

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

Filed Tariff Sheets

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II RATE SCHEDULES
FIRM RATE SCHEDULES

	Winter Period				Summer Period			
	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate	Delivery Charge	Cost of Gas Rate Page 87	LDAC Page 94	Total Rate
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$12.10			\$ 12.10	\$ 12.10			\$ 12.10
All therms	\$ 0.1599	\$ 1.1630	\$ 0.0772	\$ 1.4001	\$ 0.1599	\$ 0.3936	\$ 0.0290	\$ 0.5825
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$17.51			\$ 17.51	\$ 17.51			\$ 17.51
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.2769	\$ 1.1630	\$ 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
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$7.00			\$ 7.00	\$ 7.00			\$ 7.00
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1108	\$ 1.1630	\$ 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
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3287	\$ 1.1666	\$ 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
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3072	\$ 1.1666	\$ 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
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$530.36			\$ 530.36	\$ 530.36			\$ 530.36
All therms over the first block per month at	\$ 0.1887	\$ 1.1666	\$ 0.0628	\$ 1.4181	\$ 0.0863	\$ 0.3956	\$ 0.0357	\$ 0.5176
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$41.19			\$ 41.19	\$ 41.19			\$ 41.19
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1759	\$ 1.1384	\$ 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
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$123.58			\$ 123.58	\$ 123.58			\$ 123.58
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1701	\$ 1.1384	\$ 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
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.1214	\$ 1.1384	\$ 0.0628	\$ 1.3226	\$ 0.0581	\$ 0.3877	\$ 0.0357	\$ 0.4815
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$545.81			\$ 545.81	\$ 545.81			\$ 545.81
All therms over the first block per month at	\$ 0.0419	\$ 1.1384	\$ 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)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	\$ 8,363,976	
Supply Costs:	51,975,295	
Storage Gas:		
Demand, Capacity:	\$ 1,006,209	
Commodity Costs:	7,630,253	
Produced Gas:		
	5,455,799	
Hedged Contract (Saving)/Loss		
	132,716	
Hedge Underground Storage Contract (Saving)/Loss		
	<u>-</u>	
Unadjusted Anticipated Cost of Gas		\$ 74,564,248
Adjustments:		
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	
Total Adjustments	<u>11,324,427</u>	
Total Anticipated Direct Cost of Gas		\$ 85,888,675
Anticipated Indirect Cost of Gas		
Working Capital:		
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
Bad Debt:		
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	<u>14,889,808</u>	
Subtotal	\$ 89,583,200	
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
Production and Storage Capacity		
		\$ 1,980,428
Miscellaneous Overhead (11/01/14 - 04/30/15)	\$ 13,170	
Times Winter Sales	75,950	
Divided by Total Sales	<u>95,853</u>	
Miscellaneous Overhead		<u>10,435</u>
Total Anticipated Indirect Cost of Gas		\$ 2,643,707
Total Cost of Gas		<u>\$ 88,532,383</u>

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President

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	
Direct Cost of Gas Rate		\$ 1.1283 per therm
Demand Cost of Gas Rate	\$ 9,370,185	\$ 0.1231 per therm
Commodity Cost of Gas Rate	65,194,063	\$ 0.8564 per therm
Adjustment Cost of Gas Rate	11,324,427	\$ 0.1488 per therm
Total Direct Cost of Gas Rate	\$ 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	
Indirect Cost of Gas		\$ 0.0347 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 11/01/14		\$ 1.1630 per therm

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

C&I LOW WINTER USE COST OF GAS RATE - 11/01/14	COGwl	\$ 1.1384 /therm
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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		

C&I HIGH WINTER USE COST OF GAS RATE - 11/01/14	COGwh	\$ 1.1666 /therm
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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	
Direct Cost of Gas Rate		\$ 1.1283 per therm
Demand Cost of Gas Rate	\$ 9,370,185	\$ 0.1231 per therm
Commodity Cost of Gas Rate	65,194,063	\$ 0.8564 per therm
Adjustment Cost of Gas Rate	<u>11,324,427</u>	<u>\$ 0.1488 per therm</u>
Total Direct Cost of Gas Rate	\$ 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	
Indirect Cost of Gas		\$ 0.0347 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/14) as updated, see page 87		\$ 1.1630
<u>Calculation of FPO - Consistent with Order No. 24,515 in DG 05-127</u>		
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE (11/01/14) as originally filed 9-2-14		\$ 1.2225
FPO Risk Premium		\$ 0.0200
TOTAL PERIOD FIXED PRICE OPTION COST OF GAS RATE EFFECTIVE (11/01/14)		\$ 1.2425
RESIDENTIAL COST OF GAS RATE - 11/01/14	COGwr	\$ 1.2425 /therm

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

(Col 1)	(Col 2)	(Col 3)	(Col 4)
ANTICIPATED COST OF SUPPLEMENTAL GAS SUPPLIES:			
PROPANE	\$ 1,588,502		
LNG	<u>3,867,296</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
<u>Total Environmental Surcharge</u>	<u><u>\$0.0055</u></u>

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

Rate Case Expense Factors for Residential Customers

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

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Local Distribution Adjustment Charge Calculation

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

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III DELIVERY TERMS AND CONDITIONS

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

**Third Revised Page 155
Superseding Second Revised Page 155**

ATTACHMENT B

Schedule of Administrative Fees and Charges

I.	Supplier Balancing Charge:	\$0.21 per MMBtu of Daily Imbalance Volumes
II.	Capacity Mitigation Fee	15% of the Proceeds from the Marketing of Capacity for Mitigation. Capacity for Mitigation.
III.	Peaking Demand Charge	\$ 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

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III DELIVERY TERMS AND CONDITIONS

NHPUC NO. 7 - GAS
LIBERTY UTILITIES

Third Revised Page 156
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ATTACHMENT C

CAPACITY ALLOCATORS

Rate Class		Pipeline	Storage	Peaking	Total
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%

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