

**Liberty Utilities (EnergyNorth Natural Gas) Corp.****Off Peak 2015 Summer Cost of Gas Filing****Table of Contents**

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## **Summary**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing  
4 Summary

5		Reference	OP 15
6	(a)	(b)	May - Oct
7			(c)
8			
9	<b>Anticipated Direct Cost of Gas</b>		
10	Purchased Gas:		
11	Demand Costs:	Sch. 5A, col (j), ln 43	\$ 4,555,574
12	Supply Costs	Sch. 6, col (i), ln 44	3,743,899
13			
14	Storage Gas:		
15	Demand, Capacity:	Sch. 5A, col (j), ln 58	\$ -
16	Commodity Costs:	Sch. 6, col (i), ln 47	-
17			
18	Produced Gas:	Sch. 6, col (i), ln 53	\$ 140,611
19			
20	Hedge Contract (Savings)/Loss	Sch. 7, col (i), ln 32	\$ (148,540)
21			
22			
23	<b>Total Unadjusted Cost of Gas</b>		<u>\$ 8,291,543</u>
24			
25	<b>Adjustments</b>		
26			
27	Prior Period (Over)/Under Recovery	Sch. 3, col (c) ln 26	\$ (1,210,302)
28	Interest 05/01/15 - 10/31/15	Sch. 3, col (q) ln 191	(30,298)
29	Prior Period Adjustments	Sch. 4, ln 26 col (b)	-
30	Refunds from Suppliers	Sch. 4, ln 26 col (c)	-
31	Broker Revenue	Sch. 4, ln 26 col (d)	-
32	Fuel Financing	Sch. 4, ln 26 col (e)	-
33	Transportation CGA Revenues	Sch. 4, ln 26 col (f)	-
34	Interruptible Sales Margin	Sch. 4, ln 26 col (g)	-
35	Capacity Release and Off System Sales Margins	Sch. 4, ln 26 col (h) + col (i)	-
36	Hedging Costs	Sch. 4, ln 26 col (j)	-
37	FPO Premium - Collection		-
38	Fixed Price Option Administrative Costs	Sch. 4, ln 26 col (k)	-
39			
40	<b>Total Adjustments</b>		<u>\$ (1,240,600)</u>
41			
42	<b>Total Anticipated Direct Costs</b>	ln 23 + 40	<u>\$ 7,050,943</u>
43			
44	<b>Anticipated Indirect Cost of Gas</b>		
45	<b>Working Capital</b>		
46	Total Unadjusted Anticipated Cost of Gas	Ln 23	\$ 8,291,543
47	Lead Lag Days / 365	DG 10-017, 14.27 / 365	0.0391
48	Prime Rate		3.25%
49	Working Capital Percentage	ln 47 * ln 48	0.127%
50	Working Capital	ln 46 * ln 49	10,538
51	Plus: Working Capital Reconciliation	Sch. 3, col (c), ln 98	7,961
52			
53	<b>Total Working Capital Allowance</b>	ln 50 + 51	<u>\$ 18,499</u>
54			
55	<b>Bad Debt</b>		
56	Total Unadjusted Anticipated Cost of Gas	ln 23	\$ 8,291,543
57	Less Refunds	ln 30	-
58	Plus Working Capital	ln 53	18,499
59	Plus Prior Period (Over) Under Recovery	ln 27	(1,210,302)
60	Subtotal		<u>\$ 7,099,740</u>
61	Bad Debt Percentage	per GTC 16(f), docket 14-220 Sch 6 Pg 3	1.16%
62			
63	Bad Debt Allowance	ln 60 * ln 61	\$ 82,357
64	Prior Period Bad Debt Allowance	Sch. 3, col (c), ln 161	-
65			
66	<b>Total Bad Debt Allowance</b>	ln 63 + 64	<u>\$ 82,357</u>
67			
68	<b>Production and Storage Capacity</b>	per GTC16(f)	<u>\$ -</u>
69			
70	<b>Miscellaneous Overhead</b>	per GTC 16(f)	\$ 13,170
71	Sales Volume	Sch. 10B, ln 23/1000	19,903
72	Divided by Total Sales	Sch. 10B, ln 23/1000	95,853
73	Ratio		<u>20.76%</u>
74			
75	<b>Miscellaneous Overhead</b>	ln 70 * 73	<u>\$ 2,735</u>
76			
77	<b>Total Anticipated Indirect Cost of Gas</b>	ln 53 + 66 + 68 + 75	<u>\$ 103,590</u>
78			
79	<b>Total Cost of Gas</b>	ln 42 + 77	<u>\$ 7,154,534</u>
80			
81	<b>Projected Forecast Sales (Therms)</b>	Sch. 3, col (q), ln 52	<u>20,651,423</u>

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## **Schedules**

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

3 **Off Peak 2015 Summer Cost of Gas Filing**  
4 **Summary of Supply and Demand Forecast**

7 For Month of:		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Off Peak Period May - Oct
8 (a)	(b)	(c)	(d)	(e)	(d)	(e)	(f)	(g)	(h)
9 <b>I. Gas Volumes (Therms)</b>									
10									
11 <b>A. Firm Demand Volumes</b>									
12 Firm Gas Sales	Sch. 10B, In 23	1,939,664	3,811,847	2,270,814	1,963,006	2,112,018	3,895,769	4,658,306	20,651,423
13 Lost Gas (Unaccounted for)		54,528	36,398	27,628	25,769	33,456	64,770		242,549
14 Company Use		3,460	2,310	1,753	1,635	2,123	4,110		15,392
15 Unbilled Therms		2,703,070	(712,791)	81,522	231,040	736,525	1,618,940	(4,658,306)	(0)
16									
17 <b>Total Firm Volumes</b>	Sch. 6, In 92	<u>4,700,722</u>	<u>3,137,763</u>	<u>2,381,718</u>	<u>2,221,450</u>	<u>2,884,122</u>	<u>5,583,588</u>		<u>20,909,363</u>
18									
19 <b>B. Supply Volumes (Therms)</b>									
20 <u>Pipeline Gas:</u>									
21 Dawn Supply	Sch. 6, In 63	864,052	-	-	-	-	321,248		1,185,300
22 Niagara Supply	Sch. 6, In 64	674,518	340,062	-	-	73,878	674,518		1,762,976
23 TGP Supply (Gulf)	Sch. 6, In 65	-	-	-	-	-	-		-
24 Dracut Supply 1 - Baseload	Sch. 6, In 66	-	-	-	-	-	-		-
25 Dracut Supply 2 - Swing	Sch. 6, In 67	188,853	-	-	-	-	-		188,853
26 City Gate Delivered Supply	Sch. 6, In 68	-	-	-	-	-	-		-
27 LNG Truck	Sch. 6, In 69	45,293	-	-	15,330	65,501	20,208		146,331
28 Propane Truck	Sch. 6, In 70	80,134	80,134	42,506	-	-	-		202,774
29 PNGTS	Sch. 6, In 71	34,144	24,389	22,995	22,995	27,873	43,203		175,598
30 TGP Supply (Zone 4)	Sch. 6, In 72	6,301,990	6,301,990	4,112,609	3,942,586	6,301,990	6,301,990		33,263,155
31 Subtotal Pipeline Volumes		<u>8,188,984</u>	<u>6,746,574</u>	<u>4,178,110</u>	<u>3,980,911</u>	<u>6,469,241</u>	<u>7,361,166</u>		<u>36,924,987</u>
32									
33 <u>Storage Gas:</u>									
34 TGP Storage	Sch. 6, In 77	-	-	-	-	-	-		-
35									
36 <u>Produced Gas:</u>									
37 LNG Vapor	Sch. 6, In 80	20,208	19,511	20,208	20,208	19,511	20,208		119,852
38 Propane	Sch. 6, In 81	-	-	-	-	-	-		-
39 Subtotal Produced Gas		<u>20,208</u>	<u>19,511</u>	<u>20,208</u>	<u>20,208</u>	<u>19,511</u>	<u>20,208</u>		<u>119,852</u>
40									
41 <u>Less - Gas Refill:</u>									
42 LNG Truck	Sch. 6, In 86	(45,293)	-	-	(15,330)	(65,501)	(20,208)		(146,331)
43 Propane	Sch. 6, In 87	(80,134)	(80,134)	(42,506)	-	-	-		(202,774)
44 TGP Storage Refill	Sch. 6, In 88	(3,383,043)	(3,548,188)	(1,774,094)	(1,764,339)	(3,539,129)	(1,777,578)		(15,786,371)
45 Subtotal Refills		<u>(3,508,470)</u>	<u>(3,628,322)</u>	<u>(1,816,600)</u>	<u>(1,779,669)</u>	<u>(3,604,630)</u>	<u>(1,797,786)</u>		<u>(16,135,476)</u>
46									
47 Total Firm Sendout Volumes	Ins 31 + 34 + 39 + 45	4,700,722	3,137,763	2,381,718	2,221,450	2,884,122	5,583,588		20,909,363
48									

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing  
4 Summary of Supply and Demand Forecast

7 For Month of:	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Off Peak Period May - Oct
49 <b>II. Gas Costs</b>	<b>REDACTED</b>							
51 <b>A. Demand Costs</b>	<b>REDACTED</b>							
52 <u>Supply</u>	<b>REDACTED</b>							
53 Niagara Supply Sch.5A, In 12	<b>REDACTED</b>							
54 Subtotal Supply Demand	<b>REDACTED</b>							
55 Less Capacity Credit	<b>REDACTED</b>							
56 Net Pipeline Demand Costs	<b>REDACTED</b>							
57	<b>REDACTED</b>							
58 <u>Pipeline:</u>	<b>REDACTED</b>							
59 Iroquois Gas Trans Service RTS 470-0 Sch.5A, In 16	<b>REDACTED</b>							
60 Tenn Gas Pipeline 95346 Z5-Z6 Sch.5A, In 17	<b>REDACTED</b>							
61 Tenn Gas Pipeline 2302 Z5-Z6 Sch.5A, In 18	<b>REDACTED</b>							
62 Tenn Gas Pipeline 8587 Z0-Z6 Sch.5A, In 19	<b>REDACTED</b>							
63 Tenn Gas Pipeline 8587 Z1-Z6 Sch.5A, In 20	<b>REDACTED</b>							
64 Tenn Gas Pipeline 8587 Z4-Z6 Sch.5A, In 21	<b>REDACTED</b>							
65 Tenn Gas Pipeline (Dracut) 42076 Z6-Z6 Sch.5A, In 22	<b>REDACTED</b>							
66 Tenn Gas Pipeline (Concord Lateral) Z6-Z6 Sch.5A, In 23	<b>REDACTED</b>							
67 Portland Natural Gas Trans Service Sch.5A, In 24	<b>REDACTED</b>							
68 ANE (TransCanada via Union to Iroquois) Sch.5A, In 25	<b>REDACTED</b>							
69 Tenn Gas Pipeline Z4-Z6 stg 632 Sch.5A, In 26	<b>REDACTED</b>							
70 Tenn Gas Pipeline Z4-Z6 stg 11234 Sch.5A, In 27	<b>REDACTED</b>							
71 Tenn Gas Pipeline Z5-Z6 stg 11234 Sch.5A, In 28	<b>REDACTED</b>							
72 National Fuel FST 2358 Sch.5A, In 29	<b>REDACTED</b>							
73 Subtotal Pipeline Demand	\$ 1,162,383	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 6,975,106
74 Less Capacity Credit	(403,209)	(403,265)	(403,265)	(403,265)	(403,265)	(403,265)	(403,265)	(2,419,532)
75 Net Pipeline Demand Costs	\$ 759,175	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 4,555,574
76	<b>REDACTED</b>							
77 <u>Peaking Supply:</u>	<b>REDACTED</b>							
78 Tenn Gas Pipeline (Concord Lateral) Z6-Z6 Sch.5A, In 34	<b>REDACTED</b>							
79 Granite Ridge Demand Sch.5A, In 35	<b>REDACTED</b>							
80 DOMAC Demand NSB041 Sch.5A, In 36	<b>REDACTED</b>							
81 Subtotal Peaking Demand	<b>REDACTED</b>							
82 Less Capacity Credit	<b>REDACTED</b>							
83 Net Peaking Supply Demand Costs	<b>REDACTED</b>							
84	<b>REDACTED</b>							
85 <u>Storage:</u>	<b>REDACTED</b>							
86 Dominion - Demand Sch.5A, In 46	<b>REDACTED</b>							
87 Dominion - Storage Sch.5A, In 47	<b>REDACTED</b>							
88 Honeoye - Demand Sch.5A, In 48	<b>REDACTED</b>							
89 National Fuel - Demand Sch.5A, In 49	<b>REDACTED</b>							
90 National Fuel - Capacity Sch.5A, In 50	<b>REDACTED</b>							
91 Tenn Gas Pipeline - Demand Sch.5A, In 51	<b>REDACTED</b>							
92 Tenn Gas Pipeline - Capacity Sch.5A, In 52	<b>REDACTED</b>							
93 Subtotal Storage Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Less Capacity Credit	-	-	-	-	-	-	-	-
95 Net Storage Demand Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	<b>REDACTED</b>							
97 Total Demand Charges Ins 54 + 73 + 81 + 93	\$ 1,162,383	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 6,975,106
98 Total Capacity Credit Ins 55 + 74 + 82 + 94	(403,209)	(403,265)	(403,265)	(403,265)	(403,265)	(403,265)	(403,265)	(2,419,532)
99 Net Demand Charges	\$ 759,175	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 4,555,574

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing  
4 Summary of Supply and Demand Forecast

		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Off Peak Period May - Oct
7	For Month of:								REDACTED
102	<b>B. Commodity Costs</b>								
103	<u>Pipeline:</u>								
104	Dawn Supply Sch. 6, In 12								
105	Niagara Supply Sch. 6, In 13								
106	TGP Supply (Gulf) 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 (Zone 4) Sch. 6, In 21								
114	Subtotal Pipeline Commodity Costs	\$ 1,996,600	\$ 1,631,934	\$ 1,016,111	\$ 918,037	\$ 1,474,522	\$ 1,758,731		\$ 8,795,935
115									
116	<u>Storage:</u>								
117	TGP Storage - Withdrawals Sch. 6, In 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
118									
119	<u>Produced Gas Costs:</u>								
120	LNG Vapor Sch. 6, In 50								
121	Propane Sch. 6, In 51								
122	Subtotal Produced Gas Costs	\$ 28,811	\$ 27,817	\$ 28,811	\$ 25,535	\$ 15,458	\$ 14,180		\$ 140,611
123									
124	<u>Less Storage Refills:</u>								
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	\$ (1,222,698)	\$ (1,291,488)	\$ (658,667)	\$ (593,737)	\$ (1,184,926)	\$ (600,830)		\$ (5,552,346)
130									
131	Total Supply Commodity Costs	\$ 802,712	\$ 368,263	\$ 386,255	\$ 349,834	\$ 305,054	\$ 1,172,081		\$ 3,384,200
132									
133	<b>C. Supply Volumetric Transportation Costs</b>								
134	Dawn Supply Sch. 6, In 26								
135	Niagara Supply Sch. 6, In 27								
136	TGP Supply (Zone 4) 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	\$ 102,933	\$ 92,895	\$ 58,442	\$ 56,094	\$ 90,393	\$ 99,553		\$ 500,310
140									
141	TGP Storage - Withdrawals Sch. 6, In 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
142									
143	Total Supply Volumetric Trans. Costs Ins 139 + 141	\$ 102,933	\$ 92,895	\$ 58,442	\$ 56,094	\$ 90,393	\$ 99,553		\$ 500,310
144									
145	Total Commodity Gas & Trans. Costs Ins 131 + 143	\$ 905,645	\$ 461,159	\$ 444,697	\$ 405,928	\$ 395,447	\$ 1,271,635		\$ 3,884,510

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing  
4 Summary of Supply and Demand Forecast

7 For Month of:		May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Off Peak Period May - Oct
148	<b>D. Supply and Demand Costs by Source</b>								<b>REDACTED</b>
149									
150	<u>Purchased Gas Demand Costs</u>								
151	Pipeline Gas Demand Costs	In 54 + 73	\$ 1,162,383	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 6,975,106
152	Peaking Gas Demand Costs	In 81	-	-	-	-	-	-	-
153	Subtotal Purchased Gas Demand Costs		\$ 1,162,383	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 6,975,106
154	Less Capacity Credit	In 55 + 74 + 82	(403,209)	(403,265)	(403,265)	(403,265)	(403,265)	(403,265)	(2,419,532)
155	Net Purchased Gas Demand Costs		\$ 759,175	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 4,555,574
156									
157	<u>Storage Gas Demand Costs</u>								
158	Storage Demand	In 93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	Less Capacity Credit	In 94	-	-	-	-	-	-	-
160	Net Storage Demand Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161									
162	<b>Total Demand Costs</b>	In 155 + 160	\$ 759,175	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 4,555,574
163									
164	<u>Purchased Gas Supply</u>								
165	Commodity Costs	In 114	\$ 1,996,600	\$ 1,631,934	\$ 1,016,111	\$ 918,037	\$ 1,474,522	\$ 1,758,731	\$ 8,795,935
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		\$ 876,834	\$ 433,341	\$ 415,887	\$ 380,393	\$ 379,990	\$ 1,257,454	\$ 3,743,899
172									
173	<u>Storage Commodity Costs</u>								
174	Commodity Costs	In 117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	Transportation Costs	In 141	-	-	-	-	-	-	-
176	Subtotal Storage Commodity Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177									
178	<u>Produced Gas Commodity Costs</u>	In 122	\$ 28,811	\$ 27,817	\$ 28,811	\$ 25,535	\$ 15,458	\$ 14,180	\$ 140,611
179									
180	<b>Subtotal Commodity Costs</b>	In 171 + 176 + 178	\$ 905,645	\$ 461,159	\$ 444,697	\$ 405,928	\$ 395,447	\$ 1,271,635	\$ 3,884,510
181									
182	Hedge Contract (Savings)/Loss	Sch 7, In 32	\$ (28,555)	\$ (28,937)	\$ (58,873)	\$ -	\$ (35,349)	\$ 3,173	\$ (148,540)
183									
184	<b>Total Commodity Costs</b>	In 180 + 182	\$ 877,090	\$ 432,222	\$ 385,824	\$ 405,928	\$ 360,099	\$ 1,274,808	\$ 3,735,970
185									
186	<b>Total Demand Costs</b>	In 99	\$ 759,175	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 4,555,574
187	<b>Total Supply Costs</b>	In 184	877,090	432,222	385,824	405,928	360,099	1,274,808	3,735,970
188									
189	<b>Total Direct Gas Costs</b>	In 186 + 187	\$ 1,636,264	\$ 1,191,502	\$ 1,145,104	\$ 1,165,208	\$ 1,119,378	\$ 2,034,087	\$ 8,291,543
190									
191									

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

REDACTED

3 Off Peak 2015 Summer Cost of Gas Filing

4 Contracts Ranked on a per Unit Cost Basis

5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54
	Supplier	Contract	Contract Type	Contract Unit	Unit Dth (MDQ/ACQ)	Off Peak Cost per Unit Dth																																											
	(a)	(b)	(c)	(d)	(e)	(f)																																											
	<b>Demand Costs</b>																																																
10	Granite Ridge Demand		Peaking	MDQ	-																																												
11	Niagara Supply		Supply	MDQ	3,199																																												
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	N02358	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 (short haul)	11234 Z5-Z6(stg)	Transportation	MDQ	1,957																																												
24	Tenn Gas Pipeline	95346 Z5-Z6	Transportation	MDQ	4,000																																												
25	Tenn Gas Pipeline (short haul)	8587 Z4-Z6	Transportation	MDQ	3,811																																												
26	Tenn Gas Pipeline (short haul)	632 Z4-Z6 (stg)	Transportation	MDQ	15,265																																												
27	Tenn Gas Pipeline (short haul)	11234 Z4-Z6(stg)	Transportation	MDQ	7,082																																												
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	<b>Supply Costs - Commodity</b>																																																
35	LNG Truck		Pipeline	Dkt	14,633																																												
36	TGP Supply (Zone 4)		Pipeline	Dkt	3,326,316																																												
37	Niagara Supply		Pipeline	Dkt	176,298																																												
38	Dracut Supply 2 - Swing		Pipeline	Dkt	18,885																																												
39	TGP Citygate Supply		Pipeline	Dkt	-																																												
40	Dracut Supply 1 - Baseload		Pipeline	Dkt	-																																												
41	TGP Supply (Gulf)		Pipeline	Dkt	-																																												
42	Dawn Supply		Pipeline	Dkt	118,530																																												
43	PNGTS		Pipeline	Dkt	17,560																																												
44	LNG Vapor (Storage)		Produced	Dkt	11,985																																												
45	Propane		Pipeline	Dkt	-																																												
46	<b>Supply Costs - Volumetric Transportation</b>																																																
48	Dracut Supply 1 - Baseload		Pipeline	Dkt	-																																												
49	TGP Supply (Zone 4)		Pipeline	Dkt	-																																												
50	Dracut Supply 2 - Swing		Pipeline	Dkt	18,885																																												
51	Dawn Supply		Storage	Dkt	118,530																																												
52	Niagara Supply		Pipeline	Dkt	176,298																																												
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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

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

		Prior Period Balance Plus Nov Collections October 31, 2014	Nov-14 (d)	Dec-14 31 (e)	Jan-15 31 (f)	Feb-15 28 (g)	Mar-15 31 (h)	Apr-15 30 (i)	May-15 31 (j)	Jun-15 30 (k)	Jul-15 31 (l)	Aug-15 31 (m)	Sep-15 30 (n)	Oct-15 31 (o)	Nov-15 30 (p)	Off Peak Period Total (q)	
(a)	Days in Month (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
<b>Account 8840-2-0000-10-1920-1741 (formerly, 175.40) COG (Over)/Under Balance - Interest Calculation</b>																	
11	Beginning Balance	Account 1920-1741 1/	\$ (1,146,406)	\$ (1,210,302)	\$ (1,213,535)	\$ (1,216,885)	\$ (1,220,244)	\$ (1,223,286)	\$ (1,226,662)	\$ (1,229,939)	\$ (1,184,361)	\$ (1,055,268)	\$ (716,650)	\$ (302,755)	\$ (157,737)	\$ (9,454)	\$ (1,146,406)
12	Forecast Direct Gas Costs		-	-	-	-	-	-	-	1,636,264	1,191,502	1,145,104	1,165,208	1,119,378	2,034,087	-	8,291,543
13	Production & Storage & Misc Overhead		-	-	-	-	-	-	-	456	456	456	456	456	456	-	2,735
14	Projected Revenues w/o Int.	In 52 * In 62	-	-	-	-	-	-	-	(663,365)	(1,303,652)	(776,618)	(671,348)	(722,310)	(1,332,353)	(1,593,141)	(7,062,787)
15	Projected Unbilled Revenue	In 56 * In 62	-	-	-	-	-	-	-	(924,450)	(680,675)	(708,556)	(787,572)	(1,039,463)	(1,593,141)	-	(5,733,856)
16	Reverse Prior Month Unbilled		-	-	-	-	-	-	-	924,450	680,675	708,556	787,572	1,039,463	1,593,141	-	5,733,856
17	Add Net Adjustments (with TGP Refund)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Gas Cost Billed	Account 1920-1741 2/	(63,896)	-	-	-	-	-	-	-	-	-	-	-	-	-	(63,896)
19	Monthly (Over)/Under Recovery		\$ (1,210,302)	\$ (1,210,302)	\$ (1,213,535)	\$ (1,216,885)	\$ (1,220,244)	\$ (1,223,286)	\$ (1,226,662)	\$ (1,181,034)	\$ (1,052,281)	\$ (714,208)	\$ (301,350)	\$ (157,122)	\$ (9,224)	\$ (9,454)	\$ 21,189
20	Average Monthly Balance	(In 11 + 19)/ 2	\$ -	\$ (1,210,302)	\$ (1,213,535)	\$ (1,216,885)	\$ (1,220,244)	\$ (1,223,286)	\$ (1,226,662)	\$ (1,205,486)	\$ (1,118,321)	\$ (884,738)	\$ (509,000)	\$ (229,939)	\$ (83,480)	\$ (9,454)	
22	Interest Rate	Prime 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%		
24	Interest Applied	In 20 * In 22 /365 *Days/Mo.		\$ (3,233)	\$ (3,350)	\$ (3,359)	\$ (3,042)	\$ (3,377)	\$ (3,277)	\$ (3,327)	\$ (2,987)	\$ (2,442)	\$ (1,405)	\$ (614)	\$ (230)	\$ -	\$ (30,644)
26	<b>(Over)/Under Balance</b>	In 19 + In 24	\$ (1,210,302)	\$ (1,213,535)	\$ (1,216,885)	\$ (1,220,244)	\$ (1,223,286)	\$ (1,226,662)	\$ (1,229,939)	\$ (1,184,361)	\$ (1,055,268)	\$ (716,650)	\$ (302,755)	\$ (157,737)	\$ (9,454)	\$ (9,454)	\$ (9,454)
<b>Calculation of COG with Interest</b>																	
31	Beginning Balance	In 11	\$ (1,146,406)	\$ (1,210,302)	\$ (1,213,450)	\$ (1,216,799)	\$ (1,220,158)	\$ (1,223,200)	\$ (1,226,576)	\$ (1,229,853)	\$ (1,181,490)	\$ (1,050,531)	\$ (710,489)	\$ (295,261)	\$ (148,512)	\$ 3,109	\$ (1,146,406)
32	Forecast Direct Gas Costs	In 12	-	-	-	-	-	-	-	1,636,264	1,191,502	1,145,104	1,165,208	1,119,378	2,034,087	-	8,291,543
33	Prod Storage & Misc Overhead	In 13	-	-	-	-	-	-	-	456	456	456	456	456	456	-	2,735
34	Projected Revenues with int.	In 52 * 64	-	-	-	-	-	-	-	(662,201)	(1,301,365)	(775,256)	(670,170)	(721,043)	(1,330,015)	(1,590,346)	(7,050,396)
35	Projected Unbilled Revenue	In 56 * 64	-	-	-	-	-	-	-	(922,828)	(679,481)	(707,313)	(786,190)	(1,037,639)	(1,590,346)	-	(5,723,797)
36	Reverse Prior Month Unbilled		-	-	-	-	-	-	-	922,828	679,481	707,313	786,190	1,037,639	1,590,346	-	5,723,797
37	Add Net Adjustments	In 17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Gas Cost Billed	In 18	(63,896)	-	-	-	-	-	-	-	-	-	-	-	-	-	(63,896)
39	Gas Cost Unbilled		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Reverse Prior Month Unbilled		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Add Interest	In 24	-	-	-	-	-	-	-	(3,327)	(2,987)	(2,442)	(1,405)	(614)	(230)	-	(11,007)
42	<b>(Over)/Under Balance</b>		\$ (1,210,302)	\$ (1,210,302)	\$ (1,213,450)	\$ (1,216,799)	\$ (1,220,158)	\$ (1,223,200)	\$ (1,226,576)	\$ (1,181,489)	\$ (1,050,537)	\$ (710,501)	\$ (295,278)	\$ (148,534)	\$ 3,079	\$ 3,108	\$ 22,574
44	Average Monthly Balance		\$ (1,178,354)	\$ (1,213,450)	\$ (1,216,799)	\$ (1,220,158)	\$ (1,223,200)	\$ (1,226,576)	\$ (1,205,671)	\$ (1,116,013)	\$ (880,516)	\$ (502,884)	\$ (221,898)	\$ (72,717)			
46	Interest Applied	In 22 * In 44 /365 *Days/Mo.		(3,148)	(3,349)	(3,359)	(3,042)	(3,376)	(3,328)	(2,981)	(2,430)	(1,388)	(593)	(201)	-	-	\$ (30,472)
48	<b>(Over)/Under Balance</b>	In 41 +In 42 + In 46	\$ (1,210,302)	\$ (1,213,450)	\$ (1,216,799)	\$ (1,220,158)	\$ (1,223,200)	\$ (1,226,576)	\$ (1,181,490)	\$ (1,050,531)	\$ (710,489)	\$ (295,261)	\$ (148,512)	\$ 3,109	\$ 3,108		\$ 3,108
51	Forecast Sendout Therms	Sch 1							4,700,722	3,137,763	2,381,718	2,221,450	2,884,122	5,583,588			20,909,363
52	Less Forecast Billing Therm Sales	Sch. 10B, In 23 May - Oct							1,939,664	3,811,847	2,270,814	1,963,006	2,112,018	3,895,769	4,658,306		20,651,423
53	Less Forecast Unaccounted For	Sch 1							54,528	36,398	27,628	25,769	33,456	64,770			242,549
54	Less Forecast Company Use	Sch 1							3,460	2,310	1,753	1,635	2,123	4,110			15,392
55	Unbilled Volumes								2,703,070	(712,791)	81,522	231,040	736,525	1,618,940	(4,658,306)		(0)
56	Gross Unbilled								2,703,070	1,990,278	2,071,801	2,302,841	3,039,366	4,658,306			(0)
58	Beg Balance								-	2,703,070	1,990,278	2,071,801	2,302,841	3,039,366	4,658,306		
59	Incremental								2,703,070	(712,791)	81,522	231,040	736,525	1,618,940	(4,658,306)		
60	Ending Balance								2,703,070	1,990,278	2,071,801	2,302,841	3,039,366	4,658,306			
62	COG w/o Interest	Sch. 3, pg. 4, In 209 col. (c)							\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420		\$0.3420
64	COG With Interest	Sch. 3, pg. 4, In 209 col. (d)							\$0.3414	\$0.3414	\$0.3414	\$0.3414	\$0.3414	\$0.3414	\$0.3414		\$0.3414

66 1/ Beginning Balance for Acct 1920-1741, per Schedule 1, page 2, line 23, October 2012 column, as filed in the DG 12-067 Summer Cost of Gas Reconciliation, filed on 2/28/2013.

67 2/ Gas Cost Billed Acct 1920-1741, per Schedule 1, page 2, line 11, November 2012 column, as filed in the DG 12-067 Summer Cost of Gas Reconciliation, filed on 2/28/2013.

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

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

	Days in Month	Prior Period Balance Plus Nov Collections October 31, 2014	Nov-14 30	Dec-14 31	Jan-15 31	Feb-15 28	Mar-15 31	Apr-15 30	May-15 31	Jun-15 30	Jul-15 31	Aug-15 31	Sep-15 30	Oct-15 31	Nov-15 30	Off Peak Period Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
<b>Account 8840-2-0000-10-1163-1424 (formerly, 142.40) Working Capital (Over)/Under Balance - Interest Calculation</b>																	
74	<b>Beginning Balance</b>	Account 1163-1424 1/	\$ (1,034)	\$ 7,961	\$ 7,970	\$ 7,992	\$ 8,014	\$ 8,034	\$ 8,056	\$ 8,078	\$ 5,999	\$ 4,738	\$ 4,088	\$ 3,605	\$ 2,472	\$ 98	\$ (1,034)
77	Days Lag									0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
79	Prime Rate									3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
80	Forecast Working Capital	In 32 * In 78 / 365 * In 79								2,080	1,514	1,455	1,481	1,423	2,585		10,538
82	Projected Revenues w/o Int.	In 121 * In 124								(1,746)	(3,431)	(2,044)	(1,767)	(1,901)	(3,506)	(4,192)	(18,586)
83	Projected Unbilled Revenue	In 122 * In 124								(2,433)	(1,791)	(1,865)	(2,073)	(2,735)	(4,192)		(15,089)
84	Reverse Prior Month Unbilled										2,433	1,791	1,865	2,073	2,735	4,192	15,089
86	Add Net Adjustments																
87	Working Capital Billed	Account 1163-1424 2/	8,995														8,995
90	Monthly (Over)/Under Recovery		\$ 7,961	\$ 7,961	\$ 7,970	\$ 7,992	\$ 8,014	\$ 8,034	\$ 8,056	\$ 5,979	\$ 4,724	\$ 4,076	\$ 3,595	\$ 2,464	\$ 94	\$ 98	\$ (88)
92	Average Monthly Balance	(In 76 + 90) / 2	\$ 3,464	\$ 7,970	\$ 7,992	\$ 8,014	\$ 8,034	\$ 8,056	\$ 8,078	\$ 7,029	\$ 5,361	\$ 4,407	\$ 3,842	\$ 3,035	\$ 1,283		
94	Interest Rate	Prime 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%		
96	Interest Applied	In 92 * In 94 / 365 * Days of Month	\$ 9	\$ 22	\$ 22	\$ 20	\$ 22	\$ 22	\$ 22	\$ 19	\$ 14	\$ 12	\$ 11	\$ 8	\$ 4		\$ 185
98	<b>(Over)/Under Balance</b>	In 90 + In 96	\$ 7,961	\$ 7,970	\$ 7,992	\$ 8,014	\$ 8,034	\$ 8,056	\$ 8,078	\$ 5,999	\$ 4,738	\$ 4,088	\$ 3,605	\$ 2,472	\$ 98	\$ 98	\$ 97
<b>Calculation of Working Capital with Interest</b>																	
103	<b>Beginning Balance</b>		\$ (1,034)	\$ 7,961	\$ 7,970	\$ 7,992	\$ 8,014	\$ 8,034	\$ 8,056	\$ 8,078	\$ 5,998	\$ 4,738	\$ 4,088	\$ 3,605	\$ 2,472	\$ 98	\$ (1,034)
104	Forecast Working Capital	In 80								2,080	1,514	1,455	1,481	1,423	2,585		10,538
105	Projected Rev. with interest	In 121 * In 126								(1,746)	(3,431)	(2,044)	(1,767)	(1,901)	(3,506)	(4,192)	(18,586)
106	Projected Unbilled Revenue	In 122 * In 126								(2,433)	(1,791)	(1,865)	(2,073)	(2,735)	(4,192)		(15,089)
107	Reverse Prior Month Unbilled										2,433	1,791	1,865	2,073	2,735	4,192	15,089
108	Add Net Adjustments	In 86															
109	Working Capital Billed	In 88	8,995														8,995
110	WC Unbilled																
111	Reverse WC Unbilled																
112	Add Interest	In 96								19	14	12	11	8	4		68
113	Monthly (Over)/Under Recovery		\$ 7,961	\$ 7,961	\$ 7,970	\$ 7,992	\$ 8,014	\$ 8,034	\$ 8,056	\$ 5,998	\$ 4,738	\$ 4,088	\$ 3,605	\$ 2,472	\$ 98	\$ 98	\$ (20)
115	Average Monthly Balance		\$ 3,464	\$ 7,970	\$ 7,992	\$ 8,014	\$ 8,034	\$ 8,056	\$ 8,078	\$ 7,038	\$ 5,368	\$ 4,413	\$ 3,847	\$ 3,039	\$ 1,285		
117	Interest Applied	In 94 * In 115 / 365 * Days of Month	\$ 9	\$ 22	\$ 22	\$ 20	\$ 22	\$ 22	\$ 22	\$ 19	\$ 14	\$ 12	\$ 11	\$ 8	\$ 4		\$ 185
119	<b>(Over)/Under Balance</b>	-In 112 +In 113 + In 117	\$ 7,961	\$ 7,970	\$ 7,992	\$ 8,014	\$ 8,034	\$ 8,056	\$ 8,078	\$ 5,998	\$ 4,738	\$ 4,088	\$ 3,605	\$ 2,472	\$ 98	\$ 98	\$ 97
121	Forecast Therm Sales	In 51								1,939,664	3,811,847	2,270,814	1,963,006	2,112,018	3,895,769	4,658,306	20,651,423
122	Unbilled Therm	In 53								2,703,070	1,990,278	2,071,801	2,302,841	3,039,366	4,658,306		
124	Working Cap. Rate w/out Int.	Sch. 3, pg. 4, In 226 col. (c)								\$0.0009	\$0.0009	\$0.0009	\$0.0009	\$0.0009	\$0.0009	\$0.0009	\$0.0009
126	Working Capital Rate w/ Int.	Sch. 3, pg. 4, In 226 col. (d)								\$0.0009	\$0.0009	\$0.0009	\$0.0009	\$0.0009	\$0.0009	\$0.0009	\$0.0009

127 1/ Beginning Balance for Acct 1163-1424, per Schedule 5, page 2, line 16, October 2012 column, as filed in the DG 12-067 Summer Cost of Gas Reconciliation, filed on 2/28/2013.

128 2/ Gas Cost Billed Acct 1163-1424, per Schedule 5, page 2, line 8, November 2012 column, as filed in the DG 12-067 Summer Cost of Gas Reconciliation, filed on 2/28/2013.



1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

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

		Prior Period Balance Plus Nov Collections October 31, 2014	Nov-14 30	Dec-14 31	Jan-15 31	Feb-15 28	Mar-15 31	Apr-15 30	May-15 31	Jun-15 30	Jul-15 31	Aug-15 31	Sep-15 30	Oct-15 31	Nov-15 30	Off Peak Period Total	
(a)	Days in Month (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
<b>Account 8840-2-0000-10-1163-1754 (formerly, 175.54) Bad Debt (Over)/Under Balance - Interest Calculation</b>																	
137	Forecast Direct Gas Costs	In 32 In 104 + (May includes prior period )	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,636,264	\$ 1,191,502	\$ 1,145,104	\$ 1,165,208	\$ 1,119,378	\$ 2,034,087	\$ -	8,291,543	
138	Forecast Working Capital	In 19 / 6	-	-	-	-	-	-	10,041	1,514	1,455	1,481	1,423	2,585	-	18,499	
139	Prior Period Balance (with Refund)	In 19 / 6	-	-	-	-	-	-	(201,717)	(201,717)	(201,717)	(201,717)	(201,717)	(201,717)	-	(1,210,302)	
140	Total Forecast Direct Gas Costs & Working Capital		-	-	-	-	-	-	1,444,588	991,299	944,842	964,972	919,084	1,834,955	-	8,310,042	
141	<b>Beginning Balance</b>	Account 1163-1754 1/ Nov Collections & Unbilled In 140 * 0.0116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,816)	\$ (2,713)	\$ (1,168)	\$ 1,250	\$ 519	\$ (254)	\$ -	
142	Forecast Bad Debt	In 140 * 0.0116	-	-	-	-	-	-	16,757	11,499	10,960	11,194	10,661	21,285	-	82,357	
146	Projected Revenues w/o int	In 182 * In 185	-	-	-	-	-	-	(7,759)	(15,247)	(9,083)	(7,852)	(8,448)	(15,583)	(18,633)	(82,606)	
147	Projected Unbilled Revenue	In 183 * In 185	-	-	-	-	-	-	(10,812)	(7,961)	(8,287)	(9,211)	(12,157)	(18,633)	(18,633)	(67,063)	
148	Reverse Prior Month Unbilled		-	-	-	-	-	-	-	10,812	7,961	8,287	9,211	12,157	18,633	67,063	
149	Bad Debt Billed	Account 1163-1754 2/ Add Net Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150	Add Net Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
151	Monthly (Over)/Under Recovery		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,814)	\$ (2,713)	\$ (1,163)	\$ 1,250	\$ 517	\$ (254)	\$ (254)	\$ (249)	
152	Average Monthly Balance	(In 142 + 153) / 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (907)	\$ (2,265)	\$ (1,938)	\$ 41	\$ 883	\$ 133	\$ (254)		
153	Interest Rate	Prime 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%			
154	Interest Applied	In 155 * In 157 / 365 * Days of Mo.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3)	\$ (6)	\$ (5)	\$ 0	\$ 2	\$ 0		\$ (11)	
155	<b>(Over)/Under Balance</b>	In 153 + In 159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,816)	\$ (2,719)	\$ (1,168)	\$ 1,250	\$ 519	\$ (254)	\$ (254)	\$ (260)	
<b>Calculation of Bad Debt with Interest</b>																	
166	<b>Beginning Balance</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,816)	\$ (2,719)	\$ (1,174)	\$ 1,244	\$ 513	\$ (260)	\$ -	
167	Forecast Bad Debt	In 144	-	-	-	-	-	-	16,757	11,499	10,960	11,194	10,661	21,285	-	82,357	
168	Projected Revenues with int.	In 182 * 187	-	-	-	-	-	-	(7,759)	(15,247)	(9,083)	(7,852)	(8,448)	(15,583)	(18,633)	(82,606)	
169	Projected Unbilled Revenue	In 183 * 187	-	-	-	-	-	-	(10,812)	(7,961)	(8,287)	(9,211)	(12,157)	(18,633)	(18,633)	(67,063)	
170	Reverse Prior Month Unbilled		-	-	-	-	-	-	-	10,812	7,961	8,287	9,211	12,157	18,633	67,063	
171	Bad Debt Billed	In 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
172	Add Interest	In 159	-	-	-	-	-	-	(3)	(6)	(5)	0	2	0	-	(11)	
173	Add Net Adjustments	In 151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
174	Monthly (Over)/Under Recovery		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,816)	\$ (2,719)	\$ (1,174)	\$ 1,244	\$ 513	\$ (260)	\$ (260)	\$ (260)	
175	Average Monthly Balance	(In 166 + 174) / 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (908)	\$ (2,268)	\$ (1,947)	\$ 35	\$ 878	\$ 127	\$ (260)		
176	Interest Applied	In 157 * In 176 / 365 * Days of Month	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3)	\$ (6)	\$ (5)	\$ 0	\$ 2	\$ 0		\$ (11)	
177	<b>(Over)/Under Balance</b>	-In 172 +In 174 + In 178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,816)	\$ (2,719)	\$ (1,174)	\$ 1,244	\$ 513	\$ (260)	\$ (260)	\$ (260)	
182	Forecast Therm Sales	In 51							1,939,664	3,811,847	2,270,814	1,963,006	2,112,018	3,895,769	4,658,306	20,651,423	
183	Unbilled Therm	In 53							2,703,070	1,990,278	2,071,801	2,302,841	3,039,366	4,658,306			
184	COG Rate Without Interest	Sch. 3, pg. 4, In 243 col. (c)							\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040		
185	COG With Interest	Sch. 3, pg. 4, In 243 col. (d)							\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040		
186									\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040		
187									\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040	\$0.0040		
188 1/	Not applicable for summer - Beginning Balance for Acct 1163-1754, per Schedule 1, page 4, line 18.																
189 2/	Not applicable for summer - Gas Cost Billed Acct 1163-1754, per Schedule 1, page 4, line 8.																
190																	
191	<b>Total Interest</b>	In 46 + 117 + 178	\$	\$ (3,138)	\$ (3,327)	\$ (3,337)	\$ (3,022)	\$ (3,354)	\$ (3,255)	\$ (3,311)	\$ (2,973)	\$ (2,424)	\$ (1,377)	\$ (582)	\$ (197)	\$ -	\$ (30,298)
192																	

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

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

		<u>COG Rate</u>	<u>COG Rate With</u>
		<u>Without Interest</u>	<u>Interest</u>
		(c)	(d)
193	<b>Calculation of COG</b>		
194	(a) (b)		
195	(Over)Under Recovery Balance In 11, col. (d)	\$ (1,210,302)	\$ (1,210,302)
196			
197	Unadjusted Forecast of Gas Costs In 12, col. (q)	8,291,543	8,291,543
198			
199	Production & Storage and Misc Ove In 13, col. (q)	2,735	2,735
200			
201	Adjustments In 17, col. (q)	(21,993)	(21,993)
202			
203	Interest May - Oct In 46, col. (q)	-	\$ (11,041)
204			
205	Total Gas To Be Recovered	\$ 7,061,983	\$ 7,050,943
206			
207	Forecast Gas Sales (May - Oct) In 52, col. (q)	20,651,423	20,651,423
208			
209	Preliminary COG Rate In 205 / 207	<u>\$0.3420</u>	<u>\$0.3414</u>
210			
211			
		<u>Working Capital</u>	<u>Working</u>
		<u>Rate without</u>	<u>Capital Rate</u>
		<u>interest</u>	<u>with Interest</u>
		(c)	(d)
212	<b>Calculation of Working Capital Rate</b>		
213	(a) (b)		
214	(Over)Under Recovery Balance In 76, col. (q)	\$ 7,961	\$ 7,961
215			
216	Unadjusted Working Capital Forecast In 80, col. (q)	10,538	10,538
217			
218	Adjustments without interest In 86, col. (q)	-	-
219			
220	Interest May - Oct In 117, col. (q)	-	\$ (11)
221			
222	Total Gas To Be Recovered	\$ 18,499	\$ 18,488
223			
224	Forecast Gas Sales In 51, col. (q)	20,651,423	20,651,423
225			
226	Preliminary Working Capital COG F In 222 / 224	<u>\$0.0009</u>	<u>\$0.0009</u>
227			
228			
		<u>Bad Debt Rate</u>	<u>Bad Debt Rate</u>
		<u>without Interest</u>	<u>with interest</u>
		(c)	
229	<b>Calculation of Bad Debt Rate</b>		
230	(a) (b)		
231	(Over)Under Recovery Balance In 142, col. (q)	\$ -	\$ -
232			
233	Unadjusted Bad Debt Forecast In 144, col. (q)	82,357	82,357
234			
235	Adjustments without interest In 151, col. (q)	-	-
236			
237	Interest May - Oct In 178, col. (q)	-	\$ (23)
238			
239	Total Gas To Be Recovered	\$ 82,357	\$ 82,334
240			
241	Forecast Gas Sales (May - Oct) In 51, col. (q)	20,651,423	20,651,423
242			
243	Preliminary Bad Debt COG Rate In 239 / 241	<u>\$0.0040</u>	<u>\$0.0040</u>

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.  
 2  
 3 Off Peak 2015 Summer Cost of Gas Filing  
 4 Adjustments to Gas Costs  
 5

6	<u>Adjustments</u>	Prior Period	Refunds from	Broker	Fuel Financing	Transportation	Interruptible	Off System	Capacity	Net Option	Fixed Price	Total
7	(a)	Adjustments	Suppliers /	Revenue		CGA Revenues	Sales Margin	Sales Margin	Release Margin	Premiums	Option	Adjustments
8		(b)	Pipelines	(d)	(e)	(f)	(g)	(h)	(i)	(j)	Administrative	(m)
9			(c)								Costs	
9	May-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Jun-14	-	-	-	-	-	-	-	-	-	-	-
11	Jul-13	-	-	-	-	-	-	-	-	-	-	-
12	Aug-13	-	-	-	-	-	-	-	-	-	-	-
13	Sep-13	-	-	-	-	-	-	-	-	-	-	-
14	Oct-13	-	-	-	-	-	-	-	-	-	-	-
15	Nov-13	-	-	-	-	-	-	-	-	-	-	-
16	Dec-13	-	-	-	-	-	-	-	-	-	-	-
17	Jan-14	-	-	-	-	-	-	-	-	-	-	-
18	Feb-14	-	-	-	-	-	-	-	-	-	-	-
19	Mar-14	-	-	-	-	-	-	-	-	-	-	-
20	Apr-14	-	-	-	-	-	-	-	-	-	-	-
21												
22	Total Off Peak Period	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

3 **Off Peak 2015 Summer Cost of Gas Filing**

4 **Demand Costs**

5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	
			(a)	Peak (b)	Reference (c)	May-15 (d)	Jun-15 (e)	Jul-15 (f)	Aug-15 (g)	Sep-15 (h)	Oct-15 (i)	Off Peak May - Oct Total (j)	Peak May - Oct Total (k)																											
11	<b>Supply</b>																																							
12	Niagara Supply				Sch 5B, In 9 * Sch 5C In 9 x days																																			
13	Subtotal Supply Demand & Reservation Charges																																							
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	Tenn Gas Pipeline (Concord Lateral) Z6-Z6				Sch 5B, In 19 * Sch 5C In 26 x days																																			
24	Portland Natural Gas Trans Service				Sch 5B, In 20 * Sch 5C In 28 x days																																			
25	ANE (TransCanada via Union to Iroquois)				Sch 5B, In 21 * Sch 5C In 44 x days																																			
26	Tenn Gas Pipeline Z4-Z6 stg 632	peak			Sch 5B, In 22 * Sch 5C In 30 x days																																			
27	Tenn Gas Pipeline Z4-Z6 stg 11234	peak			Sch 5B, In 23 * Sch 5C In 32 x days																																			
28	Tenn Gas Pipeline Z5-Z6 stg 11234	peak			Sch 5B, In 24 * Sch 5C In 34 x days																																			
29	National Fuel FST 2358	peak			Sch 5B, In 25 * Sch 5C In 36 x days																																			
31	Subtotal Pipeline Demand Charges					\$ 1,388,031	\$ 1,388,192	\$ 1,388,192	\$ 1,388,192	\$ 1,388,192	\$ 1,388,192	\$ 6,975,106	\$ 1,353,884																											
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	DOMAC Demand NSB041	peak			Per Contract																																			
37	Subtotal Peaking Demand Charges																																							
39	Subtotal Supply, Pipeline & Peaking				In 13 + In 31 + In 37	\$ 1,388,031	\$ 1,388,192	\$ 1,388,192	\$ 1,388,192	\$ 1,388,192	\$ 1,388,192	\$ 6,975,106	\$ 1,353,884																											
41	Less Transportation Capacity Credit					\$ (481,482)	\$ (481,537)	\$ (481,537)	\$ (481,537)	\$ (481,537)	\$ (481,537)	\$ (2,419,532)	\$ (469,637)																											
43	<b>Total Supply, Pipeline &amp; Peaking Demand</b>					\$ 906,549	\$ 906,654	\$ 906,654	\$ 906,654	\$ 906,654	\$ 906,654	\$ 4,555,574	\$ 884,247																											

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

4 Demand Costs

				May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Off Peak May - Oct Total	Peak May - Oct Total
	(a)	Peak (b)	Reference (c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
45	<b>Storage</b>										
46	Dominion - Demand	peak	Sch 5B, In 33 * Sch 5C In 51 x days	\$ 1,740	\$ 1,740	\$ 1,740	\$ 1,740	\$ 1,740	\$ 1,740	\$ -	\$ 10,437
47	Dominion - Storage	peak	Sch 5B, In 34 * Sch 5C In 52 x days	1,489	1,489	1,489	1,489	1,489	1,489	-	8,935
48	Honeoye - Demand	peak	Sch 5B, In 35 * Sch 5C In 55 x days	8,744	8,744	8,744	8,744	8,744	8,744	-	52,466
49	National Fuel - Demand	peak	Sch 5B, In 37 * Sch 5C In 57 x days	15,139	15,139	15,139	15,139	15,139	15,139	-	90,833
50	National Fuel - Capacity	peak	Sch 5B, In 38 * Sch 5C In 58 x days	25,557	25,557	25,557	25,557	25,557	25,557	-	153,345
51	Tenn Gas Pipeline - Demand	peak	Sch 5B, In 39 * Sch 5C In 61 x days	33,640	33,640	33,640	33,640	33,640	33,640	-	201,839
52	Tenn Gas Pipeline - Capacity	peak	Sch 5B, In 40 * Sch 5C In 62 x days	32,924	32,924	32,924	32,924	32,924	32,924	-	197,546
53											
54	<b>Subtotal Storage Demand Costs</b>			\$ 119,233	\$ 119,233	\$ 119,233	\$ 119,233	\$ 119,233	\$ 119,233	\$ -	\$ 715,401
55											
56	Less Transportation Capacity Credit			\$ (41,360)	\$ (41,360)	\$ (41,360)	\$ (41,360)	\$ (41,360)	\$ (41,360)	\$ -	\$ (248,159)
57											
58	<b>Total Storage Demand Costs</b>		In 54 + In 56	\$ 77,874	\$ 77,874	\$ 77,874	\$ 77,874	\$ 77,874	\$ 77,874	\$ -	\$ 467,242
59											
60	<b>Total Demand Charges</b>		In 39 + In 54	\$ 1,507,264	\$ 1,507,425	\$ 1,507,425	\$ 1,507,425	\$ 1,507,425	\$ 1,507,425	\$ 6,975,106	\$ 2,069,285
61											
62	Total Transportation Capacity Credit		In 41 + In 56	\$ (522,841)	\$ (522,897)	\$ (522,897)	\$ (522,897)	\$ (522,897)	\$ (522,897)	\$ (2,419,532)	\$ (717,796)
63											
64	<b>Total Demand Charges less Cap. Cr.</b>		In 60 + In 62	\$ 984,423	\$ 984,528	\$ 984,528	\$ 984,528	\$ 984,528	\$ 984,528	\$ 4,555,574	\$ 1,351,489
65											
66											
67	Monthly Off Peak Demand			\$ 1,162,383	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 1,162,545	\$ 6,975,106	\$ -
68	Monthly Off Peak Transportation Cap Credit			(403,209)	(403,265)	(403,265)	(403,265)	(403,265)	(403,265)	(2,419,532)	-
69	<b>Total Off Peak Demand</b>			\$ 759,175	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 759,280	\$ 4,555,574	\$ -
70											
71	Monthly Peak Demand			\$ 344,881	\$ 344,881	\$ 344,881	\$ 344,881	\$ 344,881	\$ 344,881	\$ -	\$ 2,069,285
72	Monthly Peak Transportation Cap Credit			(119,633)	(119,633)	(119,633)	(119,633)	(119,633)	(119,633)	-	(717,796)
73	<b>Total Peak Demand</b>			\$ 225,248	\$ 225,248	\$ 225,248	\$ 225,248	\$ 225,248	\$ 225,248	\$ -	\$ 1,351,489

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

3 **Off Peak 2015 Summer Cost of Gas Filing**

4 **Demand Volumes**

6		Peak	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15
7	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
8	<b>Supply</b>								
9	Niagara Supply			3,199	3,199	3,199	3,199	3,199	3,199
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	N02358	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	DOMAC Liquid Demand Charge	peak	NSB041						
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	245,380	245,380	245,380	245,380	245,380	245,380
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

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

4 Demand Rates

				May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	May - Oct	
				31	30	31	31	30	31	184	
				Unit Rate	Unit Rate	Unit Rate	Unit Rate	Unit Rate	Unit Rate	Avg Rate	
6	<b>Tariff Rates</b>										
8	<b>Supply</b>										
9	Niagara Supply	\$0.0000	Per Contract	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
11	<b>Pipeline</b>										
12	Iroquois Gas Trans Service	RTS 470-01	\$6.5971	First Revised Sheet No. 4	\$0.2128	\$0.2199	\$0.2128	\$0.2128	\$0.2199	\$0.2128	\$0.2152
14	Tenn Gas Pipeline	95346 Z5-Z6	\$7.3963	Seventh Rev Sheet No. 14	\$0.2386	\$0.2465	\$0.2386	\$0.2386	\$0.2465	\$0.2386	\$0.2412
16	Tenn Gas Pipeline	2302 Z5-Z6	\$7.3963	Seventh Rev Sheet No. 14	\$0.2386	\$0.2465	\$0.2386	\$0.2386	\$0.2465	\$0.2386	\$0.2412
18	Tenn Gas Pipeline	8587 Z0-Z6	\$23.9536	Seventh Rev Sheet No. 14	\$0.7727	\$0.7985	\$0.7727	\$0.7727	\$0.7985	\$0.7727	\$0.7813
20	Tenn Gas Pipeline	8587 Z1-Z6	\$21.2648	Seventh Rev Sheet No. 14	\$0.6860	\$0.7088	\$0.6860	\$0.6860	\$0.7088	\$0.6860	\$0.6936
22	Tenn Gas Pipeline	8587 Z4-Z6	\$8.4181	Seventh Rev Sheet No. 14	\$0.2716	\$0.2806	\$0.2716	\$0.2716	\$0.2806	\$0.2716	\$0.2746
24	TGP Dracut	42076 FTA Z6-Z6	\$4.9101	Seventh Rev Sheet No. 14	\$0.1584	\$0.1637	\$0.1584	\$0.1584	\$0.1637	\$0.1584	\$0.1602
26	TGP Concord Lateral	72694 Z6-Z6	\$12.2474	Per contract	\$0.3951	\$0.4082	\$0.3951	\$0.3951	\$0.4082	\$0.3951	\$0.3995
28	Portland Natural Gas	FT-1999-001	\$40.2456	Part 4.1 v.4.0.0	\$1.2982	\$1.3415	\$1.2982	\$1.2982	\$1.3415	\$1.2982	\$1.3127
30	Tenn Gas Pipeline	632 Z4-Z6 (stg)	\$8.4181	Seventh Rev Sheet No. 14	\$0.2716	\$0.2806	\$0.2716	\$0.2716	\$0.2806	\$0.2716	\$0.2746
32	Tenn Gas Pipeline	11234 Z4-Z6(stg)	\$8.4181	Seventh Rev Sheet No. 14	\$0.2716	\$0.2806	\$0.2716	\$0.2716	\$0.2806	\$0.2716	\$0.2746
34	Tenn Gas Pipeline	11234 Z5-Z6(stg)	\$7.3963	Seventh Rev Sheet No. 14	\$0.2386	\$0.2465	\$0.2386	\$0.2386	\$0.2465	\$0.2386	\$0.2412
36	National Fuel	N02358	\$3.7805	4.010 Version 10.0.0 Pg 1	\$0.1220	\$0.1260	\$0.1220	\$0.1220	\$0.1260	\$0.1220	\$0.1233
38	ANE Union Gas		\$2.6040								
39	TransCanada Pipelines Limited		\$14.76972	Union Parkway to Iroquois							
40	Delivery Pressure Demand Charge		0.9374	Union Parkway to Iroquois							
41	Sub Total Demand Charges		18.3112								
42	Conversion rate GJ to MMBTU		1.0551								
43	Conversion rate to US\$		1.1658	updated 2/13/14							
44	Demand Rate/US\$		\$16.5723		\$0.5346	\$0.5524	\$0.5346	\$0.5346	\$0.5524	\$0.5346	\$0.5405
46	<b>Peaking</b>										
47	Granite Ridge Demand	\$0.0000	Per Contract	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
48	DOMAC Demand NSB041	\$0.0000	Per Contract	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
50	<b>Storage</b>										
51	Dominion - Demand	GSS 300076	\$1.8625	Rec No 10.30 Ver 14.0.0	\$0.0601	\$0.0621	\$0.0601	\$0.0601	\$0.0621	\$0.0601	\$0.0609
52	Dominion - Capacity	GSS 300076	\$0.0145	Rec No 10.30 Ver 14.0.0	\$0.0005	\$0.0005	\$0.0005	\$0.0005	\$0.0005	\$0.0005	\$0.0005
53			\$1.8770		\$0.0605	\$0.0626	\$0.0605	\$0.0605	\$0.0626	\$0.0605	\$0.0614
55	Honeoye - Demand	SS-NY	\$6.4187	Sub 1st Rev Sheet No. 5	\$0.2071	\$0.2140	\$0.2071	\$0.2071	\$0.2140	\$0.2071	\$0.2098
57	National Fuel - Demand	FSS-1 2357	\$2.4826	4.020 Version 7.0.0 Pg 1	\$0.0801	\$0.0828	\$0.0801	\$0.0801	\$0.0828	\$0.0801	\$0.0812
58	National Fuel - Capacity	FSS-1 2357	\$0.0381	4.020 Version 7.0.0 Pg 1	\$0.0012	\$0.0013	\$0.0012	\$0.0012	\$0.0013	\$0.0012	\$0.0012
59			\$2.5207		\$0.0813	\$0.0840	\$0.0813	\$0.0813	\$0.0840	\$0.0813	\$0.0824
61	Tenn Gas Pipeline	FS-MA	\$1.5400	Ninth Rev Sheet No.61	\$0.0497	\$0.0513	\$0.0497	\$0.0497	\$0.0513	\$0.0497	\$0.0503
62	Tenn Gas Pipeline - Space	FS-MA	\$0.0211	Ninth Rev Sheet No.61	\$0.0007	\$0.0007	\$0.0007	\$0.0007	\$0.0007	\$0.0007	\$0.0007
63			\$1.5611		\$0.0504	\$0.0520	\$0.0504	\$0.0504	\$0.0520	\$0.0504	\$0.0510

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

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3 Off Peak 2015 Summer Cost of Gas Filing

4 Supply and Commodity Costs, Volumes and Rates

6 For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Off-Peak
7 (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	May - Oct
8								(i)

9 Supply and Commodity Costs

11 Pipeline Gas

12 Dawn Supply	In 63 * In 102							
13 Niagara Supply	In 64 * In 107							
14 TGP Supply (Gulf)	In 65 * In 123							
15 Dracut Supply 1 - Baseload	In 66 * In 112							
16 Dracut Supply 2 - Swing	In 67 * In 117							
17 City Gate Delivered Supply	In 68 * In 129							
18 LNG Truck	In 69 * In 131							
19 Propane Truck	In 70 * In 133							
20 PNGTS	In 71 * In 138							
21 TGP Supply (Zone 4)	In 72 * In 143							
22								
23 Subtotal Pipeline Gas Costs		\$ 1,996,600	\$ 1,631,934	\$ 1,016,111	\$ 918,037	\$ 1,474,522	\$ 1,758,731	\$ 8,806,057

25 Volumetric Transportation Costs

26 Dawn Supply	In 63 * In 176							
27 Niagara Supply	In 64 * In 187							
28 TGP Supply (Zone 4)	In 72 * In 224							
29 Dracut Supply 1 - Baseload	In 66 * In 235							
30 Dracut Supply 2 - Swing	In 67 * In 235							
31 City Gate Delivered Supply	In 68 * In 235							
32 TGP Storage - Withdrawals	In 77 * In 165							
33								
34 Total Volumetric Transportation Costs		\$ 102,933	\$ 92,895	\$ 58,442	\$ 56,094	\$ 90,393	\$ 99,553	\$ 500,310

36 Less - Gas Refill

37 LNG Truck	In 86 * In 150							
38 Propane	In 87 * In 151							
39 TGP Storage Refill	In 88 * In 121							
40 Storage Refill (Trans.)	In 88 * In 214							
41								
42 Subtotal Refills		\$ (1,222,698)	\$ (1,291,488)	\$ (658,667)	\$ (593,737)	\$ (1,184,926)	\$ (600,830)	\$ (5,552,346)

44 Total Supply & Pipeline Commodity Costs In 23 + In 34 + In 42

45		\$ 876,834	\$ 433,341	\$ 415,887	\$ 380,393	\$ 379,990	\$ 1,257,454	\$ 3,743,899
----	--	------------	------------	------------	------------	------------	--------------	--------------

46 Storage Gas

47 TGP Storage - Withdrawals	In 77 * In 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
------------------------------	----------------	------	------	------	------	------	------	------

49 Produced Gas

50 LNG Vapor	In 80 * In 145							
51 Propane	In 81 * In 147							
52								
53 Total Produced Gas	In 50 + In 51	\$ 28,811	\$ 27,817	\$ 28,811	\$ 25,535	\$ 15,458	\$ 14,180	\$ 140,611

56 Total Commodity Gas & Trans. Costs In 44 + In 47 + In 53

57		\$ 905,645	\$ 461,159	\$ 444,697	\$ 405,928	\$ 395,447	\$ 1,271,635	\$ 3,884,510
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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

4 Supply and Commodity Costs, Volumes and Rates

5									
6	For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Off-Peak
7	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	May - Oct
59									(i)
60	<u>Volumes (Therms)</u>								Off-Peak
61									
62	<b>Pipeline Gas</b>	See Schedule 11A							
63	Dawn Supply		864,052	-	-	-	-	321,248	1,185,300
64	Niagara Supply		674,518	340,062	-	-	73,878	674,518	1,762,976
65	TGP Supply (Gulf)		-	-	-	-	-	-	-
66	Dracut Supply 1 - Baseload		-	-	-	-	-	-	-
67	Dracut Supply 2 - Swing		188,853	-	-	-	-	-	188,853
68	City Gate Delivered Supply		-	-	-	-	-	-	-
69	LNG Truck		45,293	-	-	15,330	65,501	20,208	146,331
70	Propane Truck		80,134	80,134	42,506	-	-	-	202,774
71	PNGTS		34,144	24,389	22,995	22,995	27,873	43,203	175,598
72	TGP Supply (Zone 4)		6,301,990	6,301,990	4,112,609	3,942,586	6,301,990	6,301,990	33,263,155
73									
74	Subtotal Pipeline Volumes		8,188,984	6,746,574	4,178,110	3,980,911	6,469,241	7,361,166	36,924,987
75									
76	<b>Storage Gas</b>								
77	TGP Storage		-	-	-	-	-	-	-
78									
79	<b>Produced Gas</b>								
80	LNG Vapor		20,208	19,511	20,208	20,208	19,511	20,208	119,852
81	Propane		-	-	-	-	-	-	-
82									
83	Subtotal Produced Gas		20,208	19,511	20,208	20,208	19,511	20,208	119,852
84									
85	<b>Less - Gas Refill</b>								
86	LNG Truck		(45,293)	-	-	(15,330)	(65,501)	(20,208)	(146,331)
87	Propane		(80,134)	(80,134)	(42,506)	-	-	-	(202,774)
88	TGP Storage Refill		(3,383,043)	(3,548,188)	(1,774,094)	(1,764,339)	(3,539,129)	(1,777,578)	(15,786,371)
89									
90	Subtotal Refills		(3,508,470)	(3,628,322)	(1,816,600)	(1,779,669)	(3,604,630)	(1,797,786)	(16,135,476)
91									
92	<b>Total Sendout Volumes</b>		<b>4,700,722</b>	<b>3,137,763</b>	<b>2,381,718</b>	<b>2,221,450</b>	<b>2,884,122</b>	<b>5,583,588</b>	<b>20,909,363</b>
93									
94									
95									

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing  
4 Supply and Commodity Costs, Volumes and Rates

6 For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Off-Peak May - Oct
7 (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(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							
101	Basis Differential							
102	<b>Net Commodity Costs</b>							
103								
104	<b>Niagara Supply</b>							
105	NYMEX Price							
106	Basis Differential							
107	<b>Net Commodity Costs</b>							
108								
109	<b>Dracut Supply 1 - Baseload</b>							
110	Commodity Costs - NYMEX Price							
111	Basis Differential							
112	<b>Net Commodity Costs</b>							
113								
114	<b>Dracut Supply 2 - Swing</b>							
115	Commodity Costs - NYMEX Price							
116	Basis Differential							
117	<b>Net Commodity Costs</b>							
118								
119								
120	<b>TGP Supply (Gulf)</b>							
121	NYMEX Price							
122	Basis Differential							
123	<b>Net Commodity Costs</b>							
124								
125								
126	<b>TGP Citygate Supply</b>							
127	NYMEX Price							
128	Basis Differential							
129	<b>Net Commodity Costs</b>							
130								
131	<b>LNG Truck</b>							
132								
133	<b>Propane Truck</b>							
134								
135	<b>PNGTS</b>							
136	NYMEX Price							
137	Additional Cost							
138	<b>Net Commodity Cost</b>							
139								
140	<b>TGP Supply (Zone 4)</b>							
141	NYMEX Price							
142	Basis Differential							
143	<b>Net Commodity Cost</b>							
144								
145	<b>LNG Vapor (Storage)</b>							
146								
147	<b>Propane</b>							
148								
149	<b>Storage Refill</b>							
150	<b>LNG Truck</b>							
151	<b>Propane</b>							
152								
153								

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

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3 Off Peak 2015 Summer Cost of Gas Filing

4 Supply and Commodity Costs, Volumes and Rates

6 For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Off-Peak
7 (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	May - Oct
								(i)

Average Rate

156 Per Unit Volumetric Transportation Rates

157 Dawn Supply Volumetric Transportation Charge

158 Commodity Costs In 102

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 2/13/14	1.1658	1.1658	1.1658	1.1658	1.1658	1.1658	1.1658
163	Commodity Rate/US\$	In 160 x In 161 x In 162	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
164	TransCanada Fuel %	Union Parkway to Iroquois	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
165	TransCanada Fuel * Percentage	In 158 x In 164	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
166	Subtotal TransCanada		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
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	Fifth Revised Sheet 4A	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014
169	IGTS - Z1 RTS Deferred Asset Surcharge	Fifth 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	Tenth Rev Sheet No. 15	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014
172	IGTS -Fuel Use Factor - Percentage	Fifth Revised Sheet 4A	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
173	IGTS -Fuel Use Factor - Fuel * Percentage	In 158 x In 172	\$0.00297	\$0.00298	\$0.00298	\$0.00299	\$0.00298	\$0.00306	\$0.00299
174	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%
175	TGP FTA Fuel * Percentage	In 158 x In 174	\$0.00312	\$0.00313	\$0.00313	\$0.00314	\$0.00313	\$0.00321	\$0.00314
176	<b>Total Volumetric Transportation Charge - Dawn Supply</b>		<b>\$0.00667</b>	<b>\$0.00670</b>	<b>\$0.00669</b>	<b>\$0.00671</b>	<b>\$0.00669</b>	<b>\$0.00685</b>	<b>\$0.00672</b>

177

178

179 Niagara Supply Volumetric Transportation Charge

180 Commodity Costs Ln 107

181

182 TGP FTA - FTA Z 5-6 Comm. Rate Tenth Rev Sheet No. 15

183 TGP FTA - FTA Z 5-6 - ACA Rate Tenth Rev Sheet No. 15

184 Subtotal TGP FTA - FTA Z 5-6 Commodity Rate

185 TGP FTA Fuel Charge % Z 5-6 Eighth Rev Sheet No. 32

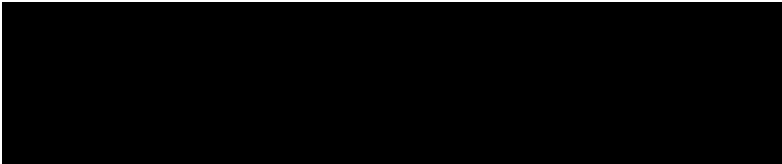
186 TGP FTA Fuel \* Percentage In 180 x In 185

187 Total Volumetric Transportation Rate - Niagara Supply

188

189

190



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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

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3 Off Peak 2015 Summer Cost of Gas Filing  
4 Supply and Commodity Costs, Volumes and Rates

6 For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Off-Peak May - Oct
7 (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
191								
192								
193	<b>TGP Direct Volumetric Transportation Charge</b>							Average Rate
194	<b>Commodity Costs</b> Ln 121							
195								
196	TGP - Max Comm. Base Rate - Z 0-6 Tenth Rev Sheet No. 15	\$0.03139	\$0.03139	\$0.03139	\$0.03139	\$0.03139	\$0.03139	\$0.03139
197	TGP - Max Commodity ACA Rate - Z 0-6 Tenth Rev Sheet No. 15	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014
198	Subtotal TGP - Max Comm. Rate Z 0-6	\$0.03153	\$0.03153	\$0.03153	\$0.03153	\$0.03153	\$0.03153	\$0.03153
199	Prorated Percentage	32.60%	32.60%	32.60%	32.60%	32.60%	32.60%	32.60%
200	Prorated TGP - Max Commodity Rate - Z 0-6	\$0.01028	\$0.01028	\$0.01028	\$0.01028	\$0.01028	\$0.01028	\$0.01028
201	TGP - Max Comm. Base Rate - Z 1-6 Tenth Rev Sheet No. 15	\$0.02738	\$0.02738	\$0.02738	\$0.02738	\$0.02738	\$0.02738	\$0.02738
202	TGP - Max Commodity ACA Rate - Z 1-6 Tenth Rev Sheet No. 15	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014
203	Subtotal TGP - Max Commodity Rate - Z 1-6	\$0.02752	\$0.02752	\$0.02752	\$0.02752	\$0.02752	\$0.02752	\$0.02752
204	Prorated Percentage	67.40%	67.40%	67.40%	67.40%	67.40%	67.40%	67.40%
205	Prorated TGP - Trans Charge - Max Commodity Rate - Z 1-6	\$0.01855	\$0.01855	\$0.01855	\$0.01855	\$0.01855	\$0.01855	\$0.01855
206	TGP - Fuel Charge % - Z 0-6 Eighth Rev Sheet No. 32	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
207	Prorated Percentage	32.6%	32.6%	32.6%	32.6%	32.6%	32.6%	32.6%
208	Prorated TGP Fuel Charge % - Z 0-6	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%	1.51%
209	TGP - Fuel Charge % - Z 1-6 Eighth Rev Sheet No. 32	4.06%	4.06%	4.06%	4.06%	4.06%	4.06%	4.06%
210	Prorated Percentage	67.40%	67.40%	67.40%	67.40%	67.40%	67.40%	67.40%
211	Prorated TGP Fuel Charge - Fuel Charge % - Z 1-6	2.74%	2.74%	2.74%	2.74%	2.74%	2.74%	2.74%
212	TGP - Fuel Charge % - Z 0-6 In 194 x In 208	\$0.00418	\$0.00424	\$0.00431	\$0.00434	\$0.00432	\$0.00434	\$0.00429
213	TGP - Fuel Charge % - Z 1-6 In 194 x In 211	\$0.00759	\$0.00768	\$0.00782	\$0.00786	\$0.00783	\$0.00787	\$0.00777
214	<b>Total Volumetric Transportation Rate - TGP (Direct)</b>	<b>\$0.04060</b>	<b>\$0.04074</b>	<b>\$0.04096</b>	<b>\$0.04102</b>	<b>\$0.04098</b>	<b>\$0.04103</b>	<b>\$0.04089</b>
215								
216	<b>TGP (Zone 4 Purchase) Volumetric Transportation Charge</b>							
217	<b>Commodity Costs</b> Ln 121							
218								
219	TGP - Max Comm. Base Rate - Z 4-6 Tenth Rev Sheet No. 15	\$0.01088	\$0.01088	\$0.01088	\$0.01088	\$0.01088	\$0.01088	\$0.01088
220	TGP - Max Commodity ACA Rate - Z 4-6 Tenth Rev Sheet No. 15	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014	\$0.00014
221	Subtotal TGP - Max Commodity Rate - Z 4-6	\$0.01102	\$0.01102	\$0.01102	\$0.01102	\$0.01102	\$0.01102	\$0.01102
222	TGP - Fuel Charge % - Z 4-6 Eighth Rev Sheet No. 32	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
223	TGP - Fuel Charge In 217 x In 222	\$0.00307	\$0.00312	\$0.00319	\$0.00321	\$0.00319	\$0.00323	\$0.00317
224	<b>Total Vol. Trans. Rate - TGP (Zone 6)</b>	<b>\$0.01409</b>	<b>\$0.01414</b>	<b>\$0.01421</b>	<b>\$0.01423</b>	<b>\$0.01421</b>	<b>\$0.01425</b>	<b>\$0.01419</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 Tenth Rev Sheet No. 15							
231	TGP - Trans Charge - ACA Rate - Z6-6 Tenth Rev Sheet No. 15							
232	Subtotal TGP - Trans Charge - Max Commodity Rate - Z 6-6							
233	TGP - Fuel Charge % - Z 6-6 Eighth Rev Sheet No. 32							
234	TGP - Fuel Charge In 228 x In 233							
235	<b>Total Volumetric Transportation Rate - TGP Dracut</b>							
236								

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FEDERAL ENERGY REGULATORY COMMISSION  
WASHINGTON, D.C. 20426

FY 2014 GAS ANNUAL CHARGES  
CORRECTION FOR ANNUAL CHARGES UNIT CHARGE  
June 20, 2014

The annual charges unit charge (ACA) to be applied to in fiscal year 2015 for recovery of FY 2014 Current year and 2013 True-Up is **\$0.0014** per Dekatherm (Dth). The new ACA surcharge will become effective **October 1, 2014**.

The following calculations were used to determine the FY 2014 unit charge:

**2014 CURRENT:**

Estimated Program Cost \$59,836,000 divided by 42,439,281,812 Dth = 0.0014099202

**2013 TRUE-UP:**

Debit/Credit Cost (\$499,300) divided by 41,925,103,355 Dth = (0.0000119093)

**TOTAL UNIT CHARGE** = 0.0013980109

If you have any questions, please contact Norman Richardson at (202)502-6219 or e-mail at [Norman.Richardson@ferc.gov](mailto:Norman.Richardson@ferc.gov).

Public

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FEDERAL ENERGY REGULATORY COMMISSION  
WASHINGTON, D.C. 20426

FY 2014 GAS ANNUAL CHARGES  
CORRECTION FOR ANNUAL CHARGES UNIT CHARGE  
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**TOTAL UNIT CHARGE** = 0.0013980109

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Public

APPLICABLE TO SETTLING PARTIES PURSUANT TO THE DECEMBER 6, 2013 STIPULATION  
 IN DOCKET NO. RP14-262

(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 Schedule (1)	Rate Component (2)	Base Tariff Rate [1] (3)	Current Acct 858 Base (4)	Current EPCA Base (5)	TCRA [5] Surcharge (6)	EPCA [6] Surcharge (7)	Current Rate [7] (8)	FERC ACA (9)
GSS [2], [4]								
	Storage Demand	\$1.7984	\$0.0678	\$0.0014	(\$0.0042)	(\$0.0009)	\$1.8625	-
	Storage Capacity	\$0.0145	-	-	-	-	\$0.0145	-
	Injection Charge	\$0.0154	-	\$0.0152	\$0.0000	\$0.0012	\$0.0318	-
	Withdrawal Charge	\$0.0154	-	-	\$0.0000	\$0.0012	\$0.0166	[8]
	GSS-TE Surcharge [3]	-	\$0.0046	-	(\$0.0006)	-	\$0.0040	-
	From Customers Balance	\$0.6163	\$0.0146	\$0.0003	(\$0.0009)	\$0.0010	\$0.6313	[8]
GSS-E [2], [4]								
	Storage Demand	\$2.2113	\$0.0678	\$0.0014	(\$0.0042)	(\$0.0009)	\$2.2754	-
	Storage Capacity	\$0.0369	-	-	-	-	\$0.0369	-
	Injection Charge	\$0.0154	-	\$0.0152	\$0.0000	\$0.0012	\$0.0318	-
	Withdrawal Charge	\$0.0154	-	-	\$0.0000	\$0.0012	\$0.0166	[8]
	Authorized Overruns	\$1.0657	\$0.0146	\$0.0003	(\$0.0009)	\$0.0010	\$1.0807	[8]
ISS [2]								
	ISS Capacity	\$0.0736	\$0.0022	\$0.0000	(\$0.0001)	\$0.0000	\$0.0757	-
	Injection Charge	\$0.0154	-	\$0.0152	\$0.0000	\$0.0012	\$0.0318	-
	Withdrawal Charge	\$0.0154	-	-	\$0.0000	\$0.0012	\$0.0166	[8]
	Authorized Overrun/from Cust. Bal	\$0.6163	\$0.0146	\$0.0003	(\$0.0009)	\$0.0010	\$0.6313	[8]
	Excess Injection Charge	\$0.2245	-	\$0.0152	\$0.0000	\$0.0012	\$0.2409	-

[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 1.67% plus Adders of 0.28% (RP00-632 S&A approved 9/13/01) totaling 1.95%.  
 [3] Applies to withdrawals made under Rate Schedule GSS, Section 5.1.G.  
 [4] Daily Capacity Release Rate for GSS per Dt is \$0.6147. Daily Capacity Release Rate for GSS-E per Dt is \$1.0641.  
 [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>).

INJECTION  
 934  
 X18025  
 1739.58

APPLICABLE TO SETTLING PARTIES PURSUANT TO THE DECEMBER 6, 2013 STIPULATION  
 IN DOCKET NO. RP14-262

(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 Schedule (1)	Rate Component (2)	Base Tariff Rate [1] (3)	Current Acct 858 Base (4)	Current EPCA Base (5)	TCRA [5] Surcharge (6)	EPCA [6] Surcharge (7)	Current Rate [7] (8)	FERC ACA (9)
GSS [2], [4]								
	Storage Demand	\$1.7984	\$0.0678	\$0.0014	(\$0.0042)	(\$0.0009)	\$1.8625	-
	Storage Capacity	\$0.0145	-	-	-	-	\$0.0145	-
	Injection Charge	\$0.0154	-	\$0.0152	\$0.0000	\$0.0012	\$0.0318	-
	Withdrawal Charge	\$0.0154	-	-	\$0.0000	\$0.0012	\$0.0166	[8]
	GSS-TE Surcharge [3]	-	\$0.0046	-	(\$0.0006)	-	\$0.0040	-
	From Customers Balance	\$0.6163	\$0.0146	\$0.0003	(\$0.0009)	\$0.0010	\$0.6313	[8]
GSS-E [2], [4]								
	Storage Demand	\$2.2113	\$0.0678	\$0.0014	(\$0.0042)	(\$0.0009)	\$2.2754	-
	Storage Capacity	\$0.0369	-	-	-	-	\$0.0369	-
	Injection Charge	\$0.0154	-	\$0.0152	\$0.0000	\$0.0012	\$0.0318	-
	Withdrawal Charge	\$0.0154	-	-	\$0.0000	\$0.0012	\$0.0166	[8]
	Authorized Overruns	\$1.0657	\$0.0146	\$0.0003	(\$0.0009)	\$0.0010	\$1.0807	[8]
ISS [2]								
	ISS Capacity	\$0.0736	\$0.0022	\$0.0000	(\$0.0001)	\$0.0000	\$0.0757	-
	Injection Charge	\$0.0154	-	\$0.0152	\$0.0000	\$0.0012	\$0.0318	-
	Withdrawal Charge	\$0.0154	-	-	\$0.0000	\$0.0012	\$0.0166	[8]
	Authorized Overrun/from Cust. Bal	\$0.6163	\$0.0146	\$0.0003	(\$0.0009)	\$0.0010	\$0.6313	[8]
	Excess Injection Charge	\$0.2245	-	\$0.0152	\$0.0000	\$0.0012	\$0.2409	-

[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 1.67% plus Adders of 0.28% (RP00-632 S&A approved 9/13/01) totaling 1.95%.  
 [3] Applies to withdrawals made under Rate Schedule GSS, Section 5.1.G.  
 [4] Daily Capacity Release Rate for GSS per Dt is \$0.6147. Daily Capacity Release Rate for GSS-E per Dt is \$1.0641.  
 [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>).

INJECTION  
 934  
 X18025  
 1739.58

## Contract Summary

General Information		
Contract Number EN-11234	Customer Energy North Natural Gas Inc.	Contract Type Firm

Contract Dates	
Effective Date (mm/dd/yy) 05/01/10	Termination Date (mm/dd/yy) 01/01/20

Transaction Types and Rates				
Transaction Type	Volumetric Charge	Other Rate	Fuel %	Invoice Qty Type
Storage Injection	\$ 0.0000	\$ 0.0000	0	Sch Qty
Transaction Type	Volumetric Charge	Other Rate	Fuel %	Invoice Qty Type
Storage Withdrawal	\$ 0.0000	\$ 0.0000	0	Sch Qty
Transaction Type	Volumetric Charge	Other Rate	Fuel %	Invoice Qty Type
Authorized Injection Overrun	\$ 0.0000	\$ 0.0000	0	Sch Qty
Transaction Type	Volumetric Charge	Other Rate	Fuel %	Invoice Qty Type
Authorized Withdrawal Overrun	\$ 0.0000	\$ 0.0000	0	Sch Qty

Storage and Other Rates											
<input type="checkbox"/> Use Monthly Storage Rate (\$/Dth/Month)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: left; padding: 5px;">Monthly Storage Rate Table</th> </tr> <tr> <td style="width: 50%; padding: 5px;">From</td> <td style="width: 30%; padding: 5px;">To</td> <td style="width: 20%; padding: 5px;"></td> </tr> <tr> <td style="padding: 5px;">05/01/10</td> <td style="padding: 5px;">01/01/20</td> <td style="padding: 5px;"></td> </tr> </thead> </table>		Monthly Storage Rate Table			From	To		05/01/10	01/01/20	
Monthly Storage Rate Table											
From	To										
05/01/10	01/01/20										
<input type="checkbox"/> Use Monthly Flat Fee (\$/Month)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: left; padding: 5px;">Monthly Flat Storage Fee Table</th> </tr> <tr> <td style="width: 33%; padding: 5px;">From</td> <td style="width: 33%; padding: 5px;">To</td> <td style="width: 34%; padding: 5px;">Rate</td> </tr> <tr> <td style="padding: 5px;">05/01/10</td> <td style="padding: 5px;">01/01/20</td> <td style="text-align: right; padding: 5px;">8,744.35</td> </tr> </thead> </table>		Monthly Flat Storage Fee Table			From	To	Rate	05/01/10	01/01/20	8,744.35
Monthly Flat Storage Fee Table											
From	To	Rate									
05/01/10	01/01/20	8,744.35									
<input type="checkbox"/> Use Daily Storage Rate (\$/Dth/Day)	0	Amount									
<input type="checkbox"/> Use Injection Deliverability Rate	0	0									
<input type="checkbox"/> Use Withdrawal Deliverability Rate	0	0									

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

	Minimum	Non-Settlement	Settlement Recourse Rates				
		Recourse & Eastchester Initial Rates 3/	----- Applicable to Non-Eastchester/Non-Contesting Shippers 2/ -----				
			Effective 1/1/2003	Effective 7/1/2004	Effective 1/1/2005	Effective 1/1/2006	Effective 1/1/2007
<b>RTS DEMAND:</b>							
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
<b>RTS COMMODITY:</b>							
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
<b>ITS COMMODITY:</b>							
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
<b>MAXIMUM VOLUMETRIC CAPACITY RELEASE RATE 4/:</b>							
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)

*Same 1/22/10*

**RATES FOR PART 284 STORAGE SERVICES**

Rate Sch. (1)	Rate Component <sup>1/</sup> (2)		Rate <sup>2/</sup> (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> - PAY ON BOTH INJ/WG
		(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	

- 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 0.79%. *ON BOTH INJ/WG*  
 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.



RATES FOR TRANSPORTATION SERVICES

Rate Sch.	Rate Component <sup>1/</sup>		Base Rate	TSCA	TSCA Surch.	Current Rate <sup>2/</sup>	
(1)	(2)		(3)	(4)	(5)	(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	0.0000	\$3.9653	
		(Min)	0.0000	0.0000	0.0000	\$0.0000	
	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 0.80% and the Transportation LAUF Retention for all applicable rate schedules is 0.30%. 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.

.80  
 .30  
 1.10%

NO Fuel when wld from storage

Statement of Transportation Rates  
 (Rates per DTH)

Rate Schedule	Rate Component	Base Rate	ACA Unit Charge 1/
FT	Recourse Reservation Rate		
	-- Maximum	\$40.2456	-----
	-- Minimum	\$00.0000	-----
	Seasonal Recourse Reservation Rate		
	-- Maximum	\$76.4666	-----
	-- Minimum	\$00.0000	-----
FT-FLEX	Recourse Usage Rate		
	-- Maximum	\$00.0000	2/
	-- Minimum	\$00.0000	2/
	Recourse Reservation Rate		
	--Maximum	\$27.0128	-----
	--Minimum	\$00.0000	-----
FT-FLEX	Recourse Usage Rate		
	--Maximum	\$00.4350	2/
	--Minimum	\$00.0000	2/

The following adjustment applies to all Rate Schedules above:

MEASUREMENT VARIANCE:

Minimum	down to -1.00%
Maximum	up to +1.00%

1/ ACA assessed where applicable under Section 154.402 of the Commission's regulations and will be charged pursuant to Section 6.18 of the General Terms and Conditions at such time that initial and successive ACA assessments are made.

2/ The currently effective ACA unit charge as published on the Commission's website ([www.ferc.gov](http://www.ferc.gov)) is incorporated herein by reference.

*Rates get updated in April*

RATES PER DEKATHERM

FIRM TRANSPORTATION RATES *Demand*  
 RATE SCHEDULE FOR FT-A

Base Reservation Rates

RECEIPT ZONE	DELIVERY ZONE							
	0	L	1	2	3	4	5	6
0	\$5.7125		\$11.9375	\$16.0575	\$16.3417	\$17.9562	\$19.0597	\$23.9133
L		\$5.0714						
1	\$8.5997		\$8.2435	\$10.9704	\$15.5407	\$15.3052	\$17.2607	\$21.2245
2	\$16.0576		\$10.9045	\$5.6715	\$5.3018	\$6.7838	\$9.3303	\$12.0443
3	\$16.3417		\$8.6375	\$5.7173	\$4.1246	\$6.3358	\$11.4587	\$13.2409
4	\$20.7484		\$19.1282	\$7.2895	\$11.0779	\$5.4225	\$5.8643	\$8.3778
5	\$24.7395		\$17.3840	\$7.6466	\$9.2524	\$6.0239	\$5.6505	\$7.3560
6	\$28.6189		\$19.9668	\$13.7419	\$15.1387	\$10.6934	\$5.6256	\$4.8698

Daily Base Reservation Rate 1/

RECEIPT ZONE	DELIVERY ZONE							
	0	L	1	2	3	4	5	6
0	\$0.1879		\$0.3925	\$0.5279	\$0.5373	\$0.5903	\$0.6266	\$0.7862
L		\$0.1668						
1	\$0.2827		\$0.2710	\$0.3607	\$0.5109	\$0.5032	\$0.5675	\$0.6977
2	\$0.5279		\$0.3585	\$0.1865	\$0.1743	\$0.2230	\$0.3068	\$0.3960
3	\$0.5373		\$0.2840	\$0.1880	\$0.1356	\$0.2083	\$0.3768	\$0.4353
4	\$0.6821		\$0.6289	\$0.2396	\$0.3642	\$0.1782	\$0.1928	\$0.2754
5	\$0.8133		\$0.5716	\$0.2513	\$0.3042	\$0.1981	\$0.1857	\$0.2419
6	\$0.9409		\$0.6564	\$0.4518	\$0.4977	\$0.3515	\$0.1849	\$0.1601

Maximum Reservation Rates 2/, 3/

RECEIPT ZONE	DELIVERY ZONE							
	0	L	1	2	3	4	5	6
0	\$5.7528		\$11.9778	\$16.0978	\$16.3820	\$17.9965	\$19.1000	\$23.9536
L		\$5.1117						
1	\$8.6400		\$8.2838	\$11.0107	\$15.5810	\$15.3455	\$17.3010	\$21.2648
2	\$16.0979		\$10.9448	\$5.7118	\$5.3421	\$6.8241	\$9.3706	\$12.0846
3	\$16.3820		\$8.6778	\$5.7576	\$4.1649	\$6.3761	\$11.4990	\$13.2812
4	\$20.7887		\$19.1685	\$7.3298	\$11.1182	\$5.4628	\$5.9046	\$8.4181
5	\$24.7798		\$17.4243	\$7.6869	\$9.2927	\$6.0642	\$5.6908	\$7.3963
6	\$28.6592		\$20.0071	\$13.7822	\$15.1790	\$10.7337	\$5.6659	\$4.9101

- Notes:
- 1/ Applicable to demand charge credits and secondary points under discounted rate agreements.
  - 2/ Includes a per Dth charge for the PCB Surcharge Adjustment per Article XXXII of the General Terms and Conditions of \$0.0000.
  - 3/ Includes a per Dth charge for the PS/GHG Surcharge Adjustment per Article XXXVIII of the General Terms and Conditions of \$0.0403.

*Flat rate across all zones*

*EXAMPLE ZNO-ZNL6 Base Rate = \$23.9133 + \$0.0403 = \$23.9536 MAX RES Rate*

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	\$0.0032		\$0.0115	\$0.0177	\$0.0219	\$0.0250	\$0.0284	\$0.0346
L		\$0.0012						
1	\$0.0042		\$0.0081	\$0.0147	\$0.0179	\$0.0210	\$0.0256	\$0.0300
2	\$0.0167		\$0.0087	\$0.0012	\$0.0028	\$0.0056	\$0.0100	\$0.0143
3	\$0.0207		\$0.0169	\$0.0026	\$0.0002	\$0.0081	\$0.0118	\$0.0163
4	\$0.0250		\$0.0205	\$0.0087	\$0.0105	\$0.0028	\$0.0046	\$0.0092
5	\$0.0284		\$0.0256	\$0.0100	\$0.0118	\$0.0046	\$0.0046	\$0.0066
6	\$0.0346		\$0.0300	\$0.0143	\$0.0163	\$0.0086	\$0.0041	\$0.0020

Maximum Commodity Rates 1/, 2/, 3/

RECEIPT ZONE	DELIVERY ZONE							
	0	L	1	2	3	4	5	6
0	\$0.0047		\$0.0130	\$0.0192	\$0.0234	\$0.2766	\$0.2640	\$0.3139
L		\$0.0027						
1	\$0.0057		\$0.0096	\$0.0162	\$0.0194	\$0.2354	\$0.2400	\$0.2738
2	\$0.0182		\$0.0102	\$0.0027	\$0.0043	\$0.0772	\$0.1229	\$0.1360
3	\$0.0222		\$0.0184	\$0.0041	\$0.0017	\$0.1027	\$0.1415	\$0.1543
4	\$0.0265		\$0.0220	\$0.0102	\$0.0120	\$0.0483	\$0.0677	\$0.1088
5	\$0.0299		\$0.0271	\$0.0115	\$0.0133	\$0.0674	\$0.0668	\$0.0826
6	\$0.0361		\$0.0315	\$0.0158	\$0.0178	\$0.1029	\$0.0564	\$0.0349

Notes:

- Rates stated above exclude the ACA Surcharge as revised annually and posted on the FERC website at <http://www.ferc.gov> on the Annual Charges page of the Natural Gas section. The ACA Surcharge is incorporated by reference into Transporter's Tariff and shall apply to all transportation under this Rate Schedule as provided in Article XXIV of the General Terms and Conditions.
- 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.
- Includes a per Dth charge for the PS/GHG Surcharge Adjustment per Article XXXVIII of the General Terms and Conditions of \$0.0015.

\* Flat across all zones

Example  
 ZNO - ZNL  
 .3124 Base Commodity  
 .0223 EPCR (see Fuel Cost sheet)  
 .0014 ACA  
 .0015 PS/GHG  
 .3376

RATES PER DEKATHERM

FIRM STORAGE SERVICE  
 RATE SCHEDULE FS

Rate Schedule and Rate	Base Tariff Rate	Max Tariff Rate	F&LR 2/, 3/	EPCR 2/
<b>FIRM STORAGE SERVICE (FS) - PRODUCTION AREA</b>				
Deliverability Rate	\$2.8100	\$2.8100 1/		
Space Rate	\$0.0286	\$0.0286 1/		
Injection Rate	\$0.0073	\$0.0073	1.07%	\$0.0000
Withdrawal Rate	\$0.0073	\$0.0073		
Overrun Rate	\$0.3372	\$0.3372 1/		
<b>FIRM STORAGE SERVICE (FS) - MARKET AREA</b>				
Deliverability Rate	\$1.5400	\$1.5400 1/		
Space Rate	\$0.0211	\$0.0211 1/		
Injection Rate	\$0.0087	\$0.0087	1.07%	\$0.0000
Withdrawal Rate	\$0.0087	\$0.0087		
Overrun Rate	\$0.1848	\$0.1848 1/		

- 1/ Includes a per Dth charge for the PCB Surcharge Adjustment per Article XXXII of the General Terms and Conditions of \$0.000.
- 2/ The F&LR's and EPCR's determined pursuant to Article XXXVII of the General Terms and Conditions.
- 3/ The applicable F&LR pursuant to Article XXXVII of the General Terms and Conditions, associated with Losses is equal to 0.06%.

*No fuel charged on subs. only on inj*

FUEL AND EPCR

F&LR 1/, 2/, 3/, 4/

RECEIPT ZONE	DELIVERY ZONE							
	0	L	1	2	3	4	5	6
0	0.64%		1.69%	2.44%	2.96%	3.50%	3.93%	4.63%
L		0.39%						
1	0.77%		1.27%	2.08%	2.47%	2.99%	3.58%	4.06%
2	2.44%		1.34%	0.39%	0.60%	0.99%	1.57%	2.05%
3	3.03%		2.47%	0.60%	0.27%	1.32%	1.84%	2.36%
4	3.61%		2.79%	1.33%	1.56%	0.61%	0.86%	1.39%
5	4.07%		3.58%	1.57%	1.84%	0.86%	0.85%	1.05%
6	4.83%		4.21%	2.08%	2.36%	1.31%	0.71%	0.43%

EPCR 3/, 4/

RECEIPT ZONE	DELIVERY ZONE							
	0	L	1	2	3	4	5	6
0	\$0.0018		\$0.0070	\$0.0109	\$0.0135	\$0.0163	\$0.0186	\$0.0223
L		\$0.0006						
1	\$0.0025		\$0.0049	\$0.0090	\$0.0110	\$0.0137	\$0.0168	\$0.0192
2	\$0.0109		\$0.0053	\$0.0006	\$0.0016	\$0.0035	\$0.0065	\$0.0089
3	\$0.0135		\$0.0110	\$0.0016	\$0.0000	\$0.0052	\$0.0077	\$0.0102
4	\$0.0163		\$0.0126	\$0.0053	\$0.0064	\$0.0017	\$0.0029	\$0.0055
5	\$0.0186		\$0.0168	\$0.0065	\$0.0077	\$0.0029	\$0.0029	\$0.0038
6	\$0.0223		\$0.0192	\$0.0089	\$0.0102	\$0.0051	\$0.0022	\$0.0008

- 1/ Included in the above F&LR is the Losses component of the F&LR equal to 0.20%.
- 2/ 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 0.20%.
- 3/ The F&LR's and EPCR's listed above are applicable to FT-A, FT-BH, FT-G, FT-GS, NET, NET-284 and IT.
- 4/ The F&LR's and EPCR's determined pursuant to Article XXXVII of the General Terms and Conditions.

Interim Mainline Transportation Tolls and  
Interim Abandonment Surcharges  
Effective January 1, 2015

Storage Transportation Service

Line No	Particulars	Monthly Toll (\$/GJ/Month)	Daily Equivalent (\$/GJ)	Abandonment Surcharge (\$/GJ/Month)	Daily Equivalent Abandonment Surcharge (\$/GJ)
(a)	(b)	(c)	(d)	(e)	(e)
1	Centram MDA	5.39470	0.17736	0.25380	0.0083
2	Union WDA	38.93577	1.28008	2.29401	0.0754
3	Union NDA	16.59381	0.54555	0.85092	0.0280
4	Union EDA	11.60883	0.38166	0.52893	0.0174
5	KPUC EDA	11.16596	0.36710	0.50032	0.0164
6	GMIT EDA	19.09133	0.62766	1.01224	0.0333
7	Enbridge CDA	5.76943	0.18968	0.15176	0.0050
8	Enbridge CDA (Amended)	5.93916	0.19526	0.16269	0.0053
9	Enbridge EDA	14.86645	0.48876	0.73933	0.0243
10	Cornwall	15.08515	0.49595	0.75348	0.0248
11	Philipsburg	19.14090	0.62929	1.01543	0.0334

Firm Transportation - Short Notice

Line No	Particulars	Monthly Toll (\$/GJ/Month)	Daily Equivalent (\$/GJ)	Abandonment Surcharge (\$/GJ/Month)	Daily Equivalent Abandonment Surcharge (\$/GJ)
(a)	(b)	(c)	(d)	(e)	(e)
12	Kirkwall to Thorold CDA	6.84345	0.22499	0.18094	0.0059
13	Union Parkway Belt to Goreway CDA	5.09510	0.16751	0.07829	0.0026
14	Union Parkway Belt to Victoria Square #2 CDA	6.01733	0.19783	0.13244	0.0044
15	Union Parkway Belt to Schomberg #2 CDA	5.95710	0.19585	0.12891	0.0042

Enhanced Market Balancing Service

Line No	Particulars	Monthly Toll (\$/GJ/Month)	Daily Equivalent (\$/GJ)	Abandonment Surcharge (\$/GJ/Month)	Daily Equivalent Abandonment Surcharge (\$/GJ)
(a)	(b)	(c)	(d)	(e)	(e)
16	Union Parkway Belt to Union EDA	12.76983	0.41983	0.52893	0.0174

Delivery Pressure

Line No	Particulars	Monthly Toll (\$/GJ/Month)	Daily Equivalent (\$/GJ)
(a)	(b)	(c)	(c)
17	Average Delivery Pressure Toll	0.93744	0.03082

Note: Delivery Pressure toll applies to the following locations: Emerson 1, Emerson 2, Union SWDA, Enbridge SWDA, Dawn Export, Niagara Falls, Iroquois, Chippawa and East Hereford.  
The Daily Equivalent Toll is only applicable to STS Injections, IT, Diversions, STFT and SSS.

Union Dawn Receipt Point Surcharge

Line No	Particulars	Monthly Toll (\$/GJ/Month)	Daily Equivalent (\$/GJ)
(a)	(b)	(c)	(c)
18	Union Dawn Receipt Point Surcharge	0.18079	0.00594

Short Notice Balancing (SNB) Service

Line No	Particulars	Monthly Toll (\$/GJ/Month)	Daily Equivalent (\$/GJ)
(a)	(b)	(c)	(c)
19	SNB Toll	3.75220	0.12336

Note: This SNB Toll is a representative toll for the Eastern Region.

Energy Deficient Gas Allowance (EDGA) Service

Line No	Particulars	Capacity Charge (\$/GJ/D)
(a)	(b)	(b)
20	Western Section	1.57224
21	Eastern Section	0.41040

Note: The EDGA Service capacity charge for the Western Section is the effective Empress to North Bay Junction FT Toll and the capacity charge for the Eastern Section is the effective Parkway to North Bay Junction FT Toll.  
The EDGA Service fuel charge for the Western Section includes the effective Empress to North Bay Junction monthly fuel ratio and the fuel charge for the Eastern Section includes the effective Parkway to North Bay Junction monthly fuel ratio.

Handwritten notes:  
GJS  
1408109 FT toll  
.68863 Abandonment Surch  
.93744 Del Press Morfall  
15.70716

Line No.	Receipt Point	Delivery Point	Daily Equivalent FT		Abandonment Surcharge	Daily Equivalent Abandonment Surcharge
			FT Toll (\$/GJ/Month)	for IT / STFT (\$/GJ)		
1	Union NCDA	Union Parkway Belt	-	0.2737	-	0.0104
2	Union NCDA	Union CDA (Amended)	-	0.3213	-	0.0135
3	Union NCDA	Union ECDA	-	0.2827	-	0.0110
4	Union NCDA	Enbridge Parkway CDA	-	0.2737	-	0.0104
5	Union NCDA	Enbridge CDA (Amended)	-	0.2683	-	0.0101
6	Union NDA	Empress	-	1.4730	-	0.1224
7	Union NDA	TransGas SSSA	-	1.2248	-	0.1005
8	Union NDA	Centram SSSA	-	1.1232	-	0.0916
9	Union NDA	Centram MDA	-	0.9702	-	0.0781
10	Union NDA	Centrat MDA	-	0.8998	-	0.0719
11	Union NDA	Union WDA	-	0.6346	-	0.0486
12	Union NDA	Nipigon WDA	-	0.5260	-	0.0390
13	Union NDA	Union NDA	-	0.0956	-	0.0012
14	Union NDA	Calstock NDA	-	0.3368	-	0.0224
15	Union NDA	Tunis NDA	-	0.2051	-	0.0108
16	Union NDA	GMIT NDA	-	0.1905	-	0.0095
17	Union NDA	Union SSMDA	-	0.8783	-	0.0700
18	Union NDA	Union NCDA	-	0.3118	-	0.0187
19	Union NDA	Union CDA	-	0.4413	-	0.0295
20	Union NDA	Enbridge CDA	-	0.4193	-	0.0277
21	Union NDA	Union EDA	-	0.4975	-	0.0342
22	Union NDA	Enbridge EDA	-	0.4547	-	0.0306
23	Union NDA	KPUC EDA	-	0.5356	-	0.0373
24	Union NDA	GMIT EDA	-	0.5888	-	0.0418
25	Union NDA	Enbridge SWDA	-	0.5604	-	0.0394
26	Union NDA	Union SWDA	-	0.5626	-	0.0396
27	Union NDA	Chippawa	-	0.5049	-	0.0348
28	Union NDA	Cornwall	-	0.4869	-	0.0333
29	Union NDA	East Hereford	-	0.7022	-	0.0512
30	Union NDA	Emerson 1	-	0.9810	-	0.0791
31	Union NDA	Emerson 2	-	0.9810	-	0.0791
32	Union NDA	Iroquois	-	0.4668	-	0.0316
33	Union NDA	Kirkwall	-	0.4463	-	0.0299
34	Union NDA	Napierville	-	0.5798	-	0.0410
35	Union NDA	Niagara Falls	-	0.5034	-	0.0347
36	Union NDA	North Bay Junction	-	0.1952	-	0.0099
37	Union NDA	Philipsburg	-	0.5903	-	0.0419
38	Union NDA	Spruce	-	0.8998	-	0.0719
39	Union NDA	St. Clair	-	0.5438	-	0.0406
40	Union NDA	Welwyn	-	1.1232	-	0.0916
41	Union NDA	Dawn Export	-	0.5604	-	0.0394
42	Union NDA	Union Parkway Belt	-	0.4232	-	0.0280
43	Union NDA	Union CDA (Amended)	-	0.4602	-	0.0311
44	Union NDA	Union ECDA	-	0.4302	-	0.0286
45	Union NDA	Enbridge Parkway CDA	-	0.4232	-	0.0280
46	Union NDA	Enbridge CDA (Amended)	-	0.4190	-	0.0276
47	Union Parkway Belt	Empress	71.28237	2.3435	4.38333	0.1441
48	Union Parkway Belt	TransGas SSSA	60.99971	2.0055	3.71915	0.1223
49	Union Parkway Belt	Centram SSSA	56.78670	1.8670	3.44704	0.1133
50	Union Parkway Belt	Centram MDA	50.41380	1.6574	3.03541	0.0998
51	Union Parkway Belt	Centrat MDA	49.91831	1.6412	3.00341	0.0987
52	Union Parkway Belt	Union WDA	38.93577	1.2801	2.29401	0.0754
53	Union Parkway Belt	Nipigon WDA	34.42680	1.1318	2.00276	0.0658
54	Union Parkway Belt	Union NDA	16.59381	0.5456	0.85092	0.0280
55	Union Parkway Belt	Calstock NDA	26.58690	0.8741	1.49639	0.0492
56	Union Parkway Belt	Tunis NDA	20.41506	0.6712	1.09773	0.0361
57	Union Parkway Belt	GMIT NDA	15.82823	0.5204	0.80147	0.0263
58	Union Parkway Belt	Union SSMDA	23.76363	0.7813	1.31401	0.0432
59	Union Parkway Belt	Union NCDA	8.32535	0.2737	0.31683	0.0104
60	Union Parkway Belt	Union CDA	4.67322	0.1536	0.08094	0.0027
61	Union Parkway Belt	Enbridge CDA	5.76943	0.1897	0.15176	0.0050
62	Union Parkway Belt	Union EDA	11.60883	0.3817	0.52893	0.0174
63	Union Parkway Belt	Enbridge EDA	14.86645	0.4888	0.73933	0.0243
64	Union Parkway Belt	KPUC EDA	11.16596	0.3671	0.50032	0.0164
65	Union Parkway Belt	GMIT EDA	19.09133	0.6277	1.01224	0.0333
66	Union Parkway Belt	Enbridge SWDA	9.34035	0.3071	0.38239	0.0126
67	Union Parkway Belt	Union SWDA	9.42552	0.3099	0.38790	0.0128
68	Union Parkway Belt	Chippawa	7.16465	0.2356	0.24188	0.0080
69	Union Parkway Belt	Cornwall	15.08515	0.4960	0.75348	0.0248
70	Union Parkway Belt	East Hereford	23.52820	0.7735	1.29882	0.0427
71	Union Parkway Belt	Emerson 1	47.02751	1.5461	2.81666	0.0926
72	Union Parkway Belt	Emerson 2	47.02751	1.5461	2.81666	0.0926
73	Union Parkway Belt	Iroquois	14.08109	0.4629	0.68863	0.0226
74	Union Parkway Belt	Kirkwall	4.86819	0.1601	0.09354	0.0031
75	Union Parkway Belt	Napierville	18.72693	0.6157	0.98870	0.0325
76	Union Parkway Belt	Niagara Falls	7.10807	0.2337	0.23822	0.0078





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 Charge (applied to daily contract demand) Rate/GJ	Commodity and Fuel Charges Fuel Ratio %	AND Commodity Charge Rate/GJ
<u>Firm Transportation (1)</u>			
Dawn to Parkway	\$2.604	Monthly fuel rates and ratios shall be in accordance with schedule "C".	
Dawn to Kirkwall	\$2.193		
Kirkwall to Parkway	\$0.411		
Parkway to Dawn	n/a		
<u>M12-X Firm Transportation</u>			
Between Dawn, Kirkwall and Parkway	\$3.244	Monthly fuel rates and ratios shall be in accordance with schedule "C".	
<u>Limited Firm/Interruptible Transportation (1)</u>			
Dawn to Parkway - Maximum	\$6.250	Monthly fuel rates and ratios shall be in accordance with schedule "C".	
Dawn to Kirkwall - Maximum	\$6.250		
Parkway (TCPL) to Parkway (Cons) (2)		0.155%	

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 supplies fuel Commodity Charge Rate/GJ	Commodity and Fuel Charges Fuel Ratio %	AND Commodity Charge Rate/GJ
<u>Transportation Overrun</u>			
Dawn to Parkway		Monthly fuel rates and ratios shall be in accordance with schedule "C".	\$0.086
Dawn to Kirkwall			\$0.072
Kirkwall to Parkway			\$0.014
Parkway to Dawn			\$0.086
Parkway (TCPL) Overrun (4)	n/a	0.694%	n/a
<u>M12-X Firm Transportation</u>			
Between Dawn, Kirkwall and Parkway		Monthly fuel rates and ratios shall be in accordance with schedule "C".	\$0.107

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

## Currency Converter

**Amount:**

1.00

**From:**

U.S. dollar



**To:**

Canadian Dollar

cash rate

**Convert**

**Answer:**

1.28

**Exchange Rate:**

1.2803

**Summary:**

On 13 March 2015, 1.00 U.S. dollar(s) = 1.28 Canadian Dollar(s), at an exchange rate of 1.2803 (using nominal rate).

Not Lis

The Bank of Canada provides information on exchange rates for various currencies with a reserve of information and represents various regions. It is a world currency.

Are the Accepted Agency

Yes. The Agency as the basic expenses to

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

3 **Off Peak 2015 Summer Cost of Gas Filing**

4 **NYMEX Futures @ Henry Hub and Hedged Contracts**

6 For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	May - Oct	
7 (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Off Peak	
8 I. NYMEX Opening Prices as of								Strip Average	
9	Opening Prices (15 day average)	Line 206						(i)	
10			\$2.8555	\$2.8937	\$2.9437	\$2.9560	\$2.9457	\$2.9723	\$ 2.9278
11			\$2.8555	\$2.8937	\$2.9437	\$2.9560	\$2.9457	\$2.9723	\$ 2.9278

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19 **II. Development of Hedging Costs and Savings**

21 TGP (Direct) Volumes								May - Oct
22 Hedged Volumes (Dth)	In 76	10,000	10,000	20,000	-	12,000	3,000	Total
23 Market Priced Volumes (Dth)	In 24 - In 22	458,051	301,825	216,151	220,124	274,461	553,338	2,023,951
24 Total Volumes (Dth)	Sch 6, Ins 74 + 90 / 10	468,051	311,825	236,151	220,124	286,461	556,338	2,036,951
25 Percentage of Volumes Hedged	In 22 / In 24	2.14%					0.54%	0.64%
26								
27 Hedge Price	In 162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.0300	\$ 4.3609
28 NYMEX Price	In 10	\$ 2.8555	\$ 2.8937	\$ 2.9437	\$ -	\$ 2.9457	\$ 2.9723	\$ 12.3562
29								
30 Hedged Volumes at Hedged Price	In 22 * In 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,090	\$ 12,090
31 Less Hedged Volumes at NYMEX	In 22 * In 28	28,555	28,937	58,873	-	35,349	8,917	160,630
32 Hedge (Savings)/Loss	In 30 - In 31	\$ (28,555)	\$ (28,937)	\$ (58,873)	\$ -	\$ (35,349)	\$ 3,173	\$ (148,540)

33  
34

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

4 NYMEX Futures @ Henry Hub and Hedged Contracts

5

May - Oct  
Off Peak  
Strip Average  
**REDACTED**

6 For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	May - Oct Strip Average <b>REDACTED</b>
35								
36								
37								May - Oct Total
38 Hedged Volumes (Dth)								
39 Hedge 1	Trade Date 7/19/13							
40 Hedge 2	Trade Date 7/5/13							
41 Hedge 3	Trade Date 6/24/13							
42 Hedge 4	Trade Date 5/3/13							
43 Hedge 5	Trade Date 9/16/13							
44 Hedge 6	Trade Date 9/9/13							
45 Hedge 7	Trade Date 10/11/13							
46 Hedge 8	Trade Date 10/18/13							
47 Hedge	Trade Date							
48 Hedge	Trade Date							
49 Hedge	Trade Date							
50 Hedge	Trade Date							
51 Hedge	Trade Date							
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69 Hedge	Trade Date							
70 Hedge	Trade Date							
71 Hedge	Trade Date							
72 Hedge	Trade Date							
73 Hedge	Trade Date							
74 Hedge	Trade Date							
75 Hedge	Trade Date							
76		10 000	10 000	20 000	-	12 000	3 000	55 000
77								
78								

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

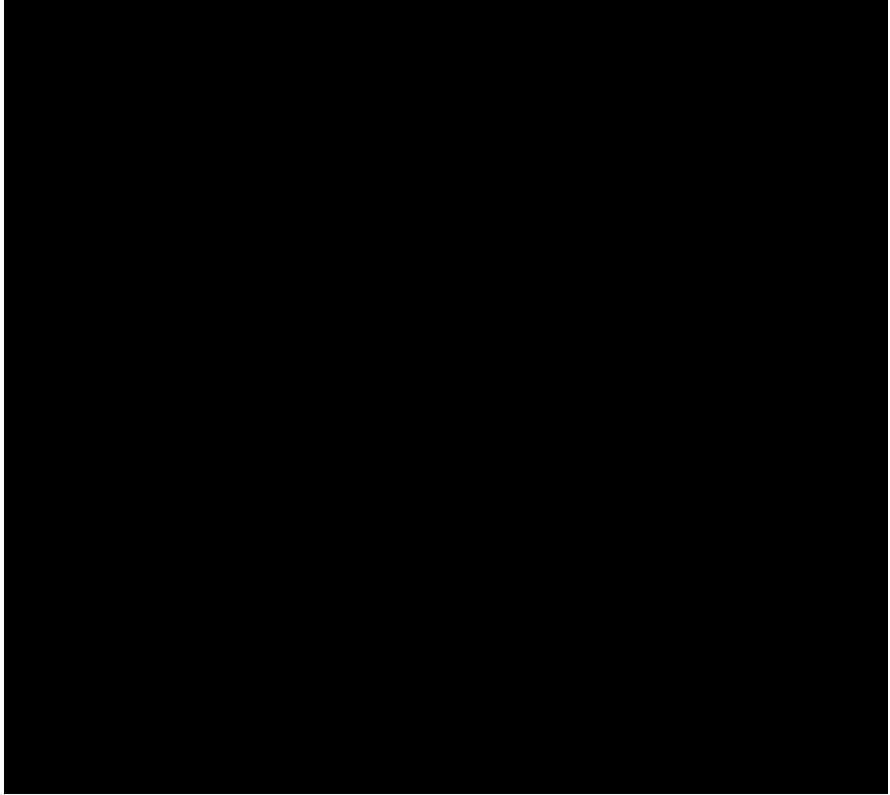
3 Off Peak 2015 Summer Cost of Gas Filing

4 NYMEX Futures @ Henry Hub and Hedged Contracts

5

6 For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	May - Oct Off Peak Strip Average
79 Strike Price								REDACTED
80								May - Oct

81 Hedge 1	Trade Date	7/19/13	Swaps
82 Hedge 2	Trade Date	7/5/13	Swaps
83 Hedge 3	Trade Date	6/24/13	Swaps
84 Hedge 4	Trade Date	5/3/13	Swaps
85 Hedge 5	Trade Date	9/16/13	Swaps
86 Hedge 6	Trade Date	9/9/13	Swaps
87 Hedge 7	Trade Date	10/11/13	Swaps
88 Hedge 8	Trade Date	10/18/13	Swaps
89 Hedge	Trade Date	1/0/00	Swaps
90 Hedge	Trade Date	1/0/00	Swaps
91 Hedge	Trade Date	1/0/00	Swaps
92 Hedge	Trade Date	1/0/00	Swaps
93 Hedge	Trade Date	1/0/00	Swaps
94 Hedge	Trade Date	1/0/00	Swaps
95 Hedge	Trade Date	1/0/00	Swaps
96 Hedge	Trade Date		Swaps
97 Hedge	Trade Date		Swaps
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112 Hedge	Trade Date		Swaps
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115 Hedge	Trade Date		Swaps
116 Hedge	Trade Date		Swaps
117 Hedge	Trade Date		Swaps



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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

4 NYMEX Futures @ Henry Hub and Hedged Contracts

5

May - Oct  
Off Peak

Strip Average

REDACTED

May - Oct

6 For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Strip Average
120								
121 Hedge Dollars								
122 Hedge 1	Trade Date 7/19/13 Swaps							
123 Hedge 2	Trade Date 7/5/13 Swaps							
124 Hedge 3	Trade Date 6/24/13 Swaps							
125 Hedge 4	Trade Date 5/3/13 Swaps							
126 Hedge 5	Trade Date 9/16/13 Swaps							
127 Hedge 6	Trade Date 9/9/13 Swaps							
128 Hedge 7	Trade Date 10/11/13 Swaps							
129 Hedge 8	Trade Date 10/18/13 Swaps							
130 Hedge	Trade Date 1/0/00 Swaps							
131 Hedge	Trade Date 1/0/00 Swaps							
132 Hedge	Trade Date 1/0/00 Swaps							
133 Hedge	Trade Date 1/0/00 Swaps							
134 Hedge	Trade Date 1/0/00 Swaps							
135 Hedge	Trade Date 01/00/00 Swaps							
136 Hedge	Trade Date 01/00/00 Swaps							
137 Hedge ##	Trade Date Swaps							
138 Hedge ##	Trade Date Swaps							
139 Hedge ##	Trade Date Swaps							
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150 Hedge	Trade Date Swaps							
151 Hedge	Trade Date Swaps							
152 Hedge	Trade Date Swaps							
153 Hedge	Trade Date Swaps							
154 Hedge	Trade Date Swaps							
155 Hedge	Trade Date Swaps							
156 Hedge	Trade Date Swaps							
157 Hedge	Trade Date Swaps							
158 Hedge	Trade Date Swaps							
159								
160 Subtotal Hedge Dollars		\$45 000	\$45 000	\$90 000	\$0	\$47 760	\$12 090	\$239 850
161								
162	Weighted Average Hedged Cost per Unit	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$4.0300	\$4 3609
163								
164								
165								

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

4 NYMEX Futures @ Henry Hub and Hedged Contracts

5									May - Oct
6	For Month of:	Reference	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Off Peak
									Strip Average
166									
167	<u>NYMEX Settlement - 15 Day Average</u>								
168		Days							
		Date							
169		2/13/2015	2 853	2.894	2.948	2 958	2.95	2.981	
170		2/17/2015	2 819	2.859	2 91	2 923	2.915	2.944	
171		2/18/2015	2 893	2.93	2.975	2 983	2.975	3.002	
172		2/19/2015	2 913	2.953	2.998	3.007	2.999	3.025	
173		2/20/2015	3.003	3.037	3.081	3.087	3.076	3.099	
174		2/23/2015	2 924	2.959	3.01	3.019	3.008	3.032	
175		2/24/2015	2 916	2.951	3.001	3.009	2.996	3.02	
176		2/25/2015	2 889	2.926	2.974	2 983	2.969	2.994	
177		2/26/2015	2.737	2.782	2.834	2.85	2.84	2.869	
178		2/27/2015	2.771	2.812	2.864	2.88	2.87	2.898	
179		3/2/2015	2.739	2.78	2.833	2 849	2.841	2.87	
180		3/3/2015	2.751	2.793	2.847	2 865	2.857	2.885	
181		3/4/2015	2 872	2.906	2.957	2 974	2.962	2.987	
182		3/5/2015	2.88	2.917	2.966	2 979	2.966	2.992	
183		3/6/2015	2 872	2.906	2.957	2 974	2.962	2.987	

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15 Day Average	2.8555	2 8937	2.9437	2.9560	2.9457	2.9723
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Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 Off Peak 2015 Summer Cost of Gas Filing  
3 Annual Bill Comparisons, May 14 - Oct 14 vs May 15 - Oct 15 - Commercial Rate G-41

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

			Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Winter Nov-Apr
Typical Usage (Therms)			99	261	381	434	395	295	1,865
Winter:	12/1/2014	11/1/2014							
Cust. Chg	\$46.71	\$41.19	\$41.19	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$274.74
Headblock	\$0.3727	\$0.3287	\$32.63	\$37.27	\$37.27	\$37.27	\$37.27	\$37.27	\$218.98
Tailblock	\$0.2424	\$0.2138	\$0.00	\$39.12	\$68.21	\$80.87	\$71.40	\$47.27	\$306.87
HB Threshold	100	100							
Summer:									
Cust. Chg	\$46.71	\$41.19							
Headblock	\$0.3727	\$0.3287							
Tailblock	\$0.2424	\$0.2138							
HB Threshold	20	20							
Total Base Rate Amount			\$73.82	\$123.10	\$152.19	\$164.85	\$155.38	\$131.25	\$800.59
COG Rate - (Seasonal)			\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.8758	\$0.9845
COG amount			\$115.82	\$304.93	\$409.43	\$402.17	\$345.54	\$258.38	\$1,836.27
LDAC			\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
LDAC amount			\$6.23	\$16.41	\$23.95	\$27.23	\$24.78	\$18.53	\$117.14
<b>Total Bill</b>			<b>\$195.87</b>	<b>\$444.44</b>	<b>\$585.58</b>	<b>\$594.25</b>	<b>\$525.70</b>	<b>\$408.16</b>	<b>\$2,754.00</b>

May 1, 2015 - October 31, 2015

	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
Typical Usage (Therms)	149	41	35	33	18	42	318	2,183
COG amount	\$31.15	\$5.13	\$3.58	\$3.07	\$0.00	\$5.45	\$48.38	\$355.24
LDAC amount	\$9.33	\$2.59	\$2.18	\$2.05	\$1.13	\$2.67	\$19.94	\$137.08
<b>Total</b>	<b>\$49.48</b>	<b>\$7.72</b>	<b>\$5.76</b>	<b>\$5.12</b>	<b>\$1.13</b>	<b>\$8.12</b>	<b>\$68.32</b>	<b>\$492.32</b>

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

			Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
Typical Usage (Therms)			99	261	381	434	395	295	1,865
Winter:	7/1/2014	7/1/2013							
Cust. Chg	41.19	\$40.94	\$40.94	\$40.94	\$40.94	\$40.94	\$40.94	\$40.94	\$245.64
Headblock	0.3287	\$0.3267	32.43	32.67	32.67	32.67	32.67	32.67	\$195.78
Tailblock	0.2138	\$0.2125	\$0.00	\$34.29	\$59.80	\$70.89	\$62.59	\$41.44	\$269.02
HB Thresh	100	100							
Summer:									
Cust. Chg	41.19	\$40.94							
Headblock	0.3287	\$0.3267							
Tailblock	0.2138	\$0.2125							
HB Thresh	20	20							
Total Base Rate Amount			\$73.37	\$107.90	\$133.41	\$144.50	\$136.20	\$115.05	\$710.44
COG Rate - (Seasonal)			\$0.8908	\$0.8908	\$1.0209	\$1.1135	\$1.2935	\$1.2935	\$1.1180
COG amount			\$88.44	\$232.84	\$389.37	\$482.82	\$510.34	\$381.61	\$2,085.42
LDAC			\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
LDAC amount			\$3.54	\$9.33	\$13.62	\$15.48	\$14.09	\$10.53	\$66.59
<b>Total Bill</b>			<b>\$165.36</b>	<b>\$350.07</b>	<b>\$536.40</b>	<b>\$642.80</b>	<b>\$660.63</b>	<b>\$507.20</b>	<b>\$2,862.45</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
Typical Usage (Therms)	149	41	35	33	18	42	318	2,183
COG amount	\$27.31	\$4.50	\$3.16	\$2.71	\$0.00	\$4.80	\$42.47	\$311.49
LDAC amount	\$5.30	\$1.47	\$1.24	\$1.17	\$0.64	\$1.52	\$11.34	\$77.93
<b>Total</b>	<b>\$32.61</b>	<b>\$5.97</b>	<b>\$4.40</b>	<b>\$3.88</b>	<b>\$0.64</b>	<b>\$6.32</b>	<b>\$53.81</b>	<b>\$389.42</b>

62 DIFFERENCE:

	2015	2014	2013	2012	2011	2010	2009
Total Bill	\$30.52	\$94.37	\$49.18	(\$48.56)	(\$134.93)	(\$99.03)	(\$108.45)
% Change	18.46%	26.96%	9.17%	-7.55%	-20.42%	-19.53%	-3.79%
Base Rate	\$0.45	\$15.20	\$18.78	\$20.34	\$19.18	\$16.20	\$90.15
% Change	0.61%	14.08%	14.08%	14.08%	14.08%	14.08%	12.69%
COG & LDAC	\$30.07	\$79.17	\$30.40	(\$68.90)	(\$154.11)	(\$115.24)	(\$198.60)
% Change	34.00%	34.00%	7.81%	-14.27%	-30.20%	-30.20%	-9.52%
check	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

	2015	2014	2013	2012	2011	2010	2009
Total	(\$12.81)	\$0.85	\$1.36	\$1.63	\$6.18	\$6.74	\$3.94
% Change	-7.95%	1.12%	1.91%	2.34%	11.27%	9.50%	0.78%
COG amount	\$10.53	\$7.32	\$6.82	\$6.76	\$6.31	\$7.04	\$44.79
% Change	14.08%	14.09%	13.40%	13.40%	13.40%	13.40%	13.66%
LDAC amount	(\$23.34)	(\$6.47)	(\$5.46)	(\$5.14)	(\$0.13)	(\$0.31)	(\$40.85)
% Change	-28.81%	-28.81%	-28.81%	-28.81%	-1.82%	-1.82%	-24.88%
check	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00





Liberty Utilities (EnergyNorth Natural Gas) Corp.

2 Off Peak 2015 Summer Cost of Gas Filing

3 Residential Heating

	Summer 2014	Summer 2015
4		
5 Customer Charge	\$17.51	\$19.85
6 First 20 Therms	\$0.2769	\$0.3140
7 Excess 20 Therms	\$0.2288	\$0.2594
8 LDAC	\$0.0290	\$0.0772
9 COG	\$0.5062	\$0.3464
10 Total Adjust	\$0.5352	\$0.4236

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	Summer 2014 COG @	Summer 2015 Cog @
	\$0.5352	\$0.4236
18 Cooking alone	5 \$21.45	\$23.54
20	10 \$25.50	\$27.23
22	20 \$33.61	\$34.60
24 Water Heating alone	30 \$41.24	\$41.43
26	45 \$52.68	\$51.68
28	50 \$56.49	\$55.09
30 Heating Alone	80 \$75.55	\$72.17
32	125 \$119.79	\$111.78
34	150 \$132.75	\$123.39
36	200 \$170.88	\$157.54

Total		Base Rate		COG		LDAC	
\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact
(\$0.11)	-21%						
\$2.09	10%	\$2.64	12%	-\$0.80	-3%	\$0.24	1%
\$1.72	7%	\$2.84	11%	-\$1.60	-6%	\$0.48	2%
\$0.99	3%	\$3.23	10%	-\$3.20	-9%	\$0.96	3%
\$0.20	0%	\$3.55	9%	-\$4.80	-12%	\$1.45	4%
(\$1.00)	-2%	\$4.03	8%	-\$7.19	-14%	\$2.17	4%
(\$1.40)	-2%	\$4.19	7%	-\$7.99	-15%	\$2.41	4%
(\$3.39)	-4%	\$4.99	7%	-\$11.99	-17%	\$3.62	5%
(\$8.01)	-7%	\$6.84	6%	-\$21.26	-19%	\$6.41	5%
(\$9.36)	-7%	\$7.39	6%	-\$23.98	-19%	\$7.23	5%
(\$13.34)	-8%	\$8.99	5%	-\$31.97	-20%	\$9.64	6%

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

3 **Off Peak 2015 Summer Cost of Gas Filing**

4 **Variance Analysis of the Components of the Summer 2014 Actual Results vs Proposed Summer 2015 Cost of Gas Rate**

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	SUMMER SALES ACTUAL RESULTS (6 months actual)			SUMMER 2015 (6 months Proposed)		
	THERM SENDOUT	COSTS	EFFECT ON COST OF GAS	THERM SENDOUT	COSTS	EFFECT ON COST OF GAS
11 Therm Sales	17,376,918			20,651,423		
12						
13						
14						
15						
16 Demand Charges		\$ 2,009,875	\$ 0.1157		\$ 4,555,574	\$ 0.2206
17						
18 Purchased Gas	26,228,650	6,116,098	0.3520	20,789,511	3,743,899	0.1813
19						
20 Storage Gas		38,482	0.0022	0	0	0.0000
21						
22 Produced Gas		145,681	0.0084	119,852	140,611	0.0068
23						
24 Hedging (Gain)/Loss		92,118	0.0053		(148,540)	(0.0072)
25						
26						
27 Total Volumes and Cost	26,228,650	\$ 8,402,254	\$ 0.4835	20,909,363	\$ 8,291,543	\$ 0.4015
28						
29 Direct Costs						
30 Prior Period Balance		\$ (1,164,050)	\$ (0.0670)		(1,210,302)	\$ (0.0586)
31 Interest		(71,101)	(0.0041)		(30,298)	(0.0015)
32 Prior Period Adjustment		-	-		-	-
33 Broker Revenues		-	-		-	-
34 Refunds from Suppliers		-	-		-	-
35 Fuel Financing		-	-		-	-
36 Transportation CGA Revenues		-	-		-	-
37 280 Day Margin		-	-		-	-
38 Interruptible Sales Margin		-	-		-	-
39 Capacity Release and Off System Sales Margins		-	-		-	-
40 Hedging Costs		-	-		-	-
41 FPO Admin Costs		-	-		-	-
42 Indirect Costs						
43 Misc Overhead		2,833	0.0002		2,735	0.0001
44 Occupant Disallowance/Credits		(51,147)	-		-	-
45 Production & Storage		-	-		-	-
46 Other Indirect Gas Costs		-	-		100,856	0.0049
47 Cash out, Broker penalty, Canadian Managed,...		-	-		0	0
48 Total Adjusted Cost		\$ 7,118,789	\$ 0.4097		\$ 7,154,534	\$ 0.3464

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Liberty Utilities (EnergyNorth Natural Gas) Corp.

2015 Summer 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, Dekatherm	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	\$/Dt-Mo.			
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	\$/Dt-Mo.			
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	\$/Dt-Mo.			
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.

2015 Summer 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> (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> (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>	<u>25.97%</u>	<u>15.23%</u>	
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.**

3 **2015 Summer Cost of Gas Filing**

4 **Correction Factor Calculation**

5

6

7

8 Data Source: Schedule 10B

9

10

11 G-41

12 G-42

13 G-43

14 High Winter Use

15

16 G-51

17 G-52

18 G-53

19 G-54

21 Low Winter Use

22

23 **Gross Total**

24

25

26 Total Sales

27 Low Winter Use

28 Summer Ratio for Low Winter Use

29 High Winter Use

30 Summer Ratio for High Winter Use

31

32 Correction Factor =

33 Correction Factor =

34

35

36 **Allocation Calculation for Miscellaneous Overhead**

37

38 Projected Summer Sales Volume

39 Projected Annual Sales Volume

40 Percentage of Winter Sales to Annual Sales

	d	e	f	g	h	i	Total Sales
	May	June	July	Aug	Sep	Oct	
G-41	953,740	424,123	138,279	86,130	93,996	282,145	1,978,413
G-42	961,656	521,492	201,626	122,119	124,020	335,224	2,266,138
G-43	122,508	61,045	25,214	15,209	14,943	41,801	280,720
High Winter Use	2,037,904	1,006,660	365,118	223,459	232,960	659,170	4,525,270
G-51	202,833	149,230	108,954	79,687	71,935	91,353	703,992
G-52	264,944	194,533	147,505	102,683	95,337	116,544	921,546
G-53	45,464	38,624	25,773	20,689	18,168	24,941	173,659
G-54	649	317	59	35	55	111	1,226
Low Winter Use	513,890	382,704	282,290	203,094	185,495	232,949	1,800,423
<b>Gross Total</b>	<b>2,551,794</b>	<b>1,389,364</b>	<b>647,408</b>	<b>426,553</b>	<b>418,455</b>	<b>892,119</b>	<b>6,325,693</b>

6,325,693

1,800,423

**0.8113** Schedule 10A p 2, ln 74

4,525,270

**1.0433** Schedule 10A p 2, ln 66

Total Sales/((Low Winter Use x Winter Ratio for Low Winter Use)+(High Winter Use x Winter Ratio for High Winter Use)

**102.3261%**

(5/1/15 - 10/31/15)

19,902,706 Sch.10B, ln 23

(11/1/14 - 10/31/15)

95,853,149 Sch.10B, ln 23

20.76%

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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 2014 - 2015 Winter Cost of Gas Filing

	Dry Therms												Subtotal		Subtotal	
	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	

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

4 Normal and Design Year Volumes

Schedule 11A

Page 1 of 1

6

7 Volumes (Therms) Normal Year

8

9 For the Months of May 15 -October 15

10

11

12 **May-15      Jun-15      Jul-15      Aug-15      Sep-15      Oct-15      Off Peak  
May - Oct**

13 Pipeline Gas:

14 Dawn Supply 864,052 - - - - 321,248 1,185,300

15 Niagara Supply 674,518 340,062 - - 73,878 674,518 1,762,976

16 TGP Supply (Gulf) - - - - - - 0

17 Dracut Supply 1 - Baseload - - - - - - 0

18 Dracut Supply 2 - Swing 188,853 - - - - - 188,853

19 City Gate Delivered Supply - - - - - - 0

20 LNG Truck 45,293 - - 15,330 65,501 20,208 146,331

21 Propane Truck 80,134 80,134 42,506 - - 202,774

22 PNGTS 34,144 24,389 22,995 22,995 27,873 43,203 175,598

23 TGP Supply (Z4) 6,301,990 6,301,990 4,112,609 3,942,586 6,301,990 6,301,990 33,263,155

24 Subtotal Pipeline Volumes 8,188,984 6,746,574 4,178,110 3,980,911 6,469,241 7,361,166 36,924,987

25

26 Storage Gas:

27 TGP Storage - - - - - - 0

28

29 Produced Gas:

30 LNG Vapor 20,208 19,511 20,208 20,208 19,511 20,208 119,852

31 Propane - - - - - - 0

32 Subtotal Produced Gas 20,208 19,511 20,208 20,208 19,511 20,208 119,852

33

34 Less - Gas Refills:

35 LNG Truck (45,293) - - (15,330) (65,501) (20,208) (146,331)

36 Propane (80,134) (80,134) (42,506) - - (202,774)

37 TGP Storage Refill (3,383,043) (3,548,188) (1,774,094) (1,764,339) (3,539,129) (1,777,578) (15,786,371)

38 Subtotal Refills (3,508,470) (3,628,322) (1,816,600) (1,779,669) (3,604,630) (1,797,786) (16,135,476)

39

40 Total Sendout Volumes 4,700,722 3,137,763 2,381,718 2,221,450 2,884,122 5,583,588 20,909,363

41

20,909,363

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

42 Normal and Design Year Volumes

Schedule 11B

Page 1 of 1

43

45 Volumes (Therms)

Design Year

46

47 For the Months of May 15 -October 15

48

49

50

51 Pipeline Gas:

52 Dawn Supply

53 Niagara Supply

54 TGP Supply (Gulf)

55 Dracut Supply 1 - Baseload

56 Dracut Supply 2 - Swing

57 City Gate Delivered Supply

58 LNG Truck

59 Propane Truck

60 PNTGS

61 TGP Supply (Z4)

62 Subtotal Pipeline Volumes

63

64 Storage Gas:

65 TGP Storage

66

67 Produced Gas:

68 LNG Vapor

69 Propane

70 Subtotal Produced Gas

71

72 Less - Gas Refills:

73 LNG Truck

74 Propane

75 TGP Storage Refill

76 Subtotal Refills

77

78 Total Sendout Volumes

	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Off Peak May - Oct
Pipeline Gas:							
Dawn Supply	864,052	-	-	-	-	474,547	1,338,599
Niagara Supply	674,518	307,312	-	-	106,629	674,518	1,762,977
TGP Supply (Gulf)	-	-	-	-	-	-	0
Dracut Supply 1 - Baseload	-	-	-	-	-	-	0
Dracut Supply 2 - Swing	200,002	-	-	-	-	-	200,002
City Gate Delivered Supply	-	-	-	-	-	-	0
LNG Truck	45,293	-	-	15,330	65,501	20,208	146,331
Propane Truck	80,134	80,134	42,506	-	-	-	202,774
PNTGS	34,144	24,389	22,995	22,995	27,873	43,203	175,598
TGP Supply (Z4)	6,301,990	6,301,990	4,180,200	3,967,671	6,301,990	6,301,990	33,355,831
Subtotal Pipeline Volumes	8,200,133	6,713,824	4,245,701	4,005,996	6,501,992	7,514,465	37,182,112
	8,200,133	6,713,824	4,245,701	4,005,996	6,501,992	7,514,466	
Storage Gas:	(0)	(0)	0	0	(0)	0	
TGP Storage	-	-	-	-	-	-	0
Produced Gas:							
LNG Vapor	20,208	19,511	20,208	20,208	19,511	20,208	119,852
Propane	-	-	-	-	-	-	-
Subtotal Produced Gas	20,208	19,511	20,208	20,208	19,511	20,208	119,852
Less - Gas Refills:							
LNG Truck	(45,293)	-	-	(15,330)	(65,501)	(20,208)	(146,331)
Propane	(80,134)	(80,134)	(42,506)	-	-	-	(202,774)
TGP Storage Refill	(3,314,058)	(3,548,188)	(1,839,595)	(1,776,881)	(3,518,922)	(1,777,578)	(15,775,222)
Subtotal Refills	(3,439,485)	(3,628,322)	(1,882,101)	(1,792,211)	(3,584,423)	(1,797,786)	(16,124,327)
Total Sendout Volumes	4,780,856	3,105,013	2,383,808	2,233,992	2,937,081	5,736,887	21,177,637

21,177,637

difference

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

Schedule 11C

3 **Off Peak 2015 Summer Cost of Gas Filing**

Page 1 of 1

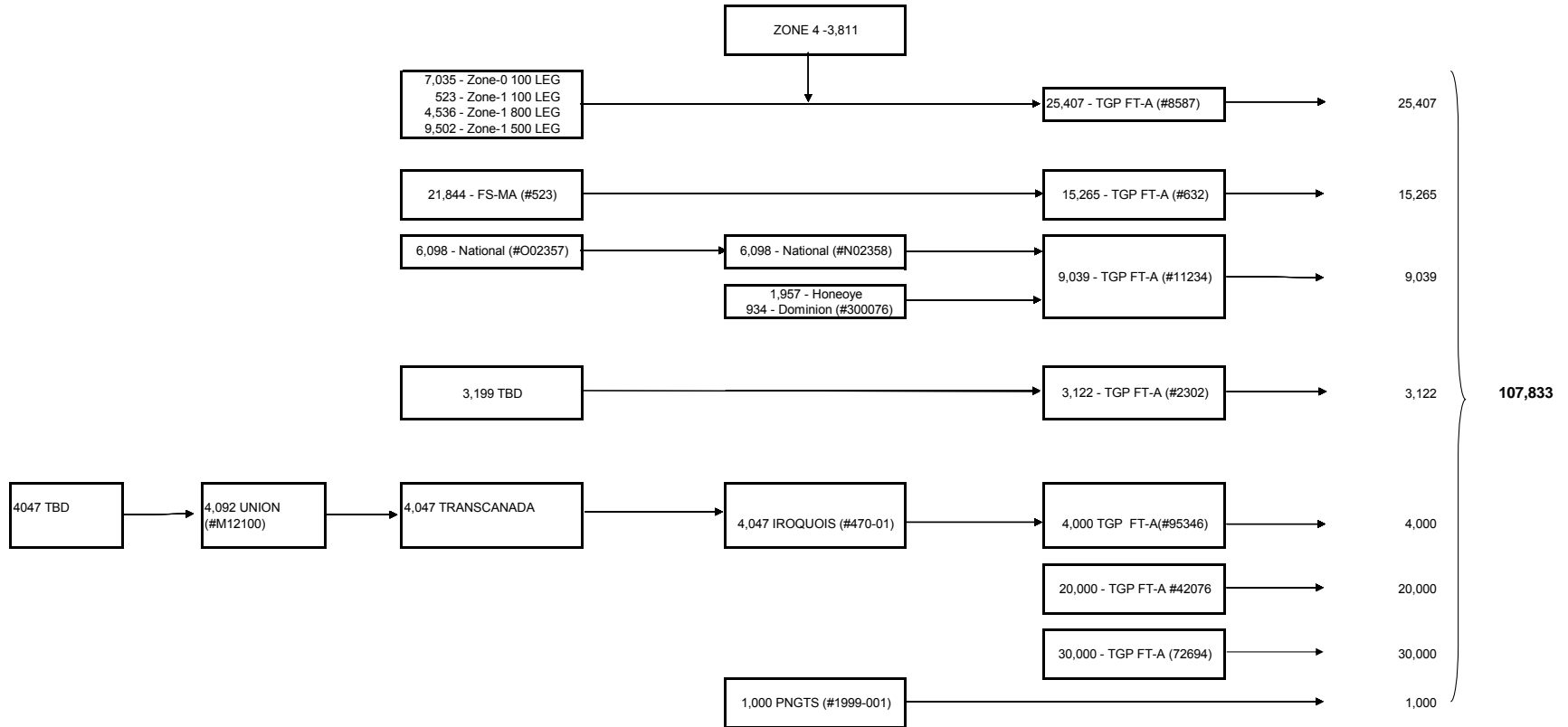
4 **Capacity Utilization**

5 **Volumes (Therms)**

	Off-Peak Period				Off-Peak Period			
	Normal Year		Seasonal		Design Year		Seasonal	
	Use	MDQ	Quantity	Utilization	Use	MDQ	Quantity	Utilization
	(Therms)	(MMBtu/day)	(Therms)	Rate	(Therms)	(MMBtu/day)	(Therms)	Rate
11 <b>Pipeline Gas:</b>								
12 Dawn Supply	1,185,300	4,000	7,240,000	16%	1,338,599	4,000	7,240,000	18%
13 Niagara Supply	1,762,976	3,122	5,650,820	31%	1,762,977	3,122	5,650,820	31%
14 TGP Supply (Gulf)	-	-	-	-	-	-	-	0%
15 Dracut Supply 1 & 2	188,853	50,000	90,500,000	0%	200,002	50,000	90,500,000	0%
16 LNG Truck	146,331	-	-	-	146,331	-	-	-
17 Propane Truck	202,774	-	-	-	202,774	-	-	-
18 PNGTS	175,598	1,000	1,810,000	10%	175,598	1,000	1,810,000	10%
19 TGP Supply (Z4)	33,263,155	21,596	39,736,640	84%	33,355,831	21,596	39,088,760	85%
20 Other Purchased Resources	-	-	-	-	-	-	-	-
21								
22 Subtotal Pipeline Volumes	36,924,987				37,182,112			
23								
24 <b>Storage Gas:</b>								
25 TGP Storage	0		25,792,710	0%	-		25,792,710	0%
26								
27 <b>Produced Gas:</b>								
28 LNG Vapor	119,852				119,852			
29 Propane	-				-			
30								
31 Subtotal Produced Gas	119,852				119,852			
32								
33 <b>Less - Gas Refills:</b>								
34 LNG Truck	(146,331)				(146,331)			
35 Propane	(202,774)				(202,774)			
36 TGP Storage Refill	(15,786,371)				(15,775,222)			
37								
38 Subtotal Refills	(16,135,476)				(16,124,327)			
39								
40 Total Sendout Volumes	20,909,363				21,177,637			

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Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Off Peak 2015 Summer Cost of Gas Filing  
Transportation Available for Pipeline Supply and Storage  
(MMBtu)



Liberty Utilities (EnergyNorth Natural Gas) Corp.  
Off Peak 2015 Summer 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
Monthly Purchase - TBD No Off-Peak	-	-	Supply	3,199	1,167,635	3/31/2014	N/a	Terminates
TBD - No Off-Peak NO RFP yet	-	-	Supply	4,047	611,097	Peak Only	N/a	Terminates
Distrigas of Massachusetts Corp. (aka DOMAC or GDF Suez)	FLS		Liquid Refill	Up to 5 trucks	200,000 Total	3/31/2014 Peak Only	-	Terminates
Distrigas of Massachusetts Corp. (aka DOMAC or GDF Suez)								
Dracut or Z6 sent out RFP	-	-	Supply	April 2012 = 10,000 / day	4,491,000	4/30/2013	-	Terminates
Monthly Purchase - TBD	-	-	Supply	21,596	3,908,876	4/30/2013	N/a	Terminates
Northern Transport			Trucking	28,500 Gallons	900,000 Gallons		N/a	Terminates
Dominion Transmission Incorporated	GSS	300076	Storage	934	102,700	3/31/2021	3/31/2019	Evergreen Provision
Honeoye Storage Corporation	SS-NY	11234	Storage	1,957	245,380	3/31/2016	12 months notice	Evergreen Provision
National Fuel Gas Supply Corporation	FSS	002357	Storage	6,098	670,800	3/31/2016	3/31/2015	Evergreen Provision
National Fuel Gas Supply Corporation	FSST	N02358	Transportation	6,098	670,800	3/31/2016	3/31/2015	Evergreen Provision
Iroquois Gas Transmission System	RTS-1	47001	Transportation	4,047	1,477,155	11/1/2017	10/31/2016	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	10/31/2020	10/31/2019	Evergreen Provision
Tennessee Gas Pipeline Company	FTA	8587	Transportation	25,407	9,273,555	10/31/2020	10/31/2019	Evergreen Provision
Tennessee Gas Pipeline Company	FTA	2302	Transportation	3,122	1,139,530	10/31/2020	10/31/2019	Evergreen Provision
Tennessee Gas Pipeline Company	FTA	632	Transportation	15,265	5,571,725	10/31/2020	10/31/2019	Evergreen Provision
Tennessee Gas Pipeline Company	FTA	11234	Transportation	9,039	3,299,235	10/31/2020	10/31/2019	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	11/30/2016	10/30/2015	Evergreen Provision
Tennessee Gas Pipeline Company	FTA	42076	Transportation	20,000	7,300,000	10/31/2020	10/31/2019	Evergreen Provision
TransCanada Pipeline	FT	41232	Transportation	4,047	1,477,155	10/31/2017	10/31/2015	Evergreen Provision
Union Gas Limited	M12	M12200	Transportation	4,092	1,493,580	10/31/2017	10/31/2015	Evergreen Provision

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

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

4 Storage Inventory

5

6 Underground Storage Gas

		Nov-14 (Actual)	Dec-14 (Actual)	Jan-15 (Actual)	Feb-15 (Actual)	Mar-15 (Estimate)	Apr-15 (Estimate)	May-15 (Estimate)	Jun-15 (Estimate)	Jul-15 (Estimate)	Aug-15 (Estimate)	Sep-15 (Estimate)	Oct-15 (Estimate)	Total
7														
8	Beginning Balance (MMBtu)	1,990,599	1,957,415	1,672,923	1,362,905	961,043	510,085	660,250	998,554	1,353,373	1,530,782	1,707,216	2,061,129	1,990,599
9														
10	Injections (MMBtu) Sch 11A In 37 /10	89,169	23,860	53,544	13,520	-	150,164	338,304	354,819	177,409	176,434	353,913	177,758	1,908,894
11														
12	Subtotal	2,079,768	1,981,275	1,726,467	1,376,425	961,043	660,250	998,554	1,353,373	1,530,782	1,707,216	2,061,129	2,238,887	
13														
14	Storage Sale													
15														
16	Withdrawals (MMBtu) Sch 11A In 27 /10	(122,353)	(308,352)	(363,562)	(415,382)	(450,958)	-	-	-	-	-	-	-	(1,660,607)
17														
18	Ending Balance (MMBtu)	1,957,415	1,672,923	1,362,905	961,043	510,085	660,250	998,554	1,353,373	1,530,782	1,707,216	2,061,129	2,238,887	2,238,887
19														
20														
21														
22	Beginning Balance	\$ 8,668,739	\$ 8,448,725	\$ 7,206,962	\$ 5,857,357	\$ 4,144,178	\$ 2,199,573	\$ 2,816,638	\$ 3,919,996	\$ 5,091,283	\$ 5,686,191	\$ 6,280,109	\$ 7,467,688	8,668,739
23														
24	Injections In 11 * In 36	482,277	69,572	176,199	76,513	-	617,064	1,103,358	1,171,287	594,908	593,918	1,187,578	601,291	6,673,966
25														
26	Subtotal	\$ 9,151,016	\$ 8,518,297	\$ 7,383,160	\$ 5,933,870	\$ 4,144,178	\$ 2,816,638	\$ 3,919,996	\$ 5,091,283	\$ 5,686,191	\$ 6,280,109	\$ 7,467,688	\$ 8,068,978	
27														
28	Storage Sale													
29														
30	Withdrawals In 17 * In 34	\$ (702,291)	\$ (1,311,335)	\$ (1,525,804)	\$ (1,789,692)	\$ (1,944,605)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(7,273,727)
31														
32	Ending Balance	\$ 8,448,725	\$ 7,206,962	\$ 5,857,357	\$ 4,144,178	\$ 2,199,573	\$ 2,816,638	\$ 3,919,996	\$ 5,091,283	\$ 5,686,191	\$ 6,280,109	\$ 7,467,688	\$ 8,068,978	\$ 8,068,978
33														
34	Average Rate For Withdrawals In 22 /In 9	\$4.4000	\$4.2994	\$4.2765	\$4.3111	\$4.3122	\$4.2660	\$4.2660	\$3.9257	\$3.7619	\$3.7146	\$3.6786	\$3.6231	
35														
36	TGP Storage Rate for Actual or NYMEX plus TGP Injections Transportation	\$5.4086	\$2.9159	\$3.2907	\$5.6593	\$4.1623	\$4.1093	\$3.2614	\$3.3011	\$3.3533	\$3.3662	\$3.3556	\$3.3826	
37														

1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing  
4 Storage Inventory

5

39  
40 Liquid Propane Gas (LPG)

		Nov-14 (Actual)	Dec-14 (Actual)	Jan-15 (Actual)	Feb-15 (Estimate)	Mar-15 (Estimate)	Apr-15 (Estimate)	May-15 (Estimate)	Jun-15 (Estimate)	Jul-15 (Estimate)	Aug-15 (Estimate)	Sep-15 (Estimate)	Oct-15 (Estimate)	Total	
41	Beginning Balance	100,609	96,703	91,291	66,169	56,353	48,664	48,664	56,677	64,691	68,941	68,941	68,941	100,609	
44	Injections	Sch 11A In 36 /10	-	2,614	16,137	23,265	-	-	8,013	8,013	4,251	-	-	-	62,293
45	Subtotal		100,609	99,317	107,428	89,434	56,353	48,664	56,677	64,691	68,941	68,941	68,941		
46	Withdrawals	Sch 11A In 31 /10	(5,823)	(7,315)	(54,301)	(17,778)	(7,689)	-	-	-	-	-	-	(92,906)	
47	Adjustment for change in temperature		1,917	(711)	13,042	(15,303)	-	-	-	-	-	-	-	(1,055)	
48	Adjustment for Transfer		-	-	-	-	-	-	-	-	-	-	-	-	
49	Ending Balance		96,703	91,291	66,169	56,353	48,664	48,664	56,677	64,691	68,941	68,941	68,941	68,941	
50	<hr/>														
51	Beginning Balance	\$ 1,537,307	\$ 1,477,624	\$ 1,396,249	\$ 1,015,256	\$ 1,115,335	\$ 963,155	\$ 963,155	\$ 1,083,356	\$ 1,203,557	\$ 1,267,316	\$ 1,267,316	\$ 1,267,316	\$ 1,537,307	
52	Injections	In 45 * In 68	-	41,369	252,703	686,746	-	-	120,201	120,201	63,759	-	-	-	1,284,977
53	Subtotal		\$ 1,537,307	\$ 1,518,992	\$ 1,648,951	\$ 1,702,002	\$ 1,115,335	\$ 963,155	\$ 1,083,356	\$ 1,203,557	\$ 1,267,316	\$ 1,267,316	\$ 1,267,316		
54	Withdrawals	In 51 * In 66	(59,684)	(122,743)	(633,695)	(586,667)	(152,179)	-	-	-	-	-	-	(1,554,969)	
55	Ending Balance		\$ 1,477,624	\$ 1,396,249	\$ 1,015,256	\$ 1,115,335	\$ 963,155	\$ 963,155	\$ 1,083,356	\$ 1,203,557	\$ 1,267,316	\$ 1,267,316	\$ 1,267,316	\$ 1,267,316	
56	<hr/>														
57	Average Rate For Withdrawals		\$15.2800	\$15.2944	\$15.3494	\$19.0308	\$19.7919	\$19.7919	\$19.1144	\$18.6048	\$18.3825	\$18.3825	\$18.3825	\$18.3825	
58	Propane Rate for Injections	Actual or Sch. 6, In 151 * 10	\$0.0000	\$15.8258	\$15.6598	\$29.5184	\$0.0000	\$0.0000	\$15.0000	\$15.0000	\$15.0000	\$15.0000	\$15.0000	\$15.0000	



1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

3 Off Peak 2015 Summer Cost of Gas Filing

4 Storage Inventory

5

71  
72 Liquid Natural Gas (LNG)

		Nov-14 (Actual)	Dec-14 (Actual)	Jan-15 (Actual)	Feb-15 (Actual)	Mar-15 (Estimate)	Apr-15 (Estimate)	May-15 (Estimate)	Jun-15 (Estimate)	Jul-15 (Estimate)	Aug-15 (Estimate)	Sep-15 (Estimate)	Oct-15 (Estimate)	Total	
73	Beginning Balance	10,800	10,748	11,211	10,004	11,084	15,620	13,523	16,032	14,081	12,060	11,572	16,171	10,800	
74															
75	Injections	Sch 11A In 35 /10	10,284	50,674	75,421	52,549	6,766	-	4,529	-	-	1,533	6,550	2,021	210,327
76															
77	Subtotal		21,084	61,422	86,632	62,553	17,850	15,620	18,053	16,032	14,081	13,593	18,122	18,192	
78															
79	Withdrawals	Sch 11A In 30 /10	(10,336)	(50,211)	(76,628)	(51,469)	(2,230)	(2,097)	(2,021)	(1,951)	(2,021)	(2,021)	(1,951)	(202,935)	
80															
81	Ending Balance		10,748	11,211	10,004	11,084	15,620	13,523	16,032	14,081	12,060	11,572	16,171	18,192	
82															
83															
84															
85	Beginning Balance	\$ 115,946	\$ 92,203	\$ 147,922	\$ 204,852	\$ 282,807	\$ 298,290	258,244	228,573	200,756	171,945	146,230	128,119	\$ 115,946	
86															
87	Injections	In 76 * In 97	59,905	686,139	1,571,113	1,326,209	58,063	-	(861)	-	-	(181)	(2,653)	(461)	3,697,275
88															
89	Subtotal		\$ 175,851	\$ 778,342	\$ 1,719,035	\$ 1,531,062	\$ 340,870	\$ 298,290	\$ 257,384	\$ 228,573	\$ 200,756	\$ 171,764	\$ 143,577	\$ 127,658	
90															
91	Withdrawals	In 80 * In 95	(83,649)	(630,420)	(1,514,183)	(1,248,254)	(42,580)	(40,046)	(28,811)	(27,817)	(28,811)	(25,535)	(15,458)	-	(3,685,562)
92															
93	Ending Balance		\$ 92,203	\$ 147,922	\$ 204,852	\$ 282,807	\$ 298,290	\$ 258,244	\$ 228,573	\$ 200,756	\$ 171,945	\$ 146,230	\$ 128,119	\$ 127,658	
94															
95	Average Rate For Withdrawals		\$8.3405	\$12.6720	\$19.8430	\$24.4762	\$19.0961	\$19.0961	\$14.2573	\$14.2573	\$14.2573	\$12.6361	\$7.9226	\$7.0172	
96															
97	LNG Rate for Injections	Actual or Sch. 6, In 150 * 10	\$15.0000	\$13.0812	\$16.6312	\$15.4812	\$8.5812	\$1.1438	(\$0.1900)	\$0.1649	\$0.1801	(\$0.1180)	(\$0.4050)	(\$0.2280)	

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## **Schedule 14**

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**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.**  
**SUMMER 2013 COST OF GAS RESULTS**  
**DG 14-076**  
**May 01, 2014 through October 31, 2014**

	<u>Filing (1)</u>	<u>Actual</u>	<u>Difference</u>
<b><u>Account 8840-2-0000-10-1920-1741</u></b>			
Balance 10/31/13 - (Over) / Under	\$ (1,146,406)	\$ (1,146,406)	\$ -
Prior Period Adjustment	2/ -	-	-
Interest 11/1/13 - 4/30/14	<u>(17,645)</u>	<u>(17,644)</u>	<u>1</u>
Beginning Balance 5/1/14	\$ (1,164,051)	\$ (1,164,050)	\$ 1
Interest 5/1/14 - 10/31/14	(9,576)	(71,101)	(61,525)
Prior Period Adjustments	-	-	-
Interruptible Margin	-	-	-
280-Day Margin	-	-	-
Emergency Sales Margin	-	-	-
Non-Firm Transportation Margin	-	-	-
Other Transportation Related Margins	-	-	-
Capacity Release and Fixed Price Credits	-	-	-
Price Risk Management and FPO Admin Costs	-	-	-
Overhead	2,801	2,833	32
Occupant Disallowance/Credits	(9,432)	(51,147)	(41,715)
Total Adjustment to Costs	-	-	-
Gas Costs	<u>\$ 11,591,457</u>	<u>\$ 8,402,254</u>	<u>\$ (3,189,203)</u>
Total Costs	<u>\$ 11,575,250</u>	<u>\$ 8,282,839</u>	<u>\$ (3,292,411)</u>
Gas Cost Billed	<u>\$ (10,411,200)</u>	<u>\$ (8,329,091)</u>	<u>\$ 2,082,109</u>
Total (Over) / Under 10/31/14	<u>\$ -</u>	<u>\$ (1,210,302)</u>	<u>\$ (1,210,302)</u>

<b><u>Bad Debts Account 8840-2-0000-10-1163-1754</u></b>			
Balance 10/31/13 - (Over) / Under	\$ -	\$ -	\$ -
Prior Period Adjustment	-	0	0
Interest 11/1/13 - 4/30/14	<u>-</u>	<u>-</u>	<u>0</u>
Beginning Balance 5/1/14	\$ -	\$ -	\$ -
Bad Debt Costs	0	0	0
Bad Debt Billed	0	0	0
Interest	0	0	0
Total (Over) / Under 10/31/14	\$ -	\$ -	\$ -
<b><u>Working Capital Account 8840-2-0000-10-1163-1424</u></b>			
Balance 10/31/13 - (Over) / Under	\$ (554)	\$ (1,034)	\$ (480)
Prior Period Adjustment	0	0	0
Interest 11/1/13 - 4/30/14	<u>(8)</u>	<u>(10)</u>	<u>(2)</u>
Beginning Balance 5/1/14	\$ (562)	\$ (1,044)	\$ (482)
Working Capital Costs	14,731	10,678	(4,053)
Working Capital Billed	(14,166)	(1,738)	12,428
Interest	(3)	64	67
Total (Over) / Under 10/31/14	\$ -	\$ 7,961	\$ 7,961
<b>Total All Accounts</b>	<b>\$ -</b>	<b>\$ (1,202,341)</b>	<b>\$ (1,202,341)</b>

(1) As filed March 17, 2014 in the Summer 2014 Cost of Gas DG 14-076  
On April 30, 2014 the NHPUC approved the March 17, 2014 filing in DG 14-076 in its Order No 25,658

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.**  
**SUMMER 2013 COST OF GAS RESULTS**  
**DG 14-076**  
**SUMMARY OF DEMAND CHARGES FOR PERIOD**  
**May 01, 2014 through October 31, 2014**

	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<b><u>Supplies:</u></b>				
Union Gas	Sch 2B line 7			
Subtotal Supply Demand Charges				
<b><u>Pipelines:</u></b>				
ANE (Uniongas and TransCanada)	Sch 2B line 3 + 4 + 5 + 20 + 60			
IGTS Iroquois	Sch 2B line 17			
TGP Short Haul 2302 Z5-Z6	Sch 2B line 22 + 64			
TGP Contract 8587 Zone 0-6	Sch 2B lines 23 + 65			
TGP 33371 NET284	Sch 2B line 25 + 61			
TGP 42076 Dracut	Sch 2B lines 26			
TGP 72694	Sch 2B lines 27			
Portland Natural Gas Pipeline	Sch 2B line 19 + 67			
Subtotal Pipeline Demand Charges				
<b><u>LNG:</u></b>				
Domac	Sch 2B line 41	\$ -	\$ 5,490	\$ 5,490
<b><u>Propane</u></b>				
EN Propane	Sch 2B line 44	\$ -	\$ -	\$ -
<b><u>Storage:</u></b>				
Demand & Capacity Charges		\$ -	\$ -	\$ -
<b><u>Other</u></b>				
Fees	Sch 2B line 46	\$ -	\$ 7,200	\$ 7,200
Pipeline Refunds	Sch 2B line 47	-	-	-
Transportation Capacity Credit		(1,546,103)	-	1,546,103
Subtotal Other Demand Charges		\$ (1,546,103)	\$ 7,200	\$ 1,553,303
<b>Total Demand Charges (Forward to Page 3)</b>		<b>\$ 3,627,974</b>	<b>\$ 2,009,875</b>	<b>(\$1,618,099)</b>

1/ Demand costs per Schedule 5A as filed in the Summer 2014 Cost of Gas in DG 14-076.

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**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.**  
**SUMMER 2013 COST OF GAS RESULTS**  
**DG 14-076**

**SUMMARY OF COMMODITY COSTS FOR PERIOD**

May 01, 2014 through October 31, 2014

<b>Demand Charges (Brought from Page 2):</b>		<b>\$3,627,974</b>		<b>\$2,009,875</b>		<b>(\$1,618,099)</b>
			Average		Average	
	<u>Reference Actuals</u>	<u>Filing 1/</u>	<u>Cost per</u>	<u>Actual</u>	<u>Cost per</u>	<u>Difference</u>
			<u>Therm</u>		<u>Therm</u>	
<b><u>TGP Gulf Commodity</u></b>						
Therms	Sch 8, lines 5 + 39					
Cost	Sch 8, lines 5 + 39					
<b><u>Dracut Commodity</u></b>						
Therms	Sch 8, line 10					
Cost	Sch 8, line 10					
<b><u>PNGTS Comodity</u></b>						
Therms	Sch 8, line 18					
Cost	Sch 8, line 18					
<b><u>TGP/Iroquois Commodity (Dawn)</u></b>						
Therms	Sch 8, line 26					
Cost	Sch 8, line 26					
<b><u>TGP/Niagra Commodity</u></b>						
Therms	Sch 8, line 23					
Cost	Sch 8, line 23					
<b><u>City Gate Delivered Supply</u></b>						
Therms	Sch 8, line 8					
Cost	Sch 8, line 8					
<b><u>Storage Gas - Commodity Withdrawn</u></b>						
Therms	Sch 8, line 38					
Cost	Sch 8, line 38					
<b><u>Propane P/S Plant Commodity</u></b>						
Therms	Sch 8, line 33					
Cost	Sch 8, line 33					
<b><u>Propane Tank Farm Commodity</u></b>						
Therms	Sch 8, line 34					
Cost	Sch 8, line 34					
<b><u>LNG P/S Plant Commodity</u></b>						
Therms	Sch 8, line 30					
Cost	Sch 8, line 30					
<b><u>Hedging (Gains) Losses</u></b>						
	Sch 8, line 13					
<b><u>Other- Cashout, Broker Penalty, Canadian Managed, Non-Firm costs</u></b>						
Cost	Sch 8, line 50					
Subtotal:						
Volumes (net of fuel retention)		19,928,944		26,228,650		6,299,706
Cost		\$ 7,963,483	0 3996	\$ 6,392,379	0 2437	\$ (1,571,104) (0 1559)
Total Demand and Commodity Costs		\$ 11,591,457		\$ 8,402,254		\$ (3,189,203)
Check - Sched 1				\$ 8,402,254		
Demand (therms):						
Firm Gas Sales		19,670,156		17,376,918		(2,293,238)
Lost Gas (Unaccounted For)		231,176		36,001		(195,175)
Unbilled Therms		12,941		8,787,049		8,774,108
Fuel Retention		-		-		-
Company Use		14,671		28,682		14,011
Total Demand		19,928,944		26,228,650		6,299,706
		-		(0)		(0)

1/ Commodity costs and forecasted volumes per Schedule 6 as filed in the Summer 2014 Cost of Gas in DG 14-076

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**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.**  
**SUMMER 2013 COST OF GAS RESULTS**  
**DG 14-076**  
**May 01, 2014 through October 31, 2014**

REDACTED

	(A) Actual Volume	(B) Normal Volume	(C) Forecast Rate (a)	(A-B)*C Difference
<b><u>Weather Variance - Volume Impact</u></b>				
TGP Gulf Commodity				
Dracut Commodity				
PNGTS Comodity				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagra Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Propane Tank Farm Commodity				
LNG P/S Plant Commodity				
Total Volume Weather Varaince	26,228,650	25,029,324	\$	435,871
	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate (a)	Difference
<b><u>Demand Variance - Commodity Costs</u></b>				
TGP Gulf Commodity				
Dracut Commodity				
PNGTS Comodity				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagra Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Propane Tank Farm Commodity				
LNG P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)	19,928,944	26,228,650	\$	1,470,875
<b>Demand Variance Net of Weather Variance</b>	-		\$	1,035,004
	(A) Actual Volume	(B) Forecast Rate (a)	(C) Actual Rate	(C-B)*A Difference
<b><u>Rate Variance - Commodity Costs</u></b>				
TGP Gulf Commodity				
Dracut Commodity				
PNGTS Comodity				
TGP/Iroquois Commodity (Dawn)				
TGP/Niagra Commodity				
City Gate Delivered Supply				
Storage Gas - Commodity Withdrawn				
Propane P/S Plant Commodity				
Propane Tank Farm Commodity				
LNG P/S Plant Commodity				
Total Commodity Cost Rate Variance	26,228,650		\$	(3,430,649)
Other Rate Variance (from page 2)				(1,618,099)
Hedge (Gains)/Loss (from page 3)				<u>190,027</u>
Total Rate Variance				(\$4,858,721)
Due to Weather Variance				435,871
Due to Demand Variance (from above)				1,035,004
Other- Cashout, Broker Penalty, Canadian Managed				<u>119,280</u>
Total Gas Cost Variance				<u><u>(\$3,268,566)</u></u>

(a) used actual rate if there was no forecasted rate

This page is filed pursuant to the confidentiality provisions outlined in Puc 201 06(a)(26)

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## LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

PEAK DEMAND AND COMMODITY

SCHEDULE 1

Account 8840-2-0000-10-1920-1740 (formerly, 175.20)

	FOR THE MONTH OF: DAYS IN MONTH	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Total
1	BEGINNING BALANCE	\$ 22,822,981	\$ 16,241,166	\$ 15,690,449	\$ 16,171,303	\$ 17,027,045	\$ 17,875,064	\$ 18,507,327	\$ 22,822,981
2									
3	Add: ACTUAL COSTS	1,162,594	1,162,607	1,151,905	1,162,019	1,204,049	1,194,742	-	7,037,916
4									
5	Add: FUEL FINANCING COSTS	-	-	-	-	-	-	-	-
6									
7	Add: MISCELLANEOUS OVERHEADS								-
8									
9	Less: CUSTOMER BILLINGS	(7,317,897)	-	-	-	-	-	-	(7,317,897)
10	Estimated Unbilled	-	-	-	-	-	-	-	-
11	Reverse Prior Month Unbilled	-	-	-	-	-	-	-	-
12	Sub-Total Accrued Customer Billings	(7,317,897)	-	-	-	-	-	-	(7,317,897)
13									
14	Less: BROKER'S REVENUES	(241,578)	(1,226,659)	(36,072)	(46,486)	6,619	(73,766)	-	(1,617,941)
15									
16	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	(249,376)		(249,376)
17									
18	NON FIRM MARGIN AND CREDITS	(238,774)	(529,257)	(678,892)	(305,546)	(409,203)	(289,481)	-	(2,451,152)
19									
20	ENDING BALANCE PRE INTEREST	<b>16,187,326</b>	<b>15,647,857</b>	<b>16,127,390</b>	<b>16,981,290</b>	<b>17,828,510</b>	<b>18,457,184</b>	<b>18,507,327</b>	<b>18,224,530</b>
21									
22	MONTH'S AVERAGE BALANCE	19,505,154	15,944,511	15,908,919	16,576,296	17,427,777	18,166,124	18,507,327	
23									
24	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	-	
25									
26	INTEREST APPLIED	53,840	42,592	43,913	45,755	46,554	50,143	-	282,797
27									
28	ENDING BALANCE	<b>\$ 16,241,166</b>	<b>\$ 15,690,449</b>	<b>\$ 16,171,303</b>	<b>\$ 17,027,045</b>	<b>\$ 17,875,064</b>	<b>\$ 18,507,327</b>	<b>\$ 18,507,327</b>	<b>\$ 18,507,327</b>

## LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

OFF PEAK DEMAND AND COMMODITY

SCHEDULE 1

Account 8840-2-0000-10-1920-1741 (formerly, 175.40)

	FOR THE MONTH OF: DAYS IN MONTH	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14 30	Total
1	BEGINNING BALANCE	\$ (1,164,050)	\$ (2,245,143)	\$ (3,617,328)	\$ (5,462,158)	\$ (7,479,237)	\$ (5,202,422)	\$ (3,008,962)	\$ (1,164,050)
2									
3	Add: ACTUAL COSTS	2,296,066	1,558,060	1,181,981	750,699	1,000,005	1,615,443	-	8,402,254
4									
5	Add: MISCELLANEOUS OVERHEADS	472	472	472	472	472	472	-	2,833
6									
7									
8	Less: CUSTOMER BILLINGS	(729,961)	(1,993,462)	(958,686)	(1,199,696)	(1,074,629)	(920,672)	(1,451,985)	(8,329,091)
9	Estimated Unbilled	(2,642,972)	(3,572,406)	(5,628,489)	(7,179,207)	(4,811,326)	(3,250,645)		(27,085,045)
10	Reverse Prior Month Unbilled		2,642,972	3,572,406	5,628,489	7,179,207	4,811,326	3,250,645	27,085,045
11	Sub-Total Accrued Customer Billings	(3,372,932)	(2,922,897)	(3,014,769)	(2,750,414)	1,293,253	640,009	1,798,660	(8,329,091)
12									
13	Less: OCCUPANT DISALLOW/(CREDIT)	-	-	-	-	-	(51,147)	-	(51,147)
14									
15	ENDING BALANCE PRE INTEREST	\$ (2,240,444)	\$ (3,609,508)	\$ (5,449,644)	\$ (7,461,401)	\$ (5,185,507)	\$ (2,997,645)	\$ (1,210,302)	\$ (1,139,201)
16									
17	MONTH'S AVERAGE BALANCE	(1,702,247)	(2,927,326)	(4,533,486)	(6,461,780)	(6,332,372)	(4,100,033)	(2,109,632)	
18									
19	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	-	
20									
21	INTEREST APPLIED	(4,699)	(7,820)	(12,514)	(17,836)	(16,915)	(11,317)		(71,101)
22									
23	ENDING BALANCE	\$ (2,245,143)	\$ (3,617,328)	\$ (5,462,158)	\$ (7,479,237)	\$ (5,202,422)	\$ (3,008,962)	\$ (1,210,302)	\$ (1,210,302)

## LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

REDACTED

MAY THROUGH OCTOBER 2014  
GAS COSTS BY SOURCE  
SCHEDULE 2 A

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
<b>1 DEMAND</b>							
2							
3 ALBERTA NORTHEAST							
4 UNION GAS							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN	\$ 1,897	\$ 2,121	\$ 2,384	\$ 49,722	\$ 766	\$ -	\$ 56,891
7							
8 PEAKING SUPPLY							
9							
10 TRANSPORT CAPACITY	\$ 1,075,851	\$ 785,921	\$ 641,066	\$ 1,010,013	\$ 950,033	\$ 1,068,461	\$ 5,531,344
11 CAPACITY RELEASE ADJ	238,774	529,257	678,892	305,546	409,203	289,481	2,451,152
12 TOTAL TRANSPORT	\$ 1,314,625	\$ 1,315,178	\$ 1,319,958	\$ 1,315,558	\$ 1,359,236	\$ 1,357,941	\$ 7,982,496
13							
14 STORAGE FIXED COSTS	\$ 124,569	\$ 124,582	\$ 113,880	\$ 123,994	\$ 123,058	\$ 124,388	\$ 734,471
15							
16 LNG	\$ -	\$ -	\$ -	\$ 4,331	\$ 1,159	\$ -	\$ 5,490
17							
18 PROPANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 PIPELINE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 OTHER	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	\$ -	\$ 7,200
21							
22 <b>TOTAL DEMAND</b>	<b>\$ 1,442,891</b>	<b>\$ 1,443,682</b>	<b>\$ 1,438,022</b>	<b>\$ 1,495,405</b>	<b>\$ 1,484,220</b>	<b>\$ 1,482,329</b>	<b>\$ 8,786,549</b>
23							
24 <b>COMMODITY</b>							
25							
26 BP/NORTHEAST GAS MARKETS							
27 DTE ENERGY							
28 SEMPRA							
29 TOTAL CANADIAN COMMODITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30							
31 PIPELINE TRANSPORT							
32							
33 GAS SUPPLY							
34							
35 STORAGE							
36							
37 LNG							
38							
39 PROPANE							
40							
41 TAXES							
42							
43 SUPPLIER CASHOUT							
44							
45 CANADIAN CAPACITY MANAGED							
46							
47 BROKER INVENTORY							
48							
49 BROKER IMBALANCE							
50							
51 <b>SUBTOTAL COMMODITY COST</b>	<b>\$ 1,968,483</b>	<b>\$ 1,229,397</b>	<b>\$ 831,934</b>	<b>\$ 408,418</b>	<b>\$ 670,659</b>	<b>\$ 1,279,889</b>	<b>\$ 6,388,779</b>
52							
53 OFF SYSTEM SALES							
54							
55 NON-FIRM COST							
56							
57 <b>TOTAL COMMODITY COST</b>	<b>\$ 1,968,483</b>	<b>\$ 1,229,397</b>	<b>\$ 831,934</b>	<b>\$ 408,418</b>	<b>\$ 670,659</b>	<b>\$ 1,279,889</b>	<b>\$ 6,388,779</b>

GAS COSTS SUMMARY  
SCHEDULE 2 A

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
58							
59							
60 <b>Total Peak Demand</b>	<b>\$ 1,162,594</b>	<b>\$ 1,162,607</b>	<b>\$ 1,151,905</b>	<b>\$ 1,162,019</b>	<b>\$ 1,204,049</b>	<b>\$ 1,194,742</b>	<b>\$ 7,037,916</b>
61 <b>Off-Peak Demand</b>	<b>327,583</b>	<b>328,663</b>	<b>350,047</b>	<b>342,281</b>	<b>327,546</b>	<b>333,754</b>	<b>2,009,875</b>
62 <b>Total Demand</b>	<b>\$ 1,490,177</b>	<b>\$ 1,491,270</b>	<b>\$ 1,501,952</b>	<b>\$ 1,504,300</b>	<b>\$ 1,531,595</b>	<b>\$ 1,528,497</b>	<b>\$ 9,047,791</b>
63							
64 <b>Total Peak Commodity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
65 <b>Off-Peak Commodity</b>	<b>1,968,483</b>	<b>1,229,397</b>	<b>831,934</b>	<b>408,418</b>	<b>672,459</b>	<b>1,281,689</b>	<b>6,392,379</b>
66 <b>Total Commodity</b>	<b>\$ 1,968,483</b>	<b>\$ 1,229,397</b>	<b>\$ 831,934</b>	<b>\$ 408,418</b>	<b>\$ 672,459</b>	<b>\$ 1,281,689</b>	<b>\$ 6,392,379</b>
67							
68 <b>Firm Sendout Costs</b>	<b>\$ 3,458,660</b>	<b>\$ 2,720,667</b>	<b>\$ 2,333,886</b>	<b>\$ 1,912,718</b>	<b>\$ 2,204,054</b>	<b>\$ 2,810,186</b>	<b>\$ 15,440,170</b>

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MAY THROUGH OCTOBER 2014  
 DETAIL GAS COSTS BY SOURCE  
 SCHEDULE 2 B

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak OP	Total Peak PK	Total
<b>1 DEMAND</b>									
<b>2 Fixed Charges/Supply</b>									
3 ANE OP									
4 Emera OP									
5 TransCanada OP									
6 Transgas OP									
7 Union Gas OP									
8 Total Canadian Purchases	\$ 49,183.44	\$ 49,710.01	\$ 66,314.02	\$ 58,616.75	\$ 48,141.32	\$ 46,167.68	\$ 318,133	\$ -	\$ 318,133
<b>9 PEAKING SUPPLY</b>									
10 Granite Ridge PK									
11 NJR Energy PK									
12 Repsol PK									
13 JP Morgan PK									
14 Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>16 Transport Capacity</b>									
17 IROQUOIS 470-01 RTS OP	\$ 21,348.18	\$ 18,921.21	\$ 21,268.38	\$ 18,869.42	\$ 21,420.77	\$ 21,775.86	\$ 123,604	\$ -	\$ 123,604
18 NFGS N02358 FST PK	-	-	-	-	-	-	0	0	0
19 PNGTS FT-1999-001 OP	38,695.60	38,695.60	32,645.60	32,495.60	30,045.60	35,595.60	208,174	0	208,174
20 Transcanada (BG Energy) OP	-	-	-	-	-	-	0	0	0
21 TGP 632 FTA Zone 4-6 PK	103,641.76	(134,824.63)	(95,831.96)	79,677.69	38,786.33	106,623.87	0	98,073	98,073
22 TGP 2302 FTA Zone 5-6 PK	12,165.62	(34,653.07)	(34,169.53)	10,636.99	8,518.10	(40,399.82)	0	(77,902)	(77,902)
23 TGP 8587 FTA Zone 0-6 PK	407,464.24	407,464.29	406,671.83	392,841.46	411,779.67	435,653.81	0	2,461,875	2,461,875
24 TGP 11234 FTA Zone 4-6 PK	62,526.38	62,610.39	(124,757.93)	40,736.45	5,855.29	62,191.28	0	109,162	109,162
25 TGP 95346 OP	14,460.51	13,615.38	20,519.14	19,602.08	18,242.76	32,080.09	118,520	0	118,520
26 TGP 42076 FTA OP	79,754.27	78,296.00	79,146.00	79,146.00	79,146.00	79,146.00	474,634	0	474,634
27 TGP 72694 NET OP	55,976.86	55,977.10	55,940.33	56,012.37	56,050.92	55,976.85	335,934	0	335,934
28 TGP 72694 NET PK	279,817.17	279,818.32	279,634.53	279,994.62	280,187.36	279,817.12	0	1,679,269	1,679,269
29 SubTotal Transport Capacity	\$ 1,075,850.59	\$ 785,920.59	\$ 641,066.39	\$ 1,010,012.68	\$ 950,032.80	\$ 1,068,460.66	\$ 1,260,866	\$ 4,270,478	\$ 5,531,344
<b>32 Storage Fixed</b>									
33 Dominion - Storage Demand PK									
34 TGP FSMA - Storage Demand PK									
35 Nat'l Fuel - Storage Demand PK									
36 Honeoye - Storage Demand PK									
37 Sempra - Storage Demand PK									
38 SubTotal Storage	\$ 124,569.23	\$ 124,582.26	\$ 113,879.67	\$ 123,994.01	\$ 123,058.42	\$ 124,387.71	\$ -	\$ 734,471	\$ 734,471
<b>40 LNG</b>									
41 LNG - Res Charge (Distrigas) OP									
<b>43 PROPANE</b>									
44 Energy North Propane OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 ICE Fees OP	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ -	\$ 7,200	\$ -	\$ 7,200
47 TGP Pipeline Refund OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Capacity Managed - Canadian PK									
50 Demand Subtotal	\$ 1,251,403.26	\$ 962,012.86	\$ 823,060.08	\$ 1,198,754.29	\$ 1,122,391.96	\$ 1,239,016.05	\$ 1,591,690	\$ 5,004,949	\$ 6,596,639
<b>52 Capacity Release Adjustments</b>									
53 TGP 72694 FTA PK									
54 TGP 72694 FTA OP									
55 Dominion 300075 OP									
56 TGP 523 OP									
57 TGP 42076 OP									
58 National Fuel O02357 OP									
59 National Fuel N02358 OP									
60 Iroquois OP									
61 TGP 95346 FTA OP									
62 TGP 632 FSMA PK									
63 TGP 11234 FTA PK									
64 TGP 2302 FTA PK									
65 TGP 8587 FTA 42076 FTA PK									
66 Emera OP									
67 Portland Gas 1999-001 OP									
68 SubTotal Capacity Releases	\$ 238,774.21	\$ 529,257.26	\$ 678,891.61	\$ 305,545.57	\$ 409,203.06	\$ 289,480.71	\$ 418,185	\$ 2,032,967	\$ 2,451,152
<b>70 TOTAL DEMAND</b>	\$ 1,490,177.47	\$ 1,491,270.12	\$ 1,501,951.69	\$ 1,504,299.86	\$ 1,531,595.02	\$ 1,528,496.76	2,009,875	\$ 7,037,916	\$ 9,047,791

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MAY THROUGH OCTOBER 2014  
 DETAIL GAS COSTS BY SOURCE  
 SCHEDULE 2 B

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak	Total Peak	Total
<b>COMMODITY</b>									
<b>Canadian Supply</b>									
BP/Northeast Gas Market									
Nexen									
Sempra									
Total Canadian Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Pipeline Transport</b>									
ANE Union/Transgas									
Dominion									
Iroquois									
Tennessee Gas Pipeline									
Honeoye									
National Fuel									
PNGTS									
Total TGP Transportation	\$ (32,821.61)	\$ 66,906.27	\$ 30,574.67	\$ 40,147.85	\$ 43,605.98	\$ -	\$ 148,413	\$ -	\$ 148,413
Total Pipeline Transport	\$ (32,821.61)	\$ 68,564.59	\$ 32,847.10	\$ 40,147.85	\$ 45,641.49	\$ 2,837.30	\$ 157,217	\$ -	\$ 157,217
<b>City Gate Supply</b>									
VPEM									
<b>Dracut Supply</b>									
<b>PNGTS Commodity</b>									
Total PNGTS Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TGP Commodity</b>									
Andarko									
J Aron									
ANE									
BG \ TransCanada									
BP Energy									
Chevron									
Cheniere									
CITI									
Cokinos									
Eservices									
Conoco									
Emera									
EnCanUSA									
GDF Suez									
Iroquois									
JP Morgan									
Hess									
L. Dreyfus									
Macquarie									
Merrill									
National Fuel									
NJ Energy									
Nextera									
Papco									
Repsol									
South Jersey									
Shell									
Southwest									
Tennessee Gas Pipeline									
Twin Eagle									
United									
VPEM									
Sub Total	\$ 3,130,749.04	\$ 2,173,205.78	\$ 1,873,989.15	\$ 1,470,790.28	\$ 1,187,532.24	\$ 1,859,205.90	\$ 11,695,472	\$ -	\$ 11,695,472
Hedging (Gain)/Loss Peak								\$ -	\$ -
Hedging (Gain)/Loss Off Peak									
Total	\$ 3,195,323.04	\$ 2,173,205.78	\$ 1,873,989.15	\$ 1,470,790.28	\$ 1,187,532.24	\$ 1,886,750.29	\$ 11,787,591	\$ -	\$ 11,787,591
<b>Storage</b>									
WITHDRAWALS Off Peak									
INJECTIONS									
Total Storage	\$ (1,217,830.54)	\$ (1,235,516.50)	\$ (1,169,514.25)	\$ (901,076.74)	\$ (565,395.48)	\$ (614,452.09)	\$ (5,703,786)	\$ -	\$ (5,703,786)
<b>LNG</b>									
LNG - Accounting Adjustment									
LNG - P/S Plant									
Total LNG	\$ 14,803.81	\$ 14,813.94	\$ 11,263.52	\$ -	\$ -	\$ -	\$ 40,881	\$ -	\$ 40,881

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
MAY THROUGH OCTOBER 2014  
DETAIL GAS COSTS BY SOURCE  
SCHEDULE 2 B

FOR THE MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak	Total Peak	Total
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MAY THROUGH OCTOBER 2014  
 DETAIL GAS COSTS BY SOURCE  
 SCHEDULE 2 B

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total Off Peak	Total Peak	Total
151	<b>PROPANE</b>									
152	Propane Sendout - P/S Plant									
153	Energy North Propane - Tank Farm									
154	<b>TOTAL PROPANE</b>	\$ 9,007.82	\$ 208,328.78	\$ 83,348.38	\$ (203,519.16)	\$ 2,880.90	\$ 4,753.32	\$ 104,800	\$ -	\$ 104,800
155										
156	Taxes - West Virginia									
157										
158	Broker Cashout									
159										
160	Capacity Managed - Canadian									
161										
162	Broker Inventory									
163										
164	Broker's Imbalance Revenues									
165										
166	<b>TOTAL COMMODITY</b>	\$ 1,968,482.52	\$ 1,229,396.59	\$ 831,933.90	\$ 408,418.20	\$ 670,659.15	\$ 1,279,888.82	\$ 6,388,779	\$ -	\$ 6,388,779
167										
168	ICE Fees									
169										
170	OFF SYSTEM SALES COST									
171										
172	NON-FIRM COST							\$ -	\$ -	\$ -
173										
174	<b>NET COMMODITY COST</b>	\$ 1,968,482.52	\$ 1,229,396.59	\$ 831,933.90	\$ 408,418.20	\$ 672,459.15	\$ 1,281,688.82	\$ 6,392,379.18	\$ -	\$ 6,392,379.18

FOR THE MONTH OF:		May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
175	Total Peak Demand	\$ 1,162,594	\$ 1,162,607	\$ 1,151,905	\$ 1,162,019	\$ 1,204,049	\$ 1,194,742	\$ 7,037,916
176	Total Peak Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
177	Total Peak Gas Costs	\$ 1,162,594	\$ 1,162,607	\$ 1,151,905	\$ 1,162,019	\$ 1,204,049	\$ 1,194,742	\$ 7,037,916
178								
179	Off-Peak Demand	\$ 327,583	\$ 328,663	\$ 350,047	\$ 342,281	\$ 327,546	\$ 333,754	\$ 2,009,875
180	Off-Peak Commodity	\$ 1,968,483	\$ 1,229,397	\$ 831,934	\$ 408,418	\$ 672,459	\$ 1,281,689	\$ 6,392,379
181	Total Off Peak Gas Costs	\$ 2,296,066	\$ 1,558,060	\$ 1,181,981	\$ 750,699	\$ 1,000,005	\$ 1,615,443	\$ 8,402,254
182								
183	Firm Sendout Costs	\$ 3,458,660	\$ 2,720,667	\$ 2,333,886	\$ 1,912,718	\$ 2,204,054	\$ 2,810,186	\$ 15,440,170

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**MAY THROUGH OCTOBER 2014**  
**SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)**

<b>FOR MONTH OF:</b>		<b>Apr-14</b>	<b>May-14</b>	<b>Jun-14</b>	<b>Jul-14</b>	<b>Aug-14</b>	<b>Sep-14</b>	<b>Oct-14</b>	<b>Total</b>
1	Firm Gas Purchases		6,420,100	5,558,400	5,735,930	5,230,320	1,128,300	2,155,600	26,228,650
2	Firm Sales		1,369,385	3,738,600	1,801,481	2,251,713	2,018,063	6,197,677	17,376,918
3	Company Use		9,867	4,873	3,462	2,245	3,018	5,217	28,682
4	Unaccounted For %		1 28%	1 28%	1 28%	1 28%	1 28%	1 28%	
5	Unaccounted For Gas		82,177	71,148	73,420	66,948	14,442	27,592	335,727
6	COG Factor- Gas Cost Only		\$0 5330	\$0 5330	\$0 5330	\$0 5330	\$0 3830	\$0 3830	
7	COG Factor- Bad Debt Factor		\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	
8	COG Factor- Working Capital Factor		\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	
9									
10	Unbilled Volume								
11	Beginning Bal		-	4,958,671	6,702,451	10,560,018	13,469,432	12,562,208	
12	Incremental Unbilled		4,958,671	1,743,779	3,857,567	2,909,414	(907,223)	(4,074,885)	
13	Ending Balance		4,958,671	6,702,451	10,560,018	13,469,432	12,562,208	8,487,323	
14									
15	COG Factor- Gas Cost Only		\$0 5330	\$0 5330	\$0 5330	\$0 5330	\$0 3830	\$0 3830	
16	Gross Unbilled Gas Cost		\$2,642,972	\$3,572,406	\$5,628,489	\$7,179,207	\$4,811,326	\$3,250,645	
17									
18	Monthly Incremental Gas Cost		\$2,642,972	\$929,434	\$2,056,083	\$1,550,718	(\$2,367,881)	(\$1,560,681)	
19									
20	COG Factor- Bad Debt Only		\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	\$0 0105	
21	Gross Unbilled Bad Debt Cost		\$52,066	\$70,376	\$110,880	\$141,429	\$131,903	\$89,117	
22									
23	Monthly Incremental Bad Debt Cost		\$52,066	\$18,310	\$40,504	\$30,549	(\$9,526)	(\$42,786)	
24									
25	COG Factor- Working Capital Only		\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	\$0 0001	
26	Gross Unbilled Working Capital Cost		\$496	\$670	\$1,056	\$1,347	\$1,256	\$849	
27									
28	Monthly Incremental Working Capital Cost		\$496	\$174	\$386	\$291	(\$91)	(\$407)	

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**MAY THROUGH OCTOBER 2014**  
**SCHEDULE 4 - NONFIRM MARGIN**

<b>FOR THE MONTH OF:</b>		<b>May-14</b>	<b>Jun-14</b>	<b>Jul-14</b>	<b>Aug-14</b>	<b>Sep-14</b>	<b>Oct-14</b>	<b>Total</b>
1								
2	INTERRUPTIBLE							
3								
4	280 DAY							
5								
6	TRANSPORTATION							
7								
8								
9	OFF SYSTEM SALES MARGIN							
10								
11	CAPACITY RELEASE CREDIT							
12								
13	<b>TOTAL NON FIRM MARGIN AND CREDITS</b>	<b>\$ (238,774)</b>	<b>\$ (529,257)</b>	<b>\$ (678,892)</b>	<b>\$ (305,546)</b>	<b>\$ (409,203)</b>	<b>\$ (289,481)</b>	<b>\$ (2,451,152)</b>

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## LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

MAY THROUGH OCTOBER 2014

PEAK WORKING CAPITAL

Account 8840-2-0000-10-1163-1422 (formerly, 142.20)

SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14	Total
1	BEGINNING BALANCE	\$ 41,967	\$ 36,107	\$ 37,010	\$ 37,714	\$ 38,909	\$ 40,024	\$ 41,286	\$ 41,967
2									
3	Add: COST ALLOW	1,174	805	601	1,088	1,010	1,150		5,829
4									
5	Less: CUSTOMER BILLINGS	(7,142)	-	-	-	-	-	-	(7,142)
6	Estimated Unbilled	-	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(7,142)	-	-	-	-	-	-	(7,142)
9									
10	ENDING BALANCE PRE INTEREST	\$ 35,999	\$ 36,912	\$ 37,611	\$ 38,803	\$ 39,919	\$ 41,174	\$ 41,286	\$ 40,654
11									
12	MONTH'S AVERAGE BALANCE	38,983	36,510	37,311	38,259	39,414	40,599		
13									
14	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%		
15	INTEREST APPLIED	108	98	103	106	105	112		632
16	ENDING BALANCE	\$ 36,107	\$ 37,010	\$ 37,714	\$ 38,909	\$ 40,024	\$ 41,286	\$ 41,286	\$ 41,286

## LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

**MAY THROUGH OCTOBER 2014**  
**OFF-PEAK WORKING CAPITAL**  
Account 8840-2-0000-10-1163-1424 (formerly, 142.40)  
**SCHEDULE 5**

	FOR THE MONTH OF: DAYS IN MONTH	May-14 31	Jun-14 30	Jul-14 31	Aug-14 31	Sep-14 30	Oct-14 31	Nov-14	Total
1	BEGINNING BALANCE	\$ (564)	\$ 1,723	\$ 3,162	\$ 4,108	\$ 4,558	\$ 5,732	\$ 7,971	(564)
2									
3	Add: ACTUAL COST	2,918	1,980	1,502	954	1,271	2,053	-	\$ 10,678
4									
5	Less: CUSTOMER BILLINGS	(137)	(374)	(180)	(225)	(202)	(241)	(379)	(1,738)
6	Estimated Unbilled	(496)	(670)	(1,056)	(1,347)	(1,256)	(849)		(5,674)
7	Reverse Prior Month Unbilled		496	670	1,056	1,347	1,256	849	5,674
8	Subtotal: Accrued Customer Billings	(633)	(548)	(566)	(516)	(111)	167	470	(1,738)
9									
10	ENDING BALANCE PRE INTEREST	\$ 1,721	\$ 3,155	\$ 4,098	\$ 4,546	\$ 5,718	\$ 7,952	\$ 8,441	\$ 8,377
11									
12	MONTH'S AVERAGE BALANCE	579	2,439	3,630	4,327	5,138	6,842		
13									
14	INTEREST RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
15	INTEREST APPLIED	2	7	10	12	14	19		64
16	ENDING BALANCE	\$ 1,723	\$ 3,162	\$ 4,108	\$ 4,558	\$ 5,732.10	\$ 7,971	\$ 8,441	\$ 8,441

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
MAY THROUGH OCTOBER 2014  
SCHEDULE 6  
OFF PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1 Demand	\$ 327,583	\$ 328,663	\$ 350,047	\$ 342,281	\$ 327,546	\$ 333,754	\$ 2,009,875
2 Commodity	1,968,483	1,229,397	831,934	408,418	672,459	1,281,689	6,392,379
3 Total Gas Costs	\$ 2,296,066	\$ 1,558,060	\$ 1,181,981	\$ 750,699	\$ 1,000,005	\$ 1,615,443	\$ 8,402,254
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	0.00127	0.00127	0.00127	0.00127	0.00127	0.00127	
9							
10 Total Working Capital Costs	\$ 2,918	\$ 1,980	\$ 1,502	\$ 954	\$ 1,271	\$ 2,053	\$ 10,678
11							
12 Prior Period (Over)Undercollection	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (191,068)	\$ (1,146,406)
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	\$ 2,107,916	\$ 1,368,972	\$ 992,415	\$ 560,585	\$ 810,209	\$ 1,426,428	\$ 7,266,526
15							
16 Bad Debt Rate	0.0116	0.0116	0.0116	0.0116	0.0116	0.0116	
17							
18 Total Bad Debt Cost	\$ 24,452	\$ 15,880	\$ 11,512	\$ 6,503	\$ 9,398	\$ 16,547	\$ 84,292

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
MAY THROUGH OCTOBER 2014  
SCHEDULE 6  
PEAK BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total
1 Demand	\$ 1,162,594	\$ 1,162,607	\$ 1,151,905	\$ 1,162,019	\$ 1,204,049	\$ 1,194,742	\$ 7,037,916
2 Commodity	-	-	-	-	-	-	-
3 Margins and Capacity Release	(238,774)	(529,257)	(678,892)	(305,546)	(409,203)	(289,481)	(2,451,152)
4 Total Gas Costs	\$ 923,820	\$ 633,350	\$ 473,013	\$ 856,473	\$ 794,846	\$ 905,262	\$ 4,586,764
5							
6 Working Capital Rate	0.00127	0.00127	0.00127	0.00127	0.00127	0.00127	
7							
8 Total Working Capital Costs	\$ 1,174	\$ 805	\$ 601	\$ 1,088	\$ 1,010	\$ 1,150	\$ 5,829
9							
10 Prior Period (Over)Undercollection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11							
12 Subtotal Gas Costs, Working Capital & Under Collection	\$ 924,994	\$ 634,154	\$ 473,614	\$ 857,562	\$ 795,856	\$ 906,412	\$ 4,592,593
13							
14 Bad Debt Rate	0.0116	0.0116	0.0116	0.0116	0.0116	0.0116	
15							
16 Total Bad Debt Cost	\$ 10,730	\$ 7,356	\$ 5,494	\$ 9,948	\$ 9,232	\$ 10,514	\$ 53,274

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.  
MAY THROUGH OCTOBER 2014  
SCHEDULE 7  
WORKING CAPITAL & BAD DEBT REVENUE BILLED

FOR MONTH OF:	May-14 Winter	May-14 Summer	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Total OffPeak	Total Peak
1 VOLUMES										
2 RESIDENTIAL										
3 R-1, R-3 and R-4	3,032,270	748,134	1,929,484	1,245,887	1,155,277	1,091,686	1,490,386	2,220,704	9,881,558	3,032,270
4 R-1, R-3 and R-4 FPO	349,808	88,227	13,383	408	39	(27)	(330)	-	101,700	349,808
5										
6 COMMERCIAL/INDUSTRIAL										
7 G41 - G43	2,115,489	390,718	1,443,017	224,220	759,752	565,412	572,764	1,151,279	5,107,161	2,115,489
8 G41 - G43 FPO	93,758	17,317	(2,087)	103	-	-	-	-	15,333	93,758
9 G51 - G63	351,664	121,894	354,563	330,863	336,645	360,992	343,322	419,552	2,267,831	351,664
10 G51 - G63 FPO	8,931	3,095	240	-	-	-	-	-	3,335	8,931
11										
12 TRANSPORTATION										
13 G41 - G43	2,135,691	292,334	783,367	851,126	882,109	912,360	1,046,112	1,555,668	6,323,076	2,135,691
14 G51 - G63	2,538,543	142,356	474,613	2,536,788	4,585,016	2,568,790	2,704,833	2,798,851	15,811,246	2,538,543
15										
16 TOTAL VOLUME	10,626,154	1,804,075	4,996,580	5,189,395	7,718,838	5,499,213	6,157,087	8,146,053	39,511,241	10,626,154
17										
18 WORKING CAPITAL RATES										
19 Residential R1 & R3	\$ 0.0012	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001	\$ 0.0001		
20 Residential R1 & R3 FPO	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
21 C/I Sales G41 to G43	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
22 C/I Sales G41 to G43 FPO	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
23 C/I Sales G51 to G63	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
24 C/I Sales G51 to G63 FPO	0.0012	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001		
25										
26 WORKING CAPITAL REVENUE BILLED										
27 Residential R1 & R3	\$ 3,639	\$ 75	\$ 193	\$ 125	\$ 116	\$ 109	\$ 149	\$ 222	\$ 988	\$ 3,639
28 Residential R1 & R3 FPO	420	9	1	0	0	(0)	(0)	-	10	420
29 C/I Sales G41 to G43	2,539	39	144	22	76	57	57	115	511	2,539
30 C/I Sales G41 to G43 FPO	113	2	(0)	0	-	-	-	-	2	113
31 C/I Sales G51 to G63	422	12	35	33	34	36	34	42	227	422
32 C/I Sales G51 to G63 FPO	11	0	0	-	-	-	-	-	0	11
33 WORKING CAPITAL REVENUE BILLED	\$ 7,142	\$ 137	\$ 374	\$ 180	\$ 225	\$ 202	\$ 241	\$ 379	\$ 1,738	\$ 7,142
34										
35 BAD DEBT RATES										
36 Residential R1 & R3	\$ 0.0183	\$ 0.0105	\$ 0.0105	\$ 0.0105	\$ 0.0105	\$ 0.0105	\$ 0.0105	\$ 0.0105		
37 Residential R1 & R3 FPO	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
38 C/I Sales G41 to G43	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
39 C/I Sales G41 to G43 FPO	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
40 C/I Sales G51 to G63	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
41 C/I Sales G51 to G63 FPO	0.0183	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105	0.0105		
42										
43 BAD DEBTS REVENUE BILLED										
44 Residential R1 & R3	\$ 55,491	\$ 7,855	\$ 20,260	\$ 13,082	\$ 12,130	\$ 11,463	\$ 15,649	\$ 23,317	\$ 103,756	\$ 55,491
45 Residential R1 & R3 FPO	6,401	926	141	4	0	(0)	(3)	-	1,068	6,401
46 C/I Sales G41 to G43	38,713	4,103	15,152	2,354	7,977	5,937	6,014	12,088	53,625	38,713
47 C/I Sales G41 to G43 FPO	1,716	182	(22)	1	-	-	-	-	161	1,716
48 C/I Sales G51 to G63	6,435	1,280	3,723	3,474	3,535	3,790	3,605	4,405	23,812	6,435
49 C/I Sales G51 to G63 FPO	163	33	3	-	-	-	-	-	35	163
50 BAD DEBTS REVENUE BILLED	\$ 108,920	\$ 14,379	\$ 39,255	\$ 18,916	\$ 23,643	\$ 21,190	\$ 25,264	\$ 39,811	\$ 182,458	\$ 108,920

**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**MAY THROUGH OCTOBER 2014**  
**OFF PEAK COMMODITY COSTS AND THERMS**  
**SCHEDULE 8**

**REDACTED**

	FOR THE MONTH OF	Reference	May-14		Jun-14		Jul-14		Aug-14		Sep-14		Oct-14		Total	
			Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth	Dollar	Volume Dth
1	<b>TENNESSEE COMMODITY</b>															
2	Total Supply	Sch 2B line 136														
3	Off System Sales	Sch 2B line 170														
4	Transportation	Sch 2B line 90														
5	Total Tennessee Commodity															
6																
7																
8	CITY GATE SUPPLY - VPEM	Sch 2B line 95														
9																
10	DRACUT COMMODITY	Sch 2B line 97														
11																
12																
13	Hedging (Gains) Losses	Sch 2B line 138														
14																
15																
16	<b>CANADIAN COMMODITY</b>															
17	PNGTS Supply	Sch 2B line 101														
18	SUBTOTAL PNGTS Commodity															
19																
20	BP/Northeast Gas Market	Sch 2B line 76														
21	Nexen	Sch 2B line 77														
22	Sempra	Sch 2B line 78														
23	SUBTOTAL TGP/Niagra Commodity															
24																
25	ANE Union/Transgas Transportation	Sch 2B line 82														
26	SUBTOTAL TGP/Iroquois Commodity															
27																
28	LNG - Accounting Adjustment	Sch 2B line 147														
29	LNG VAPOR - P/S Plant	Sch 2B line 148														
30	SUBTOTAL LNG															
31																
32																
33	Propane Sendout - P/S Plant	Sch 2B line 152														
34	Energy North Propane - Tank Farm	Sch 2B line 153														
35	SUBTOTAL PROPANE															
36																
37																
38	STORAGE WITHDRAWALS	Sch 2B line 143														
39	STORAGE INJECTIONS	Sch 2B line 144														
40																
41																
42	TAXES	Sch 2B line 156														
43																
44	SUPPLIER CASHOUT	Sch 2B lines 158+164														
45																
46	CAPACITY MANAGED - CANADIAN	Sch 2B line 160														
47																
48	NON FIRM COSTS	Sch 2B line 172														
49																
50	SUBTOTAL OTHER															
51																
52																
53	<b>TOTAL COMMODITY COST</b>		\$ 1,968,483	642,010	\$ 1,229,397	555,840	\$ 831,934	573,593	\$ 408,418	523,032	\$ 670,659	112,830	\$ 1,279,889	215,560	\$ 6,388,779	2,622,865

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**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.****MAY THROUGH OCTOBER 2014****MONTHLY PRIME RATES****SCHEDULE 9**

<b>MONTH</b>	<b>DATES</b>	<b>PRIME RATE</b>	<b>DAYS IN MONTH</b>	<b>WEIGHTED RATE</b>
May 2014	05/01 - 05/31	<b>3.25%</b>	31	3.2500%
June 2014	06/01 - 06/30	<b>3.25%</b>	30	3.2500%
July 2014	07/01 - 07/31	<b>3.25%</b>	31	3.2500%
August 2014	08/01 - 08/31	<b>3.25%</b>	31	3.2500%
September 2014	09/01 - 09/30	<b>3.25%</b>	30	3.2500%
October 2014	10/01 - 10/31	<b>3.25%</b>	31	3.2500%



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**November 2013-October 2014**  
**OCCUPANT DISALLOWANCE/CREDIT CALCULATION**  
**SCHEDULE 10**

	Total	References
1 Assumptions		
2 <b>Calculation of Threshold</b>		
3 No. of Occupant Accounts	3,766	Schedule 11, col (k), In 88
4 Actual Occupant Use /Cust	189	Schedule 11, col (k), In 93
5 Threshold Use/Cust- Toa	85	Schedule 12, col (d), In 19
6 Threshold Allowed	320,110	In 3 * 5
7		
8		
9	COG Impact	
10	Toa <Avg.AO <Toa+20 herm 85<Avg AO<105	
11 <b>Actual Annual Occupant Accounts closed from IT Report</b>		
12 Actual Annual Throughput (Therms)	712,194	In 3 * 4
13 Number of closed Accounts	3,766	In 3
14 COG Revenues for closed accounts	\$708,487	Schedule 11, col (k), In 92
15 Base Revenue for closed accounts	\$485,404	Schedule 11, col (k), In 91
16 Total Revenues for closed accounts	\$1,193,891	In 14 + 15
17 Avg. annual throughput for closed Occupant (Avg. AO)	189	In 12 / 13
18		
19 <b>COG Data</b>		
20 Commodity/Portion of the COG factor	85.2%	Schedule 11, col (n) , In 113
21 Avg. COG Factor	\$0 9948	In 14 / 12
22 Avg. Commodity only COG factor	\$0 8479	In 21 * 20
23		
24 <b>Calculation of Disallowance/(Credit)</b>		
25 Actual Occupant throughput closed	712,194	In 12
26 Number of Occupant accounts closed	3,766	In 13
27 Average Occupant throughput per customer (Avg. AO)	189	In 25 / 26
28 Occupant Threshold-Toa	85	In 5
29 Occupant Maximum Range	105	In 28 + '20'
30 Occupant Minimum Range	65	In 28 - '20'
31		
32 Variance (Act AO - Toa)	104	In 27 - 28
33 Volume within +/-20 therm Range subject to 50% sharing	20	IF(In 32>0,IF(In 32<20,In 32,20),IF(In 32>-20,In 32,-20))
34 Volume Exceeding Min/Max subject to 100%	84	In 32 - 33
35		
36 50% Sharing Applied	50%	
37 Volumes Adjusted	37,660	In 33 * 36 * 26
38 COG Factor -commodity only	\$0 8479	In 22
39 COG Revenue Disallowed/(Credit)	\$31,933	In 37 * 38
40		
41 100% Applied		
42 Volumes Adjusted	316,764	In 26 * 34
43 COG Factor -commodity only	\$0 8479	In 38
44 COG Revenue Disallowed/(Credit)	\$268,591	In 42 * 43
45		
46 Total COG Revenues Disallowed/(Credit)	\$300,523	In 44 + 39
47		
48 Peak Sales Volume	<b>84,723,918</b>	Recon PK 13-14: Schedule 3, col (j) , In 17
49 OffPeak Sales Volume	17,376,918	Schedule 3, col (j) , In 17
50 Total	102,100,836	In 48 + 49
51		
52 Peak Occupant Disallowed/(Credit)	\$249,376	In 48 / 50 * 46
53 OffPeak Occupant Disallowed/(Credit)	\$51,147	In 46 * 49 / 50
54 Total Occupant Disallowed/(Credit)	\$300,523	In 52 + 53



**LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.**  
**November 2013-October 2014**  
**OCCUPANT DISALLOWANCE/CREDIT BACKUP**  
**SCHEDULE 11**

**Occupant bills Calculation**

(a)                      (b)                      (c)                      (d)                      (e)                      (f)                      (g)                      (h)                      (i)                      (j)                      (k)                      (l)                      (m)                      (n)

**DETERMINATION OF COMMODITY PORTION OF GAS COSTS**

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Total	
94														
95														
96	<b>Total Gas Cost From Annual Reconciliation</b>													
97														
98														
99	Demand	1,357,851	1,379,416	1,232,463	1,177,938	950,026	1,067,915	1,490,177	1,491,270	1,501,952	1,504,300	1,531,595	1,528,497	16,213,400
100	Commodity	5,011,711	13,929,136	30,331,293	24,338,532	15,158,975	3,766,911	1,903,909	1,229,397	831,934	408,418	672,459	1,254,144	98,836,818
101	Hedging	151,256	117,376	(117,248)	(733,498)	(410,173)	(186,954)	64,574	-	-	-	-	27,544	(1,087,123)
102	Prod/Storage&Misc O/H	331,860	331,860	331,860	331,860	331,860	331,860	472	472	472	472	472	472	1,993,996
103	Sub-total	6,852,678	15,757,789	31,778,368	25,114,832	16,030,689	4,979,732	3,459,132	2,721,139	2,334,358	1,913,190	2,204,526	2,810,658	115,957,091
104														
105	Check	6,852,678	15,757,789	31,778,368	25,114,832	16,030,689	4,979,732	3,459,132	2,721,139	2,334,358	1,913,190	2,204,526	2,810,658	115,957,091
106	Variance	-	-	-	-	-	-	-	-	-	-	-	-	-
107														
108	Demand													18,207,395
109	Commodity													98,836,818
110	Hedging													(1,087,123)
111	Total													115,957,091
112														
113														
														Total Commodity as % Total Gas Costs 85.2%

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP.**  
**Determination of Occupant Threshold**  
**SCHEDULE 12**

**Revised Calculation of Threshold Amount of Occupant Use/Customer**

1		Billed Amount	Billed Therms	Days Billed	No. of Acct	Avg. Bill/cust	Avg Days bill/cust	Avg. Bill/day	60 Day bill	90 Day bill	75/25 split
2	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
3											
4											
5											
6	Nov 11 - Oct 12	\$263,522	278,708	266,509	4,499	61.95	59.24	1.05	63	94	70 59
7	Nov 12 - Oct 13	\$548,646	356,652	323,091	2,585	137.97	124.99	1.10	66	99	74 51
8	Nov 13 - Oct 14	\$1,193,890	712,195	440,234	3,766	189.11	116.90	1.62	97	146	109.20
9											
10	Total	\$2,006,058	1,347,555	1,029,834	10,850						
11											
12											
13	Average (2009-14)					129.68	100.37	1.26	75.35	113.02	85
14											
15	25% @ 90 day		113	28							
16											
17	75% @ 60 day		75	57							
18											
19	<b>Total Average</b>										85

## **Schedule 15**

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1 Liberty Utilities (EnergyNorth Natural Gas) Corp.

Schedule 15

2

Page 1 of 1

3

4 Off Peak 2015 Summer Cost of Gas Filing

5 Occupant Accounts

6

7

8

9 Aging Frequency	Number of Accounts							
	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15
10 Less than 3 months	337	375	380	419	632	898	901	998
11 3 - 5 months	277	200	203	246	225	264	329	222
12 Greater than 5 months	1,187	1,257	791	1,114	1,269	1,319	1,336	1,040
13 Total	1,801	1,832	1,374	1,779	2,126	2,481	2,566	2,260
14								
15 Monthly Differential		31	(458)	405	347	355	85	(306)
16 Total Net Close		(116)	(592)	(73)	(117)	(73)	(289)	(609)
17 Total Net Open		147	134	478	464	428	374	303

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