

ENNG Summer 2015 COG Rate Adjustment

	COG	Therms	Residential Rate Per Therm
March 17, 2015 Filing	\$7,154,534	20,651,423	\$0.3464
Update NYMEX to 4/22/15 Close	(\$437,997)	20,651,423	-\$0.0212
PNGTS Summer Period Refund	(\$364,549)	20,651,423	-\$0.0177
Bad Debt Adjustment Due To PNGTS Refund	(\$4,235)	20,651,423	-\$0.0002
Working Capital Adjustment Due To PNGTS Refund	(\$463)	20,651,423	\$0.0000
Updated April 23, 2015 COG & Residential Rate Per Therm	\$6,347,290		\$0.3073

Portland Natural Gas Transmission System Refund

	Billed Refund	Capacity Release Refund	Interest	Total Refund
Dec-10	\$14,261.30	(\$2,852.26)	\$11.17	\$11,420.21
Jan-11	\$14,261.30	(\$2,852.26)	\$36.57	\$11,445.61
Feb-11	\$14,261.30	(\$2,852.26)	\$74.15	\$11,483.19
Mar-11	\$14,261.30	(\$2,852.26)	\$101.75	\$11,510.79
Apr-11	\$14,261.30	(\$2,852.26)	\$137.65	\$11,546.69
May-11	\$14,261.30	(\$2,852.26)	\$163.03	\$11,572.07
Jun-11	\$14,261.30	(\$2,852.26)	\$201.09	\$11,610.13
Jul-11	\$14,261.30	(\$2,852.26)	\$233.40	\$11,642.44
Aug-11	\$14,261.30	(\$2,852.26)	\$255.69	\$11,664.73
Sep-11	\$14,261.30	(\$2,852.26)	\$297.13	\$11,706.17
Oct-11	\$14,261.30	(\$2,852.26)	\$318.66	\$11,727.70
Nov-11	\$14,261.30	(\$2,852.26)	\$361.45	\$11,770.49
Dec-11	\$14,261.30	(\$2,852.26)	\$392.88	\$11,801.92
Jan-12	\$14,261.30	(\$2,852.26)	\$397.33	\$11,806.37
Feb-12	\$14,261.30	(\$2,852.26)	\$457.54	\$11,866.58
Mar-12	\$14,261.30	(\$2,852.26)	\$473.68	\$11,882.72
Apr-12	\$14,261.30		\$526.75	\$14,788.05
May-12	\$14,261.30		\$546.92	\$14,808.22
Jun-12	\$14,261.30		\$606.84	\$14,868.14
Jul-12	\$14,261.30		\$648.98	\$14,910.28
Aug-12	\$14,261.30		\$665.22	\$14,926.52
Sep-12	\$14,261.30		\$729.44	\$14,990.74
Oct-12	\$14,261.30		\$746.52	\$15,007.82
Nov-12	\$14,261.30		\$811.51	\$15,072.81
Dec-12	\$14,261.30		\$855.42	\$15,116.72
Jan-13	\$14,261.30		\$809.54	\$15,070.84
Feb-13	\$14,261.30		\$938.37	\$15,199.67
Mar-13	\$14,261.30		\$947.76	\$15,209.06
Apr-13	\$14,261.30		\$1,024.51	\$15,285.81
May-13	\$14,261.30		\$1,028.74	\$15,290.04
Jun-13	\$14,261.30		\$1,106.25	\$15,367.55
Jul-13	\$14,261.30		\$1,151.11	\$15,412.41
Aug-13	\$14,261.30		\$1,151.26	\$15,412.56
Sep-13	\$14,261.30		\$1,233.25	\$15,494.55
Oct-13	\$14,261.30		\$1,236.77	\$15,498.07
Nov-13	\$14,261.30		\$1,318.20	\$15,579.50
Dec-13	\$14,261.30		\$1,361.36	\$15,622.66
Jan-14	\$14,261.30		\$1,268.94	\$15,530.24
Feb-14	\$14,261.30		\$1,446.99	\$15,708.29
Mar-14	\$14,261.30		\$1,441.28	\$15,702.58
Apr-14	\$14,261.30		\$1,537.20	\$15,798.50
May-14	\$14,261.30		\$1,524.88	\$15,786.18

Portland Natural Gas Transmission System Refund

	Billed Refund	Capacity Release Refund	Interest	Total Refund
Jun-14	\$14,261.30		\$1,620.42	\$15,881.72
Jul-14	\$14,261.30		\$1,667.96	\$15,929.26
Aug-14	\$14,261.30		\$1,651.42	\$15,912.72
Sep-14	\$14,261.30		\$1,751.60	\$16,012.90
Oct-14	\$14,261.30		\$1,741.03	\$16,002.33
Nov-14	\$14,261.30		\$1,839.28	\$16,100.58
Dec-14	\$14,261.30		\$1,883.95	\$16,145.25
Jan-15	\$14,261.30		\$1,743.44	\$16,004.74
Feb-15			\$1,958.36	\$1,958.36
Mar-15			\$947.59	\$947.59
	<u>\$713,065.00</u>	<u>(\$45,636.16)</u>	<u>\$47,382.23</u>	<u>\$714,811.07</u>
Winter Period	\$370,793.80	(\$45,636.16)	\$25,104.62	\$350,262.26
Summer Period	<u>\$342,271.20</u>	<u>\$0.00</u>	<u>\$22,277.61</u>	<u>\$364,548.81</u>
	<u>\$713,065.00</u>	<u>(\$45,636.16)</u>	<u>\$47,382.23</u>	<u>\$714,811.07</u>

The billed refund and interest are refunded to customers based on the period they were originally billed in. The capacity release refund (charge) will be refunded (charged) to customers in the winter period. Nothing from this refund needs to be credited to any retail marketer.

II RATE SCHEDULES
FIRM RATE SCHEDULES

	<u>Winter Period</u>				<u>Summer Period</u>			
	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 87</u>	<u>LDAC Page 94</u>	<u>Total Rate</u>	<u>Delivery Charge</u>	<u>Cost of Gas Rate Page 87</u>	<u>LDAC Page 94</u>	<u>Total Rate</u>
<u>Residential Non Heating - R-1</u>								
Customer Charge per Month per Meter	\$ 13.72			\$ 13.72	\$ 13.72			\$ 13.72
All therms	\$ 0.1813	\$ 0.8722	\$ 0.0772	\$ 1.1307	\$ 0.1813	\$ 0.3073	\$ 0.0772	\$ 0.5658
<u>Residential Heating - R-3</u>								
Customer Charge per Month per Meter	\$ 19.85			\$ 19.85	\$ 19.85			\$ 19.85
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3140	\$ 0.8722	\$ 0.0772	\$ 1.2634	\$ 0.3140	\$ 0.3073	\$ 0.0772	\$ 0.6985
All therms over the first block per month at	\$ 0.2594	\$ 0.8722	\$ 0.0772	\$ 1.2088	\$ 0.2594	\$ 0.3073	\$ 0.0772	\$ 0.6439
<u>Residential Heating - R-4</u>								
Customer Charge per Month per Meter	\$ 7.94			\$ 7.94	\$ 7.94			\$ 7.94
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.1256	\$ 0.8722	\$ 0.0772	\$ 1.0750	\$ 0.1256	\$ 0.3073	\$ 0.0772	\$ 0.5101
All therms over the first block per month at	\$ 0.1038	\$ 0.8722	\$ 0.0772	\$ 1.0532	\$ 0.1038	\$ 0.3073	\$ 0.0772	\$ 0.4883
<u>Commercial/Industrial - G-41</u>								
Customer Charge per Month per Meter	\$ 46.71			\$ 46.71	\$ 46.71			\$ 46.71
Size of the first block	100 therms				20 therms			
Therms in the first block per month at	\$ 0.3727	\$ 0.8758	\$ 0.0628	\$ 1.3113	\$ 0.3727	\$ 0.3210	\$ 0.0628	\$ 0.7565
All therms over the first block per month at	\$ 0.2424	\$ 0.8758	\$ 0.0628	\$ 1.1810	\$ 0.2424	\$ 0.3210	\$ 0.0628	\$ 0.6262
<u>Commercial/Industrial - G-42</u>								
Customer Charge per Month per Meter	\$ 140.13			\$ 140.13	\$ 140.13			\$ 140.13
Size of the first block	1000 therms				400 therms			
Therms in the first block per month at	\$ 0.3483	\$ 0.8758	\$ 0.0628	\$ 1.2869	\$ 0.3483	\$ 0.3210	\$ 0.0628	\$ 0.7321
All therms over the first block per month at	\$ 0.2302	\$ 0.8758	\$ 0.0628	\$ 1.1688	\$ 0.2302	\$ 0.3210	\$ 0.0628	\$ 0.6140
<u>Commercial/Industrial - G-43</u>								
Customer Charge per Month per Meter	\$ 601.38			\$ 601.38	\$ 601.38			\$ 601.38
All therms over the first block per month at	\$ 0.2140	\$ 0.8758	\$ 0.0628	\$ 1.1526	\$ 0.2140	\$ 0.3210	\$ 0.0628	\$ 0.5978
<u>Commercial/Industrial - G-51</u>								
Customer Charge per Month per Meter	\$ 46.71			\$ 46.71	\$ 46.71			\$ 46.71
Size of the first block	100 therms				100 therms			
Therms in the first block per month at	\$ 0.1995	\$ 0.8476	\$ 0.0628	\$ 1.1099	\$ 0.1995	\$ 0.2728	\$ 0.0628	\$ 0.5351
All therms over the first block per month at	\$ 0.1288	\$ 0.8476	\$ 0.0628	\$ 1.0392	\$ 0.1288	\$ 0.2728	\$ 0.0628	\$ 0.4644
<u>Commercial/Industrial - G-52</u>								
Customer Charge per Month per Meter	\$ 140.13			\$ 140.13	\$ 140.13			\$ 140.13
Size of the first block	1000 therms				1000 therms			
Therms in the first block per month at	\$ 0.1929	\$ 0.8476	\$ 0.0628	\$ 1.1033	\$ 0.1929	\$ 0.2728	\$ 0.0628	\$ 0.5285
All therms over the first block per month at	\$ 0.1309	\$ 0.8476	\$ 0.0628	\$ 1.0413	\$ 0.1309	\$ 0.2728	\$ 0.0628	\$ 0.4665
<u>Commercial/Industrial - G-53</u>								
Customer Charge per Month per Meter	\$ 618.89			\$ 618.89	\$ 618.89			\$ 618.89
All therms over the first block per month at	\$ 0.1377	\$ 0.8476	\$ 0.0628	\$ 1.0481	\$ 0.1377	\$ 0.2728	\$ 0.0628	\$ 0.4733
<u>Commercial/Industrial - G-54</u>								
Customer Charge per Month per Meter	\$ 618.89			\$ 618.89	\$ 618.89			\$ 618.89
All therms over the first block per month at	\$ 0.0475	\$ 0.8476	\$ 0.0628	\$ 0.9579	\$ 0.0475	\$ 0.2728	\$ 0.0628	\$ 0.3831

Dated: April 23, 2015

Effective: May 1, 2015

Issued in compliance with NHPUC Order No. __, __ dated April __, 2015 in Docket DG 15-__.

Issued by:

Daniel G. Saad
President

Title:

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

**Proposed Sixth Revised Page 86
Superseding Fifth Revised Page 86**

Anticipated Cost of Gas

**PERIOD COVERED: SUMMER PERIOD, MAY 1, 2015 THROUGH OCTOBER 31, 2015
(REFER TO TEXT IN SECTION 16 COST OF GAS CLAUSE)**

(Col 1)	(Col 2)	(Col 3)
ANTICIPATED DIRECT COST OF GAS		
Purchased Gas:		
Demand Costs:	\$ 4,191,025	
Supply Costs:	3,299,461	
Storage Gas:		
Demand, Capacity:	\$ -	
Commodity Costs:	-	
Produced Gas:	\$ 140,611	
Hedged Contract (Savings)/Loss	<u>\$ (136,265)</u>	
Unadjusted Anticipated Cost of Gas		\$ 7,494,832
Adjustments:		
Prior Period (Over)/Under Recovery (as of October 31, 2014)	\$ (1,210,302)	
Interest	(30,564)	
Prior Period Adjustments	-	
Broker Revenues	-	
Refunds from Suppliers	-	
Fuel Financing	-	
Transportation CGA Revenues	-	
Interruptible Sales Margin	-	
Capacity Release Margin	-	
Hedging Costs	-	
Fixed Price Option Administrative Costs	-	
Total Adjustments	<u>(1,240,866)</u>	
Total Anticipated Direct Cost of Gas		\$ 6,253,966
Anticipated Indirect Cost of Gas		
Working Capital:		
Total Unadjusted Anticipated Cost of Gas 05/01/15 - 10/31/15)	\$ 7,494,832	
Working Capital Rate - Lead Lag Days / 365	0.0391	
Prime Rate	3.25%	
Working Capital Percentage	0.127%	
Working Capital	\$ 9,525	
Plus: Working Capital Reconciliation (Acct 1163-1424)	<u>7,961</u>	
Total Working Capital Allowance		\$ 17,486
Bad Debt:		
Total Unadjusted Anticipated Cost of Gas 05/01/15 - 10/31/15)	\$ 7,494,832	
Less: Refunds	-	
Plus: Total Working Capital	17,486	
Plus: Prior Period (Over)/Under Recovery	<u>(1,210,302)</u>	
Subtotal	\$ 6,302,016	
Bad Debt Percentage	<u>1.16%</u>	
Bad Debt Allowance	\$ 73,103	
Plus: Bad Debt Reconciliation (Acct 1163-1754)	<u>-</u>	
Total Bad Debt Allowance		73,103
Production and Storage Capacity		
Miscellaneous Overhead (05/01/15 - 10/31/15)	\$ 13,170	
Times Summer Sales	19,903	
Divided by Total Sales	<u>95,853</u>	
Miscellaneous Overhead		<u>2,735</u>
Total Anticipated Indirect Cost of Gas		\$ 93,324
Total Cost of Gas		<u>\$ 6,347,290</u>

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Daniel G. Saad
President

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NHPUC NO. 7 - GAS
LIBERTY UTILITIES

Proposed Twenty-First Revised Page 87
Superseding Twentieth Revised Page 87

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

(Col 1)	(Col 2)	(Col 3)
Total Anticipated Direct Cost of Gas	\$ 6,253,966	
Projected Prorated Sales (05/01/15 - 10/31/15)	20,651,423	
Direct Cost of Gas Rate		\$ 0.3028 per therm
Demand Cost of Gas Rate	\$ 4,191,025	\$ 0.2029 per therm
Commodity Cost of Gas Rate	3,303,807	\$ 0.1600 per therm
Adjustment Cost of Gas Rate	<u>(1,240,866)</u>	<u>\$ (0.0601) per therm</u>
Total Direct Cost of Gas Rate	\$ 6,253,966	\$ 0.3028 per therm
Total Anticipated Indirect Cost of Gas	\$ 93,324	
Projected Prorated Sales (05/01/15 - 10/31/15)	20,651,423	
Indirect Cost of Gas		\$ 0.0045 per therm
TOTAL PERIOD AVERAGE COST OF GAS EFFECTIVE 05/01/15		\$ 0.3073 per therm

RESIDENTIAL COST OF GAS RATE - 05/01/2015	COGsr	\$ 0.3073 /therm
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Maximum (COG + 25%) \$ 0.3841

COM/IND LOW WINTER USE COST OF GAS RATE - 05/01/2015	COGsl	\$ 0.2728 /therm
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Average Demand Cost of Gas Rate Effective 05/01/15	\$ 0.2029		
*Times: Low Winter Use Ratio (Summer)	0.8113	Maximum (COG + 25%)	\$ 0.3410
Times: Correction Factor	<u>1.0233</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.1684		
Commodity Cost of Gas Rate	\$ 0.1600		
Adjustment Cost of Gas Rate	\$ (0.0601)		
Indirect Cost of Gas Rate	<u>\$ 0.0045</u>		
Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.2728		

COM/IND HIGH WINTER USE COST OF GAS RATE - 05/01/2015	COGsh	\$ 0.3210 /therm
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Average Demand Cost of Gas Rate Effective 05/01/15	\$ 0.2029		
*Times: High Winter Use Ratio (Summer)	1.0433	Maximum (COG + 25%)	\$ 0.4013
Times: Correction Factor	<u>1.0233</u>		
Adjusted Demand Cost of Gas Rate	\$ 0.2166		
Commodity Cost of Gas Rate	\$ 0.1600		
Adjustment Cost of Gas Rate	\$ (0.0601)		
Indirect Cost of Gas Rate	<u>\$ 0.0045</u>		
Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.3210		

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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	\$0.3073
10 Total Adjust	\$0.5352	\$0.3845

	Summer 2014 COG @		Summer 2015 Cog @	
15				
16		\$0.5352		\$0.3845
17				
18 Cooking alone	5	\$21.45	\$23.34	
19				
20	10	\$25.50	\$26.84	
21				
22	20	\$33.61	\$33.82	
23				
24 Water Heating alone	30	\$41.24	\$40.26	
25				
26	45	\$52.68	\$49.92	
27				
28	50	\$56.49	\$53.14	
29				
30 Heating Alone	80	\$75.55	\$69.23	
31				
32	125	\$119.79	\$106.58	
33				
34	150	\$132.75	\$117.53	
35				
36	200	\$170.88	\$149.72	
37				

Total		Base Rate		COG		LDAC	
\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact
(\$0.15)	-28%						
\$1.89	9%	\$2.64	12%	-\$0.99	-4%	\$0.24	1%
\$1.33	5%	\$2.84	11%	-\$1.99	-7%	\$0.48	2%
\$0.21	1%	\$3.23	10%	-\$3.98	-12%	\$0.96	3%
(\$0.98)	-2%	\$3.55	9%	-\$5.97	-15%	\$1.45	4%
(\$2.76)	-5%	\$4.03	8%	-\$8.95	-18%	\$2.17	4%
(\$3.35)	-6%	\$4.19	7%	-\$9.95	-19%	\$2.41	4%
(\$6.32)	-8%	\$4.99	7%	-\$14.92	-22%	\$3.62	5%
(\$13.21)	-11%	\$6.84	6%	-\$26.46	-25%	\$6.41	5%
(\$15.23)	-11%	\$7.39	6%	-\$29.84	-25%	\$7.23	5%
(\$21.16)	-12%	\$8.99	5%	-\$39.79	-27%	\$9.64	6%