ENNG Summer 2015 COG Rate Adjustment

			Residential Rate Per
	COG	Therms	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	<u>(\$463)</u>	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	Capacity Release		
	Refund	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

		Capacity		
	Billed	Release		
	Refund	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
•	\$713,065.00	(\$45,636.16)	\$47,382.23	\$714,811.07
Winter Period	\$370,793.80	(\$45,636.16)	\$25,104.62	\$350,262.26
Summer Period	\$342,271.20	\$0.00	\$22,277.61	\$364,548.81
•	\$713,065.00	(\$45,636.16)	\$47,382.23	\$714,811.07

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.

<u>II RATE SCHEDULES</u> FIRM RATE SCHEDULES

		Winter	Period		Summer Period				
	Delivery Charge		LDAC Page 94	Total <u>Rate</u>	Delivery <u>Charge</u>	Cost o Gas Ra <u>Page 8</u>	te LDAC	Total <u>Rate</u>	
Residential Non Heating - R-1 Customer Charge per Month per Meter All therms	\$13.7 \$ 0.181	72 3 \$ 0.8722	\$ 0.0772	\$ 13.72 \$ 1.1307	\$ 13.72 \$ 0.1813		73 \$ 0.0772	\$ 13.72 \$ 0.5658	
Residential Heating - R-3 Customer Charge per Month per Meter	\$19.8			\$ 19.85	\$ 19.85			\$ 19.85	
Size of the first block Therms in the first block per month at All therms over the first block per month at	100 therr \$ 0.314 \$ 0.259	0 \$ 0.8722	\$ 0.0772 \$ 0.0772		20 therm \$ 0.3140 \$ 0.2594	\$ 0.30	. ,		
Residential Heating - R-4 Customer Charge per Month per Meter	\$7.9	14		\$ 7.94	\$ 7.94	1		\$ 7.94	
Size of the first block Therms in the first block per month at All therms over the first block per month at	100 them \$ 0.125 \$ 0.103	6 \$ 0.8722	\$ 0.0772 \$ 0.0772		20 therm \$ 0.1256 \$ 0.1038	\$ \$ 0.30			
Commercial/Industrial - G-41 Customer Charge per Month per Meter	\$46.7		, <u>.</u>	\$ 46.71	\$ 46.71	·	, , o.o., / L	\$ 46.71	
Size of the first block Therms in the first block per month at	100 theri \$ 0.372 \$ 0.242	ns 27 \$ 0.8758	\$ 0.0628	\$ 1.3113	20 therm \$ 0.3727	s 7 \$ 0.32		\$ 0.7565	
All therms over the first block per month at Commercial/Industrial - G-42		,	\$ 0.0628	,	,	·	10 \$ 0.0628	\$ 0.6262	
Customer Charge per Month per Meter Size of the first block Therms in the first block per month at	\$140.1 1000 therr \$ 0.348	ns 3 \$ 0.8758	\$ 0.0628	\$ 140.13 \$ 1.2869	\$ 140.13 400 therm \$ 0.3483	s 3 \$ 0.32		\$ 140.13 \$ 0.7321	
All therms over the first block per month at Commercial/Industrial - G-43	\$ 0.230		\$ 0.0628	·	\$ 0.2302	·	10 \$ 0.0628	\$ 0.6140	
Customer Charge per Month per Meter All therms over the first block per month at	\$601.3 \$ 0.214		\$ 0.0628	\$ 601.38 \$ 1.1526	\$ 601.38 \$ 0.2140		10 \$ 0.0628	\$ 601.38 \$ 0.5978	
Commercial/Industrial - G-51 Customer Charge per Month per Meter Size of the first block	\$46.7 100 theri			\$ 46.71	\$ 46.71 100 therm			\$ 46.71	
Therms in the first block per month at All therms over the first block per month at	\$ 0.198 \$ 0.128		\$ 0.0628 \$ 0.0628	\$ 1.1099 \$ 1.0392	\$ 0.1995 \$ 0.1288			\$ 0.5351 \$ 0.4644	
Commercial/Industrial - G-52 Customer Charge per Month per Meter Size of the first block	\$140.1 1000 theri			\$ 140.13	\$ 140.13 1000 therm			\$ 140.13	
Therms in the first block per month at All therms over the first block per month at	\$ 0.192 \$ 0.130	9 \$ 0.8476	\$ 0.0628 \$ 0.0628		\$ 0.1929 \$ 0.1309	9 \$ 0.27	28		
Commercial/Industrial - G-53 Customer Charge per Month per Meter All therms over the first block per month at	\$618.8 \$ 0.137	9 7 \$ 0.8476	\$ 0.0628	\$ 618.89 \$ 1.0481	\$ 618.89 \$ 0.1377		28 \$ 0.0628	\$ 618.89 \$ 0.4733	
Commercial/Industrial - G-54 Customer Charge per Month per Meter All therms over the first block per month at	\$618.8 \$ 0.047	9 5 \$ 0.8476	\$ 0.0628	\$ 618.89 \$ 0.9579	\$ 618.89 \$ 0.0475		28 \$ 0.0628	\$ 618.89 \$ 0.3831	
Dated: April 23, 2015					Issued by:				
Effective: May 1, 2015					•	Daniel G			
Issued in compliance with NHPUC Order No	o, da	ted April, 2	015 in Docl	ket DG 15	Title: 	Presiden	ι		

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 DIRE	ECT 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 (S	Savings)/Loss	\$	(136,265)		
Unadjusted Anticipa	ated Cost of Gas			\$ 7,494,832	
Adjustments:					
	Under Recovery (as of October 31, 2014)	\$	(1,210,302)		
Interest			(30,564)		
Prior Period Adjustr Broker Revenues	nents		-		
Refunds from Supp	liers		-		
Fuel Financing			-		
Transportation CGA			-		
Interruptible Sales N Capacity Release N			-		
Hedging Costs	nai gii i		-		
	Administrative Costs		-		
Total Adjustments				(1,240,866)	
Total Anticipated D	irect Cost of Gas			\$ 6,253,966	
Anticipated Indirect	t Cost of Gas				
Working Capital:					
Total Unadjusted A	nticipated Cost of Gas 05/01/15 - 10/31/15)	\$	7,494,832		
	ate - Lead Lag Days / 365		0.0391		
Prime Rate Working Capital Pe	ercentage		3.25% 0.127%		
Working Capital Working Capital	ercentage	\$	9,525		
3 - 7		,	.,.		
Plus: Working Cap	ital Reconciliation (Acct 1163-1424)		7,961		
Total Working Cap	ital Allowance			\$ 17,486	
Bad Debt:					
	nticipated Cost of Gas 05/01/15 - 10/31/15)	\$	7,494,832		
Less: Refunds	manpated door of dae don't frie 16,6 if 16,	•	-		
Plus: Total Workin			17,486		
	(Over)/Under Recovery		(1,210,302)		
Subtotal		\$	6,302,016		
Bad Debt Percenta	age		1.16%		
Bad Debt Allowand		\$	73,103		
Plus: Bad Debt Re	econciliation (Acct 1163-1754)				
Total Bad Debt Allo	owance			73,103	
Production and Sto	rage Capacity			-	
Miscellaneous Ove	erhead (05/01/15 - 10/31/15)	\$	13,170		
Times Summer Sa		Ψ	19,903		
Divided by Total Sa			95,853		
Miscellaneous Over	rhead			2,735	
Total Anticipated In	direct Cost of Gas			\$ 93,324	
Total Cost of Gas				\$ 6,347,290	=
Dated:	April 23, 2015			Issued by:	Daniel O. Const.
Effective:	May 1, 2015			Title:	Daniel G. Saad President
Issued in compliance	e with NHPUC Order No, dated April, 201	5 in Docket [OG 15		

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 Projected Prorated Sal Direct Cost of Gas Ra	es (05/01/15 - 10/31/15)			\$	6,253,966 20,651,423	\$	0.3028	per therm
Demand Cost of Gas Commodity Cost of G Adjustment Cost of G Total Direct Cost of G	Bas Rate Bas Rate			\$	4,191,025 3,303,807 (1,240,866) 6,253,966	\$ \$	0.1600 (0.0601)	per therm per therm per therm per therm
Total Anticipated Indire Projected Prorated Sal Indirect Cost of Gas	ect Cost of Gas les (05/01/15 - 10/31/15)			\$	93,324 20,651,423	\$	0.0045	per therm
TOTAL PERIOD AVER	RAGE COST OF GAS EFFECTIVE 05/01/15					\$	0.3073	per therm
RESIDENTIAL COST	OF GAS RATE - 05/01/2015			COGs	r	\$	0.3073	/therm
			Maximum	(COG	+ 25%)	\$	0.3841	
COM/IND LOW WINTE	ER USE COST OF GAS RATE - 05/01/2015			COGs	I	\$	0.2728	/therm
	Average Demand Cost of Gas Rate Effective 05/01/15 'Times: Low Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate Adjusted Com/Ind Low Winter Use Cost of Gas Rate	\$ 0.2029 0.8113 1.0233 \$ 0.1684 \$ 0.1600 \$ (0.0601) \$ 0.0045 \$ 0.2728	Maximum -	(COG	+ 25%)	\$	0.3410	
COM/IND HIGH WINT	ER USE COST OF GAS RATE - 05/01/2015			COGs	h	\$	0.3210	/therm
	Average Demand Cost of Gas Rate Effective 05/01/15 'Times: High Winter Use Ratio (Summer) Times: Correction Factor Adjusted Demand Cost of Gas Rate Commodity Cost of Gas Rate Adjustment Cost of Gas Rate Indirect Cost of Gas Rate	\$ 0.2029 1.0433 1.0233 \$ 0.2166 \$ 0.1600 \$ (0.0601) \$ 0.0045	Maximum -	(COG	+ 25%)	\$	0.4013	
	Adjusted Com/Ind High Winter Use Cost of Gas Rate	\$ 0.3210						
Dated: Effective:	April 23, 2015 May 1, 2015		Issued by:	Daniel Presid	G. Saad ent			
Issued in compliance w	vith NHPUC Order No, dated April, 2015 in Doc	cket DG 15						

2 Off Peak 2015 Summer Cost of Gas Filing 3 Annual Bill Comparisons, May 14 - Oct 14 vs May 15 - Oct 15 - Residential Heating Rate R-3

6 November 1, 2014 - April 30, 2015 7 Residential Heating (R3)

-/	Residential Heating (R3)									
8										Winter
9				Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Nov-Apr
10	Typical Usage (Therms)			46	96	130	144	130	98	644
11		12/1/2014	11/1/2014							
12	Winter:									
13	Cust. Chg	\$19.85	\$17.51	\$17.51	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$116.76
14	Headblock	\$0.3140	\$0.2769	\$12.62	\$30.03	\$31.40	\$31.40	\$31.40	\$30.79	\$167.65
15	Tailblock	\$0.2594	\$0.2288	\$0.00	\$0.00	\$7.67	\$11.46	\$7.91	\$0.00	\$27.04
16	HB Threshold	100	100							
17										
18	Summer:									
19	Cust. Chg	\$19.85	\$17.51							
20	Headblock	\$0.3140	\$0.2769							
21	Tailblock	\$0.2594	\$0.2769							
22	HB Threshold	20	20							
23										
24	Total Base Rate Amount			\$30.13	\$49.88	\$58.92	\$62.71	\$59.16	\$50.64	\$311.45
25										
26	COG Rate - (Seasonal)			\$1.1630	\$1.1630	\$1.0699	\$0.9239	\$0.8722	\$0.8722	\$0.9874
27	COG amount			\$53.00	\$111.24	\$138.64	\$133.21	\$113.81	\$85.54	\$635.44
28										
29	LDAC			\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	0.0772
30	LDAC amount			\$3.52	\$7.38	\$10.00	\$11.13	\$10.07	\$7.57	\$49.68
31										
32	Total Bill			\$86.65	\$168.51	\$207.57	\$207.05	\$183.04	\$143.75	\$996.57
20										

33 34 November 1, 2013 - April 30, 2014

35	Residential	Heating	(R3)

Winter											36
Nov-Apr	Apr-14	Mar-14	Feb-14	Jan-14	Dec-13	Nov-13	L				37
644	98	130	144	130	96	46			ge (Therms)	Typical Usa	
											39
							12/1/2014	7/1/2013	7/1/2014	Winter:	40
\$104.40	\$17.40	\$17.40	\$17.40	\$17.40	\$17.40	\$17.40	\$19.85	\$17.40	17.51	Cust. Chg	
\$148.41	26.99	27.52	27.52	27.52	26.32	12.54	\$0.3140	\$0.2752	0.2769	Headblock	42
\$23.71	\$0.00	\$6.93	\$10.05	\$6.73	\$0.00	\$0.00	\$0.2594	\$0.2274	0.2288	Tailblock	
							100	100	100	HB Thresho	
											45
										Summer:	
							\$19.85	\$17.40	17.51	Cust. Chg	
							\$0.3140	\$0.2752	0.2769	Headblock	
							\$0.2594	\$0.2274	0.2288	Tailblock	-
							20	20	20		
\$276.52	\$44.39	\$51.85	\$54.97	\$51.65	\$43.72	\$29.94			ate Amount		
\$1.1084											
\$713.32	\$126.70	\$168.57	\$160.31	\$132.12	\$85.08	\$40.54			t		
0.0290											
\$18.66	\$2.84	\$3.78	\$4.18	\$3.76	\$2.77	\$1.32			nt		
	44=0.00	*****	****	****							
1,008.50	\$173.93	\$224.21	\$219.46	\$187.53	\$131.58	\$71.80				I otal Bill	
									Е.	DIFFERENC	
(\$11.94)	(\$20.40)	(0.44.47)	(\$40.44)	\$00.04	***	644.05			E:		
\$1 \$7 0 \$	\$44.39 \$1.2919 \$126.70 \$0.0290 \$2.84 \$173.93	\$51.85 \$1.2919 \$168.57 \$0.0290 \$3.78 \$224.21	\$54.97 \$1.1119 \$160.31 \$0.0290 \$4.18 \$219.46	\$51.65 \$1.0196 \$132.12 \$0.0290 \$3.76 \$187.53	\$43.72 \$0.8895 \$85.08 \$0.0290 \$2.77 \$131.58	\$29.94 \$0.8895 \$40.54 \$0.0290 \$1.32 \$71.80	20	20	20 ate Amount (Seasonal) t	HB Thresh Total Base R COG Rate - COG amoun LDAC LDAC amoun	50 51 52 53 54 55 56 57 58 59 60 61 62

02	DIFFERENCE:							
63	Total Bill	\$14.85	\$36.93	\$20.04	(\$12.41)	(\$41.17)	(\$30.18)	(\$11.94)
64	% Change	20.68%	28.07%	10.69%	-5.66%	-18.36%	-17.35%	-1.18%
65	·							
66	Base Rate	\$0.19	\$6.16	\$7.28	\$7.74	\$7.31	\$6.26	\$34.93
67	% Change	0.63%	14.09%	14.09%	14.09%	14.09%	14.09%	12.63%
68								
69	COG & LDAC	\$14.66	\$30.77	\$12.76	(\$20.16)	(\$48.47)	(\$36.43)	(\$46.87)
70	% Change	36.17%	36.17%	9.66%	-12.57%	-28.76%	-28.76%	-6.57%
	check	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

May 1, 2015 - October 31, 2015

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	148	792
\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$19.85	\$119.10	\$235.86
\$6.28	\$6.28	\$5.29	\$4.83	\$4.55	\$6.28	\$33.52	\$201.17
\$8.25	\$1.89	\$0.00	\$0.00	\$0.00	\$0.63	\$10.78	\$37.82
\$34.38	\$28.02	\$25.14	\$24.68	\$24.40	\$26.76	\$163.40	\$474.85
,							,
\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.3073	\$0.8600
\$15.92	\$8.39	\$5.18	\$4.73	\$4.46	\$6.89	\$45.57	\$681.01
\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772	\$0.0772
\$4.00	\$2.11	\$1.30	\$1.19	\$1.12	\$1.73	\$11.45	\$61.13
7	¥=	ŢO	ŢO	Ţ =	Ţ o	•••••	
\$54.31	\$38.52	\$31.63	\$30.60	\$29.98	\$35.39	\$220.42	\$1,216.99

May 1, 2014 - October 31, 2014

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
52	27	17	15	14	22	148	792
\$17.40	\$17.40	\$17.51	\$17.51	\$17.51	\$17.51	\$104.84	\$209.24
\$5.50	\$5.50	\$4.67	\$4.26	\$4.01	\$5.54	\$29.49	\$177.91
\$7.24	\$1.66	\$0.00	\$0.00	\$0.00	\$0.56	\$9.45	\$33.16
\$30.14	\$24.56	\$22.18	\$21.77	\$21.52	\$23.61	\$143.78	\$420.30
\$0.5436	\$0.5436	\$0.5436	\$0.5436	\$0.3936	\$0.3936	\$0.5062	\$0.9956
\$28.17	\$14.84	\$9.17	\$8.37	\$5.71	\$8.83	\$75.08	\$788.40
\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290	\$0.0290
\$1.50	\$0.79	\$0.49	\$0.45	\$0.42	\$0.65	\$4.30	\$22.96
\$59.81	\$40.20	\$31.83	\$30.58	\$27.65	\$33.09	\$223.16	\$1,231.67

(\$5.50)	(\$1.68)	(\$0.21)	\$0.02	\$2.33	\$2.30	(\$2.74)	(\$14.68)
-9.20%	-4.17%	-0.65%	0.05%	8.41%	6.96%	-1.23%	-1.19%
\$4.24	\$3.46	\$2.97	\$2.91	\$2.88	\$3.16	\$19.61	\$54.54
14.08%	14.08%	13.37%	13.37%	13.37%	13.37%	13.64%	12.98%
(\$9.75)	(\$5.14)	(\$3.17)	(\$2.90)	(\$0.55)	(\$0.85)	(\$22.36)	(\$69.22)
-34.60%	-34.60%	-34.60%	-34.60%	-9.68%	-9.68%	-29.78%	-8.78%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Schedule 8 Page 2 of 5

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)

8	,			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
11	.,,,,									.,
12	Winter:	12/1/2014	11/1/2014							
13	Cust. Chg	\$46.71	\$41.19	\$41.19	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$274.74
14	Headblock	\$0.3727	\$0.3287	\$32.63	\$37.27	\$37.27	\$37.27	\$37.27	\$37.27	\$218.98
15	Tailblock	\$0.2424	\$0.2138	\$0.00	\$39.12	\$68.21	\$80.87	\$71.40	\$47.27	\$306.87
16	HB Threshold	100	100							
17										
18	Summer:									
19	Cust. Chg	\$46.71	\$41.19							
	Headblock	\$0.3727	\$0.3287							
	Tailblock	\$0.2424	\$0.2138							
	HB Threshold	20	20							
23										
	Total Base Rate Amount			\$73.82	\$123.10	\$152.19	\$164.85	\$155.38	\$131.25	\$800.59
25										
	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
28										
-	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
31			-							
32	Total Bill			\$195.87	\$444.44	\$585.58	\$594.25	\$525.70	\$408.16	\$2,754.00

1 otal Bill		\$195.87	\$444.44	\$585.58	\$594.25	\$525.70	\$408.16	\$2,754.00
33 34 November 1, 2013 -	April 30, 2014							
S5 Commercial Rate (0	G-41)	1						Winter
37		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Nov-Ap
Typical Usage (The	rms)	99	261	381	434	395	295	1,865
10 Winter: 7/1/20	14 7/1/2013							
1 Cust. Chg 41.1	19 \$40.94	\$40.94	\$40.94	\$40.94	\$40.94	\$40.94	\$40.94	\$245.6
2 Headblock 0.328	37 \$0.3267	32.43	32.67	32.67	32.67	32.67	32.67	\$195.7
3 Tailblock 0.213	38 \$0.2125	\$0.00	\$34.29	\$59.80	\$70.89	\$62.59	\$41.44	\$269.0
4 HB Thresh(10	00 100							
5								
6 Summer:								
7 Cust. Chg 41.1	19 \$40.94							
8 Headblock 0.328								
9 Tailblock 0.213	38 \$0.2125							
	20 20							
1								
2 Total Base Rate Amo	ount	\$73.37	\$107.90	\$133.41	\$144.50	\$136.20	\$115.05	\$710.4
3								
4 COG Rate - (Season	al)	\$0.8908	\$0.8908	\$1.0209	\$1.1135	\$1.2935	\$1.2935	\$1.118
5 COG amount		\$88.44	\$232.84	\$389.37	\$482.82	\$510.34	\$381.61	\$2,085.4
6								
7 LDAC		\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.035
8 LDAC amount		\$3.54	\$9.33	\$13.62	\$15.48	\$14.09	\$10.53	\$66.59
9								
60 Total Bill		\$165.36	\$350.07	\$536.40	\$642.80	\$660.63	\$507.20	\$2,862.4

62	DIFFERENCE:							
63	Total Bill	\$30.52	\$94.37	\$49.18	(\$48.56)	(\$134.93)	(\$99.03)	(\$108.45)
64	% Change	18.46%	26.96%	9.17%	-7.55%	-20.42%	-19.53%	-3.79%
65								
66	Base Rate	\$0.45	\$15.20	\$18.78	\$20.34	\$19.18	\$16.20	\$90.15
67	% Change	0.61%	14.08%	14.08%	14.08%	14.08%	14.08%	12.69%
68								
69	COG & LDAC	\$30.07	\$79.17	\$30.40	(\$68.90)	(\$154.11)	(\$115.24)	(\$198.60)
70	% 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	

May 1, 2015 - October 31, 2015

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
149	41	35	33	18	42	318	2,183
\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$46.71	\$280.26	\$555.00
\$7.45	\$7.45	\$7.45	\$7.45	\$6.70	\$7.45	\$43.97	\$262.95
\$31.15	\$5.13	\$3.58	\$3.07	\$0.00	\$5.45	\$48.38	\$355.24
\$85.31	\$59.30	\$57.74	\$57.24	\$53.41	\$59.61	\$372.61	\$1,173.20
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8880
\$47.67	\$13.22	\$11.16	\$10.49	\$5.77	\$13.63	\$101.93	\$1,938.21
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$9.33	\$2.59	\$2.18	\$2.05	\$1.13	\$2.67	\$19.94	\$137.08
\$142.31	\$75.10	\$71.08	\$69.77	\$60.31	\$75.91	\$494.48	\$3,248.48

May 1, 2014 - October 31, 2014

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
149	41	35	33	18	42	318	2,183
\$40.94	\$40.94	\$41.19	\$41.19	\$41.19	\$41.19	\$246.64	\$492.28
\$6.53	\$6.53	\$6.57	\$6.57	\$5.91	\$6.57	\$38.70	\$234.48
\$27.31	\$4.50	\$3.16	\$2.71	\$0.00	\$4.80	\$42.47	\$311.49
\$74.78	\$51.97	\$50.92	\$50.47	\$47.10	\$52.57	\$327.81	\$1,038.25
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.3956	\$0.3956	\$0.5170	\$1.0306
\$81.02	\$22.47	\$18.97	\$17.82	\$7.11	\$16.80	\$164.19	\$2,249.61
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$5.30	\$1.47	\$1.24	\$1.17	\$0.64	\$1.52	\$11.34	\$77.93
\$161.10	\$75.91	\$71.13	\$69.46	\$54.85	\$70.88	\$503.34	\$3,365.79

(\$18.80)	(\$0.81)	(\$0.04)	\$0.31	\$5.46	\$5.03	(\$8.86)	(\$117.31)
-11.67%	-1.07%	-0.06%	0.45%	9.95%	7.09%	-1.76%	-3.49%
\$10.53	\$7.32	\$6.82	\$6.76	\$6.31	\$7.04	\$44.79	\$134.94
14.08%	14.09%	13.40%	13.40%	13.40%	13.40%	13.66%	13.00%
(\$29.33)	(\$8.13)	(\$6.87)	(\$6.45)	(\$0.85)	(\$2.02)	(\$53.65)	(\$252.25)
-36.20%	-36.20%	-36.20%	-36.20%	-12.01%	-12.01%	-32.68%	-11.21%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2 Off Peak 2015 Summer Cost of Gas Filing 4 Annual Bill Comparisons, May 14 - Oct 14 vs May 15 - Oct 15 - Commercial Rate G-42

7 November 1, 2014 - April 30, 2015 8 C&I High Winter Use Medium G-42

9									Winter
10		ļ.	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Nov-Apr
11 Typical Usage (Therms)			829	1,717	2,582	2,705	2,504	1,932	12,269
12	11/1/2014	12/1/2014							
13 Winter:									
14 Cust. Chg	\$123.58	\$140.13	\$123.58	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$824.23
15 Headblock	\$0.3072	\$0.3483	\$254.57	\$348.30	\$348.30	\$348.30	\$348.30	\$348.30	\$1,996.07
16 Tailblock	\$0.2030	\$0.2302	\$0.00	\$165.00	\$364.12	\$392.44	\$346.33	\$214.57	\$1,482.47
17 HB Threshold	1,000	1,000							
18									
19 Summer:									
20 Cust. Chg	\$123.58	\$140.13							
21 Headblock	\$0.3072	\$0.3483							
22 Tailblock	\$0.2030	\$0.2302							
23 HB Threshold	400	400							
24									
25 Total Base Rate Amount			\$378.15	\$653.43	\$852.55	\$880.87	\$834.76	\$703.00	\$4,302.77
26									
27 COG Rate - (Seasonal)			\$1.1666	\$1.1666	\$1.0735	\$0.9275	\$0.8758	\$0.8758	\$0.9891
28 COG amount			\$966.74	\$2,002.78	\$2,771.54	\$2,508.69	\$2,193.43	\$1,692.14	\$12,135.31
29									
30 LDAC			\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
31 LDAC amount			\$52.04	\$107.81	\$162.14	\$169.86	\$157.28	\$121.34	\$770.47
32			*4 000 04	£0.704.00	£0.700.00	60 550 40	60 405 47	£0.540.47	647.000.55
33 Total Bill			\$1,396.94	\$2,764.02	\$3,786.23	\$3,559.42	\$3,185.47	\$2,516.47	\$17,208.55

34 35 November 1, 2013 - April 30, 2014 36 C&I High Winter Use Medium G-42 37 38

	Cai nigii wi	inter Ose Mic	diulii G-42							14/1
37 38				Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
	Typical Usag	no (Thorms)		829	1,717	2,582	2,705	2,504	1,932	12,269
აფ 40		7/1/2014	7/1/2013	029	1,7 17	2,362	2,703	2,504	1,932	12,209
	Winter:	1/1/2014	11112013							
		400.50	6400.04	6400.04	6400.04	£400.04	£400.04	6400.04	6400.04	6700.00
	Cust. Chg	123.58	\$122.81	\$122.81	\$122.81	\$122.81	\$122.81	\$122.81	\$122.81	\$736.86
	Headblock	0.3072	\$0.3053	253.00	305.30	305.30	305.30	305.30	305.30	\$1,779.50
	Tailblock	0.203	\$0.2017	\$0.00	\$144.57	\$319.04	\$343.86	\$303.45	\$188.01	\$1,298.93
	HB Thresho	1000	1,000							
46										
47	Summer:									
48	Cust. Chg	123.58	\$122.81							
49	Headblock	0.3072	\$0.3053							
50	Tailblock	0.203	\$0.2017							
51	HB Thresho	400	400							
52										
	Total Base R	ate Amount		\$375.81	\$572.68	\$747.15	\$771.97	\$731.56	\$616.12	\$3,815.29
54		ate / timount		φοιοίοι	ψ012.00	ψ1-11.10	ψ111.01	ψ/ 01.00	ψ0 10.1 <u>2</u>	ψ0,010.20
	COG Rate - ((Seasonal)		\$0.8908	\$0.8908	\$1.0209	\$1.1135	\$1,2935	\$1,2935	\$1.1129
	COG Rate - (\$738.19	\$1.529.30	\$2.635.74	\$3.011.78	\$3.239.55	\$2,499.18	\$13,653.73
50 57				\$130.19	\$1,029.00	\$2,035.74	φ3,011.76	φ3,239.33	\$2,499.10	\$13,003.73
	LDAC			\$0.0357	\$0.0357	¢0.0257	\$0.0357	\$0.0357	¢0.0257	0.0357
	-					\$0.0357			\$0.0357	
	LDAC amour	π		\$29.58	\$61.29	\$92.17	\$96.56	\$89.41	\$68.98	\$437.99
60										
	Total Bill			\$1,143.58	\$2,163.27	\$3,475.06	\$3,880.30	\$4,060.53	\$3,184.27	\$17,907.01
62										
63	DIFFERENC	E:								

52							
3 DIFFERENCE:							
64 Total Bill	\$253.35	\$600.76	\$311.17	(\$320.88)	(\$875.05)	(\$667.80)	(\$698.46)
% Change	22.15%	27.77%	8.95%	-8.27%	-21.55%	-20.97%	-3.90%
66							
Base Rate	\$2.34	\$80.75	\$105.40	\$108.91	\$103.20	\$86.88	\$487.48
68 % Change	0.62%	14.10%	14.11%	14.11%	14.11%	14.10%	12.78%
69							
70 COG & LDAC	\$251.01	\$520.01	\$205.77	(\$429.79)	(\$978.25)	(\$754.68)	(\$1,185.94)
71 % Change	34.00%	34.00%	7.81%	-14.27%	-30.20%	-30.20%	-8.69%
check	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

May 1, 2015 - October 31, 2015

Jun-15 565	Jul-15 286	Aug-15 535	Sep-15	Oct-15	May-Oct	Nov-Oct
		555	254	400	3,260	15,529
£440.40	6440.40	044040	044040	644040	0040.70	#4 00F 04
						\$1,665.01
						\$2,741.01 \$1,740.62
\$30.U <i>I</i>	φ0.00	φ31.13	φυ.υυ	φυ.υυ	\$256.15	\$1,740.02
\$317.52	\$239.59	\$310.58	\$228.48	\$279.29	\$1,843.87	\$6,146.64
\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.3210	\$0.8489
\$181.48	\$91.67	\$171.81	\$81.43	\$128.25	\$1,046.52	\$13,181.84
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
						\$975.21
φυυ.00	φ11.93	φυυ.01	φ10.93	φ20.09	φ∠∪4.74	φυι 3.21
\$534 50	\$349.19	\$516.00	\$325.84	\$432.63	\$3,095,13	\$20,303.68
	\$0.3210	\$139.32 \$99.46 \$38.07 \$0.00 \$317.52 \$239.59 \$0.3210 \$0.3210 \$181.48 \$91.67 \$0.0628 \$0.0628 \$35.50 \$17.93	\$139.32 \$99.46 \$139.32 \$38.07 \$0.00 \$31.13 \$31.752 \$239.59 \$310.58 \$0.3210 \$0.3210 \$171.81 \$0.0628 \$0.0628 \$35.50 \$17.93 \$33.61	\$139.32 \$99.46 \$139.32 \$88.35 \$38.07 \$0.00 \$31.13 \$0.00 \$317.52 \$239.59 \$310.58 \$228.48 \$0.3210 \$0.3210 \$0.3210 \$181.48 \$91.67 \$171.81 \$81.43 \$0.0628 \$0.0628 \$0.0628 \$35.50 \$17.93 \$33.61 \$15.93	\$139.32 \$99.46 \$139.32 \$88.35 \$139.16 \$38.07 \$0.00 \$31.13 \$0.00 \$0.00 \$0.00 \$317.52 \$239.59 \$310.58 \$228.48 \$279.29 \$0.3210 \$0.3210 \$0.3210 \$0.3210 \$181.48 \$91.67 \$171.81 \$81.43 \$128.25 \$0.0628 \$0.0628 \$0.0628 \$35.50 \$17.93 \$33.61 \$15.93 \$25.09	\$139.32 \$99.46 \$139.32 \$88.35 \$139.16 \$744.94 \$258.15 \$317.52 \$239.59 \$310.58 \$228.48 \$279.29 \$1,843.87 \$0.3210 \$0.3210 \$0.3210 \$0.3210 \$0.3210 \$11.48 \$91.67 \$171.81 \$81.43 \$128.25 \$1.046.52 \$0.0628 \$0.0628 \$0.0628 \$0.0628 \$0.0628 \$0.0628 \$0.0628 \$20.4.74

May 1, 2014 - October 31, 2014

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
1,221	565	286	535	254	400	3,260	15,529
\$122.81	\$122.81	\$123.58	\$123.58	\$123.58	\$123.58	\$739.94	\$1,476.80
\$122.12	\$122.12	\$87.73	\$122.88	\$77.93	\$122.74	\$655.51	\$2,435.01
\$165.56	\$33.35	\$0.00	\$27.45	\$0.00	\$0.00	\$226.37	\$1,525.30
\$410.49	\$278.28	\$211.31	\$273.91	\$201.51	\$246.32	\$1,621.82	\$5,437.11
\$0.5456	\$0.5456	\$0.5456	\$0.5456	\$0.3956	\$0.3956	\$0.5155	\$0.9875
\$666.09	\$308.46	\$155.81	\$292.02	\$100.35	\$158.06	\$1,680.78	\$15,334.51
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$43.58	\$20.18	\$10.19	\$19.11	\$9.06	\$14.26	\$116.39	\$554.38
\$1,120.16	\$606.93	\$377.31	\$585.04	\$310.91	\$418.64	\$3,418.99	\$21,326.00

(\$183.20)	(\$72.43)	(\$28.11)	(\$69.04)	\$14.93	\$13.99	(\$323.86)	(\$1,022.31)
-16.35%	-11.93%	-7.45%	-11.80%	4.80%	3.34%	-9.47%	-4.79%
\$57.91	\$39.23	\$28.29	\$36.67	\$26.98	\$32.97	\$222.05	\$709.53
14.11%	14.10%	13.39%	13.39%	13.39%	13.39%	13.69%	13.05%
(\$241.12)	(\$111.66)	(\$56.40)	(\$105.71)	(\$12.05)	(\$18.98)	(\$545.91)	(\$1,731.84)
-36.20%	-36.20%	-36.20%	-36.20%	-12.01%	-12.01%	-32.48%	-11.29%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2 Off Peak 2015 Summer Cost of Gas Filing 4 Annual Bill Comparisons, May 14 - Oct 14 vs May 15 - Oct 15 - Commercial Rate G-52

7 November 1, 2014 - April 30, 2015 8 Commercial Rate (G-52)

8	Commercial Rate (G-52)									
9										Winter
10			Į	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Nov-Apr
11	Typical Usage (Therms)			1,123	1,655	1,775	1,872	1,700	1,930	10,054
12										
13	Winter:	11/1/2014	12/1/2014							
14	Cust. Chg	\$123.58	\$140.13	\$123.58	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$824.23
15	Headblock	\$0.1701	\$0.1929	\$170.10	\$192.90	\$192.90	\$192.90	\$192.90	\$192.90	\$1,134.60
	Tailblock	\$0.1154	\$0.1309	\$14.18	\$85.70	\$101.40	\$114.14	\$91.64	\$121.72	\$528.78
17	HB Threshold	1,000	1,000							
18										
19	Summer:									
20	Cust. Chg	\$123.58	\$140.13							
	Headblock	\$0.1250	\$0.1417							
22	Tailblock	\$0.0720	\$0.0816							
	HB Threshold	1,000	1,000							
24										
	Total Base Rate Amount			\$307.86	\$418.73	\$434.43	\$447.17	\$424.67	\$454.75	\$2,487.61
26										
	COG Rate - (Seasonal)			\$1.1384	\$1.1384	\$1.0453	\$0.8933	\$0.8476	\$0.8476	\$0.9713
28	COG amount			\$1,278.27	\$1,883.72	\$1,854.99	\$1,672.22	\$1,440.96	\$1,635.78	\$9,765.96
29										
	LDAC			\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	0.0628
	LDAC amount			\$70.52	\$103.92	\$111.45	\$117.56	\$106.76	\$121.20	\$631.40
32										
33	Total Bill			\$1,656.65	\$2,406.37	\$2,400.87	\$2,236.95	\$1,972.40	\$2,211.73	\$12,884.96

34 35 November 1, 2013 - April 30, 2014

36 Commercial Rate (G-52)

37 38		,		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Winter Nov-Apr
	Typical Usa	ae (Therms)	1	1,123	1,655	1,775	1,872	1,700	1,930	10,054
40		3 - (.,	.,	.,	.,	.,	.,	,
41	Winter:	7/1/2014	7/1/2013							
42	Cust. Chg	\$123.58	\$122.81	\$122.81	\$122.81	\$122.81	\$122.81	\$122.81	\$122.81	\$736.86
43	Headblock	\$0.1701	\$0.1691	169.10	169.10	169.10	169.10	169.10	169.10	\$1,014.60
44	Tailblock	\$0.1154	\$0.1147	\$14.09	\$75.09	\$88.85	\$100.01	\$80.30	\$106.66	\$465.00
45	HB Thresho	1,000	1,000							
46										
47	Summer:									
48	Cust. Chg	\$123.58	\$122.81							
	Headblock	\$0.1250	\$0.1242							
50	Tailblock	\$0.0720	\$0.0715							
	HB Thresho	1,000	1,000							
52										
	Total Base R	tate Amount		\$306.00	\$367.00	\$380.76	\$391.92	\$372.21	\$398.57	\$2,216.46
54										
	COG Rate -			\$0.8807	\$0.8807	\$1.0180	\$1.1009	\$1.2809	\$1.2809	\$1.0904
	COG amoun	t		\$988.91	\$1,457.30	\$1,806.55	\$2,060.84	\$2,177.60	\$2,472.00	\$10,963.21
57				******	** ***	** ***		*****	*****	
	LDAC			\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	0.0357
	LDAC amou	nt		\$40.09	\$59.07	\$63.35	\$66.83	\$60.69	\$68.90	\$358.93
60				£4 225 00	£4 002 20	\$2.2E0.66	£2 E40 C0	\$2.640.E0	£2.020.47	£42 E20 C0
62	Total Bill			\$1,335.00	\$1,883.38	\$2,250.66	\$2,519.60	\$2,610.50	\$2,939.47	\$13,538.60

63 DIFFERENCE:

\$321.65	\$522.99	\$150.21	(\$282.64)	(\$638.10)	(\$727.74)	(\$653.64)
24.09%	27.77%	6.67%	-11.22%	-24.44%	-24.76%	-4.83%
\$1.86	\$51.73	\$53.67	\$55.25	\$52.46	\$56.18	\$271.14
0.61%	14.09%	14.10%	14.10%	14.09%	14.10%	12.23%
\$319.79	\$471.26	\$96.54	(\$337.89)	(\$690.56)	(\$783.92)	(\$924.78)
32.34%	32.34%	5.34%	-16.40%	-31.71%	-31.71%	-8.44%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	24.09% \$1.86 0.61% \$319.79 32.34%	24.09% 27.77% \$1.86 \$51.73 0.61% 14.09% \$319.79 \$471.26 32.34% 32.34%	24.09% 27.77% 6.67% \$1.86 \$51.73 \$53.67 0.61% 14.09% 14.10% \$319.79 \$471.26 \$96.54 32.34% 32.34% 5.34%	24.09% 27.77% 6.67% -11.22% \$1.86 \$51.73 \$53.67 \$55.25 0.61% 14.09% 14.10% 14.10% \$319.79 \$471.26 \$96.54 (\$337.89) 32.34% 32.34% 5.34% -16.40%	24.09% 27.77% 6.67% -11.22% -24.44% \$1.86 \$51.73 \$53.67 \$55.25 \$52.46 0.61% 14.09% 14.10% 14.10% 14.09% \$319.79 \$471.26 \$96.54 (\$337.89) (\$690.56) 32.34% 32.34% 5.34% -16.40% -31.71%	24.09% 27.77% 6.67% -11.22% -24.44% -24.76% \$1.86 \$51.73 \$53.67 \$55.25 \$52.46 \$56.18 0.61% 14.09% 14.10% 14.10% 14.09% 14.10% \$319.79 \$471.26 \$96.54 (\$337.89) (\$690.56) (\$783.92) 32.34% 32.34% 5.34% -16.40% -31.71% -31.71%

May 1, 2015 - October 31, 2015

May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Summer May-Oct	Total Nov-Oct
1,273	913	842	832	770	964	5,594	15,648
\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$140.13	\$840.78	\$1,665.01
\$141.70	\$129.38	\$119.25	\$117.92	\$109.05	\$136.64	\$753.94	\$1,888.54
\$22.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.31	\$551.08
\$304.14	\$269.51	\$259.38	\$258.05	\$249.18	\$276.77	\$1,617.03	\$4,104.63
\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.2728	\$0.7216
\$347.37	\$249.08	\$229.58	\$227.01	\$209.95	\$263.06	\$1,526.05	\$11,292.01
\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628	\$0.0628
\$79.97	\$57.34	\$52.85	\$52.26	\$48.33	\$60.56	\$351.31	\$982.70
\$731.47	\$575.93	\$541.81	\$537.32	\$507.47	\$600.38	\$3,494.39	\$16,379.35

May 1, 2014 - October 31, 2014

May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Summer May-Oct	Total Nov-Oct
1,273	913	842	832	770	964	5,594	15,648
\$122.81	\$122.81	\$123.58	\$123.58	\$123.58	\$123.58	\$739.94	\$1,476.80
\$124.20	\$113.40	\$105.20	\$104.02	\$96.20	\$120.54	\$663.56	\$1,678.16
\$19.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19.54	\$484.55
\$266.55	\$236.21	\$228.78	\$227.60	\$219.78	\$244.12	\$1,423.04	\$3,639.50
\$0.5377	\$0.5377	\$0.5377	\$0.5377	\$0.3877	\$0.3877	\$0.4912	\$0.8762
\$684.68	\$490.95	\$452.52	\$447.45	\$298.38	\$373.85	\$2,747.83	\$13,711.04
\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357	\$0.0357
\$45.46	\$32.60	\$30.04	\$29.71	\$27.48	\$34.42	\$199.71	\$558.64
\$996.69	\$759.76	\$711.34	\$704.76	\$545.64	\$652.39	\$4,370.58	\$17,909.18

(\$265.22)	(\$183.83)	(\$169.52)	(\$167.44)	(\$38.17)	(\$52.01)	(\$876.19)	(\$1,529.83)
-26.61%	-24.20%	-23.83%	-23.76%	-7.00%	-7.97%	-20.05%	-8.54%
\$37.58	\$33.30	\$30.60	\$30.45	\$29.40	\$32.65	\$193.99	\$465.13
14.10%	14.10%	13.38%	13.38%	13.38%	13.38%	13.63%	12.78%
(\$302.80)	(\$217.13)	(\$200.13)	(\$197.89)	(\$67.57)	(\$84.66)	(\$1,070.18)	(\$1,994.96)
-44.23%	-44.23%	-44.23%	-44.23%	-22.65%	-22.65%	-38.95%	-14.55%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2 Off Peak 2015 Summer Cost of Gas Filing

3	Residential	Heating	
4			

4		<u>s</u>	Summer 2014	Summer 2015	
	Customer Charge		\$17.51	\$19.85	
	First 20 Therms		\$0.2769	\$0.3140	
	Excess 20 Therms		\$0.2288	\$0.2594	
	LDAC		\$0.0290	\$0.0772	
9	COG		\$0.5062	\$0.3073	
	Total Adjust		\$0.5352	\$0.3845	
11					
12					
13					
14					
15		Summer 2014 COG	@	Summer 2015 Cog @	
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 alon	e 30	\$41.24	\$40.26	
25					
26		45	\$52.68	\$49.92	
27					
28		50	\$56.49	\$53.14	
29					
	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	

Exhibit 3
Docket No. DG 15-091
Page 11 of 11
Schedule 8
Page 5 of 5

Total		Base Ra	ate	CC		LDAC		
\$ 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%	