

## **Tariff Page Changes**

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

**Filed Tariff Sheets**

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Check Sheet

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**CHECK SHEET**

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

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Title	Original
1	<del>Twentieth Revised</del> Twenty-First Revised
2	<del>Second Revised</del> Third Revised
3	<del>Eighteenth Revised</del> Nineteenth Revised
4	Second Revised
5	<del>Second Revised</del> Third Revised
6	Original
7	Original
8	Original
9	Original
10	Second Revised
11	First Revised
12	First Revised
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Daniel G. Saad  
Richard H. Leehr  
Title: President

**CHECK SHEET (Cont'd)**

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

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**I. GENERAL TERMS AND CONDITIONS**

**17 - FIXED PRICE OPTION PROGRAM**

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

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**II RATE SCHEDULES**  
**FIRM RATE SCHEDULES**

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
<b><u>Residential Non Heating - R-1</u></b>								
Customer Charge per Month per Meter	\$ 12.10			\$ 12.10	\$ 12.10			\$ 12.10
All therms	\$ 0.1599	\$ 1.1630	\$ 0.0772	\$ 1.4001	\$ 0.1599	\$ 0.3936	\$ 0.0290	\$ 0.5825
<b><u>Residential Heating - R-3</u></b>								
Customer Charge per Month per Meter	\$ 17.51			\$ 17.51	\$ 17.51			\$ 17.51
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2769	\$ 1.1630	\$ 0.0772	\$ 1.5171	\$ 0.2769	\$ 0.3936	\$ 0.0290	\$ 0.6995
All therms over the first block per month at	\$ 0.2288	\$ 1.1630	\$ 0.0772	\$ 1.4690	\$ 0.2288	\$ 0.3936	\$ 0.0290	\$ 0.6514
<b><u>Residential Heating - R-4</u></b>								
Customer Charge per Month per Meter	\$ 7.00			\$ 7.00	\$ 7.00			\$ 7.00
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1108	\$ 1.1630	\$ 0.0772	\$ 1.3510	\$ 0.1108	\$ 0.3936	\$ 0.0290	\$ 0.5334
All therms over the first block per month at	\$ 0.0915	\$ 1.1630	\$ 0.0772	\$ 1.3317	\$ 0.0915	\$ 0.3936	\$ 0.0290	\$ 0.5141
<b><u>Commercial/Industrial - G-41</u></b>								
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3287	\$ 1.1666	\$ 0.0628	\$ 1.5581	\$ 0.3287	\$ 0.3956	\$ 0.0357	\$ 0.7600
All therms over the first block per month at	\$ 0.2138	\$ 1.1666	\$ 0.0628	\$ 1.4432	\$ 0.2138	\$ 0.3956	\$ 0.0357	\$ 0.6451
<b><u>Commercial/Industrial - G-42</u></b>								
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3072	\$ 1.1666	\$ 0.0628	\$ 1.5366	\$ 0.3072	\$ 0.3956	\$ 0.0357	\$ 0.7385
All therms over the first block per month at	\$ 0.2030	\$ 1.1666	\$ 0.0628	\$ 1.4324	\$ 0.2030	\$ 0.3956	\$ 0.0357	\$ 0.6343
<b><u>Commercial/Industrial - G-43</u></b>								
Customer Charge per Month per Meter	\$ 530.36			\$ 530.36	\$ 530.36			\$ 530.36
All therms over the first block per month at	\$ 0.1887	\$ 1.1666	\$ 0.0628	\$ 1.4181	\$ 0.0863	\$ 0.3956	\$ 0.0357	\$ 0.5176
<b><u>Commercial/Industrial - G-51</u></b>								
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1759	\$ 1.1384	\$ 0.0628	\$ 1.3771	\$ 0.1759	\$ 0.3877	\$ 0.0357	\$ 0.5993
All therms over the first block per month at	\$ 0.1136	\$ 1.1384	\$ 0.0628	\$ 1.3148	\$ 0.1136	\$ 0.3877	\$ 0.0357	\$ 0.5370
<b><u>Commercial/Industrial - G-52</u></b>								
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1701	\$ 1.1384	\$ 0.0628	\$ 1.3713	\$ 0.1250	\$ 0.3877	\$ 0.0357	\$ 0.5484
All therms over the first block per month at	\$ 0.1154	\$ 1.1384	\$ 0.0628	\$ 1.3166	\$ 0.0720	\$ 0.3877	\$ 0.0357	\$ 0.4954
<b><u>Commercial/Industrial - G-53</u></b>								
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.1214	\$ 1.1384	\$ 0.0628	\$ 1.3226	\$ 0.0581	\$ 0.3877	\$ 0.0357	\$ 0.4815
<b><u>Commercial/Industrial - G-54</u></b>								
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.0419	\$ 1.1384	\$ 0.0628	\$ 1.2431	\$ 0.0227	\$ 0.3877	\$ 0.0357	\$ 0.4461

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Anticipated Cost of Gas

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

(Col 1)	(Col 2)	(Col 3)
<b>ANTICIPATED DIRECT COST OF GAS</b>		
<b>Purchased Gas:</b>		
Demand Costs:	\$ 8,363,976	
Supply Costs:	51,975,295	
<b>Storage Gas:</b>		
Demand, Capacity:	\$ 1,006,209	
Commodity Costs:	7,630,253	
<b>Produced Gas:</b>		
	5,455,799	
<b>Hedged Contract (Saving)/Loss</b>		
	132,716	
<b>Hedge Underground Storage Contract (Saving)/Loss</b>		
	<u>-</u>	
<b>Unadjusted Anticipated Cost of Gas</b>		\$ 74,564,248
<b>Adjustments:</b>		
Prior Period (Over)/Under Recovery (as of 05/01/14)	\$ 14,889,808	
Interest	323,286	
Prior Period Adjustments	-	
Broker Revenues	(1,099,927)	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	(362,665)	
Interruptible Sales Margin	-	
Capacity Release and Off System Sales Margins	(2,674,599)	
Hedging Costs	197,835	
Fixed Price Option Administrative Costs	50,689	
<b>Total Adjustments</b>	<u>11,324,427</u>	
<b>Total Anticipated Direct Cost of Gas</b>		\$ 85,888,675
<b>Anticipated Indirect Cost of Gas</b>		
<b>Working Capital:</b>		
Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15	\$ 74,564,248	
Working Capital Rate: Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	0.127%	
Working Capital	\$ 94,762	
Plus: Working Capital Reconciliation (Acct 142.20)	<u>34,381</u>	
Total Working Capital Allowance		129,143
<b>Bad Debt:</b>		
Total Unadjusted Anticipated Cost of Gas 11/01/14 - 04/30/15	\$ 74,564,248	
Less: Refunds	-	
Plus: Total Working Capital	129,143	
Plus: Prior Period (Over)/Under Recovery	14,889,808	
Subtotal	<u>\$ 89,583,200</u>	
Bad Debt Percentage	1.16%	
Bad Debt Allowance	\$ 1,035,557	
Plus: Bad Debt Reconciliation (Acct 175.52)	<u>(511,857)</u>	
Total Bad Debt Allowance		\$ 523,700
<b>Production and Storage Capacity</b>		
		\$ 1,980,428
Miscellaneous Overhead (11/01/14 - 04/30/15)	\$ 13,170	
Times Winter Sales	75,950	
Divided by Total Sales	<u>95,853</u>	
<b>Miscellaneous Overhead</b>		<u>10,435</u>
<b>Total Anticipated Indirect Cost of Gas</b>		\$ 2,643,707
<b>Total Cost of Gas</b>		<u>\$ 88,532,383</u>

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

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 85,888,675	
Projected Prorated Sales (11/01/14 - 04/30/15)	76,121,808	
<b>Direct Cost of Gas Rate</b>		<b>\$ 1.1283 per therm</b>
<b>Demand Cost of Gas Rate</b>	<b>\$ 9,370,185</b>	<b>\$ 0.1231 per therm</b>
<b>Commodity Cost of Gas Rate</b>	<b>65,194,063</b>	<b>\$ 0.8564 per therm</b>
<b>Adjustment Cost of Gas Rate</b>	<u>11,324,427</u>	<u>\$ 0.1488 per therm</u>
<b>Total Direct Cost of Gas Rate</b>	<b>\$ 85,888,675</b>	<b>\$ 1.1283 per therm</b>
Total Anticipated Indirect Cost of Gas	\$ 2,643,707	
Projected Prorated Sales (11/01/14 - 04/30/15)	76,121,808	
<b>Indirect Cost of Gas</b>		<b>\$ 0.0347 per therm</b>
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/14</b>		<b>\$ 1.1630 per therm</b>

<b>RESIDENTIAL COST OF GAS RATE - 11/01/14</b>	<b>COGwr</b>	<b>\$ 1.1630 /therm</b>
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Maximum (COG + 25%)      \$ 1.4538

<b>C&amp;I LOW WINTER USE COST OF GAS RATE - 11/01/14</b>	<b>COGwl</b>	<b>\$ 1.1384 /therm</b>
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Average Demand Cost of Gas Rate Effective 11/01/14	\$ 0.1231		
Times: Low Winter Use Ratio (Winter)	0.8113	Maximum (COG + 25%)	\$ 1.4230
Times: Correction Factor	<u>0.9864</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.0985		
Commodity Cost of Gas Rate	\$ 0.8564		
Adjustment Cost of Gas Rate	\$ 0.1488		
Indirect Cost of Gas Rate	<u>\$ 0.0347</u>		
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 1.1384		

<b>C&amp;I HIGH WINTER USE COST OF GAS RATE - 11/01/14</b>	<b>COGwh</b>	<b>\$ 1.1666 /therm</b>
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Average Demand Cost of Gas Rate Effective 11/01/14	\$ 0.1231		
Times: High Winter Use Ratio (Winter)	1.0433	Maximum (COG + 25%)	\$ 1.4583
Times: Correction Factor	<u>0.9864</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1267		
Commodity Cost of Gas Rate	\$ 0.8564		
Adjustment Cost of Gas Rate	\$ 0.1488		
Indirect Cost of Gas Rate	<u>\$ 0.0347</u>		
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 1.1666		

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

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 85,888,675	
Projected Prorated Sales (11/01/14 - 04/30/15)	76,121,808	
<b>Direct Cost of Gas Rate</b>		\$ 1.1283 per therm
<b>Demand Cost of Gas Rate</b>	\$ 9,370,185	\$ 0.1231 per therm
<b>Commodity Cost of Gas Rate</b>	65,194,063	\$ 0.8564 per therm
<b>Adjustment Cost of Gas Rate</b>	<u>11,324,427</u>	<u>\$ 0.1488 per therm</u>
<b>Total Direct Cost of Gas Rate</b>	\$ 85,888,675	\$ 1.1283 per therm
Total Anticipated Indirect Cost of Gas	\$ 2,643,707	
Projected Prorated Sales (11/01/14 - 04/30/15)	76,121,808	
<b>Indirect Cost of Gas</b>		\$ 0.0347 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/14) as updated, see page 87</b>		<b>\$ 1.1630</b>
<u>Calculation of FPO - Consistent with Order No. 24,515 in DG 05-127</u>		
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/14) as originally filed 9-2-14</b>		<b>\$ 1.2225</b>
FPO Risk Premium		\$ 0.0200
<b>TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/14)</b>		<b>\$ 1.2425</b>
<b>RESIDENTIAL COST OF GAS RATE - 11/01/14</b>	<b>COGwr</b>	<b>\$ 1.2425 /therm</b>

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

(Col 1)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:			
PROPANE	\$ 1,588,502		
LNG	<u>3,867,296</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	5,455,799		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES	<u>9.9%</u>		
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u>\$ 540,124</u>		
PROJECTED FIRM THROUGHPUT (THERMS):			
FIRM SALES	75,950,443	62.3%	
FIRM TRANSPORTATION SUBJECT TO FTG	<u>45,907,017</u>	<u>37.7%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	121,857,459	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	37.7%	x	\$ 540,124 = \$ 203,479
PRIOR (OVER) OR UNDER COLLECTION			<u>159,393</u>
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ 362,872
PROJECTED FIRM TRANSPORTATION THROUGHPUT			45,907,017
FIRM TRANSPORTATION COST OF GAS			\$0.0079

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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 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>

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

**Rate Case Expense Factors for Residential Customers**

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

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**Local Distribution Adjustment Charge Calculation**

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

Dated: September 2, 2014

Effective: November 1, 2014

Issued by: \_\_\_\_\_  
Daniel G. Saad  
Title: President

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx.

III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS  
LIBERTY UTILITIES

Proposed Third Revised Page 155  
Superseding Second Revised Page 155

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ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.21 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15% of the Proceeds from the Marketing of Capacity for Mitigation. Capacity for Mitigation.
III.	Peaking Demand Charge	\$ 18.22 MMBTU of Peak MDQ
IV.	Company Allowance Calculation (per Schedule 25)	
		175,305,100 Total Sendout - Therms Jul-2013 - Jun-2014
		<u>170,154,449</u> Total Throughput - Therms Jul-2013 - Jun-2014
		5,150,651 Variance (Sendout - Throughput)
	Company Allowance Percentage 2013-14	2.9% Variance / Total Sendout

Dated: September 2, 2014

Issued by: \_\_\_\_\_

Daniel G. Saad

Effective: November 1, 2014

Title: President

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**III DELIVERY TERMS AND CONDITIONS**

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

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

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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	75.7%	11.1%	13.2%	100.0%
G-42	Medium Annual / High Winter	53.2%	21.3%	25.5%	100.0%
G-52	High Annual / Low Winter Use	75.7%	11.1%	13.2%	100.0%
G-43	High Annual / High Winter	53.2%	21.3%	25.5%	100.0%
G-53	High Annual / Load Factor < 90%	75.7%	11.1%	13.2%	100.0%
G-54	High Annual / Load Factor < 90%	75.7%	11.1%	13.2%	100.0%

Dated: September 2, 2014

Effective: November 1, 2014

Issued by: \_\_\_\_\_  
Daniel G. Saad  
Title: President

Issued in compliance with NHPUC Order No. xx,xxx dated October xx, 2014 in Docket DG 14-xxx.



**CHECK SHEET (Cont'd)**

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

<u>Page</u>	<u>Revision</u>
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52	Original
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57	Second Revised
58	Original
59	Second Revised
60	Original

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

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

## I. GENERAL TERMS AND CONDITIONS

### **17 - FIXED PRICE OPTION PROGRAM**

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

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

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

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

II RATE SCHEDULES  
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
<b>Residential Non Heating - R-1</b>								
Customer Charge per Month per Meter	\$ 12.10			\$ 12.10	\$ 12.10			\$ 12.10
All Therms	\$ 0.1599	\$ 1.1630	\$ 0.0772	\$ 1.4001	\$ 0.1599	\$ 0.3936	\$ 0.0290	\$ 0.5825
	<del>\$ 0.1599</del>	<del>\$ 0.8399</del>	<del>\$ 0.0258</del>	<del>\$ 1.0256</del>				
<b>Residential Heating - R-3</b>								
Customer Charge per Month per Meter	\$ 17.51			\$ 17.51	\$ 17.51			\$ 17.51
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2769	\$ 1.1630	\$ 0.0772	\$ 1.5171	\$ 0.2769	\$ 0.3936	\$ 0.0290	\$ 0.6995
	<del>\$ 0.2752</del>	<del>\$ 0.8399</del>	<del>\$ 0.0258</del>	<del>\$ 1.1409</del>				
All therms over the first block per month at	\$ 0.2288	\$ 1.1630	\$ 0.0772	\$ 1.4690	\$ 0.2288	\$ 0.3936	\$ 0.0290	\$ 0.6514
	<del>\$ 0.2274</del>	<del>\$ 0.8399</del>	<del>\$ 0.0258</del>	<del>\$ 1.0931</del>				
<b>Residential Heating - R-4</b>								
Customer Charge per Month per Meter	\$ 7.00			\$ 7.00	\$ 7.00			\$ 7.00
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1108	\$ 1.1630	\$ 0.0772	\$ 1.3510	\$ 0.1108	\$ 0.3936	\$ 0.0290	\$ 0.5334
	<del>\$ 0.1101</del>	<del>\$ 0.8399</del>	<del>\$ 0.0258</del>	<del>\$ 0.9758</del>				
All therms over the first block per month at	\$ 0.0915	\$ 1.1630	\$ 0.0772	\$ 1.3317	\$ 0.0915	\$ 0.3936	\$ 0.0290	\$ 0.5141
	<del>\$ 0.0910</del>	<del>\$ 0.8399</del>	<del>\$ 0.0258</del>	<del>\$ 0.9567</del>				
<b>Commercial/Industrial - G-41</b>								
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3287	\$ 1.1666	\$ 0.0628	\$ 1.5581	\$ 0.3287	\$ 0.3956	\$ 0.0357	\$ 0.7600
	<del>\$ 0.3267</del>	<del>\$ 0.8420</del>	<del>\$ 0.0187</del>	<del>\$ 1.1874</del>				
All therms over the first block per month at	\$ 0.2138	\$ 1.1666	\$ 0.0628	\$ 1.4432	\$ 0.2138	\$ 0.3956	\$ 0.0357	\$ 0.6451
	<del>\$ 0.2125</del>	<del>\$ 0.8420</del>	<del>\$ 0.0187</del>	<del>\$ 1.0732</del>				
<b>Commercial/Industrial - G-42</b>								
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3072	\$ 1.1666	\$ 0.0628	\$ 1.5366	\$ 0.3072	\$ 0.3956	\$ 0.0357	\$ 0.7385
	<del>\$ 0.3053</del>	<del>\$ 0.8420</del>	<del>\$ 0.0187</del>	<del>\$ 1.1660</del>				
All therms over the first block per month at	\$ 0.2030	\$ 1.1666	\$ 0.0628	\$ 1.4324	\$ 0.2030	\$ 0.3956	\$ 0.0357	\$ 0.6343
	<del>\$ 0.2017</del>	<del>\$ 0.8420</del>	<del>\$ 0.0187</del>	<del>\$ 1.0624</del>				
<b>Commercial/Industrial - G-43</b>								
Customer Charge per Month per Meter	\$ 530.36			\$ 530.36	\$ 530.36			\$ 530.36
All therms over the first block per month at	\$ 0.1887	\$ 1.1666	\$ 0.0628	\$ 1.4181	\$ 0.0863	\$ 0.3956	\$ 0.0357	\$ 0.5176
	<del>\$ 0.1875</del>	<del>\$ 0.8420</del>	<del>\$ 0.0187</del>	<del>\$ 1.0482</del>				
<b>Commercial/Industrial - G-51</b>								
Customer Charge per Month per Meter	\$ 41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1759	\$ 1.1384	\$ 0.0628	\$ 1.3771	\$ 0.1759	\$ 0.3877	\$ 0.0357	\$ 0.5993
	<del>\$ 0.1748</del>	<del>\$ 0.8339</del>	<del>\$ 0.0187</del>	<del>\$ 1.0274</del>				
All therms over the first block per month at	\$ 0.1136	\$ 1.1384	\$ 0.0628	\$ 1.3148	\$ 0.1136	\$ 0.3877	\$ 0.0357	\$ 0.5370
	<del>\$ 0.1129</del>	<del>\$ 0.8339</del>	<del>\$ 0.0187</del>	<del>\$ 0.9655</del>				
<b>Commercial/Industrial - G-52</b>								
Customer Charge per Month per Meter	\$ 123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1701	\$ 1.1384	\$ 0.0628	\$ 1.3713	\$ 0.1250	\$ 0.3877	\$ 0.0357	\$ 0.5484
	<del>\$ 0.1694</del>	<del>\$ 0.8339</del>	<del>\$ 0.0187</del>	<del>\$ 1.0247</del>				
All therms over the first block per month at	\$ 0.1154	\$ 1.1384	\$ 0.0628	\$ 1.3166	\$ 0.0720	\$ 0.3877	\$ 0.0357	\$ 0.4954
	<del>\$ 0.1147</del>	<del>\$ 0.8339</del>	<del>\$ 0.0187</del>	<del>\$ 0.9673</del>				
<b>Commercial/Industrial - G-53</b>								
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.1214	\$ 1.1384	\$ 0.0628	\$ 1.3226	\$ 0.0581	\$ 0.3877	\$ 0.0357	\$ 0.4815
	<del>\$ 0.1207</del>	<del>\$ 0.8339</del>	<del>\$ 0.0187</del>	<del>\$ 0.9733</del>				
<b>Commercial/Industrial - G-54</b>								
Customer Charge per Month per Meter	\$ 545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.0419	\$ 1.1384	\$ 0.0628	\$ 1.2431	\$ 0.0227	\$ 0.3877	\$ 0.0357	\$ 0.4461
	<del>\$ 0.0417</del>	<del>\$ 0.8339</del>	<del>\$ 0.0187</del>	<del>\$ 0.8943</del>				

Dated: July 9, 2014 September 2, 2014

Effective July 1, 2014 November 1, 2014

Issued by:

Daniel G. Saad  
Richard H. Leehr  
President

Title:

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

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

(Col 1)	(Col-2)	(Col-3)	(Col 2)	(Col 3)
<b>ANTICIPATED DIRECT COST OF GAS</b>				
<b>Purchased Gas:</b>				
Demand Costs:	\$ 3,700,154		\$ 8,363,976	
Supply Costs:	\$ 7,397,739		51,975,295	
<b>Storage Gas:</b>				
Demand, Capacity:	_____		1,006,209	
Commodity Costs:	753,766		7,630,253	
<b>Produced Gas:</b>				
	_____59,329		5,455,799	
<b>Hedged Contract Savings</b>				
Hedge Underground Storage Contract (Savings)/Loss	_____89,214		132,716	
	_____		_____	
<b>Unadjusted Anticipated Cost of Gas</b>		\$ 12,000,199		\$ 74,564,248
<b>Adjustments:</b>				
Prior Period (Over)/Under Recovery (as of October 31, 2012 May 31, 2013)	\$ 50,793		\$ 14,889,808	
Interest	4,160		323,286	
Prior Period Adjustments	_____		-	
Broker Revenues	_____		(1,099,927)	
Refunds from Suppliers	_____		-	
Fuel Financing	_____		-	
Transportation CGA Revenues	_____		(362,665)	
Interruptible Sales Margin	_____		-	
Capacity Release and Off System Sales Margin	_____		(2,674,599)	
Hedging Costs	_____		197,835	
Fixed Price Option Administrative Costs	_____		50,689	
<b>Total Adjustments</b>		_____54,953		_____11,324,427
<b>Total Anticipated Direct Cost of Gas</b>		\$ 12,055,152		\$ 85,888,675
<b>Anticipated Indirect Cost of Gas</b>				
<b>Working Capital:</b>				
Total anticipated Direct Cost of Gas (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$ 12,000,198		\$ 74,564,248	
Working Capital Rate	0.0391		0.0391	
Prime Rate	3.25%		3.25%	
Working Capital Percentage	0.127%		0.127%	
Working Capital	15,251		\$ 94,762	
Plus: Working Capital Reconciliation (Acct 142.20) (Acct 142.40)	(1,523)		34,381	
Total Working Capital Allowance		\$ 13,727		\$ 129,143
<b>Bad Debt:</b>				
Total anticipated Direct Cost of Gas (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$ 12,000,198		\$ 74,564,248	
Less: Refunds	-		-	
Plus: Total Working Capital	13,727		129,143	
Plus: Prior Period (Over)/Under Recovery	50,793		14,889,808	
Subtotal	\$ 12,064,718		\$ 89,583,200	
Bad Debt Percentage	2.50%		1.16%	
Bad Debt Allowance	301,618		\$ 1,035,557	
Plus: Bad Debt Reconciliation (Acct 175.52) (Acct 175.54)	_____		(511,857)	
Total Bad Debt Allowance		_____301,618		523,700
Production and Storage Capacity				1,980,428
Miscellaneous Overhead (05/01/2013 - 10/31/2013)(11/01/13 - 04/30/14)	\$ 13,170		\$ 13,170	
Times Summer Winter Sales	18,258		75,950	
Divided by Total Sales	96.084		95.853	
Miscellaneous Overhead		_____2,503		10,435
Total Anticipated Indirect Cost of Gas		\$ 317,848		\$ 2,643,707
<b>Total Cost of Gas</b>		\$ 12,372,999		\$ 88,532,383

Dated: May 3, 2014 September 2, 2014

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Richard H. Leehr  
President

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

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

(Col 1)	(Col-2)	(Col-3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 12,055,154		\$ 85,888,675	
Projected Prorated Sales (11/01/13 - 04/30/14) (05/01/13 - 10/31/13)	18,378,342		76,121,808	
<b>Direct Cost of Gas Rate</b>		0.6559		\$ 1.1283 per therm
<b>Demand Cost of Gas Rate</b>	\$ 3,700,154	0.2013	\$ 9,370,185	\$ 0.1231
<b>Commodity Cost of Gas Rate</b>	8,300,048	0.4516	65,194,063	\$ 0.8564
<b>Adjustment Cost of Gas Rate</b>	64,953	0.0030	11,324,427	\$ 0.1488
<b>Total Direct Cost of Gas Rate</b>	\$ 12,055,152	0.6559	\$ 12,055,151	\$ 1.1283
Total Anticipated Indirect Cost of Gas	\$ 317,848		\$ 2,643,707	
Projected Prorated Sales (11/01/13 - 04/30/14) (05/01/13 - 10/31/13)	18,378,342		76,121,808	
<b>Indirect Cost of Gas</b>		0.0173		\$ 0.0347 per therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/14</b>				\$ 1.1630 per Therm
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 5/01/13</b>		0.6732		

RESIDENTIAL COST OF GAS RATE - 11/01/14	COGwr	\$ 1.1630 /therm
RESIDENTIAL COST OF GAS RATE - 05/01/2013	COGsr	\$ 0.6732 /therm
Change in rate due to change in under/over recovery		\$ 0.0359 per therm
RESIDENTIAL COST OF GAS RATE - 06/01/2013	COGsr	\$ 0.7091 /therm
Change in rate due to change in under/over recovery		\$ - per therm
RESIDENTIAL COST OF GAS RATE - 07/01/2013	COGsr	\$ 0.7091 /therm
Change in rate due to change in under/over recovery		\$ (0.0451) per therm
RESIDENTIAL COST OF GAS RATE - 08/01/2013	COGsr	\$ 0.6640 /therm
Maximum (COG + 25%)		\$ 0.8415 \$ 1.4538

C&I LOW WINTER USE COST OF GAS RATE - 11/01/14	COGwl	\$ 1.1384 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2013	COGsl	\$ 0.6661 /therm
Change in rate due to change in under/over recovery		\$ 0.0359 /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 06/01/2013	COGsl	\$ 0.7020 /therm
Change in Rate due to change in under/over recovery		\$ - /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 07/01/2013	COGsl	\$ 0.7020 /therm
Change in Rate due to change in under/over recovery		\$ (0.0451) /therm
COM/IND LOW WINTER USE COST OF GAS RATE - 08/01/2013	COGsl	\$ 0.6569 /therm

Average Demand Cost of Gas Rate Effective 11/01/14 05/01/2013	\$ 0.2013	\$	0.1231	Maximum	(COG + 25%)	\$ 0.8326	\$ 1.4230
Times: Low Winter Use Ratio (Winter)	0.6595		0.8113				
Times: Correction Factor	1.0065		0.9864				
Adjusted Demand Cost of Gas Rate	\$ 0.1942	\$	0.0985				
Commodity Cost of Gas Rate	\$ 0.4516	\$	0.8564				
Adjustment Cost of Gas Rate	0.0030		0.1488				
Indirect Cost of Gas Rate	0.0176		0.0347				
Adjusted C&I Low Winter Use Cost of Gas Rate	\$ 0.6661	\$	1.1384				

C&I HIGH WINTER USE COST OF GAS RATE - 11/01/14	COGwh	\$ 1.1666 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2013	COGsh	\$ 0.6759 /therm
Change in rate due to change in under/over recovery		\$ 0.0359 /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 06/01/2013	COGsh	\$ 0.7118 /therm
Change in Rate due to change in under/over recovery		\$ - /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 07/01/2013	COGsh	\$ 0.7118 /therm
Change in Rate due to change in under/over recovery		\$ (0.0451) /therm
COM/IND HIGH WINTER USE COST OF GAS RATE - 08/01/2013	COGsh	\$ 0.6667 /therm

Average Demand Cost of Gas Rate Effective 11/01/14 05/01/2013	\$ 0.2013	\$	0.1231	Maximum	(COG + 25%)	\$ 0.8449	\$ 1.4583
Times: High Winter Use Ratio (Winter)	1.0068		1.0433				
Times: Correction Factor	1.0065		0.9864				
Adjusted Demand Cost of Gas Rate	\$ 0.2040	\$	0.1267				
Commodity Cost of Gas Rate	\$ 0.4516	\$	0.8564	Minimum			
Adjustment Cost of Gas Rate	0.0030		0.1488	Maximum			
Indirect Cost of Gas Rate	0.0173		0.0347				
Adjusted C&I High Winter Use Cost of Gas Rate	\$ 0.6759	\$	1.1666				

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

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

Title:

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

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

(Col 1)	(Col 2)	(Col 3)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 48,820,141		\$ 85,888,675	
Projected Prorated Sales ( <del>11/01/2013 - 4/30/2014</del> ) (11/01/2014 - 4/30/2015)	<u>77,755,617</u>		76,121,808	
<b>Direct Cost of Gas Rate</b>		<b>\$ 0.6279</b>		<b>\$ 1.1283 per therm</b>
<b>Demand Cost of Gas Rate</b>	<b>\$ 10,538,954</b>	<b>\$ 0.1355</b>	<b>\$ 9,370,185</b>	<b>\$ 0.1231</b>
<b>Commodity Cost of Gas Rate</b>	<b>37,985,679</b>	<b>\$ 0.4885</b>	<b>\$ 65,194,063</b>	<b>\$ 0.8564</b>
<b>Adjustment Cost of Gas Rate</b>	<b><u>295,808</u></b>	<b><u>\$ 0.0038</u></b>	<b><u>\$ 11,324,427</u></b>	<b><u>\$ 0.1488</u></b>
<b>Total Direct Cost of Gas Rate</b>	<b>\$ 48,820,141</b>	<b>\$ 0.6279</b>	<b>\$ 85,888,675</b>	<b>\$ 1.1283</b>
Total Anticipated Indirect Cost of Gas	\$ 3,420,439		\$ 2,643,707	
Projected Prorated Sales ( <del>11/01/2013 - 4/30/2014</del> ) (11/01/2014 - 4/30/2015)	<u>77,755,617</u>		76,121,808	
<b>Indirect Cost of Gas</b>		<b>\$ 0.0440</b>		<b>\$ 0.0347 per therm</b>
<b>TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE NOVEMBER 1, 2014-2013</b>		<b>\$ 0.6719</b>		<b>\$ 1.1630</b>
<b>FPO Risk Premium</b>		<b>\$ 0.0200</b>		<b>\$ 0.0795</b>
<b>TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE NOVEMBER 1, 2014-2013</b>		<b>\$ 0.6919</b>		<b>\$ 1.2425</b>

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

<b>C&amp;I LOW WINTER USE COST OF GAS RATE - 11/01/2012</b>	-	<b>COGwr</b>	<b>\$ 0.6871 /therm</b>
---	---	--------------	-------------------------

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

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

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**II. RATE SCHEDULES**

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

(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:						
PROPANE	\$ <del>576,011</del>			\$ 1,588,502		
LNG	\$ <del>1,073,448</del>			<u>3,867,296</u>		
TOTAL ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES	<u><del>1,649,459</del></u>			5,455,799		
ESTIMATED PERCENTAGE USED FOR PRESSURE SUPPORT PURPOSES		9.9%			9.9%	
ESTIMATED COST OF LIQUIDS USED FOR PRESSURE SUPPORT PURPOSES	<u><del>163,296</del></u>			<u>\$ 540,124</u>		
PROJECTED FIRM THROUGHPUT (THERMS):						
FIRM SALES	<del>75,425,265</del>	64.0%		75,950,443	62.3%	
FIRM TRANSPORTATION SUBJECT TO FTCCG	<u><del>42,504,877</del></u>	<u>36.0%</u>		<u>45,907,017</u>	<u>37.7%</u>	
TOTAL FIRM THROUGHPUT SUBJECT TO COST OF GAS CHARGE	<u>417,930,142</u>	100.0%		121,857,459	100.0%	
TRANSPORTATION SHARE OF SUPPLEMENTAL GAS SUPPLIES	36.0%	163,296 =	\$ <del>58,856</del>	37.7% x \$ 540,124 =	\$ 203,479	
PRIOR (OVER) OR UNDER COLLECTION			<u><del>33,351</del></u>		<u>159,393</u>	
NET AMOUNT TO COLLECT FROM (RETURNED TO) TRANSPORTATION CUSTOMERS			\$ <del>92,207</del>		\$ 362,872	
PROJECTED FIRM TRANSPORTATION THROUGHPUT			<u>42,504,877</u>		45,907,017	
FIRM TRANSPORTATION COST OF GAS			\$0.0022		\$0.0079	

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**Environmental Surcharge - Manufactured Gas Plants**

**Manufactured Gas Plants**

Required annual increase in rates	\$363,892	\$996,678
DG 10-17 Base Rate Revision Collections	<del>-\$78,892</del>	-\$78,892
Environmental Subtotal	\$285,000	\$917,786
Overall Annual Net Increase to Rates	\$285,000	\$917,786
Estimated weather normalized firm therms billed for the twelve months ended 10/31/15 <del>10/31/14</del> - sales and transportation		
	<del>460,018,819</del>	166,523,068 therms
Surcharge per therm	<del>\$0.0018</del>	<u>\$0.0055</u> per therm
<b><u>Total Environmental Surcharge</u></b>	<del>\$0.0018</del>	\$0.0055

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

**Rate Case Expense Factors for Residential Customers**

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

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Local Distribution Adjustment Charge Calculation

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

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

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

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

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

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**III DELIVERY TERMS AND CONDITIONS**

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

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

ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.21	\$0.21 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15%	15% of the Proceeds from the Marketing of Capacity for Mitigation.
III.	Peaking Demand Charge	\$21.00	18.22
IV.	Company Allowance Calculation (per Schedule 25)		
		<del>453,858,340</del>	175,305,100 Total Sendout - Therms Jul-2013 - Jun-2014
			<del>Total Sendout - Therms Jul-2011 - Jun-2012</del>
		<u>451,874,788</u>	<u>170,154,449</u> Total Throughput - Therms Jul-2013 - Jun-2014
			<del>Total Throughput - Therms Jul-2011 - Jun-2012</del>
		<del>1,983,552</del>	5,150,651 Variance (Sendout - Throughput)
Company Allowance Percentage 2013-14	<del>2012-13</del>	4.3%	2.9% Variance / Total Sendout

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**Proposed Second Third Revised Page 156  
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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	<del>37%</del> 53.2%	<del>21%</del> 21.3%	<del>42%</del> 25.5%	100.0%
G-51	Low Annual /Low Winter Use	<del>54%</del> 75.7%	<del>15%</del> 11.1%	<del>31%</del> 13.2%	100.0%
G-42	Medium Annual / High Winter	<del>37%</del> 53.2%	<del>21%</del> 21.3%	<del>42%</del> 25.5%	100.0%
G-52	High Annual / Low Winter Use	<del>54%</del> 75.7%	<del>15%</del> 11.1%	<del>31%</del> 13.2%	100.0%
G-43	High Annual / High Winter	<del>37%</del> 53.2%	<del>21%</del> 21.3%	<del>42%</del> 25.5%	100.0%
G-53	High Annual / Load Factor < 90%	<del>54%</del> 75.7%	<del>15%</del> 11.1%	<del>31%</del> 13.2%	100.0%
G-54	High Annual / Load Factor > 90%	<del>54%</del> 75.7%	<del>15%</del> 11.1%	<del>31%</del> 13.2%	100.0%

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