b> | <b>79,770,899</b> |
| 93 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 94 |                              |                  |                  |                   |                   |                   |                   |                  |                   |
| 95 |                              |                  |                  |                   |                   |                   |                   |                  |                   |

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 4 Supply and Commodity Costs, Volumes and Rates

| 5   |  |                   |          |          |          |          |          |          |              |
|-----|--|-------------------|----------|----------|----------|----------|----------|----------|--------------|
| 6   | For Month of:  | Reference         | Nov-14   | Dec-14   | Jan-15   | Feb-15   | Mar-15   | Apr-15   | Peak         |
| 7   | (a)  | (b)               | (c)      | (d)      | (e)      | (f)      | (g)      | (h)      | Nov- Apr     |
|     |  |                   |          |          |          |          |          |          | (i)          |
| 96  | <b>Gas Costs and Volumetric Transportation Rates</b> |                   |          |          |          |          |          |          |              |
| 97  |  |                   |          |          |          |          |          |          |              |
| 98  | <b>Pipeline Gas:</b>                                 |                   |          |          |          |          |          |          |              |
| 99  | <b>Dawn Supply</b>                                   |                   |          |          |          |          |          |          | Average Rate |
| 100 | NYMEX Price  | Sch 7, ln 10/10   |          |          |          |          |          |          |              |
| 101 | Basis Differential                                   |                   |          |          |          |          |          |          |              |
| 102 | <b>Net Commodity Costs</b>                           |                   |          |          |          |          |          |          |              |
| 103 |  |                   |          |          |          |          |          |          |              |
| 104 | <b>Niagara Supply</b>                                |                   |          |          |          |          |          |          |              |
| 105 | NYMEX Price  | Sch 7, ln 10/10   |          |          |          |          |          |          |              |
| 106 | Basis Differential                                   |                   |          |          |          |          |          |          |              |
| 107 | <b>Net Commodity Costs</b>                           |                   |          |          |          |          |          |          |              |
| 108 |  |                   |          |          |          |          |          |          |              |
| 109 | <b>Dracut Supply 1 - Baseload</b>                    |                   |          |          |          |          |          |          |              |
| 110 | Commodity Costs - NYMEX Price                        | Sch 7, ln 10 / 10 |          |          |          |          |          |          |              |
| 111 | Basis Differential                                   |                   |          |          |          |          |          |          |              |
| 112 | <b>Net Commodity Costs</b>                           |                   |          |          |          |          |          |          |              |
| 113 |  |                   |          |          |          |          |          |          |              |
| 114 | <b>Dracut Supply 2 - Swing</b>                       |                   |          |          |          |          |          |          |              |
| 115 | Commodity Costs - NYMEX Price                        | Sch 7, ln 10 / 10 |          |          |          |          |          |          |              |
| 116 | Basis Differential                                   |                   |          |          |          |          |          |          |              |
| 117 | <b>Net Commodity Costs</b>                           |                   |          |          |          |          |          |          |              |
| 118 |  |                   |          |          |          |          |          |          |              |
| 119 |  |                   |          |          |          |          |          |          |              |
| 120 | <b>TGP Supply (Direct)</b>                           |                   |          |          |          |          |          |          |              |
| 121 | NYMEX Price  | Sch 7, ln 10/10   |          |          |          |          |          |          |              |
| 122 | Basis Differential                                   |                   |          |          |          |          |          |          |              |
| 123 | <b>Net Commodity Costs</b>                           |                   |          |          |          |          |          |          |              |
| 124 |  |                   |          |          |          |          |          |          |              |
| 125 |  |                   |          |          |          |          |          |          |              |
| 126 | <b>City Gate Delivered Supply</b>                    |                   |          |          |          |          |          |          |              |
| 127 | NYMEX Price  | Sch 7, ln 10/10   |          |          |          |          |          |          |              |
| 128 | Basis Differential                                   |                   |          |          |          |          |          |          |              |
| 129 | <b>Net Commodity Costs</b>                           |                   |          |          |          |          |          |          |              |
| 130 |  |                   |          |          |          |          |          |          |              |
| 131 | LNG Truck  | Sch 7, ln 10/10   | \$2.1154 | \$1.7526 | \$2.1521 | \$2.0171 | \$2.1184 | \$0.3760 | \$1.7553     |
| 132 |  |                   |          |          |          |          |          |          |              |
| 133 | Propane Truck  | Propane WACOG     | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005     |
| 134 |  |                   |          |          |          |          |          |          |              |
| 135 | <b>PNGTS</b>   |                   |          |          |          |          |          |          |              |
| 136 | NYMEX Price  | Sch 7, ln 10/10   |          |          |          |          |          |          |              |
| 137 | Basis Differential                                   |                   |          |          |          |          |          |          |              |
| 138 | <b>Net Commodity Cost</b>                            |                   |          |          |          |          |          |          |              |
| 139 |  |                   |          |          |          |          |          |          |              |
| 140 | <b>TGP Supply (Z4)</b>                               |                   |          |          |          |          |          |          |              |
| 141 | NYMEX Price  | Sch 7, ln 10/10   |          |          |          |          |          |          |              |
| 142 | Basis Differential                                   |                   |          |          |          |          |          |          |              |
| 143 | <b>Net Commodity Cost</b>                            |                   |          |          |          |          |          |          |              |
| 144 |  |                   |          |          |          |          |          |          |              |
| 145 | LNG Vapor (Storage)                                  | Sch 16, ln 95 /10 | \$1.9475 | \$1.7753 | \$2.1210 | \$2.0184 | \$2.1068 | \$2.1068 | \$2.0126     |
| 146 |  |                   |          |          |          |          |          |          |              |
| 147 | Propane  | Sch 16, ln 66 /10 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005     |
| 148 |  |                   |          |          |          |          |          |          |              |
| 149 | <b>Storage Refill:</b>                               |                   |          |          |          |          |          |          |              |
| 150 | LNG Truck  | ln 131            | \$2.1154 | \$1.7526 | \$2.1521 | \$2.0171 | \$2.1184 | \$0.3760 | \$2.0126     |
| 151 | Propane  | ln 133            | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005 | \$1.7005     |
| 152 |  |                   |          |          |          |          |          |          |              |
| 153 |  |                   |          |          |          |          |          |          |              |

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 2 d/b/a Liberty Utilities  
 3 Peak 2014 - 2015 Winter Cost of Gas Filing  
 4 Supply and Commodity Costs, Volumes and Rates

| 6   | For Month of:  | Reference                 | Nov-14    | Dec-14    | Jan-15    | Feb-15    | Mar-15    | Apr-15    | Peak         |
|-----|--|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| 7   | (a)  | (b)                       | (c)       | (d)       | (e)       | (f)       | (g)       | (h)       | Nov- Apr     |
|     |  |                           |           |           |           |           |           |           | (i)          |
| 154 |  |                           |           |           |           |           |           |           |              |
| 155 |  |                           |           |           |           |           |           |           |              |
| 156 | <b>TGP Storage</b>   |                           |           |           |           |           |           |           | Average Rate |
| 157 | <b>Commodity Costs - Storage withdrawal</b>                  | Sch 16, ln 34 /10         | \$0.3522  | \$0.3522  | \$0.3522  | \$0.3522  | \$0.3522  | \$0.3270  | \$0.3480     |
| 158 |  |                           |           |           |           |           |           |           |              |
| 159 | TGP - Max Commodity - Z 4-6                                  | Ninth Rev Sheet No.15     | \$0.01073 | \$0.01073 | \$0.01073 | \$0.01073 | \$0.01073 | \$0.01073 | \$0.01073    |
| 160 | TGP - Max Comm. ACA Rate - Z 4-6                             | Ninth Rev Sheet No.15     | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014    |
| 161 | Subtotal TGP - Trans Charge - Max Commodity Rate - Z 4-6     |                           | \$0.01087 | \$0.01087 | \$0.01087 | \$0.01087 | \$0.01087 | \$0.01087 | \$0.01087    |
| 162 | TGP - Fuel Charge % - Z 4-6                                  | Eighth Rev Sheet No. 32   | 1.05%     | 1.05%     | 1.05%     | 1.05%     | 1.05%     | 1.05%     | 1.05%        |
| 163 | TGP - Fuel Charge % - Z 4-6 - (NYMEX * Percentage)           |                           | \$0.00370 | \$0.00370 | \$0.00370 | \$0.00370 | \$0.00370 | \$0.00343 | \$0.00365    |
| 164 | TGP - Withdrawal Charge                                      | Ninth Rev Sheet No.61     | \$0.00087 | \$0.00087 | \$0.00087 | \$0.00087 | \$0.00087 | \$0.00087 | \$0.00087    |
| 165 | <b>Total Volumetric Transportation Rate - TGP (Storage)</b>  |                           | \$0.01544 | \$0.01544 | \$0.01544 | \$0.01544 | \$0.01544 | \$0.01517 | \$0.01539    |
| 166 |  |                           |           |           |           |           |           |           |              |
| 167 | <b>Total TGP - Comm. &amp; Vol. Trans. Rate</b>              | ln 157 + ln 165           | \$0.36765 | \$0.36765 | \$0.36765 | \$0.36765 | \$0.36765 | \$0.34216 | \$0.36340    |
| 168 |  |                           |           |           |           |           |           |           |              |
| 169 |  |                           |           |           |           |           |           |           |              |
| 156 | <b>Per Unit Volumetric Transportation Rates</b>              |                           |           |           |           |           |           |           |              |
| 157 | <b>Dawn Supply Volumetric Transportation Charge</b>          |                           |           |           |           |           |           |           |              |
| 158 | <b>Commodity Costs</b>                                       | ln 102                    | \$0.4452  | \$0.4667  | \$0.4752  | \$0.4765  | \$0.4687  | \$0.4318  | \$0.4607     |
| 159 |  |                           |           |           |           |           |           |           |              |
| 160 | TransCanada - Commodity Rate/GJ                              | Union Parkway to Iroquois | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000    |
| 161 | Conversion Rate GL to MMBTU                                  |                           | 1.0551    | 1.0551    | 1.0551    | 1.0551    | 1.0551    | 1.0551    | 1.0551       |
| 162 | Conversion Rate to US\$                                      | updated 8_18_14           | 0.9184    | 0.9184    | 0.9184    | 0.9184    | 0.9184    | 0.9184    | 0.9184       |
| 163 | Commodity Rate/US\$  | ln 160 x ln 161 x ln 162  | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000    |
| 164 | TransCanada Fuel %   | Union Parkway to Iroquois | 0.38%     | 1.18%     | 0.88%     | 1.69%     | 1.35%     | 0.84%     | 1.05%        |
| 165 | TransCanada Fuel * Percentage                                | ln 158 x ln 164           | \$0.00169 | \$0.00551 | \$0.00418 | \$0.00805 | \$0.00633 | \$0.00363 | \$0.00490    |
| 166 | Subtotal TransCanada   |                           | \$0.00169 | \$0.00551 | \$0.00418 | \$0.00805 | \$0.00633 | \$0.00363 | \$0.00490    |
| 167 | IGTS - Z1 RTS Commodity                                      | First Revised Sheet No. 4 | \$0.00030 | \$0.00030 | \$0.00030 | \$0.00030 | \$0.00030 | \$0.00030 | \$0.00030    |
| 168 | IGTS - Z1 RTS ACA Rate Commodity                             | Third Revised Sheet 4A    | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014    |
| 169 | IGTS - Z1 RTS Deferred Asset Surcharge                       | Third Revised Sheet 4A    | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000    |
| 170 | Subtotal IGTS - Trans Charge - Z1 RTS Commodity              |                           | \$0.00044 | \$0.00044 | \$0.00044 | \$0.00044 | \$0.00044 | \$0.00044 | \$0.00044    |
| 171 | TGP NET-NE - Comm. Segments 3 & 4                            | Ninth Rev Sheet No.15     | \$0.00018 | \$0.00018 | \$0.00018 | \$0.00018 | \$0.00018 | \$0.00018 | \$0.00018    |
| 172 | IGTS -Fuel Use Factor - Percentage                           | Third Revised Sheet 4A    | 1.00%     | 1.00%     | 1.00%     | 1.00%     | 1.00%     | 1.00%     | 1.00%        |
| 173 | IGTS -Fuel Use Factor - Fuel * Percentage                    | ln 158 x ln 172           | \$0.00445 | \$0.00467 | \$0.00475 | \$0.00476 | \$0.00469 | \$0.00432 | \$0.00461    |
| 174 | TGP FTA Fuel Charge % Z 5-6                                  | Eighth Rev Sheet No. 32   | 1.06%     | 1.06%     | 1.06%     | 1.06%     | 1.06%     | 1.06%     | 1.06%        |
| 175 | TGP FTA Fuel * Percentage                                    | ln 158 x ln 174           | \$0.00472 | \$0.00495 | \$0.00504 | \$0.00505 | \$0.00497 | \$0.00458 | \$0.00488    |
| 176 | <b>Total Volumetric Transportation Charge - Dawn Supply</b>  |                           | \$0.01148 | \$0.01574 | \$0.01459 | \$0.01849 | \$0.01660 | \$0.01314 | \$0.01501    |
| 177 |  |                           |           |           |           |           |           |           |              |
| 178 |  |                           |           |           |           |           |           |           |              |
| 179 | <b>Niagara Supply Volumetric Transportation Charge</b>       |                           |           |           |           |           |           |           |              |
| 180 | <b>Commodity Costs</b>                                       | Ln 107                    |           |           |           |           |           |           |              |
| 181 |  |                           |           |           |           |           |           |           |              |
| 182 | TGP FTA - FTA Z 5-6 Comm. Rate                               | Ninth Rev Sheet No.15     | \$0.00811 | \$0.00811 | \$0.00811 | \$0.00811 | \$0.00811 | \$0.00811 | \$0.00811    |
| 183 | TGP FTA - FTA Z 5-6 - ACA Rate                               | Ninth Rev Sheet No.15     | \$0.00014 | \$0.0001  | \$0.0001  | \$0.0001  | \$0.0001  | \$0.0001  | \$0.0001     |
| 184 | Subtotal TGP FTA - FTA Z 5-6 Commodity Rate                  |                           | \$0.00825 | \$0.0083  | \$0.0083  | \$0.0083  | \$0.0083  | \$0.0083  | \$0.0083     |
| 185 | TGP FTA Fuel Charge % Z 5-6                                  | Eighth Rev Sheet No. 32   | 1.05%     | 1.05%     | 1.05%     | 1.05%     | 1.05%     | 1.05%     | 1.05%        |
| 186 | TGP FTA Fuel * Percentage                                    | ln 180 x ln 185           |           |           |           |           |           |           |              |
| 187 | <b>Total Volumetric Transportation Rate - Niagara Supply</b> |                           |           |           |           |           |           |           |              |
| 188 |  |                           |           |           |           |           |           |           |              |
| 189 |  |                           |           |           |           |           |           |           |              |
| 190 |  |                           |           |           |           |           |           |           |              |

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 2 d/b/a Liberty Utilities  
 3 Peak 2014 - 2015 Winter Cost of Gas Filing  
 4 Supply and Commodity Costs, Volumes and Rates

| 6 For Month of: | Reference   | Nov-14                  | Dec-14           | Jan-15           | Feb-15           | Mar-15           | Apr-15           | Peak<br>Nov- Apr    |
|-----------------|---|-------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 7 (a)           | (b)   | (c)                     | (d)              | (e)              | (f)              | (g)              | (h)              | (i)                 |
| 191             |   |                         |                  |                  |                  |                  |                  |                     |
| 192             |   |                         |                  |                  |                  |                  |                  |                     |
| 193             | <b>TGP Direct Volumetric Transportation Charge</b>            |                         |                  |                  |                  |                  |                  | <b>Average Rate</b> |
| 194             | <b>Commodity Costs</b>  |                         |                  |                  |                  |                  |                  |                     |
| 195             | Ln 121  |                         |                  |                  |                  |                  |                  |                     |
| 196             | TGP - Max Comm. Base Rate - Z 0-6                             | Ninth Rev Sheet No.15   | \$0.03124        | \$0.03124        | \$0.03124        | \$0.03124        | \$0.03124        | \$0.03124           |
| 197             | TGP - Max Commodity ACA Rate - Z 0-6                          | Ninth Rev Sheet No.15   | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014           |
| 198             | Subtotal TGP - Max Comm. Rate Z 0-6                           |                         | \$0.03138        | \$0.03138        | \$0.03138        | \$0.03138        | \$0.03138        | \$0.03138           |
| 199             | Prorated Percentage   |                         | 32.60%           | 32.60%           | 32.60%           | 32.60%           | 32.60%           | 32.60%              |
| 200             | Prorated TGP - Max Commodity Rate - Z 0-6                     |                         | \$0.01023        | \$0.01023        | \$0.01023        | \$0.01023        | \$0.01023        | \$0.01023           |
| 201             | TGP - Max Comm. Base Rate - Z 1-6                             | Ninth Rev Sheet No.15   | \$0.02723        | \$0.02723        | \$0.02723        | \$0.02723        | \$0.02723        | \$0.02723           |
| 202             | TGP - Max Commodity ACA Rate - Z 1-6                          | Ninth Rev Sheet No.15   | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014           |
| 203             | Subtotal TGP - Max Commodity Rate - Z 1-6                     |                         | \$0.02737        | \$0.02737        | \$0.02737        | \$0.02737        | \$0.02737        | \$0.02737           |
| 204             | Prorated Percentage   |                         | 67.40%           | 67.40%           | 67.40%           | 67.40%           | 67.40%           | 67.40%              |
| 205             | Prorated TGP - Trans Charge - Max Commodity Rate - Z 1-6      |                         | \$0.01845        | \$0.01845        | \$0.01845        | \$0.01845        | \$0.01845        | \$0.01845           |
| 206             | TGP - Fuel Charge % - Z 0-6                                   | Eighth Rev Sheet No. 32 | 4.49%            | 4.49%            | 4.49%            | 4.49%            | 4.49%            | 4.49%               |
| 207             | Prorated Percentage   |                         | 32.6%            | 32.6%            | 32.6%            | 32.6%            | 32.6%            | 32.6%               |
| 208             | Prorated TGP Fuel Charge % - Z 0-6                            |                         | 1.46%            | 1.46%            | 1.46%            | 1.46%            | 1.46%            | 1.46%               |
| 209             | TGP - Fuel Charge % - Z 1-6                                   | Eighth Rev Sheet No. 32 | 3.95%            | 3.95%            | 3.95%            | 3.95%            | 3.95%            | 3.95%               |
| 210             | Prorated Percentage   |                         | 67.40%           | 67.40%           | 67.40%           | 67.40%           | 67.40%           | 67.40%              |
| 211             | Prorated TGP Fuel Charge - Fuel Charge % - Z 1-6              |                         | 2.66%            | 2.66%            | 2.66%            | 2.66%            | 2.66%            | 2.66%               |
| 212             | TGP - Fuel Charge % - Z 0-6                                   | In 194 x In 208         | \$0.00608        | \$0.00619        | \$0.00626        | \$0.00624        | \$0.00612        | \$0.00571           |
| 213             | TGP - Fuel Charge % - Z 1-6                                   | In 194 x In 211         | \$0.01106        | \$0.01125        | \$0.01139        | \$0.01135        | \$0.01114        | \$0.01039           |
| 214             | <b>Total Volumetric Transportation Rate - TGP (Direct)</b>    |                         | <b>\$0.04582</b> | <b>\$0.04612</b> | <b>\$0.04632</b> | <b>\$0.04626</b> | <b>\$0.04594</b> | <b>\$0.04479</b>    |
| 215             |   |                         |                  |                  |                  |                  |                  |                     |
| 216             | <b>TGP (Zone 6 Purchase) Volumetric Transportation Charge</b> |                         |                  |                  |                  |                  |                  |                     |
| 217             | <b>Commodity Costs</b>  | Ln 121                  |                  |                  |                  |                  |                  |                     |
| 218             |   |                         |                  |                  |                  |                  |                  |                     |
| 219             | TGP - Max Comm. Base Rate - Z 6-6                             | Ninth Rev Sheet No.15   | \$0.00334        | \$0.00334        | \$0.00334        | \$0.00334        | \$0.00334        | \$0.00334           |
| 220             | TGP - Max Commodity ACA Rate - Z 6-6                          | Ninth Rev Sheet No.15   | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014           |
| 221             | Subtotal TGP - Max Commodity Rate - Z 6-6                     |                         | \$0.00348        | \$0.00348        | \$0.00348        | \$0.00348        | \$0.00348        | \$0.00348           |
| 222             | TGP - Fuel Charge % - Z 6-6                                   | Eighth Rev Sheet No. 32 | 0.46%            | 0.46%            | 0.46%            | 0.46%            | 0.46%            | 0.46%               |
| 223             | TGP - Fuel Charge   | In 217 x In 222         | \$0.00191        | \$0.00194        | \$0.00197        | \$0.00196        | \$0.00192        | \$0.00180           |
| 224             | <b>Total Vol. Trans. Rate - TGP (Zone 6)</b>                  |                         | <b>\$0.00539</b> | <b>\$0.00542</b> | <b>\$0.00545</b> | <b>\$0.00544</b> | <b>\$0.00540</b> | <b>\$0.00540</b>    |
| 225             |   |                         |                  |                  |                  |                  |                  |                     |
| 226             |   |                         |                  |                  |                  |                  |                  |                     |
| 227             | <b>TGP Dracut</b>   |                         |                  |                  |                  |                  |                  |                     |
| 228             | <b>Commodity Costs - NYMEX Price</b>                          | Ln 112                  |                  |                  |                  |                  |                  |                     |
| 229             |   |                         |                  |                  |                  |                  |                  |                     |
| 230             | TGP - Trans Charge - Comm. - Z 6-6                            | Ninth Rev Sheet No.15   | \$0.00334        | \$0.00334        | \$0.00334        | \$0.00334        | \$0.00334        | \$0.00334           |
| 231             | TGP - Trans Charge - ACA Rate - Z6-6                          | Ninth Rev Sheet No.15   | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014        | \$0.00014           |
| 232             | Subtotal TGP - Trans Charge - Max Commodity Rate - Z 6-6      |                         | \$0.00348        | \$0.00348        | \$0.00348        | \$0.00348        | \$0.00348        | \$0.00348           |
| 233             | TGP - Fuel Charge % - Z 6-6                                   | Eighth Rev Sheet No. 32 | 0.46%            | 0.46%            | 0.46%            | 0.46%            | 0.46%            | 0.46%               |
| 234             | TGP - Fuel Charge   | In 228 x In 233         |                  |                  |                  |                  |                  |                     |
| 235             | <b>Total Volumetric Transportation Rate - TGP Dracut</b>      |                         |                  |                  |                  |                  |                  |                     |
| 236             |   |                         |                  |                  |                  |                  |                  |                     |
| 237             |   |                         |                  |                  |                  |                  |                  |                     |

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## **Schedule 7**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 2 d/b/a Liberty Utilities  
 3 Peak 2014 - 2015 Winter Cost of Gas Filing  
 4 NYMEX Futures @ Henry Hub and Hedged Contracts  
 5

|                                   |           | Peak   |        |        |        |        |        |               |        |
|-----------------------------------|-----------|--------|--------|--------|--------|--------|--------|---------------|--------|
| 6 For Month of:                   | Reference | Nov-14 | Dec-14 | Jan-15 | Feb-15 | Mar-15 | Apr-15 | Strip Average |        |
| 7 (a)                             | (b)       | (c)    | (d)    | (e)    | (f)    | (g)    | (h)    | (i)           |        |
| 8 I. NYMEX Opening Prices as of:  |           |        |        |        |        |        |        |               |        |
| 9 Opening Prices (15 day average) |           | 4.1540 | 4.2270 | 4.2770 | 4.2620 | 4.1840 | 3.9040 | \$            | 4.1680 |
| 10 NYMEX                          | In 201    | 3.9540 | 4.0404 | 4.1097 | 4.0997 | 4.0375 | 3.8151 | \$            | 4.0094 |
| 11                                |           |        |        |        |        |        |        |               |        |
| 12                                |           |        |        |        |        |        |        |               |        |
| 13                                |           |        |        |        |        |        |        |               |        |
| 14                                |           |        |        |        |        |        |        |               |        |
| 15                                |           |        |        |        |        |        |        |               |        |
| 16                                |           |        |        |        |        |        |        |               |        |
| 17                                |           |        |        |        |        |        |        |               |        |
| 18                                |           |        |        |        |        |        |        |               |        |
| 19                                |           |        |        |        |        |        |        |               |        |

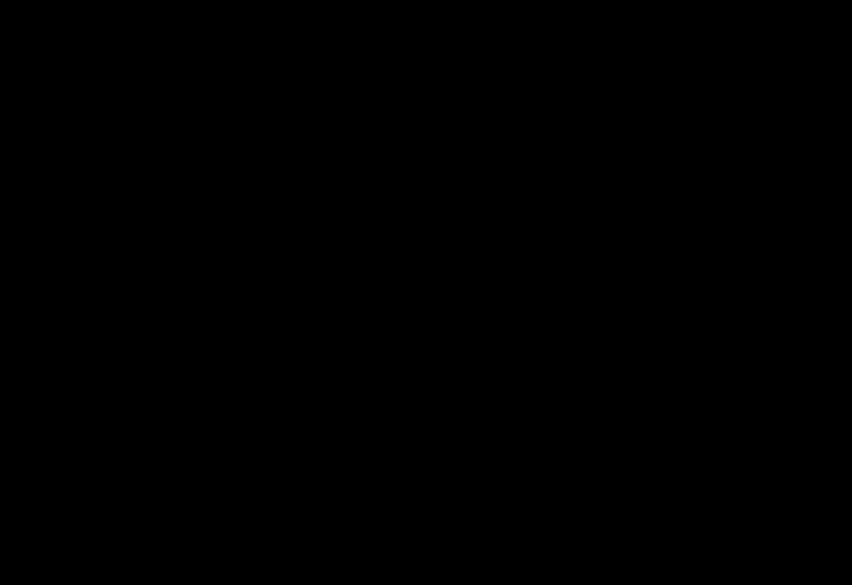
20 II. Development of Hedging Costs and Savings

| 22 TGP (Direct) Volumes           |                         | Total            |            |            |            |            |            |    |            |
|-----------------------------------|-------------------------|------------------|------------|------------|------------|------------|------------|----|------------|
| 23 Hedged Volumes (Dth)           | In 83                   | 83,500           | 85,950     | 78,850     | 86,600     | 93,700     | 61,500     |    | 490,100    |
| 24 Market Priced Volumes (Dth)    |                         | 688,055          | 726,090    | 897,981    | 726,196    | 601,690    | 709,244    |    | 4,349,255  |
| 25 Total Volumes (Dth)            | Sch 6, Ins 63 - 68 / 10 | 771,555          | 812,040    | 976,831    | 812,796    | 695,390    | 770,744    |    | 4,839,355  |
| 26                                |                         |                  |            |            |            |            |            |    |            |
| 27                                |                         |                  |            |            |            |            |            |    |            |
|                                   |                         | Weighted Average |            |            |            |            |            |    |            |
| 28 Hedge Price                    | In 170                  | \$ 4.4126        | \$ 4.5023  | \$ 4.5741  | \$ 4.5542  | \$ 4.4708  | \$ 4.0968  | \$ | 4.4508     |
| 29 NYMEX Price                    | In 10                   | \$ 4.1540        | \$ 4.2270  | \$ 4.2770  | \$ 4.2620  | \$ 4.1840  | \$ 3.9040  | \$ | 4.1800     |
| 30                                |                         |                  |            |            |            |            |            |    |            |
| 31 Hedged Volumes at Hedged Price | In 23 * In 28           | \$ 368,456       | \$ 386,972 | \$ 360,666 | \$ 394,394 | \$ 418,914 | \$ 251,951 | \$ | 2,181,353  |
| 32 Less Hedged Volumes at NYMEX   | In 24 * In 29           | 346,859          | 363,311    | 337,241    | 369,089    | 392,041    | 240,096    |    | 2,048,637  |
| 33                                |                         |                  |            |            |            |            |            |    |            |
| 34 Hedge Contract (Savings)/Loss  | In 31 - In 32           | \$ 21,597        | \$ 23,661  | \$ 23,424  | \$ 25,305  | \$ 26,873  | \$ 11,855  | \$ | 132,716    |
| 35                                |                         |                  |            |            |            |            |            |    |            |
| 36 Total Financial Hedge          | In 23                   | 835,000          | 859,500    | 788,500    | 866,000    | 937,000    | 615,000    |    | 4,901,000  |
| 37 Total Underground Storage      | Sch 6, Ln 77            | 2,618,224        | 4,773,869  | 5,074,064  | 4,688,282  | 4,509,577  | -          |    | 21,664,016 |
| 38 Sub Total                      |                         | 3,453,224        | 5,633,369  | 5,862,564  | 5,554,282  | 5,446,577  | 615,000    |    | 26,565,016 |
| 39 Total Throughput               | Sch 6, In 92            | 9,038,281        | 15,338,187 | 18,370,034 | 15,352,473 | 13,552,566 | 8,119,357  |    | 79,770,899 |
| 40 Hedge Percentage               | In 38 / In 39           | 38%              | 37%        | 32%        | 36%        | 40%        | 8%         |    | 33%        |

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
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 3 Peak 2014 - 2015 Winter Cost of Gas Filing  
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 5

Peak

| 6 For Month of: | (a)                    | Reference<br>(b)           | Nov-14<br>(c) | Dec-14<br>(d) | Jan-15<br>(e) | Feb-15<br>(f) | Mar-15<br>(g) | Apr-15<br>(h) | Strip Average<br>(i) |
|-----------------|------------------------|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|
| 41              |                        |                            |               |               |               |               |               |               |                      |
| 42              | Hedged Volumes (Dth)   |                            |               |               |               |               |               |               |                      |
| 43              | Hedge # 1              | Trade Date 11-Oct-13 Swaps |               |               |               |               |               |               |                      |
| 44              | Hedge # 2              | Trade Date 18-Oct-13 Swaps |               |               |               |               |               |               |                      |
| 45              | Hedge # 3              | Trade Date 27-Dec-13 Swaps |               |               |               |               |               |               |                      |
| 46              | Hedge # 4              | Trade Date 7-Jan-14 Swaps  |               |               |               |               |               |               |                      |
| 47              | Hedge # 5              | Trade Date 31-Jan-14 Swaps |               |               |               |               |               |               |                      |
| 48              | Hedge # 6              | Trade Date 7-Feb-14 Swaps  |               |               |               |               |               |               |                      |
| 49              | Hedge # 7              | Trade Date 28-Feb-14 Swaps |               |               |               |               |               |               |                      |
| 50              | Hedge # 8              | Trade Date 3-Mar-14 Swaps  |               |               |               |               |               |               |                      |
| 51              | Hedge # 9              | Trade Date 18-Mar-14 Swaps |               |               |               |               |               |               |                      |
| 52              | Hedge # 10             | Trade Date 1-Apr-14 Swaps  |               |               |               |               |               |               |                      |
| 53              | Hedge # 11             | Trade Date 16-Apr-14 Swaps |               |               |               |               |               |               |                      |
| 54              | Hedge # 12             | Trade Date 2-May-14 Swaps  |               |               |               |               |               |               |                      |
| 55              | Hedge # 13             | Trade Date 16-May-14 Swaps |               |               |               |               |               |               |                      |
| 56              | Hedge # 14             | Trade Date 18-Jun-14 Swaps |               |               |               |               |               |               |                      |
| 57              | Hedge # 15             | Trade Date 6-Jun-14 Swaps  |               |               |               |               |               |               |                      |
| 58              | Hedge # 16             | Trade Date 18-Jul-14 Swaps |               |               |               |               |               |               |                      |
| 59              | Hedge # 17             | Trade Date 3-Jul-14 Swaps  |               |               |               |               |               |               |                      |
| 60              | Hedge # 18             | Trade Date Swaps           |               |               |               |               |               |               |                      |
| 61              | Hedge # 19             | Trade Date Swaps           |               |               |               |               |               |               |                      |
| 62              | Hedge # 20             | Trade Date Swaps           |               |               |               |               |               |               |                      |
| 63              | Hedge # 21             | Trade Date Swaps           |               |               |               |               |               |               |                      |
| 64              | Hedge # 22             | Trade Date Swaps           |               |               |               |               |               |               |                      |
| 65              | Hedge # 23             | Trade Date Swaps           |               |               |               |               |               |               |                      |
| 66              | Hedge # 24             |                            |               |               |               |               |               |               |                      |
| 67              | Hedge # 25             |                            |               |               |               |               |               |               |                      |
| 68              | Hedge # 26             |                            |               |               |               |               |               |               |                      |
| 69              | Hedge # 27             |                            |               |               |               |               |               |               |                      |
| 70              | Hedge # 28             |                            |               |               |               |               |               |               |                      |
| 71              | Hedge # 29             |                            |               |               |               |               |               |               |                      |
| 72              | Hedge # 30             |                            |               |               |               |               |               |               |                      |
| 73              |                        |                            |               |               |               |               |               |               |                      |
| 74              |                        |                            |               |               |               |               |               |               |                      |
| 75              |                        |                            |               |               |               |               |               |               |                      |
| 76              |                        |                            |               |               |               |               |               |               |                      |
| 77              |                        |                            |               |               |               |               |               |               |                      |
| 78              |                        |                            |               |               |               |               |               |               |                      |
| 79              |                        |                            |               |               |               |               |               |               |                      |
| 80              | Subtotal Hedge Volumes |                            | 83,500        | 85,950        | 78,850        | 86,600        | 93,700        | 61,500        | 490,100              |
| 81              | Remaining              |                            | -             | -             | -             | -             | -             | -             | -                    |
| 82              | Total Volumes          |                            | <u>83,500</u> | <u>85,950</u> | <u>78,850</u> | <u>86,600</u> | <u>93,700</u> | <u>61,500</u> | <u>490,100</u>       |
| 83              |                        |                            |               |               |               |               |               |               |                      |
| 84              |                        |                            |               |               |               |               |               |               |                      |



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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 2 d/b/a Liberty Utilities  
 3 Peak 2014 - 2015 Winter Cost of Gas Filing  
 4 NYMEX Futures @ Henry Hub and Hedged Contracts  
 5

|  |                  |           | Peak     |          |          |          |          |          |               |
|--|------------------|-----------|----------|----------|----------|----------|----------|----------|---------------|
| 6 For Month of:                            |                  | Reference | Nov-14   | Dec-14   | Jan-15   | Feb-15   | Mar-15   | Apr-15   | Strip Average |
| 7  | (a)              | (b)       | (c)      | (d)      | (e)      | (f)      | (g)      | (h)      | (i)           |
| 85 Strike Price                            | Weighted Average |           |          |          |          |          |          |          |               |
| 86 Hedge # 1                               | Trade Date       | 11-Oct-13 | Swaps    |          |          |          |          |          |               |
| 87 Hedge # 2                               | Trade Date       | 18-Oct-13 | Swaps    |          |          |          |          |          |               |
| 88 Hedge # 3                               | Trade Date       | 27-Dec-13 | Swaps    |          |          |          |          |          |               |
| 89 Hedge # 4                               | Trade Date       | 7-Jan-14  | Swaps    |          |          |          |          |          |               |
| 90 Hedge # 5                               | Trade Date       | 31-Jan-14 | Swaps    |          |          |          |          |          |               |
| 91 Hedge # 6                               | Trade Date       | 7-Feb-14  | Swaps    |          |          |          |          |          |               |
| 92 Hedge # 7                               | Trade Date       | 28-Feb-14 | Swaps    |          |          |          |          |          |               |
| 93 Hedge # 8                               | Trade Date       | 3-Mar-14  | Swaps    |          |          |          |          |          |               |
| 94 Hedge # 9                               | Trade Date       | 18-Mar-14 | Swaps    |          |          |          |          |          |               |
| 95 Hedge # 10                              | Trade Date       | 1-Apr-14  | Swaps    |          |          |          |          |          |               |
| 96 Hedge # 11                              | Trade Date       | 16-Apr-14 | Swaps    |          |          |          |          |          |               |
| 97 Hedge # 12                              | Trade Date       | 2-May-14  | Swaps    |          |          |          |          |          |               |
| 98 Hedge # 13                              | Trade Date       | 16-May-14 | Swaps    |          |          |          |          |          |               |
| 99 Hedge # 14                              | Trade Date       | 18-Jun-14 | Swaps    |          |          |          |          |          |               |
| 100 Hedge # 15                             | Trade Date       | 6-Jun-14  | Swaps    |          |          |          |          |          |               |
| 101 Hedge # 16                             | Trade Date       | 18-Jul-14 | Swaps    |          |          |          |          |          |               |
| 102 Hedge # 17                             | Trade Date       | 3-Jul-14  | Swaps    |          |          |          |          |          |               |
| 103 Hedge # 18                             | Trade Date       |           | Swaps    |          |          |          |          |          |               |
| 104 Hedge # 19                             | Trade Date       |           | Swaps    |          |          |          |          |          |               |
| 105 Hedge # 20                             | Trade Date       |           | Swaps    |          |          |          |          |          |               |
| 106 Hedge # 21                             | Trade Date       |           | Swaps    |          |          |          |          |          |               |
| 107 Hedge # 22                             | Trade Date       |           | Swaps    |          |          |          |          |          |               |
| 108 Hedge # 23                             | Trade Date       |           | Swaps    |          |          |          |          |          |               |
| 109 Hedge # 24                             |                  |           |          |          |          |          |          |          |               |
| 110 Hedge # 25                             |                  |           |          |          |          |          |          |          |               |
| 111 Hedge # 26                             |                  |           |          |          |          |          |          |          |               |
| 112 Hedge # 27                             |                  |           |          |          |          |          |          |          |               |
| 113 Hedge # 28                             |                  |           |          |          |          |          |          |          |               |
| 114 Hedge # 29                             |                  |           |          |          |          |          |          |          |               |
| 115 Hedge # 30                             |                  |           |          |          |          |          |          |          |               |
| 116  |                  |           |          |          |          |          |          |          |               |
| 117  |                  |           |          |          |          |          |          |          |               |
| 118  |                  |           |          |          |          |          |          |          |               |
| 119  |                  |           |          |          |          |          |          |          |               |
| 120  |                  |           |          |          |          |          |          |          |               |
| 121  |                  |           |          |          |          |          |          |          |               |
| 122  |                  |           |          |          |          |          |          |          |               |
| 123 Subtotal Weighted Average Hedge Prices |                  |           | \$4.4126 | \$4.5023 | \$4.5741 | \$4.5542 | \$4.4708 | \$4.0968 | 4.4508        |
| 124 NYMEX                                  |                  |           | \$4.1540 | \$4.2270 | \$4.2770 | \$4.2620 | \$4.1840 | \$3.9040 | \$4.1800      |
| 125  |                  |           |          |          |          |          |          |          |               |
| 126  |                  |           |          |          |          |          |          |          |               |

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 2 d/b/a Liberty Utilities  
 3 Peak 2014 - 2015 Winter Cost of Gas Filing  
 4 NYMEX Futures @ Henry Hub and Hedged Contracts  
 5

|                 |                                       |                      |       | Peak      |           |           |           |           |           |               |
|-----------------|---------------------------------------|----------------------|-------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
| 6 For Month of: |                                       | Reference            |       | Nov-14    | Dec-14    | Jan-15    | Feb-15    | Mar-15    | Apr-15    | Strip Average |
| 7               | (a)                                   | (b)                  |       | (c)       | (d)       | (e)       | (f)       | (g)       | (h)       | (i)           |
| 127             | Hedge Dollars                         |                      |       |           |           |           |           |           |           |               |
| 128             | Hedge # 1                             | Trade Date 11-Oct-13 | Swaps |           |           |           |           |           |           |               |
| 129             | Hedge # 2                             | Trade Date 18-Oct-13 | Swaps |           |           |           |           |           |           |               |
| 130             | Hedge # 3                             | Trade Date 27-Dec-13 | Swaps |           |           |           |           |           |           |               |
| 131             | Hedge # 4                             | Trade Date 7-Jan-14  | Swaps |           |           |           |           |           |           |               |
| 132             | Hedge # 5                             | Trade Date 31-Jan-14 | Swaps |           |           |           |           |           |           |               |
| 133             | Hedge # 6                             | Trade Date 7-Feb-14  | Swaps |           |           |           |           |           |           |               |
| 134             | Hedge # 7                             | Trade Date 28-Feb-14 | Swaps |           |           |           |           |           |           |               |
| 135             | Hedge # 8                             | Trade Date 3-Mar-14  | Swaps |           |           |           |           |           |           |               |
| 136             | Hedge # 9                             | Trade Date 18-Mar-14 | Swaps |           |           |           |           |           |           |               |
| 137             | Hedge # 10                            | Trade Date 1-Apr-14  | Swaps |           |           |           |           |           |           |               |
| 138             | Hedge # 11                            | Trade Date 16-Apr-14 | Swaps |           |           |           |           |           |           |               |
| 139             | Hedge # 12                            | Trade Date 2-May-14  | Swaps |           |           |           |           |           |           |               |
| 140             | Hedge # 13                            | Trade Date 16-May-14 | Swaps |           |           |           |           |           |           |               |
| 141             | Hedge # 14                            | Trade Date 18-Jun-14 | Swaps |           |           |           |           |           |           |               |
| 142             | Hedge # 15                            | Trade Date 6-Jun-14  | Swaps |           |           |           |           |           |           |               |
| 143             | Hedge # 16                            | Trade Date 18-Jul-14 | Swaps |           |           |           |           |           |           |               |
| 144             | Hedge # 17                            | Trade Date 3-Jul-14  | Swaps |           |           |           |           |           |           |               |
| 145             | Hedge # 18                            | Trade Date 0-Jan-00  | Swaps |           |           |           |           |           |           |               |
| 146             | Hedge # 19                            | Trade Date 0-Jan-00  | Swaps |           |           |           |           |           |           |               |
| 147             | Hedge # 20                            | Trade Date 0-Jan-00  | Swaps |           |           |           |           |           |           |               |
| 148             | Hedge # 21                            | Trade Date 0-Jan-00  | Swaps |           |           |           |           |           |           |               |
| 149             | Hedge # 22                            | Trade Date 0-Jan-00  | Swaps |           |           |           |           |           |           |               |
| 150             | Hedge # 23                            | Trade Date 0-Jan-00  | Swaps |           |           |           |           |           |           |               |
| 151             | Hedge # 24                            |                      |       |           |           |           |           |           |           |               |
| 152             | Hedge # 25                            |                      |       |           |           |           |           |           |           |               |
| 153             | Hedge # 26                            |                      |       |           |           |           |           |           |           |               |
| 154             | Hedge # 27                            |                      |       |           |           |           |           |           |           |               |
| 155             | Hedge # 28                            |                      |       |           |           |           |           |           |           |               |
| 156             | Hedge # 29                            |                      |       |           |           |           |           |           |           |               |
| 157             | Hedge # 30                            |                      |       |           |           |           |           |           |           |               |
| 158             |                                       |                      |       |           |           |           |           |           |           |               |
| 159             |                                       |                      |       |           |           |           |           |           |           |               |
| 160             |                                       |                      |       |           |           |           |           |           |           |               |
| 161             |                                       |                      |       |           |           |           |           |           |           |               |
| 162             |                                       |                      |       |           |           |           |           |           |           |               |
| 163             |                                       |                      |       |           |           |           |           |           |           |               |
| 164             |                                       |                      |       |           |           |           |           |           |           |               |
| 165             | Subtotal Hedge Dollars                |                      |       | \$368,456 | \$386,972 | \$360,666 | \$394,394 | \$418,914 | \$251,951 | \$2,181,353   |
| 166             | Remaining                             |                      |       | -         | -         | -         | -         | -         | -         | -             |
| 167             |                                       |                      |       |           |           |           |           |           |           |               |
| 168             | Target Hedged Dollars                 |                      |       | \$368,456 | \$386,972 | \$360,666 | \$394,394 | \$418,914 | \$251,951 | \$2,181,353   |
| 169             |                                       |                      |       |           |           |           |           |           |           |               |
| 170             | Weighted Average Hedged Cost per Unit |                      |       | \$4.4126  | \$4.5023  | \$4.5741  | \$4.5542  | \$4.4708  | \$4.0968  | \$4.4508      |
| 171             |                                       |                      |       |           |           |           |           |           |           |               |
| 172             |                                       |                      |       |           |           |           |           |           |           |               |

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 2 d/b/a Liberty Utilities  
 3 Peak 2014 - 2015 Winter Cost of Gas Filing  
 4 NYMEX Futures @ Henry Hub and Hedged Contracts  
 5

| 6 For Month of: |  | Reference      | Nov-14 | Dec-14 | Jan-15 | Feb-15 | Mar-15 | Apr-15 | Peak              |
|-----------------|--|----------------|--------|--------|--------|--------|--------|--------|-------------------|
| 7               | (a)                                      | (b)            | (c)    | (d)    | (e)    | (f)    | (g)    | (h)    | Strip Average (i) |
| 173             | <u>NYMEX Settlement - 15 Day Average</u> |                |        |        |        |        |        |        |                   |
| 174             |  | Days           |        |        |        |        |        |        |                   |
| 175             |  | 1              | 4-Sep  | 3.8690 | 3.9530 | 4.0270 | 4.0170 | 3.9510 | 3.7550            |
| 176             |  | 2              | 5-Sep  | 3.8470 | 3.9400 | 4.0140 | 4.0050 | 3.9420 | 3.7440            |
| 177             |  | 3              | 8-Sep  | 3.9270 | 4.0150 | 4.0860 | 4.0760 | 4.0130 | 3.8030            |
| 178             |  | 4              | 9-Sep  | 4.0350 | 4.1100 | 4.1730 | 4.1600 | 4.0940 | 3.8500            |
| 179             |  | 5              | 10-Sep | 4.0050 | 4.0860 | 4.1490 | 4.1400 | 4.0780 | 3.8450            |
| 180             |  |                |        |        |        |        |        |        |                   |
| 181             |  |                |        |        |        |        |        |        |                   |
| 182             |  | 6              | 11-Sep | 3.8730 | 3.9590 | 4.0270 | 4.0200 | 3.9600 | 3.7630            |
| 183             |  | 7              | 12-Sep | 3.9970 | 4.0850 | 4.1490 | 4.1410 | 4.0780 | 3.8440            |
| 184             |  | 8              | 15-Sep | 3.9970 | 4.0850 | 4.1490 | 4.1410 | 4.0780 | 3.8440            |
| 185             |  | 9              | 16-Sep | 4.0630 | 4.1570 | 4.2220 | 4.2110 | 4.1440 | 3.8880            |
| 186             |  | 10             | 17-Sep | 4.0770 | 4.1630 | 4.2290 | 4.2160 | 4.1460 | 3.8870            |
| 187             |  |                |        |        |        |        |        |        |                   |
| 188             |  |                |        |        |        |        |        |        |                   |
| 189             |  | 11             | 18-Sep | 3.9750 | 4.0570 | 4.1260 | 4.1150 | 4.0500 | 3.8240            |
| 190             |  | 12             | 19-Sep | 3.9030 | 3.9920 | 4.0630 | 4.0540 | 3.9980 | 3.7900            |
| 191             |  | 13             | 22-Sep | 3.9080 | 3.9940 | 4.0680 | 4.0590 | 4.0050 | 3.7960            |
| 192             |  | 14             | 23-Sep | 3.8690 | 3.9600 | 4.0370 | 4.0270 | 3.9730 | 3.7740            |
| 193             |  | 15             | 24-Sep | 3.9650 | 4.0500 | 4.1260 | 4.1140 | 4.0530 | 3.8200            |
| 194             |  |                | 25-Sep |        |        |        |        |        |                   |
| 195             |  |                | 26-Sep |        |        |        |        |        |                   |
| 196             |  |                | 27-Sep |        |        |        |        |        |                   |
| 197             |  |                | 28-Sep |        |        |        |        |        |                   |
| 198             |  |                | 29-Sep |        |        |        |        |        |                   |
| 199             |  |                | 30-Sep |        |        |        |        |        |                   |
| 200             |  |                |        |        |        |        |        |        |                   |
| 201             |  | 15 Day Average |        | 3.9540 | 4.0404 | 4.1097 | 4.0997 | 4.0375 | 3.8151            |

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## **Schedule 8**

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Liberty Utilities (EnergyNorth Natural Gas) Corp.

d/b/a Liberty Utilities

Peak 2014 - 2015 Winter Cost of Gas Filing

Annual Bill Comparisons, Nov 13 - Apr 14 vs Nov 14 - Apr 15 - Residential Heating Rate R-3

November 1, 2014 - April 30, 2015  
Residential Heating (R3)

| PROPOSED               | Nov-14         | Dec-14          | Jan-15          | Feb-15          | Mar-15          | Apr-15          | Winter Nov-Apr    |
|------------------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| average Usage (Therms) | 51             | 96              | 130             | 144             | 131             | 98              | 649               |
| <i>7/1/2014</i>        |                |                 |                 |                 |                 |                 |                   |
| <b>Winter:</b>         |                |                 |                 |                 |                 |                 |                   |
| Cust. Chg              | \$17.51        | \$17.51         | \$17.51         | \$17.51         | \$17.51         | \$17.51         | \$105.06          |
| Headblock              | \$0.2769       | \$0.2769        | \$0.2769        | \$0.2769        | \$0.2769        | \$0.2769        | \$150.74          |
| Tailblock              | \$0.2288       | \$0.00          | \$6.79          | \$10.13         | \$7.00          | \$0.00          | \$23.91           |
| HB Threshold           | 100            |                 |                 |                 |                 |                 |                   |
| <b>Summer:</b>         |                |                 |                 |                 |                 |                 |                   |
| Cust. Chg              | \$17.51        |                 |                 |                 |                 |                 |                   |
| Headblock              | \$0.2769       |                 |                 |                 |                 |                 |                   |
| Tailblock              | \$0.2288       |                 |                 |                 |                 |                 |                   |
| HB Threshold           | 20             |                 |                 |                 |                 |                 |                   |
| Total Base Rate Amount | \$31.51        | \$44.00         | \$51.99         | \$55.33         | \$52.20         | \$44.68         | \$279.71          |
| COG Rate - (Seasonal)  | \$1.1630       | \$1.1630        | \$1.1630        | \$1.1630        | \$1.1630        | \$1.1630        | \$1.1630          |
| COG amount             | \$58.81        | \$111.26        | \$150.80        | \$167.79        | \$151.86        | \$114.13        | \$754.65          |
| LDAC                   | \$0.0772       | \$0.0772        | \$0.0772        | \$0.0772        | \$0.0772        | \$0.0772        | \$0.0772          |
| LDAC amount            | \$3.90         | \$7.39          | \$10.01         | \$11.14         | \$10.08         | \$7.58          | \$50.09           |
| <b>Total Bill</b>      | <b>\$94.22</b> | <b>\$162.64</b> | <b>\$212.80</b> | <b>\$234.25</b> | <b>\$214.14</b> | <b>\$166.39</b> | <b>\$1,084.46</b> |

May 1, 2014 - October 31, 2014

| May-14         | Jun-14         | Jul-14         | Aug-14         | Sep-14         | Oct-14         | Summer May-Oct  | Total Nov-Oct     |
|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------------|
| 52             | 27             | 17             | 15             | 16             | 23             | 151             | 800               |
| \$17.40        | \$17.40        | \$17.51        | \$17.51        | \$17.51        | \$17.51        | \$104.84        | \$209.90          |
| \$5.50         | \$5.50         | \$4.82         | \$4.22         | \$4.55         | \$5.54         | \$30.13         | \$180.87          |
| \$7.23         | \$1.62         | \$0.00         | \$0.00         | \$0.00         | \$0.66         | \$9.51          | \$33.43           |
| \$30.14        | \$24.52        | \$22.33        | \$21.73        | \$22.06        | \$23.71        | \$144.48        | \$424.19          |
| \$0.5436       | \$0.5436       | \$0.5436       | \$0.5436       | \$0.3936       | \$0.3936       | \$0.5045        | \$1.0388          |
| \$28.16        | \$14.74        | \$9.46         | \$8.29         | \$6.46         | \$9.01         | \$76.12         | \$830.78          |
| \$0.0290       | \$0.0290       | \$0.0290       | \$0.0290       | \$0.0290       | \$0.0290       | \$0.0290        | \$0.0681          |
| \$1.50         | \$0.79         | \$0.50         | \$0.44         | \$0.48         | \$0.66         | \$4.38          | \$54.47           |
| <b>\$59.80</b> | <b>\$40.05</b> | <b>\$32.29</b> | <b>\$30.46</b> | <b>\$28.99</b> | <b>\$33.38</b> | <b>\$224.98</b> | <b>\$1,309.44</b> |

November 1, 2013 - April 30, 2014  
Residential Heating (R3)

| CURRENT                | Nov-13         | Dec-13          | Jan-14          | Feb-14          | Mar-14          | Apr-14          | Winter Nov-Apr    |
|------------------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| average Usage (Therms) | 51             | 96              | 130             | 144             | 131             | 98              | 649               |
| <i>7/1/2012</i>        |                |                 |                 |                 |                 |                 |                   |
| <i>7/1/2013</i>        |                |                 |                 |                 |                 |                 |                   |
| <i>7/1/2014</i>        |                |                 |                 |                 |                 |                 |                   |
| <b>Winter:</b>         |                |                 |                 |                 |                 |                 |                   |
| Cust. Chg              | \$17.31        | \$17.40         | \$17.40         | \$17.40         | \$17.40         | \$17.40         | \$104.40          |
| Headblock              | \$0.2739       | \$0.2752        | \$0.2769        | \$0.2752        | \$0.2752        | \$0.2701        | \$149.81          |
| Tailblock              | \$0.2263       | \$0.2274        | \$0.2288        | \$0.2274        | \$0.2274        | \$0.00          | \$23.77           |
| HB Threshold           | 100            | 100             | 100             |                 |                 |                 |                   |
| <b>Summer:</b>         |                |                 |                 |                 |                 |                 |                   |
| Cust. Chg              | \$17.31        | \$17.40         | \$17.51         |                 |                 |                 |                   |
| Headblock              | \$0.2739       | \$0.2752        | \$0.2769        |                 |                 |                 |                   |
| Tailblock              | \$0.2263       | \$0.2274        | \$0.2288        |                 |                 |                 |                   |
| HB Threshold           | 20             | 20              | 20              |                 |                 |                 |                   |
| Total Base Rate Amount | \$31.32        | \$43.73         | \$51.67         | \$54.99         | \$51.87         | \$44.41         | \$277.98          |
| COG Rate - (Seasonal)  | \$0.8895       | \$0.8895        | \$1.0196        | \$1.1119        | \$1.2919        | \$1.2919        | \$1.1068          |
| COG amount             | \$44.98        | \$85.09         | \$132.21        | \$160.42        | \$168.70        | \$126.78        | \$718.17          |
| LDAC                   | \$0.0258       | \$0.0258        | \$0.0258        | \$0.0258        | \$0.0258        | \$0.0258        | \$0.0258          |
| LDAC amount            | \$1.30         | \$2.47          | \$3.35          | \$3.72          | \$3.37          | \$2.53          | \$16.74           |
| <b>Total Bill</b>      | <b>\$77.60</b> | <b>\$131.29</b> | <b>\$187.22</b> | <b>\$219.12</b> | <b>\$223.94</b> | <b>\$173.72</b> | <b>\$1,012.89</b> |

May 1, 2013 - October 31, 2013

| May-13         | Jun-13         | Jul-13         | Aug-13         | Sep-13         | Oct-13         | Summer May-Oct  | Total Nov-Oct     |
|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------------|
| 52             | 27             | 17             | 15             | 16             | 23             | 151             | 800               |
| \$17.31        | \$17.31        | \$17.40        | \$17.40        | \$17.40        | \$17.40        | \$104.22        | \$208.62          |
| \$5.48         | \$5.48         | \$4.79         | \$4.20         | \$4.52         | \$5.50         | \$29.96         | \$179.77          |
| \$7.20         | \$1.61         | \$0.00         | \$0.00         | \$0.00         | \$0.66         | \$9.47          | \$33.23           |
| \$29.98        | \$24.40        | \$22.19        | \$21.60        | \$21.92        | \$23.56        | \$143.65        | \$421.63          |
| \$0.6732       | \$0.7091       | \$0.7091       | \$0.6640       | \$0.6640       | \$0.6640       | \$0.6805        | \$1.0264          |
| \$34.87        | \$19.23        | \$12.34        | \$10.12        | \$10.90        | \$15.20        | \$102.67        | \$820.84          |
| \$0.0258       | \$0.0258       | \$0.0258       | \$0.0258       | \$0.0258       | \$0.0258       | \$0.0258        | \$0.0258          |
| \$1.34         | \$0.70         | \$0.45         | \$0.39         | \$0.42         | \$0.59         | \$3.89          | \$20.63           |
| <b>\$66.20</b> | <b>\$44.33</b> | <b>\$34.98</b> | <b>\$32.11</b> | <b>\$33.24</b> | <b>\$39.35</b> | <b>\$250.21</b> | <b>\$1,263.10</b> |

DIFFERENCE:

|                       |                |                |                |                |                 |                 |                |
|-----------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|----------------|
| <b>Total Bill</b>     | <b>\$16.62</b> | <b>\$31.35</b> | <b>\$25.58</b> | <b>\$15.13</b> | <b>(\$9.80)</b> | <b>(\$7.33)</b> | <b>\$71.56</b> |
| % Change              | 21.42%         | 23.88%         | 13.66%         | 6.90%          | -4.37%          | -4.22%          | 7.07%          |
| <b>Base Rate</b>      | \$0.20         | \$0.27         | \$0.32         | \$0.34         | \$0.32          | \$0.28          | \$1.73         |
| % Change              | 0.63%          | 0.62%          | 0.62%          | 0.62%          | 0.62%           | 0.62%           | 0.62%          |
| <b>COG &amp; LDAC</b> | \$16.43        | \$31.08        | \$25.26        | \$14.79        | (\$10.12)       | (\$7.61)        | \$69.83        |
| % Change              | 36.53%         | 36.53%         | 19.11%         | 9.22%          | -6.00%          | -6.00%          | 9.72%          |
| check                 | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$0.00          | \$0.00          | \$0.00         |

|                 |                 |                 |                 |                 |                 |                  |                |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|----------------|
| <b>(\$6.40)</b> | <b>(\$4.28)</b> | <b>(\$2.68)</b> | <b>(\$1.65)</b> | <b>(\$4.25)</b> | <b>(\$5.97)</b> | <b>(\$25.23)</b> | <b>\$46.34</b> |
| -9.66%          | -9.65%          | -7.68%          | -5.14%          | -12.78%         | -15.17%         | -10.08%          | 3.67%          |
| \$0.15          | \$0.12          | \$0.14          | \$0.14          | \$0.14          | \$0.15          | \$0.84           | \$2.57         |
| 0.50%           | 0.51%           | 0.63%           | 0.63%           | 0.63%           | 0.63%           | 0.58%            | 0.61%          |
| (\$6.55)        | (\$4.40)        | (\$2.82)        | (\$1.79)        | (\$4.39)        | (\$6.12)        | (\$26.06)        | \$43.77        |
| -18.78%         | -22.89%         | -22.89%         | -17.65%         | -40.24%         | -40.24%         | -25.39%          | 5.33%          |
| \$0.00          | \$0.00          | \$0.00          | \$0.00          | \$0.00          | \$0.00          | \$0.00           | \$0.00         |

Liberty Utilities (EnergyNorth Natural Gas) Corp.

d/b/a Liberty Utilities

Peak 2014 - 2015 Winter Cost of Gas Filing

Annual Bill Comparisons, Nov 13 - Apr 14 vs Nov 14 - Apr 15 - Commercial Rate G-41

November 1, 2014 - April 30, 2015  
Commercial Rate (G-41)

| PROPOSED               | Nov-14          | Dec-14          | Jan-15          | Feb-15          | Mar-15          | Apr-15          | Winter Nov-Apr    |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| average Usage (Therms) | 111             | 252             | 381             | 433             | 394             | 295             | 1,865             |
| Winter:                | 7/1/2014        |                 |                 |                 |                 |                 |                   |
| Cust. Chg              | \$41.19         | \$41.19         | \$41.19         | \$41.19         | \$41.19         | \$41.19         | \$247.14          |
| Headblock              | \$0.3287        | \$0.3287        | \$0.3287        | \$0.3287        | \$0.3287        | \$0.3287        | \$197.22          |
| Tailblock              | \$0.2138        | \$0.2138        | \$0.2138        | \$0.2138        | \$0.2138        | \$0.2138        | \$138.66          |
| HB Threshold           | 100             | 100             | 100             | 100             | 100             | 100             |                   |
| Summer:                | 7/1/2014        |                 |                 |                 |                 |                 |                   |
| Cust. Chg              | \$41.19         | \$41.19         | \$41.19         | \$41.19         | \$41.19         | \$41.19         | \$247.14          |
| Headblock              | \$0.3287        | \$0.3287        | \$0.3287        | \$0.3287        | \$0.3287        | \$0.3287        | \$197.22          |
| Tailblock              | \$0.2138        | \$0.2138        | \$0.2138        | \$0.2138        | \$0.2138        | \$0.2138        | \$138.66          |
| HB Threshold           | 20              | 20              | 20              | 20              | 20              | 20              |                   |
| Total Base Rate Amount | \$76.33         | \$106.51        | \$134.15        | \$145.32        | \$136.94        | \$115.66        | \$714.91          |
| COG Rate - (Seasonal)  | \$1.1666        | \$1.1666        | \$1.1666        | \$1.1666        | \$1.1666        | \$1.1666        | \$1.1666          |
| COG amount             | \$129.07        | \$293.71        | \$444.52        | \$505.50        | \$459.78        | \$343.63        | \$2,176.21        |
| LDAC                   | \$0.0628        | \$0.0628        | \$0.0628        | \$0.0628        | \$0.0628        | \$0.0628        | \$0.628           |
| LDAC amount            | \$6.95          | \$15.81         | \$23.93         | \$27.21         | \$24.75         | \$18.50         | \$117.15          |
| <b>Total Bill</b>      | <b>\$212.35</b> | <b>\$416.03</b> | <b>\$602.59</b> | <b>\$678.03</b> | <b>\$621.48</b> | <b>\$477.79</b> | <b>\$3,008.27</b> |

November 1, 2013 - April 30, 2014  
Commercial Rate (G-41)

| CURRENT                | Nov-13                     | Dec-13          | Jan-14          | Feb-14          | Mar-14          | Apr-14          | Winter Nov-Apr    |
|------------------------|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| average Usage (Therms) | 111                        | 252             | 381             | 433             | 394             | 295             | 1,865             |
| Winter:                | 7/1/2012 7/1/2013 7/1/2014 |                 |                 |                 |                 |                 |                   |
| Cust. Chg              | 40.74                      | \$40.94         | \$41.19         | \$40.94         | \$40.94         | \$40.94         | \$245.64          |
| Headblock              | 0.3251                     | \$0.3267        | \$0.3287        | 0.3267          | 0.3267          | 0.3267          | \$196.02          |
| Tailblock              | 0.2114                     | \$0.2125        | \$0.2138        | \$0.2114        | \$0.2114        | \$0.2114        | \$138.66          |
| HB Thresh              | 100                        | 100             | 100             | 100             | 100             | 100             |                   |
| Summer:                | 7/1/2012 7/1/2013 7/1/2014 |                 |                 |                 |                 |                 |                   |
| Cust. Chg              | 40.74                      | \$40.94         | \$41.19         | \$40.94         | \$40.94         | \$40.94         | \$245.64          |
| Headblock              | 0.3251                     | \$0.3267        | \$0.3287        | 0.3267          | 0.3267          | 0.3267          | \$196.02          |
| Tailblock              | 0.2114                     | \$0.2125        | \$0.2138        | \$0.2114        | \$0.2114        | \$0.2114        | \$138.66          |
| HB Thresh              | 20                         | 20              | 20              | 20              | 20              | 20              |                   |
| Total Base Rate Amount | \$75.87                    | \$105.86        | \$133.33        | \$144.44        | \$136.11        | \$114.95        | \$710.56          |
| COG Rate - (Seasonal)  | \$0.8908                   | \$0.8908        | \$1.0209        | \$1.1135        | \$1.2935        | \$1.2935        | \$1.1178          |
| COG amount             | \$98.55                    | \$224.28        | \$389.00        | \$482.49        | \$509.80        | \$381.01        | \$2,085.13        |
| LDAC                   | \$0.0357                   | \$0.0357        | \$0.0357        | \$0.0357        | \$0.0357        | \$0.0357        | \$0.357           |
| LDAC amount            | \$3.95                     | \$8.99          | \$13.60         | \$15.47         | \$14.07         | \$10.52         | \$66.60           |
| <b>Total Bill</b>      | <b>\$178.37</b>            | <b>\$339.13</b> | <b>\$535.94</b> | <b>\$642.40</b> | <b>\$659.98</b> | <b>\$506.48</b> | <b>\$2,862.29</b> |

DIFFERENCE:

|                       |                |                |                |                |                  |                  |                 |
|-----------------------|----------------|----------------|----------------|----------------|------------------|------------------|-----------------|
| <b>Total Bill</b>     | <b>\$33.98</b> | <b>\$76.91</b> | <b>\$66.66</b> | <b>\$35.63</b> | <b>(\$38.50)</b> | <b>(\$28.69)</b> | <b>\$145.98</b> |
| % Change              | 19.05%         | 22.68%         | 12.44%         | 5.55%          | -5.83%           | -5.67%           | 5.10%           |
| <b>Base Rate</b>      | \$0.46         | \$0.65         | \$0.82         | \$0.88         | \$0.83           | \$0.70           | \$4.35          |
| % Change              | 0.61%          | 0.61%          | 0.61%          | 0.61%          | 0.61%            | 0.61%            | 0.61%           |
| <b>COG &amp; LDAC</b> | \$33.51        | \$76.26        | \$65.84        | \$34.75        | (\$39.33)        | (\$29.40)        | \$141.64        |
| % Change              | 34.00%         | 34.00%         | 16.93%         | 7.20%          | -7.72%           | -7.72%           | 6.79%           |
| check                 | \$0.00         | \$0.00         | \$0.00         | \$0.00         | \$0.00           | \$0.00           | \$0.00          |

May 1, 2014 - October 31, 2014

| May-14          | Jun-14         | Jul-14         | Aug-14         | Sep-14         | Oct-14         | Summer May-Oct  | Total Nov-Oct     |
|-----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------------|
| 148             | 42             | 25             | 22             | 24             | 40             | 302             | 2,167             |
| \$40.94         | \$40.94        | \$41.19        | \$41.19        | \$41.19        | \$41.19        | \$246.64        | \$493.78          |
| \$6.53          | \$6.53         | \$6.57         | \$6.57         | \$6.57         | \$6.57         | \$39.36         | \$236.58          |
| \$27.30         | \$4.67         | \$1.00         | \$0.51         | \$0.83         | \$4.34         | \$38.65         | \$309.20          |
| \$74.78         | \$52.15        | \$48.76        | \$48.27        | \$48.59        | \$52.10        | \$324.65        | \$1,039.56        |
| \$0.5456        | \$0.5456       | \$0.5456       | \$0.5456       | \$0.3956       | \$0.3956       | \$0.5137        | \$1,075.7         |
| \$81.02         | \$22.91        | \$13.46        | \$12.21        | \$9.44         | \$15.94        | \$154.98        | \$2,331.19        |
| \$0.0357        | \$0.0357       | \$0.0357       | \$0.0357       | \$0.0357       | \$0.0357       | \$0.0357        | \$0.0590          |
| \$5.30          | \$1.50         | \$0.88         | \$0.80         | \$0.85         | \$1.44         | \$10.77         | \$127.92          |
| <b>\$161.10</b> | <b>\$76.56</b> | <b>\$63.10</b> | <b>\$61.28</b> | <b>\$58.89</b> | <b>\$69.48</b> | <b>\$490.40</b> | <b>\$3,498.68</b> |

May 1, 2013 - October 31, 2013

| May-13          | Jun-13         | Jul-13         | Aug-13         | Sep-13         | Oct-13         | Summer May-Oct  | Total Nov-Oct     |
|-----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------------|
| 148             | 42             | 25             | 22             | 24             | 40             | 302             | 2,167             |
| \$40.74         | \$40.74        | \$40.94        | \$40.94        | \$40.94        | \$40.94        | \$245.24        | \$490.88          |
| \$6.50          | \$6.50         | \$6.53         | \$6.53         | \$6.53         | \$6.53         | \$39.14         | \$235.16          |
| \$27.16         | \$4.65         | \$0.99         | \$0.51         | \$0.82         | \$4.31         | \$38.44         | \$307.35          |
| \$74.41         | \$51.89        | \$48.46        | \$47.98        | \$48.30        | \$51.79        | \$322.82        | \$1,033.39        |
| \$0.6759        | \$0.7118       | \$0.7118       | \$0.6667       | \$0.6667       | \$0.6667       | \$0.6812        | \$1,057.0         |
| \$100.37        | \$29.89        | \$17.56        | \$14.92        | \$15.91        | \$26.87        | \$205.51        | \$2,290.64        |
| \$0.0187        | \$0.0187       | \$0.0187       | \$0.0187       | \$0.0187       | \$0.0187       | \$0.0187        | \$0.0333          |
| \$2.78          | \$0.79         | \$0.46         | \$0.42         | \$0.45         | \$0.75         | \$5.64          | \$72.24           |
| <b>\$177.55</b> | <b>\$82.57</b> | <b>\$66.48</b> | <b>\$63.32</b> | <b>\$64.66</b> | <b>\$79.41</b> | <b>\$533.97</b> | <b>\$3,396.27</b> |

|                  |                 |                 |                 |                 |                 |                  |                 |
|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|
| <b>(\$16.45)</b> | <b>(\$6.01)</b> | <b>(\$3.38)</b> | <b>(\$2.04)</b> | <b>(\$5.77)</b> | <b>(\$9.92)</b> | <b>(\$43.57)</b> | <b>\$102.41</b> |
| -9.27%           | -7.28%          | -5.09%          | -3.22%          | -8.92%          | -12.50%         | -8.16%           | 3.02%           |
| \$0.37           | \$0.26          | \$0.30          | \$0.29          | \$0.30          | \$0.32          | \$1.83           | \$6.18          |
| 0.50%            | 0.49%           | 0.61%           | 0.61%           | 0.61%           | 0.61%           | 0.57%            | 0.60%           |
| (\$16.82)        | (\$6.27)        | (\$3.68)        | (\$2.33)        | (\$6.06)        | (\$10.24)       | (\$45.40)        | \$96.23         |
| -16.76%          | -20.96%         | -20.96%         | -15.61%         | -38.11%         | -38.11%         | -22.09%          | 4.20%           |
| \$0.00           | \$0.00          | \$0.00          | \$0.00          | \$0.00          | \$0.00          | \$0.00           | \$0.00          |

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1 d/b/a Liberty Utilities

2 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Annual Bill Comparisons, Nov 13 - Apr 14 vs Nov 14 - Apr 15 - Commercial Rate G-42

5

6

7 November 1, 2014 - April 30, 2015

8 C&I High Winter Use Medium G-42

9 PROPOSED

|                           | Nov-14            | Dec-14            | Jan-15            | Feb-15            | Mar-15            | Apr-15            | Winter Nov-Apr     |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| 10 average Usage (Therms) | 932               | 1,812             | 2,580             | 2,704             | 2,503             | 1,930             | 12,460             |
| 11 <u>7/1/2014</u>        |                   |                   |                   |                   |                   |                   |                    |
| 12 <b>Winter:</b>         |                   |                   |                   |                   |                   |                   |                    |
| 14 Cust. Chg              | \$123.58          | \$123.58          | \$123.58          | \$123.58          | \$123.58          | \$123.58          | \$741.48           |
| 15 Headblock              | \$0.3072          | \$286.33          | \$307.20          | \$307.20          | \$307.20          | \$307.20          | \$1,822.33         |
| 16 Tailblock              | \$0.2030          | \$0.00            | \$164.79          | \$320.77          | \$345.86          | \$305.02          | \$1,325.26         |
| 17 HB Threshold           | 1,000             |                   |                   |                   |                   |                   |                    |
| 18                        |                   |                   |                   |                   |                   |                   |                    |
| 19 <b>Summer:</b>         |                   |                   |                   |                   |                   |                   |                    |
| 20 Cust. Chg              | \$123.58          |                   |                   |                   |                   |                   |                    |
| 21 Headblock              | \$0.3072          |                   |                   |                   |                   |                   |                    |
| 22 Tailblock              | \$0.2030          |                   |                   |                   |                   |                   |                    |
| 23 HB Threshold           | 400               |                   |                   |                   |                   |                   |                    |
| 24                        |                   |                   |                   |                   |                   |                   |                    |
| 25 Total Base Rate Amount | \$409.91          | \$595.57          | \$751.55          | \$776.64          | \$735.80          | \$619.60          | \$3,889.07         |
| 26                        |                   |                   |                   |                   |                   |                   |                    |
| 27 COG Rate - (Seasonal)  | \$1.1666          | \$1.1666          | \$1.1666          | \$1.1666          | \$1.1666          | \$1.1666          | \$1.1666           |
| 28 COG amount             | \$1,087.35        | \$2,113.63        | \$3,010.01        | \$3,154.21        | \$2,919.47        | \$2,251.69        | \$14,536.37        |
| 29                        |                   |                   |                   |                   |                   |                   |                    |
| 30 LDAC                   | \$0.0628          | \$0.0628          | \$0.0628          | \$0.0628          | \$0.0628          | \$0.0628          | \$0.0628           |
| 31 LDAC amount            | \$58.53           | \$113.78          | \$162.03          | \$169.80          | \$157.16          | \$121.21          | \$782.52           |
| 32                        |                   |                   |                   |                   |                   |                   |                    |
| 33 <b>Total Bill</b>      | <b>\$1,555.79</b> | <b>\$2,822.98</b> | <b>\$3,923.60</b> | <b>\$4,100.65</b> | <b>\$3,812.43</b> | <b>\$2,992.50</b> | <b>\$19,207.96</b> |

35 November 1, 2013 - April 30, 2014

36 C&I High Winter Use Medium G-42

37 CURRENT

|  | Nov-13            | Dec-13            | Jan-14            | Feb-14            | Mar-14            | Apr-14            | Winter Nov-Apr     |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| 38 average Usage (Therms)                          | 932               | 1,812             | 2,580             | 2,704             | 2,503             | 1,930             | 12,460             |
| 39 <u>7/1/2012</u> <u>7/1/2013</u> <u>7/1/2014</u> |                   |                   |                   |                   |                   |                   |                    |
| 40 <b>Winter:</b>                                  |                   |                   |                   |                   |                   |                   |                    |
| 42 Cust. Chg                                       | 122.22            | \$122.81          | \$123.58          | \$122.81          | \$122.81          | \$122.81          | \$736.86           |
| 43 Headblock                                       | 0.3038            | \$0.3053          | \$0.3072          | 284.56            | 305.30            | 305.30            | \$1,811.06         |
| 44 Tailblock                                       | 0.2007            | \$0.2017          | \$0.2030          | \$0.00            | \$163.74          | \$318.72          | \$343.65           |
| 45 HB Threshr                                      | 1000              | 1,000             | 1,000             |                   |                   |                   | \$303.06           |
| 46   |                   |                   |                   |                   |                   |                   | \$187.61           |
| 47 <b>Summer:</b>                                  |                   |                   |                   |                   |                   |                   |                    |
| 48 Cust. Chg                                       | 122.22            | \$122.81          | \$123.58          |                   |                   |                   |                    |
| 49 Headblock                                       | 0.3038            | \$0.3053          | \$0.3072          |                   |                   |                   |                    |
| 50 Tailblock                                       | 0.2007            | \$0.2017          | \$0.2030          |                   |                   |                   |                    |
| 51 HB Threshr                                      | 400               | 400               | 400               |                   |                   |                   |                    |
| 52   |                   |                   |                   |                   |                   |                   |                    |
| 53 Total Base Rate Amount                          | \$407.37          | \$591.85          | \$746.83          | \$771.76          | \$731.17          | \$615.72          | \$3,864.70         |
| 54   |                   |                   |                   |                   |                   |                   |                    |
| 55 COG Rate - (Seasonal)                           | \$0.8908          | \$0.8908          | \$1.0209          | \$1.1135          | \$1.2935          | \$1.2935          | \$1.1093           |
| 56 COG amount                                      | \$830.29          | \$1,613.94        | \$2,634.09        | \$3,010.64        | \$3,237.05        | \$2,496.62        | \$13,822.62        |
| 57   |                   |                   |                   |                   |                   |                   |                    |
| 58 LDAC  | \$0.0357          | \$0.0357          | \$0.0357          | \$0.0357          | \$0.0357          | \$0.0357          | 0.0357             |
| 59 LDAC amount                                     | \$33.27           | \$64.68           | \$92.11           | \$96.52           | \$89.34           | \$68.91           | \$444.84           |
| 60   |                   |                   |                   |                   |                   |                   |                    |
| 61 <b>Total Bill</b>                               | <b>\$1,270.93</b> | <b>\$2,270.46</b> | <b>\$3,473.03</b> | <b>\$3,878.92</b> | <b>\$4,057.56</b> | <b>\$3,181.25</b> | <b>\$18,132.15</b> |

63 DIFFERENCE:

|               |          |          |          |          |            |            |            |
|---------------|----------|----------|----------|----------|------------|------------|------------|
| 64 Total Bill | \$284.86 | \$552.51 | \$450.58 | \$221.73 | (\$245.13) | (\$188.75) | \$1,075.80 |
| 65 % Change   | 22.41%   | 24.33%   | 12.97%   | 5.72%    | -6.04%     | -5.93%     | 5.93%      |
| 66            |          |          |          |          |            |            |            |
| 67 Base Rate  | \$2.54   | \$3.73   | \$4.72   | \$4.88   | \$4.62     | \$3.88     | \$24.38    |
| 68 % Change   | 0.62%    | 0.63%    | 0.63%    | 0.63%    | 0.63%      | 0.63%      | 0.63%      |
| 69            |          |          |          |          |            |            |            |
| 70 COG & LDAC | \$282.32 | \$548.79 | \$445.85 | \$216.84 | (\$249.75) | (\$192.63) | \$1,051.42 |
| 71 % Change   | 34.00%   | 34.00%   | 16.93%   | 7.20%    | -7.72%     | -7.72%     | 7.61%      |
| check         | \$0.00   | \$0.00   | \$0.00   | \$0.00   | \$0.00     | \$0.00     | \$0.00     |

May 1, 2014 - October 31, 2014

| May-14            | Jun-14          | Jul-14          | Aug-14          | Sep-14          | Oct-14          | Summer May-Oct    | Total Nov-Oct      |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|--------------------|
| 1,221             | 569             | 301             | 262             | 323             | 431             | 3,106             | 15,567             |
| \$122.81          | \$122.81        | \$123.58        | \$123.58        | \$123.58        | \$123.58        | \$739.94          | \$1,481.42         |
| \$122.12          | \$122.12        | \$92.50         | \$80.48         | \$99.19         | \$122.88        | \$639.29          | \$2,461.62         |
| \$165.56          | \$34.01         | \$0.00          | \$0.00          | \$0.00          | \$6.29          | \$205.87          | \$1,531.13         |
| \$410.49          | \$278.94        | \$216.08        | \$204.06        | \$222.77        | \$252.75        | \$1,585.09        | \$5,474.17         |
| \$0.5456          | \$0.5456        | \$0.5456        | \$0.5456        | \$0.3956        | \$0.3956        | \$0.5092          | \$1,035.4          |
| \$666.09          | \$310.25        | \$164.28        | \$142.93        | \$127.73        | \$170.50        | \$1,581.78        | \$16,118.14        |
| \$0.0357          | \$0.0357        | \$0.0357        | \$0.0357        | \$0.0357        | \$0.0357        | \$0.0357          | \$0.0574           |
| \$43.58           | \$20.30         | \$10.75         | \$9.35          | \$11.53         | \$15.39         | \$110.90          | \$893.42           |
| <b>\$1,120.16</b> | <b>\$609.49</b> | <b>\$391.11</b> | <b>\$356.34</b> | <b>\$362.03</b> | <b>\$438.63</b> | <b>\$3,277.77</b> | <b>\$22,485.72</b> |

May 1, 2013 - October 31, 2013

| May-13            | Jun-13          | Jul-13          | Aug-13          | Sep-13          | Oct-13          | Summer May-Oct    | Total Nov-Oct      |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|--------------------|
| 1,221             | 569             | 301             | 262             | 323             | 431             | 3,106             | 15,567             |
| \$122.22          | \$122.22        | \$122.81        | \$122.81        | \$122.81        | \$122.81        | \$735.68          | \$1,472.54         |
| \$121.52          | \$122.12        | \$91.93         | \$79.98         | \$98.58         | \$122.12        | \$636.24          | \$2,447.30         |
| \$164.74          | \$34.01         | \$0.00          | \$0.00          | \$0.00          | \$6.25          | \$205.00          | \$1,521.78         |
| \$408.48          | \$278.35        | \$214.74        | \$202.79        | \$221.39        | \$251.18        | \$1,576.93        | \$5,441.62         |
| \$0.6759          | \$0.7118        | \$0.7118        | \$0.6667        | \$0.6667        | \$0.6667        | \$0.6829          | \$1,024.2          |
| \$825.16          | \$404.75        | \$214.32        | \$174.66        | \$215.27        | \$287.34        | \$2,121.50        | \$15,944.12        |
| \$0.0187          | \$0.0187        | \$0.0187        | \$0.0187        | \$0.0187        | \$0.0187        | \$0.0187          | \$0.0323           |
| \$22.83           | \$10.63         | \$5.63          | \$4.90          | \$6.04          | \$8.06          | \$58.09           | \$502.93           |
| <b>\$1,256.47</b> | <b>\$693.74</b> | <b>\$434.69</b> | <b>\$382.34</b> | <b>\$442.70</b> | <b>\$546.58</b> | <b>\$3,756.52</b> | <b>\$21,888.67</b> |

|            |           |           |           |           |            |            |          |
|------------|-----------|-----------|-----------|-----------|------------|------------|----------|
| (\$136.31) | (\$84.25) | (\$43.58) | (\$26.00) | (\$80.66) | (\$107.94) | (\$478.75) | \$597.05 |
| -10.85%    | -12.14%   | -10.03%   | -6.80%    | -18.22%   | -19.75%    | -12.74%    | 2.73%    |
| \$2.01     | \$0.59    | \$1.34    | \$1.27    | \$1.38    | \$1.57     | \$8.16     | \$32.54  |
| 0.49%      | 0.21%     | 0.62%     | 0.63%     | 0.62%     | 0.63%      | 0.52%      | 0.60%    |
| (\$138.32) | (\$84.84) | (\$44.92) | (\$27.27) | (\$82.05) | (\$109.51) | (\$486.92) | \$564.51 |
| -16.76%    | -20.96%   | -20.96%   | -15.61%   | -38.11%   | -38.11%    | -22.95%    | 3.54%    |
| \$0.00     | \$0.00    | \$0.00    | \$0.00    | \$0.00    | \$0.00     | \$0.00     | \$0.00   |

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1 d/b/a Liberty Utilities

2 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Annual Bill Comparisons, Nov 13 - Apr 14 vs Nov 14 - Apr 15 - Commercial Rate G-52

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7 November 1, 2014 - April 30, 2015

8 Commercial Rate (G-52)

9 PROPOSED

|                            | Nov-14     | Dec-14     | Jan-15     | Feb-15     | Mar-15     | Apr-15     | Winter Nov-Apr |
|----------------------------|------------|------------|------------|------------|------------|------------|----------------|
| 10 average Usage (Therms)  | 1,163      | 1,560      | 1,777      | 1,874      | 1,703      | 1,933      | 10,012         |
| 13 Winter: <u>7/1/2014</u> |            |            |            |            |            |            |                |
| 14 Cust. Chg \$123.58      | \$123.58   | \$123.58   | \$123.58   | \$123.58   | \$123.58   | \$123.58   | \$741.48       |
| 15 Headblock \$0.1701      | \$170.10   | \$170.10   | \$170.10   | \$170.10   | \$170.10   | \$170.10   | \$1,020.60     |
| 16 Tailblock \$0.1154      | \$18.84    | \$64.67    | \$89.72    | \$100.83   | \$81.18    | \$107.70   | \$462.94       |
| 17 HB Threshold 1,000      |            |            |            |            |            |            |                |
| 19 Summer:                 |            |            |            |            |            |            |                |
| 20 Cust. Chg \$123.58      |            |            |            |            |            |            |                |
| 21 Headblock \$0.1250      |            |            |            |            |            |            |                |
| 22 Tailblock \$0.0720      |            |            |            |            |            |            |                |
| 23 HB Threshold 1,000      |            |            |            |            |            |            |                |
| 25 Total Base Rate Amount  | \$312.52   | \$358.35   | \$383.40   | \$394.51   | \$374.86   | \$401.38   | \$2,225.02     |
| 27 COG Rate - (Seasonal)   | \$1.1384   | \$1.1384   | \$1.1384   | \$1.1384   | \$1.1384   | \$1.1384   | \$1,1384       |
| 28 COG amount              | \$1,324.28 | \$1,776.34 | \$2,023.50 | \$2,133.04 | \$1,939.25 | \$2,200.80 | \$11,397.21    |
| 30 LDAC                    | \$0.0628   | \$0.0628   | \$0.0628   | \$0.0628   | \$0.0628   | \$0.0628   | \$0.628        |
| 31 LDAC amount             | \$73.05    | \$97.99    | \$111.63   | \$117.67   | \$106.98   | \$121.41   | \$628.73       |
| 33 Total Bill              | \$1,709.85 | \$2,232.68 | \$2,518.53 | \$2,645.22 | \$2,421.09 | \$2,723.58 | \$14,250.95    |

35 November 1, 2013 - April 30, 2014

36 Commercial Rate (G-52)

37 CURRENT

|  | Nov-13     | Dec-13     | Jan-14     | Feb-14     | Mar-14     | Apr-14     | Winter Nov-Apr |
|--|------------|------------|------------|------------|------------|------------|----------------|
| 38 average Usage (Therms)                                  | 1,163      | 1,560      | 1,777      | 1,874      | 1,703      | 1,933      | 10,012         |
| 41 Winter: <u>7/1/2012</u> <u>7/1/2013</u> <u>7/1/2014</u> |            |            |            |            |            |            |                |
| 42 Cust. Chg 122.22 \$122.81 \$123.58                      | \$122.81   | \$122.81   | \$122.81   | \$122.81   | \$122.81   | \$122.81   | \$736.86       |
| 43 Headblock 0.1683 \$0.1691 \$0.1701                      | 169.10     | 169.10     | 169.10     | 169.10     | 169.10     | 169.10     | \$1,014.60     |
| 44 Tailblock 0.1142 \$0.1147 \$0.1154                      | \$18.73    | \$64.28    | \$89.18    | \$100.22   | \$80.69    | \$107.04   | \$460.13       |
| 45 HB Thresh 1000 1,000 1,000                              |            |            |            |            |            |            |                |
| 47 Summer:   |            |            |            |            |            |            |                |
| 48 Cust. Chg 122.22 \$122.81 \$123.58                      |            |            |            |            |            |            |                |
| 49 Headblock 0.1236 \$0.1242 \$0.1250                      |            |            |            |            |            |            |                |
| 50 Tailblock 0.0712 \$0.0715 \$0.0720                      |            |            |            |            |            |            |                |
| 51 HB Thresh 1000 1,000 1,000                              |            |            |            |            |            |            |                |
| 53 Total Base Rate Amount                                  | \$310.64   | \$356.19   | \$381.09   | \$392.13   | \$372.60   | \$398.95   | \$2,211.59     |
| 55 COG Rate - (Seasonal)                                   | \$0.8807   | \$0.8807   | \$1.0108   | \$1.1009   | \$1.2809   | \$1.2809   | \$1,0904       |
| 56 COG amount  | \$1,024.50 | \$1,374.23 | \$1,796.69 | \$2,062.78 | \$2,181.99 | \$2,476.29 | \$10,916.48    |
| 58 LDAC  | \$0.0357   | \$0.0357   | \$0.0357   | \$0.0357   | \$0.0357   | \$0.0357   | \$0.357        |
| 59 LDAC amount   | \$41.53    | \$55.71    | \$63.46    | \$66.89    | \$60.81    | \$69.02    | \$357.41       |
| 61 Total Bill  | \$1,376.67 | \$1,786.12 | \$2,241.23 | \$2,521.80 | \$2,615.41 | \$2,944.26 | \$13,485.48    |

63 DIFFERENCE:

|               |          |          |          |          |            |            |          |
|---------------|----------|----------|----------|----------|------------|------------|----------|
| 64 Total Bill | \$333.19 | \$446.56 | \$277.29 | \$123.42 | (\$194.32) | (\$220.67) | \$765.47 |
| 65 % Change   | 24.20%   | 25.00%   | 12.37%   | 4.89%    | -7.43%     | -7.50%     | 5.68%    |
| 67 Base Rate  | \$1.88   | \$2.16   | \$2.31   | \$2.38   | \$2.26     | \$2.42     | \$13.43  |
| 68 % Change   | 0.61%    | 0.61%    | 0.61%    | 0.61%    | 0.61%      | 0.61%      | 0.61%    |
| 70 COG & LDAC | \$331.30 | \$444.40 | \$274.98 | \$121.04 | (\$196.58) | (\$223.10) | \$752.04 |
| 71 % Change   | 32.34%   | 32.34%   | 15.30%   | 5.87%    | -9.01%     | -9.01%     | 6.89%    |
| check         | \$0.00   | \$0.00   | \$0.00   | \$0.00   | \$0.00     | \$0.00     | \$0.00   |

May 1, 2014 - October 31, 2014

| May-14   | Jun-14   | Jul-14   | Aug-14   | Sep-14   | Oct-14   | Summer May-Oct | Total Nov-Oct |
|----------|----------|----------|----------|----------|----------|----------------|---------------|
| 1,273    | 907      | 868      | 821      | 832      | 974      | 5,675          | 15,687        |
| \$122.81 | \$122.81 | \$123.58 | \$123.58 | \$123.58 | \$123.58 | \$739.94       | \$1,481.42    |
| \$124.20 | \$112.70 | \$108.46 | \$102.63 | \$103.98 | \$121.73 | \$673.70       | \$1,694.30    |
| \$19.55  | \$0.00   | \$0.00   | \$0.00   | \$0.00   | \$0.00   | \$19.55        | \$482.49      |
| \$266.56 | \$235.51 | \$232.04 | \$226.21 | \$227.56 | \$245.31 | \$1,433.19     | \$3,658.21    |
| \$0.5377 | \$0.5377 | \$0.5377 | \$0.5377 | \$0.3877 | \$0.3877 | \$0.4900       | \$0.9038      |
| \$684.71 | \$487.90 | \$466.57 | \$441.47 | \$322.52 | \$377.54 | \$2,780.70     | \$14,177.91   |
| \$0.0357 | \$0.0357 | \$0.0357 | \$0.0357 | \$0.0357 | \$0.0357 | \$0.0357       | \$0.0530      |
| \$45.46  | \$32.39  | \$30.98  | \$29.31  | \$29.70  | \$34.76  | \$202.60       | \$831.33      |
| \$996.73 | \$755.80 | \$729.59 | \$696.99 | \$579.78 | \$657.61 | \$4,416.49     | \$18,667.44   |

May 1, 2013 - October 31, 2013

| May-13     | Jun-13   | Jul-13   | Aug-13   | Sep-13   | Oct-13   | Summer May-Oct | Total Nov-Oct |
|------------|----------|----------|----------|----------|----------|----------------|---------------|
| 1,273      | 907      | 868      | 821      | 832      | 974      | 5,675          | 15,687        |
| \$122.22   | \$122.22 | \$122.81 | \$122.81 | \$122.81 | \$122.81 | \$735.68       | \$1,472.54    |
| \$123.60   | \$112.15 | \$107.77 | \$101.97 | \$103.32 | \$120.95 | \$669.76       | \$1,684.36    |
| \$19.47    | \$0.00   | \$0.00   | \$0.00   | \$0.00   | \$0.00   | \$19.47        | \$479.60      |
| \$265.29   | \$234.37 | \$230.58 | \$224.78 | \$226.13 | \$243.76 | \$1,424.90     | \$3,636.49    |
| \$0.6661   | \$0.7020 | \$0.7020 | \$0.6569 | \$0.6569 | \$0.6569 | \$0.6731       | \$0.9394      |
| \$848.21   | \$636.98 | \$609.14 | \$539.33 | \$546.46 | \$639.69 | \$3,819.81     | \$14,736.29   |
| \$0.0187   | \$0.0187 | \$0.0187 | \$0.0187 | \$0.0187 | \$0.0187 | \$0.0187       | \$0.0295      |
| \$23.81    | \$16.97  | \$16.23  | \$15.35  | \$15.56  | \$18.21  | \$106.13       | \$463.54      |
| \$1,137.31 | \$888.32 | \$855.94 | \$779.47 | \$788.14 | \$901.66 | \$5,350.84     | \$18,836.32   |

|            |            |            |           |            |            |            |            |
|------------|------------|------------|-----------|------------|------------|------------|------------|
| (\$140.58) | (\$132.52) | (\$126.35) | (\$82.48) | (\$208.36) | (\$244.04) | (\$934.35) | (\$168.88) |
| -12.36%    | -14.92%    | -14.76%    | -10.58%   | -26.44%    | -27.07%    | -17.46%    | -0.90%     |
| \$1.27     | \$1.13     | \$1.46     | \$1.43    | \$1.44     | \$1.55     | \$8.28     | \$21.71    |
| 0.48%      | 0.48%      | 0.63%      | 0.63%     | 0.63%      | 0.64%      | 0.58%      | 0.60%      |
| (\$141.86) | (\$133.66) | (\$127.81) | (\$83.91) | (\$209.80) | (\$245.59) | (\$942.63) | (\$190.59) |
| -16.72%    | -20.98%    | -20.98%    | -15.56%   | -38.39%    | -38.39%    | -24.68%    | -1.29%     |
| \$0.00     | \$0.00     | \$0.00     | \$0.00    | \$0.00     | \$0.00     | \$0.00     | \$0.00     |

Liberty Utilities (EnergyNorth Natural Gas) Corp.

1 d/b/a Liberty Utilities

2 Peak 2014 - 2015 Winter Cost of Gas Filing

3 Residential Heating

|                     | Winter 2013-14 | Winter 2014-15 |
|---------------------|----------------|----------------|
| 4                   |                |                |
| 5 Customer Charge   | \$17.40        | \$17.51        |
| 6 First 100 Therms  | \$0.2752       | \$0.2769       |
| 7 Excess 100 Therms | \$0.2274       | \$0.2288       |
| 8 LDAC              | \$0.0258       | \$0.0772       |
| 9 COG               | \$1.1068       | \$1.1630       |
| 10 Total Adjust     | \$1.1326       | \$1.2402       |

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|                        | Winter 2013-14 COG @ | Winter 2014-15 COG @ |
|------------------------|----------------------|----------------------|
|                        | \$1.1326             | \$1.2402             |
| 18 Cooking alone       | 5 \$24.44            | \$25.10              |
| 20                     | 10 \$31.48           | \$32.68              |
| 22                     | 20 \$45.56           | \$47.85              |
| 24 Water Heating alone | 30 \$59.63           | \$63.02              |
| 26                     | 45 \$80.75           | \$85.78              |
| 28                     | 50 \$87.79           | \$93.37              |
| 30 Heating Alone       | 80 \$122.98          | \$131.29             |
| 32                     | 125 \$203.06         | \$217.70             |
| 34                     | 150 \$226.18         | \$242.67             |
| 36                     | 200 \$294.18         | \$316.12             |

|  | Total     |          | Base Rate |          | CGA       |          | LDAC      |          |
|--|-----------|----------|-----------|----------|-----------|----------|-----------|----------|
|  | \$ Impact | % Impact | \$ Impact | % Impact | \$ Impact | % Impact | \$ Impact | % Impact |
|  | \$0.11    | 10%      |           |          |           |          |           |          |
|  | \$0.66    | 3%       | \$0.12    | 0%       | \$0.28    | 1%       | \$0.26    | 1%       |
|  | \$1.20    | 4%       | \$0.13    | 0%       | \$0.56    | 2%       | \$0.51    | 2%       |
|  | \$2.30    | 5%       | \$0.14    | 0%       | \$1.12    | 2%       | \$1.03    | 2%       |
|  | \$3.39    | 6%       | \$0.16    | 0%       | \$1.69    | 3%       | \$1.54    | 3%       |
|  | \$5.03    | 6%       | \$0.19    | 0%       | \$2.53    | 3%       | \$2.31    | 3%       |
|  | \$5.58    | 6%       | \$0.20    | 0%       | \$2.81    | 3%       | \$2.57    | 3%       |
|  | \$8.31    | 7%       | \$0.24    | 0%       | \$4.22    | 3%       | \$3.86    | 3%       |
|  | \$14.64   | 7%       | \$0.33    | 0%       | \$7.48    | 3%       | \$6.84    | 3%       |
|  | \$16.49   | 7%       | \$0.35    | 0%       | \$8.43    | 3%       | \$7.71    | 3%       |
|  | \$21.94   | 7%       | \$0.42    | 0%       | \$11.24   | 4%       | \$10.28   | 3%       |

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## **Schedule 9**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 d/b/a Liberty Utilities

3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Variance Analysis of the Components of the Winter 2013-14 Actual Results vs Proposed Winter 2014-15 Cost of Gas Rate

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|  | WINTER 2013-14 ACTUAL RESULTS<br>(6 months actual) |                |                             | WINTER 2014-15<br>(6 months Proposed) |               |                             |
|--|--|----------------|-----------------------------|---------------------------------------|---------------|-----------------------------|
|  | THERM<br>SENDOUT                                   | COSTS          | EFFECT<br>ON COST<br>OF GAS | THERM<br>SENDOUT                      | COSTS         | EFFECT<br>ON COST<br>OF GAS |
| 11 Therm Sales                                   | 84,723,918   |                |                             | 76,121,808                            |               |                             |
| 16 Demand Charges                                |  | \$ 10,317,504  | \$ 0.1218                   |                                       | \$ 9,370,185  | \$ 0.1231                   |
| 18 Purchased Gas                                 | 70,885,890   | \$ 78,386,978  | 0.9252                      | 55,239,657                            | 51,975,295    | 0.6828                      |
| 20 Storage Gas                                   | 19,557,350   | 8,429,820      | 0.0995                      | 21,664,016                            | 7,630,253     | 0.1002                      |
| 22 Produced Gas                                  | 3,592,010  | 6,621,641      | 0.0782                      | 2,867,227                             | 5,455,799     | 0.0717                      |
| 24 Hedging (Gain)/Loss                           |  | (1,179,241)    | (0.0139)                    |                                       | 132,716       | 0.0017                      |
| 27 Total Volumes and Cost                        | 94,035,250   | \$ 102,576,702 | \$ 1.2107                   | 79,770,899                            | \$ 74,564,248 | \$ 0.9795                   |
| 29 Direct Costs                                  |  |                |                             |                                       |               |                             |
| 30 Prior Period Balance                          |  | \$ 5,119,793   | \$ 0.0604                   | 14,889,808                            | \$ 0.1956     |                             |
| 31 Interest                                      |  | 461,060        | 0.0054                      | 323,286                               | 0.0042        |                             |
| 32 Prior Period Adjustment                       |  | (43,153)       | (0.0005)                    | -                                     | -             |                             |
| 33 Broker Revenues                               |  | (1,391,364)    | (0.0164)                    | (1,099,927)                           | (0.0144)      |                             |
| 34 Refunds from Suppliers                        |  | -              | -                           | -                                     | -             |                             |
| 35 Fuel Financing                                |  | -              | -                           | -                                     | -             |                             |
| 36 Transportation CGA Revenues                   |  | -              | -                           | (362,665)                             | (0.0048)      |                             |
| 37 280 Day Margin                                |  | -              | -                           | -                                     | -             |                             |
| 38 Interruptible Sales Margin                    |  | -              | -                           | -                                     | -             |                             |
| 39 Capacity Release and Off System Sales Margins |  | (2,592,771)    | (0.0306)                    | (2,674,599)                           | (0.0351)      |                             |
| 40 Hedging Costs                                 |  | -              | -                           | 197,835                               | 0.0026        |                             |
| 41 FPO Admin Costs                               |  | 47,935         | 0.0006                      | 50,689                                | 0.0007        |                             |
| 42 Indirect Costs                                |  |                |                             |                                       |               |                             |
| 43 Misc Overhead                                 |  | 10,735         | 0.0001                      | 10,435                                | 0.0001        |                             |
| 44 Occupant Disallowance/Credits                 |  | -              | -                           | -                                     | -             |                             |
| 45 Production & Storage                          |  | 1,980,428      | 0.0234                      | 1,980,428                             | 0.0260        |                             |
| 46 Other Indirect Gas Costs                      |  | 1,212,720      | 0.0143                      | 652,844                               | 0.0086        |                             |
| 47 Cashout, Broker penalty, Canadian Managed,... |  | (901,881)      | (0.0106)                    | 0                                     | 0             |                             |
| 48 Total Adjusted Cost                           |  | \$ 106,480,204 | \$ 1.2568                   | \$ 88,532,382                         | \$ 1.1630     |                             |

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## **Schedule 10**

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Liberty Utilities (EnergyNorth Natural Gas) Corp.

d/b/a Liberty Utilities

Peak 2014 - 2015 Winter Cost of Gas Filing  
Capacity Assignment Calculations 2014-2015

Derivation of Class Assignments and Weightings

Basic assumptions:

- 1 Residential class pays average seasonal gas cost rate (using MBA method to allocate costs to seasons)
- 2 Residual gas costs are allocated to C&I HLF and LLF classes based on MBA method
- 3 The MBA method allocates capacity costs based on design day demands in two pieces:
  - a The base use portion of the class design day demand based on base use
  - b The remaining portion of design day demand based on remaining design day demand
- 4 Base demand is composed solely of pipeline supplies
- 5 Remaining demand consists of a portion of pipeline and all storage and peaking supplies

|    |   | Column A                   | Column B                       | Column C         | Column D | Column E                    | Column F                    |
|----|---|----------------------------|--------------------------------|------------------|----------|-----------------------------|-----------------------------|
|    |   | Design Day Demand, Dktherm | Adjusted Design Day Demand, Dt | Percent of Total |          | Avg Daily Base Use Load, Dt | Remaining Design Day Demand |
| 1  | RATE R-1-Resi Non-Htg   | 692                        | 819                            | 0.6%             |          | 124                         | 695                         |
| 2  | RATE R-3-Resi Htg   | 52,781                     | 60,421                         | 43.0%            |          | 3,735                       | 56,686                      |
| 3  | RATE G-41 (T)   | 20,851                     | 23,159                         | 16.5%            |          | 964                         | 22,195                      |
| 4  | RATE G-51 (S)   | 2,352                      | 2,730                          | 1.9%             |          | 650                         | 2,080                       |
| 5  | RATE G-42 (V)   | 28,327                     | 30,473                         | 21.7%            |          | 1,886                       | 28,587                      |
| 6  | RATE G-52   | 3,643                      | 4,184                          | 3.0%             |          | 1,418                       | 2,766                       |
| 7  | RATE G-43   | 6,598                      | 8,855                          | 6.3%             |          | 1,185                       | 7,671                       |
| 8  | RATE G-53   | 3,918                      | 4,877                          | 3.5%             |          | 1,961                       | 2,916                       |
| 9  | RATE G-54   | 4,871                      | 4,981                          | 3.5%             |          | 4,871                       | 110                         |
| 10 |   |                            |                                |                  |          |                             |                             |
| 11 | Total   | 124,034                    | 140,500                        | 100.0%           |          | 16,794                      | 123,706                     |
| 12 |   |                            |                                |                  |          |                             | -                           |
| 13 | Residential Total   | 53,474                     | 61,240                         | <b>43.587%</b>   |          | 3,860                       | 57,380                      |
| 14 | LLF Total   | 55,776                     | 62,487                         | <b>44.475%</b>   |          | 4,034                       | 58,453                      |
| 15 | HLF Total   | 14,783                     | 16,773                         | <b>11.938%</b>   |          | 8,900                       | 7,873                       |
| 16 | Total   | 124,034                    | 140,500                        | 100.0%           |          | 16,794                      | 123,706                     |
| 17 |   |                            |                                |                  |          |                             |                             |
| 18 | C&I Breakdown   |                            |                                |                  |          |                             |                             |
| 19 | LLF Total   |                            |                                |                  |          | 4,034                       | 58,453                      |
| 20 | HLF Total   |                            |                                |                  |          | 8,900                       | 7,873                       |
| 21 | Total   |                            |                                |                  |          | 12,934                      | 66,326                      |
| 22 |   |                            |                                |                  |          |                             |                             |
| 23 | C&I Breakdown Percentage  |                            |                                |                  |          |                             |                             |
| 24 | LLF Total   |                            |                                |                  |          | 31.192%                     | 88.129%                     |
| 25 | HLF Total   |                            |                                |                  |          | 68.808%                     | 11.871%                     |
| 26 | Total   |                            |                                |                  |          | <b>100.0%</b>               | <b>100.0%</b>               |
| 27 |   |                            |                                |                  |          |                             |                             |
| 28 |   | Capacity Cost              | MDQ, Dt                        |                  |          |                             |                             |
| 29 | Pipeline  | \$5,282,957                | 78,718                         |                  |          | \$5.5927                    |                             |
| 30 | Storage   | \$5,642,086                | 28,115                         |                  |          | \$16.7232                   |                             |
| 31 |   |                            |                                |                  |          |                             |                             |
| 32 | Peaking   | \$4,848,410                |                                |                  |          |                             |                             |
| 33 | Peaking Additional Costs (Concord Lateral Peaking x Differential) | <u>\$3,779,670</u>         |                                |                  |          |                             |                             |
| 34 | Subtotal Peaking Costs  | <u>\$8,628,079</u>         | 33,667                         |                  |          | \$21.3564                   |                             |
| 35 | Total   | \$19,553,122               | 140,500                        |                  |          | \$11.5973                   |                             |
| 36 |   |                            |                                |                  |          |                             |                             |
| 37 |   | Capacity Cost              | MDQ, Dt                        |                  |          |                             |                             |
| 38 | Pipeline - Baseload   | 1,127,067                  | 16,794                         |                  |          | \$5.5927                    |                             |
| 39 | Pipeline - Remaining  | 4,155,889                  | 61,924                         |                  |          | \$5.5927                    |                             |
| 40 | Storage   | 5,642,086                  | 28,115                         |                  |          | \$16.7232                   |                             |
| 41 | Peaking   | <u>8,628,079</u>           | <u>33,667</u>                  |                  |          | <u>\$21.3564</u>            |                             |
| 42 | Total   | 19,553,122                 | 140,500                        |                  |          | \$11.5973                   |                             |
| 43 |   |                            |                                |                  |          |                             |                             |
| 44 |   |                            |                                |                  |          |                             |                             |
| 45 | Residential Allocation  | Capacity Cost              | MDQ, Dt                        |                  |          |                             |                             |
| 46 | Pipeline - Base   | Line 38 * Line 13 Col C    | 491,255                        | 7,320            |          | \$5.5927                    |                             |
| 47 | Pipeline - Remaining  | Line 39 * Line 13 Col C    | 1,811,426                      | 26,991           |          | \$5.5927                    |                             |
| 48 | Storage   | Line 40 * Line 13 Col C    | 2,459,211                      | 12,254           |          | \$16.7232                   |                             |
| 49 | Peaking   | Line 41 * Line 13 Col C    | <u>3,760,606</u>               | <u>14,674</u>    |          | <u>\$21.3564</u>            |                             |
| 50 | Total   | <b>43.587%</b>             | 8,522,526                      | 61,239           |          | \$11.5973                   |                             |

Liberty Utilities (EnergyNorth Natural Gas) Corp.

d/b/a Liberty Utilities

Peak 2014 - 2015 Winter Cost of Gas Filing  
Capacity Assignment Calculations 2014-2015

Derivation of Class Assignments and Weightings

|    |                      |                         |                 |                | <b>Ratios for COG</b> |                                      |
|----|----------------------|-------------------------|-----------------|----------------|-----------------------|--------------------------------------|
| 51 |                      |                         |                 |                |                       |                                      |
| 52 |                      |                         |                 |                |                       |                                      |
| 53 | C&I Allocation       |                         | Capacity Cost   | MDQ, Dt        | \$/Dt-Mo.             |                                      |
| 54 | Pipeline - Base      | Line 38 - Line 46       | 635,813         | 9,474          | \$5.5927              |                                      |
| 55 | Pipeline - Remaining | Line 39 - Line 47       | 2,344,463       | 34,933         | \$5.5927              |                                      |
| 56 | Storage              | Line 40 - Line 48       | 3,182,875       | 15,861         | \$16.7233             |                                      |
| 57 | Peaking              | Line 41 - Line 49       | 4,867,474       | 18,993         | \$21.3564             |                                      |
| 58 | Total                |                         | <b>56.414%</b>  | 11,030,624     | 79,261                | \$11.5974                            |
| 59 |                      |                         |                 |                |                       | <b>1.0000</b>                        |
| 60 |                      |                         |                 |                |                       |                                      |
| 61 | LLF - C&I Allocation |                         | Capacity Cost   | MDQ, Dt        | \$/Dt-Mo.             |                                      |
| 62 | Pipeline - Base      | Line 54 * Line 24 Col E | 198,322         | 2,955          | \$5.5928              |                                      |
| 63 | Pipeline - Remaining | Line 55 * Line 24 Col F | 2,066,163       | 30,787         | \$5.5926              |                                      |
| 64 | Storage              | Line 56 * Line 24 Col F | 2,805,051       | 13,978         | \$16.7230             |                                      |
| 65 | Peaking              | Line 57 * Line 24 Col F | 4,289,679       | 16,738         | \$21.3570             |                                      |
| 66 | Total                |                         | <b>47.8656%</b> | 9,359,215      | 64,458                | \$12.0999                            |
| 67 |                      |                         | 31.192%         | 85%            |                       | <b>1.0433</b><br>(Line 66 / Line 58) |
| 68 |                      |                         |                 |                |                       |                                      |
| 69 | HLF - C&I Allocation |                         | Capacity Cost   | MDQ, Dt        | \$/Dt-Mo.             |                                      |
| 70 | Pipeline - Base      | Line 54 - Line 62       | 437,491         | 6,519          | \$5.5925              |                                      |
| 71 | Pipeline - Remaining | Line 55 - Line 63       | 278,300         | 4,146          | \$5.5937              |                                      |
| 72 | Storage              | Line 56 - Line 64       | 377,824         | 1,883          | \$16.7208             |                                      |
| 73 | Peaking              | Line 57 - Line 65       | 577,795         | 2,255          | \$21.3524             |                                      |
| 74 | Total                |                         | <b>8.5480%</b>  | 1,671,410      | 14,803                | \$9.4092                             |
| 75 |                      |                         |                 |                |                       | <b>0.8113</b><br>(Line 74 / Line 58) |
| 76 |                      |                         |                 |                |                       |                                      |
| 77 | Unit Cost            |                         | Residential     | LLF C&I        | HLF C&I               |                                      |
| 78 |                      |                         |                 |                |                       |                                      |
| 79 | Pipeline             |                         | \$ 5.5927       | \$ 5.5927      | \$ 5.5927             |                                      |
| 80 | Storage              |                         | \$ 16.7232      | \$ 16.7232     | \$ 16.7232            |                                      |
| 81 | Peaking              |                         | \$ -            | \$ -           | \$ -                  |                                      |
| 82 | Total                |                         | \$ 11.5973      | \$ 12.0999     | \$ 9.4092             |                                      |
| 83 |                      |                         |                 |                |                       |                                      |
| 84 |                      |                         |                 |                |                       |                                      |
| 85 | Load Makeup          |                         | Residential     | LLF C&I        | HLF C&I               |                                      |
| 86 |                      |                         |                 |                |                       |                                      |
| 87 | Pipeline             |                         | 56.03%          | <b>52.35%</b>  | <b>72.05%</b>         |                                      |
| 88 | Storage              |                         | 20.01%          | <b>21.69%</b>  | <b>12.72%</b>         |                                      |
| 89 | Peaking              |                         | <u>23.96%</u>   | <b>25.97%</b>  | <b>15.23%</b>         |                                      |
| 90 | Total                |                         | 100.00%         | <b>100.00%</b> | <b>100.00%</b>        |                                      |
| 91 |                      |                         |                 |                |                       |                                      |
| 92 |                      |                         |                 |                |                       |                                      |
| 93 | Supply Makeup        |                         | Residential     | LLF C&I        | HLF C&I               | Total                                |
| 94 |                      |                         |                 |                |                       |                                      |
| 95 | Pipeline             |                         | 43.59%          | 42.86%         | 13.55%                | 100.00%                              |
| 96 | Storage              |                         | 43.59%          | 49.72%         | 6.70%                 | 100.00%                              |
| 97 | Peaking              |                         | 43.59%          | 49.72%         | 6.70%                 | 100.00%                              |



1 **Liberty Utilities (EnergyNorth Natural Gas) Corp.**  
 2 **d/b/a Liberty Utilities**  
 3 **2014-2015 Winter Calculation**  
 4 **Correction Factor Calculation**

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| 7                           | d                | e                | f                | g                | h                | i                |                   |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 8 Data Source: Schedule 10B |                  |                  |                  |                  |                  |                  | Total             |
| 9                           | Nov              | Dec              | Jan              | Feb              | Mar              | Apr              | Sales             |
| 10                          |                  |                  |                  |                  |                  |                  |                   |
| 11 G-41                     | 946,981          | 1,845,123        | 2,776,142        | 2,964,971        | 2,393,754        | 1,910,631        | 12,837,603        |
| 12 G-42                     | 926,482          | 1,537,420        | 2,138,159        | 2,150,855        | 1,820,478        | 1,623,549        | 10,196,945        |
| 13 G-43                     | 96,997           | 134,506          | 191,924          | 185,450          | 165,068          | 148,978          | 922,923           |
| 14 High Winter Use          | 1,970,460        | 3,517,050        | 5,106,226        | 5,301,277        | 4,379,301        | 3,683,158        | 23,957,471        |
| 15                          |                  |                  |                  |                  |                  |                  |                   |
| 16 G-51                     | 142,363          | 196,019          | 248,643          | 291,526          | 297,572          | 260,446          | 1,436,570         |
| 17 G-52                     | 193,360          | 253,274          | 298,416          | 311,964          | 355,383          | 321,882          | 1,734,278         |
| 18 G-53                     | 34,404           | 40,744           | 46,454           | 58,794           | 68,795           | 55,019           | 304,210           |
| 19 G-54                     | 527              | 932              | 2,474            | 2,982            | 2,121            | 1,546            | 10,581            |
| 21 Low Winter Use           | 370,654          | 490,968          | 595,986          | 665,266          | 723,871          | 638,893          | 3,485,638         |
| 22                          |                  |                  |                  |                  |                  |                  |                   |
| 23 <b>Gross Total</b>       | <b>2,341,114</b> | <b>4,008,018</b> | <b>5,702,212</b> | <b>5,966,543</b> | <b>5,103,172</b> | <b>4,322,051</b> | <b>27,443,109</b> |

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|                                     |  |
|-------------------------------------|--|
| 26 Total Sales                      | 27,443,109   |
| 27 Low Winter Use                   | 3,485,638  |
| 28 Winter Ratio for Low Winter Use  | <b>0.8113</b> Schedule 10A p 2, ln 74  |
| 29 High Winter Use                  | 23,957,471   |
| 30 Winter Ratio for High Winter Use | <b>1.0433</b> Schedule 10A p 2, ln 66  |
| 31                                  |  |
| 32 Correction Factor =              | Total Sales/((Low Winter Use x Winter Ratio for Low Winter Use)+(High Winter Use x Winter Ratio for High Winter Use) |
| 33 Correction Factor =              | <b>98.6356%</b>  |

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36 **Allocation Calculation for Miscellaneous Overhead**

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|   |                      |            |                |
|---|----------------------|------------|----------------|
| 38 Projected Winter Sales Volume              | (11/1/14 - 4/30/15)  | 75,950,443 | Sch.10B, ln 23 |
| 39 Projected Annual Sales Volume              | (11/1/14 - 10/31/15) | 95,853,149 | Sch.10B, ln 23 |
| 40 Percentage of Winter Sales to Annual Sales |                      | 79.24%     |                |

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 2 d/b/a Liberty Utilities  
 3 Peak 2014 - 2015 Winter Cost of Gas Filing  
 4 2014 - 2015 Winter Cost of Gas Filing

|                         |  | Dry Therms |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
|-------------------------|--|------------|------------|------------|------------|------------|------------|-------------|------------|-----------|-----------|-----------|-----------|-----------|------------|-------------|
|                         |  | Subtotal   |            |            |            |            |            | Subtotal    |            |           |           |           |           | Total     |            |             |
|                         |  | Nov-14     | Dec-14     | Jan-15     | Feb-15     | Mar-15     | Apr-15     | PK 14-15    | May-15     | Jun-15    | Jul-15    | Aug-15    | Sep-15    | Oct-15    | OP 15      | Total       |
| 7 Firm Sales            |  |            |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
| 8                       |  |            |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
| 9 R-1                   |  | 65,036     | 87,491     | 114,437    | 102,077    | 100,302    | 81,560     | 550,904     | 65,117     | 53,131    | 40,635    | 37,662    | 38,145    | 43,996    | 278,685    | 829,589     |
| 10 R-3                  |  | 4,082,736  | 7,023,643  | 10,126,151 | 9,486,691  | 8,317,190  | 6,753,517  | 45,789,927  | 3,770,965  | 2,074,067 | 1,321,936 | 1,245,279 | 1,407,102 | 2,644,661 | 12,464,010 | 58,253,937  |
| 11 R-4                  |  | 191,916    | 400,587    | 398,255    | 373,851    | 407,796    | 394,099    | 2,166,503   | 228,112    | 141,938   | 107,487   | 100,165   | 94,970    | 161,645   | 834,318    | 3,000,821   |
| 12 Total Residential.   |  | 4,339,688  | 7,511,721  | 10,638,842 | 9,962,619  | 8,825,287  | 7,229,176  | 48,507,334  | 4,064,194  | 2,269,136 | 1,470,059 | 1,383,106 | 1,540,216 | 2,850,302 | 13,577,013 | 62,084,346  |
| 13                      |  |            |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
| 14 G-41                 |  | 946,981    | 1,845,123  | 2,776,142  | 2,964,971  | 2,393,754  | 1,910,631  | 12,837,603  | 953,740    | 424,123   | 138,279   | 86,130    | 93,996    | 282,145   | 1,978,413  | 14,816,016  |
| 15 G-42                 |  | 926,482    | 1,537,420  | 2,138,159  | 2,150,855  | 1,820,478  | 1,623,549  | 10,196,945  | 961,656    | 521,492   | 201,626   | 122,119   | 124,020   | 335,224   | 2,266,138  | 12,463,083  |
| 16 G-43                 |  | 96,997     | 134,506    | 191,924    | 185,450    | 165,068    | 148,978    | 922,923     | 122,508    | 61,045    | 25,214    | 15,209    | 14,943    | 41,801    | 280,720    | 1,203,643   |
| 17 G-51                 |  | 142,363    | 196,019    | 248,643    | 291,526    | 297,572    | 260,446    | 1,436,570   | 202,833    | 149,230   | 108,954   | 79,687    | 71,935    | 91,353    | 703,992    | 2,140,561   |
| 18 G-52                 |  | 193,360    | 253,274    | 298,416    | 311,964    | 355,383    | 321,882    | 1,734,278   | 264,944    | 194,533   | 147,505   | 102,683   | 95,337    | 116,544   | 921,546    | 2,655,825   |
| 19 G-53                 |  | 34,404     | 40,744     | 46,454     | 58,794     | 68,795     | 55,019     | 304,210     | 45,464     | 38,624    | 25,773    | 20,689    | 18,168    | 24,941    | 173,659    | 477,869     |
| 20 G-54                 |  | 527        | 932        | 2,474      | 2,982      | 2,121      | 1,546      | 10,581      | 649        | 317       | 59        | 35        | 55        | 111       | 1,226      | 11,807      |
| 21 Total C/I            |  | 2,341,114  | 4,008,018  | 5,702,212  | 5,966,543  | 5,103,172  | 4,322,051  | 27,443,109  | 2,551,794  | 1,389,364 | 647,408   | 426,553   | 418,455   | 892,119   | 6,325,693  | 33,768,802  |
| 22                      |  |            |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
| 23 Sales Volume         |  | 6,680,802  | 11,519,739 | 16,341,054 | 15,929,162 | 13,928,459 | 11,551,226 | 75,950,443  | 6,615,988  | 3,658,500 | 2,117,467 | 1,809,659 | 1,958,671 | 3,742,422 | 19,902,706 | 95,853,149  |
| 24                      |  |            |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
| 25 Transportation Sales |  |            |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
| 26                      |  |            |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
| 27 G-41                 |  | 498,850    | 920,801    | 1,280,881  | 1,548,302  | 1,480,570  | 1,176,001  | 6,905,405   | 1,139,576  | 292,994   | 170,880   | 121,840   | 156,880   | 334,153   | 2,216,322  | 9,121,727   |
| 28 G-42                 |  | 966,341    | 1,776,074  | 2,498,802  | 2,789,187  | 2,562,667  | 2,013,586  | 12,606,656  | 1,136,781  | 670,013   | 367,121   | 252,158   | 308,234   | 484,232   | 3,218,541  | 15,825,196  |
| 29 G-43                 |  | 689,783    | 998,423    | 1,158,491  | 1,340,397  | 1,321,509  | 1,292,126  | 6,800,729   | 912,587    | 859,610   | 576,419   | 391,971   | 384,857   | 462,604   | 3,588,047  | 10,388,777  |
| 30 G-51                 |  | 96,824     | 132,147    | 181,369    | 177,989    | 218,216    | 171,775    | 978,321     | 115,523    | 93,024    | 86,907    | 76,762    | 70,458    | 80,838    | 523,513    | 1,501,833   |
| 31 G-52                 |  | 318,247    | 432,046    | 508,657    | 571,948    | 654,954    | 478,876    | 2,964,728   | 379,136    | 320,646   | 286,511   | 268,224   | 264,822   | 301,244   | 1,820,583  | 4,785,312   |
| 32 G-53                 |  | 801,279    | 895,743    | 1,067,264  | 1,196,006  | 1,213,462  | 1,070,350  | 6,244,105   | 788,696    | 683,937   | 565,131   | 569,663   | 591,320   | 658,932   | 3,857,679  | 10,101,784  |
| 33 G-54                 |  | 1,670,914  | 1,657,345  | 1,735,059  | 1,526,876  | 1,260,842  | 1,556,037  | 9,407,073   | 1,597,103  | 1,569,455 | 1,564,067 | 1,612,111 | 1,593,833 | 1,601,649 | 9,538,217  | 18,945,290  |
| 34                      |  |            |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
| 35 Total Trans. Sales   |  | 5,042,238  | 6,812,578  | 8,430,524  | 9,150,704  | 8,712,219  | 7,758,752  | 45,907,017  | 6,069,402  | 4,489,678 | 3,617,035 | 3,292,730 | 3,370,405 | 3,923,654 | 24,762,903 | 70,669,919  |
| 36                      |  |            |            |            |            |            |            |             |            |           |           |           |           |           |            |             |
| 37 Total All Sales      |  | 11,723,040 | 18,332,318 | 24,771,579 | 25,079,866 | 22,640,679 | 19,309,978 | 121,857,459 | 12,685,389 | 8,148,178 | 5,734,502 | 5,102,389 | 5,329,076 | 7,666,075 | 44,665,609 | 166,523,068 |

## **Schedule 11**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 d/b/a Liberty Utilities

3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Normal and Design Year Volumes

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7 Volumes (Therms) Normal Year

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9 For the Months of November 14 - April 15

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|                               | Nov-14      | Dec-14     | Jan-15      | Feb-15     | Mar-15     | Apr-15      | Peak<br>Nov - Apr |
|-------------------------------|-------------|------------|-------------|------------|------------|-------------|-------------------|
| 13 Pipeline Gas:              |             |            |             |            |            |             |                   |
| 14 Dawn Supply                | 694,856     | 933,968    | 961,173     | 840,409    | 953,431    | 898,739     | 5,282,577         |
| 15 Niagara Supply             | 689,704     | 740,443    | 750,335     | 655,819    | 744,292    | 701,765     | 4,282,358         |
| 16 TGP Supply (Gulf)          | 5,030,346   | 3,214,961  | 3,257,912   | 2,848,386  | 3,231,671  | 4,110,233   | 21,693,509        |
| 17 Dracut Supply 1 - Baseload | -           | 2,833,266  | 4,784,937   | 3,138,027  | -          | -           | 10,756,230        |
| 18 Dracut Supply 2 - Swing    | 1,300,647   | 397,759    | 13,953      | 645,314    | 2,024,504  | 1,996,698   | 6,378,875         |
| 19 City Gate Delivered Supply | -           | -          | -           | -          | -          | -           | 0                 |
| 20 LNG Truck                  | 20,610      | 454,363    | 666,620     | 697,089    | 67,663     | -           | 1,906,345         |
| 21 Propane Truck              | -           | -          | 635,615     | 72,785     | -          | -           | 708,400           |
| 22 PNGTS                      | 60,358      | 83,376     | 93,792      | 77,288     | 73,814     | 50,929      | 439,557           |
| 23 TGP Supply (Z4)            | 1,774,680   | 1,906,182  | 1,931,648   | 1,689,072  | 1,916,090  | 1,841,666   | 11,059,338        |
| 24 Subtotal Pipeline Volumes  | 9,571,201   | 10,564,318 | 13,095,984  | 10,664,191 | 9,011,465  | 9,600,030   | 62,507,188        |
| 25                            |             |            |             |            |            |             |                   |
| 26 Storage Gas:               |             |            |             |            |            |             |                   |
| 27 TGP Storage                | 2,618,224   | 4,773,869  | 5,074,064   | 4,688,282  | 4,509,577  | -           | 21,664,016        |
| 28                            |             |            |             |            |            |             |                   |
| 29 Produced Gas:              |             |            |             |            |            |             |                   |
| 30 LNG Vapor                  | 20,610      | 454,363    | 717,779     | 697,089    | 22,298     | 20,971      | 1,933,110         |
| 31 Propane                    | -           | -          | 784,441     | 72,785     | 76,890     | -           | 934,116           |
| 32 Subtotal Produced Gas      | 20,610      | 454,363    | 1,502,221   | 769,875    | 99,188     | 20,971      | 2,867,227         |
| 33                            |             |            |             |            |            |             |                   |
| 34 Less - Gas Refills:        |             |            |             |            |            |             |                   |
| 35 LNG Truck                  | (20,610)    | (454,363)  | (666,620)   | (697,089)  | (67,663)   | -           | (1,906,345)       |
| 36 Propane                    | -           | -          | (635,615)   | (72,785)   | -          | -           | (708,400)         |
| 37 TGP Storage Refill         | (3,151,143) | -          | -           | -          | -          | (1,501,643) | (4,652,786)       |
| 38 Subtotal Refills           | (3,171,753) | (454,363)  | (1,302,235) | (769,875)  | (67,663)   | (1,501,643) | (7,267,531)       |
| 39                            |             |            |             |            |            |             |                   |
| 40 Total Sendout Volumes      | 9,038,281   | 15,338,187 | 18,370,034  | 15,352,473 | 13,552,566 | 8,119,357   | 79,770,899        |
| 41                            |             |            |             |            |            |             |                   |

Schedule 11A

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 d/b/a Liberty Utilities

3 Peak 2014 - 2015 Winter Cost of Gas Filing

42 Normal and Design Year Volumes 9,038,281 15,338,187 18,370,034 15,352,473 13,552,566 8,119,357 Schedule 11B

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45 Volumes (Therms) Design Year

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47 For the Months of November 14 - April 15

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| 50                            | Nov-14      | Dec-14     | Jan-15      | Feb-15      | Mar-15     | Apr-15      | Peak<br>Nov - Apr |
|-------------------------------|-------------|------------|-------------|-------------|------------|-------------|-------------------|
| 51 Pipeline Gas:              |             |            |             |             |            |             |                   |
| 52 Dawn Supply                | 883,320     | 948,476    | 961,124     | 840,448     | 953,436    | 898,680     | 5,485,484         |
| 53 Niagara Supply             | 689,726     | 740,423    | 750,297     | 655,850     | 744,295    | 701,719     | 4,282,310         |
| 54 TGP Supply (Gulf)          | 5,026,091   | 3,214,875  | 3,257,745   | 2,848,518   | 3,231,687  | 4,261,990   | 21,840,906        |
| 55 Dracut Supply 1 - Baseload | -           | 2,833,190  | 4,784,692   | 3,138,173   | -          | -           | 10,756,055        |
| 56 Dracut Supply 2 - Swing    | 2,568,253   | 1,522,916  | 911,518     | 1,484,291   | 5,111,647  | 2,923,706   | 14,522,330        |
| 57 City Gate Delivered Supply | -           | -          | -           | -           | -          | -           | 0                 |
| 58 LNG Truck                  | 20,611      | 89,493     | 869,662     | 858,458     | 67,663     | -           | 1,905,887         |
| 59 Propane Truck              | -           | -          | 498,389     | 205,610     | -          | 44,934      | 748,933           |
| 60 PNTGS                      | 60,360      | 83,374     | 93,787      | 77,291      | 73,814     | 50,925      | 439,552           |
| 61 TGP Supply (Z4)            | 1,774,737   | 1,906,131  | 1,931,549   | 1,689,150   | 1,916,099  | 1,841,545   | 11,059,211        |
| 62 Subtotal Pipeline Volumes  | 11,023,098  | 11,338,878 | 14,058,764  | 11,797,789  | 12,098,642 | 10,723,499  | 71,040,668        |
| 63                            |             |            |             |             |            |             |                   |
| 64 Storage Gas:               |             |            |             |             |            |             |                   |
| 65 TGP Storage                | 2,008,817   | 5,461,386  | 5,623,351   | 4,870,096   | 3,043,306  | -           | 21,006,956        |
| 66                            |             |            |             |             |            |             |                   |
| 67 Produced Gas:              |             |            |             |             |            |             |                   |
| 68 LNG Vapor                  | 20,611      | 89,493     | 920,819     | 858,458     | 22,298     | 20,969      | 1,932,648         |
| 69 Propane                    | -           | -          | 585,201     | 265,642     | 76,890     | -           | 927,732           |
| 70 Subtotal Produced Gas      | 20,611      | 89,493     | 1,506,019   | 1,124,099   | 99,188     | 20,969      | 2,860,380         |
| 71                            |             |            |             |             |            |             |                   |
| 72 Less - Gas Refills:        |             |            |             |             |            |             |                   |
| 73 LNG Truck                  | (20,611)    | (89,493)   | (869,662)   | (858,458)   | (67,663)   | -           | (1,905,887)       |
| 74 Propane                    | -           | -          | (498,389)   | (205,610)   | -          | (44,934)    | (748,933)         |
| 75 TGP Storage Refill         | (2,542,489) | -          | -           | -           | -          | (1,501,545) | (4,044,034)       |
| 76 Subtotal Refills           | (2,563,100) | (89,493)   | (1,368,052) | (1,064,067) | (67,663)   | (1,546,479) | (6,698,854)       |
| 77                            |             |            |             |             |            |             |                   |
| 78 Total Sendout Volumes      | 10,489,425  | 16,800,264 | 19,820,082  | 16,727,917  | 15,173,473 | 9,197,990   | 88,209,150        |

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 d/b/a Liberty Utilities

3 Peak 2014 - 2015 Winter Cost of Gas Filing

4 Capacity Utilization

5 Volumes (Therms)

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|                            | Peak Period<br>Normal Year<br>Use<br>(Therms) | MDQ<br>(MMBtu/day) | Seasonal<br>Quantity<br>(Therms) | Utilization<br>Rate | Peak Period<br>Design Year<br>Use<br>(Therms) | MDQ<br>(MMBtu/day) | Seasonal<br>Quantity<br>(Therms) | Utilization<br>Rate |
|----------------------------|---|--------------------|----------------------------------|---------------------|---|--------------------|----------------------------------|---------------------|
| <b>Pipeline Gas:</b>       |   |                    |                                  |                     |   |                    |                                  |                     |
| Dawn Supply                | 5,282,577                                     | 4,000              | 7,240,000                        | 73%                 | 5,485,484                                     | 4,000              | 7,240,000                        | 76%                 |
| Niagara Supply             | 4,282,358                                     | 3,122              | 5,650,820                        | 76%                 | 4,282,310                                     | 3,122              | 5,650,820                        | 76%                 |
| TGP Supply (Gulf)          | 21,693,509                                    | 21,596             | 39,088,760                       | 55%                 | 21,840,906                                    | 21,596             | 39,088,760                       | 56%                 |
| Dracut Supply 1 & 2        | 17,135,105                                    | 50,000             | 90,500,000                       | 19%                 | 25,278,385                                    | 50,000             | 90,500,000                       | 28%                 |
| LNG Truck                  | 1,906,345                                     | -                  | -                                | -                   | 1,905,887                                     | -                  | -                                | -                   |
| Propane Truck              | 708,400                                       | -                  | -                                | -                   | 748,933                                       | -                  | -                                | -                   |
| PNGTS                      | 439,557                                       | 1,000              | 1,810,000                        | 24%                 | 439,552                                       | 1,000              | 1,810,000                        | 24%                 |
| Granite Ridge              | -   | -                  | -                                | -                   | -   | -                  | -                                | -                   |
| TGP Supply (Z4)            | 11,059,337.7                                  | -                  | -                                | -                   | 11,059,211.4                                  | -                  | -                                | -                   |
| Subtotal Pipeline Volumes  | 62,507,188                                    |                    |                                  |                     | 71,040,668                                    |                    |                                  |                     |
| <b>Storage Gas:</b>        |   |                    |                                  |                     |   |                    |                                  |                     |
| TGP Storage                | 21,664,016                                    |                    | 25,791,710                       | 84%                 | 21,006,956                                    |                    | 25,791,710                       | 81%                 |
| <b>Produced Gas:</b>       |   |                    |                                  |                     |   |                    |                                  |                     |
| LNG Vapor                  | 1,933,110                                     |                    |                                  |                     | 1,932,648                                     |                    |                                  |                     |
| Propane                    | 934,116.4                                     |                    |                                  |                     | 927,732                                       |                    |                                  |                     |
| Subtotal Produced Gas      | 2,867,227                                     |                    |                                  |                     | 2,860,380                                     |                    |                                  |                     |
| <b>Less - Gas Refills:</b> |   |                    |                                  |                     |   |                    |                                  |                     |
| LNG Truck                  | (1,906,345)                                   |                    |                                  |                     | (1,905,887)                                   |                    |                                  |                     |
| Propane                    | (708,400)                                     |                    |                                  |                     | (748,933)                                     |                    |                                  |                     |
| TGP Storage Refill         | (4,652,786)                                   |                    |                                  |                     | (4,044,034)                                   |                    |                                  |                     |
| Subtotal Refills           | (7,267,531)                                   |                    |                                  |                     | (6,698,854)                                   |                    |                                  |                     |
| Total Sendout Volumes      | 79,770,899                                    |                    |                                  |                     | 88,209,150                                    |                    |                                  |                     |

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
2 d/b/a Liberty Utilities  
3 Peak 2014 - 2015 Winter Cost of Gas Filing

Schedule 11D

4  
5 Forecast of Upcoming Winter Period  
6 Design Day Report  
7 2014 / 15 Heating Season  
8 (Therms)  
9

10 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
11 d/b/a Liberty Utilities  
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17 Requirements

|                                 |           |
|---------------------------------|-----------|
| 18 Firm Sales                   | 1,065,130 |
| 19 Interruptible Sales          | 0         |
| 20 Firm Transportation          | 339,870   |
| 21 Interruptible Transportation | <u>0</u>  |
| 22 Total Requirements           | 1,405,000 |

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24  
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27 Resources

|                            |                  |
|----------------------------|------------------|
| 28 Purchased Pipeline Gas  | 689,500          |
| 29 Underground Storage Gas | 281,000          |
| 30 Propane Air Production  | 319,200          |
| 31 LNG Produced Gas        | 115,300          |
| 32 Third-Party Supply      | <u>0</u>         |
| 33 Total Resources         | <u>1,405,000</u> |

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38 Please refer to Liberty's 2013 IRP filing (DG 13-313)  
39 for a complete description of the methodology and  
40 assumptions used in the derivation of this data.  
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42  
43 Preparation of this report was supervised by:

44  
45  
46   
47

48  
49 F. Chico DaFonte  
50 Vice President, Energy Procurement  
51

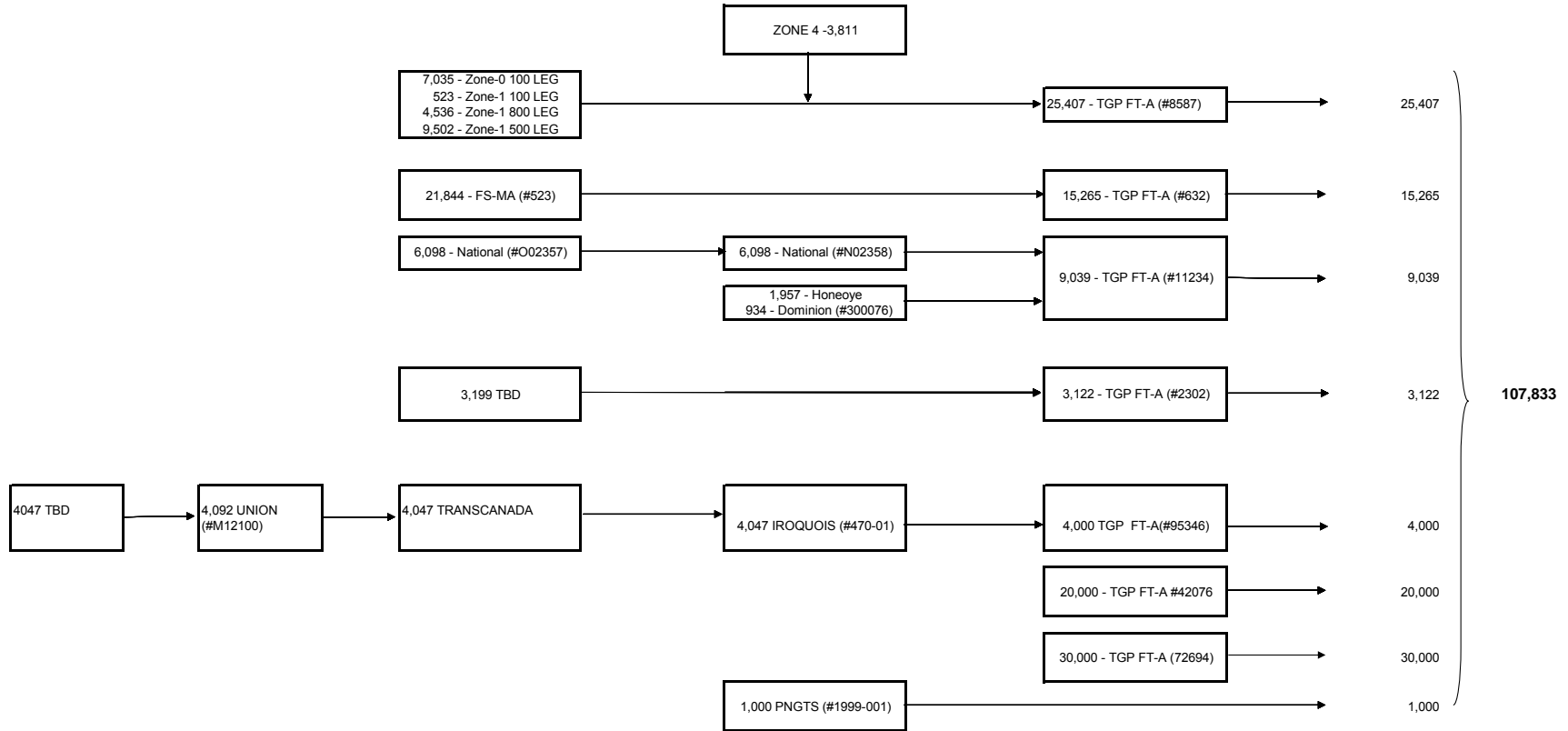
52 Note: Forecasted Firm Transportation volumes are for customers  
53 using utility capacity only.



## **Schedule 12**

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Liberty Utilities (EnergyNorth Natural Gas) Corp.  
d/b/a Liberty Utilities  
Peak 2014 - 2015 Winter Cost of Gas Filing  
Transportation Available for Pipeline Supply and Storage  
(MMBtu)



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
d/b/a Liberty Utilities  
Peak 2014 - 2015 Winter Cost of Gas Filing  
Agreements for Gas Supply and Transportation

| SOURCE                                   | RATE SCHEDULE | CONTRACT NUMBER | TYPE           | MDQ MMBTU          | MAQ * MMBTU     | EXPIRATION DATE        | NOTIFICATION DATE | RENEWAL OPTIONS      |
|--|---------------|-----------------|----------------|--------------------|-----------------|------------------------|-------------------|----------------------|
| Niagara                                  | -             | -               | Supply         | 3,199              | 1,167,635       | 3/31/2015              | N/a               | Terminates           |
| ANE                                      | -             | -               | Supply         | 4,047              | 611,097         | Peak Only              | N/a               | Terminates           |
| GDF Suez                                 | FLS           |                 | Liquid Refill  | Up to 5 trucks     | 250,000         | 3/31/2015<br>Peak Only | -                 | Terminates           |
| Dracut or Z6                             | -             | -               | Supply         | Up to 20,000 / day | 1,412,000       | 4/30/2015              | -                 | Terminates           |
| TGP Long-Haul                            | -             | -               | Supply         | 21,596             | 3,908,876       | 4/30/2015              | N/a               | Terminates           |
| Northern Transport                       |               |                 | Trucking       | 28,500 Gallons     | 900,000 Gallons |                        | N/a               | Terminates           |
| Dominion Transmission Incorporated       | GSS           | 300076          | Storage        | 934                | 102,700         | 3/31/2016              | 3/31/2013         | Mutually agreed upon |
| Honeoye Storage Corporation              | SS-NY         | -               | Storage        | 1,957              | 246,240         | 4/1/2015               | 12 months notice  | Evergreen Provision  |
| National Fuel Gas Supply Corporation     | FSS           | 002358          | Storage        | 6,098              | 670,800         | 3/31/2015              | 3/31/2013         | Evergreen Provision  |
| National Fuel Gas Supply Corporation     | FSST          | N02358          | Transportation | 6,098              | 670,800         | 3/31/2015              | 3/31/2013         | Evergreen Provision  |
| Iroquois Gas Transmission System         | RTS-1         | 47001           | Transportation | 4,047              | 1,477,155       | 11/1/2017              | 10/31/2012        | Evergreen Provision  |
| Portland Natural Gas Transmission System | FT 1999-01    | 1999-001        | Transportation | 1,000              | 365,000         | 10/31/2019             | 10/31/2018        | Evergreen Provision  |
| Tennessee Gas Pipeline Company           | FS-MA         | 523             | Storage        | 21,844             | 1,560,391       | 10/31/2015             | 10/31/2012        | Evergreen Provision  |
| Tennessee Gas Pipeline Company           | FTA           | 8587            | Transportation | 25,407             | 9,273,555       | 10/31/2015             | 10/31/2012        | Evergreen Provision  |
| Tennessee Gas Pipeline Company           | FTA           | 2302            | Transportation | 3,122              | 1,139,530       | 10/31/2015             | 10/31/2012        | Evergreen Provision  |
| Tennessee Gas Pipeline Company           | FTA           | 632             | Transportation | 15,265             | 5,571,725       | 10/31/2015             | 10/31/2012        | Evergreen Provision  |
| Tennessee Gas Pipeline Company           | FTA           | 11234           | Transportation | 9,039              | 3,299,235       | 10/31/2015             | 10/31/2012        | Evergreen Provision  |
| Tennessee Gas Pipeline Company           | FTA           | 72694           | Transportation | 30,000             | 10,950,000      | 10/31/2029             | 10/31/2029        | Evergreen Provision  |
| Tennessee Gas Pipeline Company           | FTA           | 95346           | Transportation | 4,000              | 1,460,000       | 11/30/2015             | 10/31/2012        | Evergreen Provision  |
| Tennessee Gas Pipeline Company           | FTA           | 42076           | Transportation | 20,000             | 7,300,000       | 10/31/2015             | 10/31/2012        | Evergreen Provision  |
| TransCanada Pipeline                     | FT            |                 | Transportation | 4,047              | 1,477,155       | 10/31/2017             | 4/30/2016         | Evergreen Provision  |
| Union Gas Limited                        | M12           | M12100          | Transportation | 4,092              | 1,493,580       | 10/31/2017             | 10/31/2015        | Evergreen Provision  |

\* MAQ is calculated on a 365 day calendar year.

## **Schedule 13**

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1 **Liberty Utilities (EnergyNorth Natural Gas) Corp.**  
 2 **d/b/a Liberty Utilities**  
 3 **Peak 2014 - 2015 Winter Cost of Gas Filing**  
 4 **Load Migration From Sales to Transportation in the C&I High and Low Winter Use Classes**

5  
 6 **May 2013 - Apr 2014 Normalized Sales and Transportation Volumes (Therms)**  
 7

| 8  |                             |               |                   | <b>% of Sales</b>     |
|----|-----------------------------|---------------|-------------------|-----------------------|
| 9  |                             | <b>Annual</b> | <b>% of Total</b> | <b>to Total Sales</b> |
| 10 | <b>C&amp;I Rate Classes</b> | <b>Sales</b>  | <b>by Class</b>   | <b>by Class</b>       |
| 11 | G-41                        | 14,782,367    | 41.10%            | 74.24%                |
| 12 | G-42                        | 14,015,718    | 38.97%            | 45.09%                |
| 13 | G-43                        | 1,571,165     | 4.37%             | 16.22%                |
| 14 | G-51                        | 2,627,377     | 7.31%             | 65.79%                |
| 15 | G-52                        | 2,360,090     | 6.56%             | 31.26%                |
| 16 | G-53                        | 577,173       | 1.60%             | 6.13%                 |
| 17 | G-54                        | 28,824        | 0.08%             | 0.17%                 |
| 18 |                             |               |                   |                       |
| 19 | Total C/I                   | 35,962,716    | 100.00%           |                       |

| 20 |           |                       |                   | <b>% of Transportation</b> |
|----|-----------|-----------------------|-------------------|----------------------------|
| 21 |           | <b>Annual</b>         | <b>% of Total</b> | <b>to Total Volume</b>     |
| 22 |           | <b>Transportation</b> | <b>by Class</b>   | <b>by Class</b>            |
| 23 |           |                       |                   |                            |
| 24 | G-41      | 5,128,714             | 8.16%             | 25.76%                     |
| 25 | G-42      | 17,070,995            | 27.16%            | 54.91%                     |
| 26 | G-43      | 8,114,812             | 12.91%            | 83.78%                     |
| 27 | G-51      | 1,366,276             | 2.17%             | 34.21%                     |
| 28 | G-52      | 5,189,211             | 8.26%             | 68.74%                     |
| 29 | G-53      | 8,843,135             | 14.07%            | 93.87%                     |
| 30 | G-54      | 17,146,392            | 27.28%            | 99.83%                     |
| 31 |           |                       |                   |                            |
| 32 | Total C/I | 62,859,536            | 100.00%           |                            |

| 33 |                                   |              | <b>% of Total</b> |         |
|----|-----------------------------------|--------------|-------------------|---------|
| 34 |                                   | <b>Total</b> | <b>by Class</b>   |         |
| 35 | <b>Sales &amp; Transportation</b> |              |                   |         |
| 36 | G-41                              | 19,911,081   | 20.15%            | 100.00% |
| 37 | G-42                              | 31,086,714   | 31.46%            | 100.00% |
| 38 | G-43                              | 9,685,977    | 9.80%             | 100.00% |
| 39 | G-51                              | 3,993,653    | 4.04%             | 100.00% |
| 40 | G-52                              | 7,549,301    | 7.64%             | 100.00% |
| 41 | G-53                              | 9,420,308    | 9.53%             | 100.00% |
| 42 | G-54                              | 17,175,217   | 17.38%            | 100.00% |
| 43 |                                   |              |                   |         |
| 44 | Total C/I                         | 98,822,251   | 100.00%           |         |

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## **Schedule 14**

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1 **Liberty Utilities (EnergyNorth Natural Gas) Corp.**2 **d/b/a Liberty Utilities**3 **Peak 2014 - 2015 Winter Cost of Gas Filing**4 **Delivered Costs of Winter Supplies to Pipeline Delivered Supplies from the Prior Year**

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|                     | <b>Off-Peak</b>        | <b>Peak</b>          | <b>Total</b>           |
|---------------------|------------------------|----------------------|------------------------|
|                     | <b>May 13 - Oct 13</b> | <b>Nov 13-Apr 14</b> | <b>May 13 - Apr 14</b> |
|                     | (Therms)               | (Therms)             | (Therms)               |
| Pipeline Deliveries | 14,821,060             | 70,885,890           | 85,706,950             |
| All Others          | 965,570                | 23,149,360           | 24,114,930             |
|                     | <u>15,786,630</u>      | <u>94,035,250</u>    | <u>109,821,880</u>     |

**Ratio**

94,035,250

85,706,950

1.097

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## **Schedule 15**

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1 **Liberty Utilities (EnergyNorth Natural Gas) Corp.**2 **d/b/a Liberty Utilities**3 **Peak 2014 - 2015 Winter Cost of Gas Filing**4 **July and August Consumption of C&I High and Low Winter Classes as a Percentage of Their Annual Consumption**

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**C&I Sales**

| 8  | <b>Normalized (Therms)</b> | <b>Jul-13</b> | <b>Aug-13</b> | <b>Jul - Aug Total</b> | <b>Total Annual</b> | <b>% of Jul-Aug to Total</b> |
|----|----------------------------|---------------|---------------|------------------------|---------------------|------------------------------|
| 9  | (a)                        | (b)           | (c)           | (e)=(c)+(d)            | (f)                 | (g)=(e)/(f)                  |
| 10 | G-41                       | 162,797       | 151,043       | 313,840                | 14,782,367          | 2.12%                        |
| 11 | G-42                       | 276,592       | 246,174       | 522,766                | 14,015,718          | 3.73%                        |
| 12 | G-43                       | 57,914        | 19,658        | 77,572                 | 1,571,165           | 4.94%                        |
| 13 | G-51                       | 131,734       | 134,686       | 266,420                | 2,627,377           | 10.14%                       |
| 14 | G-52                       | 132,847       | 123,592       | 256,439                | 2,360,090           | 10.87%                       |
| 15 | G-53                       | 27,995        | 24,456        | 52,451                 | 577,173             | 9.09%                        |
| 16 | G-54                       | 815           | 819           | 1,634                  | 28,824              | 5.67%                        |
| 17 |                            |               |               |                        |                     |                              |
| 18 |                            |               |               |                        |                     |                              |
| 19 | Total C/I                  | 790,694       | 700,428       | 1,491,122              | 35,962,716          | 4.15%                        |

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## **Schedule 16**

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1 **Liberty Utilities (EnergyNorth Natural Gas) Corp.**  
2 **d/b/a Liberty Utilities**  
3 **Peak 2014 - 2015 Winter Cost of Gas Filing**  
4 **Storage Inventory, Underground, LPG and LNG including Calculation of Money Pool Interest Costs Associated with Natural Gas**

6 **Underground Storage Gas**

|                                       | May-14<br>(Actual) | Jun-14<br>(Actual) | Jul-14<br>(Actual) | Aug-14<br>(Estimate) | Sep-14<br>(Estimate) | Oct-14<br>(Estimate) | Nov-14<br>(Estimate) | Dec-14<br>(Estimate) | Jan-15<br>(Estimate) | Feb-15<br>(Estimate) | Mar-15<br>(Estimate) | Apr-15<br>(Estimate) | Total       |
|---------------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|
| Beginning Balance (MMBtu)             | 286,533            | 556,561            | 867,551            | 1,224,288            | 1,492,654            | 1,761,020            | 2,029,386            | 1,767,564            | 1,290,177            | 782,770              | 313,942              | (137,016)            | 286,533     |
| Injections (MMBtu) Sch 11A In 37 /10  | 278,140            | 327,214            | 356,737            | 268,366              | 268,366              | 268,366              | -                    | -                    | -                    | -                    | -                    | 150,164              | 1,917,353   |
| Subtotal                              | 564,673            | 883,775            | 1,224,288          | 1,492,654            | 1,761,020            | 2,029,386            | 2,029,386            | 1,767,564            | 1,290,177            | 782,770              | 313,942              | 13,149               |             |
| Storage Sale                          | -                  |                    |                    |                      |                      |                      | -                    |                      |                      |                      |                      |                      |             |
| Withdrawals (MMBtu) Sch 11A In 27 /10 | (8,112)            | (16,224)           | -                  | -                    | -                    | -                    | (261,822)            | (477,387)            | (507,406)            | (468,828)            | (450,958)            | -                    | (2,190,738) |
| Ending Balance (MMBtu)                | 556,561            | 867,551            | 1,224,288          | 1,492,654            | 1,761,020            | 2,029,386            | 1,767,564            | 1,290,177            | 782,770              | 313,942              | (137,016)            | 13,149               | 13,149      |

|                           |              |              |              |              |              |              |              |                |                |                |                |              |             |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|----------------|----------------|--------------|-------------|
| Beginning Balance         | \$ 1,238,333 | \$ 2,456,163 | \$ 3,691,680 | \$ 4,861,194 | \$ 5,604,568 | \$ 6,342,575 | \$ 7,147,673 | \$ 6,225,512   | \$ 4,544,114   | \$ 2,756,985   | \$ 1,105,731   | \$ (482,581) | 1,238,333   |
| Injections In 11 * In 36  | 1,253,630    | 1,304,554    | 1,169,514    | 743,374      | 738,007      | 805,098      | -            | -              | -              | -              | -              | 525,575      | 6,539,752   |
| Subtotal                  | \$ 2,491,963 | \$ 3,760,718 | \$ 4,861,194 | \$ 5,604,568 | \$ 6,342,575 | \$ 7,147,673 | \$ 7,147,673 | \$ 6,225,512   | \$ 4,544,114   | \$ 2,756,985   | \$ 1,105,731   | \$ 42,994    |             |
| Storage Sale              | \$ -         |              |              |              |              |              | \$ -         |                |                |                |                |              |             |
| Withdrawals In 17 * In 34 | \$ (35,799)  | \$ (69,038)  | \$ -         | \$ -         | \$ -         | \$ -         | \$ (922,161) | \$ (1,681,398) | \$ (1,787,129) | \$ (1,651,253) | \$ (1,588,312) | \$ -         | (7,735,090) |
| Ending Balance            | \$ 2,456,163 | \$ 3,691,680 | \$ 4,861,194 | \$ 5,604,568 | \$ 6,342,575 | \$ 7,147,673 | \$ 6,225,512 | \$ 4,544,114   | \$ 2,756,985   | \$ 1,105,731   | \$ (482,581)   | \$ 42,994    | \$ 42,994   |

|  |          |          |          |          |          |          |          |          |          |          |          |          |  |
|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--|
| Average Rate For Withdrawals In 22 /In 9 | \$4.4131 | \$4.2553 | \$3.9706 | \$3.7548 | \$3.6016 | \$3.5221 | \$3.5221 | \$3.5221 | \$3.5221 | \$3.5221 | \$3.5221 | \$3.2699 |  |
| TGP Storage Rate for Injections          | \$4.5072 | \$3.9869 | \$3.2784 | \$2.7700 | \$2.7500 | \$3.0000 | \$3.5000 | \$4.6882 | \$4.7402 | \$4.7246 | \$4.6434 | \$3.5000 |  |

| For Informational Purposes        |  |  |  |  |  |  | Nov-14   | Dec-14   | Jan-15   | Feb-15   | Mar-15   | Apr-15   | Total |
|-----------------------------------|--|--|--|--|--|--|----------|----------|----------|----------|----------|----------|-------|
| Summer Hedge Contracts - Vols Dth |  |  |  |  |  |  | -        | -        | -        | -        | -        | -        | -     |
| Average Hedge Price               |  |  |  |  |  |  | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |       |
| NYMEX                             |  |  |  |  |  |  | \$4.1540 | \$4.2270 | \$4.2770 | \$4.2620 | \$4.1840 | \$3.9040 |       |
| Hedged Volumes at Hedged Price    |  |  |  |  |  |  | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -  |
| Less Hedged Volumes at NYMEX      |  |  |  |  |  |  | -        | -        | -        | -        | -        | -        | -     |
| Hedge (Savings)/Loss              |  |  |  |  |  |  | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -  |

|   |              |              |              |              |              |              |              |            |              |       |       |       |  |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|-------|-------|-------|--|
| Month Dollar Average In (22 + In 32) /2               | \$ 5,232,881 | \$ 5,973,571 | \$ 6,745,124 | \$ 6,686,592 | \$ 5,384,813 | \$ 3,650,549 | \$ 1,931,358 | \$ 311,575 | \$ (219,793) |       |       |       |  |
| Money Pool Finance Rate (per Nov 10 - Apr 11 Actuals) | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 0.00%        | 0.00%      | 0.00%        | 0.00% | 0.00% | 0.00% |  |

|  |      |      |      |      |      |      |      |      |      |      |      |      |      |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Inventory Finance Charge In 47 * In 49 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Expenses                     | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Total Inventory Finance Charges        | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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**Liquid Propane Gas (LPG)**

|  | May-14<br>(Actual) | Jun-14<br>(Actual) | Jul-14<br>(Actual) | Aug-14<br>(Estimate) | Sep-14<br>(Estimate) | Oct-14<br>(Estimate) | Nov-14<br>(Estimate) | Dec-14<br>(Estimate) | Jan-15<br>(Estimate) | Feb-15<br>(Estimate) | Mar-15<br>(Estimate) | Apr-15<br>(Estimate) | Total      |
|--|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------|
| Beginning Balance  | 36,478             | 50,350             | 74,841             | 95,369               | 95,369               | 95,369               | 95,369               | 95,369               | 95,369               | 80,486               | 80,486               | 72,797               | 36,478     |
| Injections      Sch 11A In 36 /10                              | 13,872             | 24,491             | 20,528             | -                    | -                    | -                    | -                    | -                    | 63,561               | 7,279                | -                    | -                    | 129,731    |
| Subtotal   | 50,350             | 74,841             | 95,369             | 95,369               | 95,369               | 95,369               | 95,369               | 95,369               | 158,930              | 87,765               | 80,486               | 72,797               |            |
| Withdrawals      Sch 11A In 31 /10                             | -                  | -                  | -                  | -                    | -                    | -                    | -                    | -                    | (78,444)             | (7,279)              | (7,689)              | -                    | (93,412)   |
| Adjustment for change in temperature                           | -                  | -                  | -                  | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -          |
| Adjustment for Transfer  | -                  | -                  | -                  | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -          |
| Ending Balance   | 50,350             | 74,841             | 95,369             | 95,369               | 95,369               | 95,369               | 95,369               | 95,369               | 80,486               | 80,486               | 72,797               | 72,797               | 72,797     |
| Beginning Balance  | \$ 773,366         | \$ 969,598         | \$ 1,305,531       | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 821,315           | \$ 753,201           | \$ 681,247           | \$ 773,366 |
| Injections      In 45 * In 68                                  | 196,233            | 335,933            | 316,259            | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 848,424    |
| Subtotal   | \$ 969,598         | \$ 1,305,531       | \$ 1,621,790       | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 821,315           | \$ 753,201           | \$ 681,247           |            |
| Withdrawals      In 51 * In 66                                 | -                  | -                  | -                  | -                    | -                    | -                    | -                    | -                    | (800,475)            | (68,114)             | (71,954)             | -                    | (940,543)  |
| Ending Balance   | \$ 969,598         | \$ 1,305,531       | \$ 1,621,790       | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 821,315           | \$ 753,201           | \$ 681,247           | \$ 681,247           | \$ 681,247 |
| Average Rate For Withdrawals                                   | \$19.2572          | \$17.4441          | \$17.0054          | \$17.0054            | \$17.0054            | \$17.0054            | \$17.0054            | \$17.0054            | \$10.2044            | \$9.3581             | \$9.3581             | \$9.3581             |            |
| Propane Rate for Injections      Actual or Sch. 6, In 151 * 10 | \$0.0000           | \$0.0000           | \$0.0000           | \$0.0000             | \$0.0000             | \$0.0000             | \$0.0000             | \$0.0000             | \$0.0000             | \$0.0000             | \$0.0000             | \$0.0000             | \$0.0000   |
| Month Dollar Average      In (56 + In 64) /2                   |                    |                    |                    | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,621,790         | \$ 1,221,552         | \$ 787,258           | \$ 717,224           | \$ 681,247           |            |
| Money Pool Finance Rate (per Nov 10 - Apr 11 Actuals)          |                    |                    |                    | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                |            |
| Inventory Finance Charge      In 71 * In 73                    |                    |                    |                    | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -       |

|     |   | May-14<br>(Actual)            | Jun-14<br>(Actual) | Jul-14<br>(Actual) | Aug-14<br>(Estimate) | Sep-14<br>(Estimate) | Oct-14<br>(Estimate) | Nov-14<br>(Estimate) | Dec-14<br>(Estimate) | Jan-15<br>(Estimate) | Feb-15<br>(Estimate) | Mar-15<br>(Estimate) | Apr-15<br>(Estimate) | Total      |             |
|-----|---|-------------------------------|--------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------|-------------|
| 71  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 72  | <b>Liquid Natural Gas (LNG)</b>                       |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 73  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 74  | Beginning Balance                                     | 8,532                         | 7,006              | 6,085              | 6,000                | 6,000                | 6,000                | 6,000                | 6,000                | 6,000                | 884                  | 884                  | 5,421                | 8,532      |             |
| 75  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 76  | Injections  | Sch 11A In 35 /10             | 374                | 737                | 1,659                | -                    | -                    | -                    | 2,061                | 45,436               | 66,662               | 69,709               | 6,766                | -          | 193,405     |
| 77  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 78  | Subtotal  |                               | 8,906              | 7,743              | 7,744                | 6,000                | 6,000                | 6,000                | 8,061                | 51,436               | 72,662               | 70,593               | 7,650                | 5,421      |             |
| 79  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 80  | Withdrawals   | Sch 11A In 30 /10             | (1,900)            | (1,658)            | (1,744)              | -                    | -                    | -                    | (2,061)              | (45,436)             | (71,778)             | (69,709)             | (2,230)              | (2,097)    | (198,613)   |
| 81  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 82  | Ending Balance  |                               | 7,006              | 6,085              | 6,000                | 6,000                | 6,000                | 6,000                | 6,000                | 6,000                | 884                  | 884                  | 5,421                | 3,324      | 3,324       |
| 83  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 84  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 85  | Beginning Balance                                     | \$ 154,269                    | \$ 139,466         | \$ 124,652         | \$ 113,388           | \$ 113,388           | \$ 113,388           | \$ 113,388           | \$ 116,849           | \$ 106,518           | \$ 18,751            | \$ 17,844            | \$ 114,203           | \$ 154,269 |             |
| 86  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 87  | Injections  | In 76 * In 97                 | 23,012             | 19,157             | 21,688               | -                    | -                    | -                    | 43,599               | 796,303              | 1,434,613            | 1,406,078            | 143,337              | -          | 3,887,787   |
| 88  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 89  | Subtotal  | \$ 177,282                    | \$ 158,623         | \$ 146,340         | \$ 113,388           | \$ 113,388           | \$ 113,388           | \$ 156,987           | \$ 913,151           | \$ 1,541,131         | \$ 1,424,829         | \$ 161,181           | \$ 114,203           |            |             |
| 90  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 91  | Withdrawals   | In 80 * In 95                 | (37,816)           | (33,971)           | (32,952)             | -                    | -                    | -                    | (40,138)             | (806,633)            | (1,522,381)          | (1,406,985)          | (46,978)             | (44,182)   | (3,972,035) |
| 92  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 93  | Ending Balance  | \$ 139,466                    | \$ 124,652         | \$ 113,388         | \$ 113,388           | \$ 113,388           | \$ 113,388           | \$ 116,849           | \$ 106,518           | \$ 18,751            | \$ 17,844            | \$ 114,203           | \$ 70,021            | \$ 70,021  |             |
| 94  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 95  | Average Rate For Withdrawals                          | \$19.9059                     | \$20.4860          | \$18.8972          | \$18.8980            | \$18.8980            | \$18.8980            | \$19.4748            | \$17.7531            | \$21.2096            | \$20.1837            | \$21.0684            | \$21.0684            |            |             |
| 96  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 97  | LNG Rate for Injections                               | Actual or Sch. 6, In 150 * 10 | \$61.5301          | \$25.9938          | \$13.0729            | \$13.0729            | \$13.0729            | \$13.0729            | \$21.1540            | \$17.5257            | \$21.5207            | \$20.1707            | \$21.1840            | \$3.7603   |             |
| 98  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 99  |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 100 | Month Dollar Average                                  | In (85 + In 93) /2            |                    |                    | \$ 113,388           | \$ 113,388           | \$ 113,388           | \$ 115,118           | \$ 111,684           | \$ 62,635            | \$ 18,297            | \$ 66,023            | \$ 92,112            |            |             |
| 101 |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 102 | Money Pool Finance Rate (per Nov 10 - Apr 11 Actuals) |                               |                    |                    | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                |            |             |
| 103 |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 104 | Inventory Finance Charge                              | In 100 * In 102               |                    |                    | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -       |             |
| 105 |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 106 |   |                               |                    |                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |            |             |
| 107 | Total Fuel Financing                                  | Ins 53 + 75 + 104             |                    |                    | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -       |             |

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## **Schedule 17**

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1 **Liberty Utilities (EnergyNorth Natural Gas) Corp.**  
 2 **d/b/a Liberty Utilities**  
 3 **Peak 2014 - 2015 Winter Cost of Gas Filing**  
 4 **Forecast of Firm Transportation Volumes and Cost of Gas Revenues**

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**Firm Transportation**

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|        | Therms 1/                | Cost of<br>Gas Rate 2/ | Cost of<br>Gas Revenue   |
|--------|--------------------------|------------------------|--------------------------|
| Nov-14 | 5,042,238                | \$0.0079               | \$ 39,834                |
| Dec-14 | 6,812,578                | 0.0079                 | 53,819                   |
| Jan-15 | 8,430,524                | 0.0079                 | 66,601                   |
| Feb-15 | 9,150,704                | 0.0079                 | 72,291                   |
| Mar-15 | 8,712,219                | 0.0079                 | 68,827                   |
| Apr-15 | <u>7,758,752</u>         | 0.0079                 | <u>61,294</u>            |
| Total  | <u><b>45,907,017</b></u> |                        | <u><b>\$ 362,665</b></u> |

1/ Per Schedule 10B, line 35. Excludes special contract volumes subject to transportation cost of gas.

2/ Refer to Proposed Third Revised Page 89 for calculation of rate.

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## **Schedule 18**

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Stephen R. Hall  
Director, Regulatory & Government  
O: 603-328.2721  
E: [Stephen.Hall@libertyutilities.com](mailto:Stephen.Hall@libertyutilities.com)

August 26, 2014

**Via Electronic Mail and U.S. Mail**

Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301-2429

**Re: DG 13-251: Liberty Utilities (EnergyNorth Natural Gas) Corp.  
2013/2014 Winter Cost of Gas Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities (the "Company"), enclosed for filing please find one redacted and seven confidential copies of the 2013/2014 Winter Period Cost of Gas reconciliation. This reconciliation compares the actual deferred gas costs to the projections submitted in the Company's 2013/2014 Winter Period Cost of Gas Filing submitted to the Commission on September 3, 2013.

Certain pages included in this filing contain confidential information, specifically, the Company's costs associated with the summary of supply and demand forecast, contracts ranked on a per-unit cost basis, adjustments to gas costs, details of demand costs per unit, details of demand rates per unit, details of commodity costs per unit and hedged contracts (including pricing terms). The Company requests confidential treatment of these materials pursuant to 201.06(a)(26) and will rely upon the procedures outlined in Puc 201.06 and 201.07 to protect confidentiality.

The filing shows an under collection for the 2013/2014 Winter Period of \$14,889,808 summarized as follows:

|  |    |                   |
|--|----|-------------------|
| Winter Period Beginning Balance              | \$ | 5,119,793         |
| Prior Period Adjustment and Interest         |    | 34,959            |
| Less: Cost of Gas Revenue Billed             |    | (90,379,472)      |
| Add: Cost of Gas Allowable 5/1/13 – 10/31/13 |    | 346,284           |
| Add: Cost of Gas Allowable 11/1/13 – 4/30/14 |    | 99,768,244        |
| Winter Period Ending Balance                 | \$ | <u>14,889,808</u> |

The filing consists of a six-page summary and nine supporting schedules.

Summary:

- Page 1 compares the actual deferred gas costs to the projections submitted in the Company's filing including the beginning balance, prior period adjustments, interest, allowable gas costs and gas cost revenue. The result is a net under collection of \$14,889,808;
- Page 2 compares the actual allowed Bad Debt and Working Capital costs to the filed projection submitted in the Company's filing resulting in an (over)/under collection of \$(511,858) and \$34,382, respectively, for a net under collection for all gas accounts of \$14,412,332.
- Page 3 compares the actual demand charges of \$10,317,504 to the \$10,226,121 in demand charges estimated in the filing, resulting in an increase in demand costs of \$91,383;
- Page 4 shows a similar comparison for commodity costs. The actual commodity costs were \$91,357,317 compared to the \$52,414,463 that was forecasted in the filing. The \$38,942,854 increase in commodity costs was the direct result of sharp increases in gas prices in Tennessee's Zone 6 market area where the Company purchases a sizeable amount of its natural gas supplies. The price run up was attributable to a combination of increased demand from utilities and gas fired generators without a commensurate increase in supply. This supply restriction was caused in part by a reduction of LNG imports and a continued lack of new pipeline infrastructure needed to bring incremental shale gas supplies into New England. The results show that the total actual gas costs, demand and commodity were \$39,034,237 higher than forecasted in the filing;
- Page 5 provides a variance analysis between actual costs and forecasted costs; and
- Page 6 shows the calculation of the actual transportation cost of gas and related revenue compared to the filing.

Schedules:

- Schedule 1 provides a monthly summary of the deferred gas cost account balances including beginning balances, actual gas cost allowable, gas cost collections, interest applied, and ending balances;
- Schedule 1A provides the same information for bad debts associated with the cost of gas;
- Schedules 2A and 2B provide the details of gas cost by source;
- Schedule 3 provides the detailed calculation of winter gas cost revenue billed by rate class;
- Schedule 3A provides a breakdown of the calculation of unbilled gas costs;
- Schedule 4 provides a monthly summary of the non-firm margin and capacity release credits to the winter cost of gas account;
- Schedule 5 provides the monthly summary of the deferred gas cost balances associated with gas working capital and shows the monthly beginning account balances, working capital allowable, the working capital revenue billed and the interest applied to derive the monthly ending balances;
- Schedule 6 shows the bad debt and working capital calculation that determines the amount of expense booked for those items;

- Schedule 7 provides the backup calculations for the revenue billed to recover working capital and bad debt by rate class;
- Schedule 8 provides a summary of the commodity costs and the related volumes; and
- Schedule 9 provides a summary of the monthly prime interest rates used to calculate the interest on the deferred balances.

Thank you for your assistance in this matter. Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall". The signature is written in a cursive, flowing style.

Stephen R. Hall

Enclosures

cc: Service List

2330

15 Buttrick Road, Londonderry, NH 03053

169R

## LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

D/B/A LIBERTY UTILITIES

WINTER 2013-2014 COST OF GAS RESULTS

DG 13-251

NOVEMBER 2013 THROUGH APRIL 2014

2330 Cost of Gas Reconciliation Report

For the six months ended April 30, 2014 peak season

|   | <u>Original<br/>Filing 1/</u> | <u>Actual</u> |    | <u>Difference</u> |
|---|-------------------------------|---------------|----|-------------------|
| <b><u>Peak Gas cost Account 1920-1740</u></b>             |                               |               |    |                   |
| Balance 05/01/13 - (Over) / Under                         | \$5,119,793                   | \$5,119,793   | 2/ | \$0               |
| Peak Gas Costs 5/1/13 - 10/31/13                          | \$2,789,162                   | \$3,151,895   | 3/ | 362,733           |
| Fuel Financing 5/1/13 - 10/31/13                          | -                             | -             | 3/ | -                 |
| Prior Period Adjustment 5/1/13-10/31/13                   | -                             | (42,610)      | 3/ | (42,610)          |
| Broker Revenue 5/1/13 - 10/31/13                          | (139,075)                     | (376,945)     | 3/ | (237,870)         |
| 280 Day Margins 5/1/13 - 10/31/13                         | -                             | -             | 4/ | -                 |
| IT Sales Margins 5/1/13 - 10/31/13                        | -                             | -             | 4/ | -                 |
| Off System Sales Margin 5/1/13 - 10/31/13                 | (150,802)                     | (15,221)      | 4/ | 135,581           |
| Capacity Release 5/1/13 - 10/31/13                        | (2,688,766)                   | (2,413,444)   | 4/ | 275,322           |
| Interest 5/1/13 - 10/31/13                                | 72,784                        | 77,569        | 3/ | 4,785             |
| Sum 5/1/13 - 10/31/13 costs                               | (\$116,697)                   | \$381,244     |    | \$497,941         |
| Beginning Balance 10/31/13 (Over)/Under                   | \$5,003,096                   | \$5,501,037   |    | \$497,941         |
| Interest 11/1/13 - 4/30/14                                | 46,805                        | 385,289       |    | 338,484           |
| Prior Period Adjustments                                  | -                             | (543)         |    | (543)             |
| Interruptible and 280-Day Sales Margins 11/1/13 - 4/30/14 | -                             | -             |    | -                 |
| Hedging costs   | 197,835                       | -             |    | (197,835)         |
| Off System Sales Margin 11/1/13 -4/30/14                  | (119,091)                     | -             |    | 119,091           |
| Capacity Release Credits 11/1/13 - 4/30/14                | (59,410)                      | (164,106)     |    | (104,696)         |
| Other Transportation Related Margins                      | 0                             | 0             |    | 0                 |
| Fixed Price Option Admin Costs                            | 45,056                        | 47,935        |    | 2,879             |
| Broker Revenues 11/1/13 - 4/30/14                         | (634,054)                     | (1,014,419)   |    | (380,365)         |
| Production & Storage                                      | 1,980,428                     | 1,980,428     |    | 0                 |
| Misc Overhead   | 10,369                        | 10,735        |    | 366               |
| Fuel Financing 11/1/13 - 4/30/14                          | -                             | -             |    | -                 |
| Transportation Cost of Gas Revenue                        | (93,511)                      | -             |    | 93,511            |
| Total Adjustment to Costs                                 | \$1,374,427                   | \$1,245,318   |    | (\$129,109)       |
| Gas Costs 11/1/13 - 4/30/14                               | \$59,851,452                  | \$98,522,925  |    | \$38,671,473      |
| Total Gas Costs and Adjustments 11/13 - 04/14             | \$61,225,879                  | \$99,768,244  |    | \$38,542,365      |
| Gas Cost Billed   | (\$66,228,975)                | (90,379,472)  |    | (\$24,150,497)    |
| Total (Over) / Under 04/30/14                             | \$0                           | \$14,889,808  |    | \$14,889,808      |



## LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

## D/B/A LIBERTY UTILITIES

## WINTER 2013-2014 COST OF GAS RESULTS

## DG 13-251

## NOVEMBER 2013 THROUGH APRIL 2014

## 2330 Cost of Gas Reconciliation Report

## For the six months ended April 30, 2014 peak season

|   | <u>Original<br/>Filing 1/</u> | <u>Actual</u>       | <u>Difference</u>   |
|---|-------------------------------|---------------------|---------------------|
| <b><u>Bad Debts Account 1920-1743</u></b>       |                               |                     |                     |
| Beginning Balance                               | \$50,789                      | \$50,789 sch 1a     | \$0                 |
| BD Costs 5/1/13 - 10/31/13                      | 55,296                        | (172,867) 5/        | (228,163)           |
| Interest 5/1/12 - 10/31/12                      | 1,208                         | (431) 5/            | (1,639)             |
| Beginning Balance 10/31/13 (Over)/Under         | \$107,293                     | (\$122,509)         | (\$229,802)         |
| Bad Debt Costs 11/1/13 - 4/30/14                | 1,288,137                     | 1,197,629           | (90,508)            |
| Bad Debt CGA Billed                             | (1,396,391)                   | (1,584,854)         | (188,463)           |
| Adjustment                                      | -                             | -                   | 0                   |
| Interest  | 961                           | (2,124)             | (3,085)             |
| Total (Over) / Under 04/30/14                   | \$0                           | (\$511,858)         | (\$511,858)         |
| <b><u>Working Capital Account 1163-1422</u></b> |                               |                     |                     |
| Beginning Balance                               | \$11,247                      | \$11,247 7/         | \$0                 |
| WC Costs 5/1/13 - 10/31/13                      | 3,546                         | 919 6/              | (2,627)             |
| Interest 5/1/13 - 10/31/13                      | 210                           | 180 6/              | (30)                |
| Beginning Balance 10/31/13 (Over)/Under         | \$15,003                      | \$12,346            | (\$2,657)           |
| Working Capital Costs 11/1/13 - 4/30/14         | 76,063                        | 125,003             | 48,940              |
| Working Capital CGA Billed                      | (91,191)                      | (103,544)           | (12,353)            |
| Adjustment                                      | -                             | -                   | 0                   |
| Interest  | 125                           | 577                 | 452                 |
| Total (Over) / Under 04/30/14                   | \$0                           | \$34,382            | \$34,382            |
| <b>Total 1920-1740, 1920-1743, 1163-1422</b>    | <b>\$0</b>                    | <b>\$14,412,332</b> | <b>\$14,412,332</b> |

1/ As filed 09-03-13 in the Winter 2013-2014 Cost of Gas DG 13-251.

2/ Beg bal is the sum of the actual April 30, 2013 bal \$2,343,441 less the May 2013 billings of \$3,249,530, plus reverse of pr mo unbilled \$6,098,408 less audit adjustments of -\$62,208 & -\$10

3/ The 5/1/13 - 10/31/13 costs are per Schedule 1, page 1, of the Summer 2013 Reconciliation filed on February 28, 2014 in DG 13-085.

4/ The 5/1/13 - 10/31/13 costs are per Schedule 4, of the Summer 2013 Reconciliation filed on February 28, 2014 in DG 13-085.

5/ The 5/1/13 - 10/31/13 costs are per Schedule 1A, page 1.

6/ The 5/1/13 - 10/31/13 costs are per Schedule 5, of the Summer 2013 Reconciliation filed on February 28, 2014 in DG 13-085.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
WINTER 2013-2014 COST OF GAS RESULTS  
DG 13-251  
SUMMARY OF DEMAND CHARGES FOR PERIOD  
NOVEMBER 2013 THROUGH APRIL 2014

|   | <u>Filing</u>       | <u>1/<br/>Actual</u>   | <u>Actual</u>          | <u>Actual</u>       | <u>Difference</u>  |
|---|---------------------|------------------------|------------------------|---------------------|--------------------|
|   | <u>(a)</u>          | <u>May 13 - Oct 13</u> | <u>Nov 13 - Apr 14</u> | <u>Total</u>        | <u>(e)=(d)-(a)</u> |
|   |                     | <u>(b)</u>             | <u>(c)</u>             | <u>Peak Demand</u>  |                    |
|   |                     |                        |                        | <u>(d)=(b)+(c)</u>  |                    |
| <b>Supplies:</b>                                |                     |                        |                        |                     |                    |
| BP/Nexen  |                     |                        |                        |                     |                    |
| ICE   |                     |                        |                        |                     |                    |
| Subtotal Supply Demand Charges                  | \$6,369             | \$0                    | \$10,800               | \$10,800            | \$4,431            |
| <b>Pipelines:</b>                               |                     |                        |                        |                     |                    |
| Iroquois Gas Trans                              | \$160,191           | \$0                    | \$154,427              | \$154,427           | (\$5,764)          |
| TGP NET 33371                                   | 178,550             | -                      | 232,181                | 232,181             | \$53,631           |
| TGP FTA Z5-Z6 2302                              | 139,359             | -                      | 149,377                | 149,377             | \$10,018           |
| TGP FTA Z0 - Z6 8587                            | 3,121,464           | -                      | 2,568,279              | 2,568,279           | (\$553,185)        |
| TGP Dracut FTA Z6 - Z6 42076                    | 586,152             | -                      | 521,110                | 521,110             | (\$65,042)         |
| TGP (Concord Lateral) Z6-Z6                     | 4,089,120           | 1,682,857              | 1,933,632              | 3,616,489           | (\$472,631)        |
| Portland Natual Gas Pipeline                    | 241,474             | -                      | 216,674                | 216,674             | (\$24,800)         |
| ANE (Uniongas and TransCanada)                  | 317,817             | -                      | 35,157                 | 35,157              | (\$282,660)        |
| TGP FTA 632                                     | 1,555,125           | 634,786                | 855,550                | 1,490,336           | (\$64,789)         |
| TGP FTA 11234                                   | 896,192             | 380,992                | 539,335                | 920,327             | \$24,135           |
| National Fuel                                   | 276,642             | 112,152                | 114,564                | 226,716             | (\$49,926)         |
| Subtotal Pipeline Demand Charges                | \$11,562,086        | \$2,810,787            | \$7,320,286            | \$10,131,073        | (\$1,431,013)      |
| <b>Peaking Supply</b>                           |                     |                        |                        |                     |                    |
| Granite Ridge                                   |                     |                        |                        |                     |                    |
| NJR / BG Energy                                 |                     |                        |                        |                     |                    |
| GD Suez (formerly, Distrigas, aka DOMAC)        |                     |                        |                        |                     |                    |
| Repsol  |                     |                        |                        |                     |                    |
| JP Morgan                                       |                     |                        |                        |                     |                    |
| Subtotal Peaking Supply                         | \$700,000           | (\$150,678)            | \$260,000              | \$109,322           | (\$590,678)        |
| <b>Propane</b>                                  |                     |                        |                        |                     |                    |
| Energy North Propane                            | \$0                 | \$0                    | \$0                    | \$0                 | \$0                |
| <b>Storage:</b>                                 |                     |                        |                        |                     |                    |
| Demand & Capacity Charges                       | \$1,430,592         | \$590,490              | \$598,309              | \$1,188,799         | (\$241,793)        |
| <b>Other:</b>                                   |                     |                        |                        |                     |                    |
| Capacity Managed                                | (\$3,472,926)       | (98,704)               | (\$1,023,787)          | (\$1,122,491)       | \$2,350,436        |
| Pipeline Refunds                                | \$0                 | \$0                    | \$0                    | \$0                 | \$0                |
| <b>Total Demand Charges (Forward to Page 4)</b> | <b>\$10,226,121</b> | <b>\$3,151,895</b>     | <b>\$7,165,609</b>     | <b>\$10,317,504</b> | <b>\$91,383</b>    |

1/ Actual Peak Demand costs as filed in Schedule 2B of the Summer 2012 Cost of Gas Reconciliation, DG 12-067 filed March 1, 2013.

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
WINTER 2013-2014 COST OF GAS RESULTS  
DG 13-251  
SUMMARY OF COMMODITY COSTS FOR PERIOD  
NOVEMBER 2013 THROUGH APRIL 2014

|  | <u>Filing</u> | <u>Average<br/>Cost per<br/>Therm</u> | <u>Actual</u>  | <u>Average<br/>Cost per<br/>Therm</u> | <u>Difference</u> |        |
|--|---------------|---------------------------------------|----------------|---------------------------------------|-------------------|--------|
| Demand Charges (Brought from Page 3):  | \$10,226,121  |                                       | \$10,317,504   |                                       | \$91,383          |        |
| <b><u>TGP Gulf Commodity</u></b>   |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>Dracut Commodity</u></b>   |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>PNGTS Commodity</u></b>  |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>TGP/Iroquois Commodity</u></b>   |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>TGP/Niagara Commodity</u></b>  |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>City Gate Delivered Supply</u></b>                                       |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>Storage Gas - Commodity Withdrawn</u></b>                                |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>Propane P/S Plant Commodity</u></b>                                      |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>Propane Tank Farm Commodity</u></b>                                      |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>LNG P/S Plant Commodity</u></b>  |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| <b><u>Hedging (Gains) Losses</u></b>   |               |                                       |                |                                       |                   |        |
| <b><u>Other- Cashout, Broker Penalty, Canadian Managed, Non-Firm costs</u></b> |               |                                       |                |                                       |                   |        |
| Therms   |               |                                       |                |                                       |                   |        |
| Cost   |               |                                       |                |                                       |                   |        |
| Prior period Adj   |               |                                       |                |                                       |                   |        |
| Subtotal:  |               |                                       |                |                                       |                   |        |
| Volumes (net of fuel retention)  | 77,133,381    |                                       | 94,035,250     |                                       | 16,901,869        |        |
| Cost   | \$ 52,414,463 | 0.6795                                | \$ 91,357,317  | 0.9715                                | \$ 38,942,854     | 0.2920 |
| Total Demand and Commodity Costs   | \$ 62,640,584 |                                       | \$ 101,674,820 |                                       | \$ 39,034,236     |        |
| Demand (therms):   | 77,133,381    |                                       | 94,035,250     |                                       | 16,901,869        |        |
| Firm Gas Sales   | 76,131,660    |                                       | 84,723,918     |                                       | 8,592,258         |        |
| Lost Gas (Unaccounted For)   | 384,847       |                                       | 1,090,809      |                                       | 705,962           |        |
| Unbilled Therms  | (3,920)       |                                       | 7,755,067      |                                       | 7,758,987         |        |
| Fuel Retention   | -             |                                       | -              |                                       | -                 |        |
| Company Use  | 620,794       |                                       | 465,457        |                                       | (155,337)         |        |
| Total Demand   | 77,133,381    |                                       | 94,035,250     |                                       | 16,901,869        |        |

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
WINTER 2013-2014 COST OF GAS RESULTS  
DG 13-251

|   | (A)<br>Actual<br>Volume | (B)<br>Normal<br>Volume | (C)<br>Actual<br>Rate | (A-B)*C<br>Difference |
|---|-------------------------|-------------------------|-----------------------|-----------------------|
| <b>Weather Variance - Volume Impact</b> |                         |                         |                       |                       |
| TGP Gulf                                |                         |                         |                       |                       |
| TGP/Iroquios                            |                         |                         |                       |                       |
| TGP/Niagra                              |                         |                         |                       |                       |
| PNGTS                                   |                         |                         |                       |                       |
| Dracut                                  |                         |                         |                       |                       |
| City Gate Delivered Supply              |                         |                         |                       |                       |
| DOMAC                                   |                         |                         |                       |                       |
| Storage gas - commodity withdrawn       |                         |                         |                       |                       |
| Propane                                 |                         |                         |                       |                       |
| LNG                                     |                         |                         |                       |                       |
| Total Volume Weather Variance           | 94,035,250              | 86,726,152              |                       | \$ 8,633,156          |

|  | (A)<br>Forecast<br>Volume | (B)<br>Actual<br>Volume | (C)<br>Forecast<br>Rate | (B-A)*C<br>Difference |
|--|---------------------------|-------------------------|-------------------------|-----------------------|
| <b>Demand Variance - Commodity Costs</b>     |                           |                         |                         |                       |
| TGP Gulf                                     |                           |                         |                         |                       |
| TGP/Iroquios                                 |                           |                         |                         |                       |
| TGP/Niagra                                   |                           |                         |                         |                       |
| PNGTS Comodity                               |                           |                         |                         |                       |
| City Gate Delivered Supply                   |                           |                         |                         |                       |
| Dracut                                       |                           |                         |                         |                       |
| Storage Gas - Commodity Withdrawn            |                           |                         |                         |                       |
| Propane P/S Plant Commodity                  |                           |                         |                         |                       |
| LNG P/S Plant Commodity                      |                           |                         |                         |                       |
| Total Demand Variance (Less: Fuel Retention) | 77,133,381                | 94,035,250              |                         | \$ (7,484,643)        |

**Demand Variance Net of Weather Variance** (16,117,798)

|   | (A)<br>Actual<br>Volume | (B)<br>Forecast<br>Rate | (C)<br>Actual<br>Rate | (C-B)*A<br>Difference |
|---|-------------------------|-------------------------|-----------------------|-----------------------|
| <b>Rate Variance - Commodity Costs</b>                              |                         |                         |                       |                       |
| TGP Gulf  |                         |                         |                       |                       |
| TGP/Iroquios  |                         |                         |                       |                       |
| TGP/Niagra  |                         |                         |                       |                       |
| PNGTS Comodity  |                         |                         |                       |                       |
| Dracut  |                         |                         |                       |                       |
| DOMAC   |                         |                         |                       |                       |
| Storage Gas - Commodity Withdrawn                                   |                         |                         |                       |                       |
| Propane P/S Plant Commodity   |                         |                         |                       |                       |
| LNG P/S Plant Commodity   |                         |                         |                       |                       |
| Total Commodity Cost Rate Variance                                  | 94,035,250              |                         |                       | \$ 49,004,161         |
| Demand Charge Variance (from page 3)                                |                         |                         |                       | 91,383                |
| Other Rate Variance (from page 4)                                   |                         |                         |                       |                       |
| Hedging (Gains)/Losses  |                         |                         |                       | (1,747,078)           |
| Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments |                         |                         |                       | (829,587)             |
| Total Rate Variance   |                         |                         |                       | \$ 46,518,879         |
| Due to Weather Variance   |                         |                         |                       | 8,633,156             |
| Due to Demand Variance (from above)                                 |                         |                         |                       | (16,117,798)          |
| Total Gas Cost Variance   |                         |                         |                       | \$ 39,034,236         |

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**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**WINTER 2013-2014 COST OF GAS RESULTS**  
**DG 13-251**

|   | <u>FILING</u>     | <u>ACTUAL</u>     |
|---|-------------------|-------------------|
| Cost of Propane   | \$ 576,011        | \$ 2,371,944      |
| Cost of LNG   | <u>1,073,448</u>  | <u>4,177,403</u>  |
| Total Costs   | 1,649,459         | 6,549,347         |
| Percentage of Supplies Used For Pressure Support Purposes | <u>9.9%</u>       | <u>9.9%</u>       |
| Cost of Supplies Used For Pressure Support Purposes       | <u>163,296</u>    | <u>648,385</u>    |
| <br>  |                   |                   |
| Firm Therms Sold  | 75,425,285        | 84,723,918        |
| Firm Therms Transported                                   | <u>42,504,877</u> | <u>43,880,783</u> |
| Total Therms  | 117,930,162       | 128,604,701       |
| <br>  |                   |                   |
| Actual Liquid Cost/Therm                                  | 0.0014            | 0.0050            |
| <br>  |                   |                   |
| Firm Therms Transported                                   | <u>42,504,877</u> | <u>43,880,783</u> |
| <br>  |                   |                   |
| Liquid Costs Allocated to Transported Therms              | 58,856            | 221,233           |
| Prior (Over) or under Collection                          | <u>33,351</u>     | <u>33,351</u>     |
| Total   | <u>92,207</u>     | <u>254,584</u>    |
| <br>  |                   |                   |
| Costs Recovered:  |                   |                   |
| <br>  |                   |                   |
| Therms Transported  | 42,504,877        | 43,880,783        |
| Recovery Rate   | <u>0.0022</u>     | <u>0.0022</u>     |
| Costs Recovered   | <u>92,207</u>     | <u>95,192</u>     |
| <br>  |                   |                   |
| (Over) / Under Collection For Period                      | (0)               | 159,393           |

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2013 THROUGH APRIL 2014**  
**PEAK DEMAND AND COMMODITY**  
**SCHEDULE 1**  
**ACCOUNT 1920-1740**

| FOR THE MONTH OF:<br>DAYS IN MONTH     | Nov-13<br>30  | Dec-13<br>31  | Jan-14<br>31  | Feb-14<br>28  | Mar-14<br>31  | Apr-14<br>30  | May-14        | Total         |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 BEGINNING BALANCE                    | \$ 5,501,037  | \$ 10,592,944 | \$ 15,402,350 | \$ 30,446,083 | \$ 37,981,597 | \$ 35,699,889 | \$ 22,822,981 | \$ 5,501,037  |
| 2                                      |               |               |               |               |               |               |               |               |
| 3 Add: Actual Costs                    | 6,520,818     | 15,425,928    | 31,446,508    | 24,782,971    | 15,698,828    | 4,647,872     |               | 98,522,925    |
| 4                                      |               |               |               |               |               |               |               |               |
| 5 Add: FPO Admin Costs                 | 47,935        | -             | -             | -             | -             | -             |               | 47,935        |
| 6 Add: MISC OH                         | 1,789         | 1,789         | 1,789         | 1,789         | 1,789         | 1,789         |               | 10,735        |
| 7 Add: Production and Storage          | 330,071       | 330,071       | 330,071       | 330,071       | 330,071       | 330,071       |               | 1,980,428     |
| 8 Add: Fuel Financing                  | -             | -             | -             | -             | -             | -             |               | -             |
| 9 Reverse Fuel Finance Estimate        | -             | -             | -             | -             | -             | -             |               | -             |
| 10 Add new Fuel Finance Estimate       | -             | -             | -             | -             | -             | -             |               | -             |
| 11                                     |               |               |               |               |               |               |               |               |
| 12 Less: CUSTOMER BILLINGS             | (1,782,227)   | (10,832,370)  | (16,706,893)  | (17,302,180)  | (18,033,274)  | (17,789,355)  | (7,838,752)   | (90,285,051)  |
| 13 Estimated Unbilled                  | -             | -             | -             | -             | -             | -             |               | -             |
| 14 Reverse Prior Month Unbilled        | -             | -             | -             | -             | -             | -             |               | -             |
| 15 Sub-Total Accrued Customer Billings | (1,782,227)   | (10,832,370)  | (16,706,893)  | (17,302,180)  | (18,033,274)  | (17,789,355)  | (7,838,752)   | (90,285,051)  |
| 16                                     |               |               |               |               |               |               |               |               |
| 17 Less: REFUND                        | (543)         | -             | -             | -             | -             | -             |               | (543)         |
| 18                                     |               |               |               |               |               |               |               |               |
| 19 Less: Broker Revenues               | (32,195)      | (96,625)      | (60,516)      | (331,915)     | (365,464)     | (127,704)     | -             | (1,014,419)   |
| 20                                     |               |               |               |               |               |               |               |               |
| 21 NON FIRM MARGIN AND CREDITS         | (15,208)      | (55,216)      | (30,416)      | (30,416)      | (15,208)      | (17,642)      | -             | (164,106)     |
| 22                                     |               |               |               |               |               |               |               |               |
| 23 ENDING BALANCE PRE INTEREST         | \$ 10,571,477 | \$ 15,366,522 | \$ 30,382,893 | \$ 37,896,403 | \$ 35,598,339 | \$ 22,744,921 | \$ 14,984,230 | \$ 14,598,941 |
| 24                                     |               |               |               |               |               |               |               |               |
| 25 MONTH'S AVERAGE BALANCE             | 8,036,257     | 12,979,733    | 22,892,621    | 34,171,243    | 36,789,968    | 29,222,405    |               |               |
| 26                                     |               |               |               |               |               |               |               |               |
| 27 INTEREST RATE                       | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         |               |               |
| 28                                     |               |               |               |               |               |               |               |               |
| 29 INTEREST APPLIED                    | 21,467        | 35,828        | 63,190        | 85,194        | 101,550       | 78,060        |               | 385,289       |
| 30                                     |               |               |               |               |               |               |               |               |
| 31 ENDING BALANCE                      | \$ 10,592,944 | \$ 15,402,350 | \$ 30,446,083 | \$ 37,981,597 | \$ 35,699,889 | \$ 22,822,981 | \$ 14,984,230 | \$ 14,984,230 |

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

NOVEMBER 2013 THROUGH APRIL 2014  
OFF PEAK DEMAND AND COMMODITY  
SCHEDULE 1  
ACCOUNT 1920-1741

| FOR THE MONTH OF:<br>DAYS IN MONTH |                                     | Nov-13<br>30   | Dec-13<br>31   | Jan-14<br>31   | Feb-14<br>28   | Mar-14<br>31   | Apr-14<br>30   | May-14         | Total          |
|------------------------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1                                  | BEGINNING BALANCE                   | \$ (440,205)   | \$ (1,148,525) | \$ (1,151,695) | \$ (1,154,874) | \$ (1,157,753) | \$ (1,160,949) | \$ (1,164,050) | (440,205)      |
| 2                                  |                                     |                |                |                |                |                |                |                |                |
| 3                                  | Add:ACTUAL COST                     | -              | -              | -              | -              | -              | -              |                | \$ -           |
| 4                                  |                                     |                |                |                |                |                |                |                |                |
| 5                                  | Add: MISC OH & PROD and STOR        | -              | -              | -              | -              | -              | -              |                | -              |
| 6                                  |                                     |                |                |                |                |                |                |                |                |
| 7                                  | Less: CUSTOMER BILLINGS             | (2,492,244)    | -              | -              | -              | -              | -              | -              | (2,492,244)    |
| 8                                  | Estimated Unbilled                  |                | -              | -              | -              | -              | -              |                | -              |
| 9                                  | Reverse Prior Month Unbilled        | 1,786,043      | -              | -              | -              | -              | -              | -              | 1,786,043      |
| 10                                 | Sub-Total Accrued Customer Billings | (706,201)      | -              | -              | -              | -              | -              | -              | (706,201)      |
| 11                                 |                                     |                |                |                |                |                |                |                |                |
| 12                                 | Add: ADJUSTMENTS                    | -              | -              | -              | -              | -              | -              | -              | -              |
| 13                                 |                                     |                |                |                |                |                |                |                |                |
| 14                                 | ENDING BALANCE PRE INTEREST         | \$ (1,146,406) | \$ (1,148,525) | \$ (1,151,695) | \$ (1,154,874) | \$ (1,157,753) | \$ (1,160,949) | \$ (1,164,050) | \$ (1,146,406) |
| 15                                 |                                     |                |                |                |                |                |                |                |                |
| 16                                 | MONTH'S AVERAGE BALANCE             | (793,306)      | (1,148,525)    | (1,151,695)    | (1,154,874)    | (1,157,753)    | (1,160,949)    |                |                |
| 17                                 |                                     |                |                |                |                |                |                |                |                |
| 18                                 | INTEREST RATE                       | 3.25%          | 3.25%          | 3.25%          | 3.25%          | 3.25%          | 3.25%          |                |                |
| 19                                 |                                     |                |                |                |                |                |                |                |                |
| 20                                 | INTEREST APPLIED                    | (2,119)        | (3,170)        | (3,179)        | (2,879)        | (3,196)        | (3,101)        |                | (17,644)       |
| 21                                 |                                     |                |                |                |                |                |                |                |                |
| 22                                 | ENDING BALANCE                      | \$ (1,148,525) | \$ (1,151,695) | \$ (1,154,874) | \$ (1,157,753) | \$ (1,160,949) | \$ (1,164,050) | \$ (1,164,050) | \$ (1,164,050) |

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**MAY 2013 THROUGH OCTOBER 2013**  
**PEAK BAD DEBT**  
**SCHEDULE 1A**  
**ACCOUNTS 1920-1743 and 1163-1754**

|    | <b>FOR THE MONTH OF:<br/>DAYS IN MONTH</b> | <b>May-13<br/>31</b> | <b>Jun-13<br/>30</b> | <b>Jul-13<br/>31</b> | <b>Aug-13<br/>31</b> | <b>Sep-13<br/>30</b> | <b>Oct-13<br/>31</b> | <b>Total</b>        |
|----|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| 1  | BEGINNING BALANCE                          | \$ 50,789            | \$ 14,855            | \$ (35,501)          | \$ (37,141)          | \$ (36,238)          | \$ (27,553)          | <b>50,789</b>       |
| 2  |  |                      |                      |                      |                      |                      |                      |                     |
| 3  | Add: COST ALLOW                            | 48,938               | (1,495)              | 32,490               | 31,237               | 41,088               | 60,255               | <b>\$ 212,513</b>   |
| 4  |  |                      |                      |                      |                      |                      |                      |                     |
| 5  | Adjustment                                 | -                    | -                    | -                    | -                    | -                    | -                    | -                   |
| 6  |  |                      |                      |                      |                      |                      |                      |                     |
| 7  | Less: CUSTOMER BILLINGS                    | (25,276)             | (48,833)             | (34,030)             | (30,233)             | (32,318)             | (155,004)            | <b>(325,693)</b>    |
| 8  | Estimated Unbilled                         | -                    | -                    | -                    | -                    | -                    | -                    | -                   |
| 9  | Reverse Prior Month Unbilled               | (59,687)             | -                    | -                    | -                    | -                    | -                    | <b>(59,687)</b>     |
| 10 | Sub-Total Accrued Customer Billings        | (84,963)             | (48,833)             | (34,030)             | (30,233)             | (32,318)             | (155,004)            | <b>(385,380)</b>    |
| 11 |  |                      |                      |                      |                      |                      |                      |                     |
| 12 | ENDING BALANCE PRE INTEREST                | <b>\$ 14,765</b>     | <b>\$ (35,473)</b>   | <b>\$ (37,041)</b>   | <b>\$ (36,137)</b>   | <b>\$ (27,468)</b>   | <b>\$ (122,302)</b>  | <b>\$ (122,078)</b> |
| 13 |  |                      |                      |                      |                      |                      |                      |                     |
| 14 | MONTH'S AVERAGE BALANCE                    | 32,777               | (10,309)             | (36,271)             | (36,639)             | (31,853)             | (74,928)             |                     |
| 15 |  |                      |                      |                      |                      |                      |                      |                     |
| 16 | INTEREST RATE                              | 3.25%                | 3.25%                | 3.25%                | 3.25%                | 3.25%                | 3.25%                |                     |
| 17 |  |                      |                      |                      |                      |                      |                      |                     |
| 18 | INTEREST APPLIED                           | 90                   | (28)                 | (100)                | (101)                | (85)                 | (207)                | <b>\$ (431)</b>     |
| 19 |  |                      |                      |                      |                      |                      |                      |                     |
| 20 | ENDING BALANCE                             | <b>\$ 14,855</b>     | <b>\$ (35,501)</b>   | <b>\$ (37,141)</b>   | <b>\$ (36,238)</b>   | <b>\$ (27,553)</b>   | <b>\$ (122,509)</b>  | <b>\$ (122,509)</b> |



**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**

**NOVEMBER 2013 THROUGH APRIL 2014**

**PEAK BAD DEBT**

**SCHEDULE 1A**

**ACCOUNTS 1920-1743 and 1163-1754**

|    | <b>FOR THE MONTH OF:<br/>DAYS IN MONTH</b> | <b>Nov-13<br/>30</b> | <b>Dec-13<br/>31</b> | <b>Jan-14<br/>31</b> | <b>Feb-14<br/>28</b> | <b>Mar-14<br/>31</b> | <b>Apr-14<br/>30</b> | <b>May-14</b> | <b>Total</b> |
|----|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|--------------|
| 1  | BEGINNING BALANCE                          | \$ (122,509)         | \$ (74,761)          | \$ (112,094)         | \$ (68,789)          | \$ (86,901)          | \$ (190,324)         | \$ (392,847)  | (122,509)    |
| 2  |  |                      |                      |                      |                      |                      |                      |               |              |
| 3  | Add: COST ALLOW                            | 85,163               | 187,771              | 373,487              | 296,360              | 191,393              | 63,456               |               | \$ 1,197,629 |
| 4  |  |                      |                      |                      |                      |                      |                      |               |              |
| 5  | Adjustment                                 | -                    | -                    | -                    | -                    | -                    | -                    | -             | -            |
| 6  |  |                      |                      |                      |                      |                      |                      |               |              |
| 7  | Less: CUSTOMER BILLINGS                    | (37,152)             | (224,846)            | (329,932)            | (314,279)            | (294,433)            | (265,201)            | (119,010)     | (1,584,854)  |
| 8  | Estimated Unbilled                         | -                    | -                    | -                    | -                    | -                    | -                    | -             | -            |
| 9  | Reverse Prior Month Unbilled               | -                    | -                    | -                    | -                    | -                    | -                    | -             | -            |
| 10 | Sub-Total Accrued Customer Billings        | (37,152)             | (224,846)            | (329,932)            | (314,279)            | (294,433)            | (265,201)            | (119,010)     | (1,584,854)  |
| 11 |  |                      |                      |                      |                      |                      |                      |               |              |
| 12 | ENDING BALANCE PRE INTEREST                | \$ (74,498)          | \$ (111,836)         | \$ (68,540)          | \$ (86,707)          | \$ (189,942)         | \$ (392,069)         | \$ (511,858)  | \$ (509,734) |
| 13 |  |                      |                      |                      |                      |                      |                      |               |              |
| 14 | MONTH'S AVERAGE BALANCE                    | (98,504)             | (93,299)             | (90,317)             | (77,748)             | (138,422)            | (291,197)            |               |              |
| 15 |  |                      |                      |                      |                      |                      |                      |               |              |
| 16 | INTEREST RATE                              | 3.25%                | 3.25%                | 3.25%                | 3.25%                | 3.25%                | 3.25%                |               |              |
| 17 |  |                      |                      |                      |                      |                      |                      |               |              |
| 18 | INTEREST APPLIED                           | (263)                | (258)                | (249)                | (194)                | (382)                | (778)                |               | \$ (2,124)   |
| 19 |  |                      |                      |                      |                      |                      |                      |               |              |
| 20 | ENDING BALANCE                             | \$ (74,761)          | \$ (112,094)         | \$ (68,789)          | \$ (86,901)          | \$ (190,324)         | \$ (392,847)         | \$ (511,858)  | \$ (511,858) |

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2013 THROUGH APRIL 2014  
GAS COSTS BY SOURCE  
SCHEDULE 2A

| FOR THE MONTH OF:                 | Nov-13          | Dec-13           | Jan-14           | Feb-14           | Mar-14           | Apr-14          | Total             |
|-----------------------------------|-----------------|------------------|------------------|------------------|------------------|-----------------|-------------------|
| <b>1 DEMAND</b>                   |                 |                  |                  |                  |                  |                 |                   |
| 2                                 |                 |                  |                  |                  |                  |                 |                   |
| 3 ALBERTA NORTHEAST               |                 |                  |                  |                  |                  |                 |                   |
| 4 BP/NORTHEAST GAS MARKETS        |                 |                  |                  |                  |                  |                 |                   |
| 5 CANADIAN CAPACITY MANAGED       |                 |                  |                  |                  |                  |                 |                   |
| 6 TOTAL CANADIAN DEMAND           | \$ (116,505.97) | \$ (137,675.29)  | \$ (176,167.13)  | \$ (237,029.94)  | \$ (318,040.20)  | \$ (28,010.93)  | \$ (1,013,429.46) |
| 7                                 |                 |                  |                  |                  |                  |                 |                   |
| 8 PEAKING SUPPLY                  | (206,666.66)    | (206,666.66)     | (206,666.66)     | (206,666.66)     | (206,666.66)     | (206,666.66)    | (1,239,999.96)    |
| 9                                 |                 |                  |                  |                  |                  |                 |                   |
| 10 TRANSPORT CAPACITY             | 1,264,356.72    | 1,266,614.29     | 1,183,379.54     | 1,189,717.15     | 1,058,164.92     | 1,183,590.61    | 7,145,823.23      |
| 11 CAPACITY RELEASE ADJUSTMENT    | 15,208.00       | 55,216.00        | 30,416.00        | 30,416.00        | 15,208.00        | 17,641.73       | 164,105.73        |
| 12 TOTAL TRANSPORT                | \$ 1,279,564.72 | \$ 1,321,830.29  | \$ 1,213,795.54  | \$ 1,220,133.15  | \$ 1,073,372.92  | \$ 1,201,232.34 | \$ 7,309,928.96   |
| 13                                |                 |                  |                  |                  |                  |                 |                   |
| 14 STORAGE FIXED COSTS            | 99,659.21       | 100,127.27       | 99,700.98        | 99,700.98        | 99,560.41        | 99,560.41       | 598,309.26        |
| 15                                |                 |                  |                  |                  |                  |                 |                   |
| 16 LNG                            | 300,000.00      | 300,000.00       | 300,000.00       | 300,000.00       | 300,000.00       | -               | 1,500,000.00      |
| 17                                |                 |                  |                  |                  |                  |                 |                   |
| 18 PROPANE                        | -               | -                | -                | -                | -                | -               | -                 |
| 19                                |                 |                  |                  |                  |                  |                 |                   |
| 20 PIPELINE REFUNDS               | -               | -                | -                | -                | -                | -               | -                 |
| 21                                |                 |                  |                  |                  |                  |                 |                   |
| 22 OTHER                          | 1,800.00        | 1,800.00         | 1,800.00         | 1,800.00         | 1,800.00         | 1,800.00        | 10,800.00         |
| 23                                |                 |                  |                  |                  |                  |                 |                   |
| 24                                |                 |                  |                  |                  |                  |                 |                   |
| 25                                |                 |                  |                  |                  |                  |                 |                   |
| 26 <b>TOTAL DEMAND</b>            | \$ 1,357,851.30 | \$ 1,379,415.61  | \$ 1,232,462.73  | \$ 1,177,937.53  | \$ 950,026.47    | \$ 1,067,915.16 | \$ 7,165,608.80   |
| 27                                |                 |                  |                  |                  |                  |                 |                   |
| 28 <b>COMMODITY</b>               |                 |                  |                  |                  |                  |                 |                   |
| 29                                |                 |                  |                  |                  |                  |                 |                   |
| 30 ALBERTA NORTHEAST / BP         |                 |                  |                  |                  |                  |                 |                   |
| 31 ALBERTA NORTHEAST / Emera      |                 |                  |                  |                  |                  |                 |                   |
| 32 SHELL CANADA                   |                 |                  |                  |                  |                  |                 |                   |
| 33 TOTAL CANADIAN COMMODITY       |                 |                  |                  |                  |                  |                 |                   |
| 34                                |                 |                  |                  |                  |                  |                 |                   |
| 35 PIPELINE TRANSPORT             |                 |                  |                  |                  |                  |                 |                   |
| 36 DRACUT SUPPLY                  |                 |                  |                  |                  |                  |                 |                   |
| 37 PNGTS                          |                 |                  |                  |                  |                  |                 |                   |
| 38                                |                 |                  |                  |                  |                  |                 |                   |
| 39 GAS SUPPLY                     |                 |                  |                  |                  |                  |                 |                   |
| 40                                |                 |                  |                  |                  |                  |                 |                   |
| 41 STORAGE                        |                 |                  |                  |                  |                  |                 |                   |
| 42                                |                 |                  |                  |                  |                  |                 |                   |
| 43 LNG                            |                 |                  |                  |                  |                  |                 |                   |
| 44                                |                 |                  |                  |                  |                  |                 |                   |
| 45 PROPANE                        |                 |                  |                  |                  |                  |                 |                   |
| 46                                |                 |                  |                  |                  |                  |                 |                   |
| 47 <b>OTHER COST ADJUSTMENTS</b>  |                 |                  |                  |                  |                  |                 |                   |
| 48 CANDIAN CAPACITY MANAGED       |                 |                  |                  |                  |                  |                 |                   |
| 49 SUPPLIER CASHOUT               |                 |                  |                  |                  |                  |                 |                   |
| 50 NET OTHER COST ADJUSTMENTS     |                 |                  |                  |                  |                  |                 |                   |
| 51                                |                 |                  |                  |                  |                  |                 |                   |
| 52 <b>SUBTOTAL COMMODITY COST</b> | \$ 5,162,966.69 | \$ 14,046,512.49 | \$ 30,214,045.22 | \$ 23,605,033.92 | \$ 14,748,801.65 | \$ 3,579,956.62 | \$ 91,357,316.59  |
| 53                                |                 |                  |                  |                  |                  |                 |                   |
| 54 OFF SYSTEM SALES COST          |                 |                  |                  |                  |                  |                 |                   |
| 55 OFF SYSTEM SALES COST - PPA    |                 |                  |                  |                  |                  |                 |                   |
| 56 NON-FIRM COST                  |                 |                  |                  |                  |                  |                 |                   |
| 57                                |                 |                  |                  |                  |                  |                 |                   |
| 58 <b>TOTAL COMMODITY COST</b>    | \$ 5,162,966.69 | \$ 14,046,512.49 | \$ 30,214,045.22 | \$ 23,605,033.92 | \$ 14,748,801.65 | \$ 3,579,956.62 | \$ 91,357,316.59  |
| 59                                |                 |                  |                  |                  |                  |                 |                   |
| 60                                |                 |                  |                  |                  |                  |                 |                   |
| 61                                |                 |                  |                  |                  |                  |                 |                   |
| 62                                |                 |                  |                  |                  |                  |                 |                   |
| 63                                |                 |                  |                  |                  |                  |                 |                   |
| 64                                |                 |                  |                  |                  |                  |                 |                   |
| 65                                |                 |                  |                  |                  |                  |                 |                   |
| 66                                |                 |                  |                  |                  |                  |                 |                   |
| 67                                |                 |                  |                  |                  |                  |                 |                   |
| 68 <b>Total Peak Demand</b>       | \$ 1,357,851.30 | \$ 1,379,415.61  | \$ 1,232,462.73  | \$ 1,177,937.53  | \$ 950,026.47    | \$ 1,067,915.16 | \$ 7,165,608.80   |
| 69 <b>Off-Peak Demand</b>         | -               | -                | -                | -                | -                | -               | -                 |
| 70 <b>Total Demand</b>            | \$ 1,357,851.30 | \$ 1,379,415.61  | \$ 1,232,462.73  | \$ 1,177,937.53  | \$ 950,026.47    | \$ 1,067,915.16 | \$ 7,165,608.80   |
| 71                                |                 |                  |                  |                  |                  |                 |                   |
| 72 <b>Total Peak Commodity</b>    | \$ 5,162,966.69 | \$ 14,046,512.49 | \$ 30,214,045.22 | \$ 23,605,033.92 | \$ 14,748,801.65 | \$ 3,579,956.62 | \$ 91,357,316.59  |
| 73 <b>Off-Peak Commodity</b>      | -               | -                | -                | -                | -                | -               | -                 |
| 74 <b>Total Commodity</b>         | \$ 5,162,966.69 | \$ 14,046,512.49 | \$ 30,214,045.22 | \$ 23,605,033.92 | \$ 14,748,801.65 | \$ 3,579,956.62 | \$ 91,357,316.59  |
| 75                                |                 |                  |                  |                  |                  |                 |                   |
| 76 <b>Firm Sendout Costs</b>      | \$ 6,520,817.99 | \$ 15,425,928.10 | \$ 31,446,507.95 | \$ 24,782,971.45 | \$ 15,698,828.12 | \$ 4,647,871.78 | \$ 98,522,925.39  |

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2013 THROUGH APRIL 2014  
DETAIL GAS COSTS BY SOURCE  
SCHEDULE 2B

| FOR THE MONTH OF:                           | Nov-13          | Dec-13          | Jan-14          | Feb-14          | Mar-14          | Apr-14          | Total             |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| 1 DEMAND                                    |                 |                 |                 |                 |                 |                 |                   |
| 2 <u>Supply</u>                             |                 |                 |                 |                 |                 |                 |                   |
| 3 Alberta Northeast                         |                 |                 |                 |                 |                 |                 |                   |
| 4 Northeast Gas Markets/BP                  |                 |                 |                 |                 |                 |                 |                   |
| 5 <b>Subtotal Canadian Supply</b>           | \$ 1,653.78     | \$ 1,814.24     | \$ 1,962.36     | \$ 1,640.37     | \$ 1,667.81     | \$ 1,618.48     | \$ 10,357.04      |
| 6 <u>Peaking Supply</u>                     |                 |                 |                 |                 |                 |                 |                   |
| 7 Repsol                                    |                 |                 |                 |                 |                 |                 |                   |
| 8 Granite Ridge                             |                 |                 |                 |                 |                 |                 |                   |
| 9 BG Energy                                 |                 |                 |                 |                 |                 |                 |                   |
| 10 NJR Energy                               |                 |                 |                 |                 |                 |                 |                   |
| 11 <b>Subtotal Peaking Supply</b>           | \$ (206,666.66) | \$ (206,666.66) | \$ (206,666.66) | \$ (206,666.66) | \$ (206,666.66) | \$ (206,666.66) | \$ (1,239,999.96) |
| 12  |                 |                 |                 |                 |                 |                 |                   |
| 13 <u>Transport Capacity</u>                |                 |                 |                 |                 |                 |                 |                   |
| 14 Iroquois 470-01-RTS                      | \$ 20,934.57    | \$ 26,698.46    | \$ 26,698.46    | \$ 26,698.46    | \$ 26,698.46    | \$ 26,698.46    | \$ 154,426.87     |
| 15 National Fuel N02358                     | 19,095.31       | 19,065.06       | 18,978.10       | 18,978.10       | 18,947.86       | 19,499.81       | 114,564.24        |
| 16 PNGTS FT-1999-001                        | 40,245.60       | 15,445.60       | 40,245.60       | 40,245.60       | 40,245.60       | 40,245.60       | 216,673.60        |
| 17 Transcanada                              | -               | -               | -               | -               | -               | -               | -                 |
| 18 TGP 632 FTA                              | 126,898.72      | 131,899.06      | 125,296.59      | 132,865.53      | 139,029.01      | 123,521.07      | 779,509.98        |
| 19 TGP 2302 FTA Zone 5-6                    | 24,986.15       | 25,257.16       | 25,105.43       | 24,354.89       | 25,054.85       | 24,618.90       | 149,377.38        |
| 20 TGP 8587 FTA                             | 493,322.45      | 524,113.53      | 421,966.00      | 424,405.54      | 267,618.97      | 436,852.66      | 2,568,279.15      |
| 21 TGP 11234 FTA                            | 84,470.45       | 80,889.19       | 81,824.54       | 79,861.92       | 83,071.41       | 65,951.93       | 476,069.44        |
| 22 TGP 33371 NET                            | 40,093.33       | 40,429.65       | 40,429.65       | 39,292.33       | 40,399.30       | 31,536.45       | 232,180.71        |
| 23 TGP 72694 NET                            | 316,914.14      | 320,628.58      | 320,647.17      | 320,826.78      | 319,703.46      | 334,911.46      | 1,933,631.59      |
| 24 TGP 42076 FTA                            | 97,396.00       | 82,188.00       | 82,188.00       | 82,188.00       | 97,396.00       | 79,754.27       | 521,110.27        |
| 25 Union Gas                                | -               | -               | -               | -               | -               | -               | -                 |
| 26 <b>Subtotal Transport Capacity</b>       | \$ 1,264,356.72 | \$ 1,266,614.29 | \$ 1,183,379.54 | \$ 1,189,717.15 | \$ 1,058,164.92 | \$ 1,183,590.61 | \$ 7,145,823.23   |
| 27  |                 |                 |                 |                 |                 |                 |                   |
| 28 <u>Storage Fixed</u>                     |                 |                 |                 |                 |                 |                 |                   |
| 29 Sempra                                   | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -              |
| 30 Dominion 300076-Storage                  | 2,058.02        | 2,664.75        | 2,650.91        | 2,650.91        | 2,647.47        | 2,647.47        | 15,319.53         |
| 31 NFG Deliverability FSS 2357              | 33,713.48       | 33,660.13       | 33,506.70       | 33,506.70       | 33,453.35       | 33,453.35       | 201,293.71        |
| 32 Tenn Reservation FSMA 523                | 55,143.32       | 55,058.00       | 54,798.98       | 54,798.98       | 54,715.20       | 54,715.20       | 329,229.68        |
| 33 Honeoye Storage SS-NY                    | 8,744.39        | 8,744.39        | 8,744.39        | 8,744.39        | 8,744.39        | 8,744.39        | 52,466.34         |
| 34 <b>Subtotal Storage</b>                  | \$ 99,659.21    | \$ 100,127.27   | \$ 99,700.98    | \$ 99,700.98    | \$ 99,560.41    | \$ 99,560.41    | \$ 598,309.26     |
| 35  |                 |                 |                 |                 |                 |                 |                   |
| 36 LNG / DISTRIGAS                          |                 |                 |                 |                 |                 |                 |                   |
| 37 LNG/ DISTRIGAS FLS160                    |                 |                 |                 |                 |                 |                 |                   |
| 38 Transgas Trucking                        |                 |                 |                 |                 |                 |                 |                   |
| 39 <b>Subtotal Dstrigas</b>                 | \$ 300,000.00   | \$ 300,000.00   | \$ 300,000.00   | \$ 300,000.00   | \$ 300,000.00   | \$ -            | \$ 1,500,000.00   |
| 40  |                 |                 |                 |                 |                 |                 |                   |
| 41 <u>Propane</u>                           |                 |                 |                 |                 |                 |                 |                   |
| 42 En Propane                               | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -              |
| 43  |                 |                 |                 |                 |                 |                 |                   |
| 44 <b>Intercontinental Exchange</b>         | \$ 1,800        | \$ 1,800        | \$ 1,800        | \$ 1,800        | \$ 1,800        | \$ 1,800        | \$ 10,800.00      |
| 45  |                 |                 |                 |                 |                 |                 |                   |
| 46 <b>Capacity Managed - Canadian</b>       |                 |                 |                 |                 |                 |                 |                   |
| 47  |                 |                 |                 |                 |                 |                 |                   |
| 48 PNGTS Refund per RP02-13                 |                 |                 |                 |                 |                 |                 |                   |
| 49 TGP Pipeline Refund PK                   | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -              |
| 50 TGP Pipeline Refund OP                   | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -              |
| 51 <b>Demand Subtotal</b>                   | \$ 1,342,643.30 | \$ 1,324,199.61 | \$ 1,202,046.73 | \$ 1,147,521.53 | \$ 934,818.47   | \$ 1,050,273.43 | \$ 7,001,503.07   |
| 52  |                 |                 |                 |                 |                 |                 |                   |
| 53 <b>Capacity Release Adjustment</b>       |                 |                 |                 |                 |                 |                 |                   |
| 54 PNGTS FT-1999-001                        |                 |                 |                 |                 |                 |                 |                   |
| 55 TGP 72694 NET-NE                         |                 |                 |                 |                 |                 |                 |                   |
| 56 TGP 42076 FTA                            |                 |                 |                 |                 |                 |                 |                   |
| 57 Iroquois Gas Transmission System 470     |                 |                 |                 |                 |                 |                 |                   |
| 58 TGP FT-A 11234                           |                 |                 |                 |                 |                 |                 |                   |
| 59 <b>Total Capacity Release Adjustment</b> |                 |                 |                 |                 |                 |                 |                   |
| 60  |                 |                 |                 |                 |                 |                 |                   |
| 61 <b>TOTAL DEMAND</b>                      | \$ 1,357,851.30 | \$ 1,379,415.61 | \$ 1,232,462.73 | \$ 1,177,937.53 | \$ 950,026.47   | \$ 1,067,915.16 | \$ 7,165,608.80   |

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
 D/B/A LIBERTY UTILITIES  
 NOVEMBER 2013 THROUGH APRIL 2014  
 DETAIL GAS COSTS BY SOURCE  
 SCHEDULE 2B

| 62 FOR THE MONTH OF:                  | Nov-13          | Dec-13           | Jan-14           | Feb-14           | Mar-14           | Apr-14          | Total            |
|---------------------------------------|-----------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| 63                                    |                 |                  |                  |                  |                  |                 |                  |
| 64 <b>COMMODITY</b>                   |                 |                  |                  |                  |                  |                 |                  |
| 65                                    |                 |                  |                  |                  |                  |                 |                  |
| 66 <b>Canadian Supply</b>             |                 |                  |                  |                  |                  |                 |                  |
| 67 VPEM                               |                 |                  |                  |                  |                  |                 |                  |
| 68 ANE Union/Dawn/Iroquois (BG)       |                 |                  |                  |                  |                  |                 |                  |
| 69 Shell Canada                       |                 |                  |                  |                  |                  |                 |                  |
| 70 <b>Subtotal Canadian Commodity</b> |                 |                  |                  |                  |                  |                 |                  |
| 71                                    |                 |                  |                  |                  |                  |                 |                  |
| 72 <b>Pipeline Transport</b>          |                 |                  |                  |                  |                  |                 |                  |
| 73 ANE Union/Dawn                     |                 |                  |                  |                  |                  |                 |                  |
| 74                                    |                 |                  |                  |                  |                  |                 |                  |
| 75 Dominion                           |                 |                  |                  |                  |                  |                 |                  |
| 76 El Paso                            |                 |                  |                  |                  |                  |                 |                  |
| 77 Iroquois                           |                 |                  |                  |                  |                  |                 |                  |
| 78 National Fuel                      |                 |                  |                  |                  |                  |                 |                  |
| 79 PNGTS                              |                 |                  |                  |                  |                  |                 |                  |
| 80 <b>Subtotal TGP Transportation</b> |                 |                  |                  |                  |                  |                 |                  |
| 81 <b>Total Transportation</b>        |                 |                  |                  |                  |                  |                 |                  |
| 82                                    |                 |                  |                  |                  |                  |                 |                  |
| 83 <b>City Gate Delivery</b>          |                 |                  |                  |                  |                  |                 |                  |
| 84 VPEM                               |                 |                  |                  |                  |                  |                 |                  |
| 85                                    |                 |                  |                  |                  |                  |                 |                  |
| 86 <b>Dracut Supply (citygate)</b>    |                 |                  |                  |                  |                  |                 |                  |
| 87                                    |                 |                  |                  |                  |                  |                 |                  |
| 88 <b>PNGTS Supply</b>                |                 |                  |                  |                  |                  |                 |                  |
| 89 Emera                              |                 |                  |                  |                  |                  |                 |                  |
| 90 Shell                              |                 |                  |                  |                  |                  |                 |                  |
| 91                                    |                 |                  |                  |                  |                  |                 |                  |
| 92 <b>Subtotal PNGTS</b>              |                 |                  |                  |                  |                  |                 |                  |
| 93                                    |                 |                  |                  |                  |                  |                 |                  |
| 94 <b>Gas Supply</b>                  |                 |                  |                  |                  |                  |                 |                  |
| 95 Andarko                            |                 |                  |                  |                  |                  |                 |                  |
| 96 J Aron                             |                 |                  |                  |                  |                  |                 |                  |
| 97 BG Energy                          |                 |                  |                  |                  |                  |                 |                  |
| 98 Barclay                            |                 |                  |                  |                  |                  |                 |                  |
| 99 BP Energy                          |                 |                  |                  |                  |                  |                 |                  |
| 100 Chevron                           |                 |                  |                  |                  |                  |                 |                  |
| 101 Cheniere                          |                 |                  |                  |                  |                  |                 |                  |
| 102 Conoco                            |                 |                  |                  |                  |                  |                 |                  |
| 103 EServices                         |                 |                  |                  |                  |                  |                 |                  |
| 104 StatOil                           |                 |                  |                  |                  |                  |                 |                  |
| 105 EnCan                             |                 |                  |                  |                  |                  |                 |                  |
| 106 Emera                             |                 |                  |                  |                  |                  |                 |                  |
| 107 Gulf                              |                 |                  |                  |                  |                  |                 |                  |
| 108 Hess                              |                 |                  |                  |                  |                  |                 |                  |
| 109 L. Dreyfus                        |                 |                  |                  |                  |                  |                 |                  |
| 110 Macquarie                         |                 |                  |                  |                  |                  |                 |                  |
| 111 Merrill                           |                 |                  |                  |                  |                  |                 |                  |
| 112 NJR Energy                        |                 |                  |                  |                  |                  |                 |                  |
| 113 Repsol                            |                 |                  |                  |                  |                  |                 |                  |
| 114 South Jersey                      |                 |                  |                  |                  |                  |                 |                  |
| 115 Shell US                          |                 |                  |                  |                  |                  |                 |                  |
| 116 Spark                             |                 |                  |                  |                  |                  |                 |                  |
| 117 Tenaska                           |                 |                  |                  |                  |                  |                 |                  |
| 118 Vitol                             |                 |                  |                  |                  |                  |                 |                  |
| 119 VPEM                              |                 |                  |                  |                  |                  |                 |                  |
| 120 United                            |                 |                  |                  |                  |                  |                 |                  |
| 121 <b>Total Other TGP Supply</b>     |                 |                  |                  |                  |                  |                 |                  |
| 122                                   |                 |                  |                  |                  |                  |                 |                  |
| 123 <b>Peaking Supply</b>             |                 |                  |                  |                  |                  |                 |                  |
| 124 Granite Ridge (formerly AES )     |                 |                  |                  |                  |                  |                 |                  |
| 125                                   |                 |                  |                  |                  |                  |                 |                  |
| 126 NYMEX Hedging (Gains) Losses      |                 |                  |                  |                  |                  |                 |                  |
| 127                                   |                 |                  |                  |                  |                  |                 |                  |
| 128 <b>STORAGE WITHDRAWALS</b>        |                 |                  |                  |                  |                  |                 |                  |
| 129                                   |                 |                  |                  |                  |                  |                 |                  |
| 130 <b>STORAGE INJECTIONS</b>         |                 |                  |                  |                  |                  |                 |                  |
| 131                                   |                 |                  |                  |                  |                  |                 |                  |
| 132 DISTRIGAS (FLS187)                |                 |                  |                  |                  |                  |                 |                  |
| 133 LNG VAPOR                         |                 |                  |                  |                  |                  |                 |                  |
| 134 LNG BOIL OFF                      |                 |                  |                  |                  |                  |                 |                  |
| 135 <b>Subtotal LNG</b>               |                 |                  |                  |                  |                  |                 |                  |
| 136 <b>PROPANE</b>                    |                 |                  |                  |                  |                  |                 |                  |
| 137 Country Gas                       |                 |                  |                  |                  |                  |                 |                  |
| 138 Propane Storage Withdrawal        |                 |                  |                  |                  |                  |                 |                  |
| 139 Energy North Propane              |                 |                  |                  |                  |                  |                 |                  |
| 140 <b>Subtotal Propane</b>           |                 |                  |                  |                  |                  |                 |                  |
| 141                                   |                 |                  |                  |                  |                  |                 |                  |
| 142 Broker Cashout                    |                 |                  |                  |                  |                  |                 |                  |
| 143 Other Taxes W. Virginia/ICE       |                 |                  |                  |                  |                  |                 |                  |
| 144 <b>Subtotal Cashouts</b>          |                 |                  |                  |                  |                  |                 |                  |
| 145                                   |                 |                  |                  |                  |                  |                 |                  |
| 146 Capacity Managed - Canadian       |                 |                  |                  |                  |                  |                 |                  |
| 147 Broker Inventory                  |                 |                  |                  |                  |                  |                 |                  |
| 148 <b>Subtotal Capacity Managed</b>  |                 |                  |                  |                  |                  |                 |                  |
| 149                                   |                 |                  |                  |                  |                  |                 |                  |
| 150 <b>TOTAL COMMODITY</b>            |                 |                  |                  |                  |                  |                 |                  |
| 151                                   |                 |                  |                  |                  |                  |                 |                  |
| 152 Off System Gas Sales Cost         |                 |                  |                  |                  |                  |                 |                  |
| 153 Off System Sales Costs - PPA      |                 |                  |                  |                  |                  |                 |                  |
| 154 NON-FIRM COST                     |                 |                  |                  |                  |                  |                 |                  |
| 155                                   |                 |                  |                  |                  |                  |                 |                  |
| 156 <b>NET COMMODITY COST</b>         | \$ 5,162,966.69 | \$ 14,046,512.49 | \$ 30,214,045.22 | \$ 23,605,033.92 | \$ 14,748,801.65 | \$ 3,579,956.62 | \$ 91,357,316.59 |

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**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2013 THROUGH APRIL 2014**  
**DETAIL GAS COSTS BY SOURCE**  
**SCHEDULE 2B**

| 157 | FOR THE MONTH OF:            | Nov-13          | Dec-13           | Jan-14           | Feb-14           | Mar-14           | Apr-14          | Total            |
|-----|------------------------------|-----------------|------------------|------------------|------------------|------------------|-----------------|------------------|
| 158 |                              |                 |                  |                  |                  |                  |                 |                  |
| 159 | Peak Demand 1920-1740        | \$ 1,357,851.30 | \$ 1,379,415.61  | \$ 1,232,462.73  | \$ 1,177,937.53  | \$ 950,026.47    | \$ 1,067,915.16 | \$ 7,165,608.80  |
| 160 | Peak Commodity 1920-1740     | 5,162,966.69    | 14,046,512.49    | 30,214,045.22    | 23,605,033.92    | 14,748,801.65    | 3,579,956.62    | 91,357,316.59    |
| 161 | Total Peak Gas Costs         | \$ 6,520,817.99 | \$ 15,425,928.10 | \$ 31,446,507.95 | \$ 24,782,971.45 | \$ 15,698,828.12 | \$ 4,647,871.78 | \$ 98,522,925.39 |
| 162 |                              |                 |                  |                  |                  |                  |                 |                  |
| 163 | Off-Peak Demand 1920-1741 OP | -               | -                | -                | -                | -                | -               | -                |
| 164 | Off-Peak Comm 1920-1741 OP   | -               | -                | -                | -                | -                | -               | -                |
| 165 | Total Off-Peak Gas Costs     | \$ -            | \$ -             | \$ -             | \$ -             | \$ -             | \$ -            | \$ -             |
| 166 |                              |                 |                  |                  |                  |                  |                 |                  |
| 167 | Firm Sendout Costs           | \$ 6,520,817.99 | \$ 15,425,928.10 | \$ 31,446,507.95 | \$ 24,782,971.45 | \$ 15,698,828.12 | \$ 4,647,871.78 | \$ 98,522,925.39 |

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2013 THROUGH APRIL 2014**  
**SCHEDULE 3**  
**WINTER CGAC GAS REVENUES BILLED**

| FOR MONTH OF: |  | prior collections |                     | Dec-13               | Jan-14               | Feb-14               | Mar-14               | Apr-14               | subsequent collection | Total                |
|---------------|--|-------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
|               |  | OffPeak           | Peak                | Peak                 | Peak                 | Peak                 | Peak                 | Peak                 | Peak                  | Peak                 |
| 1             | <b>VOLUMES BILLED</b>                    |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 2             | <b>RESIDENTIAL</b>                       |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 3             | R-1                                      | -                 | 68,903              | 109,936              | 142,489              | 139,871              | 128,583              | 124,305              | -                     | <b>714,087</b>       |
| 4             | R-1 FPO                                  | -                 | 1,487               | 9,965                | 13,012               | 12,846               | 11,845               | 11,238               | -                     | <b>60,393</b>        |
| 5             | R-3                                      | -                 | 3,444,904           | 6,675,714            | 9,197,608            | 8,734,802            | 8,030,937            | 6,770,194            | -                     | <b>42,854,159</b>    |
| 6             | R-3 FPO                                  | -                 | 167,776             | 934,129              | 1,283,231            | 1,245,401            | 1,109,993            | 982,832              | -                     | <b>5,723,362</b>     |
| 7             | R-4                                      | -                 | 26,665              | 272,890              | 441,703              | 572,480              | 632,815              | 680,476              | -                     | <b>2,627,029</b>     |
| 8             | R-4 FPO                                  | -                 | 3,174               | 52,182               | 83,103               | 99,638               | 100,222              | 99,577               | -                     | <b>437,896</b>       |
| 9             | Total Residential                        | -                 | 3,712,909           | 8,054,816            | 11,161,146           | 10,805,038           | 10,014,395           | 8,668,622            | -                     |                      |
| 10            | <b>COMMERCIAL/INDUSTRIAL</b>             |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 11            | G41 - G43                                | -                 | 1,678,054           | 3,888,569            | 5,952,172            | 5,496,316            | 5,373,904            | 4,787,553            | -                     | <b>27,176,568</b>    |
| 12            | G41 - G43 (FPO)                          | -                 | 23,949              | 183,100              | 270,425              | 279,342              | 250,071              | 232,816              | -                     | <b>1,239,703</b>     |
| 13            | Total G41- G43                           | -                 | 1,702,003           | 4,071,669            | 6,222,597            | 5,775,658            | 5,623,975            | 5,020,369            | -                     |                      |
| 14            | G51 - G63                                | -                 | 368,790             | 569,460              | 673,920              | 688,521              | 612,339              | 845,274              | -                     | <b>3,758,304</b>     |
| 15            | G51 - G63 (FPO)                          | -                 | 5,405               | 21,891               | 29,840               | 27,341               | 21,227               | 26,713               | -                     | <b>132,417</b>       |
| 16            | Total G51-G63                            | -                 | 374,195             | 591,351              | 703,760              | 715,862              | 633,566              | 871,987              | -                     |                      |
| 17            | Total Sales Volumes                      | -                 | 5,789,107           | 12,717,836           | 18,087,503           | 17,296,558           | 16,271,936           | 14,560,978           | -                     | <b>84,723,918</b>    |
| 18            | <b>TRANSPORTATION</b>                    |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 19            | G41 - G43                                | -                 | 2,116,369           | 4,064,127            | 5,305,709            | 5,271,149            | 4,837,495            | 4,146,128            | -                     | <b>25,740,977</b>    |
| 20            | G51 - G63                                | -                 | 2,865,928           | 3,022,735            | 3,170,084            | 3,118,697            | 2,873,054            | 3,089,308            | -                     | <b>18,139,806</b>    |
| 21            | Total Transportation Volumes             | 0                 | 4,982,297           | 7,086,862            | 8,475,793            | 8,389,846            | 7,710,549            | 7,235,436            | 0                     | <b>43,880,783</b>    |
| 22            | <b>Total Volumes</b>                     | <b>0</b>          | <b>10,771,404</b>   | <b>19,804,698</b>    | <b>26,563,296</b>    | <b>25,686,404</b>    | <b>23,982,485</b>    | <b>21,796,414</b>    | <b>0</b>              | <b>128,604,701</b>   |
| 23            |  |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 34            | <b>REVENUES</b>                          |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 43            | Winter Gas Cost Rev filed                | \$ 94,421         | \$ 1,782,227        | \$ 10,832,370        | \$ 16,706,893        | \$ 17,302,180        | \$ 18,033,274        | \$ 17,789,355        | \$ 7,838,752          | \$ 90,379,472        |
| 51            |  |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 52            | Winter Gas Costs Billed (Acct 1920-1740) | \$ 94,421         | \$ 1,782,227        | \$ 10,832,370        | \$ 16,706,893        | \$ 17,302,180        | \$ 18,033,274        | \$ 17,789,355        | \$ 7,838,752          | \$ 90,379,472        |
| 55            |  |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 56            |  |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 57            | Total Sales COG Billed                   | \$ 94,421         | \$ 1,782,227        | \$ 10,832,370        | \$ 16,706,893        | \$ 17,302,180        | \$ 18,033,274        | \$ 17,789,355        | \$ 7,838,752          | \$ 90,379,472        |
| 58            |  |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 59            | Plus: Working Capital Gas Cost Billed    | -                 | 2,398               | 14,742               | 21,612               | 20,582               | 19,263               | 17,361               | 7,586                 | <b>103,544</b>       |
| 60            | Plus: Bad Debt Cost Billed               | -                 | 37,152              | 224,846              | 329,932              | 314,279              | 294,433              | 265,201              | 119,010               | <b>1,584,854</b>     |
| 61            | Plus: Broker Revenues                    | -                 | 32,195              | 96,625               | 60,516               | 331,915              | 365,464              | 127,704              | -                     | <b>1,014,419</b>     |
| 62            |  |                   |                     |                      |                      |                      |                      |                      |                       |                      |
| 63            | <b>Total Winter Gas Costs Billed</b>     | <b>\$ 94,421</b>  | <b>\$ 1,853,971</b> | <b>\$ 11,168,584</b> | <b>\$ 17,118,953</b> | <b>\$ 17,968,957</b> | <b>\$ 18,712,434</b> | <b>\$ 18,199,621</b> | <b>\$ 7,965,348</b>   | <b>\$ 93,082,290</b> |

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2013 THROUGH APRIL 2014**  
**SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)**

| FOR MONTH OF: |  | Oct-13      | Nov-13        | Dec-13     | Jan-14     | Feb-14     | Mar-14     | Apr-14      | Total      |
|---------------|--|-------------|---------------|------------|------------|------------|------------|-------------|------------|
| 1             | Firm Gas Purchases                       |             | 11,566,590    | 17,854,690 | 21,609,750 | 18,179,170 | 17,099,890 | 7,725,160   | 94,035,250 |
| 2             | Firm Sales                               |             | 5,789,107     | 12,717,836 | 18,087,503 | 17,296,558 | 16,271,936 | 14,560,978  | 84,723,918 |
| 3             | Company Use                              |             | 15,652        | 137,105    | 62,404     | 59,119     | 53,284     | 137,892     | 465,457    |
| 4             | Unaccounted For %                        |             | 1.16%         | 1.16%      | 1.16%      | 1.16%      | 1.16%      | 1.16%       |            |
| 5             | Unaccounted For Gas                      |             | 134,172       | 207,114    | 250,673    | 210,878    | 198,359    | 89,612      | 1,090,809  |
| 6             | COG Factor- Gas Cost Only                |             | \$0.0000      | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000    |            |
| 7             | COG Factor- Bad Debt Factor              |             | \$0.0000      | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000    |            |
| 8             | COG Factor- Working Capital Factor       |             | \$0.0000      | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000    |            |
| 9             |  |             |               |            |            |            |            |             |            |
| 10            | Unbilled Volume                          |             |               |            |            |            |            |             |            |
| 11            | Beginning Bal                            |             | -             | 5,627,659  | 10,420,293 | 13,629,463 | 14,242,078 | 14,818,389  |            |
| 12            | Incremental Unbilled                     |             | 5,627,659     | 4,792,635  | 3,209,170  | 612,615    | 576,311    | (7,063,322) |            |
| 13            | Ending Balance                           |             | -             | 5,627,659  | 10,420,293 | 14,242,078 | 14,818,389 | 7,755,067   |            |
| 14            |  |             |               |            |            |            |            |             |            |
| 15            | COG Factor- Gas Cost Only                |             | \$0.0000      | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000    |            |
| 16            | Gross Unbilled Gas Cost                  | \$1,786,043 | \$0           | \$0        | \$0        | \$0        | \$0        | \$0         |            |
| 17            |  |             |               |            |            |            |            |             |            |
| 18            | Monthly Incremental Gas Cost             |             | (\$1,786,043) | \$0        | \$0        | \$0        | \$0        | \$0         |            |
| 19            |  |             |               |            |            |            |            |             |            |
| 20            | COG Factor- Bad Debt Only                |             | \$0.0000      | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000    |            |
| 21            | Gross Unbilled Bad Debt Cost             | \$24,921    | \$0           | \$0        | \$0        | \$0        | \$0        | \$0         |            |
| 22            |  |             |               |            |            |            |            |             |            |
| 23            | Monthly Incremental Bad Debt Cost        |             | (\$24,921)    | \$0        | \$0        | \$0        | \$0        | \$0         |            |
| 24            |  |             |               |            |            |            |            |             |            |
| 25            | COG Factor- Working Capital Only         |             | \$0.0000      | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000   | \$0.0000    |            |
| 26            | Gross Unbilled Working Capital Cost      | \$1,478     | \$0           | \$0        | \$0        | \$0        | \$0        | \$0         |            |
| 27            |  |             |               |            |            |            |            |             |            |
| 28            | Monthly Incremental Working Capital Cost |             | (\$1,478)     | \$0        | \$0        | \$0        | \$0        | \$0         |            |

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2013 THROUGH APRIL 2014**  
**SCHEDULE 4 - NONFIRM MARGIN**

| <b>FOR THE MONTH OF:</b> |                                   | <b>Nov-13</b> | <b>Dec-13</b> | <b>Jan-14</b> | <b>Feb-14</b> | <b>Mar-14</b> | <b>Apr-14</b> | <b>Total</b> |
|--------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| 1                        | INTERRUPTIBLE                     |               |               |               |               |               |               |              |
| 2                        |                                   |               |               |               |               |               |               |              |
| 3                        | 280 DAY                           |               |               |               |               |               |               |              |
| 4                        |                                   |               |               |               |               |               |               |              |
| 5                        | OFF SYSTEM GAS SALES MARGIN       |               |               |               |               |               |               |              |
| 6                        | PROPANE OFF SYSTEM SALES MARGIN   |               |               |               |               |               |               |              |
| 7                        |                                   |               |               |               |               |               |               |              |
| 8                        | CAPACITY RELEASE CREDIT           |               |               |               |               |               |               |              |
| 9                        |                                   |               |               |               |               |               |               |              |
| 10                       | TOTAL NON FIRM MARGIN AND CREDITS | \$ (15,208)   | \$ (55,216)   | \$ (30,416)   | \$ (30,416)   | \$ (15,208)   | \$ (17,642)   | \$ (164,106) |

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**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2013 THROUGH APRIL 2014**  
**PEAK PERIOD WORKING CAPITAL**  
**ACCOUNT 1163-1422**  
**SCHEDULE 5**

|    | FOR THE MONTH OF:<br>DAYS IN MONTH: | Nov-13<br>30 | Dec-13<br>31 | Jan-14<br>31 | Feb-14<br>28 | Mar-14<br>31 | Apr-14<br>30 | May-14    | Total     |
|----|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|-----------|
| 1  | BEGINNING BALANCE                   | \$ 12,346    | \$ 18,257    | \$ 23,106    | \$ 41,509    | \$ 52,502    | \$ 53,317    | \$ 41,967 | \$ 12,346 |
| 2  |                                     |              |              |              |              |              |              |           |           |
| 3  | Add: COST ALLOW                     | 8,268        | 19,534       | 39,926       | 31,458       | 19,932       | 5,884        |           | 125,003   |
| 4  |                                     |              |              |              |              |              |              |           |           |
| 5  | Less: CUSTOMER BILLINGS             | (2,398)      | (14,742)     | (21,612)     | (20,582)     | (19,263)     | (17,361)     | (7,586)   | (103,544) |
| 6  | Estimated Unbilled                  | -            | -            | -            | -            | -            | -            | -         | -         |
| 7  | Reverse Prior Month Unbilled        | -            | -            | -            | -            | -            | -            | -         | -         |
| 8  | Subtotal: Accrued Customer Billings | (2,398)      | (14,742)     | (21,612)     | (20,582)     | (19,263)     | (17,361)     | (7,586)   | (103,544) |
| 9  |                                     |              |              |              |              |              |              |           |           |
| 10 | Adjustment                          | -            | -            | -            | -            | -            | -            | -         | -         |
| 11 |                                     |              |              |              |              |              |              |           |           |
| 12 | ENDING BALANCE PRE INTEREST         | 18,216       | 23,049       | 41,420       | 52,385       | 53,171       | 41,840       | 34,382    | 33,805    |
| 13 |                                     |              |              |              |              |              |              |           |           |
| 14 | MONTH'S AVERAGE BALANCE             | 15,281       | 20,653       | 32,263       | 46,947       | 52,837       | 47,579       |           |           |
| 15 |                                     |              |              |              |              |              |              |           |           |
| 16 | INTEREST RATE                       | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        |           |           |
| 17 | INTEREST APPLIED                    | 41           | 57           | 89           | 117          | 146          | 127          |           | 577       |
| 18 | ENDING BALANCE                      | \$ 18,257    | \$ 23,106    | \$ 41,509    | \$ 52,502    | \$ 53,317    | \$ 41,967    | \$ 34,382 | \$ 34,382 |

ENERGY NORTH NATURAL GAS, INC

NOVEMBER 2013 THROUGH APRIL 2014  
OFF PEAK WORKING CAPITAL  
ACCOUNT 1163-1424  
SCHEDULE 5

| FOR THE MONTH OF: |                                     | Nov-13   | Dec-13   | Jan-14   | Feb-14   | Mar-14   | Apr-14   | May-14   | Total    |
|-------------------|-------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| DAYS IN MONTH     |                                     | 30       | 31       | 31       | 28       | 31       | 30       |          |          |
| 1                 | BEGINNING BALANCE                   | \$ 45    | \$ (555) | \$ (557) | \$ (559) | \$ (560) | \$ (562) | \$ (564) | 45       |
| 2                 |                                     |          |          |          |          |          |          |          |          |
| 3                 | Add: ACTUAL COST                    | -        | -        | -        | -        | -        | -        | -        | \$ -     |
| 4                 |                                     |          |          |          |          |          |          |          | 0        |
| 5                 | Less: CUSTOMER BILLINGS             | (2,640)  | -        | -        | -        | -        | -        | -        | (2,640)  |
| 6                 | Estimated Unbilled                  | -        | -        | -        | -        | -        | -        | -        | -        |
| 7                 | Reverse Prior Month Unbilled        | 2,041    | -        | -        | -        | -        | -        | -        | 2,041    |
| 8                 | Subtotal: Accrued Customer Billings | (599)    | -        | -        | -        | -        | -        | -        | (599)    |
| 9                 |                                     |          |          |          |          |          |          |          |          |
| 10                | ENDING BALANCE PRE INTEREST         | (554)    | (555)    | (557)    | (559)    | (560)    | (562)    | (564)    | (554)    |
| 11                |                                     |          |          |          |          |          |          |          |          |
| 12                | MONTH'S AVERAGE BALANCE             | (255)    | (555)    | (557)    | (559)    | (560)    | (562)    |          |          |
| 13                |                                     |          |          |          |          |          |          |          |          |
| 14                | INTEREST RATE                       | 3.25%    | 3.25%    | 3.25%    | 3.25%    | 3.25%    | 3.25%    |          |          |
| 15                | INTEREST APPLIED                    | (1)      | (2)      | (2)      | (1)      | (2)      | (2)      |          | (10)     |
| 16                | ENDING BALANCE                      | \$ (555) | \$ (557) | \$ (559) | \$ (560) | \$ (562) | \$ (564) | \$ (564) | \$ (564) |

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2013 THROUGH APRIL 2014  
SCHEDULE 6  
WINTER BAD DEBT AND WORKING CAPITAL COSTS**

| FOR MONTH OF:   | Nov-13              | Dec-13               | Jan-14               | Feb-14               | Mar-14               | Apr-14              | Total                |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| 1 Demand  | \$ 1,342,643        | \$ 1,324,200         | \$ 1,202,047         | \$ 1,147,522         | \$ 934,818           | \$ 1,050,273        | \$ 7,001,503         |
| 2 Commodity   | 5,162,967           | 14,046,512           | 30,214,045           | 23,605,034           | 14,748,802           | 3,579,957           | 91,357,317           |
| 3 Total Gas Costs   | <u>\$ 6,505,610</u> | <u>\$ 15,370,712</u> | <u>\$ 31,416,092</u> | <u>\$ 24,752,555</u> | <u>\$ 15,683,620</u> | <u>\$ 4,630,230</u> | <u>\$ 98,358,820</u> |
| 4   |                     |                      |                      |                      |                      |                     |                      |
| 5 Lead Lag Days   | 0.0391              | 0.0391               | 0.0391               | 0.0391               | 0.0391               | 0.0391              | 0.0391               |
| 6 Prime Rate  | 3.25%               | 3.25%                | 3.25%                | 3.25%                | 3.25%                | 3.25%               | 3.25%                |
| 7   |                     |                      |                      |                      |                      |                     |                      |
| 8 Working Capital Rate 1/                                 | <u>0.00127</u>      | <u>0.00127</u>       | <u>0.00127</u>       | <u>0.00127</u>       | <u>0.00127</u>       | <u>0.00127</u>      | <u>0.00127</u>       |
| 9   |                     |                      |                      |                      |                      |                     |                      |
| 10 Total Working Capital Costs                            | <u>\$ 8,268</u>     | <u>\$ 19,534</u>     | <u>\$ 39,926</u>     | <u>\$ 31,458</u>     | <u>\$ 19,932</u>     | <u>\$ 5,884</u>     | <u>\$ 125,003</u>    |
| 11  |                     |                      |                      |                      |                      |                     |                      |
| 12 Prior Period Undercollection                           | <u>853,299</u>      | <u>853,299</u>       | <u>853,299</u>       | <u>853,299</u>       | <u>853,299</u>       | <u>853,299</u>      | <u>5,119,793</u>     |
| 13  |                     |                      |                      |                      |                      |                     |                      |
| 14 Subtotal Gas Costs, Working Capital & Under Collection | 7,367,177           | 16,243,545           | 32,309,317           | 25,637,312           | 16,556,851           | 5,489,413           | 103,603,615          |
| 15  |                     |                      |                      |                      |                      |                     |                      |
| 16 Bad Debt Rate 1/                                       | <u>0.0116</u>       | <u>0.0116</u>        | <u>0.0116</u>        | <u>0.0116</u>        | <u>0.0116</u>        | <u>0.0116</u>       | <u>0.0116</u>        |
| 17  |                     |                      |                      |                      |                      |                     |                      |
| 18 Total Bad Debt Cost                                    | <u>\$ 85,163</u>    | <u>\$ 187,771</u>    | <u>\$ 373,487</u>    | <u>\$ 296,360</u>    | <u>\$ 191,393</u>    | <u>\$ 63,456</u>    | <u>\$ 1,197,629</u>  |

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2013 THROUGH APRIL 2014**  
**SCHEDULE 6**  
**SUMMER BAD DEBT AND WORKING CAPITAL COSTS**

| FOR MONTH OF:   | May-13           | Jun-13         | Jul-13         | Aug-13         | Sep-13         | Oct-13           | Total            |
|---|------------------|----------------|----------------|----------------|----------------|------------------|------------------|
| 1 Demand  | \$ 1,026,824     | \$ (132,814)   | \$ 914,092     | \$ 889,206     | \$ 1,181,310   | \$ 1,285,245     | \$ 5,163,863     |
| 2 Commodity   | <u>1,432,978</u> | <u>48,732</u>  | <u>716,061</u> | <u>677,716</u> | <u>882,526</u> | <u>1,745,372</u> | <u>5,503,385</u> |
| 3 Total Gas Costs   | \$ 2,459,802     | \$ (84,082)    | \$ 1,630,153   | \$ 1,566,922   | \$ 2,063,836   | \$ 3,030,617     | \$ 10,667,248    |
| 4   |                  |                |                |                |                |                  |                  |
| 5 Lead Lag Days   | 0.0391           | 0.0391         | 0.0391         | 0.0391         | 0.0391         | 0.0391           |                  |
| 6 Prime Rate  | 3.25%            | 3.25%          | 3.25%          | 3.25%          | 3.25%          | 3.25%            |                  |
| 7   |                  |                |                |                |                |                  |                  |
| 8 Working Capital Rate 1/                                 | <u>0.00127</u>   | <u>0.00127</u> | <u>0.00127</u> | <u>0.00127</u> | <u>0.00127</u> | <u>0.00127</u>   |                  |
| 9   |                  |                |                |                |                |                  |                  |
| 10 Total Working Capital Costs                            | \$ 3,126         | \$ (107)       | \$ 2,072       | \$ 1,991       | \$ 2,623       | \$ 3,852         | \$ 13,557        |
| 11  |                  |                |                |                |                |                  |                  |
| 12 Prior Period Undercollection                           | <u>8,694</u>     | <u>8,694</u>   | <u>8,694</u>   | <u>8,694</u>   | <u>8,694</u>   | <u>8,694</u>     | <u>52,165</u>    |
| 13  |                  |                |                |                |                |                  |                  |
| 14 Subtotal Gas Costs, Working Capital & Under Collection | 2,471,622        | (75,495)       | 1,640,919      | 1,577,608      | 2,075,153      | 3,043,163        | 10,732,970       |
| 15  |                  |                |                |                |                |                  |                  |
| 16 Bad Debt Rate 1/                                       | <u>0.0198</u>    | <u>0.0198</u>  | <u>0.0198</u>  | <u>0.0198</u>  | <u>0.0198</u>  | <u>0.0198</u>    |                  |
| 17  |                  |                |                |                |                |                  |                  |
| 18 Total Bad Debt Cost                                    | \$ 48,938        | \$ (1,495)     | \$ 32,490      | \$ 31,237      | \$ 41,088      | \$ 60,255        | \$ 212,513       |

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2013 THROUGH APRIL 2014**  
**SCHEDULE 6**  
**WINTER BAD DEBT AND WORKING CAPITAL COSTS**

| FOR MONTH OF: |                 | May-13         | Jun-13         | Jul-13         | Aug-13         | Sep-13       | Oct-13       |  |
|---------------|-----------------|----------------|----------------|----------------|----------------|--------------|--------------|--|
| 1             | Monthly Revenue | \$ 7,975,784   | \$ 4,902,619   | \$ 3,921,830   | \$ 3,810,815   | \$ 3,893,794 | \$ 4,686,169 |  |
| 2             | Charge Off      | <u>137,803</u> | <u>201,344</u> | <u>425,767</u> | <u>637,217</u> | <u>3,467</u> | <u>395</u>   |  |

| FOR MONTH OF: |                 | Nov-13       | Dec-13        | Jan-14        | Feb-14        | Mar-14        | Apr-14        | Total       |
|---------------|-----------------|--------------|---------------|---------------|---------------|---------------|---------------|-------------|
| 3             | Monthly Revenue | \$ 7,058,250 | \$ 14,038,800 | \$ 17,885,973 | \$ 19,875,904 | \$ 18,997,363 | \$ 15,278,233 | 122,325,536 |
| 4             | Charge Off      | <u>-</u>     | <u>-</u>      | <u>4,172</u>  | <u>-</u>      | <u>2,509</u>  | <u>1,375</u>  | 1,414,050   |
| 5             |                 |              |               |               |               |               |               |             |
| 6             |                 |              |               |               |               |               |               |             |
| 7             | Bad Debt Rate   |              |               |               |               |               |               | 0.0116      |

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2013 THROUGH APRIL 2014  
SCHEDULE 7  
WORKING CAPITAL & BAD DEBT COLLECTED

| FOR MONTH OF: |                           | Nov-13       | Dec-13        | Jan-14        | Feb-14        | Mar-14        | Apr-14        | May-14        | Total           |
|---------------|---------------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| 17            |                           |              |               |               |               |               |               |               |                 |
| 18            | WORKING CAPITAL RATES     | \$ 0.0012    | \$ 0.0012     | \$ 0.0012     | \$ 0.0012     | \$ 0.0012     | \$ 0.0012     | \$ 0.0012     |                 |
| 25            |                           |              |               |               |               |               |               |               |                 |
| 34            | WORKING CAPITAL COLLECTED | \$ 2,397.94  | \$ 14,742.30  | \$ 21,611.99  | \$ 20,581.70  | \$ 19,262.92  | \$ 17,361.29  | \$ 7,585.75   | \$ 103,543.89   |
| 35            |                           |              |               |               |               |               |               |               |                 |
| 36            | BAD DEBT RATES            | \$ 0.0183    | \$ 0.0183     | \$ 0.0183     | \$ 0.0183     | \$ 0.0183     | \$ 0.0183     | \$ 0.0183     |                 |
| 43            |                           |              |               |               |               |               |               |               |                 |
| 52            | BAD DEBTS COLLECTED       | \$ 37,151.63 | \$ 224,845.97 | \$ 329,932.33 | \$ 314,279.00 | \$ 294,433.43 | \$ 265,201.35 | \$ 119,010.39 | \$ 1,584,854.10 |

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP  
D/B/A LIBERTY UTILITIES  
NOVEMBER 2013 THROUGH APRIL 2014  
COMMODITY AND RELATED VOLUMES  
SCHEDULE 8

| FOR THE MONTH OF:                    | Nov-13       |            | Dec-13        |            | Jan-14        |            | Feb-14        |            | Mar-14        |            | Apr-14       |            | Total         |            |
|--------------------------------------|--------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|--------------|------------|---------------|------------|
|                                      | Dollar       | Volume Dkt | Dollar        | Volume Dkt | Dollar        | Volume Dkt | Dollar        | Volume Dkt | Dollar        | Volume Dkt | Dollar       | Volume Dkt | Dollar        | Volume Dkt |
| <b>TENNESSEE COMMODITY</b>           |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 1 Gas Supply                         |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 2 Off System Sales Gas Costs         |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 3 Pipeline Transport                 |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 4 Storage Injections                 |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 5 TOTAL TENNESSEE                    |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 6                                    |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 7                                    |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 8                                    |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 9 City Gate Supply                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 10                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 11 Dracut Supply                     |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 12                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 13                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 14 <b>CANADIAN COMMODITY</b>         |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 15 PNGTS Supply                      |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 16 TOTAL PNGTS                       |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 17                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 18 BP                                |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 19 SJR                               |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 20 Hess                              |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 21 TOTAL TGP/Niagara                 |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 22                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 23 ANE Dawn-Iroquois                 |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 24 ANE Union/Transgas Transportation |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 25 TOTAL TGP/Iroquois Commodity      |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 26                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 27                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 28 <b>LNG</b>                        |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 29 Distrigas (FCS 064)               |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 30                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 31 LNG Vapor - P/S Plant             |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 32 LNG Injections                    |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 33 Subtotal LNG                      |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 34                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 35                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 36 <b>Propane</b>                    |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 37 Off System Sales                  |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 38 Propane Sendout - P/S Plant       |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 39 EN Propane - Tank Farm            |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 40 Total Propane                     |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 41                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 42                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 43 Storage Withdrawals               |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 44                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 45                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 46 Hedging (Gains) Loses             |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 47                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 48 Supplier Cashouts                 |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 49                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 50 Capacity Managed - Canadian       |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 51                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 52 Taxes                             |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 53                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 54 Non-Firm Costs                    |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 55                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 56                                   |              |            |               |            |               |            |               |            |               |            |              |            |               |            |
| 57 <b>NET COMMODITY COST</b>         | \$ 5,162,967 | 1,156,659  | \$ 14,046,512 | 1,785,469  | \$ 30,214,045 | 2,160,975  | \$ 23,605,034 | 1,817,917  | \$ 14,748,802 | 1,709,989  | \$ 3,579,957 | 772,516    | \$ 91,357,317 | 9,403,525  |

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**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP**  
**D/B/A LIBERTY UTILITIES**  
**NOVEMBER 2013 THROUGH APRIL 2014**  
**MONTHLY PRIME RATES**  
**SCHEDULE 9**

| <b>MONTH</b> | <b>DATES</b>   | <b>PRIME<br/>RATE</b> | <b>DAYS IN<br/>MONTH</b> | <b>WEIGHTED<br/>RATE</b> |
|--------------|----------------|-----------------------|--------------------------|--------------------------|
| Nov-13       | 11/01 - 11/30  | 3.25%                 | 30                       | 3.2500%                  |
| Dec-13       | 12/01 - 012/31 | 3.25%                 | 31                       | 3.2500%                  |
| Jan-14       | 01/01 - 01/31  | 3.25%                 | 31                       | 3.2500%                  |
| Feb-14       | 02/01 - 02/28  | 3.25%                 | 28                       | 3.2500%                  |
| Mar-14       | 03/01 - 03/31  | 3.25%                 | 31                       | 3.2500%                  |
| Apr-14       | 04/01 - 04/30  | 3.25%                 | 30                       | 3.2500%                  |



## **Schedule 19**

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

**Rate Case Expense Factors for Residential Customers**

|  |           |           |
|--|-----------|-----------|
| Rate Case Expense (Balance 05/31/14)   | \$        | (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 2014 Rate Case Expense Factor   | \$        | -         |
| Off-peak 2014 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  |           | -         |
| <hr/>  |           |           |
| <b>Rate Case Expense Factor</b>  | <b>\$</b> | <b>-</b>  |

**Liberty Utilities (EnergyNorth Natural Gas) Corp.**  
**Residential Low Income Assistance Program (RLIAP)**

|  | <b>Customer Charge</b> | <b>First Block</b> | <b>Last Block</b> | <b>Total</b>     |
|--|------------------------|--------------------|-------------------|------------------|
| 1 <b>Peak Period</b>   |                        |                    |                   |                  |
| 2 R-3 Base Rates   | \$ 17.5100             | \$ 0.2769          | \$ 0.2288         |                  |
| 3 R-4 Rate at 40% of R-3                                       | \$ 7.0000              | \$ 0.1108          | \$ 0.0915         |                  |
| 4 Program Subsidy  | \$ 10.5100             | \$ 0.1661          | \$ 0.1373         |                  |
| 5 Average Annual Therms  |                        | 572                | 203               | 775              |
| 6  |                        |                    |                   |                  |
| 7 Peak Period RLIAP Subsidy                                    | \$ 63.06               | \$ 95.04           | \$ 27.85          | \$ 185.96        |
| 8  |                        |                    |                   |                  |
| 9 <b>Off Peak Period</b>                                       |                        |                    |                   |                  |
| 10 R-3 Base Rates  | \$ 17.5100             | \$ 0.2769          | \$ 0.2288         |                  |
| 11 R-4 Rate at 40% of R-3                                      | \$ 7.0000              | \$ 0.1108          | \$ 0.0915         |                  |
| 12 Program Subsidy   | \$ 10.5100             | \$ 0.1661          | \$ 0.1373         |                  |
| 13 Average Annual Therms                                       |                        | 118                | 52                | 170              |
| 14   |                        |                    |                   |                  |
| 15 Off Peak Period RLIAP Subsidy                               | \$ 63.06               | \$ 19.63           | \$ 7.15           | \$ 89.84         |
| 16   |                        |                    |                   |                  |
| 17 Estimated Annual Subsidy                                    | \$ 126.12              | \$ 114.68          | \$ 35.01          | \$ 275.80        |
| 18   |                        |                    |                   |                  |
| 19 Number of Estimated 2013/14 Participants                    |                        |                    |                   | 5,261 1/         |
| 20   |                        |                    |                   |                  |
| 21 Annual Subsidy times Number of Participants (Ln 17 * Ln 19) |                        |                    |                   | \$ 1,450,987     |
| 22 Prior Year Ending Balance - RLIAP Page 2                    |                        |                    |                   | (275,120)        |
| 23 Estimated Annual Administrative Costs                       |                        |                    |                   | -                |
| 24 Total Program Costs   |                        |                    |                   | \$ 1,175,867     |
| 25   |                        |                    |                   |                  |
| 26 Estimated weather normalized firm therms billed for the     |                        |                    |                   |                  |
| 27 twelve months ended 10/31/15 sales and transportation       |                        |                    |                   | 166,523,068      |
| 28   |                        |                    |                   |                  |
| 29 <b>Total Residential Low Income Program Charge</b>          |                        |                    |                   | <b>\$ 0.0071</b> |

1/ Estimated number of participants for 2014-15 is based on the actual number participants as of June 2014, as provided in the RLIAP Quarterly Report as revised and filed on August 4, 2014.

Liberty Utilities (EnergyNorth Natural Gas) Corp.

NOVEMBER 2013 THROUGH OCTOBER 2014  
 RESIDENTIAL LOW INCOME ASSISTANCE PROGRAM RECONCILIATION  
 ACCOUNT 175.39

|  | (Actual)     | (Actual)     | (Actual)     | (Actual)     | (Actual)     | (Actual)     | (Actual)     | (Actual)     | (Actual)     | (Estimate)   | (Estimate)   | (Estimate)   | (Estimate)   | Total |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------|
| 1 FOR THE MONTH OF:                      | Nov-13       | Dec-13       | Jan-14       | Feb-14       | Mar-14       | Apr-14       | May-14       | Jun-14       | Jul-14       | Aug-14       | Sep-14       | Oct-14       |              |       |
| 2 DAYS IN MONTH                          | 30           | 31           | 31           | 29           | 31           | 30           | 31           | 30           | 31           | 31           | 30           | 31           |              |       |
| 3 Beginning Balance                      | \$ (323,989) | \$ (394,567) | \$ (450,439) | \$ (520,401) | \$ (556,903) | \$ (548,389) | \$ (514,936) | \$ (444,636) | \$ (402,289) | \$ (369,379) | \$ (333,980) | \$ (300,204) | \$ (323,989) |       |
| 4  |              |              |              |              |              |              |              |              |              |              |              |              |              |       |
| 5 Add: Actual Costs                      | 10,270       | 92,113       | 130,320      | 161,602      | 188,760      | 198,094      | 164,814      | 81,159       | 74,784       | 73,146       | 73,355       | 81,583       | 1,330,000    |       |
| 6  |              |              |              |              |              |              |              |              |              |              |              |              |              |       |
| 7 Less: Collected Revenue                | (79,889)     | (146,821)    | (198,944)    | (196,714)    | (178,723)    | (163,223)    | (93,191)     | (37,683)     | (40,811)     | (36,779)     | (38,733)     | (55,706)     | (1,267,215)  |       |
| 8  |              |              |              |              |              |              |              |              |              |              |              |              |              |       |
| 9 Add: Administrative and Start Up Costs | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |       |
| 10                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |       |
| 11 Ending Balance Pre-Interest           | \$ (393,608) | \$ (449,275) | \$ (519,063) | \$ (555,514) | \$ (546,866) | \$ (513,518) | \$ (443,313) | \$ (401,159) | \$ (368,315) | \$ (333,011) | \$ (299,358) | \$ (274,327) | \$ (261,204) |       |
| 12                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |       |
| 13 Month's Average Balance               | \$ (358,798) | \$ (421,921) | \$ (484,751) | \$ (537,958) | \$ (551,885) | \$ (530,953) | \$ (479,125) | \$ (422,897) | \$ (385,302) | \$ (351,195) | \$ (316,669) | \$ (287,266) |              |       |
| 14                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |       |
| 15 Interest Rate                         | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        | 3.25%        |       |
| 16                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |       |
| 17 Interest Applied                      | \$ (958)     | \$ (1,165)   | \$ (1,338)   | \$ (1,389)   | \$ (1,523)   | \$ (1,418)   | \$ (1,323)   | \$ (1,130)   | \$ (1,064)   | \$ (969)     | \$ (846)     | \$ (793)     | (13,916)     |       |
| 18                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |       |
| 19 Ending Balance                        | \$ (394,567) | \$ (450,439) | \$ (520,401) | \$ (556,903) | \$ (548,389) | \$ (514,936) | \$ (444,636) | \$ (402,289) | \$ (369,379) | \$ (333,980) | \$ (300,204) | \$ (275,120) | \$ (275,120) |       |

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 Energy Efficiency Programs  
 For Residential Non-Heating and Heating Classes  
 November 1, 2014 - October 31, 2015  
 Energy Efficiency Charge

| Month        | Actual or Forecast | Beginning Balance (Over)/Under | Residential DSM Rate Per Therm | DSM Collections | Forecasted DSM Expenditures | Actual DSM Expenditures |            | Incentive | Ending Balance (Over)/Under | Average Balance (Over)/Under | Interest Monthly Federal Prime Rate | Interest @ Fed Reserve Bank Loan Rate | Ending Bal. Plus Interest (Over)/Under | Forecasted Residential Therm Sales | Residential Therm Sales | # of Days |
|--------------|--------------------|--------------------------------|--------------------------------|-----------------|-----------------------------|-------------------------|------------|-----------|-----------------------------|------------------------------|-------------------------------------|---------------------------------------|--|------------------------------------|-------------------------|-----------|
|              |                    |                                |                                |                 |                             | Residential             | Low-Income |           |                             |                              |                                     |                                       |  |                                    |                         |           |
| May 14       | Actual             | 146,281                        | (\$0.0197)                     | (83,103)        | 97,125                      | 396,516                 | 26,108     | 12,063    | 497,865                     | 322,073                      | 3.25%                               | 889                                   | 498,754                                | 3,349,634                          | 4,218,439               | 31        |
| June 14      | Actual             | 498,754                        | (\$0.0197)                     | (38,207)        | 97,125                      | 120,074                 | 10,012     | 12,064    | 602,696                     | 550,725                      | 3.25%                               | 1,471                                 | 604,167                                | 1,984,898                          | 1,942,868               | 30        |
| July 14      | Forecast           | 604,167                        | (\$0.0197)                     | (24,677)        | 224,848                     | 0                       | 0          | 0         | 804,338                     | 704,252                      | 3.25%                               | 1,944                                 | 806,282                                | 1,252,661                          | 0                       | 31        |
| August 14    | Forecast           | 806,282                        | (\$0.0197)                     | (20,816)        | 350,189                     | 0                       | 0          | 0         | 1,135,654                   | 970,968                      | 3.25%                               | 2,680                                 | 1,138,334                              | 1,056,675                          | 0                       | 31        |
| September 14 | Forecast           | 1,138,334                      | (\$0.0197)                     | (22,519)        | 224,848                     | 0                       | 0          | 0         | 1,340,662                   | 1,239,498                    | 3.25%                               | 3,311                                 | 1,343,973                              | 1,143,113                          | 0                       | 30        |
| October 14   | Forecast           | 1,343,973                      | (\$0.0197)                     | (33,363)        | 224,848                     | 0                       | 0          | 0         | 1,535,458                   | 1,439,716                    | 3.25%                               | 3,974                                 | 1,539,432                              | 1,693,533                          | 0                       | 31        |
| November 14  | Forecast           | 1,539,432                      | (\$0.0646)                     | (280,344)       | 224,848                     | 0                       | 0          | 0         | 1,483,936                   | 1,511,684                    | 3.25%                               | 4,038                                 | 1,487,974                              | 4,339,688                          | 0                       | 30        |
| December 14  | Forecast           | 1,487,974                      | (\$0.0646)                     | (485,257)       | 224,848                     | 0                       | 0          | 0         | 1,227,565                   | 1,357,770                    | 3.25%                               | 3,748                                 | 1,231,313                              | 7,511,721                          | 0                       | 31        |
| January 15   | Forecast           | 1,231,313                      | (\$0.0646)                     | (687,269)       | 201,226                     | 0                       | 0          | 0         | 745,269                     | 988,291                      | 3.25%                               | 2,728                                 | 747,997                                | 10,638,842                         | 0                       | 31        |
| February 15  | Forecast           | 747,997                        | (\$0.0646)                     | (643,585)       | 201,226                     | 0                       | 0          | 0         | 305,638                     | 526,818                      | 3.25%                               | 1,313                                 | 306,951                                | 9,962,619                          | 0                       | 28        |
| March 15     | Forecast           | 306,951                        | (\$0.0646)                     | (570,114)       | 201,226                     | 0                       | 0          | 0         | (61,936)                    | 122,507                      | 3.25%                               | 338                                   | (61,598)                               | 8,825,287                          | 0                       | 31        |
| April 15     | Forecast           | (61,598)                       | (\$0.0646)                     | (467,005)       | 201,226                     | 0                       | 0          | 0         | (327,377)                   | (194,488)                    | 3.25%                               | (520)                                 | (327,897)                              | 7,229,176                          | 0                       | 30        |
| May 15       | Forecast           | (327,897)                      | (\$0.0646)                     | (262,547)       | 201,226                     | 0                       | 0          | 0         | (389,218)                   | (358,557)                    | 3.25%                               | (990)                                 | (390,207)                              | 4,064,194                          | 0                       | 31        |
| June 15      | Forecast           | (390,207)                      | (\$0.0646)                     | (146,586)       | 201,226                     | 0                       | 0          | 0         | (335,568)                   | (362,888)                    | 3.25%                               | (969)                                 | (336,537)                              | 2,269,136                          | 0                       | 30        |
| July 15      | Forecast           | (336,537)                      | (\$0.0646)                     | (94,966)        | 201,226                     | 0                       | 0          | 0         | (230,277)                   | (283,407)                    | 3.25%                               | (782)                                 | (231,059)                              | 1,470,059                          | 0                       | 31        |
| August 15    | Forecast           | (231,059)                      | (\$0.0646)                     | (89,349)        | 201,226                     | 0                       | 0          | 0         | (119,182)                   | (175,121)                    | 3.25%                               | (483)                                 | (119,666)                              | 1,383,106                          | 0                       | 31        |
| September 15 | Forecast           | (119,666)                      | (\$0.0646)                     | (99,498)        | 201,226                     | 0                       | 0          | 0         | (17,938)                    | (68,802)                     | 3.25%                               | (184)                                 | (18,122)                               | 1,540,216                          | 0                       | 30        |
| October 15   | Forecast           | (18,122)                       | (\$0.0646)                     | (184,130)       | 201,226                     | 0                       | 0          | 0         | (1,025)                     | (9,573)                      | 3.25%                               | (26)                                  | (1,052)                                | 2,850,302                          | 0                       | 31        |
| November 15  | Forecast           | (1,052)                        | (\$0.0646)                     | (280,344)       | 201,226                     | 0                       | 0          | 0         | (80,170)                    | (40,611)                     | 3.25%                               | (108)                                 | (80,278)                               | 4,339,688                          | 0                       | 30        |
| December 15  | Forecast           | (80,278)                       | (\$0.0646)                     | (485,257)       | 201,226                     | 0                       | 0          | 0         | (364,310)                   | (222,294)                    | 3.25%                               | (614)                                 | (364,923)                              | 7,511,721                          | 0                       | 31        |

unearned incentives for 2013-2015 were budgeted at 70% of target

| Estimated Residential Conservation Charge Effective November 1, 2014 - October 31, 2015 |                     |
|---|---------------------|
| Beginning Balance   | \$ 1,539,432        |
| Program Budget Nov 14-Oct 15  | 2,461,954           |
| Projected Interest  | 8,211               |
| Projected Budget with Interest  | \$ 4,009,597        |
| <b>Total Charges</b>  | <b>\$ 4,009,597</b> |
| <b>Projected Therm Sales</b>  | <b>62,084,346</b>   |
| <b>Residential Rate</b>   | <b>\$0.0646</b>     |
| <b>Total Charges with Interest</b>  | <b>\$ 4,010,649</b> |
| <b>Projected Therm Sales</b>  | <b>62,084,346</b>   |
| <b>Residential Rate</b>   | <b>\$0.0646</b>     |

|   |      |                     |                     |      |
|---|------|---------------------|---------------------|------|
| Residential Non Heating Therm Sales                       | 1%   | 957,206             | 829,589             | 0%   |
| Residential Heating Therm Sales                           | 37%  | 58,518,868          | 61,254,757          | 37%  |
| C&I Therm Sales   | 63%  | 100,542,745         | 104,438,722         | 63%  |
| <b>Total Therms</b>                                       | 100% | 160,018,819         | 166,523,068         | 100% |
|   |      | <u>Budget</u>       | <u>Budget</u>       |      |
|   |      | 2014                | 2015                |      |
| Low-Income Program Budget                                 |      | \$ 923,250          | \$ 921,250          |      |
| Other Refund  |      | -                   | -                   |      |
| <b>Total Shared Budget</b>                                |      | <b>\$ 923,250</b>   | <b>\$ 921,250</b>   |      |
| Residential Program Budget                                |      | \$ 1,821,000        | \$ 1,912,550        |      |
| Residential Program Incentive @ 70%                       |      | \$219,540           | \$158,693           |      |
| <b>Total Residential Program Budget</b>                   |      | <b>\$ 2,040,540</b> | <b>\$ 2,071,243</b> |      |
| Commercial/Industrial Program Budget                      |      | \$ 2,425,501        | \$ 2,493,010        |      |
| Commercial/Industrial Program Incentive at 70%            |      | \$194,040           | \$139,609           |      |
| <b>Total Commercial/Industrial Program Budget</b>         |      | <b>\$ 2,619,541</b> | <b>\$ 2,632,619</b> |      |
| <b>Total Program Budget</b>                               |      | <b>\$ 5,583,331</b> | <b>\$ 5,625,112</b> |      |
| Shared Expenses Allocation to Residential                 |      | \$ 343,155          | \$ 343,467          |      |
| Shared Expenses Allocation to C&I                         |      | 580,095             | 577,783             |      |
| <b>Total Allocated Shared Expenses</b>                    |      | <b>\$ 923,250</b>   | <b>\$ 921,250</b>   |      |
| Total Residential (including allocation of Shared Budget) |      | \$ 2,383,695        | \$ 2,414,710        |      |
| Total C&I (including allocation of Shared Budget)         |      | 3,199,636           | 3,210,402           |      |
| <b>Total Budget</b>                                       |      | <b>\$ 5,583,331</b> | <b>\$ 5,625,112</b> |      |

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 Energy Efficiency Programs  
 For Commercial/Industrial Classes  
 November 1, 2014 - October 31, 2015  
 Energy Efficiency Charge

| Month        | Actual or Forecast | Beginning Balance (Over)/Under | DSM Rate Per Therm | DSM Collections | Forecasted DSM Expenditures | Actual DSM Expenditures |            | Incentive | Ending Balance (Over)/Under | Average Balance (Over)/Under | Interest Fed Reserve Prime Rate | Interest @ Fed Reserve Bank Loan Rate | Ending Bal. Plus Interest (Over)/Under | Forecasted Commercial/Industrial/Therm Sales | Actual Commercial/Industrial/Therm Sales | # of Days |
|--------------|--------------------|--------------------------------|--------------------|-----------------|-----------------------------|-------------------------|------------|-----------|-----------------------------|------------------------------|---------------------------------|---------------------------------------|--|--|--|-----------|
|              |                    |                                |                    |                 |                             | C&I                     | Low-Income |           |                             |                              |                                 |                                       |  |  |  |           |
| May 14       | Actual             | 1,148,181                      | (\$0.0264)         | (215,505)       | 136,875                     | 153,152                 | 34,608     | 12,063    | 1,132,499                   | 1,140,340                    | 3.25%                           | 3,148                                 | 1,135,647                              | 6,537,363                                    | 8,211,791                                | 31        |
| June 14      | Actual             | 1,135,647                      | (\$0.0264)         | (81,390)        | 136,875                     | 67,639                  | 13,272     | 12,063    | 1,147,231                   | 1,141,439                    | 3.25%                           | 3,049                                 | 1,150,280                              | 5,092,563                                    | 3,053,714                                | 30        |
| July 14      | Forecast           | 1,150,280                      | (\$0.0264)         | (105,831)       | 281,855                     | 0                       | 0          | 0         | 1,326,304                   | 1,238,292                    | 3.25%                           | 3,418                                 | 1,329,722                              | 4,008,754                                    | 0  | 31        |
| August 14    | Forecast           | 1,329,722                      | (\$0.0264)         | (101,681)       | 419,210                     | 0                       | 0          | 0         | 1,647,250                   | 1,488,486                    | 3.25%                           | 4,109                                 | 1,651,359                              | 3,851,567                                    | 0  | 31        |
| September 14 | Forecast           | 1,651,359                      | (\$0.0264)         | (109,729)       | 281,855                     | 0                       | 0          | 0         | 1,823,485                   | 1,737,422                    | 3.25%                           | 4,641                                 | 1,828,126                              | 4,156,413                                    | 0  | 30        |
| October 14   | Forecast           | 1,828,126                      | (\$0.0264)         | (131,680)       | 281,855                     | 0                       | 0          | 0         | 1,978,301                   | 1,903,214                    | 3.25%                           | 5,253                                 | 1,983,555                              | 4,987,864                                    | 0  | 31        |
| November 14  | Forecast           | 1,983,555                      | (\$0.0502)         | (370,644)       | 281,855                     | 0                       | 0          | 0         | 1,894,766                   | 1,939,160                    | 3.25%                           | 5,180                                 | 1,899,946                              | 7,383,352                                    | 0  | 30        |
| December 14  | Forecast           | 1,899,946                      | (\$0.0502)         | (543,194)       | 281,855                     | 0                       | 0          | 0         | 1,638,607                   | 1,769,276                    | 3.25%                           | 4,884                                 | 1,643,491                              | 10,820,596                                   | 0  | 31        |
| January 15   | Forecast           | 1,643,491                      | (\$0.0502)         | (709,463)       | 267,533                     | 0                       | 0          | 0         | 1,201,561                   | 1,422,526                    | 3.25%                           | 3,927                                 | 1,205,487                              | 14,132,736                                   | 0  | 31        |
| February 15  | Forecast           | 1,205,487                      | (\$0.0502)         | (758,886)       | 267,533                     | 0                       | 0          | 0         | 714,135                     | 959,811                      | 3.25%                           | 2,393                                 | 716,528                                | 15,117,247                                   | 0  | 28        |
| March 15     | Forecast           | 716,528                        | (\$0.0502)         | (693,533)       | 267,533                     | 0                       | 0          | 0         | 290,529                     | 503,528                      | 3.25%                           | 1,390                                 | 291,919                                | 13,815,391                                   | 0  | 31        |
| April 15     | Forecast           | 291,919                        | (\$0.0502)         | (606,456)       | 267,533                     | 0                       | 0          | 0         | (47,004)                    | 122,457                      | 3.25%                           | 327                                   | (46,677)                               | 12,080,802                                   | 0  | 30        |
| May 15       | Forecast           | (46,677)                       | (\$0.0502)         | (432,784)       | 267,533                     | 0                       | 0          | 0         | (211,928)                   | (129,302)                    | 3.25%                           | (357)                                 | (212,285)                              | 8,621,196                                    | 0  | 31        |
| June 15      | Forecast           | (212,285)                      | (\$0.0502)         | (295,128)       | 267,533                     | 0                       | 0          | 0         | (239,879)                   | (226,082)                    | 3.25%                           | (604)                                 | (240,483)                              | 5,879,041                                    | 0  | 30        |
| July 15      | Forecast           | (240,483)                      | (\$0.0502)         | (214,075)       | 267,533                     | 0                       | 0          | 0         | (213,024)                   | (213,754)                    | 3.25%                           | (590)                                 | (187,615)                              | 4,264,443                                    | 0  | 31        |
| August 15    | Forecast           | (187,615)                      | (\$0.0502)         | (186,708)       | 267,533                     | 0                       | 0          | 0         | (106,789)                   | (147,202)                    | 3.25%                           | (406)                                 | (107,195)                              | 3,719,283                                    | 0  | 31        |
| September 15 | Forecast           | (107,195)                      | (\$0.0502)         | (190,201)       | 267,533                     | 0                       | 0          | 0         | (29,863)                    | (68,529)                     | 3.25%                           | (183)                                 | (30,046)                               | 3,788,860                                    | 0  | 30        |
| October 15   | Forecast           | (30,046)                       | (\$0.0502)         | (241,752)       | 267,533                     | 0                       | 0          | 0         | (4,264)                     | (17,155)                     | 3.25%                           | (47)                                  | (4,311)                                | 4,815,773                                    | 0  | 31        |
| November 15  | Forecast           | (4,311)                        | (\$0.0502)         | (370,644)       | 267,533                     | 0                       | 0          | 0         | (107,422)                   | (55,867)                     | 3.25%                           | (149)                                 | (107,571)                              | 7,383,352                                    | 0  | 30        |
| December 15  | Forecast           | (107,571)                      | (\$0.0502)         | (543,194)       | 267,533                     | 0                       | 0          | 0         | (383,232)                   | (245,401)                    | 3.25%                           | (677)                                 | (383,909)                              | 10,820,596                                   | 0  | 31        |

unearned incentives for 2013-2015 were budgeted at 70% of target

| Estimated C&I Conservation Charge<br>November 1, 2014 - October 31, 2015 |                    |
|--|--------------------|
| Beginning Balance  | 1,983,555          |
| Program Budget Nov 14-Oct 15   | 3,239,045          |
| Projected Interest   | 15,913             |
| Program Budget with Interest   | 5,238,512          |
| <b>Total Charges</b>   | <b>\$5,238,512</b> |
| Projected Therm Sales  | 104,438,722        |
| C&I Rate   | \$0.0502           |
| Total Charges with Interest  | <b>\$5,242,824</b> |
| Projected Therm Sales  | 104,438,722        |
| <b>C&amp;I Rate</b>  | <b>\$0.0502</b>    |
| C&I Rate from Prior Programs (1)   | <b>\$0.0000</b>    |
| Combined C&I Rate  | <b>\$0.0502</b>    |

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 Energy Efficiency Programs  
 For Residential and Commercial/Industrial Classes  
 November 1, 2014 - October 31, 2015  
 Energy Efficiency Charge

| Month        | Actual or Forecast | Beginning Balance (Over)/Under | DSM Rate Per Therm | DSM Collections | Forecasted DSM Expenditures | Actual DSM Expenditures |         |            |         | Incentive | Ending Balance (Over)/Under | Average Balance (Over)/Under | Interest Plus Interest Prime Rate | Interest @ Fed Reserve Bank Loan Rate | Ending Bal. Plus Interest (Over)/Under | Forecasted Therm Sales | Actual Therm Sales | # of Days |
|--------------|--------------------|--------------------------------|--------------------|-----------------|-----------------------------|-------------------------|---------|------------|---------|-----------|-----------------------------|------------------------------|-----------------------------------|---------------------------------------|--|------------------------|--------------------|-----------|
|              |                    |                                |                    |                 |                             | Residential             | C&I     | Low-Income | Total   |           |                             |                              |                                   |                                       |  |                        |                    |           |
| May 14       | Actual             | 1,294,462                      | n/a                | (298,608)       | 234,000                     | 396,516                 | 153,152 | 60,716     | 610,384 | 24,126    | 1,630,364                   | 1,462,413                    | 3.25%                             | 4,037                                 | 1,634,401                              | 9,886,997              | 12,430,230         | 31        |
| June 14      | Actual             | 1,634,401                      | n/a                | (119,597)       | 234,000                     | 120,074                 | 67,639  | 23,284     | 210,997 | 24,127    | 1,749,927                   | 1,692,164                    | 3.25%                             | 4,520                                 | 1,754,447                              | 7,077,460              | 4,996,582          | 30        |
| July 14      | Forecast           | 1,754,447                      | n/a                | (130,509)       | 506,703                     | 0                       | 0       | 0          | 0       |           | 2,130,641                   | 1,942,544                    | 3.25%                             | 5,362                                 | 2,136,003                              | 5,261,414              | 0                  | 31        |
| August 14    | Forecast           | 2,136,003                      | n/a                | (122,498)       | 769,398                     | 0                       | 0       | 0          | 0       |           | 2,782,904                   | 2,459,454                    | 3.25%                             | 6,789                                 | 2,789,692                              | 4,908,241              | 0                  | 31        |
| September 14 | Forecast           | 2,789,692                      | n/a                | (132,249)       | 506,703                     | 0                       | 0       | 0          | 0       |           | 3,164,147                   | 2,976,920                    | 3.25%                             | 7,952                                 | 3,172,099                              | 5,299,526              | 0                  | 30        |
| October 14   | Forecast           | 3,172,099                      | n/a                | (165,042)       | 506,703                     | 0                       | 0       | 0          | 0       |           | 3,513,760                   | 3,342,929                    | 3.25%                             | 9,227                                 | 3,522,987                              | 6,681,398              | 0                  | 31        |
| November 14  | Forecast           | 3,522,987                      | n/a                | (650,988)       | 506,703                     | 0                       | 0       | 0          | 0       |           | 3,378,702                   | 3,450,845                    | 3.25%                             | 9,218                                 | 3,387,920                              | 11,723,040             | 0                  | 30        |
| December 14  | Forecast           | 3,387,920                      | n/a                | (1,028,451)     | 506,703                     | 0                       | 0       | 0          | 0       |           | 2,866,172                   | 3,127,046                    | 3.25%                             | 8,632                                 | 2,874,803                              | 18,332,318             | 0                  | 31        |
| January 15   | Forecast           | 2,874,803                      | n/a                | (1,396,733)     | 468,759                     | 0                       | 0       | 0          | 0       |           | 1,946,830                   | 2,410,817                    | 3.25%                             | 6,655                                 | 1,953,485                              | 24,771,579             | 0                  | 31        |
| February 15  | Forecast           | 1,953,485                      | n/a                | (1,402,471)     | 468,759                     | 0                       | 0       | 0          | 0       |           | 1,019,773                   | 1,486,629                    | 3.25%                             | 3,706                                 | 1,023,479                              | 25,079,866             | 0                  | 28        |
| March 15     | Forecast           | 1,023,479                      | n/a                | (1,263,646)     | 468,759                     | 0                       | 0       | 0          | 0       |           | 228,592                     | 626,036                      | 3.25%                             | 1,728                                 | 230,320                                | 22,640,679             | 0                  | 31        |
| April 15     | Forecast           | 230,320                        | n/a                | (1,073,461)     | 468,759                     | 0                       | 0       | 0          | 0       |           | (374,381)                   | (72,031)                     | 3.25%                             | (192)                                 | (374,574)                              | 19,309,978             | 0                  | 30        |
| May 15       | Forecast           | (374,574)                      | n/a                | (695,331)       | 468,759                     | 0                       | 0       | 0          | 0       |           | (601,145)                   | (487,860)                    | 3.25%                             | (1,347)                               | (602,492)                              | 12,685,389             | 0                  | 31        |
| June 15      | Forecast           | (602,492)                      | n/a                | (441,714)       | 468,759                     | 0                       | 0       | 0          | 0       |           | (575,447)                   | (588,969)                    | 3.25%                             | (1,573)                               | (577,020)                              | 8,148,178              | 0                  | 30        |
| July 15      | Forecast           | (577,020)                      | n/a                | (309,041)       | 468,759                     | 0                       | 0       | 0          | 0       |           | (417,302)                   | (497,161)                    | 3.25%                             | (1,372)                               | (418,674)                              | 5,734,502              | 0                  | 31        |
| August 15    | Forecast           | (418,674)                      | n/a                | (276,057)       | 468,759                     | 0                       | 0       | 0          | 0       |           | (225,971)                   | (322,323)                    | 3.25%                             | (890)                                 | (226,861)                              | 5,102,389              | 0                  | 31        |
| September 15 | Forecast           | (226,861)                      | n/a                | (289,699)       | 468,759                     | 0                       | 0       | 0          | 0       |           | (47,800)                    | (137,331)                    | 3.25%                             | (367)                                 | (48,167)                               | 5,329,076              | 0                  | 30        |
| October 15   | Forecast           | (48,167)                       | n/a                | (425,881)       | 468,759                     | 0                       | 0       | 0          | 0       |           | (5,289)                     | (26,728)                     | 3.25%                             | (74)                                  | (5,363)                                | 7,666,075              | 0                  | 31        |
| November 15  | Forecast           | (5,363)                        | n/a                | (650,988)       | 468,759                     | 0                       | 0       | 0          | 0       |           | (187,592)                   | (96,477)                     | 3.25%                             | (258)                                 | (187,849)                              | 11,723,040             | 0                  | 30        |
| December 15  | Forecast           | (187,849)                      | n/a                | (1,028,451)     | 468,759                     | 0                       | 0       | 0          | 0       |           | (747,541)                   | (467,695)                    | 3.25%                             | (1,291)                               | (748,832)                              | 18,332,318             | 0                  | 31        |

unearned incentives for 2013-2015 were budgeted at 70% of target

| Residential (R-1 & R-3) and C & I Conservation Charge<br>November 1, 2014 - October 31, 2015 |                    |
|--|--------------------|
| Beginning Balance  | \$ 3,522,987       |
| Program Budget Nov 14-Oct 15   | \$ 5,700,999       |
| Projected Interest   | \$ 24,124          |
| Program Budget with Interest   | \$ 9,248,109       |
| <b>Total Charges</b>   | <b>\$9,248,109</b> |

History:

| Residential (R-1 & R-3) and C & I Conservation Charge<br>Effective November 1, 2013 - October 31, 2014 |  |
|--|--|
|  |  |



## **Schedule 20**

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**Environmental Surcharge - Manufactured Gas Plants**

**Manufactured Gas Plants**

|  |                               |
|--|-------------------------------|
| Required annual Environmental increase   | \$996,678                     |
| DG 10-17 Base Rate Revision Collections  | (\$78,892)                    |
| Environmental Subtotal   | \$917,786                     |
| Overall Annual Net Increase to Rates   | \$917,786                     |
| Estimated weather normalized firm therms billed for the<br>twelve months ended 10/31/15 - sales and transportation | 166,523,068 therms            |
| Surcharge per therm  | <u>\$0.0055</u> per therm     |
| <b><u>Total Environmental Surcharge</u></b>  | <b><u><u>\$0.0055</u></u></b> |

**LIBERTYUTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**CONCORD FORMER MGP**

**LINE**  
**NO.**

1. SITE LOCATION: One Gas Street, Concord, New Hampshire.
2. DATE SITE WAS FIRST INVESTIGATED: EnergyNorth Natural Gas, Inc. (ENGI) received a Notice Letter from the New Hampshire Department of Environmental Services (NHDES) in September 1992. The Notice related primarily to contamination identified in the pond adjacent to Exit 13 off Interstate 93, although it was broad enough to also include the former manufactured gas plant (MGP) site itself.
3. NATURE AND SCOPE OF SITE CONTAMINATION: Residual materials from the historic operation of the MGP were discovered in the area of the Exit 13 pond, as the NHDOT began site preparation work for the reconfiguration of that interchange. Subsequent investigations by ENGI and others indicate that contaminants originating from the MGP on Gas Street are present in soil and groundwater between the MGP and the Merrimack River, including within the Exit 13 pond.
4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES: ENGI has continued to monitor groundwater semiannually at the Exit 13 pond, in May and November, as required by the Groundwater Management Zone Permit that was issued in 1999 as part of the overall remedy following the remediation of the southern end of the Exit 13 pond. The permit was renewed in 2003 and 2007, and NHDES specified semiannual collection of surface water samples from the pond as an additional condition of the permit. These sample results will be evaluated over time to address the efficacy of the existing Exit 13 pond remedy, and determine if additional treatment may be necessary. A groundwater sampling round for the MGP site was conducted in August 2010 and included monitoring wells located on the MGP site itself as well as a number of wells located offsite. In addition, a Supplemental Data Collection Work Plan for the collection of off-ENGI-owned property data was submitted to NHDES in August 2010. ENGI participated in a site walk in July 2011 with NHDES to review the supplemental investigation locations proposed in the August 2010 Work Plan. NHDES agreed with the approach and all proposed investigation locations. ENGI submitted a revised Work Plan with revised sampling locations to NHDES in November 2011; the revision was necessary because site access was not granted by the property owners for some of the originally proposed locations. NHDES approved the revised Work Plan, and asked that ENGI notify them when samples were collected on NHDOT's former Johnson and Dix property, which was completed in July 2012. A letter summarizing the preliminary findings of this work was written to NHDES on November 27, 2012. The report



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**CONCORD FORMER MGP**

LINE  
NO.

summarizing these investigation activities was submitted to NHDES in August 2013, in preparation for submittal of the Remedial Action Plan. **This Supplement Data Collection Report was accepted by NHDES on October 24, 2013, and ENGI was authorized to prepare a RAP and Groundwater Management Permit application, which is currently being prepared for submittal in September 2014.**

The New Hampshire Department of Transportation (NHDOT) contacted ENGI in August 2001 and February 2002 regarding possible coal tar-related impacts in a sewer line on a parcel adjacent to the former gas plant. NHDOT is currently conducting groundwater monitoring as part of a Groundwater Management Zone Permit on this parcel. ENGI met with NHDOT and NHDES in January 2003 to review the results of its 2002 site investigation. Limited coal tar impacts were observed in groundwater and subsurface soils at select locations.

On July 15, 2003, NHDES issued a letter to ENGI requesting submission of a schedule and scope of work for a site investigation of the MGP site by mid-September 2003. ENGI proposed a May 2005 date for submission of a Site Investigation Report for the MGP site on Gas Street to NHDES by way of a letter dated October 6, 2003. NHDES agreed to the proposed schedule in their response letter dated October 31, 2003.

ENGI submitted the work plan for the MGP site investigation to NHDES on May 20, 2004. NHDES accepted the work plan on June 16, 2004. The investigation took place between September 2004 and March 2005, and the Site Investigation Report was submitted to NHDES on June 6, 2005. The report indicated that subsurface impacts are present at the MGP, and additional investigation as well as limited remediation will be required. NHDES accepted the report on August 12, 2005, and requested ENGI submit a supplemental scope of work to complete the delineation of MGP-related impacts on and off Site. The document was submitted in November 2005. Site investigation activities at and downgradient of the MGP were conducted in 2006. ENGI submitted an additional supplemental scope of work to further delineate MGP impacts on May 31, 2007 and NHDES subsequently approved the scope on June 5, 2007. ENGI bid the NHDES-approved scope of work in June 2008 and awarded the contract in late July 2008. ENGI met with NHDES at the site in August 2008 to discuss the additional supplemental site investigation activities. The field work took place during October through December 2008, during which time 8 groundwater monitoring wells were installed at 4 off-site locations. The Additional Supplemental Site Investigation Report was submitted to NHDES in September 2009. ENGI met with NHDES to discuss the report findings and strategy for moving forward in October 2009. NHDES issued an approval letter for the Supplemental Site Investigation Report on February 9, 2010. The correspondence approved the report and requested that certain additional activities be completed by ENGI. These requested activities include the following: a) preparation and submission of an Initial Response Action Work Plan to remove approximately 3,500 gallons of liquid and sludge from historic subsurface drip pots and

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**CONCORD FORMER MGP**

LINE  
NO.

tar wells at the MGP property on Gas Street; b) evaluation of the groundwater conditions in the vicinity of the "Tar Pond" which is depicted on a referenced NHDOT site plan; and c) evaluation of potential indoor air impacts at select locations identified during the additional SSI work.

ENGI submitted the Initial Response Work Plan to NHDES in July 2010 to remove approximately 3,500 gallons of liquid and sludge from historic subsurface drip pots. NHDES issued an approval letter for this Work Plan on August 3, 2010 and the work was completed in June 2011. In addition, ENGI submitted a Supplemental Data Collection Work Plan for the additional off-ENGI-owned property investigation activities (items b and c above) to NHDES in August 2010. NHDES approved of the Work Plan on September 16, 2010. ENGI obtained access to 4 properties in the vicinity of the site in order to conduct the supplemental investigation activities, which included soil, ground water and soil vapor sampling, along with further investigation of the brick tar sewer. The investigation work was completed in July 2012, and summarized in a Supplement Data Collection Report that was submitted in August 2013.

On June 16, 2013, wind during a thunderstorm caused a tree to fall on the northern side of the roof of the Holder House located on the former Concord MGP property. Damage to the slate roof and brick was sustained. In a letter dated February 24, 2014 NHDES stated that the holder structure "...serves as a physical barrier to prevent infiltration of precipitation into the foundation and thereby limits the amount of MGP byproducts that may be released to the environment." ENGI is in the process of repairing the structure to prevent these potential releases.

When the Exit 13 pond was remediated in 1999, NHDES required that the northern portion remained untouched, allowing for storm water input to the pond, with the knowledge that some contamination remained and may require remediation in the future. In 2006, NHDES requested ENGI address the residual contamination in the pond, and in response, ENGI submitted an Interim Data Collection Report and Scope of Work in May 2006, which was approved in July 2006. This Scope of Work was implemented in 2006 and the results were to be used to prepare the Remedial Action Plan (RAP) which NHDES requested be submitted by August 31, 2006. In July 2006, NHDES extended the deadline for submittal of the RAP to June 30, 2007, to allow ENGI additional time for data collection and design. ENGI submitted an Interim Data Collection Report to NHDES in September 2006, and a Conceptual Remedial Design in March 2007. On March 25, 2009, ENGI submitted a Presumptive Remedy Approval Request to NHDES, in order to allow for the design and implementation of an engineered cap without the need to prepare a RAP. On May 4, 2009, NHDES granted the Presumptive Remedy Approval, and the project moved into the remedial design phase. The proposed remedial work is to be performed on city-owned land and within a NHDOT right-of-way; therefore ENGI is working with these parties to come to agreement on the design features, negotiate access and clarify the responsibilities of

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**CONCORD FORMER MGP**

LINE  
NO.

the three parties. In April 2010, ENGI met with representatives from NHDES, the City of Concord, and NHDOT to present the proposed remedy, and ENGI submitted the draft design plans to the parties in June 2010. ENGI met with the regulatory permitting agencies in October 2010. The agencies requested that ENGI modify the remedial design to include an upland cap versus a wetland cap to minimize the impacts of the project. The cap was redesigned and ENGI met with the stakeholders in December 2010. At a subsequent meeting in January 2011, the City of Concord requested that the design be further modified to relocate the City's storm water outfall location. ENGI met with the City in March 2011 to present the feasibility evaluation that was conducted for several alternatives, and concluded that the original design was the appropriate design. The City is currently evaluating the draft design plans, and has committed to following up with ENGI following their internal discussions.

Semiannual groundwater monitoring at the pond is ongoing, as is recovery of separate phase coal tar from a monitoring well in the vicinity of the pond.

During May 19, 2009 through May 22, 2009, ENGI implemented a NHDES-approved sediment sampling program in the Merrimack River to evaluate potential MGP-related impacts. ENGI met with NHDES in October 2009 to present the results of the sediment investigation, and submitted the sediment sampling data report to NHDES in October 2009. The investigation indicated limited site-related impacts to the shallow near-shore sediments of the Merrimack River. Based upon the results of the sediment investigation, it is unlikely that remedial actions will be necessary in the river. ENGI met with NHDES on February 20, 2013 to discuss all sampling activities to date, summarized in an SIR Addendum Report, submitted in June 2013.

5. **NEW HAMPSHIRE SITE REMEDIATION PROGRAM PHASE:** In July 2003, NHDES requested that ENGI submit a schedule and scope of work for completion of a site investigation of the MGP site. ENGI submitted the scope to NHDES in May 2004 and implemented the work between September 2004 and March 2005. The results of the investigation were documented in the Site Investigation Report, dated June 6, 2005, which was subsequently approved by NHDES. Supplemental investigation activities were performed in 2006. Additional investigation activities were performed in 2008. The additional SSI report was submitted to NHDES in September 2009. In addition, ENGI submitted the Initial Response Work Plan to NHDES in July 2010 to remove approximately 3,500 gallons of liquid and sludge from historic subsurface drip pots. NHDES issued an approval letter for this Work Plan on August 3, 2010 and the work was completed in June 2011. **The NHDES-approved investigation activities were completed in July 2012, as described above.**

ENGI submitted an application for a five-year Groundwater Management Zone Permit to the NHDES in April 2002 for the Exit 13 pond. The permit was renewed in October

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**CONCORD FORMER MGP**

LINE  
NO.

2007, with the collection of pond surface water samples as an additional condition. Under that permit, groundwater monitoring is expected to be required for the foreseeable future. In addition, as requested by NHDES, ENGI undertook a review of remedial technologies to address the residual contamination remaining in the pond. A conceptual remedial design was submitted to NHDES in March 2007, a Presumptive Remedy Approval was granted by NHDES in May 2009, and the engineered cap design has been drafted. The work will be undertaken pending agreement between the City, NHDOT and ENGI. ENGI met with these parties on several occasions in the last twelve months to discuss the proposed remedy and the required access. The most recent meeting with the City was on March 14, 2011, when the City stated that they would hold internal discussions and contact National Grid when they are ready to reconvene the group. Efforts to re-engage the City are ongoing as of February 2013. A renewal application for the Groundwater Management Permit was submitted on July 20, 2012, and the renewed permit was granted by NHDES on December 11, 2012. Groundwater and surface water monitoring continues under this permit every May and November. **The Company reinitiated discussion with the City in July 2014 regarding access to the site to implement the approved design of the wetland cap. These discussions are ongoing.**

6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: The Concord MGP operated from approximately 1850 to 1952, when the natural gas pipeline was extended to Concord. The plant was constructed and operated by predecessors of the Concord Gas Company, which later became known as the Concord Natural Gas Company. By virtue of a merger, ENGI acquired Concord Natural Gas. As has been reported previously by ENGI, it filed a contribution claim in the United States District Court for the District of New Hampshire against the successor to the United Gas Improvement Company. In that claim, ENGI alleged that under the federal Superfund statute, the United Gas Improvement Company exercised control over the operations of the Concord Gas Plant to the extent that the United Gas Improvement Company should be considered an "operator" under the statute. That matter was settled in 1997.
7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: Numerous confidential settlements with insurance carriers and with one private party have been entered into. *Insurance recovery efforts at the Concord Site are complete.*

**Note: This summary is an overview only and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.**



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**LACONIA FORMER MGP AND LIBERTY HILL DISPOSAL AREA**

LINE  
NO.

1. SITE LOCATION: The former MGP was located on Messer Street in Laconia. Sometime in the early 1950s, during decommissioning of the MGP, wastes from the MGP were disposed of at a location on Liberty Hill Road in Gilford. At the time of the disposal, the property was utilized as a gravel pit, and the disposal reportedly occurred with the permission of the gravel pit owner. The property currently comprises part of a residential neighborhood.
  
2. DATE SITE WAS FIRST INVESTIGATED: In 1994 and 1995, Public Service Company of New Hampshire (PSNH), one of the former owners and operators of the Laconia Manufactured Gas Plant (MGP), conducted limited site investigations at the plant. In 1996, the New Hampshire Department of Environmental Services (NHDES) sent a "Notification of Site Listing and Request for Site Investigation" for the former Laconia MGP to PSNH and its parent company, Northeast Utilities Services Company (NU), and to EnergyNorth Natural Gas, Inc. (ENGI), another former owner. NHDES designated the site DES #199312038. ENGI and PSNH reached a settlement, reported previously to the New Hampshire Public Utilities Commission (NHPUC), in September 1999. As a result of that settlement, PSNH has had responsibility for the MGP site remediation and interactions with NHDES.

Per the aforementioned settlement, ENGI retained responsibility for any decommissioning-related liabilities, including off-site disposal. Therefore, in October 2004, ENGI notified NHDES of the possibility that wastes from the MGP were disposed of at a location on Liberty Hill Road sometime in the early 1950s during decommissioning of the plant. Drinking water samples were collected from two residential properties in the vicinity in December 2004, and from three additional properties in June and July 2005 by the NHDES; no MGP-related contaminants were detected. At the request of NHDES, ENGI began preliminary site investigations in July 2005 that culminated in the submission of a Site Investigation Report to NHDES in June 2006. As detailed in the report, MGP-related constituents have been detected in soil and shallow groundwater on four residential properties, and in the abutting brook. The report concluded that further investigations were necessary to determine the extent of the contamination. Additional investigation activities were completed between 2006 and 2009.

3. NATURE AND SCOPE OF SITE CONTAMINATION: Residual materials from the former MGP have been identified at the Laconia MGP site and in the adjacent Winnepesaukee River. Please contact PSNH and refer to PSNH filings with NHDES for complete information on the nature and extent of site contamination at the MGP. Residual materials from the former MGP were disposed of at the Liberty Hill disposal area, and MGP-related constituents have been detected in soil and ground water.

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**LACONIA FORMER MGP AND LIBERTY HILL DISPOSAL AREA**

LINE  
NO.

4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES: Based on the settlement with PSNH that has previously been reported to the Commission, ENGI has had no further involvement with the MGP site since the summer of 1999, except with regard to the Liberty Hill disposal area. Please contact PSNH and refer to PSNH filings with NHDES for complete information on material developments and interactions with environmental authorities.

With respect to the Liberty Hill disposal area, in October 2004, ENGI notified NHDES of the possible existence of this disposal site; the site was assigned disposal site number 200411113 by NHDES. NHDES collected drinking water samples from two residential wells in the vicinity in December 2004 and from three additional residential wells in June and July 2005; no MGP-related contaminants were detected. In January 2005, NHDES requested that ENGI conduct a preliminary site investigation on the two residential properties. ENGI submitted a scope of work for the investigation to NHDES on March 2, 2005. The investigation began in July 2005 and was completed in June 2006 with the submission of the Site Investigation Report.

Additional site investigations were conducted in 2006 and summarized in the December 20, 2006 Interim Data Report #2 submitted to NHDES. Based upon the results of the investigations, remediation is required at the site. In response, a Remedial Action Plan (RAP) was submitted to NHDES on February 28, 2007. The RAP presented NHDES with several remedial alternatives to address soil and groundwater contamination at the site. The February 2007 RAP identified soil excavation (to a depth of 3 feet), construction of a containment wall and impermeable cap on the four residential properties purchased by ENGI as the recommended alternative. In September 2007, NHDES responded to the February 2007 RAP and required that ENGI evaluate additional remedial alternatives that included further soil removal. In November 2007, a RAP Addendum was submitted to NHDES. The revised RAP recommended a remedial alternative that included removal of tar-saturated soils to a depth of approximately 45 feet, construction of a containment wall and impermeable cap on the four residential properties owned by ENGI. On February 29, 2008, NHDES issued a letter to ENGI indicating that NHDES had reached a preliminary determination that the remedy recommended in the November 2007 RAP met the NHDES requirements and that a final decision would be reached following a public meeting and comment period.



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**d/b/a LIBERTY UTILITIES**

**LACONIA FORMER MGP AND LIBERTY HILL DISPOSAL AREA**

LINE  
NO.

On March 24, 2008, NHDES held a public comment meeting to discuss the recommended alternative and began 30-day public comment period. In April 2008, NHDES received a request to extend the public comment period closing date to May 8, 2008, to allow the Town time to provide technical comment. On June 26, 2008, NHDES issued a letter deferring its final decision on the recommended remedial alternative for the Liberty Hill site pending further data analysis following the development of a scope prepared collaboratively between the Town of Gilford and ENGI. In July and August 2008, technical representatives from ENGI, the Town of Gilford, the Liberty Hill neighborhood and NHDES met twice to discuss the comments provided to NHDES during the public comment period and discuss the scope for additional groundwater modeling activities and limited additional site data collection. The Company submitted Scopes of Work for additional data collection and groundwater modeling to NHDES in September and October 2008, respectively. The field activities were completed between November 2008 and January 2009. Modeling efforts began in late 2008 and were completed in May 2009. In March and May 2009, technical representatives from ENGI, the Town of Gilford, the Liberty Hill neighborhood and NHDES met to discuss the results of the field investigations and the modeling activities. One topic discussed with the technical team was that the modelling results indicate that low-flow pumping would need to be added to the selected remedy meet the remedial goals for the site. On June 30, 2009, NHDES issued a letter to ENGI requesting that a second RAP Addendum be prepared for the site to evaluate the technical changes (mainly the addition of low-flow pumping) to the proposed remedy that resulted from the modeling effort. ENGI submitted the second RAP Addendum to NHDES on August 17, 2009 and presented the findings at a public meeting held in Gilford on September 10, 2009. In October 2009, NHDES hired a third party consultant to review the RAP cost estimates and the results were presented in a report to NHDES in April 2010. In October 2010, NHDES issued a Preliminary Decision on RAP Addendum No. 2, in which NHDES indicated that it did not concur with ENGI's recommended remedial alternative and further recommended the complete removal of coal tar-impacted soils at the site. On January 28, 2011, ENGI submitted a comment letter to NHDES further explaining its rationale for the remedial alternative recommended in RAP Addendum No. 2. On November 2, 2011 NHDES announced a Final Decision indicating that it did not concur with ENGI's recommended remedial approach and selecting the full removal option as the remedy for the site. On December 2, 2011, ENGI filed an appeal of the NHDES Final Decision with the New Hampshire Waste Management Council. In March 2012, ENGI attended the Pre-Conference Hearing with the Council related to the appeal. Hearings on the matter were scheduled for October 18 and November 15, 2012. On July 26, 2012, the Hearing Officer granted an Assented to Motion to Continue the hearing until a date after January 3, 2013.

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
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**LACONIA FORMER MGP AND LIBERTY HILL DISPOSAL AREA**

LINE  
NO.

During the period of time the appeal was subject to the continuance, the company, the New Hampshire Department of Justice and NHDES engaged in settlement discussions on a confidential basis. At the conclusion of those negotiations, NHDES and the company agreed on a final remedy for the site, which was approved by NHDES. That approval allowed ENGI to withdraw its appeal as of December 19, 2012, and proceed with implementation of the remedy. The town of Gilford was briefed on the agreed-upon remedy concurrently with NHDES approval and ENGI's withdrawal of the appeal.

ENGI has also performed numerous other activities requested by NHDES between 2008 and 2011, including remediation of the groundwater seep area near Jewett Brook in accordance with NHDES-approved September 2008 Initial Response Action Plan; evaluation of options for providing financial assurances to NHDES for the site remediation activities; coal tar recovery; semi-annual groundwater and surface water sampling activities; and drinking water well sampling. Groundwater sampling is reported to the NHDES in semi-annual reports. In addition, ENGI developed a Liberty Hill Road site website to assist in updating interested parties.

In conjunction with the Site Investigation work, ENGI has acquired 4 properties on Liberty Hill Road to facilitate remediation activities, and eliminate any potential risk to residents associated with a significant remediation and construction project. The properties were obtained based upon arms-length negotiations, and in one instance to settle potential litigation.

5. **NEW HAMPSHIRE SITE REMEDIATION PROGRAM PHASE:** On December 10, 2012, ENGI submitted a Conceptual Remedial Design Report to NHDES describing the approach for full removal. NHDES approved this Conceptual RAP Addendum design on December 18, 2012, and ENGI withdrew their appeal before the New Hampshire Waste Management Council on December 19, 2012. A public meeting was held in the Town of Gilford to present the approved Conceptual Remedial Design on January 23, 2013. The pre-design investigation to confirm extent and depth of contamination commenced on February 20, 2013 and was completed first week in April 2013. **A public meeting was held on September 25, 2013 to present the design to the Town. The Remedial Design Report was finalized and approved by NHDES in December 2013. Plans and Specifications were developed concurrently, and the bidding process commenced in September 2013 with a Request for Information to ten (10) prospective contractors. On October 28, six (6) contractors were selected to participate in the bidding for the construction, with bids due back on December 6, 2013. On January 9, 2014, three (3) of the bidders were interviewed and Charter Environmental of Boston, MA (the Contractor) was selected for the project. A public meeting took**

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**LACONIA FORMER MGP AND LIBERTY HILL DISPOSAL AREA**

LINE  
NO.

place on February 12, 2014 to further explain details of the anticipated construction and to introduce the project team to the community. The Contractor mobilized to the site and began set-up in May 2014, with the first load of soil being hauled from the site on June 6, 2014. Construction has begun to remove tar-impacted soil on the south side of the site with little to no impact to the surrounding community. To date, approximately one third of the soil destined for treatment from the site has been removed and treated. The north side of the site will be remediated during the construction season of 2015, with the entire project expected to be complete in the Fall 2015.

6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: ENGI is the successor by merger to Gas Service, Inc. (GSI). In 1945, GSI acquired the gas manufacturing assets of PSNH. The Laconia MGP, which began operating in 1894, was included in that transaction. Gas manufacturing took place at the property until 1952, when the MGP was converted to propane. Half of the property is now owned by Robert Irwin and maintained as an open field, and the other half is owned by PSNH, which operates an electric substation on the parcel.

The Liberty Hill Road parcel on which disposal was believed to have occurred was utilized as a gravel pit at the time of the disposal. It was subdivided in May 1970, and currently constitutes part of a residential subdivision.

7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: ENGI and PSNH entered into a confidential settlement in 1999. Under this agreement, PSNH took the lead on the MGP site investigation and remediation and all communications with NHDES. ENGI retained responsibility for any decommissioning-related liabilities, including off-site disposal.

Insurance recovery efforts are complete with respect to the MGP, and numerous confidential settlements have been entered into. In 2003 the United States District Court certified a question to the New Hampshire Supreme Court asking what "trigger of coverage" should be applied to the insurance policies issued by Lloyds of London to ENGI's predecessor, Gas Service, Inc. In May, 2004 the Supreme Court responded that a "continuous injury-in-fact" trigger should be applied. The federal court conducted a jury trial against Lloyds of London - the only remaining defendant - in October 5, 2004. At the end of that trial the jury returned a verdict in favor of ENGI. Subsequent to the verdict, ENGI and Lloyds of London entered into a confidential settlement.

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LACONIA FORMER MGP AND LIBERTY HILL DISPOSAL AREA

LINE  
NO.

With respect to Liberty Hill, insurance carriers have been placed on notice of a potential claim, but no litigation has been initiated. The Company does not expect to pursue any insurance litigation.

***Note: This summary is an overview only and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**MANCHESTER FORMER MGP**

LINE  
NO.

1. SITE LOCATION: 130 Elm Street, Manchester, New Hampshire.
2. DATE SITE WAS FIRST INVESTIGATED: The New Hampshire Department of Environmental Services (NHDES) compiled a list of all former Manufactured Gas Plants (MGPs) in New Hampshire that were not already subject to a site investigation or remediation. In March of 2000, NHDES sent out notice letters to all parties it deemed responsible for the sites. EnergyNorth Natural Gas, Inc. (ENGI) received a "Notification of Site Listing and Request for Site Investigation" for the former Manchester MGP from NHDES, which designated the site DES #200003011.
3. NATURE AND SCOPE OF SITE CONTAMINATION: Residual materials from the former MGP have been identified at the site. These residuals, which include tars and oils, have been found mainly in subsurface soil at discrete locations and in groundwater at the former MGP, as well as in the downgradient Singer Park and river sediment.
4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES:
  - On behalf of ENGI, Harding ESE, Inc. (Harding ESE), submitted a Scoping Phase Field Investigation Scope of Work to NHDES in March 2000.
  - NHDES approved the Scoping Phase Field Investigation Scope of Work in June 2000.
  - During the summer and fall of 2000, ENGI and Harding ESE conducted the Scoping Phase Field Investigation, collecting site background information and soil, groundwater, surface water and sediment samples from the former Manchester MGP and the nearby Merrimack River.
  - On August 31, 2000 an underground tank containing MGP residuals was discovered at the site. As required by NHDES regulations, the tank contents were removed and disposed of subject to a permit from NHDES. Harding ESE, on behalf of ENGI, submitted a summary report to NHDES in January 2001 documenting the response action.
  - ENGI and Harding ESE submitted the Scoping Phase Field Investigation Report to NHDES in February 2001.

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**MANCHESTER FORMER MGP**

LINE  
NO.

- NHDES provided comments to ENGI and Harding ESE in April 2001 on the Scoping Phase Field Investigation Report and requested a Phase II Investigation Scope of Work.
- ENGI responded to NHDES' comments on the Scoping Phase Investigation Report and indicated that ENGI planned to solicit bids for the Phase II Scope of Work.
- In July 2001, on behalf of ENGI, Harding ESE submitted a Scope of Work to NHDES to fence the ravine near the former Manchester MGP to prevent access to impacted sediments. In October 2001, NHDES accepted ENGI's fence installation plan, but requested clarification on the fence location and signage. In correspondence dated April 3, 2002, ENGI provided proposed language to NHDES for the signs to be attached to the ravine fence. NHDES approved the ravine sign language in April 2002.
- On May 1, 2002, ENGI issued a Request for Proposals to eight environmental consultants for the Phase II Site Investigation and Risk Characterization. ENGI received six proposals for the Phase II work in June 2002.
- In June 2002, the City of Manchester approved the ravine fence location and granted access to City property to install. The work was completed in August 2002.
- URS Consultants were awarded the contract to undertake the next phase of work. A Phase II Site Investigation Scope of Work was submitted in September 2002.
- Phase II field investigations began in the fall of 2002.
- In June 2003, the City of Manchester approved a proposal to construct a minor league ballpark, retail shops, parking garage, hotel and high-rise condominium complex on the Singer Park site, in the same general areas that MGP impacts were detected in ongoing Phase II investigations. Following supplemental ravine investigations during the spring and summer of 2003, the Drainage Ravine Engineering Evaluation was submitted to NHDES in January 2004, and presented four potential remedial alternatives for the ravine, which is located on a portion of Singer Park.
- ENGI had been a regular participant in monthly Singer Park redevelopment meetings with NHDES, the City of Manchester and the various developers from April 2003 until the regular meetings ended on November 15, 2004. ENGI had

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**MANCHESTER FORMER MGP**

LINE  
NO.

attended these coordination meetings to ensure that the environmental and construction aspects of the redevelopment were being addressed concurrently and that ENGI avoided incurring costs associated with another entity's contamination.

- ENGI entered into confidential agreements with Manchester Parkside Place (the owner of the ravine property) for access and cleanup of MGP byproducts in the ravine in January 2005.
- In January 2005, ENGI submitted a Remedial Design Report to NHDES selecting excavation and off-site disposal of source material and impacted soils as the remedial alternative for the ravine. NHDES approved of this alternative via a letter dated February 7, 2005. Eleven contractors were invited to bid on the ravine remediation in January 2005. The contract was awarded to the low bidder (ENTACT) in February 2005. Remediation of the ravine began in March and was completed in July 2005. A remedial completion report was submitted to NHDES on September 2, 2005.
- ENGI submitted a Phase II Site Investigation Report to NHDES in March 2004. The report concluded that MGP impacts (including impacted soil and groundwater and separate phase coal tar) were present in the subsurface beneath the 130 Elm Street property, portions of Singer Park at depth and the Merrimack River sediment. Further investigations were recommended by ENGI to further assess the nature and extent of this contamination and a work plan proposing those investigations was submitted to NHDES in May 2004 and approved in July 2004. These supplemental investigations were completed and documented in the Supplemental Phase II Investigation Report and the Stage I Ecological Screening Report for the Merrimack River, submitted to NHDES in February and March 2005, respectively. The reports concluded that Remedial Action Plans for the upland and Merrimack River portions of the site were required. On September 15, 2005, NHDES issued a letter accepting the reports and requested ENGI prepare a Remedial Action Plan (RAP) to address impacted sediments in the Merrimack River, as well as MGP-related impacts on the upland portion of the site. Preparation of the RAPs began in August 2006.
- Additional Merrimack River investigations were completed in 2007 and the Remedial Design Report for dredging approximately 9,000 cubic yards of coal tar-impacted sediments from the river was submitted to NHDES on May 11, 2007. ENGI applied for, and was granted, a Dredge and Fill Permit for the remedial dredging from NHDES and the United States Army Corps of Engineers on May 18, 2007. Dredging of the river commenced in June 2007 and was substantially completed by the end of the year. Final site restoration activities associated with

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LINE  
NO.

the sediment remediation were complete in May 2008. A Remedial Action Implementation Report documenting the sediment remediation activities was submitted to NHDES in May 2008.

- Certain pre-design investigations were completed on the upland portion of the site in 2008/2009. ENGI also completed interim Phase I Corrective Actions at the site, including pilot scale light non-aqueous phase liquid (LNAPL) recovery, pilot scale dense non-aqueous phase (DNAPL) recovery, and design for repair/replacement of a deteriorated portion of the site drainage system located within a known LNAPL area of the site. Limited surface soil removal activities were conducted during the summer/fall of 2008 in an area with detected Upper Concentration Limit exceedences in shallow soils.
- ENGI was issued a Groundwater Management Zone (GMZ) permit No. GWP-200003011-M-001 for the former MGP site on June 15, 2009. The permit establishes a groundwater management zone in the vicinity of the former MGP site with associated notification/groundwater monitoring requirements. Groundwater monitoring events to support this GMZ permit have been ongoing, every April and October.
- ENGI submitted an RAP for the upland portion of the site to NHDES on June 30, 2010. The remedial objectives for the site include control of mobile DNAPL, reduction in contaminant mass (where practicable), and management of residual contamination through the use of administrative controls. The recommended remedial alternative includes removal of the contents of certain subsurface structures where removal is anticipated to provide a reduction in the potential for the further release of DNAPL to the subsurface; NAPL recovery from the subsurface; construction of a barrier wall proximate to the Merrimack River to mitigate potential DNAPL migration; and use of administrative controls to address potential human exposure to residual soil and groundwater contamination. Additional investigation activities were recommended to support the preparation of Design Plans and Construction Specifications following NHDES approval of the RAP and to confirm the appropriateness of certain remedial alternatives recommended in the RAP.
- In Fall 2010, ENGI performed storm drain rehabilitation activities on a deteriorated portion of the site drainage system that is located within a known LNAPL area. This work was performed to mitigate the migration of LNAPL to the Merrimack River via the storm drain system. These activities were mainly completed in late 2010.

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**MANCHESTER FORMER MGP**

LINE  
NO.

- In April 2011, NHDES approved of the upland RAP and requested that ENGI proceed with the additional investigation activities recommended in the June 2010 RAP. In addition, ENGI was contacted by both the developer and condominium association associated with the property directly downgradient of the site regarding potential impacts to the property, as well as the proposed remedy; ENGI met with both parties in early and mid-2011.
  - After meeting with the developer of the property directly downgradient of the site at the potential location of the barrier wall regarding potential impacts to the property in September/October 2011, access was obtained to conduct certain approved pre-design off-site investigation activities as recommended in the June 2010 RAP. The off-property investigations were substantially completed in December 2011. A meeting was held with NHDES in December 2011 to discuss the results. A Remedial Design Report for the off-site property is currently being finalized.
  - On-site pre-design investigation activities were conducted during the spring and summer of 2012 including: additional groundwater quality monitoring, former gas holder foundation test pit excavations, supplemental LNAPL delineation, cyanide source investigation test pit excavations, cyanide delineation and source investigation monitoring well installation, and storm drain inspection.
  - **Further storm drain inspections occurred during July and August 2013. The remedial design and construction specifications report was drafted including a summary of the design investigation activities and findings. The remedial design includes the monitoring and practicable recovery of NAPL at strategic on-site and off-site locations, as well as excavation of subsurface structures with concurrent source removal if encountered. The Remedial Design Report also summarizes the results of cyanide source investigation and delineation work, with further source delineation work anticipated. Submittal of the Remedial Design Report is anticipated during September 2014. In addition to routine Groundwater Management Permit (GMP) sampling and reporting, an application for GMP renewal was also submitted to NHDES during June 2014.**
5. NEW HAMPSHIRE SITE REMEDIATION PHASE: Phase I Site Investigation complete. Phase II Site Investigation complete and supplemental report submitted to NHDES in February 2005. Remedial Action Plan (RAP) for the ravine submitted and approved by NHDES in 2005; remediation of ravine completed in July 2005. Remediation of the river sediment was completed in 2007. A RAP for the upland portion of the site was submitted to NHDES for review on June 30, 2010. NHDES issued its approval of the RAP for the upland portion of the site in a letter dated April 11, 2011. **The Remedial Design Report**

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**d/b/a LIBERTY UTILITIES**

**MANCHESTER FORMER MGP**

LINE  
NO.

**summarizing the activities for addressing on-site and off-site impacts is currently being finalized.**

6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: The former Manchester MGP is believed to have started producing coal gas in 1852. Gas was produced at the site by the Manchester Gas Company and its predecessors until the MGP was shut down in 1952 when natural gas was supplied to the city via pipeline. ENGI is the successor by merger to the Manchester Gas Company. ENGI continues to own and operate the 130 Elm Street property as an operations center.
7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: In late 2000, ENGI filed suit against UGI Utilities, Inc. in the United States District Court for the District of New Hampshire, alleging that during much of the early part of the 20th century, a predecessor to that entity "operated" the Manchester Gas Plant, as defined by the Comprehensive Environmental Response, Compensation and Liability Act (commonly referred to as "CERCLA" or "Superfund"). This claim was similar to a claim litigated and ultimately settled by the parties in the late 1990s, related to the former gas plant in Concord, NH. The case went to trial in June 2003 and was settled after 8 days of trial.

Insurance recovery efforts are complete, and confidential settlements have been entered into with all insurance company defendants. An agreement with the last remaining insurance carrier was negotiated in August 2008, under which that carrier paid ENGI's attorneys fees incurred in the litigation. That settlement came about after a ruling from the New Hampshire Supreme Court, in response to a question certified by the United States District Court, on allocation of coverage, and the scope and meaning of NH RSA 491:22-a, as it relates to awards of attorneys fees. *EnergyNorth Natural Gas, Inc. v. Certain Underwriters at Lloyds*, 156 N.H. 333 (2007). As to allocation, the Court ruled as proposed by the carrier that insurance coverage should be allocated on a *pro rata* basis when multiple policies are triggered by an ongoing event. ENGI had argued for an "all sums" allocation approach in which the insured could choose the policy years from which to obtain indemnity. With respect to attorneys fees, the Court held that "[i]f the insured has obtained rulings that require the excess insurer to indemnify it, the insured has prevailed within the meaning of RSA 491:22-b, and is immediately entitled to recover its reasonable attorneys' fees and costs. Recovery of these fees and costs does not depend on whether, after all is said and done, the excess insurer actually has to pay any indemnification. The insured becomes entitled to the fees and costs once it obtains rulings that demonstrate there is coverage under the excess insurance policy." Under that finding, the insurance carrier was obligated to reimburse attorneys fees even if the *pro rata* allocation analysis resulted in the carrier owning no indemnity.

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d/b/a LIBERTY UTILITIES

MANCHESTER FORMER MGP

LINE  
NO.

***Note: This summary is an overview and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**NASHUA FORMER MGP**

LINE  
NO.

1. SITE LOCATION: 38 Bridge Street, Nashua, New Hampshire.
2. DATE SITE WAS FIRST INVESTIGATED: At the end of 1998, the New Hampshire Department of Environmental Services (NHDES) sent a "Notification of Site Listing and Request for Site Investigation" for the former Nashua Manufactured Gas Plant (MGP) to the former plant owners/operators: EnergyNorth Natural Gas, Inc. d/b/a National Grid (ENGI), and Public Service Company of New Hampshire (PSNH) and its parent company, Northeast Utilities Services Company (NU). NHDES designated the site DES #199810022.
3. NATURE AND SCOPE OF SITE CONTAMINATION: Residual materials from the former MGP have been identified at the site and in the adjacent Nashua River. These residuals, which include tars and oils, have been found mainly in subsurface soil at discrete locations, in groundwater, and in localized river sediments.
4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES:
  - Prior to the time NHDES issued its notice letter to ENGI, the US Environmental Protection Agency (EPA) was remediating contamination (asbestos) at the former Johns Manville plant located adjacent to, and downstream from the 38 Bridge Street property. In the course of that work, EPA detected what it determined to be MGP related residuals in Nashua River sediments containing asbestos. EPA sought reimbursement from ENGI and PSNH of only those incremental additional costs it incurred to dispose of sediments containing MGP related wastes in addition to asbestos. ENGI and PSNH entered into a settlement agreement with the EPA at the end of September 2000. Under the terms of the agreement, each company received a release from liability associated with the so-called Nashua River Superfund Site and contribution protection against future claims associated with that site. The settlement agreement made it clear that EPA does not contend that ENGI or PSNH contributed any asbestos to the Nashua River.
  - In response to the 1998 notice from NHDES, QST Environmental, Inc. (QST, subsequently Environmental Science and Engineering, Inc. (ESE), and later Harding ESE, Inc. (Harding ESE)), submitted a Scoping Phase Field Investigation Scope of Work to NHDES on behalf of ENGI in February 1999.
  - In response to comments from NHDES, QST and ENGI refined the Scope of Work for the Scoping Phase Field Investigation and resubmitted to NHDES in April 1999.

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**NASHUA FORMER MGP**

LINE  
NO.

- NHDES approved the refined Scoping Phase Field Investigation Scope of Work in May 1999.
- During the summer of 1999, ENGI and QST conducted the Scoping Phase Field Investigation, collecting site background information and soil, groundwater, surface water and sediment samples from the former Nashua MGP and the adjacent Nashua River.
- ENGI and ESE submitted the Scoping Phase Field Investigation Report to NHDES in December 1999.
- NHDES provided comments to ENGI and ESE in February 2000 on the Scoping Phase Field Investigation Report and requested a Phase II Investigation Scope of Work.
- On behalf of ENGI, ESE submitted a Draft Phase II Investigation Work Plan to NHDES in April 2000.
- ENGI and ESE met with the NHDES site manager in April 2000 to discuss the Draft Phase II Investigation Work Plan.
- NHDES provided written comments on the Draft Phase II Investigation Work Plan in June 2000.
- ENGI and ESE met with NHDES in August 2000 to discuss NHDES' comments on the Phase II Work Plan.
- ENGI submitted a letter to NHDES in August 2000 discussing revisions to the Draft Phase II Investigation Work Plan in response to comments from NHDES and PSNH/NU, along with a proposed schedule for implementation of the work.
- NHDES approved the Revised Phase II Work Plan for the site at the end of August 2000.
- NHDES provided comments to ENGI and Harding ESE on the proposed schedule for Phase II Work Plan implementation in September 2000.
- ENGI submitted an addendum to the Phase II Work Plan, including a proposed approach for risk evaluation, to NHDES in November 2000.



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**NASHUA FORMER MGP**

LINE  
NO.

- Subsequent to meetings and discussions throughout 2000, ENGI and PSNH reached agreement in late 2000 regarding sharing of costs for the remediation work and transfer of management of the remediation work to ENGI.
- Harding ESE implemented the Phase II Work Plan during the fall and winter of 2000/2001. Work entailed a comprehensive field program that included the advancement of river borings and collection of sediment samples as well as the installation of borings and monitoring wells on and off the property.
- NHDES provided comments on the Phase II Work Plan addendum in February 2001.
- Harding ESE responded to NHDES comments on the Phase II Work Plan addendum in March 2001.
- In May 2001, ENGI submitted to NHDES a Draft Site Conceptual Model to assist with finalization of the Phase II Work Plan Addendum and met with NHDES to discuss.
- ENGI and Harding ESE revised the Draft Site Conceptual Model and outlined supplemental field activities to be included in the Phase II Work Plan Addendum and submitted to NHDES in June 2001.
- In July 2001, ENGI and Harding ESE met with NHDES to review the Site Conceptual Model and proposed Phase II supplemental investigation activities.
- ENGI and NHDES met in August 2001 to discuss the overall site objectives.
- In September 2001, Harding ESE, on behalf of ENGI, submitted a Phase IIB Supplemental Site Investigation (SI) Scope of Work to NHDES.
- NHDES provided verbal approval for the Phase IIB Supplemental SI, and Harding ESE initiated the field program on behalf of ENGI in October 2001.
- NHDES provided written approval of the Phase IIB Supplemental SI in October 2001. A modification to the proposed scope of work relating to investigations adjacent to the gas lines was proposed and verbal approval was obtained from NHDES on November 19, 2001.



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**NASHUA FORMER MGP**

LINE  
NO.

- Property owners north of the Nashua River did not provide access to install monitoring wells proposed in the Phase IIB SOW. Harding ESE completed all on-site work outlined in the Phase IIB SOW in February 2002.
- ENGI received access from PSNH to install Phase IIB monitoring wells west of the site in March 2002.
- Harding ESE installed additional groundwater monitoring wells west of the site in March and sampled all newly installed monitoring wells in April 2002. All work outlined in the Phase IIB SOW was completed except for the proposed monitoring wells north of the Nashua River where access was denied.
- The Phase II Report was submitted to NHDES in February 2003. The report was approved by NHDES in August 2003. At the time of approval, NHDES required ENGI to begin work on the Remedial Action Plan for the site, due in 2004.
- ENGI met with NHDES on November 3, 2003, to review the proposed remedial schedule, which called for the Remedial Action Plan to be submitted in July 2004, and remediation to occur in 2005. NHDES approved the schedule by letter dated December 1, 2003. In that letter they concurred with ENGI's request to divide the site into terrestrial and aquatic portions, to facilitate remediation of sediments concurrent with re-armoring of ENGI's gas mains crossing the river.
- By way of a May 5, 2004 letter, ENGI requested that NHDES waive the Remedial Action Plan (RAP) requirement for the aquatic portion of the site and allow ENGI to proceed with capping sediments in conjunction with gas main rearmoring, which was scheduled for completion in 2004. NHDES approved the request by letter dated May 14, 2004.
- ENGI held pre-application meetings with state and federal agencies (NHDES Wetlands Bureau, United States Army Corps of Engineers, United States Department of Fish and Wildlife, United States Environmental Protection Agency and National Oceanic and Atmospheric Administration) in June 2004. These meetings were held in advance of permit application submission for the capping/rearmoring project, to review the project and expedite the approval process. The application was submitted to these agencies as well as the City of Nashua on July 1, 2004. On July 6, 2004, NHDES deemed the permit application administratively complete. The hearing was closed on July 26, 2004 and the permit was issued in September 2004. The capping and re-armoring was

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
d/b/a LIBERTY UTILITIES

NASHUA FORMER MGP

LINE  
NO.

completed in October 2004 and the Remedial Completion Report, submitted to NHDES in January 2005, was subsequently approved.

- In October 2005, ENGI submitted the Terrestrial Remedial Action Plan to NHDES, and the document was deemed complete by NHDES in March 2006. NHDES requested supplemental information to be submitted before ENGI proceeded with remediation, and in 2007 ENGI gathered the requested data.
- In November 2007, ENGI submitted a Workplan for DNAPL Recovery Pilot Test to NHDES and the document was approved by NHDES on November 14, 2007.
- ENGI applied for three permits required for the implementation of the NHDES-approved DNAPL pilot testing activities: Nashua Conservation Commission Permit, Nashua Zoning Board of Appeals Permit and NHDES Dredge and Fill Permit. ENGI attended numerous hearings related to obtaining the permits and obtained the three permits on April 21, 2008, April 23, 2008 and May 31, 2008, respectively.
- In June 2008, ENGI installed six extraction wells for DNAPL recovery pilot testing at the site. ENGI completed the construction of the coal tar recovery system trailer (i.e., the equipment that will be used to pump, collect and temporarily store the coal tar) in December 2008. Trenching for the subsurface piping and final system installation was delayed in late 2008 due to weather. ENGI performed manual DNAPL recovery throughout 2008 and the first three quarters of 2009.
- In Spring 2009, ENGI began trenching and final system installation activities for the DNAPL recovery pilot testing. The trenching, pump installations and system electrical work were completed in July 2009. Electrical service was installed in late August 2009. The system was started up in November 2009 and has been operational since that time. **The system has recovered 234 gallons of DNAPL as of July 2014.**
- In September 2010, ENGI submitted an Installation Summary and DNAPL Recovery Pilot test summary report to NHDES. This report recommended that DNAPL extraction activities continue. In October 2010, a work plan for an off-site groundwater investigation program to support the delineation of a Groundwater Management Zone was submitted to NHDES. This work plan was approved by NHDES in a letter dated November 5, 2010. Access negotiations and environmental permitting for the NHDES-approved investigation were completed in June 2011.



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**NASHUA FORMER MGP**

LINE  
NO.

- The NHDES-approved subsurface soil and groundwater investigation program was initiated on September 26, 2011. The goal of this program was to delineate a Groundwater Management Zone for the site, and allow for the filing of a Groundwater Management Permit (GMP). Due to known asbestos in the off-site area to be investigated, ENGI submitted an "In-active Asbestos Disposal Site (ADS) Work Plan"; NHDES approved the asbestos work plan in October 2011. Soil boring and well installation work was performed between October and December 2011. An In-active ADS Site Completion Report was submitted to and accepted by NHDES on May 4, 2012. Groundwater sampling events were conducted in February and May 2012. A meeting to discuss the preliminary results of the Groundwater Management Zone (GMZ) investigation program with NHDES took place on August 16, 2012. It was agreed that two more rounds of groundwater sampling should occur before a delineation of the GMZ is considered.
- On November 27, 2012 and December 6, 2012, 8.25 feet and 10.83 feet of DNAPL appeared in MW-106, situated in the foot print of historical Holder #2. A weekly monitoring and removal plan was initiated at this time and is ongoing as of July 2013. To date, 109 gallons of DNAPL has been removed manually, in addition to the system removal discussed above.
- In January 2013, a Supplemental Investigation Report (SIR) and DNAPL Recovery System Pilot Test Progress report was submitted to NHDES reporting on additional investigation activities, including the installation of sixteen additional wells in 2011, and the May and September 2012 (second and third of three) rounds of sampling to define groundwater quality and hydrogeologic conditions at the site, so that the GMZ can be delineated. Additionally, the report includes information regarding DNAPL recovery system O&M activities and DNAPL recovery rates demonstrating that the system still effectively recovers DNAPL. A meeting with NHDES took place on March 22, 2013 to discuss these results and next steps.
- NHDES responded to the January 2013 submittal via letter dated May 21, 2013 accepting the SI Report and authorizing ENGI to proceed with the delineation of the GMZ in order to submit a Groundwater Management Permit (GMP) application, and the preparation of a revised Remedial Action Plan (RAP) for the terrestrial portion of the site.
- ENGI responded to the NHDES letter on June 19 with a schedule targeting December 31, 2013 for submittal of the GMP application and revised RAP.

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**NASHUA FORMER MGP**

LINE  
NO.

- In December 2013 ENGI submitted a request to revise the RAP. The purpose of the request was to summarize activities conducted since submittal of the 2013 Supplemental Investigation Report and to propose a revision to the approved RAP for the area on site known as "Holder # 2."
- The RAP submitted in 2005 selected asphalt capping in the area of Holder #2. The entire area of the Holder was not designated to be capped with asphalt. At the time of the preparation of the RAP, separate phase NAPL was not considered to be present in recoverable quantities in Holder #2. In order to address what appears to be a limited area and quantity of NAPL in a monitoring well in Holder #2, continued manual NAPL recovery from two additional wells in the Holder #2 area was proposed as part of the GMP monitoring program.
- In addition to the NAPL recovery activity, the area of asphalt capping was proposed to be expanded to include all of former Holder #2. This expansion of paving will also address the asbestos contaminated material (ACM) present in this area of the site. The asphalt cap detail presented in the proposed RAP revision will be modified (as necessary) to address the relevant solid waste regulations for ACM in soil.
- On June 4, 2014, the NHDES approved of the requested RAP revision and required that a RAP Summary Report, with the necessary engineering details for the selected remedies, be provided. ENGI plans to submit this RAP Summary Report by December 31, 2014.
- The GMP Application was submitted in March 2014. The GMP proposed a list of monitoring wells and analytical methods in order to monitor the Groundwater Management Zone.
- On June 5, 2014, the NHDES approved the GMP application. This Permit was issued for a period of 5 years requiring the monitoring of groundwater quality, assessing and recovering any free product found, and visually inspecting the Nashua River sediment cap area. During the first year of the Permit, monitoring events will be conducted in October 2014 and April 2015. Annual summary reports are to be submitted to the NHDES in January of each year.



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**NASHUA FORMER MGP**

LINE  
NO.

5. NEW HAMPSHIRE SITE REMEDIATION PROGRAM PHASE: All Supplemental Phase II Site Investigation Work that could be performed (based on property access) has been completed. Phase II Report was submitted to NHDES in February 2003, and approved by NHDES on August 28, 2003. Remediation of the Nashua River sediments was completed in the fall of 2004. A Remedial Action Plan (RAP) for the upland and groundwater was submitted in October 2005, and approved by NHDES in March 2006. DNAPL recovery is on-going. **A Groundwater Management Permit was granted on June 5, 2014, and a Remedial Action Plan involving the asphalt capping of the site will be submitted by December 31, 2014.**
  
6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: The Nashua Gas Light Company built the original coal gas facility in 1852 or 1853. In 1889, the Nashua Gas Light Company merged with the Nashua Electric Company to form the Nashua Light, Heat and Power Company (NHLPC). In 1914, the NLHPC merged with the Manchester Traction Light & Power Company, and PSNH acquired the facility in 1926. The MGP facility was upgraded and expanded. In 1945, PSNH divested the gas operations to Gas Service, Inc. Gas production was eliminated in 1952 when natural gas was supplied to the city via pipeline. In 1981, Gas Service, Inc. merged with Manchester Gas Company to form ENGI. ENGI currently owns the majority of the former gas plant property.
  
7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: The EPA made a claim against ENGI and PSNH related to the so-called Nashua River Asbestos Site located adjacent to the former MGP. EPA was removing asbestos from the Nashua River, when some was found to be mixed with wastes allegedly from the MGP. Without admitting any facts or liability, by agreement effective December 21, 2000, ENGI resolved EPA's claim in exchange for a payment of \$387,371.46, plus interest accrued between settlement and final approval of an administrative consent order by EPA.

ENGI and PSNH have entered into a confidential Site Responsibility and Indemnity Agreement effective as of September 15, 2000, which governs the financial and decision-making responsibilities of the two companies through the remainder of site study and remediation. Under this agreement, ENGI will take the lead on site investigation and remediation.

Numerous, confidential insurance settlements have been entered into. A jury trial commenced against the London Market Insurers and Century Indemnity on November 1, 2005. On November 14, 2005, the jury returned a verdict in favor of EnergyNorth finding that the defendants were obligated to indemnify EnergyNorth for response costs incurred at the site. The Court then awarded ENGI its reasonable costs and attorneys fees to be

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**NASHUA FORMER MGP**

LINE  
NO.

paid by the defendants. Subsequent to the verdict, the London Market and ENGI entered into a confidential settlement. Century appealed to the First Circuit Court of Appeals in the summer of 2006. However, on the day its brief was due at the First Circuit, Century withdrew its appeal. Because the site has not yet been remediated, the jury was not asked to make a damage determination. Future proceedings will take place after the remedy has been approved by the NHDES to determine the indemnification amounts to be paid by Century. The New Hampshire Supreme Court's ruling and guidance on the proper manner in which costs are to be allocated among insurers (discussed in more detail in the Manchester MGP summary) will be used in the calculation of that figure.

***Note: This summary is an overview only and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 CONCORD POND - REMEDIATION  
 PROJECT DEF056

| LINE NO.                   | VENDOR                                 | REF NO.         | 1101<br>LEGAL EXPENSES | 1102<br>CONSULTING EXPENSES | 1105<br>REMEDIAATION EXPENSES | 1106<br>SETTLEMENT EXPENSES | 1107<br>OTHER EXPENSES | SUBTOTAL EXPENSES | 1108<br>INSURANCE & THIRD PARTY EXPENSES | 1109<br>INSURANCE & THIRD PARTY RECOVERIES | TOTAL SUBMITTED  |
|----------------------------|--|-----------------|------------------------|-----------------------------|-------------------------------|-----------------------------|------------------------|-------------------|--|--|------------------|
| 1                          | MCLANE, GRAF, RAULERSON & MIDDLETON PA | 2013070439      | \$80.00                |                             |                               |                             |                        | 80.00             |  |  | 80.00            |
| 2                          | GEI CONSULTANTS, INC.                  | 57590           |                        | \$6,436.35                  |                               |                             |                        | 6,436.35          |  |  | 6,436.35         |
| 3                          | CLEAN HARBORS                          | 1000064818      |                        |                             |                               |                             | \$495.00               | 495.00            |  |  | 495.00           |
| 4                          | GEI CONSULTANTS, INC.                  | 57756           |                        | \$1,562.79                  |                               |                             |                        | 1,562.79          |  |  | 1,562.79         |
| 5                          | GEI CONSULTANTS, INC.                  | 57963           |                        | 1,043.75                    |                               |                             |                        | 1,043.75          |  |  | 1,043.75         |
| 6                          |  |                 |                        |                             |                               |                             |                        |                   |  |  |                  |
| 7                          | CLEAN HARBORS                          | 1000168171      |                        |                             |                               |                             | 787.01                 | 787.01            |  |  | 787.01           |
| 8                          | GEI CONSULTANTS, INC.                  | 58178           |                        | 2,280.85                    |                               |                             |                        | 2,280.85          |  |  | 2,280.85         |
| 9                          | NH DEPT OF ENVIRONMENTAL SERVICES      | 199212014 10 13 |                        |                             |                               |                             | 1,351.09               | 1,351.09          |  |  | 1,351.09         |
| 10                         | GEI CONSULTANTS, INC.                  | 58276           |                        | 1,268.00                    |                               |                             |                        | 1,268.00          |  |  | 1,268.00         |
| 11                         |  |                 |                        |                             |                               |                             |                        |                   |  |  |                  |
| 12                         | GEI CONSULTANTS, INC.                  | 58515           |                        | 4,247.97                    |                               |                             |                        | 4,247.97          |  |  | 4,247.97         |
| 13                         | CLEAN HARBORS                          | 1000253110      |                        |                             |                               |                             | 418.00                 | 418.00            |  |  | 418.00           |
| 14                         | GEI CONSULTANTS, INC.                  | 58623           |                        | 4,860.15                    |                               |                             |                        | 4,860.15          |  |  | 4,860.15         |
| 15                         | NH DEPT OF ENVIRONMENTAL SERVICES      | 4042            |                        |                             |                               |                             | 3,784.67               | 3,784.67          |  |  | 3,784.67         |
| 16                         | GEI CONSULTANTS, INC.                  | 58855           |                        | 2,590.70                    |                               |                             |                        | 2,590.70          |  |  | 2,590.70         |
| 17                         | GEI CONSULTANTS, INC.                  | 59012           |                        | 1,056.70                    |                               |                             |                        | 1,056.70          |  |  | 1,056.70         |
| 18                         |  |                 |                        |                             |                               |                             |                        |                   |  |  |                  |
| 19                         | GEI CONSULTANTS, INC.                  | 59125           |                        | 965.27                      |                               |                             |                        | 965.27            |  |  | 965.27           |
| 20                         | NH DEPT OF ENVIRONMENTAL SERVICES      | 199212014       |                        |                             |                               |                             | 553.93                 | 553.93            |  |  | 553.93           |
| 21                         | GEI CONSULTANTS, INC.                  | 59376           |                        | 1,180.63                    |                               |                             |                        | 1,180.63          |  |  | 1,180.63         |
| 22                         |  |                 |                        |                             |                               |                             |                        |                   |  |  |                  |
| 23                         | GEI CONSULTANTS, INC.                  | 59604           |                        | 5,351.28                    |                               |                             |                        | 5,351.28          |  |  | 5,351.28         |
| 24                         |  |                 |                        |                             |                               |                             |                        | 0.00              |  |  | 0.00             |
| 25                         |  |                 |                        |                             |                               |                             |                        | 0.00              |  |  | 0.00             |
| 26                         |  |                 |                        |                             |                               |                             |                        | 0.00              |  |  | 0.00             |
| 27                         |  |                 |                        |                             |                               |                             |                        | 0.00              |  |  | 0.00             |
| 28                         |  |                 |                        |                             |                               |                             |                        | 0.00              |  |  | 0.00             |
| 29                         |  |                 |                        |                             |                               |                             |                        | 0.00              |  |  | 0.00             |
| 30                         |  |                 |                        |                             |                               |                             |                        | 0.00              |  |  | 0.00             |
| 31                         |  |                 |                        |                             |                               |                             |                        | 0.00              |  |  | 0.00             |
| 32                         | Environmental Staff Time               |                 |                        |                             |                               |                             |                        | 0.00              |  |  | 0.00             |
| <b>Total Pool Activity</b> |  |                 | <b>80.00</b>           | <b>32,844.44</b>            | <b>0.00</b>                   | <b>0.00</b>                 | <b>7,389.70</b>        | <b>40,314.14</b>  | <b>0.00</b>                              | <b>(7,990.07)</b>                          | <b>32,324.07</b> |

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 CONCORD MGP - REMEDIATION  
 PROJECT DEF077

| LINE NO.                   | VENDOR                            | REF NO.         | 1101<br>LEGAL EXPENSES | 1102<br>CONSULTING EXPENSES | 1105<br>REMEDIATION EXPENSES | 1106<br>SETTLEMENT EXPENSES | 1107<br>OTHER EXPENSES | SUBTOTAL EXPENSES | 1108<br>INSURANCE & THIRD PARTY EXPENSE | 1109<br>INSURANCE & THIRD PARTY RECOVERIES | TOTAL SUBMITTED   |
|----------------------------|-----------------------------------|-----------------|------------------------|-----------------------------|------------------------------|-----------------------------|------------------------|-------------------|---|--|-------------------|
| 1                          | CASEY MARY                        |                 |                        |                             |                              |                             | 57.56                  | 57.56             |   |  | 57.56             |
| 3                          | NH DEPT OF ENVIRONMENTAL SERVICES | 198904063 7 13  |                        |                             |                              |                             | 215.29                 | 215.29            |   |  | 215.29            |
| 4                          | GZA GEOENVIRONMENTAL INC          | 0671173         |                        | 20,264.54                   |                              |                             |                        | 20,264.54         |   |  | 20,264.54         |
| 5                          | CLEAN HARBORS                     | 1000064809      |                        |                             |                              |                             | 897.60                 | 897.60            |   |  | 897.60            |
| 6                          | GZA GEOENVIRONMENTAL INC          | 0668374         |                        | 33,089.83                   |                              |                             |                        | 33,089.83         |   |  | 33,089.83         |
| 7                          | NH DEPT OF ENVIRONMENTAL SERVICES | 198904063 10 13 |                        |                             |                              |                             | 255.65                 | 255.65            |   |  | 255.65            |
| 8                          |                                   |                 |                        |                             |                              |                             |                        |                   |   |  |                   |
| 9                          | NH DEPT OF ENVIRONMENTAL SERVICES | 198904063 1 14  |                        |                             |                              |                             | 3,153.10               | 3,153.10          |   |  | 3,153.10          |
| 10                         | GZA GEOENVIRONMENTAL INC          | 679457          |                        | 23,721.56                   |                              |                             |                        | 23,721.56         |   |  | 23,721.56         |
| 11                         | CLEAN HARBORS                     | 1000310043      |                        |                             |                              |                             | 468.56                 | 468.56            |   |  | 468.56            |
| 12                         |                                   |                 |                        |                             |                              |                             |                        |                   |   |  |                   |
| 13                         | GZA GEOENVIRONMENTAL INC          | 681517          |                        | 48,669.86                   |                              |                             |                        | 48,669.86         |   |  | 48,669.86         |
| 14                         | NH DEPT OF ENVIRONMENTAL SERVICES | 198904063 4 14  |                        |                             |                              |                             | 3,711.40               | 3,711.40          |   |  | 3,711.40          |
| 15                         |                                   |                 |                        |                             |                              |                             |                        |                   |   |  |                   |
| 16                         | CLEAN HARBORS                     | 1000484020      |                        |                             |                              |                             | 330.00                 | 330.00            |   |  | 330.00            |
| 17                         |                                   |                 |                        |                             |                              |                             |                        | 0.00              |   |  | 0.00              |
| 18                         |                                   |                 |                        |                             |                              |                             |                        | 0.00              |   |  | 0.00              |
| 19                         |                                   |                 |                        |                             |                              |                             |                        | 0.00              |   |  | 0.00              |
| 20                         | Environmental Staff Time          |                 |                        |                             |                              |                             | 838.22                 | 838.22            |   |  | 838.22            |
| <b>Total Pool Activity</b> |                                   |                 | <b>0.00</b>            | <b>125,745.79</b>           | <b>0.00</b>                  | <b>0.00</b>                 | <b>9,927.38</b>        | <b>135,673.17</b> | <b>0.00</b>                             | <b>(12,318.55)</b>                         | <b>123,354.62</b> |

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 LIBERTY HILL - REMEDIATION  
 PROJECT DEF086

| LINE NO. | VENDOR                                  | REF NO.              | 1101           | 1102                | 1105                  | 1106                | 1107           | 100 %                | 1108                             | 1109                               | TOTAL SUBMITTED |
|----------|---|----------------------|----------------|---------------------|-----------------------|---------------------|----------------|----------------------|----------------------------------|------------------------------------|-----------------|
|          |   |                      | LEGAL EXPENSES | CONSULTING EXPENSES | REMEDIAATION EXPENSES | SETTLEMENT EXPENSES | OTHER EXPENSES | RECOVERABLE EXPENSES | INSURANCE & THIRD PARTY EXPENSES | INSURANCE & THIRD PARTY RECOVERIES |                 |
| 1        | PUBLIC SERVICE OF NEW HAMPSHIRE         | 56399816065 06 13    |                |                     |                       |                     |                | 11.96                | 11.96                            |                                    | 11.96           |
| 2        | PUBLIC SERVICE OF NEW HAMPSHIRE         | 56220916084 06 13    |                |                     |                       |                     |                | 11.96                | 11.96                            |                                    | 11.96           |
| 3        | CASEY MARY                              | 6-1 THRU 6-30-13     |                |                     |                       |                     |                | 59.25                | 59.25                            |                                    | 59.25           |
| 4        | OSTROW & PARTNERS INC                   | 07 13 01             |                |                     |                       |                     |                | 479.50               | 479.50                           |                                    | 479.50          |
| 5        | PUBLIC SERVICE OF NEW HAMPSHIRE         | 56399816065 07 13    |                |                     |                       |                     |                | 24.79                | 24.79                            |                                    | 24.79           |
| 6        | PUBLIC SERVICE OF NEW HAMPSHIRE         | 56220916084 07 13    |                |                     |                       |                     |                | 24.16                | 24.16                            |                                    | 24.16           |
| 7        | MCLANE, GRAF, RAULERSON & MIDDLETON PA  | 2013070442           | 200.00         |                     |                       |                     |                |                      | 200.00                           |                                    | 200.00          |
| 8        | NH DEPT OF ENVIRONMENTAL SERVICES       | SITE 200411113 3 13  |                |                     |                       |                     |                | 7,407.49             | 7,407.49                         |                                    | 7,407.49        |
| 9        | GEI CONSULTANTS, INC.                   | 57589                |                | 31,757.06           |                       |                     |                |                      | 31,757.06                        |                                    | 31,757.06       |
| 10       | MILL CITY ENVIRONMENTAL CORP.           | 3799                 |                |                     |                       |                     | 8,790.00       |                      | 8,790.00                         |                                    | 8,790.00        |
| 11       | MCLANE, GRAF, RAULERSON & MIDDLETON PA  | 2013080686           | 880.00         |                     |                       |                     |                |                      | 880.00                           |                                    | 880.00          |
| 12       | OSTROW & PARTNERS INC                   | 08 13 01             |                |                     |                       |                     |                | 401.25               | 401.25                           |                                    | 401.25          |
| 13       | GEI CONSULTANTS, INC.                   | 57755                |                | 10,260.00           |                       |                     |                |                      | 10,260.00                        |                                    | 10,260.00       |
| 14       | CASEY MARY                              | 8-1 THRU 8-31-13     |                |                     |                       |                     |                | 90.14                | 90.14                            |                                    | 90.14           |
| 15       | COVINO ENVIROMENTAL ASSOCIATES, INC.    | 0037346              |                |                     |                       |                     |                | 1,719.00             | 1,719.00                         |                                    | 1,719.00        |
| 16       | CLEAN HARBORS                           | 1000113555           |                |                     |                       |                     |                | 1,826.83             | 1,826.83                         |                                    | 1,826.83        |
| 17       | OSTROW & PARTNERS INC                   | 09 13 01             |                |                     |                       |                     |                | 323.00               | 323.00                           |                                    | 323.00          |
| 18       | GEI CONSULTANTS, INC.                   | 57962                |                | 34,361.88           |                       |                     |                |                      | 34,361.88                        |                                    | 34,361.88       |
| 19       | MCLANE, GRAF, RAULERSON & MIDDLETON PA  | 2013100896           | 1,560.00       |                     |                       |                     |                |                      | 1,560.00                         |                                    | 1,560.00        |
| 20       | CASEY MARY                              | 9-1 THRU 9-30-13     |                |                     |                       |                     |                | 152.28               | 152.28                           |                                    | 152.28          |
| 21       | CASEY MARY                              | 07/01 THRU 07/29FY13 |                |                     |                       |                     |                | 108.35               | 108.35                           |                                    | 108.35          |
| 22       | OSTROW & PARTNERS INC                   | 10 13 01             |                |                     |                       |                     |                | 557.75               | 557.75                           |                                    | 557.75          |
| 23       | CLEAN HARBORS                           | 1000162499           |                |                     |                       |                     |                | 409.20               | 409.20                           |                                    | 409.20          |
| 24       | GZA GEOENVIRONMENTAL INC                | 674560               |                | 6,757.50            |                       |                     |                |                      | 6,757.50                         |                                    | 6,757.50        |
| 25       | PUBLIC SERVICE OF NEW HAMPSHIRE         | 56399816065 09 13    |                |                     |                       |                     |                | 62.95                | 62.95                            |                                    | 62.95           |
| 26       | GEI CONSULTANTS, INC.                   | 58177                |                | 51,165.13           |                       |                     |                |                      | 51,165.13                        |                                    | 51,165.13       |
| 27       | NH DEPT OF ENVIRONMENTAL SERVICES       | 14262 10 13          |                |                     |                       |                     |                | 2,151.86             | 2,151.86                         |                                    | 2,151.86        |
| 28       | Granite State Salvage (metals recovery) | Receipt              |                |                     |                       |                     |                | (310.35)             | (310.35)                         |                                    | (310.35)        |
| 29       | CASEY MARY                              | 10/01 THRU 10/31/13  |                |                     |                       |                     |                | 77.54                | 77.54                            |                                    | 77.54           |
| 30       | GEI CONSULTANTS, INC.                   | 58275                |                | 58,587.86           |                       |                     |                |                      | 58,587.86                        |                                    | 58,587.86       |
| 31       | MCLANE, GRAF, RAULERSON & MIDDLETON PA  | 2013111084           | 3,173.20       |                     |                       |                     |                |                      | 3,173.20                         |                                    | 3,173.20        |
| 32       | CASEY MARY                              | 11/01 THRU 11/30/13  |                |                     |                       |                     |                | 93.40                | 93.40                            |                                    | 93.40           |
| 33       | DEVINE, MILLIMET & BRANCH, PA           | 391734               | 3,997.43       |                     |                       |                     |                |                      | 3,997.43                         |                                    | 3,997.43        |
| 34       | GEI CONSULTANTS, INC.                   | 58514                |                | 8,994.19            |                       |                     |                |                      | 8,994.19                         |                                    | 8,994.19        |
| 35       | OSTROW & PARTNERS INC                   | 12 13 01             |                |                     |                       |                     |                | 1,262.00             | 1,262.00                         |                                    | 1,262.00        |
| 36       | DE MAXIMIS, INC.                        | 132358               |                | 9,457.93            |                       |                     |                |                      | 9,457.93                         |                                    | 9,457.93        |
| 37       | DE MAXIMIS, INC.                        | 132113               |                | 1,708.88            |                       |                     |                |                      | 1,708.88                         |                                    | 1,708.88        |
| 38       | GEI CONSULTANTS, INC.                   | 58622                |                | 10,133.75           |                       |                     |                |                      | 10,133.75                        |                                    | 10,133.75       |
| 39       | OSTROW & PARTNERS INC                   | 11 13 01             |                |                     |                       |                     |                | 1,496.75             | 1,496.75                         |                                    | 1,496.75        |
| 40       | OSTROW & PARTNERS INC                   | 1 14 01              |                |                     |                       |                     |                | 1,262.00             | 1,262.00                         |                                    | 1,262.00        |
| 41       | NH DEPT OF ENVIRONMENTAL SERVICES       | 14262                |                |                     |                       |                     |                | 10,198.15            | 10,198.15                        |                                    | 10,198.15       |
| 42       | DE MAXIMIS, INC.                        | 140180               |                | 4,737.41            |                       |                     |                |                      | 4,737.41                         |                                    | 4,737.41        |
| 43       | DE MAXIMIS, INC.                        | 132573               |                | 4,848.41            |                       |                     |                |                      | 4,848.41                         |                                    | 4,848.41        |
| 44       | CASEY MARY                              | 02/11 THRU 02/12/14  |                |                     |                       |                     |                | 23.94                | 23.94                            |                                    | 23.94           |
| 45       | BLUE CHIP FILMS LLC                     | 1170                 |                |                     |                       |                     |                | 1,225.00             | 1,225.00                         |                                    | 1,225.00        |
| 46       | MCLANE, GRAF, RAULERSON & MIDDLETON PA  | 2014021508           | 615.00         |                     |                       |                     |                |                      | 615.00                           |                                    | 615.00          |
| 47       | GEI CONSULTANTS, INC.                   | 58854                |                | 12,996.00           |                       |                     |                |                      | 12,996.00                        |                                    | 12,996.00       |
| 48       | DE MAXIMIS, INC.                        | 140471               |                | 12,727.36           |                       |                     |                |                      | 12,727.36                        |                                    | 12,727.36       |
| 49       | CASEY MARY                              | 02/01 THRU 02/28/14  |                |                     |                       |                     |                | 110.10               | 110.10                           |                                    | 110.10          |

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 LIBERTY HILL - REMEDIATION  
 PROJECT DEF086

| LINE NO.                   | VENDOR                                 | REF NO.             | 1101             | 1102                | 1105                | 1106                | 1107             | 1108                       |                                  | 1109                               | TOTAL SUBMITTED     |
|----------------------------|--|---------------------|------------------|---------------------|---------------------|---------------------|------------------|----------------------------|----------------------------------|------------------------------------|---------------------|
|                            |  |                     | LEGAL EXPENSES   | CONSULTING EXPENSES | REMEDATION EXPENSES | SETTLEMENT EXPENSES | OTHER EXPENSES   | 100 % RECOVERABLE EXPENSES | INSURANCE & THIRD PARTY EXPENSES | INSURANCE & THIRD PARTY RECOVERIES |                     |
| 50                         | OSTROW & PARTNERS INC                  | 03 14 01            |                  |                     |                     |                     |                  | 3,140.00                   | 3,140.00                         |                                    | 3,140.00            |
| 51                         | GEI CONSULTANTS, INC.                  | 59011               |                  | 33,308.23           |                     |                     |                  |                            | 33,308.23                        |                                    | 33,308.23           |
| 52                         | DE MAXIMIS, INC.                       | 140635              |                  | 15,225.02           |                     |                     |                  |                            | 15,225.02                        |                                    | 15,225.02           |
| 53                         | SOPHWELL INC                           | 1804                |                  |                     |                     |                     |                  | 89.00                      | 89.00                            |                                    | 89.00               |
| 54                         | CASEY MARY                             | 03/01 THRU 03/31/14 |                  |                     |                     |                     |                  | 162.13                     | 162.13                           |                                    | 162.13              |
| 55                         | OSTROW & PARTNERS INC                  | 02 14 01            |                  |                     |                     |                     |                  | 1,888.00                   | 1,888.00                         |                                    | 1,888.00            |
| 56                         | OSTROW & PARTNERS INC                  | 04 14 01            |                  |                     |                     |                     |                  | 636.00                     | 636.00                           |                                    | 636.00              |
| 57                         | NH DEPT OF ENVIRONMENTAL SERVICES      | 200411113           |                  |                     |                     |                     |                  | 2,925.56                   | 2,925.56                         |                                    | 2,925.56            |
| 58                         | GEI CONSULTANTS, INC.                  | 59124               |                  | 30,820.19           |                     |                     |                  |                            | 30,820.19                        |                                    | 30,820.19           |
| 59                         | CASEY MARY                             | 04/01 THRU 04/30/14 |                  |                     |                     |                     |                  | 301.53                     | 301.53                           |                                    | 301.53              |
| 60                         | DE MAXIMIS, INC.                       | 140868              |                  | 10,099.60           |                     |                     |                  |                            | 10,099.60                        |                                    | 10,099.60           |
| 61                         | AON REED STENHOUSE INC                 | 3450000334004       |                  |                     |                     |                     |                  | 6,654.00                   | 6,654.00                         |                                    | 6,654.00            |
| 62                         | CHARTER ENVIRONMENTAL INC              | APP 1 2-1055        |                  |                     | 343,439.77          |                     |                  |                            | 343,439.77                       |                                    | 343,439.77          |
| 63                         | OSTROW & PARTNERS INC                  | 05 14 01            |                  |                     |                     |                     |                  | 1,105.50                   | 1,105.50                         |                                    | 1,105.50            |
| 64                         | MCLANE, GRAF, RAULERSON & MIDDLETON PA | 2014051315          | 205.00           |                     |                     |                     |                  |                            | 205.00                           |                                    | 205.00              |
| 65                         | CASEY MARY                             | 05/14 THRU 05/14/14 |                  |                     |                     |                     |                  | 17.67                      | 17.67                            |                                    | 17.67               |
| 66                         | GEI CONSULTANTS, INC.                  | 59375               |                  | 18,339.10           |                     |                     |                  |                            | 18,339.10                        |                                    | 18,339.10           |
| 67                         | AIRLOGICS LLC                          | 687502              |                  |                     | 12,410.00           |                     |                  |                            | 12,410.00                        |                                    | 12,410.00           |
| 68                         | BLUE CHIP FILMS LLC                    | 1185                |                  |                     |                     |                     |                  | 1,362.50                   | 1,362.50                         |                                    | 1,362.50            |
| 69                         | CASEY MARY                             | 05/21 THRU 05/22/14 |                  |                     |                     |                     |                  | 205.38                     | 205.38                           |                                    | 205.38              |
| 70                         | DRAGONFLY AERIALS LLC                  | 64                  |                  |                     |                     |                     |                  | 460.00                     | 460.00                           |                                    | 460.00              |
| 71                         | CASEY MARY                             | 05/28 THRU 05/28/14 |                  |                     |                     |                     |                  | 14.11                      | 14.11                            |                                    | 14.11               |
| 72                         | CASEY MARY                             | 05/01 THRU 05/31/14 |                  |                     |                     |                     |                  | 635.77                     | 635.77                           |                                    | 635.77              |
| 73                         | DE MAXIMIS, INC.                       | 141112              |                  | 17,617.39           |                     |                     |                  |                            | 17,617.39                        |                                    | 17,617.39           |
| 74                         | ESMI OF NH                             | 1011315             |                  |                     | 143,691.03          |                     |                  |                            | 143,691.03                       |                                    | 143,691.03          |
| 75                         | OSTROW & PARTNERS INC                  | 06 14 01            |                  |                     |                     |                     |                  | 1,653.25                   | 1,653.25                         |                                    | 1,653.25            |
| 76                         | CHARTER ENVIRONMENTAL INC              | APP 2 2-1055        |                  |                     | 479,537.63          |                     |                  |                            | 479,537.63                       |                                    | 479,537.63          |
| 77                         | MCLANE, GRAF, RAULERSON & MIDDLETON PA | 2014061537          | 328.00           |                     |                     |                     |                  |                            | 328.00                           |                                    | 328.00              |
| 78                         | AIRLOGICS LLC                          | 688716              |                  |                     | 8,100.00            |                     |                  |                            | 8,100.00                         |                                    | 8,100.00            |
| 79                         | DE MAXIMIS, INC.                       | 141408              |                  | 41,053.59           |                     |                     |                  |                            | 41,053.59                        |                                    | 41,053.59           |
| 80                         |  |                     |                  |                     |                     |                     |                  |                            | 0.00                             |                                    | 0.00                |
| 81                         |  |                     |                  |                     |                     |                     |                  |                            | 0.00                             |                                    | 0.00                |
| 82                         |  |                     |                  |                     |                     |                     |                  |                            | 0.00                             |                                    | 0.00                |
| 83                         |  |                     |                  |                     |                     |                     |                  |                            | 0.00                             |                                    | 0.00                |
| 84                         |  |                     |                  |                     |                     |                     |                  |                            | 0.00                             |                                    | 0.00                |
| 85                         |  |                     |                  |                     |                     |                     |                  |                            | 0.00                             |                                    | 0.00                |
| 86                         | Environmental Staff Time               |                     |                  |                     |                     |                     |                  | 34,760.51                  | 34,760.51                        |                                    | 34,760.51           |
| <b>Total Pool Activity</b> |  |                     | <b>10,958.63</b> | <b>424,956.48</b>   | <b>987,178.43</b>   | <b>0.00</b>         | <b>96,061.16</b> | <b>1,519,154.70</b>        | <b>0.00</b>                      | <b>0.00</b>                        | <b>1,519,154.70</b> |

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 MANCHESTER - REMEDIATION  
 PROJECT DEF057

| LINE NO.                   | VENDOR                                 | REF NO.            | 1101<br>LEGAL EXPENSES | 1102<br>CONSULTING EXPENSES | 1105<br>REMEDICATION EXPENSES | 1106<br>SETTLEMENT EXPENSES | 1107<br>OTHER EXPENSES | SUBTOTAL EXPENSES | 1108<br>INSURANCE & THIRD PARTY EXPENSE | 1109<br>INSURANCE & THIRD PARTY RECOVERIES | TOTAL SUBMITTED  |
|----------------------------|--|--------------------|------------------------|-----------------------------|-------------------------------|-----------------------------|------------------------|-------------------|---|--|------------------|
| 1                          | MCLANE, GRAF, RAULERSON & MIDDLETON PA | 2013070441         | 720.00                 |                             |                               |                             |                        | 720.00            |   |  | 720.00           |
| 2                          | GZA GEOENVIRONMENTAL INC               | 0671172            |                        | 9427.22                     |                               |                             |                        | 9,427.22          |   |  | 9,427.22         |
| 3                          | NH DEPT OF ENVIRONMENTAL SERVICES      | SITE 20003011 3 13 |                        |                             |                               |                             | 359.22                 | 359.22            |   |  | 359.22           |
| 4                          | CLEAN HARBORS                          | 1000064807         |                        |                             |                               |                             | 587.40                 | 587.40            |   |  | 587.40           |
| 5                          | MCLANE, GRAF, RAULERSON & MIDDLETON PA | 2013080685         | 187.50                 |                             |                               |                             |                        | 187.50            |   |  | 187.50           |
| 6                          |  |                    |                        |                             |                               |                             |                        |                   |   |  |                  |
| 7                          | GZA GEOENVIRONMENTAL INC               | 0668375            |                        | 6501.96                     |                               |                             |                        | 6,501.96          |   |  | 6,501.96         |
| 8                          | MCLANE, GRAF, RAULERSON & MIDDLETON PA | 2013091242         | 560.00                 |                             |                               |                             |                        | 560.00            |   |  | 560.00           |
| 9                          | CASEY MARY                             | 07/01 THRU 07/29   |                        |                             |                               |                             | 27.87                  | 27.87             |   |  | 27.87            |
| 10                         |  |                    |                        |                             |                               |                             |                        |                   |   |  |                  |
| 11                         |  |                    |                        |                             |                               |                             |                        |                   |   |  |                  |
| 12                         | GZA GEOENVIRONMENTAL INC               | 672995             |                        | 14,386.83                   |                               |                             |                        | 14,386.83         |   |  | 14,386.83        |
| 13                         | GZA GEOENVIRONMENTAL INC               | 676916             |                        | 37,853.12                   |                               |                             |                        | 37,853.12         |   |  | 37,853.12        |
| 14                         | ESMI OF NH                             | 1010774            |                        |                             |                               |                             | 6,007.16               | 6,007.16          |   |  | 6,007.16         |
| 15                         |  |                    |                        |                             |                               |                             |                        |                   |   |  |                  |
| 16                         | GZA GEOENVIRONMENTAL INC               | 678444             |                        | 3,633.77                    |                               |                             |                        | 3,633.77          |   |  | 3,633.77         |
| 17                         | CLEAN HARBORS                          | 1000310044         |                        |                             |                               |                             | 1,347.28               | 1,347.28          |   |  | 1,347.28         |
| 18                         |  |                    |                        |                             |                               |                             |                        |                   |   |  |                  |
| 19                         | NH DEPT OF ENVIRONMENTAL SERVICES      | SITE 20003011 3 13 |                        |                             |                               |                             | 97.83                  | 97.83             |   |  | 97.83            |
| 20                         | GZA GEOENVIRONMENTAL INC               | 684967             |                        | 11,090.85                   |                               |                             |                        | 11,090.85         |   |  | 11,090.85        |
| 21                         |  |                    |                        |                             |                               |                             |                        |                   |   |  |                  |
| 22                         |  |                    |                        |                             |                               |                             |                        |                   |   |  |                  |
| 23                         |  |                    |                        |                             |                               |                             |                        |                   |   |  |                  |
| 24                         |  |                    |                        |                             |                               |                             |                        | 0.00              |   |  | 0.00             |
| 25                         |  |                    |                        |                             |                               |                             |                        | 0.00              |   |  | 0.00             |
| 26                         |  |                    |                        |                             |                               |                             |                        | 0.00              |   |  | 0.00             |
| 27                         |  |                    |                        |                             |                               |                             |                        | 0.00              |   |  | 0.00             |
| 28                         |  |                    |                        |                             |                               |                             |                        | 0.00              |   |  | 0.00             |
| 29                         |  |                    |                        |                             |                               |                             |                        | 0.00              |   |  | 0.00             |
| 30                         |  |                    |                        |                             |                               |                             |                        | 0.00              |   |  | 0.00             |
| 31                         |  |                    |                        |                             |                               |                             |                        | 0.00              |   |  | 0.00             |
| 32                         | Environmental Staff Time               |                    |                        |                             |                               |                             | 111.54                 | 111.54            |   | 8,242.86                                   | 8,354.40         |
| <b>Total Pool Activity</b> |  |                    | <b>1,467.50</b>        | <b>82,893.75</b>            | <b>0.00</b>                   | <b>0.00</b>                 | <b>8,538.30</b>        | <b>92,899.55</b>  | <b>0.00</b>                             | <b>(31,689.75)</b>                         | <b>61,209.80</b> |

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 NASHUA - REMEDIATION  
 PROJECT DEF054

| LINE NO.                   | VENDOR                                 | REF NO.              | 1101<br>LEGAL EXPENSES | 1102<br>CONSULTING EXPENSES | 1105<br>REMEDIATION EXPENSES | 1106<br>SETTLEMENT EXPENSES | 1107<br>OTHER EXPENSES | SUBTOTAL EXPENSES | 1108<br>INSURANCE & THIRD PARTY EXPENSE | 1109<br>INSURANCE & THIRD PARTY RECOVERIES | TOTAL SUBMITTED |
|----------------------------|--|----------------------|------------------------|-----------------------------|------------------------------|-----------------------------|------------------------|-------------------|---|--|-----------------|
| 1                          | NH DEPT OF ENVIRONMENTAL SERVICES      | SITE 199810022 3/13  |                        |                             |                              |                             | 3,595.22               | 3,595.22          |   |  | 3,595.22        |
| 2                          | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11038                |                        | 5,749.52                    |                              |                             |                        | 5,749.52          |   |  | 5,749.52        |
| 3                          | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11094                |                        | 4,042.43                    |                              |                             |                        | 4,042.43          |   |  | 4,042.43        |
| 4                          |  |                      |                        |                             |                              |                             |                        |                   |   |  |                 |
| 5                          | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11171                |                        | 4,294.34                    |                              |                             |                        | 4,294.34          |   |  | 4,294.34        |
| 6                          | NH DEPT OF ENVIRONMENTAL SERVICES      | SITE 199810022 10/13 |                        |                             |                              |                             | 1,448.72               | 1,448.72          |   |  | 1,448.72        |
| 7                          | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11286                |                        | 6,477.23                    |                              |                             |                        | 6,477.23          |   |  | 6,477.23        |
| 8                          |  |                      |                        |                             |                              |                             |                        |                   |   |  |                 |
| 9                          | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11211                |                        | 3,956.22                    |                              |                             |                        | 3,956.22          |   |  | 3,956.22        |
| 10                         | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11308                |                        | 8,769.51                    |                              |                             |                        | 8,769.51          |   |  | 8,769.51        |
| 11                         | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11355                |                        | 9,337.16                    |                              |                             |                        | 9,337.16          |   |  | 9,337.16        |
| 12                         |  |                      |                        |                             |                              |                             |                        |                   |   |  |                 |
| 13                         | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11405                |                        | 1,913.77                    |                              |                             |                        | 1,913.77          |   |  | 1,913.77        |
| 14                         | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11450                |                        | 2,437.58                    |                              |                             |                        | 2,437.58          |   |  | 2,437.58        |
| 15                         | CASEY MARY                             | 04/01 THRU 04/30/14  |                        |                             |                              |                             | 16.95                  | 16.95             |   |  | 16.95           |
| 16                         | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11454                |                        | 4,408.94                    |                              |                             |                        | 4,408.94          |   |  | 4,408.94        |
| 17                         |  |                      |                        |                             |                              |                             |                        |                   |   |  |                 |
| 18                         | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11518                |                        | 2,869.33                    |                              |                             |                        | 2,869.33          |   |  | 2,869.33        |
| 19                         | INNOVATIVE ENGINEERING SOLUTIONS, INC. | 11494                |                        | 2,346.49                    |                              |                             |                        | 2,346.49          |   |  | 2,346.49        |
| 20                         |  |                      |                        |                             |                              |                             |                        | 0.00              |   |  | 0.00            |
| 21                         |  |                      |                        |                             |                              |                             |                        | 0.00              |   |  | 0.00            |
| 22                         |  |                      |                        |                             |                              |                             |                        | 0.00              |   |  | 0.00            |
| 23                         |  |                      |                        |                             |                              |                             |                        | 0.00              |   |  | 0.00            |
| 24                         | Environmental Staff Time               |                      |                        |                             |                              |                             | 1,733.88               | 1,733.88          |   |  | 1,733.88        |
| <b>Total Pool Activity</b> |  |                      | -                      | 56,602.52                   | -                            | -                           | 6,794.77               | 63,397.29         | -                                       | (27,447.20)                                | 35,950.09       |

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
KEENE - REMEDIATION  
PROJECT DEF055

| LINE NO. | VENDOR | REF NO. | 1101<br>LEGAL EXPENSES | 1102<br>CONSULTING EXPENSES | 1105<br>REMEDATION EXPENSES | 1106<br>SETTLEMENT EXPENSES | 1107<br>OTHER EXPENSES | SUBTOTAL EXPENSES | 1108<br>INSURANCE & THIRD PARTY EXPENSE | 1109<br>INSURANCE & THIRD PARTY RECOVERIES | TOTAL SUBMITTED |
|----------|--------|---------|------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-------------------|---|--|-----------------|
| 1        |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 2        |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 3        |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 4        |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 5        |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 6        |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 7        |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 8        |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 9        |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 10       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 11       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 12       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 13       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 14       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 15       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 16       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 17       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 18       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 19       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 20       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |
| 21       |        |         |                        |                             |                             |                             |                        |                   |   |  |                 |

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LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
 MANUFACTURED GAS PLANT ENVIRONMENTAL COSTS  
 GENERAL EXPENSES  
 PROJECT DEF064

| LINE NO.                   | VENDOR                                 | REF NO.    | 1101           | 1102                | 1105                 | 1106                | 1107           | SUBTOTAL EXPENSES | 1108                            | 1109                               | TOTAL SUBMITTED |                  |
|----------------------------|--|------------|----------------|---------------------|----------------------|---------------------|----------------|-------------------|---------------------------------|------------------------------------|-----------------|------------------|
|                            |  |            | LEGAL EXPENSES | CONSULTING EXPENSES | REMEDIATION EXPENSES | SETTLEMENT EXPENSES | OTHER EXPENSES |                   | INSURANCE & THIRD PARTY EXPENSE | INSURANCE & THIRD PARTY RECOVERIES |                 |                  |
| 1                          | CASEY MARY                             |            |                |                     |                      |                     |                | \$9.61            | 9.61                            |                                    | 9.61            |                  |
| 2                          | CASEY MARY                             |            |                |                     |                      |                     |                | \$12.43           | 12.43                           |                                    | 12.43           |                  |
| 3                          | MCLANE, GRAF, RAULERSON & MIDDLETON PA | 2013080687 | \$400.00       |                     |                      |                     |                |                   | 400.00                          |                                    | 400.00          |                  |
| 4                          | CASEY MARY                             |            |                |                     |                      |                     |                | \$21.91           | 21.91                           |                                    | 21.91           |                  |
| 5                          | ALLEGRA MARKETING PRINT MAIL           | 26070      |                |                     |                      |                     |                | \$116.00          | 116.00                          |                                    | 116.00          |                  |
| 6                          | CASEY MARY                             |            |                |                     |                      |                     |                | 42.38             | 42.38                           |                                    | 42.38           |                  |
| 7                          | CASEY MARY                             |            |                |                     |                      |                     |                | 931.24            | 931.24                          |                                    | 931.24          |                  |
| 8                          | ISH INC - MGP CONSORTIUM ANNUAL DUES   | MGP140602  |                |                     |                      |                     |                | 2,500.00          | 2,500.00                        |                                    | 2,500.00        |                  |
| 9                          |  |            |                |                     |                      |                     |                | -                 | -                               |                                    | 0.00            |                  |
| 10                         |  |            |                |                     |                      |                     |                | -                 | -                               |                                    | 0.00            |                  |
| 11                         |  |            |                |                     |                      |                     |                | -                 | -                               |                                    | 0.00            |                  |
| 12                         |  |            |                |                     |                      |                     |                | -                 | -                               |                                    | 0.00            |                  |
| 13                         |  |            |                |                     |                      |                     |                | -                 | -                               |                                    | 0.00            |                  |
| 14                         |  |            |                |                     |                      |                     |                | -                 | -                               |                                    | 0.00            |                  |
| 15                         |  |            |                |                     |                      |                     |                | -                 | -                               |                                    | 0.00            |                  |
| 16                         | Environmental Staff Time               |            |                |                     |                      |                     |                | 9,105.54          | 9,105.54                        |                                    | 9,105.54        |                  |
| <b>Total Pool Activity</b> |  |            | <b>400.00</b>  | <b>-</b>            | <b>-</b>             | <b>-</b>            | <b>-</b>       | <b>12,739.11</b>  | <b>13,139.11</b>                | <b>-</b>                           | <b>-</b>        | <b>13,139.11</b> |

240R

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**DOVER FORMER MGP**

LINE  
NO.

1. SITE LOCATION: Intersection of Cocheco Street and Portland Street, Dover, New Hampshire.
2. DATE SITE WAS FIRST INVESTIGATED: In 1999, NHDES sent notice letters to current and former site owners and operators including: Public Service Company of New Hampshire (PSNH) and its parent company, Northeast Utilities (NU).; EnergyNorth Natural Gas, Inc. (ENGI); Northern Utilities, Inc.; and Central Vermont Public Service Company (CVPS). It is the company's understanding that NHDES sent a notice to the current site owner, Estelle Maglaras, earlier. NHDES designated the site DES #198401047.
3. NATURE AND SCOPE OF SITE CONTAMINATION: According to the August 2002 Supplemental Site Investigation Report, the evaluation of the nature and extent of MGP impacts to the site has been completed. Residual materials from the former MGP have been identified at the site and in the adjacent Cocheco River. These residuals, which include tars, oils, and purifier waste, have been found in surface soil, subsurface soil, groundwater, and river sediment.
4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES:
  - During late 1999 and early 2000, PSNH/NU took the lead on preparation of a Site Investigation Report. PSNH/NU submitted the report to NHDES and the other potentially responsible parties (PRPs) in February 2000.
  - The PRPs held meetings and discussions during 2000 regarding site responsibility and liability.
  - Following an October meeting between NHDES, PSNH/NU, ENGI, and CVPS, Metcalf & Eddy, Inc. (M&E) submitted a Supplemental Site Investigation Work Plan to NHDES on behalf of PSNH/NU, ENGI, and CVPS to NHDES in December 2000.
  - NHDES provided written comments on the Supplemental Site Investigation Work Plan in April, 2001.
  - M&E submitted a letter response to NHDES comments on the Work Plan to NHDES in early June 2001.



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**DOVER FORMER MGP**

**LINE**  
**NO.**

- NHDES approved the Supplemental Site Investigation Work Plan and letter addendum in late June 2001.
  - PSNH/NU, in conjunction with CVPS and ENGI, submitted the M&E Supplemental Site Investigation Report to the DES on August 9, 2002.
  - Since 2002, PSNH has conducted work at the site without ENGI's active involvement. NHDES is aware of the situation. **Please contact PSNH or refer to PSNH/NU filings with NHDES for complete information on material developments and interactions with environmental authorities.**
5. NEW HAMPSHIRE SITE REMEDIATION PHASE: Supplemental Site Investigation completed. Please contact PSNH or NHDES for current status.
6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: ENGI is the successor by merger to Gas Service, Inc (GSI). In 1945, GSI acquired the gas manufacturing assets of PSNH. The Dover MGP, which began operation in 1850, was included in that transaction. GSI operated the Dover MGP until 1956, when it was sold to Allied New Hampshire Gas Company (Allied). Approximately 10 months after that sale, the MGP was shut down when natural gas arrived in Dover. Allied merged into Northern Utilities in 1969, and Northern Utilities continued to own the property until 1978. At that time, the property was sold to Estelle Maglaras, the current owner. The majority of the property is used by the Maglaras family as a marina and boatyard. Northern Utilities, Inc. maintains a regulator station on a small portion of the former MGP property.
7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: Mediation between PSNH, ENGI, CVPS and Northern Utilities for allocation was undertaken in the fall of 2001 but was not successful. Since that time, PSNH reached a confidential settlement and allocation with CVPS, and has taken the lead on site investigation and remediation activities. Please contact PSNH or refer to PSNH/NU filings with NHDES for complete information on material developments. PSNH and ENGI have attempted to negotiate an allocation but thus far have been unsuccessful.

Insurance recovery efforts are complete, and resulted in several confidential settlements as well as a judgment in favor of coverage. Trial was conducted in the United States District Court in February, 2005. At the close of the defendant's case, the court directed a verdict in ENGI's favor on the issue of coverage determining that the defendant is liable for environmental costs related to the site. In May, 2005, the court ordered Century Indemnity to reimburse ENGI's attorneys' fees and costs associated with the litigation. In June 2005, the Court issued an Amended Judgment awarding fees to ENGI. Century appealed the Amended Judgment and oral argument was heard in January 2006. Century's appeal was



LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
d/b/a LIBERTY UTILITIES

DOVER FORMER MGP

LINE  
NO.

denied by the Court in June 2006, and ENGI was ultimately awarded its attorneys fees associated with that appeal.

***Note: This summary is an overview and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**KEENE FORMER MGP**

LINE  
NO.

1. SITE LOCATION: 207 and 227 Emerald Street, Keene, New Hampshire.
2. DATE SITE WAS FIRST INVESTIGATED: Information on site investigation activities comes from reports prepared by Public Service Company of New Hampshire (PSNH). It is apparent the New Hampshire Department of Environmental Services (NHDES) first investigated Mill Creek adjacent to the former Keene Manufactured Gas Plant (MGP) in 1986. PSNH, a former owner and operator, and its parent company, Northeast Utilities Service Company (NU), conducted several site assessments of the former MGP during the early and mid-1990s. PSNH/NU completed a Site Investigation in 1996 in response to a notice letter from the NHDES, which designated the site DES # 199412009. PSNH/NU has had responsibility for site management and interactions with NHDES since that time. Although it does not appear to have been actively involved in the site study, Keene Gas Corporation (KGC) received a notice letter from NHDES in January 1999. In response to a request from PSNH/NU, NHDES sent a notice letter to EnergyNorth Natural Gas, Inc. (ENGI) in April 2001. ENGI responded to the NHDES on April 27, 2001, indicating that it would continue to coordinate with PSNH and that it was evaluating its potential liability, if any, at the site.
3. NATURE AND SCOPE OF SITE CONTAMINATION: Residual materials from the former MGP have been identified at the site in sediments of the adjacent Mill Creek and Ashuelot River. Removal of impacted sediment areas constituting readily apparent harm and restoration of the creek bed and portions of the river bed is the likely remedial alternative for the aquatic portion of the site.
4. SUMMARY OF MATERIAL DEVELOPMENTS AND INTERACTIONS WITH ENVIRONMENTAL AUTHORITIES: ENGI entered into a confidential agreement with PSNH relative to the development and execution of a Remedial Action Plan (RAP) for the aquatic portion of the site in January 2005. Subsequently, in March 2005, ENGI and PSNH/NU submitted a Scope of Work for the ecological evaluation of the Ashuelot River Sediments to NHDES, and met with NHDES on April 25, 2005 to discuss the conceptual RAP (consisting of sediment removal and stream bed restoration) for Mill Creek/Ashuelot River. NHDES approved the scope of the ecological evaluation, and it was conducted in 2005. In February 2006, PSNH submitted a scope of work for a supplemental investigation of the Ashuelot River, which was approved by NHDES in April 2006. This work was completed and in February 2007 NHDES requested the preparation of a Remedial Action Plan (RAP) for Mill Creek and a portion of the Ashuelot River. NHDES files indicate that PSNH submitted the RAP in 2008 and completed permitting and obtaining access from private property owners for the Mill Creek and Ashuelot River remediation activities in 2010. Subsequently, a remedial contractor was selected, and

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**KEENE FORMER MGP**

LINE  
NO.

Phase II RAP implementation is underway. According to NHDES files, remedial actions in the Mill Creek and Ashuelot River continued in late 2011/2012. According to NHDES files, remedial actions in the Mill Creek and Ashuelot River continued through 2011. **In October 2012, NU/PSNH completed the remediation project. The tri-annual groundwater monitoring program/reporting continues.**

5. NEW HAMPSHIRE SITE REMEDIATION PROGRAM PHASE: Remediation of the terrestrial portion of the site was completed by PSNH/NU in 2004/2005. An ecological risk assessment in support of a Remedial Action Plan for the Ashuelot River and Mill Creek portions of the site was conducted jointly by ENGI and PSNH/NU in 2005. A supplemental investigation of the Ashuelot River to support the preparation of a Remedial Action Plan (RAP) was completed in 2007 and NHDES has requested PSNH/NU submit the RAP for Mill Creek and portions of the Ashuelot River in 2007. NHDES files indicate that the RAP was submitted by PSNH in 2008 and that NHDES commented and approved the Phase II RAP. NHDES and other public information sources indicate that remedial and wetland permitting is complete, necessary approvals and site access agreements with impacted landowners are complete, a remedial contractor has been selected, and Phase II RAP implementation is on-going. PSNH has taken the lead on investigation at this Site, and has conducted this work without ENGI's active involvement. NHDES is aware of the situation. **Please contact PSNH or refer to PSNH/NU filings with NHDES for complete information on material developments and interactions with environmental authorities.**
6. HISTORY AND CURRENT STATUS OF USE AND OWNERSHIP: Given its status at the site, ENGI has not yet conducted a thorough evaluation of its history. It is known that the plant became operational in approximately 1860 and operated as a manufactured gas plant until 1952, after which it was converted to butane and later to propane. Gas Service, Inc., a predecessor of ENGI, owned the former MGP between October 1945 and its closure in 1952. Gas Service continued to own the property until it was sold to KGC in 1979. KGC continues to operate a propane-air plant at the site. Please contact PSNH or refer to PSNH/NU filings with NHDES for complete information on site history, use and ownership.
7. LISTING AND STATUS OF INSURANCE AND 3RD PARTY LAWSUITS AND SETTLEMENTS: Insurance recovery claims are underway, and confidential settlements have been entered into with all but one defendant. The case is currently stayed. Trial had been scheduled for October 2006 against the sole remaining insurance company defendant, Century Indemnity, however that trial was put off while awaiting a ruling on an issue of law in the Manchester MGP litigation by the New Hampshire Supreme Court.

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**KEENE FORMER MGP**

LINE  
NO.

The Supreme Court has since ruled on the appropriate method of allocating indemnification obligations among multiple insurers and the applicability of the New Hampshire attorneys fees statute, RSA 491:22-a, which is relevant to the Keene case. In that case, EnergyNorth Natural Gas, Inc. v. Certain Underwriters at Lloyds, 156 N.H. 333 (2007), the Court ruled as proposed by the carrier that insurance coverage should be allocated on a *pro rata* basis when multiple policies are triggered by an ongoing event. ENGI had argued for an "all sums" allocation approach in which the insured could choose the policy years from which to obtain indemnity. With respect to attorneys fees, the Court held that "[i]f the insured has obtained rulings that require the excess insurer to indemnify it, the insured has prevailed within the meaning of RSA 491:22-b, and is immediately entitled to recover its reasonable attorneys' fees and costs. Recovery of these fees and costs does not depend on whether, after all is said and done, the excess insurer actually has to pay any indemnification. The insured becomes entitled to the fees and costs once it obtains rulings that demonstrate there is coverage under the excess insurance policy." Under that finding, the insurance carrier was obligated to reimburse attorneys fees even if the *pro rata* allocation analysis resulted in the carrier owing no indemnity.

ENGI intervened in Docket DE 98-123, the proceeding in which the Commission considered the proposed transfer of operating assets from Keene Gas Corporation (KGC) to New Hampshire Gas Corporation (NHGC). ENGI opposed the proposed transfer because it was concerned that the transfer was likely to create a significant, and possibly insurmountable, obstacle to the potential for KGC customers to share in responsibility for any costs associated with environmental liabilities at the Keene MGP site. At the time, ENGI had not been named as a potentially responsible party for the Keene MGP site, nor had it been notified by any PRP of any claimed liability for the site. Nevertheless, ENGI was aware of the possibility that it would receive such a notice at some point in the future. In the KGC/NHGC proceeding, ENGI proposed that the Commission condition any approval of the proposed transfer on NHGC's willingness to assume responsibility for KGC's liability with regard to the site. The Commission ultimately approved the transfer of assets without imposing such a condition, finding among other things that liability for environmental contamination at the Keene MGP site remained speculative at that time and that assignment of any such liability to various parties was not appropriate for determination by the Commission.

**On August 30, 2013, ENGI received a Demand Letter from PSNH for reimbursement of clean-up costs at the Keene former MGP plant. On February 27, 2014, ENGI and PSNH entered into a cost allocation settlement that resolved the matter that resulted from a mediation. Under that agreement, ENGI will pay some of the remediation expense incurred by PSNH.**

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**d/b/a LIBERTY UTILITIES**

**KEENE FORMER MGP**

LINE  
NO.

***Note: This summary is an overview only and is not intended to be a comprehensive recitation of all relevant information relating to the site and the associated liability.***

Filed under the following protective orders:  
Order No. 22,853 dated February 18, 1998 in Docket No. DR 97-130  
Order No. 23,316 dated October 11, 1999 in Docket No. DG 99-132

Liberty Utilities (EnergyNorth Natural Gas) Corp.  
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| Concord Por                                       |               |   |               |               |               |               |               |               |               |               |               |               |               |               |               |             |             |             |
|---|---------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|
| internal order no. 500061 (formerly acc no. 1796) |               |   |               |               |               |               |               |               |               |               |               |               |               |               |               | DEF056      |             |             |
| (thru 3/98)                                       | (4/98 - 9/98) | (10/98 - 9/15/99)                                       | (9/99 - 9/00) | (9/03 - 9/04) | (9/04 - 9/05) | (9/05 - 9/06) | (9/06 - 9/07) | (9/07 - 9/08) | (9/08 - 9/09) | (9/09 - 9/10) | (9/10 - 9/11) | (9/11 - 9/12) | (9/12 - 9/13) | (9/13 - 9/14) | (9/13 - 9/14) | subtotal    |             |             |
| pool #1   | pool #2       | pool #3   | pool #4       | pool #5       | pool #6       | pool #7       | pool #8       | pool #9       | pool #10      | pool #11      | pool #12      | pool #13      | pool #14      | pool #15      |               |             |             |             |
| 1   | 1             | Remediation costs (i.o. 500061)                         | 1,422,811     | 1,843,806     | 2,154,235     | 129,002       | 60,293        | 21,613        | 96,293        | 155,796       | 95,374        | 128,187       | 143,000       | 249,160       | 86,412        | 78,387      | 40,314      | 6,704,682   |
| 2   |               | Remediation costs (i.o. 500005)                         | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 3   | A             | Subtotal - remediation costs                            | 1,422,811     | 1,843,806     | 2,154,235     | 129,002       | 60,293        | 21,613        | 96,293        | 155,796       | 95,374        | 128,187       | 143,000       | 249,160       | 86,412        | 78,387      | 40,314      | 6,704,682   |
| 4   |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 5   |               | Cash recoveries (i.o. 500061)                           | (1,080,580)   | (434,476)     | (499,684)     | (33,204)      | -             | -             | (14,314)      | (13,446)      | -             | (12,608)      | (6,064)       | (32,417)      | (5,173)       | (19,318)    | (7,990)     | (2,159,273) |
| 6   |               | Cash recoveries (i.o. 500004)                           | (445,985)     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (445,985)   |
| 7   |               | Recovery costs (i.o. 500004)                            | 623,784       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | 623,784     |
| 8   |               | Transfer Credit from Gas Restructuring                  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 9   | B             | Subtotal - net recoveries                               | (902,781)     | (434,476)     | (499,684)     | (33,204)      | -             | -             | (14,314)      | (13,446)      | -             | (12,608)      | (6,064)       | (32,417)      | (5,173)       | (19,318)    | (7,990)     | (1,981,474) |
| 10  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 11  | A-B           | Total net expenses to recover                           | 520,030       | 1,409,330     | 1,654,552     | 95,798        | 60,293        | 21,613        | 81,979        | 142,350       | 95,374        | 115,579       | 136,936       | 216,743       | 81,238        | 59,069      | 32,324      | 4,723,208   |
| 12  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 13  |               | Surcharge revenue:                                      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 14  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 15  | Act           | June 1998 - October 1998                                | (54,889)      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (54,889)    |
| 16  | Act           | November 1998 - October 1999                            | (287,010)     | (251,133)     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (538,143)   |
| 17  | Act           | November 1999 - October 2000                            | (178,131)     | (266,400)     | (316,340)     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (760,871)   |
| 18  | Act           | November 2000 - October 2001                            | -             | (292,420)     | (334,194)     | (13,925)      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (640,539)   |
| 19  | Act           | November 2001 - October 2002                            | -             | (281,914)     | (318,686)     | (24,514)      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (625,114)   |
| 20  | Act           | November 2002 - October 2003                            | -             | (258,347)     | (334,331)     | (15,197)      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (607,874)   |
| 21  | Act           | November 2003 - October 2004                            | -             | (14,567)      | (276,773)     | (14,567)      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (305,907)   |
| 22  | Act           | November 2004 - October 2005                            | -             | -             | (56,719)      | (14,180)      | (14,180)      | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (85,078)    |
| 23  | Act           | November 2005 - October 2006                            | -             | -             | (6,875)       | (6,875)       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | (13,750)    |
| 24  | Act           | November 2006 - October 2007                            | -             | -             | -             | -             | -             | (14,091)      | -             | -             | -             | -             | -             | -             | -             | -           | -           | (14,091)    |
| 25  | Act           | November 2007 - October 2008                            | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 26  | Act           | November 2012 - October 2013                            | -             | -             | -             | -             | -             | -             | -             | -             | -             | (5,002)       | (5,002)       | -             | -             | -           | -           | (10,003)    |
| 27  | Act           | November 2013 - October 2014                            | -             | -             | -             | -             | -             | -             | -             | -             | -             | (11,887)      | (11,887)      | -             | -             | -           | -           | (23,774)    |
| 28  | Act           | Nov 2009-Oct 2010 Base Rate Rev                         | -             | -             | -             | -             | -             | -             | -             | -             | -             | (\$4,423)     | (\$4,423)     | -             | -             | -           | -           | (4,423)     |
| 29  | Act           | Nov 2010-Oct 2011 Base Rate Rev                         | -             | -             | -             | -             | -             | -             | -             | -             | -             | (\$32,310)    | (\$32,310)    | -             | -             | -           | -           | (32,310)    |
| 30  | Act           | Nov 2011-Oct 2012 Base Rate Rev                         | -             | -             | -             | -             | -             | -             | -             | -             | -             | (\$28,448)    | (\$28,448)    | -             | -             | -           | -           | (28,448)    |
| 31  | Act           | Nov 2012-Oct 2013 Base Rate Rev                         | -             | -             | -             | -             | -             | -             | -             | -             | -             | (\$2,143)     | (\$2,143)     | -             | -             | -           | -           | (4,286)     |
| 32  | Act           | Nov 2013-Oct 2014 Base Rate Rev                         | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 33  |               | AES collections   | -             | -             | -             | (33,593)      | (11,626)      | (11,901)      | (12,271)      | (12,620)      | (12,904)      | (13,145)      | (13,221)      | (13,738)      | (13,725)      | (13,950)    | (162,694)   | (23,511)    |
| 34  |               | Gas Street overcollection                               | -             | (23,511)      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 35  |               | Prior Period Pool under/overcollection                  | -             | -             | 21,038        | 38,548        | 45,088        | 50,734        | 60,721        | 116,708       | 246,787       | -             | -             | -             | -             | -           | -           | 0           |
| 36  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 37  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 38  | C             | Surcharge Subtotal                                      | (520,030)     | (1,388,292)   | (1,616,004)   | (50,710)      | (9,559)       | 39,108        | 34,729        | 104,437       | 234,166       | (12,904)      | (13,145)      | (97,433)      | (32,769)      | (13,725)    | (13,950)    | (3,935,705) |
| 39  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 40  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 41  | D             | Net balance to be recovered (A-B+C)                     | -             | 21,038        | 38,548        | 45,088        | 50,734        | 60,721        | 116,708       | 246,787       | 329,540       | 102,675       | 123,791       | 119,310       | 48,469        | 45,345      | 18,374      | 787,503     |
| 42  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 43  | E             | Allocation of Litigated Recovery                        | -             | -             | -             | -             | -             | -             | (329,540)     | (102,675)     | (123,791)     | (65,100)      | -             | -             | -             | -           | -           | (621,106)   |
| 44  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 45  |               | Surcharge calculation                                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | 54,210        | 48,469        | 45,345      | 18,374      | 166,397     |
| 46  |               | Unrecovered costs (D+E)                                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | 48,469        | 45,345        | 18,374      | -           | 112,238     |
| 47  |               | remaining life  | -             | -             | -             | 24            | 36            | 48            | 60            | 72            | 84            | 84            | 48            | 60            | 72            | 84          | -           | 624         |
| 48  |               | one year  | -             | -             | -             | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12          | 12          | 12          |
| 49  | F             | amortization  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | 13,553        | 9,694         | 7,557       | 2,625       | 33,429      |
| 50  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 51  |               | Required annual increase in rates:<br>smaller of D or F | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | 13,553        | 9,694         | 7,557       | 2,625       | 33,429      |
| 52  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 53  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 54  |               | forecasted therm sales                                  | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819 | 160,018,819 | 160,018,819 |
| 55  |               |   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           |
| 56  |               | surcharge per therm                                     | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0001      | \$0.0001      | \$0.0000    | \$0.0000    | \$0.0002    |

1. While the recoveries are displayed on the Summary, Cash Recoveries by site, are not exclusive to a particular

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Order No. 22,853 dated February 18, 1998 in Docket No. DR 97-130  
Order No. 23,316 dated October 11, 1999 in Docket No. DG 99-132

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| Laconia & Liberty Hill |         |  |             |             |             |             |                  |                  |             |             |             |             |             | DEF086      |          |             |
|------------------------|---------|--|-------------|-------------|-------------|-------------|------------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|-------------|
| i.o. no. 500005        |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| (through 9/15/99)      |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
|                        | pool #1 | pool #2                                | pool #3     | pool #4     | pool #5     | pool #6     | pool #7          | pool #8          | pool #9     | pool #10    | pool #11    | pool #12    | pool #13    | subtotal    |          |             |
|                        |         |  |             |             |             |             | Incl. Audit Corr | Incl. Audit Corr |             |             |             |             |             |             |          |             |
| 1                      | 1       | Remediation costs (i.o. 500061)        | -           | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | -           |          |             |
| 2                      |         | Remediation costs (i.o. 500005)        | 1,027,747   | 3,513,285   | 700,000     | 9,702       | 2,330,555        | 2,089,199        | 428,225     | 607,876     | 262,678     | 210,532     | 269,281     | 642,986     |          |             |
| 3                      | A       | Subtotal - remediation costs           | 1,027,747   | 3,513,285   | 700,000     | 9,702       | 2,330,555        | 2,089,199        | 428,225     | 607,876     | 262,678     | 210,532     | 269,281     | 642,986     |          |             |
| 4                      |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 5                      |         | Cash recoveries (i.o. 500061)          | -           | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | -           |          |             |
| 6                      |         | Cash recoveries (i.o. 500004)          | -           | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | -           |          |             |
| 7                      |         | Recovery costs (i.o. 500004)           | -           | -           | -           | -           | 11,643           | 21,729           | -           | -           | -           | -           | -           | -           |          |             |
| 8                      |         | Transfer Credit from Gas Restructuring | -           | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | -           |          |             |
| 9                      | B       | Subtotal - net recoveries              | -           | -           | -           | -           | 11,643           | 21,729           | -           | -           | -           | -           | -           | -           |          |             |
| 10                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 11                     | A-B     | Total net expenses to recover          | 1,027,747   | 3,513,285   | 700,000     | 9,702       | 2,330,555        | 2,100,842        | 449,954     | 607,876     | 262,678     | 210,532     | 269,281     | 642,986     |          |             |
| 12                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 13                     |         | Surcharge revenue:                     |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 14                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 15                     | Act     | June 1998 - October 1998               | -           | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | -           |          |             |
| 16                     | Act     | November 1998 - October 1999           | -           | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | -           |          |             |
| 17                     | Act     | November 1999 - October 2000           | (151,933)   | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | (151,933)   |          |             |
| 18                     | Act     | November 2000 - October 2001           | (153,172)   | (543,065)   | -           | -           | -                | -                | -           | -           | -           | -           | -           | (696,237)   |          |             |
| 19                     | Act     | November 2001 - October 2002           | (159,343)   | (527,057)   | (110,314)   | -           | -                | -                | -           | -           | -           | -           | -           | (796,714)   |          |             |
| 20                     | Act     | November 2002 - October 2003           | (151,969)   | (547,087)   | (106,378)   | -           | -                | -                | -           | -           | -           | -           | -           | (805,434)   |          |             |
| 21                     | Act     | November 2003 - October 2004           | (131,103)   | (466,143)   | (101,969)   | -           | -                | -                | -           | -           | -           | -           | -           | (699,215)   |          |             |
| 22                     | Act     | November 2004 - October 2005           | (127,617)   | (439,570)   | (85,078)    | -           | -                | -                | -           | -           | -           | -           | -           | (652,264)   |          |             |
| 23                     | Act     | November 2005 - October 2006           | (141,176)   | (453,736)   | (96,247)    | -           | -                | -                | -           | -           | -           | -           | -           | (691,159)   |          |             |
| 24                     | Act     | November 2006 - October 2007           | -           | (549,539)   | (98,635)    | -           | (309,996)        | -                | -           | -           | -           | -           | -           | (958,171)   |          |             |
| 25                     | Act     | November 2007 - October 2008           | -           | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | -           |          |             |
| 26                     | Act     | November 2012 - October 2013           | -           | -           | -           | -           | -                | -                | -           | -           | (20,006)    | -           | -           | (20,006)    |          |             |
| 27                     | Act     | November 2013 - October 2014           | -           | -           | -           | -           | -                | -                | -           | -           | (23,774)    | (71,323)    | -           | (95,097)    |          |             |
| 28                     | Act     | Nov 2009-Oct 2010 Base Rate Rev        | -           | -           | -           | -           | -                | -                | -           | -           | (\$4,296)   | -           | -           | (4,296)     |          |             |
| 29                     | Act     | Nov 2010-Oct 2011 Base Rate Rev        | -           | -           | -           | -           | -                | -                | -           | -           | (\$31,384)  | -           | -           | (31,384)    |          |             |
| 30                     | Act     | Nov 2011-Oct 2012 Base Rate Rev        | -           | -           | -           | -           | -                | -                | -           | -           | (\$27,632)  | -           | -           | (27,632)    |          |             |
| 31                     | Act     | Nov 2012-Oct 2013 Base Rate Rev        | -           | -           | -           | -           | -                | -                | -           | -           | \$0         | (\$14,208)  | -           | (14,208)    |          |             |
| 32                     | Act     | Nov 2013-Oct 2014 Base Rate Rev        | -           | -           | -           | -           | -                | -                | -           | -           | -           | (\$27,903)  | (\$27,903)  | (83,708)    |          |             |
| 33                     |         | AES collections                        | -           | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | -           |          |             |
| 34                     |         | Gas Street overcollection              | -           | -           | -           | -           | -                | -                | -           | -           | -           | -           | -           | -           |          |             |
| 35                     |         | Prior Period Pool under/overcollection | -           | 11,434      | (1,477)     | 99,902      | 109,604          | 2,130,162        | 4,231,004   | -           | -           | (21,057)    | -           | -           |          |             |
| 36                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 37                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 38                     | C       | Surcharge Subtotal                     | (1,016,313) | (3,514,762) | (600,098)   | 99,902      | (200,393)        | 2,130,162        | 4,231,004   | -           | -           | (63,313)    | (106,948)   | (99,225)    | (27,903) | (5,727,458) |
| 39                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 40                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 41                     | D       | Net balance to be recovered (A-B+C)    | 11,434      | (1,477)     | 99,902      | 109,604     | 2,130,162        | 4,231,004        | 4,680,958   | 607,876     | 262,678     | 147,219     | 162,333     | 543,761     |          |             |
| 42                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 43                     | E       | Allocation of Litigated Recovery       | -           | -           | -           | -           | -                | (4,680,958)      | (607,876)   | (262,678)   | (168,276)   | -           | -           | -           |          |             |
| 44                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 45                     |         | Surcharge calculation                  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 46                     |         | Unrecovered costs (D+E)                | -           | -           | -           | -           | -                | -                | -           | -           | -           | 162,333     | 543,761     | -           |          |             |
| 47                     |         | remaining life                         | -           | -           | -           | 36          | 48               | 60               | 72          | 84          | 84          | 60          | 72          | -           |          |             |
| 48                     |         | one year                               | -           | -           | -           | 12          | 12               | 12               | 12          | 12          | 12          | 12          | 12          | -           |          |             |
| 49                     | F       | amortization                           | -           | -           | -           | -           | -                | -                | -           | -           | -           | 32,467      | 90,627      | -           |          |             |
| 50                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 51                     |         | Required annual increase in rates:     |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 52                     |         | smaller of D or F                      | -           | -           | -           | -           | -                | -                | -           | -           | -           | 32,467      | 90,627      | -           |          |             |
| 53                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 54                     |         | forecasted therm sales                 | 160,018,819 | 160,018,819 | 160,018,819 | 160,018,819 | 160,018,819      | 160,018,819      | 160,018,819 | 160,018,819 | 160,018,819 | 160,018,819 | 160,018,819 | 160,018,819 |          |             |
| 55                     |         |  |             |             |             |             |                  |                  |             |             |             |             |             |             |          |             |
| 56                     |         | surcharge per therm                    | \$0.0000    | \$0.0000    | \$0.0000    | \$0.0000    | \$0.0000         | \$0.0000         | \$0.0000    | \$0.0000    | \$0.0000    | \$0.0002    | \$0.0006    | -           |          |             |

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Order No. 22,853 dated February 18, 1998 in Docket No. DR 97-130  
Order No. 23,316 dated October 11, 1999 in Docket No. DG 99-132

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| C  |   | Manchester    |               |                               |               |               |               |               |                             |               |               |               |               |               |               | DEF057      |
|----|---|---------------|---------------|-------------------------------|---------------|---------------|---------------|---------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|
|    |   | (9/00 - 9/01) | (9/02 - 9/03) | (9/02 - 9/03)                 | (9/03 - 9/04) | (9/04 - 9/05) | (9/05 - 9/06) | (9/06 - 9/07) | (9/07 - 9/08)               | (9/08 - 9/09) | (9/09 - 9/10) | (9/10 - 9/11) | (9/11 - 9/12) | (9/12 - 9/13) | (9/13 - 9/14) | subtotal    |
|    |   | pool #1       | pool #2       | pool #3<br>(withdrawn 2/1/04) | pool #4       | pool #5       | pool #6       | pool #7       | pool #8<br>Incl. Audit Corr | pool #9       | pool #10      | pool #11      | pool #12      | pool #13      | pool #14      |             |
| 1  | 1 Remediation costs (i.o. 500061)                       | -             | -             | -                             | 335,338       | 1,989,848     | 875,702       | 561,210       | 4,387,645                   | 312,185       | 369,037       | 372,237       | 507,622       | 82,113        | 92,900        | 9,885,837   |
| 2  | 2 Remediation costs (i.o. 500005)                       | 495,106       | 329,986       | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | 825,092     |
| 3  | A Subtotal - remediation costs                          | 495,106       | 329,986       | -                             | 335,338       | 1,989,848     | 875,702       | 561,210       | 4,387,645                   | 312,185       | 369,037       | 372,237       | 507,622       | 82,113        | 92,900        | 10,710,929  |
| 4  |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 5  | 5 Cash recoveries (i.o. 500061)                         | -             | -             | -                             | -             | -             | (545,540)     | (220,353)     | (1,127,436)                 | -             | (40,359)      | (234,648)     | (65,324)      | (270,732)     | (31,690)      | (2,536,082) |
| 6  | 6 Cash recoveries (i.o. 500004)                         | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 7  | 7 Recovery costs (i.o. 500004)                          | -             | -             | -                             | 1,242,326     | -             | -             | 2,546         | -                           | -             | -             | -             | -             | -             | -             | 1,244,872   |
| 8  | 8 Transfer Credit from Gas Restructuring                | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 9  | B Subtotal - net recoveries                             | -             | -             | -                             | 1,242,326     | -             | (545,540)     | (217,807)     | (1,127,436)                 | -             | (40,359)      | (234,648)     | (65,324)      | (270,732)     | (31,690)      | (1,291,210) |
| 10 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 11 | A-B Total net expenses to recover                       | 495,106       | 329,986       | -                             | 1,577,664     | 1,989,848     | 330,162       | 343,402       | 3,260,209                   | 312,185       | 328,678       | 137,589       | 442,298       | (188,619)     | 61,210        | 9,419,718   |
| 12 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 13 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 14 | Surcharge revenue:                                      |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 15 | Act June 1998 - October 1998                            | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 16 | Act November 1998 - October 1999                        | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 17 | Act November 1999 - October 2000                        | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 18 | Act November 2000 - October 2001                        | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 19 | Act November 2001 - October 2002                        | (73,543)      | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | (73,543)    |
| 20 | Act November 2002 - October 2003                        | (75,984)      | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | (75,984)    |
| 21 | Act November 2003 - October 2004                        | (72,835)      | (24,416)      | (41,325)                      | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | (138,576)   |
| 22 | Act November 2004 - October 2005                        | (70,898)      | (42,539)      | -                             | (212,695)     | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | (326,132)   |
| 23 | Act November 2005 - October 2006                        | (54,998)      | (41,249)      | -                             | (206,243)     | (261,242)     | -             | -             | -                           | -             | -             | -             | -             | -             | -             | (563,732)   |
| 24 | Act November 2006 - October 2007                        | (70,454)      | (56,363)      | -                             | (211,361)     | (281,815)     | (42,272)      | -             | -                           | -             | -             | -             | -             | -             | -             | (662,265)   |
| 25 | Act November 2007 - October 2008                        | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 26 | Act November 2012 - October 2013                        | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | (40,012)      | -             | -             | (40,012)    |
| 27 | Act November 2013 - October 2014                        | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | (47,548)      | -             | -             | (47,548)    |
| 28 | Act Nov 2009-Oct 2010 Base Rate Rev                     | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | \$0           | -             | -             | -             | -           |
| 29 | Act Nov 2010-Oct 2011 Base Rate Rev                     | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | \$0           | -             | -             | -             | -           |
| 30 | Act Nov 2011-Oct 2012 Base Rate Rev                     | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | \$0           | -             | -             | -             | -           |
| 31 | Act Nov 2012-Oct 2013 Base Rate Rev                     | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | \$0           | (523,337)     | -             | -             | (23,337)    |
| 32 | Act Nov 2013-Oct 2014 Base Rate Rev                     | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 33 | AES collections   | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 34 | Gas Street overcollection                               | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             | -           |
| 35 | Prior Period Pool under/overcollection                  | -             | 76,393        | 241,813                       | 200,488       | 1,147,852     | 2,594,644     | 2,882,534     | 3,225,936                   | -             | -             | -             | -             | -             | -             | -           |
| 36 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 37 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 38 | C Surcharge Subtotal                                    | (418,713)     | (88,173)      | 200,488                       | (429,812)     | 604,796       | 2,552,371     | 2,882,534     | 3,225,936                   | -             | -             | -             | (110,898)     | -             | -             | (1,951,130) |
| 39 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 40 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 41 | D Net balance to be recovered (A-B+C)                   | 76,393        | 241,813       | 200,488                       | 1,147,852     | 2,594,644     | 2,882,534     | 3,225,936     | 6,486,145                   | 312,185       | 328,678       | 137,589       | 331,400       | (188,619)     | 61,210        | 7,468,588   |
| 42 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 43 | E Allocation of Litigated Recovery                      | -             | -             | -                             | -             | -             | -             | -             | (6,486,145)                 | (312,185)     | (328,678)     | (129,877)     | -             | -             | -             | (7,256,885) |
| 44 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 45 | Surcharge calculation                                   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 46 | Unrecovered costs (D+E)                                 | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | 7,713         | 331,400       | (188,619)     | 61,210        | 211,703     |
| 47 | remaining life  | -             | -             | -                             | 24            | 36            | 48            | 60            | 70                          | 84            | 84            | 48            | 60            | 72            | 84            |             |
| 48 | one year  | -             | -             | -                             | 12            | 12            | 12            | 12            | 12                          | 12            | 12            | 12            | 12            | 12            | 12            |             |
| 49 | F amortization  | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | 1,928         | 66,280        | (31,437)      | 8,744         |             |
| 50 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 51 | Required annual increase in rates:<br>smaller of D or F | -             | -             | -                             | -             | -             | -             | -             | -                           | -             | -             | 1,928         | 66,280        | -             | 8,744         | 76,952      |
| 52 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 53 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 54 | forecasted therm sales                                  | 160,018,819   | #####         | 160,018,819                   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819                 | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819 |
| 55 |   |               |               |                               |               |               |               |               |                             |               |               |               |               |               |               |             |
| 56 | surcharge per therm                                     | \$0.0000      | \$0.0000      | \$0.0000                      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000                    | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0004      | \$0.0000      | \$0.0001      | \$0.0005    |

1. While the recoveries are displayed on the Summary, Cash Recoveries by site, are not exclusive to a particular



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Order No. 23,316 dated October 11, 1999 in Docket No. DG 99-132

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|    |   | Nashua        |               |               |               |               |               |  |               |               |               |               |               |               |               | DEF054      |
|----|---|---------------|---------------|---------------|---------------|---------------|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|
|    |   | (9/00 - 9/01) | (9/01 - 9/02) | (9/02 - 9/03) | (9/03 - 9/04) | (9/04 - 9/05) | (9/05 - 9/06) | Corrected<br>per 2/08 Audit<br>(9/06 - 9/07) | (9/07 - 9/08) | (9/08 - 9/09) | (9/09 - 9/10) | (9/10 - 9/11) | (9/11 - 9/12) | (9/12 - 9/13) | (9/13 - 9/14) | subtotal    |
|    |   | pool #1       | pool #2       | pool #3       | pool #4       | pool #5       | pool #6       | pool #7                                      | pool #8       | pool #9       | pool #10      | pool #11      | pool #12      | pool #13      | pool #14      |             |
| 1  | 1 Remediation costs (i.o. 500061)                       | -             | -             | -             | 10,841        | 206,367       | 23,354        | 9,737  | 107,605       | 78,535        | 162,729       | 65,118        | 399,400       | 119,095       | 63,397        | 1,246,178   |
| 2  | Remediation costs (i.o. 500005)                         | 1,233,726     | 362,663       | 175,178       | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | 1,771,567   |
| 3  | A Subtotal - remediation costs                          | 1,233,726     | 362,663       | 175,178       | 10,841        | 206,367       | 23,354        | 9,737  | 107,605       | 78,535        | 162,729       | 65,118        | 399,400       | 119,095       | 63,397        | 3,017,745   |
| 4  |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 5  | Cash recoveries (i.o. 500061)                           | -             | -             | -             | -             | -             | (18,581)      | (4,151)                                      | (10,414)      | (62,246)      | (63,753)      | (31,767)      | (2,990)       | (199,336)     | (27,447)      | (420,686)   |
| 6  | Cash recoveries (i.o. 500004)                           | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 7  | Recovery costs (i.o. 500004)                            | -             | -             | -             | -             | -             | 5,449         | 12,938                                       | -             | -             | -             | -             | -             | -             | -             | 18,388      |
| 8  | Transfer Credit from Gas Restructuring                  | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 9  | B Subtotal - net recoveries                             | -             | -             | -             | -             | -             | (13,131)      | 8,787  | (10,414)      | (62,246)      | (63,753)      | (31,767)      | (2,990)       | (199,336)     | (27,447)      | (402,298)   |
| 10 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 11 | A-B Total net expenses to recover                       | 1,233,726     | 362,663       | 175,178       | 10,841        | 206,367       | 10,223        | 18,524                                       | 97,191        | 16,289        | 98,975        | 33,351        | 396,411       | (80,241)      | 35,950        | 2,615,447   |
| 12 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 13 | Surcharge revenue:                                      | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 14 | Act June 1998 - October 1998                            | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 15 | Act November 1998 - October 1999                        | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 16 | Act November 1999 - October 2000                        | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 17 | Act November 2000 - October 2001                        | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 18 | Act November 2001 - October 2002                        | (183,857)     | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | (183,857)   |
| 19 | Act November 2002 - October 2003                        | (182,362)     | (60,787)      | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | (243,150)   |
| 20 | Act November 2003 - October 2004                        | (174,804)     | (43,701)      | (29,134)      | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | (247,639)   |
| 21 | Act November 2004 - October 2005                        | (170,156)     | (42,539)      | (28,359)      | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | (241,054)   |
| 22 | Act November 2005 - October 2006                        | (164,995)     | (54,998)      | (27,499)      | -             | (27,499)      | -             | -  | -             | -             | -             | -             | -             | -             | -             | (274,991)   |
| 23 | Act November 2006 - October 2007                        | (169,089)     | (56,363)      | (28,181)      | -             | (28,181)      | -             | -  | -             | -             | -             | -             | -             | -             | -             | (281,815)   |
| 24 | Act November 2007 - October 2008                        | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 25 | Act November 2012 - October 2013                        | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | (40,012)      | -             | -             | (40,012)    |
| 26 | Act November 2013 - October 2014                        | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | (35,661)      | -             | -             | (35,661)    |
| 27 | Act Nov 2009-Oct 2010 Base Rate Rev                     | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | \$0           | -             | -             | -             | -           |
| 28 | Act Nov 2010-Oct 2011 Base Rate Rev                     | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | \$0           | -             | -             | -             | -           |
| 29 | Act Nov 2011-Oct 2012 Base Rate Rev                     | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | \$0           | -             | -             | -             | -           |
| 30 | Act Nov 2012-Oct 2013 Base Rate Rev                     | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | \$0           | (20,916)      | -             | -             | (20,916)    |
| 31 | Act Nov 2013-Oct 2014 Base Rate Rev                     | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 32 | AES collections   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 33 | Gas Street overcollection                               | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 34 | Prior Period Pool under/overcollection                  | -             | 188,463       | 292,737       | 354,741       | 365,582       | 516,269       | 526,492                                      | 545,015       | -             | -             | -             | (2,447)       | -             | -             | -           |
| 35 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 36 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 37 | C Surcharge Subtotal                                    | (1,045,263)   | (69,925)      | 179,564       | 354,741       | 309,902       | 516,269       | 526,492                                      | 545,015       | -             | -             | -             | (99,037)      | -             | -             | (1,569,095) |
| 38 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 39 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 40 | D Net balance to be recovered (A-B+C)                   | 188,463       | 292,737       | 354,741       | 365,582       | 516,269       | 526,492       | 545,015                                      | 642,206       | 16,289        | 98,975        | 33,351        | 297,374       | (80,241)      | 35,950        | 1,046,352   |
| 41 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 42 | E Allocation of Litigated Recovery                      | -             | -             | -             | -             | -             | -             | -  | (642,206)     | (16,289)      | (98,975)      | (35,798)      | -             | -             | -             | (793,268)   |
| 43 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 44 | Surcharge calculation                                   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 45 | Unrecovered costs (D+E)                                 | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | 297,374       | (80,241)      | 35,950        | 253,083     |
| 46 | remaining life  | -             | -             | 12            | 24            | 36            | 48            | 60   | 72            | 84            | 84            | 72            | 60            | 72            | 84            | -           |
| 47 | one year  | -             | 12            | 12            | 12            | 12            | 12            | 12   | 12            | 12            | 12            | 12            | 12            | 12            | 12            | -           |
| 48 | F amortization  | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | 59,475        | (13,374)      | 5,136         | -           |
| 49 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 50 | Required annual increase in rates:<br>smaller of D or F | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | 59,475        | (13,374)      | 5,136         | 51,237      |
| 51 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 52 | forecasted therm sales                                  | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819                                  | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819 |
| 53 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 54 | surcharge per therm                                     | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000                                     | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0004      | (\$0.0001)    | \$0.0000      | \$0.0003    |
| 55 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 56 |   | -             | -             | -             | -             | -             | -             | -  | -             | -             | -             | -             | -             | -             | -             | -           |

1. While the recoveries are displayed on the Summary, Cash Recoveries by site, are not exclusive to a particular

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|    |  | Dover         |               |               |               |               |               |               |               |               |               | DEF059        |             |
|----|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|
|    |  | (9/02 - 9/03) | (9/04 - 9/05) | (9/05 - 9/06) | (9/06 - 9/07) | (9/07 - 9/08) | (9/08 - 9/09) | (9/09 - 9/10) | (9/10 - 9/11) | (9/11 - 9/12) | (9/12 - 9/13) | (9/13 - 9/14) | subtotal    |
|    |  | pool #1       | pool #2       | pool #3       | pool #4       | pool #5       | pool #6       | pool #7       | pool #8       | pool #9       | pool #10      | pool #11      |             |
| 1  | 1 Remediation costs (i.o. 500061)      | -             | 18,854        | 2,288         | -             | -             | -             | -             | -             | -             | -             | -             | 21,142      |
| 2  | Remediation costs (i.o. 500005)        | 181,066       |               |               |               |               |               |               |               |               |               |               | 181,066     |
| 3  | A Subtotal - remediation costs         | 181,066       | 18,854        | 2,288         | -             | -             | -             | -             | -             | -             | -             | -             | 202,208     |
| 4  |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 5  | Cash recoveries (i.o. 500061)          | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 6  | Cash recoveries (i.o. 500004)          | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 7  | Recovery costs (i.o. 500004)           | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 8  | Transfer Credit from Gas Restructuring | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 9  | B Subtotal - net recoveries            | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           |
| 10 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 11 | A-B Total net expenses to recover      | 181,066       | 18,854        | 2,288         | -             | -             | -             | -             | -             | -             | -             | -             | 202,208     |
| 12 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 13 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 14 | Surcharge revenue:                     |               |               |               |               |               |               |               |               |               |               |               |             |
| 15 | Act June 1998 - October 1998           | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 16 | Act November 1998 - October 1999       | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 17 | Act November 1999 - October 2000       | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 18 | Act November 2000 - October 2001       | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 19 | Act November 2001 - October 2002       | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 20 | Act November 2002 - October 2003       | -             |               |               |               |               |               |               |               |               |               |               | -           |
| 21 | Act November 2003 - October 2004       | (29,134)      |               |               |               |               |               |               |               |               |               |               | (29,134)    |
| 22 | Act November 2004 - October 2005       | (28,359)      |               |               |               |               |               |               |               |               |               |               | (28,359)    |
| 23 | Act November 2005 - October 2006       | (27,499)      |               |               |               |               |               |               |               |               |               |               | (27,499)    |
| 24 | Act November 2006 - October 2007       | (28,181)      | -             | -             |               |               |               |               |               |               |               |               | (28,181)    |
| 25 | Act November 2007 - October 2008       |               |               |               |               |               |               |               |               |               |               |               | -           |
| 26 | Act November 2012 - October 2013       |               |               |               |               |               |               |               |               |               |               |               | -           |
| 27 | Act November 2013 - October 2014       |               |               |               |               |               |               |               |               |               |               |               | -           |
| 28 | Act Nov 2009-Oct 2010 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               | -           |
| 29 | Act Nov 2010-Oct 2011 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               | -           |
| 30 | Act Nov 2011-Oct 2012 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               | -           |
| 31 | Act Nov 2012-Oct 2013 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               | -           |
| 32 | Act Nov 2013-Oct 2014 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               | -           |
| 33 | AES collections                        |               |               |               |               |               |               |               |               |               |               |               | -           |
| 34 | Gas Street overcollection              |               |               |               |               |               |               |               |               |               |               |               | -           |
| 35 | Prior Period Pool under/overcollection |               | 67,892        | 86,746        | 89,034        | 89,034        | -             | -             | -             | -             | -             | -             | -           |
| 36 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 37 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 38 | C Surcharge Subtotal                   | (113,174)     | 67,892        | 86,746        | 89,034        | 89,034        | -             | -             | -             | -             | -             | -             | (113,174)   |
| 39 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 40 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 41 | D Net balance to be recovered (A-B+C)  | 67,892        | 86,746        | 89,034        | 89,034        | 89,034        | -             | -             | -             | -             | -             | -             | 89,034      |
| 42 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 43 | E Allocation of Litigated Recovery     |               |               |               |               | (89,034)      |               |               |               |               |               |               | (89,034)    |
| 44 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 45 | Surcharge calculation                  |               |               |               |               |               |               |               |               |               |               |               |             |
| 46 | Unrecovered costs (D+E)                | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           |
| 47 | remaining life                         | 24            | 36            | 48            | 60            | 72            | 84            | 84            | 84            | 84            | 84            | 84            | -           |
| 48 | one year                               | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | -           |
| 49 | F amortization                         | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           |
| 50 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 51 | Required annual increase in rates:     |               |               |               |               |               |               |               |               |               |               |               |             |
| 52 | smaller of D or F                      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           |
| 53 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 54 | forecasted therm sales                 | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819 |
| 55 |  |               |               |               |               |               |               |               |               |               |               |               |             |
| 56 | surcharge per therm                    | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000    |

1. While the recoveries are displayed on the Summary, Cash Recoveries by site, are not exclusive to a particular

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 Order No. 23,316 dated October 11, 1999 in Docket No. DG 99-132

EnergyNorth Natural Gas, Inc.  
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| Keene         |               |  |               |               |               |               |               |               |               |               | DEF055      |             |
|---------------|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|
| (9/03 - 9/04) | (9/04 - 9/05) | (9/05 - 9/06)                          | (9/06 - 9/07) | (9/07 - 9/08) | (9/08 - 9/09) | (9/09 - 9/10) | (9/10 - 9/11) | (9/11 - 9/12) | (9/12 - 9/13) | (9/13 - 9/14) | subtotal    |             |
| pool #1       | pool #2       | pool #3                                | pool #4       | pool #5       | pool #6       | pool #7       | pool #8       | pool #9       | pool #10      | pool #11      |             |             |
| 1             | 1             | Remediation costs (i.o. 500061)        | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 2             | 2             | Remediation costs (i.o. 500005)        | 10,165        | 6,606         | 35,111        | 8,766         | 32            | 269           | -             | 488           | 1,400       | -           |
| 3             | A             | Subtotal - remediation costs           | 10,165        | 6,606         | 35,111        | 8,766         | 32            | 269           | -             | 488           | 1,400       | -           |
| 4             | 5             | Cash recoveries (i.o. 500061)          | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 5             | 6             | Cash recoveries (i.o. 500004)          | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 6             | 7             | Recovery costs (i.o. 500004)           | -             | -             | 18,831        | 823           | -             | -             | -             | -             | -           | -           |
| 7             | 8             | Transfer Credit from Gas Restructuring | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 8             | 9             | B Subtotal - net recoveries            | -             | -             | 18,831        | 823           | -             | -             | -             | -             | -           | -           |
| 9             | 10            |  |               |               |               |               |               |               |               |               |             |             |
| 10            | 11            | A-B Total net expenses to recover      | 10,165        | 6,606         | 53,942        | 9,589         | 32            | 269           | -             | 488           | 1,400       | -           |
| 11            | 12            |  |               |               |               |               |               |               |               |               |             |             |
| 12            | 13            | Surcharge revenue:                     |               |               |               |               |               |               |               |               |             |             |
| 13            | 14            | Act June 1998 - October 1998           | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 14            | 15            | Act November 1998 - October 1999       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 15            | 16            | Act November 1999 - October 2000       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 16            | 17            | Act November 2000 - October 2001       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 17            | 18            | Act November 2001 - October 2002       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 18            | 19            | Act November 2002 - October 2003       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 19            | 20            | Act November 2003 - October 2004       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 20            | 21            | Act November 2004 - October 2005       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 21            | 22            | Act November 2005 - October 2006       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 22            | 23            | Act November 2006 - October 2007       | -             | -             | (14,091)      | -             | -             | -             | -             | -             | -           | (14,091)    |
| 23            | 24            | Act November 2007 - October 2008       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 24            | 25            | Act November 2012- October 2013        | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 25            | 26            | Act November 2013- October 2014        | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 26            | 27            | Act Nov 2009-Oct 2010 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 27            | 28            | Act Nov 2010-Oct 2011 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 28            | 29            | Act Nov 2011-Oct 2012 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 29            | 30            | Act Nov 2012-Oct 2013 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 30            | 31            | Act Nov 2013-Oct 2014 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 31            | 32            | AES collections                        | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 32            | 33            | Gas Street overcollection              | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 33            | 34            | Prior Period Pool under/overcollection | 10,165        | 16,771        | 56,622        | 66,211        | -             | -             | -             | -             | -           | -           |
| 34            | 35            |  |               |               |               |               |               |               |               |               |             |             |
| 35            | 36            | C Surcharge Subtotal                   | -             | 10,165        | 2,680         | 56,622        | 66,211        | -             | -             | -             | -           | (14,091)    |
| 36            | 37            |  |               |               |               |               |               |               |               |               |             |             |
| 37            | 38            | D Net balance to be recovered (A-B+C)  | 10,165        | 16,771        | 56,622        | 66,211        | 269           | -             | 488           | 1,400         | -           | -           |
| 38            | 39            |  |               |               |               |               |               |               |               |               |             |             |
| 39            | 40            | E Allocation of Litigated Recovery     | -             | -             | -             | (66,244)      | (269)         | -             | -             | -             | -           | -           |
| 40            | 41            |  |               |               |               |               |               |               |               |               |             |             |
| 41            | 42            | Surcharge calculation                  | -             | -             | -             | -             | -             | -             | 488           | 1,400         | -           | -           |
| 42            | 43            | Unrecovered costs (D+E)                | 24            | 36            | 48            | 60            | 72            | 84            | 60            | 72            | -           | -           |
| 43            | 44            | remaining life                         | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | -           | -           |
| 44            | 45            | one year                               | -             | -             | -             | -             | -             | -             | 98            | 233           | -           | -           |
| 45            | 46            | F amortization                         | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 46            | 47            |  |               |               |               |               |               |               |               |               |             |             |
| 47            | 48            | Required annual increase in rates:     | -             | -             | -             | -             | -             | -             | 98            | 233           | -           | -           |
| 48            | 49            | smaller of D or F                      | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           |
| 49            | 50            |  |               |               |               |               |               |               |               |               |             |             |
| 50            | 51            | forecasted therm sales                 | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819 | 160,018,819 |
| 51            | 52            |  |               |               |               |               |               |               |               |               |             |             |
| 52            | 53            | surcharge per therm                    | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000    | \$0.0000    |
| 53            | 54            |  |               |               |               |               |               |               |               |               |             |             |
| 54            | 55            |  |               |               |               |               |               |               |               |               |             |             |
| 55            | 56            |  |               |               |               |               |               |               |               |               |             |             |

1. Where the recoveries are displayed on the Summary, Cash Recoveries by site, are not exclusive to a particular

Filed under the following protective orders:  
Order No. 22,853 dated February 18, 1998 in Docket No. DR 97-130  
Order No. 23,316 dated October 11, 1999 in Docket No. DG 99-132

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| Concord |   |               |   |  |               |               |               |               |               |               |               | DEF077      |
|---------|---|---------------|---|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|
|         | (9/03 - 9/04)   | (9/04 - 9/05) | Corrected<br>per 1/24/07 Audit<br>(9/05 - 9/06) | Corrected<br>per 2/08 Audit<br>(9/06 - 9/07) | (9/07 - 9/08) | (9/08 - 9/09) | (9/09 - 9/10) | (9/10 - 9/11) | (9/11 - 9/12) | (9/12 - 9/13) | (9/13 - 9/14) | subtotal    |
|         | pool #1   | pool #2       | pool #3   | pool #4                                      | pool #5       | pool #6       | pool #7       | pool #8       | pool #9       | pool #10      | pool #11      |             |
| 1       | 1 Remediation costs (i.o. 500061)                       | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 2       | Remediation costs (i.o. 500005)                         | 22,191        | 220,932   | 44,345                                       | 109,642       | 8,006         | 77,063        | 49,403        | 179,732       | 289,103       | 84,256        | 135,673     |
| 3       | A Subtotal - remediation costs                          | 22,191        | 220,932   | 44,345                                       | 109,642       | 8,006         | 77,063        | 49,403        | 179,732       | 289,103       | 84,256        | 135,673     |
| 4       |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 5       | Cash recoveries (i.o. 500061)                           | -             | -   | (22,239)                                     | (47,977)      | (12,601)      | 16,623        | (3,213)       | (11,394)      | (31,575)      | (38,871)      | (163,566)   |
| 6       | Cash recoveries (i.o. 500004)                           | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 7       | Recovery costs (i.o. 500004)                            | -             | -   | -  | -             | 1,432         | (1,007)       | -             | -             | -             | -             | 425         |
| 8       | Transfer Credit from Gas Restructuring                  | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 9       | B Subtotal - net recoveries                             | -             | -   | (22,239)                                     | (47,977)      | (11,169)      | 15,616        | (3,213)       | (11,394)      | (31,575)      | (38,871)      | (163,140)   |
| 10      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 11      | A-B Total net expenses to recover                       | 22,191        | 220,932   | 22,106                                       | 61,665        | (3,163)       | 92,679        | 46,190        | 168,338       | 257,528       | 45,384        | 1,057,205   |
| 12      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 13      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 14      | Surcharge revenue:                                      | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 15      | Act June 1998 - October 1998                            | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 16      | Act November 1998 - October 1999                        | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 17      | Act November 1999 - October 2000                        | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 18      | Act November 2000 - October 2001                        | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 19      | Act November 2001 - October 2002                        | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 20      | Act November 2002 - October 2003                        | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 21      | Act November 2003 - October 2004                        | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 22      | Act November 2004- October 2005                         | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 23      | Act November 2005- October 2006                         | -             | (27,499)  | -  | -             | -             | -             | -             | -             | -             | -             | (27,499)    |
| 24      | Act November 2006- October 2007                         | -             | (28,181)  | -  | -             | -             | -             | -             | -             | -             | -             | (28,181)    |
| 25      | Act November 2007- October 2008                         | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 26      | Act November 2012- October 2013                         | -             | -   | -  | -             | -             | -             | (20,006)      | (20,006)      | -             | -             | (40,012)    |
| 27      | Act November 2013- October 2014                         | -             | -   | -  | -             | -             | -             | (11,887)      | (23,774)      | -             | -             | (35,661)    |
| 28      | Act Nov 2009-Oct 2010 Base Rate Rev                     | -             | -   | -  | -             | -             | -             | (\$1,891)     | -             | -             | -             | (1,891)     |
| 29      | Act Nov 2010-Oct 2011 Base Rate Rev                     | -             | -   | -  | -             | -             | -             | (\$13,816)    | -             | -             | -             | (13,816)    |
| 30      | Act Nov 2011-Oct 2012 Base Rate Rev                     | -             | -   | -  | -             | -             | -             | (\$12,164)    | -             | -             | -             | (12,164)    |
| 31      | Act Nov 2012-Oct 2013 Base Rate Rev                     | -             | -   | -  | -             | -             | -             | (\$6,794)     | (\$6,794)     | -             | -             | (13,588)    |
| 32      | Act Nov 2013-Oct 2014 Base Rate Rev                     | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 33      | AES collections   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 34      | Gas Street overcollection                               | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 35      | Prior Period Pool under/overcollection                  | 22,191        | 187,442   | 209,549                                      | 271,214       | -             | -             | -             | -             | -             | -             | -           |
| 36      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 37      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 38      | C Surcharge Subtotal                                    | -             | (33,490)  | 187,442                                      | 209,549       | 271,214       | -             | (66,558)      | (50,574)      | -             | -             | (172,813)   |
| 39      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 40      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 41      | D Net balance to be recovered (A-B+C)                   | 22,191        | 187,442   | 209,549                                      | 271,214       | 268,051       | 92,679        | 46,190        | 101,780       | 206,954       | 45,384        | 884,392     |
| 42      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 43      | E Allocation of Litigated Recovery                      | -             | -   | -  | -             | (268,051)     | (92,679)      | (46,190)      | (12,960)      | -             | -             | (419,879)   |
| 44      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 45      | Surcharge calculation                                   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 46      | Unrecovered costs (D+E)                                 | -             | -   | -  | -             | -             | -             | 88,820        | 206,954       | 45,384        | 123,355       | 464,513     |
| 47      | remaining life  | 36            | 48  | 60   | 72            | 84            | 84            | 48            | 60            | 72            | 84            |             |
| 48      | one year  | 12            | 12  | 12   | 12            | 12            | 12            | 12            | 12            | 12            | 12            |             |
| 49      | F amortization  | -             | -   | -  | -             | -             | -             | 22,205        | 41,391        | 7,564         | 17,622        |             |
| 50      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 51      | Required annual increase in rates:<br>smaller of D or F | -             | -   | -  | -             | -             | -             | 22,205        | 41,391        | 7,564         | 17,622        | 88,782      |
| 52      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 53      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 54      | forecasted therm sales                                  | 160,018,819   | 160,018,819                                     | 160,018,819                                  | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819 |
| 55      |   | -             | -   | -  | -             | -             | -             | -             | -             | -             | -             | -           |
| 56      | surcharge per therm                                     | \$0.0000      | \$0.0000  | \$0.0000                                     | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0001      | \$0.0003      | \$0.0000      | \$0.0001    |

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| General                     |               |  |               |               |               |               |               |               |               |               |               |             |             | DEF064      |             | 2014 MGP Remediation subtotal |              |             |
|-----------------------------|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|-------------|-------------------------------|--------------|-------------|
| Corrected per 1/24/07 Audit |               |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| (9/02 - 9/03)               | (9/03 - 9/04) | (9/04 - 9/05)  | (9/05 - 9/06) | (9/06 - 9/07) | (9/07 - 9/08) | (9/08 - 9/09) | (9/09 - 9/10) | (9/10 - 9/11) | (9/11 - 9/12) | (9/12 - 9/13) | (9/13 - 9/14) | subtotal    |             |             |             |                               |              |             |
| pool #1                     | pool #2       | pool #3  | pool #4       | pool #5       | pool #6       | pool #7       | pool #8       | pool #9       | pool #10      | pool #11      | pool #12      |             |             |             |             |                               |              |             |
| 1                           | 1             | Remediation costs (i.o. 500061)                      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | -           |
| 2                           | 2             | Remediation costs (i.o. 500005)                      | 3,208         | 538,903       | 208,128       | 34,355        | 22,017        | (181,000)     | (26,884)      | 4,199         | 69,286        | 93,034      | 75,204      | 13,139      | 853,590     | -                             | -            | -           |
| 3                           | A             | Subtotal - remediation costs                         | 3,208         | 538,903       | 208,128       | 34,355        | 22,017        | (181,000)     | (26,884)      | 4,199         | 69,286        | 93,034      | 75,204      | 13,139      | 853,590     | -                             | -            | -           |
| 4                           | 5             | Cash recoveries (i.o. 500061)                        | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | -           |
| 5                           | 6             | Cash recoveries (i.o. 500004)                        | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | -           |
| 6                           | 7             | Recovery costs (i.o. 500004)                         | -             | -             | -             | 290,155       | 31,826        | 16,012        | 23,953        | -             | -             | (14,068)    | (1,358)     | -           | 346,520     | -                             | -            | -           |
| 7                           | 8             | Transfer Credit from Gas Restructuring               | (3,331)       | -             | -             | 290,155       | 31,826        | 16,012        | 23,953        | -             | -             | (14,068)    | (1,358)     | -           | (3,331)     | -                             | -            | -           |
| 8                           | 9             | B Subtotal - net recoveries                          | (3,331)       | -             | -             | 290,155       | 31,826        | 16,012        | 23,953        | -             | -             | (14,068)    | (1,358)     | -           | 343,189     | -                             | -            | -           |
| 9                           | 10            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 10                          | 11            | A-B Total net expenses to recover                    | (123)         | 538,903       | 208,128       | 324,511       | 53,844        | (164,988)     | (2,931)       | 4,199         | 69,286        | 78,967      | 73,846      | 13,139      | 1,196,779   | -                             | -            | -           |
| 11                          | 12            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 12                          | 13            | Surcharge revenue:                                   |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 13                          | 14            | Act June 1998 - October 1998                         | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (54,889)    |
| 14                          | 15            | Act November 1998 - October 1999                     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (538,143)   |
| 15                          | 16            | Act November 1999 - October 2000                     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (912,804)   |
| 16                          | 17            | Act November 2000 - October 2001                     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (1,336,776) |
| 17                          | 18            | Act November 2001 - October 2002                     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (1,679,228) |
| 18                          | 19            | Act November 2002 - October 2003                     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (1,732,442) |
| 19                          | 20            | Act November 2003 - October 2004                     | (8,265)       | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | (8,265)     | -                             | -            | (1,428,735) |
| 20                          | 21            | Act November 2004 - October 2005                     | -             | (70,898)      | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | (70,898)    | -                             | -            | (1,403,787) |
| 21                          | 22            | Act November 2005 - October 2006                     | -             | (68,748)      | (27,499)      | -             | -             | -             | -             | -             | -             | -           | -           | -           | (96,247)    | -                             | -            | (1,694,877) |
| 22                          | 23            | Act November 2006 - October 2007                     | -             | (77,499)      | (28,181)      | (49,318)      | -             | -             | -             | -             | -             | -           | -           | -           | (154,998)   | -                             | -            | (2,141,793) |
| 23                          | 24            | Act November 2007 - October 2008                     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | -           |
| 24                          | 25            | Act November 2012 - October 2013                     | -             | -             | -             | -             | -             | -             | (5,002)       | (5,002)       | -             | -           | -           | -           | (10,003)    | -                             | -            | (160,048)   |
| 25                          | 26            | Act November 2013 - October 2014                     | -             | -             | -             | -             | -             | -             | (11,887)      | (11,887)      | (11,887)      | -           | -           | -           | (35,661)    | -                             | -            | (273,404)   |
| 26                          | 27            | Act Nov 2009-Oct 2010 Base Rate Rev                  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (10,611)    |
| 27                          | 28            | Act Nov 2010-Oct 2011 Base Rate Rev                  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (77,509)    |
| 28                          | 29            | Act Nov 2011-Oct 2012 Base Rate Rev                  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (68,244)    |
| 29                          | 30            | Act Nov 2012-Oct 2013 Base Rate Rev                  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (76,335)    |
| 30                          | 31            | Act Nov 2013-Oct 2014 Base Rate Rev                  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (83,708)    |
| 31                          | 32            | AES collections                                      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (162,694)   |
| 32                          | 33            | Gas Street overcollection                            | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | (23,511)    |
| 33                          | 34            | Prior Period Pool under/overcollection               | (8,388)       | 313,370       | 465,817       | 741,010       | 794,853       | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | -           |
| 34                          | 35            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 35                          | 36            | C Surcharge Subtotal                                 | (8,265)       | (225,533)     | 257,689       | 416,499       | 741,010       | 794,853       | -             | -             | (16,889)      | (16,889)    | (11,887)    | -           | (376,073)   | (13,859,539)                  | (13,859,539) | -           |
| 36                          | 37            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 37                          | 38            | D Net balance to be recovered (A-B+C)                | (8,388)       | 313,370       | 465,817       | 741,010       | 794,853       | 629,865       | (2,931)       | 4,199         | 52,397        | 62,078      | 61,959      | 13,139      | 820,706     | 4,960,120                     | 21,707,305   | -           |
| 38                          | 39            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 39                          | 40            | E Allocation of Litigated Recovery                   | -             | -             | -             | -             | -             | (629,865)     | 2,931         | (4,199)       | (16,426)      | -           | -           | -           | (647,559)   | (428,437)                     | (15,614,032) | -           |
| 40                          | 41            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 41                          | 42            | Surcharge calculation                                | -             | -             | -             | -             | -             | -             | -             | -             | -             | -           | -           | -           | -           | -                             | -            | -           |
| 42                          | 43            | Unrecovered costs (D+E)                              | -             | -             | -             | -             | -             | -             | -             | -             | 35,971        | 62,078      | 61,959      | 13,139      | 173,147     | 5,664,284                     | 6,093,272    | -           |
| 43                          | 44            | remaining life                                       | 36            | 48            | 60            | 72            | 84            | 84            | 84            | 48            | 60            | 72          | 84          | -           | -           | -                             | -            | -           |
| 44                          | 45            | one year   | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12            | 12          | 12          | -           | -           | -                             | -            | -           |
| 45                          | 46            | F amortization                                       | -             | -             | -             | -             | -             | -             | -             | -             | 8,993         | 12,416      | 10,327      | 1,877       | -           | -                             | -            | -           |
| 46                          | 47            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 47                          | 48            | Required annual increase in rates: smaller of D or F | -             | -             | -             | -             | -             | -             | -             | -             | 8,993         | 12,416      | 10,327      | 1,877       | 33,612      | 892,565                       | 995,500      | -           |
| 48                          | 49            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 49                          | 50            | forecasted therm sales                               | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819   | 160,018,819 | 160,018,819 | 160,018,819 | 160,018,819 | 160,018,819                   | 160,018,819  | 160,018,819 |
| 50                          | 51            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |
| 51                          | 52            | surcharge per therm                                  | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0000      | \$0.0001      | \$0.0001    | \$0.0001    | \$0.0000    | \$0.0002    | \$0.0002                      | \$0.0002     | \$0.0062    |
| 52                          | 53            |  |               |               |               |               |               |               |               |               |               |             |             |             |             |                               |              |             |

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Order No. 23,316 dated October 11, 1999 in Docket No. DG 99-132

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| Cash Recoveries <sup>1</sup> |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
|------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                              | (9/11 - 9/12)                          | (9/10 - 9/11) | (9/09 - 9/10) | (9/08 - 9/09) | (9/07 - 9/08) | (9/06 - 9/07) | (9/05 - 9/06) | (9/04 - 9/05) | (9/03 - 9/04) | (9/11 - 9/12) | (9/10 - 9/11) | (9/09 - 9/10) | (9/08 - 9/09) | (9/07 - 9/08) | (9/06 - 9/07) |
|                              | Concord Pond                           | Concord Pond  | Concord Pond  | Concord Pond  | Concord Pond  | Concord Pond  | Concord Pond  | Concord Pond  | Concord Pond  | Laconia       | Laconia       | Laconia       | Laconia       | Laconia       | Laconia       |
| 1                            | 1                                      |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
|                              | Remediation costs (i.o. 500061)        | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 2                            | Remediation costs (i.o. 500005)        | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 3                            | A Subtotal - remediation costs         | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 4                            |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 5                            | Cash recoveries (i.o. 500061)          |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 6                            | Cash recoveries (i.o. 500004)          |               |               |               |               | 568           |               |               | (648,000)     |               |               |               |               |               |               |
| 7                            | Recovery costs (i.o. 500004)           |               |               |               |               |               |               | 73            | 658,508       |               |               |               |               |               | 45            |
| 8                            | Transfer Credit from Gas Restructuring |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 9                            | B Subtotal - net recoveries            | -             | -             | -             | -             | 568           |               | 73            | 10,508        | -             | -             | -             | -             | -             | 45            |
| 10                           |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 11                           | A-B Total net expenses to recover      | -             | -             | -             | -             | 568           |               | 73            | 10,508        | -             | -             | -             | -             | -             | 45            |
| 12                           |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 13                           | Surcharge revenue:                     |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 14                           | Act June 1998 - October 1998           | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 15                           | Act November 1998 - October 1999       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 16                           | Act November 1999 - October 2000       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 17                           | Act November 2000 - October 2001       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 18                           | Act November 2001 - October 2002       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 19                           | Act November 2002 - October 2003       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 20                           | Act November 2003 - October 2004       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 21                           | Act November 2004 - October 2005       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 22                           | Act November 2005 - October 2006       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 23                           | Act November 2006 - October 2007       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 24                           | Act November 2007 - October 2008       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 25                           | Act November 2012 - October 2013       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 26                           | Act November 2013 - October 2014       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 27                           | Act Nov 2009-Oct 2010 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 28                           | Act Nov 2010-Oct 2011 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 29                           | Act Nov 2011-Oct 2012 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 30                           | Act Nov 2012-Oct 2013 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 31                           | Act Nov 2013-Oct 2014 Base Rate Rev    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 32                           | AES collections                        | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 33                           | Gas Street overcollection              | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 34                           | Prior Period Pool under/overcollection | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 35                           |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 36                           | C Surcharge Subtotal                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 37                           |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 38                           | D Net balance to be recovered (A-B+C)  | -             | -             | -             | -             | 568           |               | 73            | 10,508        | -             | -             | -             | -             | -             | 45            |
| 39                           |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 40                           | E Allocation of Litigated Recovery     |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 41                           |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 42                           | Surcharge calculation                  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 43                           | Unrecovered costs (D+E)                |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 44                           | remaining life                         |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 45                           | one year                               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 46                           | F amortization                         |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 47                           |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 48                           | Required annual increase in rates:     |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 49                           | smaller of D or F                      |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 50                           |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 51                           | forecasted therm sales                 |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 52                           | surcharge per therm                    |               |               |               |               |               |               |               |               |               |               |               |               |               |               |

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|    | Corrected per 1/24/07 Audit |  |               |               |               |               |               |               |               |               | Corrected per 1/24/07 Audit |               |               |               |               |               |               |
|----|-----------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|    | (9/05 - 9/06)               | (9/04 - 9/05)                          | (9/03 - 9/04) | (9/11 - 9/12) | (9/10 - 9/11) | (9/09 - 9/10) | (9/08 - 9/09) | (9/07 - 9/08) | (9/06 - 9/07) | (9/05 - 9/06) | (9/04 - 9/05)               | (9/03 - 9/04) | (9/11 - 9/12) | (9/10 - 9/11) | (9/09 - 9/10) | (9/08 - 9/09) | (9/07 - 9/08) |
|    | Laconia                     | Laconia                                | Laconia       | Manchester    | Manchester    | Manchester    | Manchester    | Manchester    | Manchester    | Manchester    | Manchester                  | Manchester    | Nashua        | Nashua        | Nashua        | Nashua        | Nashua        |
| 1  | 1                           | Remediation costs (i.o. 500061)        | -             | -             | -             | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 2  | 2                           | Remediation costs (i.o. 500005)        | -             | -             | -             | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 3  | A                           | Subtotal - remediation costs           | -             | -             | -             | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 4  | 5                           | Cash recoveries (i.o. 500061)          | -             | -             | -             | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 5  | 6                           | Cash recoveries (i.o. 500004)          | -             | (23,619)      | (2,677,000)   | -             | -             | 9,679         | -             | (630,000)     | (1,725,792)                 | (754,938)     | -             | -             | -             | -             | (1,032,186)   |
| 6  | 7                           | Recovery costs (i.o. 500004)           | 22,240        | 486,894       | 1,492,967     | -             | -             | (2,008,365)   | 77,222        | 195,929       | 941,433                     | 307,062       | 951,425       | -             | -             | -             | 561,030       |
| 7  | 8                           | Transfer Credit from Gas Restructuring | -             | -             | -             | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 8  | B                           | Subtotal - net recoveries              | 22,240        | 463,275       | (1,184,033)   | -             | -             | (1,998,686)   | 77,222        | (434,071)     | (784,359)                   | (447,876)     | 951,425       | -             | -             | -             | (471,155)     |
| 9  | A-B                         | Total net expenses to recover          | 22,240        | 463,275       | (1,184,033)   | -             | -             | (1,998,686)   | 77,222        | (434,071)     | (784,359)                   | (447,876)     | 951,425       | -             | -             | -             | (471,155)     |
| 10 |                             |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 11 |                             | Surcharge revenue:                     |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 12 | 15                          | Act June 1998 - October 1998           |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 13 | 16                          | Act November 1998 - October 1999       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 14 | 17                          | Act November 1999 - October 2000       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 15 | 18                          | Act November 2000 - October 2001       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 16 | 19                          | Act November 2001 - October 2002       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 17 | 20                          | Act November 2002 - October 2003       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 18 | 21                          | Act November 2003 - October 2004       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 19 | 22                          | Act November 2004 - October 2005       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 20 | 23                          | Act November 2005 - October 2006       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 21 | 24                          | Act November 2006 - October 2007       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 22 | 25                          | Act November 2007 - October 2008       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 23 | 26                          | Act November 2012 - October 2013       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 24 | 27                          | Act November 2013 - October 2014       |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 25 | 28                          | Act Nov 2009-Oct 2010 Base Rate Rev    |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 26 | 29                          | Act Nov 2010-Oct 2011 Base Rate Rev    |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 27 | 30                          | Act Nov 2011-Oct 2012 Base Rate Rev    |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 28 | 31                          | Act Nov 2012-Oct 2013 Base Rate Rev    |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 29 | 32                          | Act Nov 2013-Oct 2014 Base Rate Rev    |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 30 | 33                          | AES collections                        |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 31 | 34                          | Gas Street overcollection              |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 32 | 35                          | Prior Period Pool under/overcollection |               |               |               | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 33 | 36                          |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 34 | 37                          | C Surcharge Subtotal                   | -             | -             | -             | -             | -             | -             | -             | -             | -                           | -             | -             | -             | -             | -             | -             |
| 35 | 38                          |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 36 | 39                          | D Net balance to be recovered (A-B+C)  | 22,240        | 463,275       | (1,184,033)   | -             | -             | (1,998,686)   | 77,222        | (434,071)     | (784,359)                   | (447,876)     | 951,425       | -             | -             | -             | (471,155)     |
| 37 | 40                          |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 38 | 41                          | E Allocation of Litigated Recovery     |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 39 | 42                          |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 40 | 43                          | Surcharge calculation                  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 41 | 44                          | Unrecovered costs (D+E)                |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 42 | 45                          | remaining life                         |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 43 | 46                          | one year                               |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 44 | 47                          | F amortization                         |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 45 | 48                          |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 46 | 49                          | Required annual increase in rates:     |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 47 | 50                          | smaller of D or F                      |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 48 | 51                          |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 49 | 52                          | forecasted therm sales                 |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 50 | 53                          |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 51 | 54                          | surcharge per therm                    |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 52 | 55                          |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |
| 53 | 56                          |  |               |               |               |               |               |               |               |               |                             |               |               |               |               |               |               |

1. While the recoveries are displayed on the Summary, Cash Recoveries by site, are not exclusive to a particular

ie following protective orders:  
er No. 22,853 dated February 18, 1998 in Docket No. DR 97-130  
er No. 23,316 dated October 11, 1999 in Docket No. DG 99-132

Natural Gas, Inc.  
il Remediation - MGPs

|    |  | (9/06 - 9/07) | (9/05 - 9/06) | (9/04 - 9/05) | (9/03 - 9/04) | (9/11 - 9/12) | (9/10 - 9/11) | (9/09 - 9/10) | (9/08 - 9/09) | (9/07 - 9/08) | (9/06 - 9/07) | (9/05 - 9/06) | (9/04 - 9/05) | (9/03 - 9/04) | (9/10 - 9/11) | (9/10 - 9/11) |
|----|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|    |  | Nashua        | Nashua        | Nashua        | Nashua        | Dover         | Dover         | Dover         | Dover         | Dover         | Dover         | Dover         | Dover         | Dover         | Keene         | Keene         |
| 1  | 1 Remediation costs (i.o. 500061)      |               |               | -             |               | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 2  | Remediation costs (i.o. 500005)        |               |               | -             |               | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 3  | A Subtotal - remediation costs         |               |               | -             |               | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 4  |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 5  | Cash recoveries (i.o. 500061)          |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 6  | Cash recoveries (i.o. 500004)          | (544,402)     | (625,000)     | (782,450)     | (795,000)     | -             | -             | -             | (2,133)       | -             | -             | (237,489)     | (7,150)       | (645,500)     | -             | -             |
| 7  | Recovery costs (i.o. 500004)           | 78,298        | 645,302       | 537,552       | 655,683       |               |               |               | (92,947)      | -             | 14,848        | 117,621       | 517,891       | 500,868       |               |               |
| 8  | Transfer Credit from Gas Restructuring |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 9  | B Subtotal - net recoveries            | (466,104)     | 20,302        | (244,898)     | (139,317)     | -             | -             | -             | (92,947)      | (2,133)       | 14,848        | (119,868)     | 510,741       | (144,632)     | -             | -             |
| 10 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 11 | A-B Total net expenses to recover      | (466,104)     | 20,302        | (244,898)     | (139,317)     | -             | -             | -             | (92,947)      | (2,133)       | 14,848        | (119,868)     | 510,741       | (144,632)     | -             | -             |
| 12 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 13 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 14 | Surcharge revenue:                     |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 15 | Act June 1998 - October 1998           |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 16 | Act November 1998 - October 1999       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 17 | Act November 1999 - October 2000       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 18 | Act November 2000 - October 2001       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 19 | Act November 2001 - October 2002       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 20 | Act November 2002 - October 2003       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 21 | Act November 2003 - October 2004       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 22 | Act November 2004 - October 2005       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 23 | Act November 2005 - October 2006       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 24 | Act November 2006 - October 2007       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 25 | Act November 2007 - October 2008       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 26 | Act November 2012 - October 2013       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 27 | Act November 2013 - October 2014       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 28 | Act Nov 2009-Oct 2010 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 29 | Act Nov 2010-Oct 2011 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 30 | Act Nov 2011-Oct 2012 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 31 | Act Nov 2012-Oct 2013 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 32 | Act Nov 2013-Oct 2014 Base Rate Rev    |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 33 | AES collections                        |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 34 | Gas Street overcollection              |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 35 | Prior Period Pool under/overcollection |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 36 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 37 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 38 | C Surcharge Subtotal                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 39 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 40 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 41 | D Net balance to be recovered (A-B+C)  | (466,104)     | 20,302        | (244,898)     | (139,317)     | -             | -             | -             | (92,947)      | (2,133)       | 14,848        | (119,868)     | 510,741       | (144,632)     | -             | -             |
| 42 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 43 | E Allocation of Litigated Recovery     |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 44 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 45 | Surcharge calculation                  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 46 | Unrecovered costs (D+E)                |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 47 | remaining life                         |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 48 | one year                               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 49 | F amortization                         |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 50 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 51 | Required annual increase in rates:     |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 52 | smaller of D or F                      |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 53 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 54 | forecasted therm sales                 |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 55 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| 56 | surcharge per therm                    |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |

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EnergyNorth Natural Gas, Inc.  
 Environmental Remediation - MGPs  
 Tariff page 91

|   | (9/09 - 9/10) | (9/08 - 9/09) | (9/07 - 9/08) | (9/06 - 9/07) | (9/05 - 9/06) | (9/04 - 9/05) | (9/03 - 9/04) | (9/06 - 9/07) | 2012              | MGP          |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|--------------|
|   | Keene         | Keene         | Keene         | Keene         | Keene         | Keene         | Keene         | General       | subtotal          | TOTAL        |
| 1 1 Remediation costs (i.o. 500061)       |               |               |               |               | -             | -             |               |               | -                 |              |
| 2 Remediation costs (i.o. 500005)         |               |               |               |               | -             | -             |               |               | -                 |              |
| 3 A Subtotal - remediation costs          |               |               |               |               | -             | -             |               |               | -                 |              |
| 4   |               |               |               |               |               |               |               |               |                   |              |
| 5 Cash recoveries (i.o. 500061)           |               |               |               |               |               |               |               |               | -                 |              |
| 6 Cash recoveries (i.o. 500004)           | -             | 116           |               | 28,211        | (700,000)     | (211,213)     | 0             | (10,760,900)  | (22,792,408)      |              |
| 7 Recovery costs (i.o. 500004)            |               |               | 1,559         | 28,211        | 309,618       | 56,392        | 121,018       |               | 7,178,376         |              |
| 8 Transfer Credit from Gas Restructuring  |               |               |               |               |               |               |               |               | -                 |              |
| 9 B Subtotal - net recoveries             | -             | 116           | 1,559         | 28,211        | (390,382)     | (154,821)     | 121,018       | (10,760,900)  | (15,614,032)      |              |
| 10  |               |               |               |               |               |               |               |               |                   |              |
| 11 A-B Total net expenses to recover      | -             | 116           | 1,559         | 28,211        | (390,382)     | (154,821)     | 121,018       | (10,760,900)  | (15,614,032)      |              |
| 12  |               |               |               |               |               |               |               |               |                   |              |
| 13  |               |               |               |               |               |               |               |               |                   |              |
| 14 Surcharge revenue:                     |               |               |               |               |               |               |               |               |                   |              |
| 15 Act June 1998 - October 1998           |               |               |               |               |               |               |               |               | -                 | (54,889)     |
| 16 Act November 1998 - October 1999       |               |               |               |               |               |               |               |               | -                 | (538,143)    |
| 17 Act November 1999 - October 2000       |               |               |               |               |               |               |               |               | -                 | (912,804)    |
| 18 Act November 2000 - October 2001       |               |               |               |               |               |               |               |               | -                 | (1,336,776)  |
| 19 Act November 2001 - October 2002       |               |               |               |               |               |               |               |               | -                 | (1,679,228)  |
| 20 Act November 2002 - October 2003       |               |               |               |               |               |               |               |               | -                 | (1,732,442)  |
| 21 Act November 2003 - October 2004       |               |               |               |               |               |               |               |               | -                 | (1,428,735)  |
| 22 Act November 2004- October 2005        |               |               |               |               |               |               |               |               | -                 | (1,403,787)  |
| 23 Act November 2005- October 2006        |               |               |               |               |               |               |               |               | -                 | (1,694,877)  |
| 24 Act November 2006- October 2007        |               |               |               |               |               |               |               |               | -                 | (2,141,793)  |
| 25 Act November 2007- October 2008        |               |               |               |               |               |               |               |               | -                 | -            |
| 26 Act November 2012- October 2013        |               |               |               |               |               |               |               |               | -                 | (160,048)    |
| 27 Act November 2013- October 2014        |               |               |               |               |               |               |               |               | -                 | (273,404)    |
| 28 Act Nov 2009-Oct 2010 Base Rate Rev    |               |               |               |               |               |               |               |               | -                 | (10,611)     |
| 29 Act Nov 2010-Oct 2011 Base Rate Rev    |               |               |               |               |               |               |               |               | -                 | (77,509)     |
| 30 Act Nov 2011-Oct 2012 Base Rate Rev    |               |               |               |               |               |               |               |               | -                 | (68,244)     |
| 31 Act Nov 2012-Oct 2013 Base Rate Rev    |               |               |               |               |               |               |               |               | -                 | (76,335)     |
| 32 Act Nov 2013-Oct 2014 Base Rate Rev    |               |               |               |               |               |               |               |               | -                 | (83,708)     |
| 33 AES collections                        |               |               |               |               |               |               |               |               | -                 | (162,694)    |
| 34 Gas Street overcollection              |               |               |               |               |               |               |               |               | -                 | (23,511)     |
| 35 Prior Period Pool under/overcollection |               |               |               |               |               |               |               |               | -                 | -            |
| 36  |               |               |               |               |               |               |               |               |                   |              |
| 37  |               |               |               |               |               |               |               |               |                   |              |
| 38 C Surcharge Subtotal                   |               |               |               | -             | -             | -             | -             |               | -                 | (13,859,539) |
| 39  |               |               |               |               |               |               |               |               |                   |              |
| 40  |               |               |               |               |               |               |               |               |                   |              |
| 41 D Net balance to be recovered (A-B+C)  | -             | 116           | 1,559         | 28,211        | (390,382)     | (154,821)     | 121,018       | (10,760,900)  | (15,614,032)      |              |
| 42  |               |               |               |               |               |               |               |               |                   |              |
| 43 E Allocation of Litigated Recovery     |               |               |               |               |               |               |               |               | <u>15,614,032</u> |              |
| 44  |               |               |               |               |               |               |               |               | -                 |              |
| 45 Surcharge calculation                  |               |               |               |               |               |               |               |               |                   |              |
| 46 Unrecovered costs (D+E)                |               |               |               |               |               |               |               |               |                   |              |
| 47 remaining life                         |               |               |               |               |               |               |               |               |                   |              |
| 48 one year                               |               |               |               |               |               |               |               |               |                   |              |
| 49 F amortization                         |               |               |               |               |               |               |               |               |                   |              |
| 50  |               |               |               |               |               |               |               |               |                   |              |
| 51 Required annual increase in rates:     |               |               |               |               |               |               |               |               |                   |              |
| 52 smaller of D or F                      |               |               |               |               |               |               |               |               |                   |              |
| 53  |               |               |               |               |               |               |               |               |                   |              |
| 54 forecasted therm sales                 |               |               |               |               |               |               |               |               |                   |              |
| 55  |               |               |               |               |               |               |               |               |                   |              |
| 56 surcharge per therm                    |               |               |               |               |               |               |               |               |                   |              |

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| Expense and Collection Summary per Year |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
|---|-------------|---------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------|
|   | (thru 3/98) | (4/98 - 9/98) | (10/98 - 9/15/99) | (9/99 - 9/00) | (9/00 - 9/01) | (9/01 - 9/02) | (9/02 - 9/03) | (9/03 - 9/04) | (9/04 - 9/05) | (9/05 - 9/06) | (9/06 - 9/07) | (9/07 - 9/08) | (9/08 - 9/09) | (9/09 - 9/10) | (9/10 - 9/11) | (9/11 - 9/12) | (9/12 - 9/13) | (9/13 - 9/14) | Total                 |
| 1                                       | 1           | 1,422,811     | 1,843,806         | 2,154,235     | 129,002       | -             | -             | 406,472       | 2,236,682     | 997,637       | 726,742       | 4,590,624     | 518,907       | 674,766       | 686,515       | 993,434       | 279,595       | 196,611       |                       |
| 2                                       |             | -             | -                 | 1,027,747     | 3,513,285     | 2,428,832     | 362,663       | 689,437       | 571,259       | 445,367       | 2,444,366     | 2,229,625     | 255,263       | 658,324       | 316,280       | 459,550       | 651,906       | 803,846       | 1,801,404             |
| 3                                       | A           | 1,422,811     | 1,843,806         | 3,181,982     | 3,642,287     | 2,428,832     | 362,663       | 689,437       | 977,731       | 2,682,050     | 3,442,003     | 2,956,367     | 4,845,887     | 1,177,231     | 991,045       | 1,146,065     | 1,645,340     | 1,083,441     | 1,998,015             |
| 4                                       |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 5                                       |             | (1,080,580)   | (434,476)         | (499,684)     | (33,204)      | -             | -             | -             | -             | (600,673)     | (285,927)     | (1,150,452)   | (58,231)      | (113,390)     | (310,226)     | (105,062)     | (528,258)     | (87,688)      |                       |
| 6                                       |             | (445,985)     | -                 | -             | -             | -             | -             | (4,765,500)   | (1,779,370)   | (3,288,281)   | (11,935,301)  | (1,033,751)   | 9,795         | -             | -             | -             | -             | -             | -                     |
| 7                                       |             | 623,784       | -                 | -             | -             | -             | -             | 5,622,795     | 1,905,791     | 2,350,722     | 377,106       | 678,985       | (2,078,366)   | -             | -             | (14,068)      | (1,358)       |               | 0                     |
| 8                                       |             | -             | -                 | -             | -             | -             | (3,331)       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                     |
| 9                                       | B           | (902,781)     | (434,476)         | (499,684)     | (33,204)      | -             | (3,331)       | 857,295       | 126,421       | (1,538,231)   | (11,844,123)  | (1,505,218)   | (2,126,802)   | (113,390)     | (310,226)     | (119,129)     | (529,616)     |               |                       |
| 10                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 11                                      | A-B         | 520,030       | 1,409,330         | 2,682,299     | 3,609,083     | 2,428,832     | 362,663       | 686,106       | 1,835,026     | 2,808,471     | 1,903,772     | (8,887,756)   | 3,340,669     | (949,571)     | 877,655       | 835,839       | 1,526,211     | 553,825.34    |                       |
| 12                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 13                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 14                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 15                                      | Act         | (54,889)      | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (54,889)              |
| 16                                      | Act         | (287,010)     | (251,133)         | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (538,143)             |
| 17                                      | Act         | (178,131)     | (266,400)         | (468,273)     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (912,804)             |
| 18                                      | Act         | -             | (292,420)         | (487,366)     | (556,990)     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (1,336,776)           |
| 19                                      | Act         | -             | (281,914)         | (478,029)     | (551,571)     | (367,714)     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (1,679,228)           |
| 20                                      | Act         | -             | (258,347)         | (486,300)     | (562,284)     | (364,725)     | (60,787)      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (1,732,442)           |
| 21                                      | Act         | -             | (14,567)          | (407,875)     | (480,710)     | (349,608)     | (43,701)      | (132,274)     | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (1,428,735)           |
| 22                                      | Act         | -             | -                 | (184,336)     | (453,749)     | (326,132)     | (42,539)      | (99,258)      | (297,773)     | -             | -             | -             | -             | -             | -             | -             | -             | -             | (1,403,787)           |
| 23                                      | Act         | -             | -                 | (141,176)     | (460,610)     | (316,240)     | (54,998)      | (96,247)      | (281,866)     | (343,739)     | -             | -             | -             | -             | -             | -             | -             | -             | (1,694,877)           |
| 24                                      | Act         | -             | -                 | -             | (549,539)     | (338,178)     | (56,363)      | (112,726)     | (288,860)     | (366,359)     | (429,768)     | -             | -             | -             | -             | -             | -             | -             | (2,141,793)           |
| 25                                      | Act         | -             | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                     |
| 26                                      | Act         | -             | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (30,009)      | (130,039)     | -             | -             | (160,048)             |
| 27                                      | Act         | -             | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (35,661)      | (154,533)     | (83,210)      | -             | (273,404)             |
| 28                                      | Act         | -             | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (10,611)      | -             | -             | -             | (10,611)              |
| 29                                      | Act         | -             | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (77,509)      | -             | -             | -             | (77,509)              |
| 30                                      | Act         | -             | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (68,244)      | -             | -             | -             | (68,244)              |
| 31                                      | Act         | -             | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (8,937)       | (67,398)      | -             | -             | (76,335)              |
| 32                                      | Act         | -             | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (27,903)      | (27,903)      | (27,903)      | (83,708)              |
| 33                                      | Act         | -             | -                 | -             | -             | -             | -             | (33,593)      | (11,626)      | (11,901)      | (12,271)      | (12,620)      | (12,904)      | (13,145)      | (13,221)      | (13,738)      | (13,725)      | (13,950)      | (162,694)             |
| 34                                      | Act         | -             | (23,511)          | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | (23,511)              |
| 35                                      | Act         | -             | -                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                     |
| 36                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 37                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 38                                      | C           | (520,030)     | (1,388,292)       | (2,653,355)   | (3,615,454)   | (2,062,596)   | (258,389)     | (440,504)     | (902,092)     | (721,725)     | (441,669)     | (12,271)      | (12,620)      | (12,904)      | (13,145)      | (244,193)     | (393,610)     | (124,837)     | (41,853) (13,859,539) |
| 39                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 40                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 41                                      | D           | -             | 21,038            | 28,944        | (6,371)       | 366,236       | 104,274       | 245,602       | 932,934       | 2,086,746     | 1,462,103     | (8,900,027)   | 3,328,049     | (962,475)     | 864,510       | 591,646       | 1,132,601     | 428,988       |                       |
| 42                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 43                                      | E           |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 44                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 45                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 46                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 47                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 48                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 49                                      | F           |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 50                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 51                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 52                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 53                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 54                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 55                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |
| 56                                      |             |               |                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |                       |

1. While the recoveries are displayed on the Summary, Cash Recoveries by site, are not exclusive to a particular

## **Schedule 21**

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**Liberty Utilities (EnergyNorth Natural Gas) Corp.**

**Calculation of Supplier Balancing Charge  
 2014-15**

**Rate: \$0.21 /MMBtu**

|                      | <b>Rate</b>           | <b>Volume</b>  | <b>Total</b>         |
|----------------------|-----------------------|----------------|----------------------|
| Injection Cost       | \$0.0087              | <b>376,531</b> | \$3,276              |
| Fuel (1.07%)         | \$0.0401              | <b>376,531</b> | \$15,108             |
| Withdrawal Cost      | \$0.0087              | <b>203,547</b> | \$1,771              |
| Delivery Rate        | \$0.0506              | 203,547        | \$10,306             |
| FTA Demand Charge    | \$0.2754              | 203,547        | \$56,064             |
| FTA Commodity Charge | \$0.1140              | 203,547        | \$23,204             |
| Fuel (1.39%)         | \$0.0521              | 203,547        | \$10,610             |
|                      |                       | Total Cost     | \$120,339            |
|                      | Absolute Value of the | Sendout Error  | <b>576,918</b> MMBtu |
|                      |                       | Rate \$        | 0.21 /MMBTU          |

- NOTES: See Tennessee Gas Pipeline Tariff Pages in Tab 6
- TGP FSMA Injection Charge \$0.0087 / MMBtu
  - TGP FSMA Withdrawal Charge \$0.0087 / MMBtu
  - TGP FSMA Deliverability Charge \$1.54 / MMBtu per month
  - TGP Z4-6 Demand Charge \$0.0506 / MMBtu per day
  - TGP Z4-6 Demand Charge \$8.3778 / MMBtu per month
  - TGP Z4-6 Commodity Charge \$0.2754 / MMBtu per day
  - TGP Z4-6 Commodity Charge \$0.1140 / MMBtu

Liberty Utilities (EnergyNorth Natural Gas) Corp.

Calculation of Supplier Balancing Charge  
 2014-15  
 Estimated Monthly Imbalances

| <u>Date</u>  | <u>Forecasted</u><br><u>DD</u> | <u>Forecaster</u>          |                           | <u>Forecasted</u><br><u>Sendout</u><br><u>(MMBtu)</u> | <u>Actual</u><br><u>Sendout</u><br><u>(MMBtu)</u> | <u>Sendout</u><br><u>Error</u><br><u>(MMBtu)</u> | <u>Abs.Value</u><br><u>Sendout</u><br><u>Error</u><br><u>(MMBtu)</u> | <u>Injections</u><br><u>(MMBtu)</u> | <u>Withdrawals</u><br><u>(MMBtu)</u> |
|--------------|--------------------------------|----------------------------|---------------------------|---|---|--|--|-------------------------------------|--------------------------------------|
|              |                                | <u>Actual</u><br><u>DD</u> | <u>Error</u><br><u>DD</u> |   |   |  |  |                                     |                                      |
| Nov          | 830                            | 802                        | 28                        | 1,659,374   | 1,614,738   | 44,636   | 89,272   | 66,954                              | 22,318                               |
| Dec          | 1,170                          | 1,156                      | 14                        | 2,391,176   | 2,367,950   | 23,226   | 126,086  | 74,656                              | 51,430                               |
| Jan          | 1,310                          | 1,295                      | 15                        | 2,623,439   | 2,598,554   | 24,885   | 77,974   | 51,430                              | 26,544                               |
| Feb          | 1,188                          | 1,173                      | 15                        | 2,379,705   | 2,355,411   | 24,294   | 96,223   | 62,452                              | 38,157                               |
| Mar          | 1,102                          | 1,065                      | 37                        | 1,903,221   | 1,850,355   | 52,866   | 74,559   | 63,099                              | 10,234                               |
| Apr          | 506                            | 500                        | 6                         | 860,437   | 854,116   | 6,320  | 42,134   | 24,227                              | 17,907                               |
| May          | 181                            | 211                        | -30                       | 406,956   | 418,501   | -11,545  | 15,393   | 1,924                               | 13,469                               |
| Jun          | 47                             | 40                         | 7                         | 286,931   | 284,755   | 2,176  | 5,284  | 3,730                               | 1,554                                |
| Jul          | 1                              | 1                          | 0                         | 299,341   | 299,341   | 0  | 0  | 0                                   | 0                                    |
| Aug          | 1                              | 2                          | -1                        | 299,214   | 299,326   | -112   | 112  | 0                                   | 112                                  |
| Sep          | 149                            | 146                        | 3                         | 386,980   | 385,926   | 1,054  | 7,379  | 4,216                               | 3,162                                |
| Oct          | 387                            | 382                        | 5                         | 797,494   | 792,311   | 5,183  | 42,503   | 23,843                              | 18,660                               |
| <b>Total</b> | <b>6,872</b>                   | <b>6,773</b>               | <b>99</b>                 | <b>14,294,268</b>                                     | <b>14,121,284</b>                                 | <b>172,985</b>                                   | <b>576,918</b>   | <b>376,531</b>                      | <b>203,547</b>                       |

Liberty Utilities (EnergyNorth Natural Gas) Corp.

Calculation of Supplier Balancing Charge  
 2014-15  
 Estimated Daily Imbalances

| Date       | Forecasted<br>MAN HDD | Actual<br>MAN HDD | Forecaster<br>Error<br>MAN HDD | Forecasted<br>Sendout<br>(MMBtu) | Actual<br>Sendout<br>(MMBtu) | Sendout<br>Error<br>(MMBtu) | Abs.Value<br>Sendout<br>Error<br>(MMBtu) | Injections<br>(MMBtu) | Withdrawals<br>(MMBtu) |
|------------|-----------------------|-------------------|--------------------------------|----------------------------------|------------------------------|-----------------------------|--|-----------------------|------------------------|
| Apr 1, 13  | 26                    | 25                | 1                              | 38,302                           | 37,249                       | 1,053                       | 1,053                                    | 1,053                 | 0                      |
| Apr 2, 13  | 33                    | 32                | 1                              | 45,675                           | 44,622                       | 1,053                       | 1,053                                    | 1,053                 | 0                      |
| Apr 3, 13  | 30                    | 28                | 2                              | 42,515                           | 40,409                       | 2,107                       | 2,107                                    | 2,107                 | 0                      |
| Apr 4, 13  | 22                    | 19                | 3                              | 34,088                           | 30,928                       | 3,160                       | 3,160                                    | 3,160                 | 0                      |
| Apr 5, 13  | 22                    | 22                | 0                              | 34,088                           | 34,088                       | 0                           | 0  | 0                     | 0                      |
| Apr 6, 13  | 28                    | 30                | -2                             | 40,409                           | 42,515                       | -2,107                      | 2,107                                    | 0                     | 2,107                  |
| Apr 7, 13  | 17                    | 17                | 0                              | 28,822                           | 28,822                       | 0                           | 0  | 0                     | 0                      |
| Apr 8, 13  | 11                    | 12                | -1                             | 22,502                           | 23,555                       | -1,053                      | 1,053                                    | 0                     | 1,053                  |
| Apr 9, 13  | 10                    | 11                | -1                             | 21,448                           | 22,502                       | -1,053                      | 1,053                                    | 0                     | 1,053                  |
| Apr 10, 13 | 12                    | 14                | -2                             | 23,555                           | 25,662                       | -2,107                      | 2,107                                    | 0                     | 2,107                  |
| Apr 11, 13 | 22                    | 24                | -2                             | 34,088                           | 36,195                       | -2,107                      | 2,107                                    | 0                     | 2,107                  |
| Apr 12, 13 | 29                    | 29                | 0                              | 41,462                           | 41,462                       | 0                           | 0  | 0                     | 0                      |
| Apr 13, 13 | 18                    | 19                | -1                             | 29,875                           | 30,928                       | -1,053                      | 1,053                                    | 0                     | 1,053                  |
| Apr 14, 13 | 21                    | 22                | -1                             | 33,035                           | 34,088                       | -1,053                      | 1,053                                    | 0                     | 1,053                  |
| Apr 15, 13 | 17                    | 17                | 0                              | 28,822                           | 28,822                       | 0                           | 0  | 0                     | 0                      |
| Apr 16, 13 | 9                     | 7                 | 2                              | 20,395                           | 18,288                       | 2,107                       | 2,107                                    | 2,107                 | 0                      |
| Apr 17, 13 | 15                    | 13                | 2                              | 26,715                           | 24,608                       | 2,107                       | 2,107                                    | 2,107                 | 0                      |
| Apr 18, 13 | 9                     | 8                 | 1                              | 20,395                           | 19,341                       | 1,053                       | 1,053                                    | 1,053                 | 0                      |
| Apr 19, 13 | 2                     | 2                 | 0                              | 13,021                           | 13,021                       | 0                           | 0  | 0                     | 0                      |
| Apr 20, 13 | 20                    | 20                | 0                              | 31,982                           | 31,982                       | 0                           | 0  | 0                     | 0                      |
| Apr 21, 13 | 22                    | 22                | 0                              | 34,088                           | 34,088                       | 0                           | 0  | 0                     | 0                      |
| Apr 22, 13 | 20                    | 23                | -3                             | 31,982                           | 35,142                       | -3,160                      | 3,160                                    | 0                     | 3,160                  |
| Apr 23, 13 | 21                    | 22                | -1                             | 33,035                           | 34,088                       | -1,053                      | 1,053                                    | 0                     | 1,053                  |
| Apr 24, 13 | 8                     | 3                 | 5                              | 19,341                           | 14,075                       | 5,267                       | 5,267                                    | 5,267                 | 0                      |
| Apr 25, 13 | 13                    | 14                | -1                             | 24,608                           | 25,662                       | -1,053                      | 1,053                                    | 0                     | 1,053                  |
| Apr 26, 13 | 13                    | 15                | -2                             | 24,608                           | 26,715                       | -2,107                      | 2,107                                    | 0                     | 2,107                  |
| Apr 27, 13 | 11                    | 11                | 0                              | 22,502                           | 22,502                       | 0                           | 0  | 0                     | 0                      |
| Apr 28, 13 | 8                     | 7                 | 1                              | 19,341                           | 18,288                       | 1,053                       | 1,053                                    | 1,053                 | 0                      |
| Apr 29, 13 | 8                     | 4                 | 4                              | 19,341                           | 15,128                       | 4,213                       | 4,213                                    | 4,213                 | 0                      |
| Apr 30, 13 | 9                     | 8                 | 1                              | 20,395                           | 19,341                       | 1,053                       | 1,053                                    | 1,053                 | 0                      |
| May 1, 13  | 6                     | 6                 | 0                              | 13,190                           | 13,190                       | 0                           | 0  | 0                     | 0                      |
| May 2, 13  | 8                     | 10                | -2                             | 13,959                           | 14,729                       | -770                        | 770                                      | 0                     | 770                    |
| May 3, 13  | 11                    | 11                | 0                              | 15,114                           | 15,114                       | 0                           | 0  | 0                     | 0                      |
| May 4, 13  | 12                    | 14                | -2                             | 15,499                           | 16,268                       | -770                        | 770                                      | 0                     | 770                    |
| May 5, 13  | 10                    | 13                | -3                             | 14,729                           | 15,883                       | -1,154                      | 1,154                                    | 0                     | 1,154                  |
| May 6, 13  | 5                     | 6                 | -1                             | 12,805                           | 13,190                       | -385                        | 385                                      | 0                     | 385                    |
| May 7, 13  | 0                     | 0                 | 0                              | 10,881                           | 10,881                       | 0                           | 0  | 0                     | 0                      |
| May 8, 13  | 1                     | 1                 | 0                              | 11,266                           | 11,266                       | 0                           | 0  | 0                     | 0                      |
| May 9, 13  | 3                     | 5                 | -2                             | 12,055                           | 12,805                       | -770                        | 770                                      | 0                     | 770                    |
| May 10, 13 | 0                     | 0                 | 0                              | 10,881                           | 10,881                       | 0                           | 0  | 0                     | 0                      |
| May 11, 13 | 0                     | 2                 | -2                             | 10,881                           | 11,650                       | -770                        | 770                                      | 0                     | 770                    |
| May 12, 13 | 9                     | 11                | -2                             | 14,344                           | 15,114                       | -770                        | 770                                      | 0                     | 770                    |
| May 13, 13 | 15                    | 16                | -1                             | 16,653                           | 17,038                       | -385                        | 385                                      | 0                     | 385                    |
| May 14, 13 | 14                    | 16                | -2                             | 16,268                           | 17,038                       | -770                        | 770                                      | 0                     | 770                    |
| May 15, 13 | 5                     | 8                 | -3                             | 12,805                           | 13,959                       | -1,154                      | 1,154                                    | 0                     | 1,154                  |
| May 16, 13 | 1                     | 0                 | 1                              | 11,266                           | 10,881                       | 385                         | 385                                      | 385                   | 0                      |
| May 17, 13 | 7                     | 8                 | -1                             | 13,575                           | 13,959                       | -385                        | 385                                      | 0                     | 385                    |
| May 18, 13 | 4                     | 5                 | -1                             | 12,400                           | 12,805                       | -385                        | 385                                      | 0                     | 385                    |
| May 19, 13 | 5                     | 5                 | 0                              | 12,805                           | 12,805                       | 0                           | 0  | 0                     | 0                      |
| May 20, 13 | 0                     | 0                 | 0                              | 10,881                           | 10,881                       | 0                           | 0  | 0                     | 0                      |
| May 21, 13 | 5                     | 9                 | -4                             | 12,805                           | 14,344                       | -1,539                      | 1,539                                    | 0                     | 1,539                  |
| May 22, 13 | 2                     | 10                | -8                             | 11,650                           | 14,729                       | -3,079                      | 3,079                                    | 0                     | 3,079                  |
| May 23, 13 | 0                     | 0                 | 0                              | 10,881                           | 10,881                       | 0                           | 0  | 0                     | 0                      |
| May 24, 13 | 10                    | 10                | 0                              | 14,729                           | 14,729                       | 0                           | 0  | 0                     | 0                      |
| May 25, 13 | 23                    | 21                | 2                              | 19,732                           | 18,962                       | 770                         | 770                                      | 770                   | 0                      |
| May 26, 13 | 16                    | 15                | 1                              | 17,038                           | 16,653                       | 385                         | 385                                      | 385                   | 0                      |
| May 27, 13 | 7                     | 6                 | 1                              | 13,575                           | 13,190                       | 385                         | 385                                      | 385                   | 0                      |
| May 28, 13 | 2                     | 2                 | 0                              | 11,650                           | 11,650                       | 0                           | 0  | 0                     | 0                      |
| May 29, 13 | 0                     | 1                 | -1                             | 10,881                           | 11,266                       | -385                        | 385                                      | 0                     | 385                    |
| May 30, 13 | 0                     | 0                 | 0                              | 10,881                           | 10,881                       | 0                           | 0  | 0                     | 0                      |
| May 31, 13 | 0                     | 0                 | 0                              | 10,881                           | 10,881                       | 0                           | 0  | 0                     | 0                      |
| Jun 1, 13  | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 2, 13  | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 3, 13  | 1                     | 0                 | 1                              | 9,388                            | 9,077                        | 311                         | 311                                      | 311                   | 0                      |
| Jun 4, 13  | 5                     | 3                 | 2                              | 10,632                           | 10,010                       | 622                         | 622                                      | 622                   | 0                      |
| Jun 5, 13  | 2                     | 0                 | 2                              | 9,699                            | 9,077                        | 622                         | 622                                      | 622                   | 0                      |
| Jun 6, 13  | 2                     | 2                 | 0                              | 9,699                            | 9,699                        | 0                           | 0  | 0                     | 0                      |
| Jun 7, 13  | 11                    | 11                | 0                              | 12,497                           | 12,497                       | 0                           | 0  | 0                     | 0                      |
| Jun 8, 13  | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 9, 13  | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 10, 13 | 1                     | 4                 | -3                             | 9,388                            | 10,321                       | -932                        | 932                                      | 0                     | 932                    |
| Jun 11, 13 | 7                     | 6                 | 1                              | 11,253                           | 10,942                       | 311                         | 311                                      | 311                   | 0                      |
| Jun 12, 13 | 5                     | 2                 | 3                              | 10,632                           | 9,699                        | 932                         | 932                                      | 932                   | 0                      |
| Jun 13, 13 | 7                     | 7                 | 0                              | 11,253                           | 11,253                       | 0                           | 0  | 0                     | 0                      |
| Jun 14, 13 | 2                     | 0                 | 2                              | 9,699                            | 9,077                        | 622                         | 622                                      | 622                   | 0                      |
| Jun 15, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 16, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 17, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 18, 13 | 3                     | 3                 | 0                              | 10,010                           | 10,010                       | 0                           | 0  | 0                     | 0                      |
| Jun 19, 13 | 1                     | 0                 | 1                              | 9,388                            | 9,077                        | 311                         | 311                                      | 311                   | 0                      |
| Jun 20, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 21, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 22, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 23, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 24, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 25, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 26, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 27, 13 | 0                     | 2                 | -2                             | 9,077                            | 9,699                        | -622                        | 622                                      | 0                     | 622                    |
| Jun 28, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 29, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jun 30, 13 | 0                     | 0                 | 0                              | 9,077                            | 9,077                        | 0                           | 0  | 0                     | 0                      |
| Jul 1, 13  | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 2, 13  | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 3, 13  | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 4, 13  | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |

Liberty Utilities (EnergyNorth Natural Gas) Corp.

Calculation of Supplier Balancing Charge  
 2014-15  
 Estimated Daily Imbalances

| Date       | Forecasted<br>MAN HDD | Actual<br>MAN HDD | Forecaster<br>Error<br>MAN HDD | Forecasted<br>Sendout<br>(MMBtu) | Actual<br>Sendout<br>(MMBtu) | Sendout<br>Error<br>(MMBtu) | Abs.Value<br>Sendout<br>Error<br>(MMBtu) | Injections<br>(MMBtu) | Withdrawals<br>(MMBtu) |
|------------|-----------------------|-------------------|--------------------------------|----------------------------------|------------------------------|-----------------------------|--|-----------------------|------------------------|
| Jul 5, 13  | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 6, 13  | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 7, 13  | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 8, 13  | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 9, 13  | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 10, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 11, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 12, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 13, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 14, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 15, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 16, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 17, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 18, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 19, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 20, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 21, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 22, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 23, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 24, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 25, 13 | 1                     | 1                 | 0                              | 11,602                           | 11,602                       | 0                           | 0  | 0                     | 0                      |
| Jul 26, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 27, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 28, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 29, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 30, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Jul 31, 13 | 0                     | 0                 | 0                              | 9,591                            | 9,591                        | 0                           | 0  | 0                     | 0                      |
| Aug 1, 13  | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 2, 13  | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 3, 13  | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 4, 13  | 0                     | 1                 | -1                             | 9,648                            | 9,760                        | -112                        | 112                                      | 0                     | 112                    |
| Aug 5, 13  | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 6, 13  | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 7, 13  | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 8, 13  | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 9, 13  | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 10, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 11, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 12, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 13, 13 | 1                     | 1                 | 0                              | 9,760                            | 9,760                        | 0                           | 0  | 0                     | 0                      |
| Aug 14, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 15, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 16, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 17, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 18, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 19, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 20, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 21, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 22, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 23, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 24, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 25, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 26, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 27, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 28, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 29, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 30, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Aug 31, 13 | 0                     | 0                 | 0                              | 9,648                            | 9,648                        | 0                           | 0  | 0                     | 0                      |
| Sep 1, 13  | 0                     | 0                 | 0                              | 11,154                           | 11,154                       | 0                           | 0  | 0                     | 0                      |
| Sep 2, 13  | 0                     | 0                 | 0                              | 11,154                           | 11,154                       | 0                           | 0  | 0                     | 0                      |
| Sep 3, 13  | 0                     | 0                 | 0                              | 11,154                           | 11,154                       | 0                           | 0  | 0                     | 0                      |
| Sep 4, 13  | 7                     | 7                 | 0                              | 13,614                           | 13,614                       | 0                           | 0  | 0                     | 0                      |
| Sep 5, 13  | 5                     | 5                 | 0                              | 12,911                           | 12,911                       | 0                           | 0  | 0                     | 0                      |
| Sep 6, 13  | 0                     | 0                 | 0                              | 11,154                           | 11,154                       | 0                           | 0  | 0                     | 0                      |
| Sep 7, 13  | 7                     | 7                 | 0                              | 13,614                           | 13,614                       | 0                           | 0  | 0                     | 0                      |
| Sep 8, 13  | 4                     | 8                 | -4                             | 12,560                           | 13,965                       | -1,405                      | 1,405                                    | 0                     | 1,405                  |
| Sep 9, 13  | 3                     | 3                 | 0                              | 12,208                           | 12,208                       | 0                           | 0  | 0                     | 0                      |
| Sep 10, 13 | 0                     | 0                 | 0                              | 11,154                           | 11,154                       | 0                           | 0  | 0                     | 0                      |
| Sep 11, 13 | 0                     | 0                 | 0                              | 11,154                           | 11,154                       | 0                           | 0  | 0                     | 0                      |
| Sep 12, 13 | 0                     | 0                 | 0                              | 11,154                           | 11,154                       | 0                           | 0  | 0                     | 0                      |
| Sep 13, 13 | 3                     | 2                 | 1                              | 12,208                           | 11,857                       | 351                         | 351                                      | 351                   | 0                      |
| Sep 14, 13 | 6                     | 8                 | -2                             | 13,262                           | 13,965                       | -703                        | 703                                      | 0                     | 703                    |
| Sep 15, 13 | 3                     | 3                 | 0                              | 12,208                           | 12,208                       | 0                           | 0  | 0                     | 0                      |
| Sep 16, 13 | 11                    | 12                | -1                             | 15,019                           | 15,371                       | -351                        | 351                                      | 0                     | 351                    |
| Sep 17, 13 | 12                    | 12                | 0                              | 15,371                           | 15,371                       | 0                           | 0  | 0                     | 0                      |
| Sep 18, 13 | 5                     | 5                 | 0                              | 12,911                           | 12,911                       | 0                           | 0  | 0                     | 0                      |
| Sep 19, 13 | 2                     | 1                 | 1                              | 11,857                           | 11,506                       | 351                         | 351                                      | 351                   | 0                      |
| Sep 20, 13 | 1                     | 1                 | 0                              | 11,506                           | 11,506                       | 0                           | 0  | 0                     | 0                      |
| Sep 21, 13 | 0                     | 0                 | 0                              | 11,154                           | 11,154                       | 0                           | 0  | 0                     | 0                      |
| Sep 22, 13 | 10                    | 7                 | 3                              | 14,668                           | 13,614                       | 1,054                       | 1,054                                    | 1,054                 | 0                      |
| Sep 23, 13 | 14                    | 13                | 1                              | 16,073                           | 15,722                       | 351                         | 351                                      | 351                   | 0                      |
| Sep 24, 13 | 10                    | 10                | 0                              | 14,668                           | 14,668                       | 0                           | 0  | 0                     | 0                      |
| Sep 25, 13 | 7                     | 6                 | 1                              | 13,614                           | 13,262                       | 351                         | 351                                      | 351                   | 0                      |
| Sep 26, 13 | 6                     | 4                 | 2                              | 13,262                           | 12,560                       | 703                         | 703                                      | 703                   | 0                      |
| Sep 27, 13 | 8                     | 7                 | 1                              | 13,965                           | 13,614                       | 351                         | 351                                      | 351                   | 0                      |
| Sep 28, 13 | 7                     | 7                 | 0                              | 13,614                           | 13,614                       | 0                           | 0  | 0                     | 0                      |
| Sep 29, 13 | 9                     | 11                | -2                             | 14,317                           | 15,019                       | -703                        | 703                                      | 0                     | 703                    |
| Sep 30, 13 | 9                     | 7                 | 2                              | 14,317                           | 13,614                       | 703                         | 703                                      | 703                   | 0                      |
| Oct 1, 13  | 0                     | 1                 | -1                             | 12,784                           | 13,821                       | -1,037                      | 1,037                                    | 0                     | 1,037                  |
| Oct 2, 13  | 0                     | 0                 | 0                              | 12,784                           | 12,784                       | 0                           | 0  | 0                     | 0                      |
| Oct 3, 13  | 1                     | 1                 | 0                              | 13,821                           | 13,821                       | 0                           | 0  | 0                     | 0                      |
| Oct 4, 13  | 3                     | 5                 | -2                             | 15,894                           | 17,967                       | -2,073                      | 2,073                                    | 0                     | 2,073                  |
| Oct 5, 13  | 5                     | 5                 | 0                              | 17,967                           | 17,967                       | 0                           | 0  | 0                     | 0                      |
| Oct 6, 13  | 9                     | 11                | -2                             | 22,114                           | 24,187                       | -2,073                      | 2,073                                    | 0                     | 2,073                  |
| Oct 7, 13  | 3                     | 2                 | 1                              | 15,894                           | 14,857                       | 1,037                       | 1,037                                    | 1,037                 | 0                      |
| Oct 8, 13  | 13                    | 14                | -1                             | 26,261                           | 27,297                       | -1,037                      | 1,037                                    | 0                     | 1,037                  |



Liberty Utilities (EnergyNorth Natural Gas) Corp.

Calculation of Supplier Balancing Charge  
 2014-15  
 Estimated Daily Imbalances

| Date       | Forecasted<br>MAN HDD | Actual<br>MAN HDD | Forecaster<br>Error<br>MAN HDD | Forecasted<br>Sendout<br>(MMBtu) | Actual<br>Sendout<br>(MMBtu) | Sendout<br>Error<br>(MMBtu) | Abs.Value<br>Sendout<br>Error<br>(MMBtu) | Injections<br>(MMBtu) | Withdrawals<br>(MMBtu) |
|------------|-----------------------|-------------------|--------------------------------|----------------------------------|------------------------------|-----------------------------|--|-----------------------|------------------------|
| Oct 9, 13  | 14                    | 15                | -1                             | 27,297                           | 28,334                       | -1,037                      | 1,037                                    | 0                     | 1,037                  |
| Oct 10, 13 | 10                    | 12                | -2                             | 23,151                           | 25,224                       | -2,073                      | 2,073                                    | 0                     | 2,073                  |
| Oct 11, 13 | 7                     | 6                 | 1                              | 20,041                           | 19,004                       | 1,037                       | 1,037                                    | 1,037                 | 0                      |
| Oct 12, 13 | 13                    | 14                | -1                             | 26,261                           | 27,297                       | -1,037                      | 1,037                                    | 0                     | 1,037                  |
| Oct 13, 13 | 17                    | 17                | 0                              | 30,407                           | 30,407                       | 0                           | 0  | 0                     | 0                      |
| Oct 14, 13 | 11                    | 7                 | 4                              | 24,187                           | 20,041                       | 4,147                       | 4,147                                    | 4,147                 | 0                      |
| Oct 15, 13 | 9                     | 8                 | 1                              | 22,114                           | 21,077                       | 1,037                       | 1,037                                    | 1,037                 | 0                      |
| Oct 16, 13 | 8                     | 11                | -3                             | 21,077                           | 24,187                       | -3,110                      | 3,110                                    | 0                     | 3,110                  |
| Oct 17, 13 | 4                     | 2                 | 2                              | 16,931                           | 14,857                       | 2,073                       | 2,073                                    | 2,073                 | 0                      |
| Oct 18, 13 | 11                    | 11                | 0                              | 24,187                           | 24,187                       | 0                           | 0  | 0                     | 0                      |
| Oct 19, 13 | 9                     | 8                 | 1                              | 22,114                           | 21,077                       | 1,037                       | 1,037                                    | 1,037                 | 0                      |
| Oct 20, 13 | 16                    | 16                | 0                              | 29,371                           | 29,371                       | 0                           | 0  | 0                     | 0                      |
| Oct 21, 13 | 12                    | 10                | 2                              | 25,224                           | 23,151                       | 2,073                       | 2,073                                    | 2,073                 | 0                      |
| Oct 22, 13 | 16                    | 15                | 1                              | 29,371                           | 28,334                       | 1,037                       | 1,037                                    | 1,037                 | 0                      |
| Oct 23, 13 | 21                    | 18                | 3                              | 34,554                           | 31,444                       | 3,110                       | 3,110                                    | 3,110                 | 0                      |
| Oct 24, 13 | 22                    | 21                | 1                              | 35,591                           | 34,554                       | 1,037                       | 1,037                                    | 1,037                 | 0                      |
| Oct 25, 13 | 26                    | 26                | 0                              | 39,737                           | 39,737                       | 0                           | 0  | 0                     | 0                      |
| Oct 26, 13 | 19                    | 16                | 3                              | 32,481                           | 29,371                       | 3,110                       | 3,110                                    | 3,110                 | 0                      |
| Oct 27, 13 | 22                    | 22                | 0                              | 35,591                           | 35,591                       | 0                           | 0  | 0                     | 0                      |
| Oct 28, 13 | 27                    | 24                | 3                              | 40,774                           | 37,664                       | 3,110                       | 3,110                                    | 3,110                 | 0                      |
| Oct 29, 13 | 28                    | 28                | 0                              | 41,810                           | 41,810                       | 0                           | 0  | 0                     | 0                      |
| Oct 30, 13 | 23                    | 27                | -4                             | 36,627                           | 40,774                       | -4,147                      | 4,147                                    | 0                     | 4,147                  |
| Oct 31, 13 | 8                     | 9                 | -1                             | 21,077                           | 22,114                       | -1,037                      | 1,037                                    | 0                     | 1,037                  |
| Nov 1, 13  | 8                     | 8                 | 0                              | 23,961                           | 23,961                       | 0                           | 0  | 0                     | 0                      |
| Nov 2, 13  | 13                    | 12                | 1                              | 31,932                           | 30,338                       | 1,594                       | 1,594                                    | 1,594                 | 0                      |
| Nov 3, 13  | 32                    | 30                | 2                              | 62,220                           | 59,032                       | 3,188                       | 3,188                                    | 3,188                 | 0                      |
| Nov 4, 13  | 32                    | 32                | 0                              | 62,220                           | 62,220                       | 0                           | 0  | 0                     | 0                      |
| Nov 5, 13  | 27                    | 23                | 4                              | 54,250                           | 47,873                       | 6,377                       | 6,377                                    | 6,377                 | 0                      |
| Nov 6, 13  | 12                    | 9                 | 3                              | 30,338                           | 25,555                       | 4,782                       | 4,782                                    | 4,782                 | 0                      |
| Nov 7, 13  | 21                    | 20                | 1                              | 44,685                           | 43,091                       | 1,594                       | 1,594                                    | 1,594                 | 0                      |
| Nov 8, 13  | 27                    | 26                | 1                              | 54,250                           | 52,656                       | 1,594                       | 1,594                                    | 1,594                 | 0                      |
| Nov 9, 13  | 26                    | 25                | 1                              | 52,656                           | 51,061                       | 1,594                       | 1,594                                    | 1,594                 | 0                      |
| Nov 10, 13 | 23                    | 21                | 2                              | 47,873                           | 44,685                       | 3,188                       | 3,188                                    | 3,188                 | 0                      |
| Nov 11, 13 | 24                    | 21                | 3                              | 49,467                           | 44,685                       | 4,782                       | 4,782                                    | 4,782                 | 0                      |
| Nov 12, 13 | 36                    | 36                | 0                              | 68,597                           | 68,597                       | 0                           | 0  | 0                     | 0                      |
| Nov 13, 13 | 35                    | 33                | 2                              | 67,003                           | 63,815                       | 3,188                       | 3,188                                    | 3,188                 | 0                      |
| Nov 14, 13 | 27                    | 28                | -1                             | 54,250                           | 55,844                       | -1,594                      | 1,594                                    | 0                     | 1,594                  |
| Nov 15, 13 | 21                    | 23                | -2                             | 44,685                           | 47,873                       | -3,188                      | 3,188                                    | 0                     | 3,188                  |
| Nov 16, 13 | 21                    | 24                | -3                             | 44,685                           | 49,467                       | -4,782                      | 4,782                                    | 0                     | 4,782                  |
| Nov 17, 13 | 12                    | 17                | -5                             | 30,338                           | 38,308                       | -7,971                      | 7,971                                    | 0                     | 7,971                  |
| Nov 18, 13 | 18                    | 15                | 3                              | 39,902                           | 35,120                       | 4,782                       | 4,782                                    | 4,782                 | 0                      |
| Nov 19, 13 | 33                    | 31                | 2                              | 63,815                           | 60,626                       | 3,188                       | 3,188                                    | 3,188                 | 0                      |
| Nov 20, 13 | 35                    | 35                | 0                              | 67,003                           | 67,003                       | 0                           | 0  | 0                     | 0                      |
| Nov 21, 13 | 31                    | 25                | 6                              | 60,626                           | 51,061                       | 9,565                       | 9,565                                    | 9,565                 | 0                      |
| Nov 22, 13 | 26                    | 24                | 2                              | 52,656                           | 49,467                       | 3,188                       | 3,188                                    | 3,188                 | 0                      |
| Nov 23, 13 | 34                    | 35                | -1                             | 65,409                           | 67,003                       | -1,594                      | 1,594                                    | 0                     | 1,594                  |
| Nov 24, 13 | 46                    | 44                | 2                              | 84,538                           | 81,350                       | 3,188                       | 3,188                                    | 3,188                 | 0                      |
| Nov 25, 13 | 38                    | 35                | 3                              | 71,785                           | 67,003                       | 4,782                       | 4,782                                    | 4,782                 | 0                      |
| Nov 26, 13 | 25                    | 26                | -1                             | 51,061                           | 52,656                       | -1,594                      | 1,594                                    | 0                     | 1,594                  |
| Nov 27, 13 | 26                    | 24                | 2                              | 52,656                           | 49,467                       | 3,188                       | 3,188                                    | 3,188                 | 0                      |
| Nov 28, 13 | 41                    | 40                | 1                              | 76,568                           | 74,974                       | 1,594                       | 1,594                                    | 1,594                 | 0                      |
| Nov 29, 13 | 43                    | 44                | -1                             | 79,756                           | 81,350                       | -1,594                      | 1,594                                    | 0                     | 1,594                  |
| Nov 30, 13 | 37                    | 36                | 1                              | 70,191                           | 68,597                       | 1,594                       | 1,594                                    | 1,594                 | 0                      |
| Dec 1, 13  | 33                    | 30                | 3                              | 69,268                           | 64,291                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Dec 2, 13  | 30                    | 28                | 2                              | 64,291                           | 60,973                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Dec 3, 13  | 30                    | 28                | 2                              | 64,291                           | 60,973                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Dec 4, 13  | 30                    | 31                | -1                             | 64,291                           | 65,950                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Dec 5, 13  | 19                    | 27                | -8                             | 46,041                           | 59,314                       | -13,272                     | 13,272                                   | 0                     | 13,272                 |
| Dec 6, 13  | 27                    | 27                | 0                              | 59,314                           | 59,314                       | 0                           | 0  | 0                     | 0                      |
| Dec 7, 13  | 37                    | 37                | 0                              | 75,904                           | 75,904                       | 0                           | 0  | 0                     | 0                      |
| Dec 8, 13  | 37                    | 38                | -1                             | 75,904                           | 77,563                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Dec 9, 13  | 32                    | 33                | -1                             | 67,609                           | 69,268                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Dec 10, 13 | 41                    | 40                | 1                              | 82,540                           | 80,881                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Dec 11, 13 | 42                    | 42                | 0                              | 84,199                           | 84,199                       | 0                           | 0  | 0                     | 0                      |
| Dec 12, 13 | 47                    | 48                | -1                             | 92,494                           | 94,153                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Dec 13, 13 | 51                    | 51                | 0                              | 99,130                           | 99,130                       | 0                           | 0  | 0                     | 0                      |
| Dec 14, 13 | 44                    | 50                | -6                             | 87,517                           | 97,471                       | -9,954                      | 9,954                                    | 0                     | 9,954                  |
| Dec 15, 13 | 44                    | 41                | 3                              | 87,517                           | 82,540                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Dec 16, 13 | 54                    | 51                | 3                              | 104,107                          | 99,130                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Dec 17, 13 | 47                    | 49                | -2                             | 92,494                           | 95,812                       | -3,318                      | 3,318                                    | 0                     | 3,318                  |
| Dec 18, 13 | 41                    | 37                | 4                              | 82,540                           | 75,904                       | 6,636                       | 6,636                                    | 6,636                 | 0                      |
| Dec 19, 13 | 35                    | 32                | 3                              | 72,586                           | 67,609                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Dec 20, 13 | 29                    | 27                | 2                              | 62,632                           | 59,314                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Dec 21, 13 | 22                    | 22                | 0                              | 51,019                           | 51,019                       | 0                           | 0  | 0                     | 0                      |
| Dec 22, 13 | 29                    | 33                | -4                             | 62,632                           | 69,268                       | -6,636                      | 6,636                                    | 0                     | 6,636                  |
| Dec 23, 13 | 33                    | 31                | 2                              | 69,268                           | 65,950                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Dec 24, 13 | 47                    | 42                | 5                              | 92,494                           | 84,199                       | 8,295                       | 8,295                                    | 8,295                 | 0                      |
| Dec 25, 13 | 48                    | 46                | 2                              | 94,153                           | 90,835                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Dec 26, 13 | 39                    | 46                | -7                             | 79,222                           | 90,835                       | -11,613                     | 11,613                                   | 0                     | 11,613                 |
| Dec 27, 13 | 38                    | 37                | 1                              | 77,563                           | 75,904                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Dec 28, 13 | 34                    | 31                | 3                              | 70,927                           | 65,950                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Dec 29, 13 | 31                    | 30                | 1                              | 65,950                           | 64,291                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Dec 30, 13 | 50                    | 45                | 5                              | 97,471                           | 89,176                       | 8,295                       | 8,295                                    | 8,295                 | 0                      |
| Dec 31, 13 | 49                    | 46                | 3                              | 95,812                           | 90,835                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Jan 1, 14  | 48                    | 47                | 1                              | 94,153                           | 92,494                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Jan 2, 14  | 58                    | 61                | -3                             | 110,743                          | 115,720                      | -4,977                      | 4,977                                    | 0                     | 4,977                  |
| Jan 3, 14  | 66                    | 64                | 2                              | 124,015                          | 120,697                      | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Jan 4, 14  | 48                    | 49                | -1                             | 94,153                           | 95,812                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Jan 5, 14  | 33                    | 32                | 1                              | 69,268                           | 67,609                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Jan 6, 14  | 36                    | 35                | 1                              | 74,245                           | 72,586                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Jan 7, 14  | 57                    | 57                | 0                              | 109,084                          | 109,084                      | 0                           | 0  | 0                     | 0                      |
| Jan 8, 14  | 50                    | 48                | 2                              | 97,471                           | 94,153                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Jan 9, 14  | 48                    | 48                | 0                              | 94,153                           | 94,153                       | 0                           | 0  | 0                     | 0                      |
| Jan 10, 14 | 35                    | 35                | 0                              | 72,586                           | 72,586                       | 0                           | 0  | 0                     | 0                      |
| Jan 11, 14 | 20                    | 20                | 0                              | 47,700                           | 47,700                       | 0                           | 0  | 0                     | 0                      |
| Jan 12, 14 | 31                    | 28                | 3                              | 65,950                           | 60,973                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |

Liberty Utilities (EnergyNorth Natural Gas) Corp.

Calculation of Supplier Balancing Charge  
 2014-15  
 Estimated Daily Imbalances

| Date       | Forecasted<br>MAN HDD | Actual<br>MAN HDD | Forecaster<br>Error<br>MAN HDD | Forecasted<br>Sendout<br>(MMBtu) | Actual<br>Sendout<br>(MMBtu) | Sendout<br>Error<br>(MMBtu) | Abs.Value<br>Sendout<br>Error<br>(MMBtu) | Injections<br>(MMBtu) | Withdrawals<br>(MMBtu) |
|------------|-----------------------|-------------------|--------------------------------|----------------------------------|------------------------------|-----------------------------|--|-----------------------|------------------------|
| Jan 13, 14 | 24                    | 20                | 4                              | 54,337                           | 47,700                       | 6,636                       | 6,636                                    | 6,636                 | 0                      |
| Jan 14, 14 | 27                    | 26                | 1                              | 59,314                           | 57,655                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Jan 15, 14 | 28                    | 30                | -2                             | 60,973                           | 64,291                       | -3,318                      | 3,318                                    | 0                     | 3,318                  |
| Jan 16, 14 | 31                    | 30                | 1                              | 65,950                           | 64,291                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Jan 17, 14 | 32                    | 31                | 1                              | 67,609                           | 65,950                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Jan 18, 14 | 33                    | 34                | -1                             | 69,268                           | 70,927                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Jan 19, 14 | 35                    | 35                | 0                              | 72,586                           | 72,586                       | 0                           | 0  | 0                     | 0                      |
| Jan 20, 14 | 41                    | 43                | -2                             | 82,540                           | 85,858                       | -3,318                      | 3,318                                    | 0                     | 3,318                  |
| Jan 21, 14 | 51                    | 56                | -5                             | 99,130                           | 107,425                      | -8,295                      | 8,295                                    | 0                     | 8,295                  |
| Jan 22, 14 | 59                    | 57                | 2                              | 112,402                          | 109,084                      | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Jan 23, 14 | 57                    | 54                | 3                              | 109,084                          | 104,107                      | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Jan 24, 14 | 54                    | 51                | 3                              | 104,107                          | 99,130                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Jan 25, 14 | 42                    | 41                | 1                              | 84,199                           | 82,540                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Jan 26, 14 | 45                    | 46                | -1                             | 89,176                           | 90,835                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Jan 27, 14 | 46                    | 44                | 2                              | 90,835                           | 87,517                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Jan 28, 14 | 49                    | 50                | -1                             | 95,812                           | 97,471                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Jan 29, 14 | 49                    | 48                | 1                              | 95,812                           | 94,153                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Jan 30, 14 | 42                    | 42                | 0                              | 84,199                           | 84,199                       | 0                           | 0  | 0                     | 0                      |
| Jan 31, 14 | 35                    | 33                | 2                              | 72,586                           | 69,268                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Feb 1, 14  | 30                    | 29                | 1                              | 64,291                           | 62,632                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Feb 2, 14  | 29                    | 28                | 1                              | 62,632                           | 60,973                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Feb 3, 14  | 37                    | 41                | -4                             | 75,904                           | 82,540                       | -6,636                      | 6,636                                    | 0                     | 6,636                  |
| Feb 4, 14  | 37                    | 35                | 2                              | 75,904                           | 72,586                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Feb 5, 14  | 43                    | 44                | -1                             | 85,858                           | 87,517                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Feb 6, 14  | 47                    | 51                | -4                             | 92,494                           | 99,130                       | -6,636                      | 6,636                                    | 0                     | 6,636                  |
| Feb 7, 14  | 48                    | 44                | 4                              | 94,153                           | 87,517                       | 6,636                       | 6,636                                    | 6,636                 | 0                      |
| Feb 8, 14  | 45                    | 41                | 4                              | 89,176                           | 82,540                       | 6,636                       | 6,636                                    | 6,636                 | 0                      |
| Feb 9, 14  | 42                    | 41                | 1                              | 84,199                           | 82,540                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Feb 10, 14 | 49                    | 53                | -4                             | 95,812                           | 102,448                      | -6,636                      | 6,636                                    | 0                     | 6,636                  |
| Feb 11, 14 | 54                    | 52                | 2                              | 104,107                          | 100,789                      | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Feb 12, 14 | 47                    | 46                | 1                              | 92,494                           | 90,835                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Feb 13, 14 | 35                    | 35                | 0                              | 72,586                           | 72,586                       | 0                           | 0  | 0                     | 0                      |
| Feb 14, 14 | 38                    | 38                | 0                              | 77,563                           | 77,563                       | 0                           | 0  | 0                     | 0                      |
| Feb 15, 14 | 37                    | 38                | -1                             | 75,904                           | 77,563                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Feb 16, 14 | 47                    | 44                | 3                              | 92,494                           | 87,517                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Feb 17, 14 | 49                    | 50                | -1                             | 95,812                           | 97,471                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Feb 18, 14 | 39                    | 45                | -6                             | 79,222                           | 89,176                       | -9,954                      | 9,954                                    | 0                     | 9,954                  |
| Feb 19, 14 | 32                    | 33                | -1                             | 67,609                           | 69,268                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Feb 20, 14 | 28                    | 27                | 1                              | 60,973                           | 59,314                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Feb 21, 14 | 30                    | 31                | -1                             | 64,291                           | 65,950                       | -1,659                      | 1,659                                    | 0                     | 1,659                  |
| Feb 22, 14 | 28                    | 27                | 1                              | 60,973                           | 59,314                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Feb 23, 14 | 31                    | 27                | 4                              | 65,950                           | 59,314                       | 6,636                       | 6,636                                    | 6,636                 | 0                      |
| Feb 24, 14 | 44                    | 41                | 3                              | 87,517                           | 82,540                       | 4,977                       | 4,977                                    | 4,977                 | 0                      |
| Feb 25, 14 | 47                    | 46                | 1                              | 92,494                           | 90,835                       | 1,659                       | 1,659                                    | 1,659                 | 0                      |
| Feb 26, 14 | 52                    | 50                | 2                              | 100,789                          | 97,471                       | 3,318                       | 3,318                                    | 3,318                 | 0                      |
| Feb 27, 14 | 53                    | 49                | 4                              | 102,448                          | 95,812                       | 6,636                       | 6,636                                    | 6,636                 | 0                      |
| Feb 28, 14 | 52                    | 52                | 0                              | 100,789                          | 100,789                      | 0                           | 0  | 0                     | 0                      |
| Mar 1, 14  | 38                    | 35                | 3                              | 65,269                           | 60,883                       | 4,386                       | 4,386                                    | 4,386                 | 0                      |
| Mar 2, 14  | 44                    | 40                | 4                              | 74,041                           | 68,193                       | 5,848                       | 5,848                                    | 5,848                 | 0                      |
| Mar 3, 14  | 54                    | 52                | 2                              | 88,660                           | 85,736                       | 2,924                       | 2,924                                    | 2,924                 | 0                      |
| Mar 4, 14  | 44                    | 42                | 2                              | 74,041                           | 71,117                       | 2,924                       | 2,924                                    | 2,924                 | 0                      |
| Mar 5, 14  | 49                    | 50                | -1                             | 81,350                           | 82,812                       | -1,462                      | 1,462                                    | 0                     | 1,462                  |
| Mar 6, 14  | 49                    | 48                | 1                              | 81,350                           | 79,888                       | 1,462                       | 1,462                                    | 1,462                 | 0                      |
| Mar 7, 14  | 39                    | 37                | 2                              | 66,731                           | 63,807                       | 2,924                       | 2,924                                    | 2,924                 | 0                      |
| Mar 8, 14  | 35                    | 29                | 6                              | 60,883                           | 52,112                       | 8,772                       | 8,772                                    | 8,772                 | 0                      |
| Mar 9, 14  | 37                    | 34                | 3                              | 63,807                           | 59,421                       | 4,386                       | 4,386                                    | 4,386                 | 0                      |
| Mar 10, 14 | 29                    | 29                | 0                              | 52,112                           | 52,112                       | 0                           | 0  | 0                     | 0                      |
| Mar 11, 14 | 27                    | 23                | 4                              | 49,188                           | 43,340                       | 5,848                       | 5,848                                    | 5,848                 | 0                      |
| Mar 12, 14 | 33                    | 34                | -1                             | 57,959                           | 59,421                       | -1,462                      | 1,462                                    | 0                     | 1,462                  |
| Mar 13, 14 | 50                    | 49                | 1                              | 82,812                           | 81,350                       | 1,462                       | 1,462                                    | 1,462                 | 0                      |
| Mar 14, 14 | 30                    | 30                | 0                              | 53,574                           | 53,574                       | 0                           | 0  | 0                     | 0                      |
| Mar 15, 14 | 29                    | 26                | 3                              | 52,112                           | 47,726                       | 4,386                       | 4,386                                    | 4,386                 | 0                      |
| Mar 16, 14 | 45                    | 44                | 1                              | 75,503                           | 74,041                       | 1,462                       | 1,462                                    | 1,462                 | 0                      |
| Mar 17, 14 | 46                    | 44                | 2                              | 76,965                           | 74,041                       | 2,924                       | 2,924                                    | 2,924                 | 0                      |
| Mar 18, 14 | 37                    | 37                | 0                              | 63,807                           | 63,807                       | 0                           | 0  | 0                     | 0                      |
| Mar 19, 14 | 30                    | 29                | 1                              | 53,574                           | 52,112                       | 1,462                       | 1,462                                    | 1,462                 | 0                      |
| Mar 20, 14 | 28                    | 26                | 2                              | 50,650                           | 47,726                       | 2,924                       | 2,924                                    | 2,924                 | 0                      |
| Mar 21, 14 | 32                    | 31                | 1                              | 56,498                           | 55,036                       | 1,462                       | 1,462                                    | 1,462                 | 0                      |
| Mar 22, 14 | 29                    | 26                | 3                              | 52,112                           | 47,726                       | 4,386                       | 4,386                                    | 4,386                 | 0                      |
| Mar 23, 14 | 40                    | 40                | 0                              | 68,193                           | 68,193                       | 0                           | 0  | 0                     | 0                      |
| Mar 24, 14 | 41                    | 42                | -1                             | 69,655                           | 71,117                       | -1,462                      | 1,462                                    | 0                     | 1,462                  |
| Mar 25, 14 | 34                    | 34                | 0                              | 59,421                           | 59,421                       | 0                           | 0  | 0                     | 0                      |
| Mar 26, 14 | 40                    | 39                | 1                              | 68,193                           | 66,731                       | 1,462                       | 1,462                                    | 1,462                 | 0                      |
| Mar 27, 14 | 29                    | 28                | 1                              | 52,112                           | 50,650                       | 1,462                       | 1,462                                    | 1,462                 | 0                      |
| Mar 28, 14 | 19                    | 19                | 0                              | 37,492                           | 37,492                       | 0                           | 0  | 0                     | 0                      |
| Mar 29, 14 | 22                    | 24                | -2                             | 41,878                           | 44,802                       | -2,924                      | 2,924                                    | 0                     | 2,924                  |
| Mar 30, 14 | 27                    | 29                | -2                             | 49,188                           | 52,112                       | -2,924                      | 2,924                                    | 0                     | 2,924                  |
| Mar 31, 14 | 29                    | 28                | 1                              | 52,112                           | 50,650                       | 1,462                       | 1,462                                    | 1,462                 | 0                      |
| Apr 1, 14  | 25                    | 22                | 3                              | 37,249                           | 34,088                       | 3,160                       | 3,160                                    | 3,160                 | 0                      |
| Apr        | 506                   | 500               | 6                              | 860,437                          | 854,116                      | 6,320                       | 42,134                                   | 24,227                | 17,907                 |
| May        | 181                   | 211               | -30                            | 406,956                          | 418,501                      | -11,545                     | 15,393                                   | 1,924                 | 13,469                 |
| Jun        | 47                    | 40                | 7                              | 286,931                          | 284,755                      | 2,176                       | 5,284                                    | 3,730                 | 1,554                  |
| Jul        | 1                     | 1                 | 0                              | 299,341                          | 299,341                      | 0                           | 0  | 0                     | 0                      |
| Aug        | 1                     | 2                 | -1                             | 299,214                          | 299,326                      | -112                        | 112                                      | 0                     | 112                    |
| Sep        | 149                   | 146               | 3                              | 386,980                          | 385,926                      | 1,054                       | 7,379                                    | 4,216                 | 3,162                  |
| Oct        | 387                   | 382               | 5                              | 797,494                          | 792,311                      | 5,183                       | 42,503                                   | 23,843                | 18,660                 |
| Nov        | 890                   | 802               | 88                             | 1,659,374                        | 1,614,738                    | 44,636                      | 89,272                                   | 66,954                | 22,318                 |
| Dec        | 1,170                 | 1,156             | 14                             | 2,391,176                        | 2,367,950                    | 23,226                      | 126,086                                  | 74,656                | 51,430                 |
| Jan        | 1,310                 | 1,295             | 15                             | 2,823,439                        | 2,598,554                    | 24,885                      | 77,974                                   | 51,430                | 26,544                 |
| Feb        | 1,150                 | 1,138             | 12                             | 2,314,435                        | 2,294,527                    | 19,908                      | 96,223                                   | 58,066                | 38,157                 |
| Mar        | 1,140                 | 1,100             | 40                             | 1,968,490                        | 1,911,239                    | 57,252                      | 74,559                                   | 67,485                | 10,234                 |
| Total      | 6,872                 | 6,773             | 99                             | 14,294,268                       | 14,121,284                   | 172,985                     | 576,918                                  | 376,531               | 203,547                |
| Datacheck  | 0                     | 0                 | 0                              | 0                                | 0                            | 0                           | 0  | 0                     | 0                      |

**Liberty Utilities (EnergyNorth Natural Gas) Corp.**

**Docket DE 98-124 Gas Restructuring  
 Peaking Demand Rate**

**Source:**

|    |  |                        |                           |           |  |
|----|--|------------------------|---------------------------|-----------|--|
| 1  | Peak Day                               |                        | 140,500                   | Dekatherm |  |
| 2  |  |                        |                           |           |  |
| 3  | Pipeline MDQ                           |                        |                           |           | Attachment B Page 2 of 3: EnergyNorth Capacity Resources |
| 4  |  | PNGTS                  | 1,000                     | Dekatherm |  |
| 5  |  | TGP NET-NE 95346       | 4,000                     |           |  |
| 6  |  | TGP FT-A (Z5-Z6) 2302  | 3,122                     |           |  |
| 7  |  | TGP FT-A (Z0-Z6) 8587  | 7,035                     |           |  |
| 8  |  | TGP FT-A (Z1-Z6) 8587  | 14,561                    |           |  |
| 9  |  | TGP FT-A (Z6-Z6) 42076 | 20,000                    |           |  |
|    |  | TGP FT-A (Z6-Z6) 72694 | <u>30,000</u>             |           |  |
| 10 |  |                        | 78,718                    | Dekatherm |  |
| 11 |  |                        |                           |           |  |
| 12 | Underground Storage MDQ                |                        |                           |           | Attachment B Page 3 of 3: EnergyNorth Capacity Resources |
| 13 |  | TGP FT-A (Z4-Z6) 632   | 15,265                    | Dekatherm |  |
| 14 |  | TGP FT-A (Z4-Z6) 8587  | 3,811                     |           |  |
| 15 |  | TGP FT-A (Z4-Z6) 11234 | 7,082                     |           |  |
| 16 |  | TGP FT-A (Z5-Z6) 11234 | <u>1,957</u>              |           |  |
| 17 |  |                        | 28,115                    |           |  |
| 18 |  |                        |                           |           |  |
| 19 |  |                        |                           |           |  |
| 20 | Peaking MDQ                            |                        | 33,667                    | Dekatherm | Line 1 - Line 10 - Line 18                               |
| 21 |  |                        |                           |           |  |
| 22 |  |                        |                           |           |  |
| 23 | Peaking Costs                          |                        |                           |           |  |
| 23 | Gas Supply                             |                        | \$1,700,000               |           | Attachment B Page 3 Line 11                              |
| 25 | Indirect Production & Storage Capacity |                        | \$1,980,428               |           | Summary Page Line 68                                     |
| 26 | Granite Ridge                          |                        | <u>\$0</u>                |           | Attachment B Page 3 Line 1                               |
| 27 | Total                                  |                        | \$3,680,428               |           | Sum Line 24 - 26   |
| 28 |  |                        |                           |           |  |
| 29 | Annual Peaking Rate per MDQ            |                        | \$109.32                  |           | Line 27 divided by Line 20                               |
| 30 |  |                        |                           |           |  |
| 31 | <b>Monthly Peaking MDQ</b>             |                        | <b>\$18.22 /Dekatherm</b> |           | Line 29 divided by 6 month                               |

Liberty Utilities (EnergyNorth Natural Gas) Corp.

Tennessee Allocations:

| Resource Type | High Load Factor | Low Load Factor |
|---------------|------------------|-----------------|
| Pipeline      | 75.7%            | 53.2%           |
| Storage       | 11.1%            | 21.3%           |
| Peaking       | 13.2%            | 25.5%           |
| TOTAL:        | 100.00%          | 100.00%         |

Capacity Resources effective November 1, 2014:

| Resource        | Pipeline Company       | Rate Schedule        | Contract # | Peak MDQ/ MDWQ | Storage MSQ | Rate \$/Dth/Month Demand | Storage Capacity | Termination Date | LDC Managed |
|-----------------|------------------------|----------------------|------------|----------------|-------------|--------------------------|------------------|------------------|-------------|
| <b>Pipeline</b> |                        |                      |            |                |             |                          |                  |                  |             |
|                 | ANE *                  | Supply at Waddington |            | 4,000          |             | \$13.8539                |                  | 10/31/2017       | X           |
|                 | Iroquois               | RTS to Wright        | 470-01     | 4,047          |             | \$6.5971                 |                  | 11/1/2017        |             |
|                 | TGP                    | NET-NE               | 95346      | 4,000          |             | \$7.3560                 |                  | 11/30/2015       |             |
|                 | BP Canada Energy Co.** | Supply at Niagara    |            | 3,199          |             | \$0.0000                 |                  | 3/31/2015        | X           |
|                 | TGP                    | FT-A (Z5-Z6)         | 2302       | 3,122          |             | \$7.3560                 |                  | 10/31/2015       |             |
|                 | TGP                    | FT-A (Z0-Z6)         | 8587       | 7,035          |             | \$23.9133                |                  | 10/31/2015       |             |
|                 | TGP                    | FT-A (Z1-Z6)         | 8587       | 14,561         |             | \$21.2245                |                  | 10/31/2015       |             |
|                 | TGP                    | FT-A (Z6-Z6)         | 42076      | 20,000         |             | \$4.8698                 |                  | 10/31/2015       |             |
|                 | TGP                    | FT-A (Z6-Z6)         | 72694      | 30,000         |             | \$12.1700                |                  | 10/31/2029       |             |
| <b>Storage</b>  |                        |                      |            |                |             |                          |                  |                  |             |
|                 | TGP                    | FS-MA (Storage)      | 523***     | 21,844         | 1,560,391   | \$1.5400                 | \$0.0211         | 10/31/2015       |             |
|                 | TGP                    | FT-A (Z4-Z6)         | 632        | 15,265         |             | \$8.3778                 |                  | 10/31/2015       |             |
|                 | TGP                    | FT-A (Z4-Z6)         | 8587       | 3,811          |             | \$8.3778                 |                  | 10/31/2015       |             |
|                 | National Fuel          | FSS-1 (Storage)      | O02357***  | 6,098          | 670,800     | \$2.4826                 | \$0.0381         | 3/31/2012        |             |
|                 | National Fuel          | FST (Transport)      | N02358     | 6,098          |             | \$3.7805                 |                  | 3/31/2012        |             |
|                 | TGP                    | FT-A (Z4-Z6)         | 11234      | 6,150          |             | \$8.3778                 |                  | 10/31/2012       |             |
|                 | Honeoye                | SS-NY (Storage)      | SS-NY***   | 1,957          | 245,280     | \$4.4683                 | \$0.0000         | 4/1/2012         | X           |
|                 | TGP                    | FT-A (Z5-Z6)         | 11234      | 1,957          |             | \$7.3560                 |                  | 10/31/2012       |             |
|                 | Dominion               | GSS (Storage)        | 300076***  | 934            | 102,700     | \$1.8438                 | \$0.0145         | 3/31/2012        |             |
|                 | TGP                    | FT-A (Z4-Z6)         | 11234      | 932            |             | \$8.3778                 |                  | 10/31/2012       |             |
| <b>Peaking</b>  |                        |                      |            |                |             |                          |                  |                  |             |
|                 | Energy North           | LNG/Propane****      |            | 33,667         | -           | \$18.2200                | \$0.0000         |                  | X           |
|                 | TGP                    | FT-A (Z6-Z6)         | 72694      | -              | -           | \$12.1700                | \$0.0000         | 10/31/2029       | X           |

\* Volumes and Demand Charges are based on MMBtu at the border.

\*\*BP commodity price is based on Inside FERC at Niagara plus \$.01 per Dth.

\*\*\*All gas transferred for storage contracts will be based on LDC's monthly WACOG.

\*\*\*\*All commodity volumes nominated will be invoiced at LDC's WACOG + fuel retention. Demand charge applicable for 6 months.

**Note:** All capacity will be released at maximum tariff rates. Above rates are maximum tariff rates effective 11/01/08. Because rates can change, please refer to the applicable pipeline tariff for current rates.

Above capacity is for all customers in the Energy North Service territory with the exception of Berlin, NH. Any customers behind the Berlin citygate will be allocated 100% PNGTS capacity at a demand rate of \$40.2456/dth.

**ENERGYNORTH NATURAL GAS, INC.**

**Docket 98-124 Gas Restructuring  
Peaking Demand Rate  
Peaking Costs**

|                   | Volume     | Rate | Monthly Cost | Months/Year | Annual Cost   |
|-------------------|------------|------|--------------|-------------|---------------|
| 1                 | [REDACTED] |      |              |             |               |
| 2                 | [REDACTED] |      |              |             |               |
| 3                 | [REDACTED] |      |              |             |               |
| 4 Concord Lateral | [REDACTED] |      |              |             |               |
| 5 GDF Suez        | [REDACTED] |      |              |             |               |
| 6                 | [REDACTED] |      |              |             |               |
| 7 Subtotal        |            |      |              |             | \$1,700,000 * |
| 8                 | [REDACTED] |      |              |             |               |
| 9 <b>Total</b>    |            |      |              |             | \$1,700,000   |
| 10                | [REDACTED] |      |              |             |               |

\* Contract currently being negotiated for an effective date of November 1, 2014

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## **Schedule 22**

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III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS  
 EnergyNorth Natural Gas, Inc

Proposed Second Revised Page 156  
 Superseding First Revised Page 156

ATTACHMENT C

**CAPACITY ALLOCATORS**

| <b>Rate Class</b> |                                 | <b>Pipeline</b> | <b>Storage</b> | <b>Peaking</b> | <b>Total</b> |
|-------------------|---------------------------------|-----------------|----------------|----------------|--------------|
| G-41              | Low Annual /High Winter Use     | 53.2%           | 21.3%          | 25.5%          | 100.0%       |
| G-51              | Low Annual /Low Winter Use      | 77.4%           | 10.3%          | 12.3%          | 100.0%       |
| G-42              | Medium Annual / High Winter     | 53.2%           | 21.3%          | 25.5%          | 100.0%       |
| G-52              | High Annual / Low Winter Use    | 77.4%           | 10.3%          | 12.3%          | 100.0%       |
| G-43              | High Annual / High Winter       | 53.2%           | 21.3%          | 25.5%          | 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%       |

**Calculation of Capacity Allocators  
Docket No DE 98-124**

**Capacity Assignment Table**

|             |                |                                   | Pipeline | % of Peak Day Requirement |         | Total  |
|-------------|----------------|-----------------------------------|----------|---------------------------|---------|--------|
|             |                |                                   |          | Storage                   | Peaking |        |
| <b>G-41</b> | <b>LAHW</b>    | Low Annual C&I - High Winter Use  | 53.2%    | 21.3%                     | 25.5%   | 100.0% |
| <b>G-51</b> | <b>LALW</b>    | Low Annual C&I - Low Winter Use   | 77.4%    | 10.3%                     | 12.3%   | 100.0% |
| <b>G-42</b> | <b>MAHW</b>    | Medium C&I - High Winter Use      | 53.2%    | 21.3%                     | 25.5%   | 100.0% |
| <b>G-52</b> | <b>MALW</b>    | Medium C&I - Low Winter Use       | 77.4%    | 10.3%                     | 12.3%   | 100.0% |
| <b>G-43</b> | <b>HAHW</b>    | High Annual C&I - High Winter Use | 53.2%    | 21.3%                     | 25.5%   | 100.0% |
| <b>G-53</b> | <b>HALW90</b>  | High Annual C&I - LF < 90%        | 77.4%    | 10.3%                     | 12.3%   | 100.0% |
| <b>G-54</b> | <b>HALWG90</b> | High Annual C&I - LF > 90%        | 77.4%    | 10.3%                     | 12.3%   | 100.0% |

|            |                  |        |        |        |      |
|------------|------------------|--------|--------|--------|------|
| <b>HLF</b> | High Load Factor | 77.43% | 10.27% | 12.30% | 100% |
| <b>LLF</b> | Low Load Factor  | 53.19% | 21.30% | 25.51% | 100% |
|            | Total            | 56.03% | 20.01% | 23.96% | 100% |

EnergyNorth Natural Gas, Inc

Calculation of Capacity Allocators  
Docket No DE 98-124

Allocation of Peak Day

Design Day Throughput Allocated to Rate Classes

Allocate Class Design Day Throughput to Supply Sources

% of Peak Day Requirement

| Design DD    |              | 72        |           |         | Allocate Class Design Day Throughput to Supply Sources |                    |                    |         |         |        | % of Peak Day Requirement |                         |         |        |        |        |
|--------------|--------------|-----------|-----------|---------|--|--------------------|--------------------|---------|---------|--------|---------------------------|-------------------------|---------|--------|--------|--------|
|              |              | Base load | Heat load | Total   | Base Pipeline  | Remaining Pipeline | Sub-total Pipeline | Storage | Peaking | Total  | Pipeline                  | Storage                 | Peaking | Total  |        |        |
| HLF          | R-1 RNSH     | 124       | 655       | 780     | R-1 RNSH   | 124                | 328                | 452     | 149     | 178    | 780                       | R-1 RNSH                | 58.0%   | 19.1%  | 22.9%  | 100.0% |
| LLF          | R-3 RSH      | 3,735     | 56,577    | 60,312  | R-3 RSH  | 3,735              | 28,321             | 32,056  | 12,858  | 15,398 | 60,312                    | R-3 RSH                 | 53.2%   | 21.3%  | 25.5%  | 100.0% |
| LLF          | G-41 SL      | 964       | 22,941    | 23,905  | G-41 SL  | 964                | 11,484             | 12,448  | 5,214   | 6,243  | 23,905                    | G-41 SL                 | 52.1%   | 21.8%  | 26.1%  | 100.0% |
| HLF          | G-51 SH      | 650       | 1,964     | 2,614   | G-51 SH  | 650                | 983                | 1,633   | 446     | 534    | 2,614                     | G-51 SH                 | 62.5%   | 17.1%  | 20.4%  | 100.0% |
| LLF          | G-42 ML      | 1,886     | 30,501    | 32,387  | G-42 ML  | 1,886              | 15,268             | 17,154  | 6,932   | 8,301  | 32,387                    | G-42 ML                 | 53.0%   | 21.4%  | 25.6%  | 100.0% |
| HLF          | G-52 MH      | 1,418     | 2,566     | 3,984   | G-52 MH  | 1,418              | 1,285              | 2,703   | 583     | 698    | 3,984                     | G-52 MH                 | 67.8%   | 14.6%  | 17.5%  | 100.0% |
| LLF          | G-43 LL      | 1,185     | 6,245     | 7,429   | G-43 LL  | 1,185              | 3,126              | 4,311   | 1,419   | 1,700  | 7,429                     | G-43 LL                 | 58.0%   | 19.1%  | 22.9%  | 100.0% |
| HLF          | G-53 LLL90   | 1,961     | 2,257     | 4,218   | G-53 LLL90   | 1,961              | 1,130              | 3,091   | 513     | 614    | 4,218                     | G-53 LLL90              | 73.3%   | 12.2%  | 14.6%  | 100.0% |
| HLF          | G-54 LLL90   | 4,871     | -         | 4,871   | G-54 LLL90   | 4,871              | -                  | 4,871   | -       | -      | 4,871                     | G-54 LLL90              | 100.0%  | 0.0%   | 0.0%   | 100.0% |
|              | <b>TOTAL</b> | 16,794    | 123,706   | 140,500 | <b>TOTAL</b>   | 16,794             | 61,924             | 78,718  | 28,115  | 33,667 | 140,500                   | <b>TOTAL</b>            | 56.0%   | 20.0%  | 24.0%  | 100.0% |
| <b>HLF</b>   |              | 9,024     | 7,442     | 16,466  | <b>HLF</b>   | 9,024              | 3,725              | 12,750  | 1,691   | 2,025  | 16,466                    | <b>High Load Factor</b> | 77.43%  | 10.27% | 12.30% | 100%   |
| <b>LLF</b>   |              | 7,770     | 116,264   | 124,034 | <b>LLF</b>   | 7,770              | 58,199             | 65,968  | 26,424  | 31,642 | 124,034                   | <b>Low Load Factor</b>  | 53.19%  | 21.30% | 25.51% | 100%   |
| <b>Total</b> |              | 16,794    | 123,706   | 140,500 | <b>Total</b>   | 16,794             | 61,924             | 78,718  | 28,115  | 33,667 | 140,500                   | <b>Total</b>            | 56.03%  | 20.01% | 23.96% | 100%   |

Calculation of Capacity Allocators  
Docket No DE 98-124

Allocate Design Day Sendout

Calculate Design Day Throughput (BBTU)

Design DD 72

|              | Daily Baseload<br>* 1000 | March<br>Heating<br>Factor * 1000 | Heat load<br>(Heating Factor<br>* Design DD) | Total          |
|--------------|--------------------------|-----------------------------------|--|----------------|
| R-1 RNSH     | 124                      | 7.888                             | 568  | 692            |
| R-3 RSH      | 3,735                    | 681.198                           | 49,046                                       | 52,781         |
| G-41 SL      | 964                      | 276.214                           | 19,887                                       | 20,851         |
| G-51 SH      | 650                      | 23.644                            | 1,702  | 2,352          |
| G-42 ML      | 1,886                    | 367.239                           | 26,441                                       | 28,327         |
| G-52 MH      | 1,418                    | 30.897                            | 2,225  | 3,643          |
| G-43 LL      | 1,185                    | 75.187                            | 5,413  | 6,598          |
| G-53 LLL90   | 1,961                    | 27.177                            | 1,957  | 3,918          |
| G-54 LLL90   | 4,871                    | -                                 | -  | 4,871          |
| <b>TOTAL</b> | <b>16,794</b>            | <b>1,580.224</b>                  | <b>107,240</b>                               | <b>124,034</b> |
| HLF          | 9,024                    | 90                                | 6,452  | 15,476         |
| LLF          | 7,770                    | 1,491                             | 100,788                                      | 108,558        |
| <b>Total</b> | <b>16,794</b>            | <b>1,580</b>                      | <b>107,240</b>                               | <b>124,034</b> |

Allocate Design Day Sendout to  
Rate Classes

| Baseload<br>as % of<br>Total Class<br>Load | Heat Load<br>as % of<br>Total | Base Load | Heat Load | Total   |
|--|-------------------------------|-----------|-----------|---------|
| 18%  | 0.530%                        | 124       | 655       | 780     |
| 7%   | 45.735%                       | 3,735     | 56,577    | 60,312  |
| 5%   | 18.545%                       | 964       | 22,941    | 23,905  |
| 28%  | 1.587%                        | 650       | 1,964     | 2,614   |
| 7%   | 24.656%                       | 1,886     | 30,501    | 32,387  |
| 39%  | 2.074%                        | 1,418     | 2,566     | 3,984   |
| 18%  | 5.048%                        | 1,185     | 6,245     | 7,429   |
| 50%  | 1.825%                        | 1,961     | 2,257     | 4,218   |
| 100%                                       | 0.000%                        | 4,871     | -         | 4,871   |
|  | 100.000%                      | 16,794    | 123,706   | 140,500 |

|   |  |                |
|---|--|----------------|
| Design Day from 2012-2013 Resource Plan |  | <b>140,500</b> |
| Design Day from Billing Calculation     |  | 124,034        |
| Variance                                |  | 16,466         |

**EnergyNorth Natural Gas, Inc**

**Calculation of Capacity Allocators  
Docket No DE 98-124**

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**CALCULATION OF NORMAL SALES VOLUMES**

**Actual Volumes**

Total Core Sales Volumes(000's) MMBTU

|              |             | Nov-13 | Dec-13 | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-13 | Sep-13 | Oct-13 | Total  | Monthly<br>Baseload<br>(Jul+Aug)/2 | Daily<br>Baseload |
|--------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------------------------------|-------------------|
| HLF          | R-1 RNSH    | 7      | 11     | 14     | 14     | 13     | 12     | 8      | 6      | 4      | 4      | 4      | 4      | 102    | 3.857                              | 0.124             |
| LLF          | R-3 RSH     | 353    | 733    | 990    | 998    | 871    | 756    | 413    | 206    | 121    | 111    | 120    | 152    | 5,823  | 115.791                            | 3.735             |
| LLF          | G-41 SL     | 103    | 245    | 367    | 377    | 336    | 294    | 150    | 50     | 35     | 25     | 27     | 40     | 2,048  | 29.878                             | 0.964             |
| HLF          | G-51 SH     | 27     | 42     | 50     | 51     | 46     | 47     | 34     | 26     | 20     | 20     | 21     | 21     | 404    | 20.146                             | 0.650             |
| LLF          | G-42 ML     | 193    | 390    | 527    | 504    | 465    | 415    | 253    | 128    | 57     | 60     | 72     | 108    | 3,171  | 58.462                             | 1.886             |
| HLF          | G-52 MH     | 55     | 74     | 83     | 83     | 78     | 91     | 65     | 54     | 45     | 43     | 59     | 32     | 763    | 43.958                             | 1.418             |
| LLF          | G-43 LL     | 74     | 116    | 142    | 154    | 120    | 102    | 100    | 54     | 50     | 24     | 25     | 43     | 1,003  | 36.726                             | 1.185             |
| HLF          | G-53 LLL90  | 75     | 83     | 93     | 101    | 91     | 102    | 78     | 17     | 64     | 58     | 66     | 61     | 888    | 60.789                             | 1.961             |
| HLF          | G-54 LLL110 | 163    | 153    | 148    | 138    | 103    | 138    | 140    | 10     | 158    | 144    | 139    | 149    | 1,582  | 150.998                            | 4.871             |
| HLF          | G-63 LLG110 | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | 0      | 0.000                              | 0.000             |
| <b>TOTAL</b> |             | 1,049  | 1,846  | 2,414  | 2,421  | 2,123  | 1,956  | 1,242  | 550    | 553    | 488    | 532    | 610    | 15,785 | 520.606                            | 16.794            |
| <b>HLF</b>   |             | 327    | 363    | 387    | 388    | 331    | 390    | 325    | 113    | 291    | 269    | 289    | 267    | 3,739  | 279.748                            | 9.024             |
| <b>LLF</b>   |             | 722    | 1,483  | 2,026  | 2,033  | 1,792  | 1,566  | 917    | 438    | 263    | 219    | 243    | 343    | 12,045 | 240.857                            | 7.770             |

**Baseload (= the lesser of actual volumes or the average of July and August volumes)**

|              |             | Nov-13    | Dec-13    | Jan-14    | Feb-14    | Mar-14    | Apr-14    | May-14    | Jun-14    | Jul-14    | Aug-13    | Sep-13    | Oct-13    | Total      |
|--------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
|              |             | <b>30</b> | <b>31</b> | <b>31</b> | <b>28</b> | <b>31</b> | <b>30</b> | <b>31</b> | <b>30</b> | <b>31</b> | <b>31</b> | <b>30</b> | <b>31</b> | <b>365</b> |
| HLF          | R-1 RNSH    | 4         | 4         | 4         | 3         | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 45         |
| LLF          | R-3 RSH     | 112       | 116       | 116       | 105       | 116       | 112       | 116       | 112       | 121       | 111       | 112       | 116       | 1,363      |
| LLF          | G-41 SL     | 29        | 30        | 30        | 27        | 30        | 29        | 30        | 29        | 35        | 25        | 27        | 30        | 352        |
| HLF          | G-51 SH     | 19        | 20        | 20        | 18        | 20        | 19        | 20        | 19        | 20        | 20        | 19        | 20        | 237        |
| LLF          | G-42 ML     | 57        | 58        | 58        | 53        | 58        | 57        | 58        | 57        | 57        | 60        | 57        | 58        | 688        |
| HLF          | G-52 MH     | 43        | 44        | 44        | 40        | 44        | 43        | 44        | 43        | 45        | 43        | 43        | 32        | 518        |
| LLF          | G-43 LL     | 36        | 37        | 37        | 33        | 37        | 36        | 37        | 36        | 50        | 24        | 25        | 37        | 432        |
| HLF          | G-53 LLL90  | 59        | 61        | 61        | 55        | 61        | 59        | 61        | 17        | 64        | 58        | 59        | 61        | 716        |
| HLF          | G-54 LLL110 | 146       | 151       | 148       | 136       | 103       | 138       | 140       | 10        | 158       | 144       | 139       | 149       | 1,582      |
| HLF          | G-63 LLG110 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| <b>TOTAL</b> |             | 534       | 552       | 548       | 498       | 503       | 525       | 541       | 356       | 584       | 519       | 514       | 538       | 6,130      |
| <b>HLF</b>   |             | 271       | 280       | 276       | 253       | 232       | 262       | 269       | 93        | 291       | 269       | 264       | 266       | 3,098      |
| <b>LLF</b>   |             | 233       | 241       | 241       | 218       | 241       | 233       | 241       | 233       | 263       | 219       | 220       | 241       | 2,836      |

**EnergyNorth Natural Gas, Inc**

**Calculation of Capacity Allocators  
Docket No DE 98-124**

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**Heating Volumes (= Actual Volumes - Baseload)**

|                   |              | Nov-13       | Dec-13       | Jan-14        | Feb-14        | Mar-14        | Apr-14       | May-14       | Jun-14       | Jul-14      | Aug-13     | Sep-13      | Oct-13       | Total         |
|-------------------|--------------|--------------|--------------|---------------|---------------|---------------|--------------|--------------|--------------|-------------|------------|-------------|--------------|---------------|
| HLF               | R-1 RNSH     | 3            | 7            | 10            | 11            | 9             | 8            | 5            | 3            | 0           | 0          | 0           | 1            | 57            |
| LLF               | R-3 RSH      | 241          | 617          | 875           | 894           | 755           | 644          | 297          | 93           | 0           | 0          | 8           | 36           | 4,460         |
| LLF               | G-41 SL      | 74           | 215          | 337           | 350           | 306           | 265          | 120          | 21           | 0           | 0          | 0           | 11           | 1,697         |
| HLF               | G-51 SH      | 7            | 22           | 30            | 33            | 26            | 27           | 14           | 6            | 0           | 0          | 1           | 0            | 167           |
| LLF               | G-42 ML      | 137          | 332          | 469           | 451           | 407           | 358          | 195          | 71           | 0           | 0          | 15          | 49           | 2,483         |
| HLF               | G-52 MH      | 12           | 30           | 39            | 44            | 34            | 49           | 21           | 11           | 0           | 0          | 17          | 0            | 245           |
| LLF               | G-43 LL      | 38           | 79           | 105           | 121           | 83            | 66           | 64           | 19           | 0           | 0          | 0           | 6            | 571           |
| HLF               | G-53 LLL90   | 16           | 22           | 32            | 46            | 30            | 43           | 17           | 0            | 0           | 0          | 7           | 1            | 172           |
| HLF               | G-54 LLL110  | 17           | 2            | 0             | 2             | 0             | 0            | 0            | 0            | 0           | 0          | 0           | 0            | 0             |
| HLF               | G-63 LLG110  | 0            | 0            | 0             | 0             | 0             | 0            | 0            | 0            | 0           | 0          | 0           | 0            | 0             |
|                   | <b>TOTAL</b> | 516          | 1,295        | 1,866         | 1,922         | 1,619         | 1,431        | 701          | 195          | (31)        | (31)       | 18          | 73           | 9,655         |
| <b>HLF</b>        |              | 56           | 83           | 111           | 135           | 99            | 127          | 56           | 20           | 0           | 0          | 25          | 1            | 641           |
| <b>LLF</b>        |              | 489          | 1,242        | 1,786         | 1,815         | 1,551         | 1,333        | 676          | 205          | 0           | 0          | 23          | 102          | 9,210         |
| <b>Actual BDD</b> |              | <b>592.0</b> | <b>978.5</b> | <b>1295.0</b> | <b>1216.5</b> | <b>1108.0</b> | <b>809.0</b> | <b>377.0</b> | <b>119.5</b> | <b>12.5</b> | <b>1.0</b> | <b>69.5</b> | <b>260.0</b> | <b>6838.5</b> |

**Heat Factors**

|     |              | Nov-13 | Dec-13 | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14  | Aug-13   | Sep-13 | Oct-13 | Total |
|-----|--------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|----------|--------|--------|-------|
| HLF | R-1 RNSH     | 0.0053 | 0.0075 | 0.0080 | 0.0090 | 0.0079 | 0.0105 | 0.0121 | 0.0212 | 0.0000  | 0.0000   | 0.0038 | 0.0021 |       |
| LLF | R-3 RSH      | 0.4068 | 0.6305 | 0.6754 | 0.7346 | 0.6812 | 0.7960 | 0.7879 | 0.7824 | 0.0000  | 0.0000   | 0.1121 | 0.1400 |       |
| LLF | G-41 SL      | 0.1246 | 0.2197 | 0.2602 | 0.2876 | 0.2762 | 0.3276 | 0.3182 | 0.1793 | 0.0000  | 0.0000   | 0.0000 | 0.0407 |       |
| HLF | G-51 SH      | 0.0124 | 0.0222 | 0.0230 | 0.0270 | 0.0236 | 0.0335 | 0.0361 | 0.0527 | 0.0000  | 0.0000   | 0.0191 | 0.0015 |       |
| LLF | G-42 ML      | 0.2307 | 0.3388 | 0.3620 | 0.3705 | 0.3672 | 0.4425 | 0.5172 | 0.5947 | 0.0000  | 0.0000   | 0.2150 | 0.1888 |       |
| HLF | G-52 MH      | 0.0210 | 0.0308 | 0.0302 | 0.0359 | 0.0309 | 0.0603 | 0.0547 | 0.0948 | 0.0000  | 0.0000   | 0.2427 | 0.0000 |       |
| LLF | G-43 LL      | 0.0646 | 0.0807 | 0.0813 | 0.0994 | 0.0752 | 0.0820 | 0.1691 | 0.1554 | 0.0000  | 0.0000   | 0.0000 | 0.0236 |       |
| HLF | G-53 LLL90   | 0.0272 | 0.0230 | 0.0246 | 0.0378 | 0.0272 | 0.0531 | 0.0463 | 0.0000 | 0.0000  | 0.0000   | 0.0963 | 0.0021 |       |
| HLF | G-54 LLL110  | 0.0290 | 0.0017 | 0.0000 | 0.0014 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000  | 0.0000   | 0.0000 | 0.0000 |       |
| HLF | G-63 LLG110  | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000  | 0.0000   | 0.0000 | 0.0000 |       |
|     | <b>TOTAL</b> | 0.8709 | 1.3233 | 1.4407 | 1.5802 | 1.4615 | 1.7683 | 1.8593 | 1.6294 | -2.4800 | -31.0000 | 0.2573 | 0.2796 |       |

**EnergyNorth Natural Gas, Inc**

**Calculation of Capacity Allocators  
Docket No DE 98-124**

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|                         |              |              |                |                |                |              |              |              |             |             |             |              |               |
|-------------------------|--------------|--------------|----------------|----------------|----------------|--------------|--------------|--------------|-------------|-------------|-------------|--------------|---------------|
| <b>Actual BillingDD</b> | <b>592.0</b> | <b>978.5</b> | <b>1,295.0</b> | <b>1,216.5</b> | <b>1,108.0</b> | <b>809.0</b> | <b>377.0</b> | <b>119.5</b> | <b>12.5</b> | <b>1.0</b>  | <b>69.5</b> | <b>260.0</b> | <b>6838.5</b> |
| <b>Norm Billing DD</b>  | <b>566.4</b> | <b>890.1</b> | <b>1149.2</b>  | <b>1132.0</b>  | <b>962.3</b>   | <b>702.6</b> | <b>376.3</b> | <b>145.9</b> | <b>31.1</b> | <b>10.0</b> | <b>67.5</b> | <b>272.3</b> | <b>6305.6</b> |

**Normal Volumes (= Heating Volumes \* Normal EDD/Actual EDD + Baseload)**

|            |                    | <b>Nov-13</b> | <b>Dec-13</b> | <b>Jan-14</b> | <b>Feb-14</b> | <b>Mar-14</b> | <b>Apr-14</b> | <b>May-14</b> | <b>Jun-14</b> | <b>Jul-14</b> | <b>Aug-13</b> | <b>Sep-13</b> | <b>Oct-13</b> | <b>Total</b> |
|------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| <b>HLF</b> | <b>R-1 RNSH</b>    | 7             | 11            | 13            | 14            | 11            | 11            | 8             | 7             | 4             | 4             | 4             | 4             | 98           |
| <b>LLF</b> | <b>R-3 RSH</b>     | 342           | 677           | 892           | 936           | 771           | 671           | 412           | 226           | 121           | 111           | 120           | 154           | 5,434        |
| <b>LLF</b> | <b>G-41 SL</b>     | 99            | 225           | 329           | 353           | 296           | 259           | 150           | 55            | 35            | 25            | 27            | 41            | 1,893        |
| <b>HLF</b> | <b>G-51 SH</b>     | 27            | 40            | 47            | 49            | 43            | 43            | 34            | 27            | 20            | 20            | 21            | 21            | 390          |
| <b>LLF</b> | <b>G-42 ML</b>     | 187           | 360           | 474           | 472           | 412           | 367           | 253           | 143           | 57            | 60            | 71            | 110           | 2,968        |
| <b>HLF</b> | <b>G-52 MH</b>     | 54            | 71            | 79            | 80            | 74            | 85            | 65            | 56            | 45            | 43            | 59            | 32            | 743          |
| <b>LLF</b> | <b>G-43 LL</b>     | 72            | 109           | 130           | 146           | 109           | 93            | 100           | 58            | 50            | 24            | 25            | 43            | 959          |
| <b>HLF</b> | <b>G-53 LLL90</b>  | 74            | 81            | 89            | 98            | 87            | 96            | 78            | 17            | 64            | 58            | 65            | 61            | 869          |
| <b>HLF</b> | <b>G-54 LLL110</b> | 163           | 152           | 148           | 138           | 103           | 138           | 140           | 10            | 158           | 144           | 139           | 149           | 1,581        |
| <b>HLF</b> | <b>G-63 LLG110</b> | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -            |
|            | <b>TOTAL</b>       | 1,027         | 1,730         | 2,204         | 2,287         | 1,910         | 1,768         | 1,240         | 593           | 507           | 209           | 532           | 614           | 14,620       |

|            |     |       |       |       |       |       |     |     |     |     |     |     |        |
|------------|-----|-------|-------|-------|-------|-------|-----|-----|-----|-----|-----|-----|--------|
| <b>HLF</b> | 324 | 356   | 375   | 378   | 318   | 373   | 325 | 117 | 291 | 269 | 288 | 267 | 3,681  |
| <b>LLF</b> | 701 | 1,371 | 1,825 | 1,907 | 1,588 | 1,391 | 915 | 483 | 263 | 219 | 242 | 348 | 11,254 |

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## **Schedule 23**

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Liberty Utilities (EnergyNorth Natural Gas) Corp.  
d/b/a Liberty Utilities  
Peak 2014 - 2015 Winter Cost of Gas Filing  
Fixed Price Option

|                    | Participation | Premium  | FPO Volumes | Premium Revenue | Residential |                  |                                 |                                 |             | C&I          |          |                  |                         |                         |             |              |
|--------------------|---------------|----------|-------------|-----------------|-------------|------------------|---------------------------------|---------------------------------|-------------|--------------|----------|------------------|-------------------------|-------------------------|-------------|--------------|
|                    |               |          |             |                 | FPO Rate    | Average COG Rate | Residential Total Bill FPO Rate | Residential Total Bill COG Rate | Difference  | % Difference | FPO Rate | Average COG Rate | C&I Total Bill FPO Rate | C&I Total Bill COG Rate | Difference  | % Difference |
| 1 Nov 98 - Mar 99  | 6.0%          |          |             |                 | \$0.3927    | \$0.3722         | \$ 943.37                       | \$ 926.93                       | \$ 16.44    | 1.77%        | \$0.3927 | \$0.3736         | \$ 1,570.86             | \$ 1,546.08             | \$ 24.79    | 1.60%        |
| 2 Nov 99 - Mar 00  | 9.0%          |          |             |                 | \$0.4724    | \$0.4628         | \$ 679.85                       | \$ 672.22                       | \$ 7.63     | 1.13%        | \$0.4724 | \$0.4636         | \$ 1,161.81             | \$ 1,149.15             | \$ 12.67    | 1.10%        |
| 3 Nov 00 - Mar 01  | 20.0%         |          |             |                 | \$0.6408    | \$0.7656         | \$ 816.25                       | \$ 916.09                       | \$ (99.84)  | -10.90%      | \$0.6408 | \$0.7189         | \$ 1,376.64             | \$ 1,533.43             | \$ (156.79) | -10.22%      |
| 4 Nov 01 - Apr 02  | 24.0%         |          |             |                 | \$0.5141    | \$0.4818         | \$ 790.65                       | \$ 760.55                       | \$ 30.10    | 3.96%        | \$0.5238 | \$0.4928         | \$ 1,301.07             | \$ 1,256.88             | \$ 44.19    | 3.52%        |
| 5 Nov 02 - Apr 03  | 24.0%         | \$0.0051 | 25,107,016  | \$ 128,046      | \$0.5553    | \$0.5758         | \$ 821.32                       | \$ 840.44                       | \$ (19.11)  | -2.27%       | \$0.5658 | \$0.5860         | \$ 1,344.02             | \$ 1,372.86             | \$ (28.84)  | -2.10%       |
| 6 Nov 03 - Apr 04  | 23.0%         | \$0.0219 | 25,220,575  | \$ 552,331      | \$0.8597    | \$0.8220         | \$ 1,115.55                     | \$ 1,080.46                     | \$ 35.09    | 3.25%        | \$0.8759 | \$0.8352         | \$ 1,798.38             | \$ 1,740.30             | \$ 58.08    | 3.34%        |
| 7 Nov 04 - Apr 05  | 29.6%         | \$0.0100 | 27,378,128  | \$ 273,781      | \$0.8925    | \$0.9425         | \$ 1,142.96                     | \$ 1,189.55                     | \$ (46.60)  | -3.92%       | \$0.9092 | \$0.9562         | \$ 1,844.75             | \$ 1,911.86             | \$ (67.10)  | -3.51%       |
| 8 Nov 05 - Apr 06  | 29.8%         | \$0.0200 | 25,944,091  | \$ 518,882      | \$1.2951    | \$1.1342         | \$ 1,526.01                     | \$ 1,376.01                     | \$ 150.00   | 10.90%       | \$1.3192 | \$1.1686         | \$ 2,450.66             | \$ 2,235.77             | \$ 214.89   | 9.61%        |
| 9 Nov 06 - Apr 07  | 15.1%         | \$0.0200 | 13,135,684  | \$ 262,714      | \$1.2664    | \$1.1656         | \$ 1,509.79                     | \$ 1,415.80                     | \$ 93.99    | 6.64%        | \$1.2666 | \$1.1647         | \$ 2,321.15             | \$ 2,175.70             | \$ 145.45   | 6.68%        |
| 10 Nov 07 - Apr 08 | 15.8%         | \$0.0200 | 14,078,553  | \$ 281,571      | \$1.2043    | \$1.1746         | \$ 1,433.09                     | \$ 1,405.40                     | \$ 27.69    | 1.97%        | \$1.2044 | \$1.1725         | \$ 2,232.39             | \$ 2,186.92             | \$ 45.47    | 2.08%        |
| 11 Nov 08 - Apr 09 | 15.2%         | \$0.0200 | 13,041,335  | \$ 260,827      | \$1.2835    | \$1.0888         | \$ 1,555.31                     | \$ 1,373.85                     | \$ 181.46   | 13.21%       | \$1.2836 | \$1.0958         | \$ 2,467.49             | \$ 2,199.54             | \$ 267.95   | 12.18%       |
| 12 Nov 09 - Apr 10 | 11.4%         | \$0.0200 | 8,405,413   | \$ 168,108      | \$0.9863    | \$0.9416         | \$ 1,250.80                     | \$ 1,209.12                     | \$ 41.69    | 3.45%        | \$0.9865 | \$0.9408         | \$ 1,984.29             | \$ 1,919.03             | \$ 65.26    | 3.40%        |
| 13 Nov 10 - Apr 11 | 12.6%         | \$0.0200 | 10,379,804  | \$ 207,596      | \$0.8420    | \$0.8029         | \$ 1,175.03                     | \$ 1,138.58                     | \$ 36.45    | 3.20%        | \$0.8434 | \$0.8030         | \$ 1,880.96             | \$ 1,823.34             | \$ 57.63    | 3.16%        |
| 14 Nov 11 - Apr 12 | 11.9%         | \$0.0200 | 7,835,197   | \$ 156,704      | \$0.8126    | \$0.7309         | \$ 1,165.61                     | \$ 1,089.44                     | \$ 76.17    | 6.99%        | \$0.8129 | \$0.7327         | \$ 1,845.28             | \$ 1,730.88             | \$ 114.40   | 6.61%        |
| 15 Nov 12 - Apr 13 | 10.9%         | \$0.0200 | 8,179,524   | \$ 163,590      | \$0.6919    | \$0.7680         | \$ 743.03                       | \$ 792.48                       | \$ (49.45)  | -6.24%       | \$0.6936 | \$0.7724         | \$ 1,989.86             | \$ 2,132.90             | \$ (143.03) | -6.71%       |
| 16 Nov 13 - Apr 14 | 10.5%         | \$0.0200 | 8,930,779   | \$ 178,616      | \$0.9095    | \$1.1068         | \$886.96                        | \$1,014.97                      | \$ (128.01) | -12.61%      | \$0.9108 | \$1.1178         | \$2,476.20              | \$2,862.29              | \$ (386.09) | -13.49%      |
| 17 Nov 14 - Apr 15 |               |          |             |                 | \$1.2425    | \$1.1630         | \$1,136.04                      | \$1,084.46                      | \$ 51.59    | 4.76%        |          |                  |                         |                         |             |              |
| 18 Total           |               |          |             |                 |             |                  |                                 |                                 | \$ 405.27   |              |          |                  |                         | \$ 268.91               |             |              |

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## **Schedule 24**

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**Liberty Utilities (EnergyNorth Natural Gas) Corp.  
d/b/a Liberty Utilities  
Peak 2014 - 2015 Winter Cost of Gas Filing  
Short-Term Debt Limitations**

Schedule 24  
Page 1 of 1

|                              | <b><u>For Purposes<br/>of Fuel Financing</u></b> |
|------------------------------|--|
| Total Direct Gas Costs       | \$ 85,888,675                                    |
| Total Indirect Gas Costs     | <u>2,643,707</u>                                 |
| Total Gas Costs              | \$ 88,532,383                                    |
| % of Debt to Total Gas Costs | 30%  |
| Short Term Debt              | \$ 26,559,715                                    |

|                                      | <b><u>For Purposes Other<br/>Than Fuel Financing</u></b> |
|--------------------------------------|--|
| <b>12/1/2014 Projected Net Plant</b> | <b>\$ 296,319,143</b>                                    |
| % of Debt to Net Plant               | 20%  |
| Short Term Debt                      | \$ 59,263,829  |

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## **Schedule 25**

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**Liberty Utilities (EnergyNorth Natural Gas) Corp.  
d/b/a Liberty Utilities  
2014 - 2015 Winter Cost of Gas Filing**

**Company Allowance Calculation**

|                          | <b>Jul-2013</b>  | Aug-2013         | Sep-2013         | Oct-2013         | Nov-2013          | Dec-2013          | Jan-2014          | Feb-2014          | Mar-2014          | Apr-2014          | May-2014          | Jun-2014         | Total        |
|--------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Total Sendout- Therms    | 4,788,440        | 5,367,750        | 6,004,200        | 10,028,830       | 18,196,700        | 25,634,070        | 29,638,250        | 25,203,610        | 24,370,650        | 12,901,430        | 7,508,340         | 5,662,830        | 175,305,100  |
| Total Throughput- Therms | <b>5,187,207</b> | <b>4,863,981</b> | <b>5,321,015</b> | <b>6,009,137</b> | <b>10,771,404</b> | <b>19,804,698</b> | <b>26,563,296</b> | <b>25,686,404</b> | <b>23,982,485</b> | <b>21,796,414</b> | <b>12,430,231</b> | <b>7,738,177</b> | 170,154,449  |
| Variance                 | (398,767)        | 503,769          | 683,185          | 4,019,693        | 7,425,296         | 5,829,372         | 3,074,954         | (482,794)         | 388,165           | (8,894,984)       | (4,921,891)       | (2,075,347)      | 5,150,651    |
| Company Allowance        |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                  | <b>2.94%</b> |

**Lost and Unaccounted For Gas ("LAUF") Calculation**

|                          | Jul-2013  | Aug-2013  | Sep-2013  | Oct-2013   | Nov-2013   | Dec-2013   | Jan-2014   | Feb-2014   | Mar-2014   | Apr-2014    | May-2014    | Jun-2014    | Total        |
|--------------------------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|--------------|
| Total Sendout- Therms    | 4,788,440 | 5,367,750 | 6,004,200 | 10,028,830 | 18,196,700 | 25,634,070 | 29,638,250 | 25,203,610 | 24,370,650 | 12,901,430  | 7,508,340   | 5,662,830   | 175,305,100  |
| Total Throughput- Therms | 5,187,207 | 4,863,981 | 5,321,015 | 6,009,137  | 10,771,404 | 19,804,698 | 26,563,296 | 25,686,404 | 23,982,485 | 21,796,414  | 12,430,231  | 7,738,177   | 170,154,449  |
| Company Use              | 2,257     | 2,959     | 4,806     | 6,159      | 15,652     | 137,105    | 62,404     | 59,119     | 53,284     | 137,892     | 9,662       | 5,049       | 496,348      |
| Variance                 | (401,024) | 500,810   | 678,379   | 4,013,534  | 7,409,644  | 5,692,267  | 3,012,550  | (541,913)  | 334,881    | (9,032,876) | (4,931,553) | (2,080,396) | 4,654,303    |
| LAUF                     |           |           |           |            |            |            |            |            |            |             |             |             | <b>2.65%</b> |

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